



TOWN OF CLAYTON

Budget Message

FISCAL YEAR 2025



The Road Ahead



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MEET THE MAYOR AND COUNCIL

MAYOR JODY McLEOD

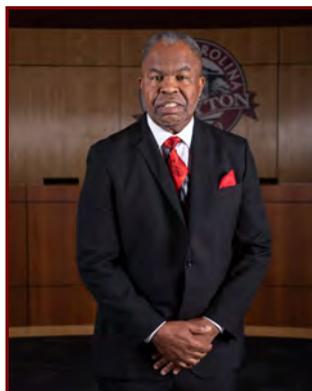


210 Smith Street
Clayton, NC 27520
919-291-5662

Mayor since December 2003. Term expires in 2027.

mayor@townofclaytonnc.org

MAYOR PRO TEM MICHAEL SIMS



671 Averbosboro Drive
Clayton, NC 27520
919-482-5130

Council Member since December 2021. Term expires in 2025.

msims@townofclaytonnc.org

COUNCIL MEMBER RUTH ANDERSON



Clayton, NC 27520
984-310-6758

Council Member since December 2023. Term expires in 2027.

randerson@townofclaytonnc.org

COUNCIL MEMBER ANDRIA ARCHER



Clayton, NC 27520
919-747-1483

Council Member since December 2021. Term expires in 2025.

aarcher@townofclaytonnc.org

COUNCIL MEMBER PORTER CASEY



326 S. Page Street
Clayton, NC 27520
919-395-2607

Council Member since December 2021. Term expires in 2025.

2 pcasey@townofclaytonnc.org

COUNCIL MEMBER GRETCHEN WILLIAMS



Clayton, NC 27520
984-310-6757

Council Member since December 2023. Term expires in 2027.

gwilliams@townofclaytonnc.org

TOWN ADMINISTRATION/EXECUTIVE TEAM

TOWN MANAGER



Rich Cappola
rcappola@townofclaytonnc.org

DEPUTY TOWN MANAGER



Lee Barbee
lbarbee@townofclaytonnc.org

DEPUTY TOWN MANAGER



Dolores Gill
dgill@townofclaytonnc.org

POLICE CHIEF



Greg Tart
gart@townofclaytonnc.org

FIRE CHIEF



David Ranes
dranes@townofclaytonnc.org

FINANCE DIRECTOR



Robert McKie
rmckie@townofclaytonnc.org 3

DEPARTMENT HEADS

Nathanael Shelton, <i>Communication Director</i>	nshelton@townofclaytonnc.org
Steven Langston, <i>Clayton Center Director</i>	slangston@townofclaytonnc.org
Ann Game, <i>Revenue & Utility Customer Service Director</i>	agame@townofclaytonnc.org
Patrick Pierce, <i>Economic Development Director</i>	ppierce@townofclaytonnc.org
Allen Turnage, <i>Electric Director</i>	aturnage@townofclaytonnc.org
Robert McKie, <i>Finance Director</i>	rmckie@townofclaytonnc.org
Kenya Walls, <i>Human Resources Director</i>	kwalls@townofclaytonnc.org
Heidi Holland, <i>Town Clerk</i>	hholland@townofclaytonnc.org
John Mack, <i>Information Systems Director</i>	jmack@townofclaytonnc.org
Barry Alston, <i>Building Codes Supervisor</i>	balston@townofclaytonnc.org
Mel Poole, <i>Interim Library Director</i>	mpoole@townofclaytonnc.org
Scott Barnard, <i>Parks & Recreation Director</i>	sbarnard@townofclaytonnc.org
Conrad Olmedo, <i>Planning Director</i>	colmedo@townofclaytonnc.org
Greg Tart, <i>Police Chief</i>	gtart@townofclaytonnc.org
David Ranes, <i>Fire Chief</i>	dranes@townofclaytonnc.org
Greg Nelson, <i>Property Maintenance Superintendent</i>	gnelson@townofclaytonnc.org
Joshua Baird, <i>Water Resources Director</i>	jbaird@townofclaytonnc.org

ADVISORY BOARDS

Board of Adjustment

Clerk to the Board: Sam Johnson-Phillipssphillips@townofclaytonnc.org

Downtown Development Advisory Board

Clerk to the Board: Lydia Routhier.....ldavis@townofclaytonnc.org

Fire Advisory Board

Clerk to the Board: Heidi Holland.....hholland@townofclaytonnc.org

Hocutt-Ellington Memorial Library Advisory Board

Clerk to the Board: Sam Johnson-Phillipssphillips@townofclaytonnc.org

Planning Board

Clerk to the Board: Heidi Holland.....hholland@townofclaytonnc.org

Public Art Advisory Board

Clerk to the Board: Heidi Holland.....hholland@townofclaytonnc.org

Recreation Advisory Board

Clerk to the Board: Kelly Young.....kyoung@townofclaytonnc.org

BUDGET MESSAGE



Town of Clayton Budget Message Fiscal Year 2025



Executive Overview

Fiscal Year 2024 has marked an important paradigm shift in the Town's approach to planning with the engagement of a consultant to facilitate the development of a formal Strategic Plan ("Plan"), which will shape the vision of the future and chart a game plan for success. The Plan's framework will encompass key focus areas that align with the Master Plan initiative in conjunction with Council's goals and objectives. Furthermore, departmental goals will now be tied to the Plan.

The remaining \$4.5 million balance of general obligation bonds were issued to undertake major improvements to Clayton Community Park and a \$6 million revenue bond for the Electric System will be issued in June 2024 to fund infrastructure related to new development activity.

Construction continues at the Sam's Branch Water Reclamation Facility. The departmental goals and standard operating procedures initiative continues to be a key element while the prioritization and risk-based assessment models for the capital improvement program has been instrumental for long-term planning purposes in conjunction with integration into both utility rate models. The focus remains on the completion of projects (finish what we've started) and increased uniformity and efficiency in functions and processes, while maintaining flexibility to adjust as market conditions change and/or opportunities arise. All employees are recognized for their commitment and service and Town Council and Department Heads are recognized for providing steady leadership.

The Town is well positioned to enter fiscal year 2025 with a \$16.9 million Unassigned Fund Balance of which \$4 million is available for discretionary spending, which will provide flexibility to adjust as market conditions change and/or opportunities arise. Inflation declined to 3.4% in April 2024 on an annual basis compared to 3.5% in March 2024 and 4.9% in April 2023. The Federal Reserve continues its initiative to rein in inflation to its 2% target and is prepared to leave rates steady as long as needed to quell inflation. Between March 2022 and July 2023, there were 11 interest rate increases totaling 5.25%, which is the highest in over 20 years. The ongoing uncertainty in the economy requires a conservative approach to spending in fiscal year 2025 and long-term planning will continue to serve as a roadmap for success to preserve the Town's financial health.

Sales tax revenues have remained strong throughout fiscal year 2024 and are tracking approximately 6.6% higher than fiscal year 2023 but are 2.6% lower than budget through the March 2024 distribution. The projection for fiscal year 2024 is \$8.9 million compared to the \$9.0 million budget and \$0.5 million, or 6.4%, higher than fiscal year 2023.

Ad valorem tax revenues for fiscal year 2024 are projected to be 1% higher than the budget. The year-to-date collection rate is 99.92% compared to 99.87% for the prior year. The budget for fiscal year 2024 assumed a 99.5% collection rate and the projection for fiscal year 2025 is 99.75%.

Building permit revenues have remained consistent since fiscal year 2020 due to ongoing new development activity and are running 13.6%, or \$0.1 million, higher than budget. However, they are projected to decline slightly in fiscal year 2025 due to economic conditions.

The recommended budget for the Town’s three primary funds is as follows: General Fund - \$53,505,355; Water and Sewer Fund - \$59,511,820; Electric Fund - \$19,514,000.

TOWN OF CLAYTON			
FY 2025 Expenditure Budget Summary			
Expenditure Budget	General Fund	W&S Fund	Electric Fund
Salaries and Benefits	\$ 27,096,909	3,379,202	1,560,061
Contract Services	5,729,079	5,934,830	851,076
Operating Expenses	11,134,638	2,588,014	813,730
Programs	1,592,847	15,169,500	11,301,878
Special Appropriations	1,598,077	359,895	72,163
Debt Service	2,697,313	5,947,189	549,718
Capital Outlay	9,877,477	18,015,260	2,570,000
Miscellaneous	(6,220,985)	8,117,930	1,795,374
Total	\$ 53,505,355	\$ 59,511,820	\$ 19,514,000

A \$0.05 tax rate increase to \$0.65 per \$100 in valuation is recommended, which will be reserved to fund the \$87.5 million capital improvement program. One penny (\$0.01) of tax levy for real and personal property will generate \$318,467 of tax revenue per year, excluding registered motor vehicles, which will add an additional \$31,833 per penny of tax revenue per year. Sales tax revenues are conservatively

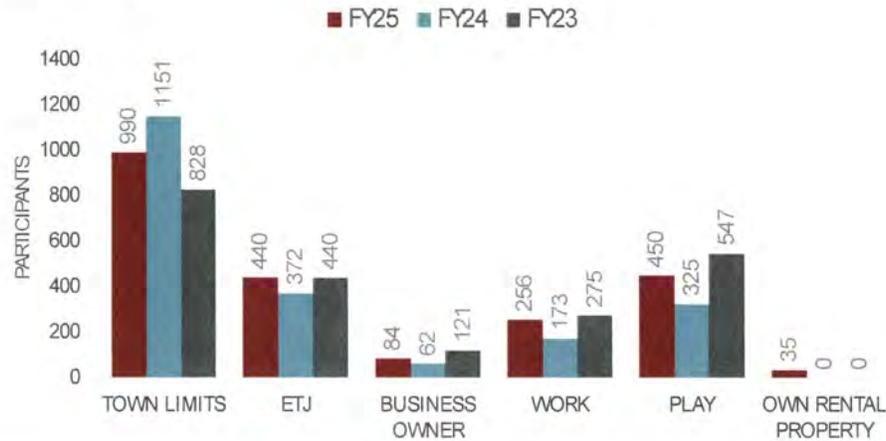
budgeted to remain flat based upon the budget for fiscal year 2024, or 1.4% higher than the projected, which is lower than the 2.2% revenue projection published by the North Carolina League of Municipalities (NCLM). However, ongoing economic uncertainty is driving a more conservative estimate in conjunction with a single digit growth rate. Ad valorem tax revenues are budgeted to increase 15.6% compared to the budget for fiscal year 2024. The budget includes a 5% pool for salary adjustments, including a 2% COLA, plus the related benefit cost; the monthly employer contribution to participate in the State’s health plan is projected to increase 11.2%, or from \$674.54 to \$750.00; and the retirement contribution will increase approximately 1.0%. Water and sewer rates are budgeted to increase 11% and 13%, respectively, which results in a 12.2% average increase for 4,000 gallons of usage for an intown customer. The combined total monthly rate is \$134.39 compared to the current rate of \$119.65 for 4,000 gallons of usage. Electric rates are budgeted to increase 3% or \$4.06 per month for 868 kWh, which is attributable to growth and higher operating costs.

The budget recommendation includes the addition of 25 new positions as follows: General Fund – 19 positions at a total cost of \$1.1 million; Water and Sewer Fund – 6 positions at a total cost of \$0.4 million. No additional position requests are recommended at this time.

The Town engaged the community to participate in its third annual budget survey. The survey drew a 9.8% lower response than the prior year but is 23.5% higher than the initial survey. The community’s priorities continue to align well with the priorities established by Council at the retreat in February 2024.

Survey Participants FY25

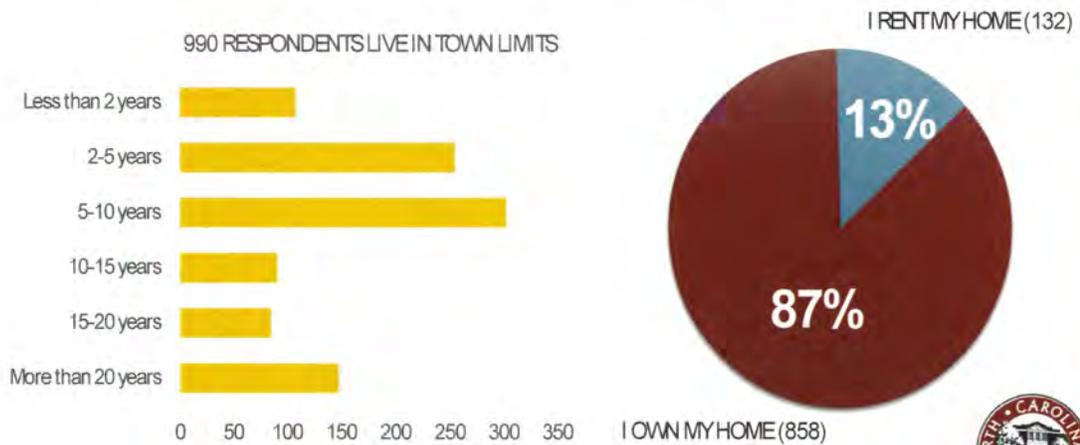
FY25 TOTAL 1514



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Survey Participants Data FY25

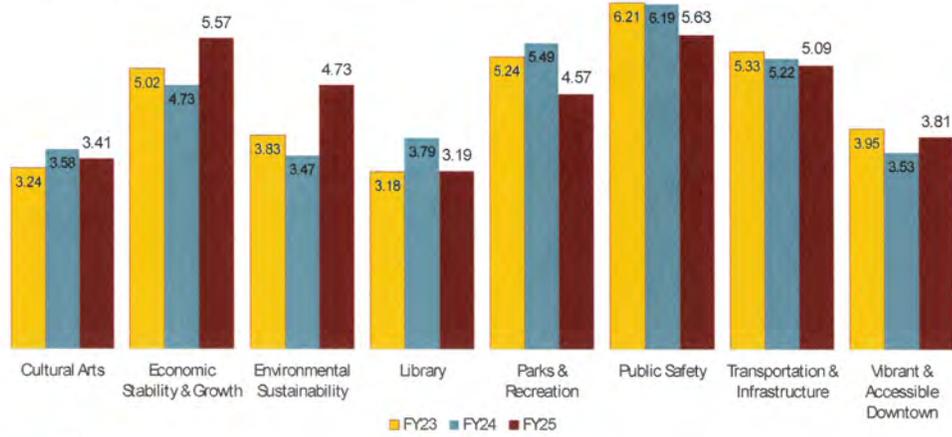


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Order of Importance FY25

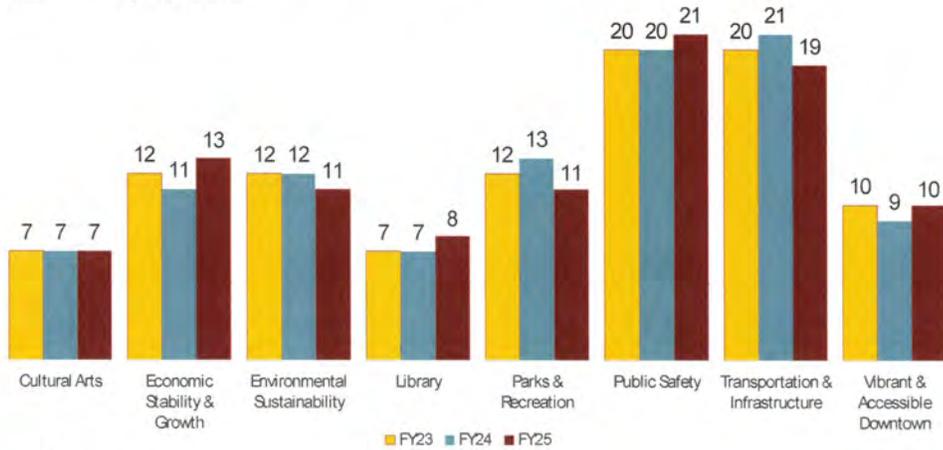
Ranked 1-8



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Tax Dollar Spending FY25

Cents of Every Tax Dollar



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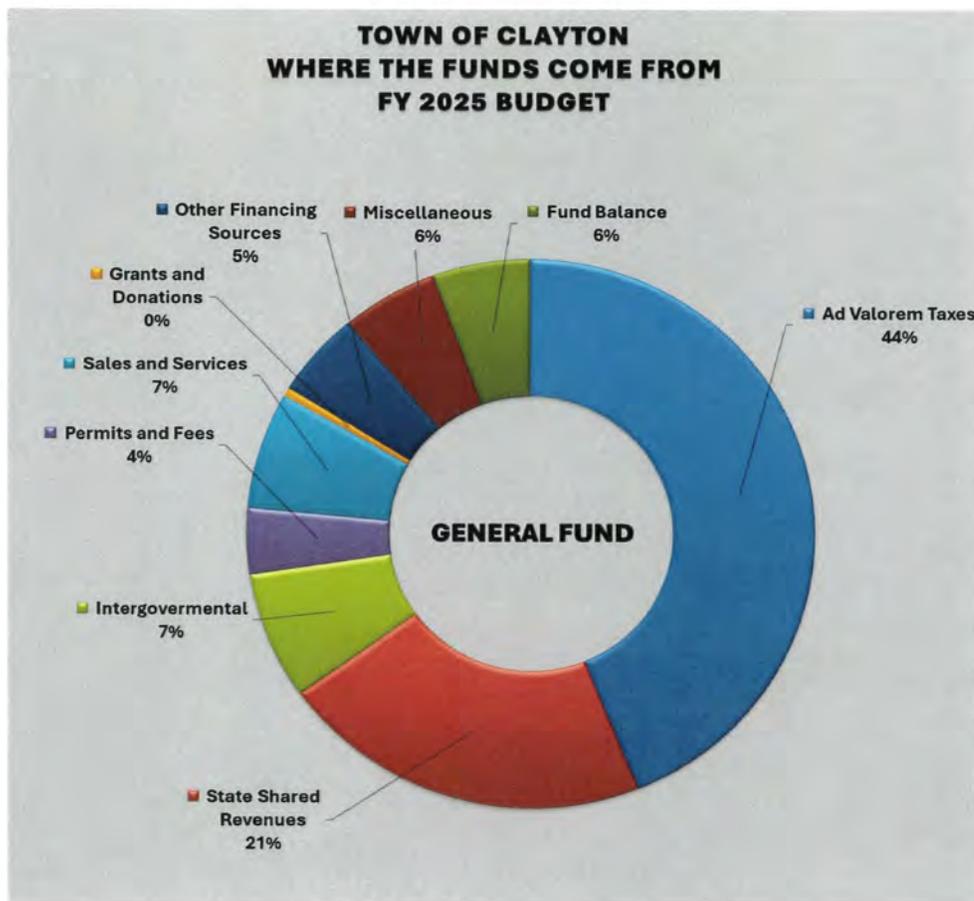
TOP 20 Themes to Consider

- Road & Traffic Improvements
- Public Transportation
- Pedestrian & Bike Safety
- Public Safety
- Parks & Recreation
- Library & Educational Services
- Support for Local Businesses
- Downtown Revitalization
- Affordable Housing
- Green Space Preservation
- Health & Wellness
- Fiscal Responsibility & Taxation
- Community Engagement
- Cultural & Recreational Activities
- Educational & Skill Development Programs
- Infrastructure Upgrades
- Inclusivity in Community Planning
- Accessibility Improvements
- Growth Management
- Utility Costs

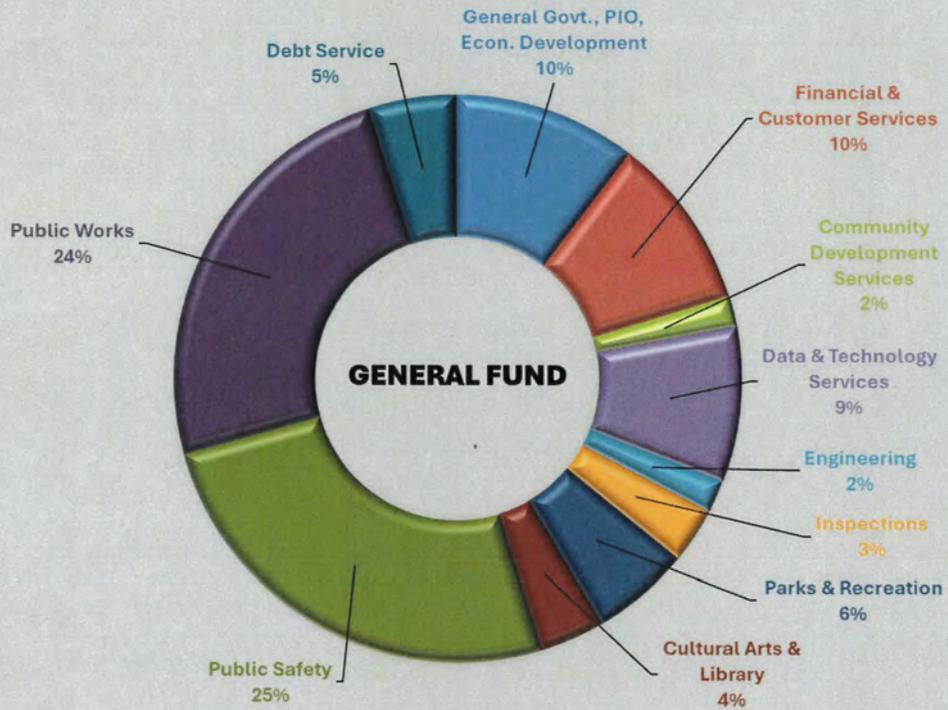
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The following charts provide a breakdown of the community's tax dollars:



**TOWN OF CLAYTON
HOW YOUR TAX DOLLAR IS SPENT
FY 2025 BUDGET**



Other Highlights

- General Fund is \$7.8 million higher than the \$45.7 million adopted budget for fiscal year 2024 primarily due to increased costs for salaries and benefits, higher operating expenses for building maintenance special projects and IT related costs, and additional capital projects. A combination of finance capital and fund balance appropriation was required to balance the budget.
- Water & Sewer Enterprise Fund is \$17.5 million higher than the \$42 million adopted budget for fiscal year 2024 primarily due to increased costs for salaries and benefits, a higher reserve for water capacity purchases from Johnston County, and \$14 million for grant related capital projects.
- Electric Enterprise Fund is flat compared to the \$19.5 million adopted budget for fiscal year 2024. Higher costs for salaries and benefits and wholesale power purchases were offset by a lower provision for the capital program initiative.
- Investment earnings are forecasted to grow 3.7% compared to the budget for fiscal year 2024 and includes an assumption of two interest rate reductions. Actual results could vary due to the actual number of interest rate reductions implemented by the Federal Reserve.
- 2% COLA for full-time and permanent part-time employees with the balance of the 5% salary pool available to fund a merit program.
- Fuel costs are based upon the price forecast published by the U.S Energy Information Administration plus a contingency due to ongoing volatility in the energy markets.
- A midyear budget review will be performed and reported to Council.

Goals and Initiatives

The Town's primary goals are to actively recruit for staffing needs in conjunction with the implementation of recruitment strategies related to compensation, work environment, and organizational alignment; develop staff capacity to fulfill the completion of current initiatives, provide proactive growth management, and to promote leadership; develop a staffing and operational plan for the Sam's Branch Water Reclamation Facility; refine, plan, and implement key decisions for the Town's Capital Improvement Plans; focus on the finalization and delivery of identified goals and priorities; and continue the modernization initiatives for efficiency, which has lagged during the rapid growth period, by utilizing the Master Planning initiative for the following: Strategic Plan, Parks and Recreation Master Plan, Downtown Stormwater Plan, Water Distribution and Sewer Collection System Master Plans, Electric System Master Plan, Loop Road Master Plan, and the Operations Center Master Plan, which is the hub for public services including utilities and warehouse operations.

The transition to Clariti Software to process the transactional activity conducted by the Inspections, Planning, and Engineering departments will improve the customer experience and is expected to be fully leveraged in fiscal year 2025.

Conclusion

The Manager's recommended budget is the blueprint for fiscal year 2025. Challenges are encountered during the budget process that require both teamwork and problem solving to achieve a successful outcome. Given the ongoing uncertainty in the economy as noted above, the

possibility of revenue shortfalls remains in conjunction with higher costs attributable to supply chain and market conditions, particularly for fuel and power. The midyear budgetary review will remain an integral component of prudent fiscal management followed by a report to Council. The recommended budget is responsible in that it provides the necessary resources that aligns with the Strategic Plan, delivers mission critical projects, and facilitates Clayton's ongoing transition to a large town by appropriating funds to provide programs and services in a cost-effective manner.

I want to express my thanks to all of staff that helped prepare this budget, especially the Executive Team (Town Manager Rich Cappola, Deputy Town Manager Dolores Gill, Deputy Town Manager Lee Barbee, Finance Director Robert McKie, Fire Chief David Ranes, and Police Chief Greg Tart) and Budget Manager Todd Melton. Again, we are well positioned financially and have excellent leaders in each department who are ready and able to carry Clayton into the future.

Respectfully,

Richard D. Cappola, Jr.



Town Manager

Robert W. McKie, Jr.



Finance Director

FUND SUMMARY BY ACCOUNT CLASSIFICATION REPORT

Town of Clayton
Annual Budget by Account Classification Report
 Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund: 100 GF								
Revenue								
Ad Val - Ad Val	\$17,028,351.60	\$17,873,947.37	\$19,596,951.20	\$20,292,179.00	\$20,292,179.00	\$20,000,206.00	\$23,454,018.00	\$23,454,018.00
St Shrd - St Shrd Rev	\$8,230,098.48	\$9,897,063.13	\$10,645,713.12	\$11,214,189.00	\$11,214,189.00	\$10,680,686.00	\$11,367,386.00	\$11,367,386.00
Intgvl - Intergovernmental	\$4,110,205.71	\$3,471,963.50	\$2,630,392.67	\$2,831,854.00	\$2,831,854.00	\$428,823.00	\$4,017,603.00	\$4,017,603.00
Permits - Permits and Fees	\$1,893,910.76	\$2,349,876.16	\$2,300,551.44	\$1,823,090.00	\$1,823,090.00	\$2,232,400.00	\$2,085,475.00	\$2,085,475.00
Sales - Sales and Services	\$2,437,406.36	\$2,752,329.63	\$3,313,719.34	\$3,696,902.00	\$3,696,902.00	\$830,908.00	\$3,651,309.00	\$3,651,309.00
Grants - Grants and Donations	\$810,078.77	\$538,341.70	\$716,939.43	\$107,920.00	\$507,920.00	\$133,501.00	\$285,500.00	\$285,500.00
OFS - Other Financing Sources	\$896,594.71	\$0.00	\$10,181,423.00	\$2,931,423.00	\$2,931,423.00	\$0.00	\$2,680,000.00	\$2,680,000.00
Misc - Miscellaneous	\$395,540.40	\$415,235.42	\$1,953,972.11	\$2,791,450.00	\$2,836,450.00	\$2,909,450.00	\$2,961,450.00	\$2,961,450.00
FB/CR - Fund Balance and Capital Reserve	\$0.00	\$0.00	\$0.00	\$47,277.00	\$8,071,846.00	\$0.00	\$3,002,614.00	\$3,002,614.00
Revenue Totals	\$35,802,186.79	\$37,098,756.91	\$51,339,662.31	\$45,736,284.00	\$54,205,853.00	\$37,215,974.00	\$53,505,355.00	\$53,505,355.00
Expenditures								
Salaries - Personnel - Salaries	\$11,902,142.25	\$13,682,608.54	\$15,712,858.73	\$18,242,611.00	\$18,310,578.00	\$0.00	\$19,753,159.00	\$19,753,159.00
Benefits - Personnel - Benefits	\$4,125,366.31	\$4,816,696.64	\$5,535,893.33	\$6,562,135.00	\$6,603,321.00	\$0.00	\$7,343,750.00	\$7,343,750.00
Contract Serv - Contractual Services	\$3,302,363.86	\$4,097,183.26	\$4,401,881.79	\$5,069,402.00	\$7,962,034.00	\$5,662,050.00	\$5,729,079.00	\$5,729,079.00
Op Exp - Operating Expenses	\$6,239,167.96	\$6,918,973.17	\$8,268,174.70	\$9,914,632.00	\$10,261,446.00	\$10,812,304.00	\$11,134,638.00	\$11,134,638.00
Prgms - Programs	\$119,047.57	\$253,675.39	\$478,013.23	\$1,332,683.00	\$1,378,883.00	\$1,678,097.00	\$1,592,847.00	\$1,592,847.00
Sp App - Special Appropriations	\$0.00	\$4,500.00	\$0.00	\$1,210,000.00	\$1,210,000.00	\$1,200,000.00	\$1,598,077.00	\$1,598,077.00
Debt Service - Debt Service	\$1,604,164.52	\$3,659,874.11	\$2,439,693.99	\$2,439,694.00	\$2,439,894.00	\$2,697,313.00	\$2,697,313.00	\$2,697,313.00
Cap Outlay - Capital Outlay	\$5,364,239.70	\$3,947,975.92	\$4,998,703.83	\$5,861,210.00	\$10,936,180.00	\$5,862,348.00	\$9,877,477.00	\$9,877,477.00
Misc - Miscellaneous	(\$2,471,430.94)	(\$1,536,072.75)	\$1,154,610.60	(\$4,896,083.00)	(\$4,896,083.00)	\$11,500.00	(\$6,220,985.00)	(\$6,220,985.00)
Revenue Totals	\$35,802,186.79	\$37,098,756.91	\$51,339,662.31	\$45,736,284.00	\$54,205,853.00	\$37,215,974.00	\$53,505,355.00	\$53,505,355.00
Expenditure Totals	\$30,185,061.23	\$35,845,414.28	\$42,987,830.20	\$45,736,284.00	\$54,205,853.00	\$27,923,612.00	\$53,505,355.00	\$53,505,355.00
Fund Total: GF	\$5,617,125.56	\$1,253,342.63	\$8,351,832.11	\$0.00	\$0.00	\$9,292,362.00	\$0.00	\$0.00
Fund: 300 WSF								
Revenue								
Intgvl - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permits - Permits and Fees	\$3,895,804.11	\$5,242,772.15	\$5,109,769.55	\$3,939,820.00	\$3,939,820.00	\$4,064,320.00	\$4,164,320.00	\$4,164,320.00
Sales - Sales and Services	\$19,826,984.75	\$21,516,889.18	\$25,870,108.08	\$33,025,500.00	\$33,025,500.00	\$33,028,000.00	\$39,296,500.00	\$39,296,500.00
Grants - Grants and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000,000.00	\$14,000,000.00	\$14,000,000.00
OFS - Other Financing Sources	\$2,429,325.68	\$1,250,000.00	\$5,000,000.00	\$5,000,000.00	\$7,000,000.00	\$0.00	\$2,000,000.00	\$2,000,000.00
Misc - Miscellaneous	\$102,350.00	\$28,961.72	\$34,130,956.23	\$59,500.00	\$59,500.00	\$41,500.00	\$51,000.00	\$51,000.00
FB/CR - Fund Balance and Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$1,530,298.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$26,254,464.54	\$28,038,623.05	\$70,110,833.86	\$42,024,820.00	\$45,555,118.00	\$51,133,820.00	\$59,511,820.00	\$59,511,820.00

FUND SUMMARY BY ACCOUNT CLASSIFICATION REPORT

Town of Clayton

Annual Budget by Account Classification Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Expenditures								
Salaries - Personnel - Salaries	\$1,257,257.22	\$1,338,815.09	\$1,398,222.70	\$1,922,439.00	\$1,922,439.00	\$0.00	\$2,380,946.00	\$2,380,946.00
Benefits - Personnel - Benefits	\$503,498.91	\$548,129.51	\$571,673.26	\$827,091.00	\$827,091.00	\$0.00	\$998,256.00	\$998,256.00
Contract Serv - Contractual Services	\$3,441,121.43	\$2,527,084.84	\$4,723,916.37	\$4,857,151.00	\$5,895,791.00	\$5,828,830.00	\$5,934,830.00	\$5,934,830.00
Op Exp - Operating Expenses	\$1,372,899.69	\$1,538,458.37	\$1,584,648.08	\$2,594,284.00	\$2,686,183.00	\$3,047,757.00	\$2,588,014.00	\$2,588,014.00
Prgms - Programs	\$6,000,563.34	\$6,394,750.39	\$7,058,801.60	\$8,805,900.00	\$10,805,900.00	\$15,149,900.00	\$15,169,500.00	\$15,169,500.00
Sp App - Special Appropriations	\$0.00	\$0.00	\$0.00	\$119,721.00	\$119,721.00	\$0.00	\$359,895.00	\$359,895.00
Debt Service - Debt Service	\$2,184,051.91	\$2,021,318.26	\$7,575,127.50	\$6,463,625.00	\$6,463,625.00	\$5,947,189.00	\$5,947,189.00	\$5,947,189.00
Cap Outlay - Capital Outlay	\$1,258,551.56	\$1,454,589.49	\$3,437,618.52	\$12,458,375.00	\$12,858,134.00	\$17,043,500.00	\$18,015,260.00	\$18,015,260.00
Misc - Miscellaneous	\$6,771,514.82	\$8,012,390.81	\$40,924,200.19	\$3,976,234.00	\$3,976,234.00	\$0.00	\$8,117,930.00	\$8,117,930.00
Revenue Totals	\$26,254,464.54	\$28,038,623.05	\$70,110,833.86	\$42,024,820.00	\$45,555,118.00	\$51,133,820.00	\$59,511,820.00	\$59,511,820.00
Expenditure Totals	\$22,769,458.88	\$23,835,536.76	\$67,274,208.22	\$42,024,820.00	\$45,555,118.00	\$47,017,176.00	\$59,511,820.00	\$59,511,820.00
Fund Total: WSF	\$3,465,005.66	\$4,203,086.29	\$2,836,625.64	\$0.00	\$0.00	\$4,116,644.00	\$0.00	\$0.00
Fund: 310 EF								
Revenue								
Intgovtl - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permits - Permits and Fees	\$573,069.38	\$646,808.27	\$763,481.31	\$823,500.00	\$823,500.00	\$886,000.00	\$1,036,000.00	\$1,036,000.00
Sales - Sales and Services	\$14,432,835.31	\$14,882,426.54	\$15,961,867.89	\$17,353,800.00	\$17,353,800.00	\$18,555,000.00	\$18,360,000.00	\$18,360,000.00
Grants - Grants and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OFS - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$1,222,429.00	\$1,222,429.00	\$0.00	\$0.00	\$0.00
Misc - Miscellaneous	\$98,905.68	\$141,318.63	\$253,598.77	\$115,000.00	\$115,000.00	\$91,000.00	\$118,000.00	\$118,000.00
FB/CR - Fund Balance and Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$548,299.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$15,104,810.37	\$15,670,553.44	\$16,978,947.97	\$19,514,729.00	\$20,061,028.00	\$19,532,000.00	\$19,514,000.00	\$19,514,000.00
Expenditures								
Salaries - Personnel - Salaries	\$812,885.75	\$770,117.44	\$973,669.35	\$971,638.00	\$971,638.00	\$0.00	\$1,117,740.00	\$1,117,740.00
Benefits - Personnel - Benefits	\$286,095.94	\$282,228.28	\$348,016.55	\$355,222.00	\$355,222.00	\$0.00	\$442,321.00	\$442,321.00
Contract Serv - Contractual Services	\$249,396.39	\$432,693.19	\$287,237.84	\$645,400.00	\$880,879.00	\$645,400.00	\$851,076.00	\$851,076.00
Op Exp - Operating Expenses	\$512,847.60	\$522,271.33	\$856,050.98	\$781,410.00	\$801,080.00	\$898,367.00	\$813,730.00	\$813,730.00
Prgms - Programs	\$9,790,821.51	\$10,488,836.01	\$10,188,724.62	\$10,702,272.00	\$10,702,272.00	\$10,995,640.00	\$11,301,878.00	\$11,301,878.00
Sp App - Special Appropriations	\$0.00	\$0.00	\$0.00	\$60,509.00	\$60,509.00	\$0.00	\$72,163.00	\$72,163.00
Debt Service - Debt Service	\$579,396.07	\$572,074.85	\$564,463.51	\$557,127.00	\$557,127.00	\$549,718.00	\$549,718.00	\$549,718.00
Cap Outlay - Capital Outlay	\$1,058,889.79	\$1,302,799.11	\$2,405,697.71	\$3,882,000.00	\$4,173,150.00	\$2,570,000.00	\$2,570,000.00	\$2,570,000.00

FUND SUMMARY BY ACCOUNT CLASSIFICATION REPORT

Town of Clayton

Annual Budget by Account Classification Report

Summary

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Misc - Miscellaneous	\$1,001,124.00	\$1,350,489.02	\$1,767,153.29	\$1,559,151.00	\$1,559,151.00	\$0.00	\$1,795,374.00	\$1,795,374.00
Revenue Totals:	\$15,104,810.37	\$15,670,553.44	\$16,978,947.97	\$19,514,729.00	\$20,061,028.00	\$19,532,000.00	\$19,514,000.00	\$19,514,000.00
Expenditure Totals	\$14,293,257.05	\$15,721,509.23	\$17,391,013.85	\$19,514,729.00	\$20,061,028.00	\$15,659,125.00	\$19,514,000.00	\$19,514,000.00
Fund Total: EF	\$811,553.32	(\$50,955.79)	(\$412,065.88)	\$0.00	\$0.00	\$3,872,875.00	\$0.00	\$0.00
Revenue Grand Totals:	\$77,161,461.70	\$80,807,933.40	\$138,429,444.14	\$107,275,833.00	\$119,821,999.00	\$107,881,794.00	\$132,531,175.00	\$132,531,175.00
Expenditure Grand Totals:	\$67,267,777.16	\$75,402,460.27	\$127,653,052.27	\$107,275,833.00	\$119,821,999.00	\$90,599,913.00	\$132,531,175.00	\$132,531,175.00
Net Grand Totals:	\$9,893,684.54	\$5,405,473.13	\$10,776,391.87	\$0.00	\$0.00	\$17,281,881.00	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 100 - GF									
REVENUE									
<i>Ad Val</i>									
40 00	Ad Val Taxes - Johnston Co. - CY	14,720,533.15	15,684,515.17	17,102,817.70	17,875,710.00	17,875,710.00	18,044,953.00	20,714,377.00	20,714,377.00
40 01	Ad Val Taxes - Johnston Co. - PY	117,541.59	(35,122.79)	6,173.53	.00	.00	.00	.00	.00
40 02	Ad Val Taxes - Wake Co. - CY	492.29	227.89	281.38	289.00	289.00	253.00	274.00	274.00
40 05	Ad Val Vehicle Taxes - Johnston Co.-CY	1,531,505.20	1,592,791.10	1,806,859.57	1,746,180.00	1,746,180.00	1,910,000.00	2,069,167.00	2,069,167.00
40 06	Ad Val Vehicle Taxes - Johnston Co.-PY	253.75	36.38	12.23	.00	.00	.00	.00	.00
40 15	Ad Val Penalties and Interest	57,971.03	35,211.12	52,588.03	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
40 20	Ad Val Motor Vehicle Licenses - CY	588,190.00	585,305.00	615,195.00	625,000.00	625,000.00	.00	625,200.00	625,200.00
40 21	Ad Val Motor Vehicle Licenses - PY	30.00	10.00	5.00	.00	.00	.00	.00	.00
40 50	Ad Val PILOT	11,834.59	10,973.50	13,018.76	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<i>Ad Val Totals</i>	\$17,028,351.60	\$17,873,947.37	\$19,596,951.20	\$20,292,179.00	\$20,292,179.00	\$20,000,206.00	\$23,454,018.00	\$23,454,018.00
<i>St Shrd Rev</i>									
41 00	SS Rev. Sales Tax - Article 39 (1cent)	2,175,393.74	2,550,954.30	2,713,685.94	3,007,200.00	3,007,200.00	3,067,300.00	3,000,000.00	3,000,000.00
41 01	SS Rev. Sales Tax -Article 40 (1/2 cent)	1,373,926.45	1,669,012.31	1,887,302.08	2,018,000.00	2,018,000.00	2,058,000.00	2,000,000.00	2,000,000.00
41 02	SS Rev. Sales Tax -Article 42 (1/2 cent)	1,132,951.35	1,332,377.23	1,428,091.05	1,576,700.00	1,576,700.00	1,608,000.00	1,600,000.00	1,600,000.00
41 03	SS Rev. Sales Tax - Article 44 (1/2 cent)	1,629,741.90	2,000,281.83	2,310,813.25	2,417,500.00	2,417,500.00	2,465,000.00	2,400,000.00	2,400,000.00
41 50	SS Rev. Utilities Franchise Tax	1,171,161.71	1,236,594.31	1,339,382.55	1,200,000.00	1,200,000.00	1,300,000.00	1,300,000.00	1,300,000.00
41 51	SS Rev. Telecommunications Tax	41,774.74	30,669.69	31,051.50	40,000.00	40,000.00	32,000.00	32,000.00	32,000.00
41 52	SS Rev. Gasoline Tax Refund	361.72	.00	.00	.00	.00	.00	.00	.00
41 53	SS Rev. Powell Bill	571,172.72	734,110.61	764,683.41	764,683.00	764,683.00	.00	865,000.00	865,000.00
41 54	SS Rev. Beer and Wine Tax	99,297.42	105,240.63	127,757.40	105,000.00	105,000.00	125,000.00	125,000.00	125,000.00
41 55	SS Rev. Solid Waste Disposal Tax Dist	17,794.73	19,993.22	22,723.94	20,000.00	20,000.00	.00	20,000.00	20,000.00
41 60	SS Rev. State Library Aid	16,522.00	17,829.00	20,222.00	65,106.00	65,106.00	25,386.00	25,386.00	25,386.00
	<i>St Shrd Rev Totals</i>	\$8,230,098.48	\$9,697,063.13	\$10,645,713.12	\$11,214,189.00	\$11,214,189.00	\$10,680,686.00	\$11,367,386.00	\$11,367,386.00
<i>Intergovernmental</i>									
42 00	Intgmtl ABC Revenue	126,248.08	85,524.84	62,105.73	125,000.00	125,000.00	85,000.00	85,000.00	85,000.00
42 21	Intgmtl PILOT - Electric	35,250.00	77,553.00	89,773.00	101,826.00	101,826.00	110,819.00	110,819.00	110,819.00
42 51	Intgmtl Drug Seizure Revenues - State	4,363.83	6,534.43	5,249.98	.00	.00	.00	.00	.00
42 55	Intgmtl Claytex Fire District Reimb	3,100,305.12	3,254,980.37	2,386,060.63	2,557,151.00	2,557,151.00	.00	3,588,780.00	3,588,780.00
42 57	Intgmtl First Responder Reimbursement	36,125.56	47,370.86	44,489.75	47,877.00	47,877.00	233,004.00	233,004.00	233,004.00
48 45	Misc CARES Act - CRF Distribution	807,913.12	.00	42,713.58	.00	.00	.00	.00	.00
	<i>Intergovernmental Totals</i>	\$4,110,205.71	\$3,471,963.50	\$2,630,392.67	\$2,831,854.00	\$2,831,854.00	\$428,823.00	\$4,017,603.00	\$4,017,603.00
<i>Permits and Fees</i>									
43 04	Per & Fees Lease Revenue	16,544.84	16,652.36	10.00	.00	.00	.00	.00	.00
43 05	Per & Fees Rental Car Revenue	.00	44,681.74	78,899.10	78,000.00	78,000.00	81,000.00	81,000.00	81,000.00
43 06	Per & Fees Facility Rental	41,206.74	45,471.50	113,000.73	50,000.00	50,000.00	69,850.00	69,850.00	69,850.00
43 09	Per & Fees Special Events Revenue	882.00	2,174.00	7,886.95	7,000.00	7,000.00	9,000.00	9,000.00	9,000.00
43 20	Per & Fees Late Fee Penalties	13,607.91	15,739.58	19,289.56	19,200.00	19,200.00	.00	19,200.00	19,200.00
43 30	Per & Fees Homeowner's Recovery	19,160.00	28,920.00	5,750.00	8,000.00	8,000.00	8,000.00	6,500.00	6,500.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 100 - GF									
REVENUE									
<i>Sales and Services</i>									
44 39	Sales & Serv Recreation; Picnic Shelter Rent	2,085.00	9,372.75	20,465.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
44 40	Sales & Serv Recreation; Trips - Misc	630.00	323.00	.00	.00	.00	.00	.00	.00
44 42	Sales & Serv Clayton Community Center Rentals	1,700.00	2,155.00	48,405.00	35,000.00	35,000.00	22,950.00	22,950.00	22,950.00
44 420	Sales & Serv Staff Services Support	15,797.43	32,922.70	55,116.66	47,000.00	47,000.00	53,000.00	53,000.00	53,000.00
44 421	Sales & Serv Value Added Services	3,846.49	6,937.93	9,072.64	1,600.00	1,600.00	1,800.00	1,800.00	1,800.00
44 44	Sales & Serv Membership Fees - Resident	255.00	1,345.00	1,630.00	100.00	100.00	100.00	100.00	100.00
44 45	Sales & Serv Annual Road Race	300.00	.00	.00	.00	.00	.00	.00	.00
44 50	Sales & Serv Clayton Center Sales and Rentals	13,431.43	49,125.87	74,183.03	72,000.00	72,000.00	78,000.00	78,000.00	78,000.00
44 52	Sales & Serv Cultural Arts	(3,439.90)	83,524.29	134,729.05	123,777.00	123,777.00	142,233.00	142,233.00	142,233.00
44 53	Sales & Serv Membership Fees - Nonresident	6,432.50	26,631.00	37,661.25	20,000.00	20,000.00	25,000.00	20,000.00	20,000.00
<i>Sales and Services Totals</i>		\$2,437,406.36	\$2,752,329.63	\$3,313,719.34	\$3,696,902.00	\$3,696,902.00	\$830,908.00	\$3,651,309.00	\$3,651,309.00
<i>Grants and Donations</i>									
45 10	Grants & Don Grant Funds - Police - Federal	39,316.10	16,972.69	.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
45 11	Grants & Don Grant Funds - Fire SAFER Grant	747,106.70	392,716.66	542,569.32	70,920.00	70,920.00	90,001.00	240,000.00	240,000.00
45 20	Grants & Don Grant Funds - Miscellaneous	9,733.57	34,295.14	159,350.11	12,500.00	12,500.00	16,000.00	18,000.00	18,000.00
45 31	Grants & Don Donations - Fire	950.00	.00	.00	.00	.00	.00	.00	.00
45 32	Grants & Don Donations - Recreation	.00	.00	1,000.00	500.00	500.00	500.00	500.00	500.00
45 33	Grants & Don Donations - Miscellaneous	50.00	75,050.00	730.00	.00	.00	500.00	500.00	500.00
45 35	Grants & Don Don-Fallen Firefighters Memorial	3,450.00	11,980.38	.00	.00	.00	.00	.00	.00
45 60	Grants & Don Donations - Library	9,472.40	7,326.83	13,290.00	20,000.00	20,000.00	22,500.00	22,500.00	22,500.00
45 75	Grants & Don NC DEQ ARPA Grant	.00	.00	.00	.00	400,000.00	.00	.00	.00
<i>Grants and Donations Totals</i>		\$810,078.77	\$538,341.70	\$716,939.43	\$107,920.00	\$507,920.00	\$133,501.00	\$285,500.00	\$285,500.00
<i>Other Financing Sources</i>									
48 05	Misc Finance Capital	871,621.00	.00	.00	.00	.00	.00	2,680,000.00	2,680,000.00
48 82	Misc Transfer - Special Revenue Fund	24,973.71	.00	7,931,423.00	2,931,423.00	2,931,423.00	.00	.00	.00
49 81	Other Fin Scs Due from Water/Sewer Fund	.00	.00	2,250,000.00	.00	.00	.00	.00	.00
<i>Other Financing Sources Totals</i>		\$896,594.71	\$0.00	\$10,181,423.00	\$2,931,423.00	\$2,931,423.00	\$0.00	\$2,680,000.00	\$2,680,000.00
<i>Miscellaneous</i>									
48 00	Misc Investment Earnings	7,986.00	53,315.75	1,467,569.74	1,680,000.00	1,680,000.00	1,750,000.00	1,750,000.00	1,750,000.00
48 10	Misc Debt Setoff Revenue	4,090.88	2,830.33	3,730.90	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
48 21	Misc Cable TV - State Allocation	196,719.25	217,037.06	211,302.23	200,000.00	200,000.00	210,000.00	210,000.00	210,000.00
48 22	Misc Cable TV - PEG Channel	52,901.22	51,616.12	51,282.08	52,000.00	52,000.00	.00	52,000.00	52,000.00
48 25	Misc Hazmat Response Reimbursement	.00	.00	4,708.00	.00	.00	.00	.00	.00
48 26	Misc Fire - Special Services	1,444.00	1,410.00	1,395.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00
48 35	Misc Special Events Damage Deposit	375.00	(75.00)	50.00	.00	.00	.00	.00	.00
48 50	Misc Other	1.00	2,505.00	.00	.00	.00	.00	.00	.00
48 60	Misc Reimbursable Projects	96,000.00	23,090.65	105,272.00	530,000.00	575,000.00	605,000.00	605,000.00	605,000.00
48 71	Misc Sale of Scrap	.00	.00	2,219.28	.00	.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 100 - GF									
REVENUE									
<i>Miscellaneous</i>									
48 72	Misc Sale of Real Property	.00	5,955.00	.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
48 73	Misc Sale of Surplus Equipment	30,131.00	50,928.99	74,777.27	.00	.00	.00	.00	.00
48 97	Misc Miscellaneous	5,892.05	6,621.52	31,665.61	25,000.00	25,000.00	40,000.00	40,000.00	40,000.00
	<i>Miscellaneous Totals</i>	\$395,540.40	\$415,235.42	\$1,953,972.11	\$2,791,450.00	\$2,836,450.00	\$2,909,450.00	\$2,961,450.00	\$2,961,450.00
<i>Fund Balance and Capital Reserve</i>									
48 99	Misc Fund Balance Appropriated	.00	.00	.00	47,277.00	8,071,846.00	.00	3,002,614.00	3,002,614.00
	<i>Fund Balance and Capital Reserve Totals</i>	\$0.00	\$0.00	\$0.00	\$47,277.00	\$8,071,846.00	\$0.00	\$3,002,614.00	\$3,002,614.00
	REVENUE TOTALS	\$35,802,186.79	\$37,098,756.91	\$51,339,662.31	\$45,736,284.00	\$54,205,853.00	\$37,215,974.00	\$53,505,355.00	\$53,505,355.00
EXPENSE									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	11,345,958.91	12,924,418.61	14,720,224.93	16,360,633.00	16,464,419.00	.00	18,275,000.00	18,275,000.00
50 02	Salaries Part-time	320,819.42	482,822.74	569,003.01	1,345,684.00	1,309,865.00	.00	1,005,059.00	1,005,059.00
50 021	Salaries Part-time w/Benefits	52,042.83	51,967.39	62,300.63	78,107.00	78,107.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	.00	.00	21,616.52	.00	.00	.00	.00	.00
50 04	Salaries Overtime	102,412.55	135,804.19	157,517.16	384,205.00	384,205.00	.00	395,100.00	395,100.00
50 05	Salaries Holiday Pay FT	394.91	10,257.46	105,991.16	.00	.00	.00	.00	.00
50 055	Salaries Holiday Pay PT	2,167.04	1,216.81	2,648.44	.00	.00	.00	.00	.00
50 06	Salaries Council	47,793.78	49,557.03	51,445.08	51,773.00	51,773.00	.00	78,000.00	78,000.00
50 09	Salaries K-9 Pay	7,546.00	8,036.00	7,546.00	7,938.00	7,938.00	.00	.00	.00
50 50	Salaries Cashout	23,006.81	18,528.31	14,565.80	14,271.00	14,271.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$11,902,142.25	\$13,682,608.54	\$15,712,858.73	\$18,242,611.00	\$18,310,578.00	\$0.00	\$19,753,159.00	\$19,753,159.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	123,900.00	126,550.00	125,750.00	146,500.00	146,500.00	.00	176,100.00	176,100.00
51 01	Benefits Stand-by Pay	31,237.39	30,981.87	26,896.34	37,824.00	37,824.00	.00	.00	.00
51 10	Benefits FICA	894,954.30	1,050,448.69	1,172,950.10	1,407,840.00	1,413,041.00	.00	1,521,193.00	1,521,193.00
51 11	Benefits Group Insurance - Health	1,390,515.76	1,554,554.44	1,748,373.57	2,019,067.00	2,036,874.00	.00	2,301,744.00	2,301,744.00
51 15	Benefits Life Insurance	31,349.08	25,378.03	31,208.75	48,786.00	48,786.00	.00	47,733.00	47,733.00
51 20	Benefits Retirement - General Employees	871,497.85	1,089,681.65	1,341,807.26	1,649,275.00	1,658,766.00	.00	1,872,871.00	1,872,871.00
51 21	Benefits Retirement - LEO Employees	303,068.82	385,719.90	462,727.19	543,244.00	547,478.00	.00	525,000.00	525,000.00
51 30	Benefits 401K - General Employees	338,780.04	389,157.30	446,144.03	514,620.00	517,565.00	.00	711,109.00	711,109.00
51 31	Benefits 401K -LEO Employees	140,063.07	164,224.76	180,036.09	194,979.00	196,487.00	.00	188,000.00	188,000.00
	<i>Personnel - Benefits Totals</i>	\$4,125,366.31	\$4,816,696.64	\$5,535,893.33	\$6,562,135.00	\$6,603,321.00	\$0.00	\$7,343,750.00	\$7,343,750.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	1,470,165.31	1,719,894.38	1,822,818.72	2,166,067.00	4,206,662.00	2,078,029.00	2,108,029.00	2,108,029.00
56 10	Cont Serv Contracts and Agreements	13.53	.00	.00	216,200.00	216,200.00	.00	.00	.00
56 11	Cont Serv Contract Services	789,088.74	1,423,966.07	1,357,302.63	1,551,403.00	2,327,844.00	2,132,050.00	2,084,683.00	2,084,683.00
56 20	Cont Serv Tax Collection Service	370,252.38	386,888.54	424,127.76	435,520.00	435,520.00	442,284.00	524,122.00	524,122.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 100 - GF									
EXPENSE									
<i>Operating Expenses</i>									
52 39	Op Exp Maint and Repair - System	50,767.72	36,399.07	74,708.57	150,000.00	150,000.00	275,850.00	150,850.00	150,850.00
52 42	Op Exp Park Beautification	7,466.62	6,257.34	11,459.48	11,750.00	11,750.00	11,750.00	11,750.00	11,750.00
52 43	Op Exp Contracted Yard Waste Disposal	551,324.98	509,706.58	588,501.02	600,000.00	600,000.00	615,000.00	660,000.00	660,000.00
52 44	Op Exp Clean-Up Activity	9,345.00	2,010.50	2,004.70	12,625.00	12,625.00	13,000.00	13,000.00	13,000.00
52 50	Op Exp Contracted Vehicle Service	177,799.74	122,695.35	110,082.99	215,955.00	215,955.00	236,080.00	244,130.00	244,130.00
52 51	Op Exp Fleet Reimbursable	1,701.83	.00	.00	.00	.00	.00	.00	.00
52 510	Op Exp Fleet Reimbursable - Fuel	12,935.80	17,176.06	(67,057.52)	(118,900.00)	(118,900.00)	.00	(140,447.00)	(140,447.00)
52 52	Op Exp Fuel	159,771.69	262,189.74	443,771.97	840,176.00	840,176.00	764,475.00	552,725.00	552,725.00
52 60	Op Exp Equipment Purchase	357,975.92	461,348.64	786,614.00	770,735.00	816,495.00	1,001,210.00	956,624.00	956,624.00
52 61	Op Exp Uniform Cleaning	5,238.35	6,367.37	6,477.82	7,950.00	7,950.00	7,700.00	7,700.00	7,700.00
52 62	Op Exp Dues and Subscriptions	101,827.68	199,014.00	330,273.61	126,456.00	146,816.00	158,061.00	192,306.00	192,306.00
52 63	Op Exp Permits and Fees	2,496.90	437.95	1,343.57	1,590.00	1,590.00	3,840.00	3,840.00	3,840.00
52 64	Op Exp Software License & Subscription	.00	.00	98,844.94	381,375.00	381,375.00	692,753.00	725,853.00	725,853.00
52 70	Op Exp Safety	49,739.79	45,300.28	34,804.37	69,412.00	94,412.00	80,641.00	53,743.00	53,743.00
52 71	Op Exp Protective Clothing	45,353.87	90,176.43	101,343.25	123,332.00	125,804.00	124,335.00	128,434.00	128,434.00
52 72	Op Exp Uniform Purchase	85,367.37	48,954.93	123,515.68	203,654.00	203,654.00	188,750.00	192,230.00	192,230.00
52 73	Op Exp Emergency Operations Center	.00	.00	.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
52 80	Op Exp Tools	2,219.26	2,706.78	7,137.04	6,897.00	6,897.00	6,000.00	6,397.00	6,397.00
52 81	Op Exp Chemicals	18,864.79	21,005.29	20,891.74	35,740.00	35,740.00	35,740.00	35,740.00	35,740.00
52 85	Op Exp Departmental Supplies	168,825.25	269,848.00	254,801.40	338,585.00	338,585.00	345,233.00	352,903.00	352,903.00
52 90	Op Exp Regulatory Signs	35,526.54	20,694.35	33,258.25	.00	.00	.00	.00	.00
52 95	Op Exp Canine Expense	50,647.94	8,110.56	20,042.36	26,000.00	30,405.00	30,405.00	56,405.00	56,405.00
53 00	Op Exp Insurance and Bonds	277,799.60	299,939.35	337,416.57	414,456.00	414,456.00	381,964.00	446,964.00	446,964.00
53 01	Op Exp Insurance Deductible	27,007.22	26,456.70	22,022.10	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
53 02	Op Exp Unemployment Insurance	.00	.00	11,789.84	12,000.00	12,000.00	10,500.00	10,500.00	10,500.00
53 03	Op Exp Worker's Compensation Insurance	205,409.87	163,667.90	248,764.61	488,178.00	488,178.00	3,000.00	3,000.00	3,000.00
53 05	Op Exp Employee In Service Training	.00	.00	8,065.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
53 07	Op Exp Other Benefits	.00	2,369.42	1,697.37	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
53 20	Op Exp Homeowner's Recovery Reimb	7,389.00	6,687.00	5,193.00	7,200.00	7,200.00	7,200.00	5,850.00	5,850.00
53 21	Op Exp Minimum Housing Code	.00	.00	.00	500.00	500.00	500.00	500.00	500.00
53 23	Op Exp Citizen Boards	24,476.64	35,087.37	36,425.50	42,500.00	42,500.00	47,200.00	47,200.00	47,200.00
53 25	Op Exp Boarding Fees	425.00	.00	.00	.00	.00	.00	.00	.00
53 26	Op Exp Special Programs	10,254.26	14,904.62	20,408.88	15,250.00	15,250.00	19,500.00	19,500.00	19,500.00
53 27	Op Exp Law Enforcement - Special Ops	.00	1,116.00	5,711.19	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
53 28	Op Exp Fire Prevention	.00	1,172.42	3,079.15	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00
53 40	Op Exp Landfill Fees	322,721.49	352,313.91	380,311.84	480,000.00	480,000.00	492,000.00	450,000.00	450,000.00
53 41	Op Exp Contracted Trash Hauling Fees	818,026.72	897,440.01	977,539.72	1,020,000.00	1,020,000.00	1,110,000.00	1,140,000.00	1,140,000.00
53 42	Op Exp Contracted Recycling Fees	467,679.87	500,404.81	663,385.88	702,000.00	702,000.00	744,000.00	750,000.00	750,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 100 - GF									
EXPENSE									
<i>Operating Expenses</i>									
53 43	Op Exp Contracted Fuel Surcharge	.00	30,540.20	37,248.24	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
53 90	Op Exp New Employee Upfit	6,528.72	53,753.55	65,369.51	155,895.00	163,513.00	233,145.00	234,645.00	234,645.00
53 95	Op Exp Grant Related Expenditures	.00	.00	5,000.00	7,000.00	12,599.00	17,000.00	17,000.00	17,000.00
53 99	Op Exp Miscellaneous Expense	18,601.36	24,936.42	25,211.45	29,750.00	29,750.00	62,500.00	68,000.00	68,000.00
	<i>Operating Expenses Totals</i>	\$6,239,167.96	\$6,918,973.17	\$8,268,174.70	\$9,914,632.00	\$10,261,446.00	\$10,812,304.00	\$11,134,638.00	\$11,134,638.00
<i>Programs</i>									
54 00	Programs Promotions	225.00	12,331.96	31,142.78	16,000.00	16,000.00	83,250.00	83,250.00	83,250.00
54 01	Programs Facade Grants	22,515.20	16,890.42	7,069.00	37,500.00	50,000.00	37,500.00	37,500.00	37,500.00
54 02	Programs Building Reuse & Renovation	.00	.00	.00	325,000.00	325,000.00	350,000.00	350,000.00	350,000.00
54 05	Programs Sustainability	.00	.00	892.79	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00
54 10	Programs Senior Citizens Travel	.00	55.68	1,458.38	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
54 12	Programs Classes	3,453.88	4,293.27	12,409.16	19,300.00	19,300.00	21,040.00	21,040.00	21,040.00
54 14	Programs Youth Council	1,011.38	2,019.25	3,464.59	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
54 15	Programs Special Events	20,739.51	34,535.44	187,510.74	194,260.00	202,760.00	255,510.00	275,010.00	275,010.00
54 17	Programs Benefit Programs	6,694.54	4,430.98	2,376.57	28,750.00	28,750.00	28,750.00	30,000.00	30,000.00
54 18	Programs Employee Wellness	782.83	382.00	811.57	6,050.00	6,050.00	6,000.00	10,000.00	10,000.00
54 25	Programs Book Purchases	41,486.84	47,425.66	53,045.32	48,850.00	48,850.00	84,850.00	84,850.00	84,850.00
54 26	Programs Periodicals	1,229.86	1,061.93	1,344.65	1,473.00	1,473.00	1,530.00	1,530.00	1,530.00
54 30	Programs Community Based Production	9,979.59	16,667.28	32,489.29	28,050.00	28,050.00	40,067.00	40,067.00	40,067.00
54 31	Programs Professional Season	10,700.00	102,669.35	126,500.00	150,000.00	150,000.00	152,500.00	152,500.00	152,500.00
54 35	Programs Value Added Services-Dance Floor	.00	1,450.00	1,300.00	1,600.00	1,600.00	1,800.00	1,800.00	1,800.00
54 36	Programs Value Added Service - Tch Lounge	228.94	.00	.00	.00	.00	.00	.00	.00
54 37	Programs Hospitality	.00	9,462.17	14,198.39	17,750.00	17,750.00	18,900.00	18,900.00	18,900.00
54 60	Programs Recurring Program Initiative	.00	.00	.00	425,000.00	425,000.00	538,300.00	428,300.00	428,300.00
	<i>Programs Totals</i>	\$119,047.57	\$253,675.39	\$476,013.23	\$1,332,683.00	\$1,378,683.00	\$1,678,097.00	\$1,592,847.00	\$1,592,847.00
<i>Special Appropriations</i>									
55 00	Spec App Salary Reserve	.00	.00	.00	1,200,000.00	1,200,000.00	1,200,000.00	1,588,077.00	1,588,077.00
55 35	Spec App Cultural Arts	.00	4,500.00	.00	10,000.00	10,000.00	.00	10,000.00	10,000.00
	<i>Special Appropriations Totals</i>	\$0.00	\$4,500.00	\$0.00	\$1,210,000.00	\$1,210,000.00	\$1,200,000.00	\$1,598,077.00	\$1,598,077.00
<i>Debt Service</i>									
57 035	Debt Service FY 09-10 Series 2009A Public Imp	347,187.50	2,329,653.62	.00	.00	.00	.00	.00	.00
57 039	Debt Service FY 11-12 Series 2012 Public Imp	160,000.00	157,200.00	134,400.00	131,880.00	131,880.00	129,120.00	129,120.00	129,120.00
57 046	Debt Service Community Center Refunding	482,781.02	480,150.01	475,414.01	438,930.00	438,930.00	378,297.00	378,297.00	378,297.00
57 047	Debt Service Law Enforcement Center Refunding	470,574.00	453,456.00	491,536.00	502,604.00	502,604.00	513,232.00	513,232.00	513,232.00
57 048	Debt Service Parkland Refunding	143,622.00	140,676.50	34,731.00	.00	.00	.00	.00	.00
57 053	Debt Service Fire Department Ladder Truck	.00	98,737.98	98,737.98	98,738.00	98,738.00	98,738.00	98,738.00	98,738.00
57 054	Debt Service Parks & Rec GO Bonds Series 2021	.00	.00	1,204,875.00	1,110,375.00	1,110,375.00	1,076,625.00	1,076,625.00	1,076,625.00
57 056	Debt Service Parks & Rec GO Bonds Series 2024	.00	.00	.00	.00	.00	501,300.00	501,300.00	501,300.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 100 - GF									
EXPENSE									
<i>Debt Service</i>									
57 15	Debt Service Reserve	.00	.00	.00	157,167.00	157,167.00	1.00	1.00	1.00
	<i>Debt Service Totals</i>	\$1,604,164.52	\$3,659,874.11	\$2,439,693.99	\$2,439,694.00	\$2,439,694.00	\$2,697,313.00	\$2,697,313.00	\$2,697,313.00
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	53,515.50	258,292.26	1,000,000.00	1,000,000.00	1,012,515.00	1,000,000.00	3,800,129.00	3,800,129.00
58 03	Cap Out Furniture Fixtures and Equipment	54,188.88	.00	90,109.67	153,500.00	192,174.00	112,500.00	112,500.00	112,500.00
58 07	Cap Out Land Acquisition	.00	.00	.00	.00	1,462,500.00	.00	.00	.00
58 10	Cap Out Sidewalk Repair and Improvements	430,278.68	96,238.17	(5,150.24)	.00	.00	.00	.00	.00
58 11	Cap Out Drainage Repair and Improvements	46,592.25	168,503.13	.00	.00	.00	.00	.00	.00
58 12	Cap Out Street Repair and Improvements	909,562.54	660,946.81	118,587.02	.00	2,086,996.00	.00	.00	.00
58 15	Cap Out Greenways	144,869.90	.00	.00	.00	.00	.00	.00	.00
58 20	Cap Out Buiding Improvements	692,096.88	204,147.42	1,731,593.45	.00	716,463.00	.00	.00	.00
58 47	Cap Out Vehicles	856,963.38	1,164,822.15	654,422.50	150,000.00	385,676.00	40,000.00	265,000.00	265,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	1,853,004.16	916,936.10	569,825.06	10,000.00	460,231.00	1,027,000.00	1,027,000.00	1,027,000.00
58 50	Cap Out Capital Outlay	323,167.53	478,089.88	840,560.37	1,697,710.00	1,769,625.00	232,848.00	1,672,848.00	1,672,848.00
58 60	Cap Out Program Initiative	.00	.00	(1,244.00)	2,850,000.00	2,850,000.00	3,450,000.00	3,000,000.00	3,000,000.00
	<i>Capital Outlay Totals</i>	\$5,364,239.70	\$3,947,975.92	\$4,998,703.83	\$5,861,210.00	\$10,936,180.00	\$5,862,348.00	\$9,877,477.00	\$9,877,477.00
<i>Miscellaneous</i>									
59 01	Misc Bad Debt Expense	903.84	7,504.30	110,496.18	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
59 05	Misc Reserve Fund	16,832.57	.00	.00	440,976.00	440,976.00	.00	25,000.00	25,000.00
59 06	Misc Miscellaneous	.00	1,712.95	793.42	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
59 07	Misc Workforce Transition Expense	316,617.65	.00	.00	.00	.00	.00	.00	.00
59 21	Misc Transfer to Water/Sewer Fund	.00	.00	5,000,000.00	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	253,000.00	2,500,000.00	795,000.00	.00	.00	.00	.00	.00
59 97	Misc Support Services - General Fund	(.12)	.00	.00	.00	.00	.00	.00	.00
59 98	Misc Support Services - W/S Fund	(1,864,887.00)	(2,478,291.12)	(3,151,877.04)	(3,941,234.00)	(3,941,234.00)	.00	(4,622,930.00)	(4,622,930.00)
59 985	Misc Support Services - WWPTF	(228,023.88)	(329,665.80)	.00	.00	.00	.00	.00	.00
59 99	Misc Support Services - Electric Fund	(965,874.00)	(1,237,333.08)	(1,599,801.96)	(1,407,325.00)	(1,407,325.00)	.00	(1,634,555.00)	(1,634,555.00)
	<i>Miscellaneous Totals</i>	(\$2,471,430.94)	(\$1,536,072.75)	\$1,154,610.60	(\$4,896,083.00)	(\$4,896,083.00)	\$11,500.00	(\$6,220,985.00)	(\$6,220,985.00)
	EXPENSE TOTALS	\$30,185,061.23	\$35,845,414.28	\$42,987,830.20	\$45,736,284.00	\$54,205,853.00	\$27,923,612.00	\$53,505,355.00	\$53,505,355.00
Fund 100 - GF Totals									
	REVENUE TOTALS	\$35,802,186.79	\$37,098,756.91	\$51,339,662.31	\$45,736,284.00	\$54,205,853.00	\$37,215,974.00	\$53,505,355.00	\$53,505,355.00
	EXPENSE TOTALS	\$30,185,061.23	\$35,845,414.28	\$42,987,830.20	\$45,736,284.00	\$54,205,853.00	\$27,923,612.00	\$53,505,355.00	\$53,505,355.00
	Fund 100 - GF Totals	\$5,617,125.56	\$1,253,342.63	\$8,351,832.11	\$0.00	\$0.00	\$9,292,362.00	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 300 - WSP									
REVENUE									
<i>Permits and Fees</i>									
43 10	Per & Fees Assessments	5,605.05	3,244.73	2,216.68	.00	.00	.00	.00	.00
43 20	Per & Fees Late Fee Penalties	99,979.10	110,177.91	156,338.82	125,000.00	125,000.00	.00	125,000.00	125,000.00
43 21	Per & Fees Past Due Penalty	196,547.36	228,710.81	258,600.63	131,500.00	131,500.00	275,000.00	250,000.00	250,000.00
43 25	Per & Fees AMI Meter Fee	16,542.18	(11.32)	.00	.00	.00	.00	.00	.00
43 38	Per & Fees Tower Rental Fees	36,188.96	37,274.60	38,392.84	38,820.00	38,820.00	38,820.00	38,820.00	38,820.00
43 54	Per & Fees Reimbursement and User Surcharge	643,480.69	809,763.82	929,003.90	904,500.00	904,500.00	.00	.00	.00
43 56	Per & Fees Water Taps	7,700.00	5,000.00	47,700.00	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00
43 565	Per & Fees Sewer Tap Fees	6,000.00	6,000.00	1,500.00	5,000.00	5,000.00	60,000.00	60,000.00	60,000.00
43 57	Per & Fees Water and Sewer Connections	295.85	.00	.00	.00	.00	.00	.00	.00
43 59	Per & Fees Meter Fees	144,728.90	163,661.25	144,050.25	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
43 61	Per & Fees Water/Sewer Enforcement Fines	25.00	.00	.00	.00	.00	.00	.00	.00
43 63	Per & Fees System Development Fees - Water	1,363,387.20	2,059,026.00	673,602.00	988,900.00	988,900.00	1,250,000.00	1,250,000.00	1,250,000.00
43 64	Per & Fees System Development Fees - Sewer	1,315,216.74	1,768,477.55	2,812,162.85	1,511,100.00	1,511,100.00	2,200,000.00	2,200,000.00	2,200,000.00
43 66	Per & Fees Meter Tampering Fee	500.00	137.50	.00	.00	.00	500.00	500.00	500.00
43 74	Per & Fees Connection Fees	48,540.65	49,887.50	44,775.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
43 80	Per & Fees Damage Reimbursement	11,066.43	1,421.80	1,426.58	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$3,895,804.11	\$5,242,772.15	\$5,109,769.55	\$3,939,820.00	\$3,939,820.00	\$4,064,320.00	\$4,164,320.00	\$4,164,320.00
<i>Sales and Services</i>									
44 05	Sales & Serv Sale of Water	10,221,583.98	10,570,157.69	11,674,804.44	13,446,200.00	13,446,200.00	13,446,200.00	15,684,100.00	15,684,100.00
44 07	Sales & Serv Sale of Water Treatment	9,601,828.76	10,942,027.99	14,187,441.99	19,574,300.00	19,574,300.00	19,574,300.00	23,604,900.00	23,604,900.00
44 08	Sales & Serv Sale of Water - Bulk	3,572.01	4,703.50	7,861.65	5,000.00	5,000.00	7,500.00	7,500.00	7,500.00
	<i>Sales and Services Totals</i>	\$19,826,984.75	\$21,516,889.18	\$25,870,108.08	\$33,025,500.00	\$33,025,500.00	\$33,028,000.00	\$39,296,500.00	\$39,296,500.00
<i>Grants and Donations</i>									
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	.00	.00	.00	14,000,000.00	14,000,000.00	14,000,000.00
	<i>Grants and Donations Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000,000.00	\$14,000,000.00	\$14,000,000.00
<i>Other Financing Sources</i>									
48 05	Misc Finance Capital	865,382.42	.00	.00	.00	.00	.00	.00	.00
48 91	Misc Transfer from Reserve Fund	1,500,000.00	1,250,000.00	.00	.00	2,000,000.00	.00	2,000,000.00	2,000,000.00
49 01	Other Fin Scs Nutrient Offset Fee - Town	63,943.26	.00	.00	.00	.00	.00	.00	.00
49 80	Other Fin Scs Due from General Fund	.00	.00	5,000,000.00	5,000,000.00	5,000,000.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$2,429,325.68	\$1,250,000.00	\$5,000,000.00	\$5,000,000.00	\$7,000,000.00	\$0.00	\$2,000,000.00	\$2,000,000.00
<i>Miscellaneous</i>									
48 00	Misc Investment Earnings	1,691.15	3,653.06	41,613.22	50,000.00	50,000.00	41,500.00	41,500.00	41,500.00
48 10	Misc Debt Setoff Revenue	14,609.19	9,415.25	13,296.85	7,000.00	7,000.00	.00	7,000.00	7,000.00
48 60	Misc Reimbursable Projects	14,094.00	4,296.00	43,060.53	.00	.00	.00	.00	.00
48 71	Misc Sale of Scrap	67,936.10	2,062.05	1,188.40	.00	.00	.00	.00	.00
48 72	Misc Sale of Real Property	.00	.00	34,250,000.00	.00	.00	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	.00	6,930.00	17,100.00	.00	.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 300 - WSF									
REVENUE									
<i>Miscellaneous</i>									
48 97	Misc Miscellaneous	4,019.56	2,605.36	(235,302.77)	2,500.00	2,500.00	.00	2,500.00	2,500.00
<i>Miscellaneous Totals</i>		\$102,350.00	\$28,961.72	\$34,130,956.23	\$59,500.00	\$59,500.00	\$41,500.00	\$51,000.00	\$51,000.00
<i>Fund Balance and Capital Reserve</i>									
48 99	Misc Fund Balance Appropriated	.00	.00	.00	.00	1,530,298.00	.00	.00	.00
<i>Fund Balance and Capital Reserve Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$1,530,298.00	\$0.00	\$0.00	\$0.00
REVENUE TOTALS		\$26,254,464.54	\$28,038,623.05	\$70,110,833.86	\$42,024,820.00	\$45,555,118.00	\$51,133,820.00	\$59,511,820.00	\$59,511,820.00
EXPENSE									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	1,220,851.55	1,279,974.69	1,357,873.89	1,840,931.00	1,840,931.00	.00	2,194,946.00	2,194,946.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	104,000.00	104,000.00
50 04	Salaries Overtime	36,405.67	58,840.40	40,348.81	81,508.00	81,508.00	.00	82,000.00	82,000.00
<i>Personnel - Salaries Totals</i>		\$1,257,257.22	\$1,338,815.09	\$1,398,222.70	\$1,922,439.00	\$1,922,439.00	\$0.00	\$2,380,946.00	\$2,380,946.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	14,700.00	14,650.00	14,100.00	16,500.00	16,500.00	.00	20,600.00	20,600.00
51 01	Benefits Stand-by Pay	27,646.99	29,541.19	24,137.65	40,000.00	40,000.00	.00	.00	.00
51 10	Benefits FICA	94,167.67	103,703.76	103,643.20	151,432.00	151,432.00	.00	187,700.00	187,700.00
51 11	Benefits Group Insurance - Health	180,008.25	189,556.03	198,538.79	279,644.00	279,644.00	.00	426,268.00	426,268.00
51 15	Benefits Life Insurance	3,486.66	2,568.78	2,975.98	7,234.00	7,234.00	.00	5,997.00	5,997.00
51 20	Benefits Retirement - General Employees	131,583.03	153,006.87	170,974.93	253,122.00	253,122.00	.00	241,603.00	241,603.00
51 30	Benefits 401K - General Employees	51,906.31	55,102.88	57,302.71	79,159.00	79,159.00	.00	116,088.00	116,088.00
<i>Personnel - Benefits Totals</i>		\$503,498.91	\$548,129.51	\$571,673.26	\$827,091.00	\$827,091.00	\$0.00	\$998,256.00	\$998,256.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	266,606.58	529,764.47	580,576.80	596,000.00	1,571,801.00	915,000.00	915,000.00	915,000.00
56 10	Cont Serv Contracts and Agreements	.00	.00	526.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	187,598.72	208,780.35	293,343.14	380,581.00	431,066.00	836,160.00	850,910.00	850,910.00
56 50	Cont Serv Equipment Rental	2,507.28	2,716.22	2,023.20	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
56 51	Cont Serv Uniform Rental	9,376.14	9,458.77	9,852.33	.00	12,354.00	.00	.00	.00
56 80	Cont Serv Johnston County Treatment	2,482,440.24	1,435,403.33	3,109,235.77	3,251,420.00	3,251,420.00	3,251,420.00	3,251,420.00	3,251,420.00
56 81	Cont Serv Raleigh Treatment	492,592.47	340,961.70	728,359.13	624,150.00	624,150.00	821,250.00	912,500.00	912,500.00
<i>Contractual Services Totals</i>		\$3,441,121.43	\$2,527,084.84	\$4,723,916.37	\$4,857,151.00	\$5,895,791.00	\$5,828,830.00	\$5,934,830.00	\$5,934,830.00
<i>Operating Expenses</i>									
52 00	Op Exp Copy Expense	86.02	128.95	52.93	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	636.49	791.26	917.32	3,895.00	3,895.00	5,400.00	5,400.00	5,400.00
52 10	Op Exp Utility Exp - Town Electricity	342,324.01	347,105.38	369,818.31	408,000.00	408,000.00	408,000.00	408,000.00	408,000.00
52 11	Op Exp Utility Exp - Town W/S	28,145.18	24,284.46	33,304.89	65,860.00	65,860.00	33,600.00	33,600.00	33,600.00
52 12	Op Exp Utility Exp - Other	65,180.59	76,198.04	75,659.21	94,660.00	94,660.00	80,160.00	80,160.00	80,160.00
52 16	Op Exp Telephone Exp - Mobile	14,073.79	14,515.36	18,955.33	540.00	540.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 300 - WSF									
EXPENSE									
<i>Operating Expenses</i>									
52 25	Op Exp Advertising Expense	30.92	2,840.84	7,187.35	21,400.00	25,081.00	19,500.00	19,500.00	19,500.00
52 26	Op Exp Professional Development	7,097.64	13,573.76	16,158.45	73,936.00	73,936.00	92,086.00	95,690.00	95,690.00
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00
52 35	Op Exp Maint and Repair - Equipment	192,218.43	80,383.08	149,993.62	53,900.00	78,770.00	78,300.00	78,300.00	78,300.00
52 36	Op Exp Maint and Repair - Vehicles	9,962.59	14,752.32	21,032.46	41,020.00	41,020.00	43,270.00	43,270.00	43,270.00
52 37	Op Exp Maint and Repair - Buildings	349.53	580.51	44,989.98	2,500.00	2,500.00	.00	.00	.00
52 38	Op Exp Maint and Repair - Grounds	67.90	334.80	979.06	7,750.00	7,750.00	1,750.00	1,750.00	1,750.00
52 39	Op Exp Maint and Repair - System	153,928.47	339,826.57	152,465.99	567,900.00	614,466.00	595,500.00	595,500.00	595,500.00
52 40	Op Exp Maint and Repair - Lift Stations	92,893.99	144,717.64	90,160.95	191,500.00	208,282.00	191,500.00	191,500.00	191,500.00
52 41	Op Exp Maint and Repair - Elevated Tank	23,864.52	5,680.55	1,977.80	7,000.00	7,000.00	9,000.00	9,000.00	9,000.00
52 50	Op Exp Contracted Vehicle Service	28,301.67	14,863.04	17,885.90	36,800.00	36,800.00	36,800.00	36,800.00	36,800.00
52 52	Op Exp Fuel	24,206.16	42,115.40	53,251.31	71,159.00	71,159.00	104,118.00	115,471.00	115,471.00
52 59	Op Exp Water Meters	151,798.95	156,811.25	142,664.97	304,200.00	304,200.00	668,900.00	199,200.00	199,200.00
52 60	Op Exp Equipment Purchase	9,076.31	32,769.44	110,594.44	34,735.00	34,735.00	38,910.00	38,910.00	38,910.00
52 62	Op Exp Dues and Subscriptions	2,895.93	6,289.42	7,042.37	21,352.00	21,352.00	39,832.00	39,832.00	39,832.00
52 63	Op Exp Permits and Fees	15,877.35	18,737.00	18,209.09	25,203.00	25,203.00	38,165.00	38,165.00	38,165.00
52 64	Op Exp Software License & Subscription	.00	.00	.00	13,600.00	13,600.00	.00	.00	.00
52 70	Op Exp Safety	4,608.78	3,122.25	11,556.97	20,339.00	20,339.00	20,884.00	20,884.00	20,884.00
52 71	Op Exp Protective Clothing	6,066.44	6,128.81	11,830.93	25,125.00	25,125.00	23,300.00	23,300.00	23,300.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	34,385.00	34,385.00	26,710.00	26,710.00	26,710.00
52 80	Op Exp Tools	5,622.12	9,529.89	8,762.49	22,140.00	22,140.00	19,555.00	19,555.00	19,555.00
52 81	Op Exp Chemicals	146,287.14	130,582.54	151,854.21	304,012.00	304,012.00	395,012.00	395,012.00	395,012.00
52 82	Op Exp Lab Supplies	12,502.81	17,760.99	18,444.82	25,985.00	25,985.00	30,735.00	30,735.00	30,735.00
52 85	Op Exp Departmental Supplies	10,188.07	12,355.32	14,557.58	35,370.00	35,370.00	27,920.00	27,920.00	27,920.00
53 01	Op Exp Insurance Deductible	.00	.00	5,000.00	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	24,607.89	20,283.24	29,339.35	70,718.00	70,718.00	.00	.00	.00
53 90	Op Exp New Employee Upfit	.00	1,396.26	.00	9,300.00	9,300.00	17,850.00	12,850.00	12,850.00
<i>Operating Expenses Totals</i>		\$1,372,899.69	\$1,538,458.37	\$1,584,648.08	\$2,594,284.00	\$2,686,183.00	\$3,047,757.00	\$2,588,014.00	\$2,588,014.00
<i>Programs</i>									
54 40	Programs Water Capacity Allocation	1,500,000.00	1,562,500.00	2,100,000.00	2,500,000.00	4,500,000.00	8,000,000.00	8,000,000.00	8,000,000.00
54 41	Programs Sewer Capacity Allocation	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00
54 43	Programs Liquid Sludge Disposal	375,177.15	555,502.57	499,878.87	1,036,400.00	1,036,400.00	980,400.00	1,000,000.00	1,000,000.00
54 50	Programs Purchase for Resale	3,955,886.19	4,107,247.82	4,289,422.73	5,100,000.00	5,100,000.00	6,000,000.00	6,000,000.00	6,000,000.00
<i>Programs Totals</i>		\$6,000,563.34	\$6,394,750.39	\$7,058,801.60	\$8,805,900.00	\$10,805,900.00	\$15,149,900.00	\$15,169,500.00	\$15,169,500.00
<i>Special Appropriations</i>									
55 00	Spec App Salary Reserve	.00	.00	.00	119,721.00	119,721.00	.00	359,895.00	359,895.00
<i>Special Appropriations Totals</i>		\$0.00	\$0.00	\$0.00	\$119,721.00	\$119,721.00	\$0.00	\$359,895.00	\$359,895.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 300 - WSF									
EXPENSE									
<i>Debt Service</i>									
57 018	Debt Service FY 07-08 Sewer Revolving Loan	268,455.97	262,786.54	.00	.00	.00	.00	.00	.00
57 019	Debt Service FY 07-08 Sewer Revolving Loan	210,240.00	206,460.00	202,680.00	198,900.00	198,900.00	195,120.00	195,120.00	195,120.00
57 043	Debt Service Elevated WaterStorage Tank RBAN	.00	70,736.10	.00	.00	.00	.00	.00	.00
57 044	Debt Service USDA Revenue Bond - Water Tank	70,576.10	.00	.00	.00	.00	.00	.00	.00
57 045	Debt Service Vactor Truck Capital Lease - W&S	280,953.98	127,953.98	127,953.98	127,954.00	127,954.00	127,954.00	127,954.00	127,954.00
57 050	Debt Service USDA Revenue Bond-ClaytonRaleigh	230,282.50	229,975.00	6,121,810.17	.00	.00	.00	.00	.00
57 051	Debt Service AMI Project	270,943.36	271,206.64	270,896.15	271,128.00	271,128.00	271,219.00	271,219.00	271,219.00
57 052	Debt Service Nutrient Credits	852,600.00	852,200.00	851,787.20	852,029.00	852,029.00	851,896.00	851,896.00	851,896.00
57 055	Debt Service W&S Revenue Bond, Series 2022	.00	.00	.00	5,013,614.00	5,013,614.00	4,501,000.00	4,501,000.00	4,501,000.00
	<i>Debt Service Totals</i>	\$2,184,051.91	\$2,021,318.26	\$7,575,127.50	\$6,463,625.00	\$6,463,625.00	\$5,947,189.00	\$5,947,189.00	\$5,947,189.00
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	.00	683,699.37	672,629.92	11,053,375.00	11,144,258.00	14,000,000.00	15,115,260.00	15,115,260.00
58 02	Cap Out Easement Acquisition	.00	.00	2,100.00	250,000.00	250,000.00	.00	250,000.00	250,000.00
58 03	Cap Out Furniture Fixtures and Equipment	.00	.00	.00	.00	8,225.00	.00	.00	.00
58 30	Cap Out Water Line Improvements	(18,234.28)	14,116.17	1,307,303.01	100,000.00	137,877.00	.00	.00	.00
58 31	Cap Out Sewer Line Improvements	223,706.72	245,131.50	1,377,495.11	300,000.00	376,766.00	300,000.00	300,000.00	300,000.00
58 47	Cap Out Vehicles	36,926.00	220,755.11	.00	65,000.00	65,000.00	486,500.00	379,000.00	379,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	884,934.12	290,887.34	13,925.63	40,000.00	191,883.00	286,000.00	.00	.00
58 50	Cap Out Capital Outlay	131,219.00	.00	64,164.85	150,000.00	184,125.00	171,000.00	171,000.00	171,000.00
58 60	Cap Out Program Initiative	.00	.00	.00	500,000.00	500,000.00	1,800,000.00	1,800,000.00	1,800,000.00
	<i>Capital Outlay Totals</i>	\$1,258,551.56	\$1,454,589.49	\$3,437,618.52	\$12,458,375.00	\$12,858,134.00	\$17,043,500.00	\$18,015,260.00	\$18,015,260.00
<i>Miscellaneous</i>									
59 01	Misc Bad Debt Expense	.00	26,930.34	51,558.30	35,000.00	35,000.00	.00	45,000.00	45,000.00
59 06	Misc Miscellaneous	1,500,000.00	1,350,000.00	.00	.00	.00	.00	.00	.00
59 20	Misc Transfer to General Fund	.00	.00	2,250,000.00	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	500,000.00	.00	31,985,000.00	.00	.00	.00	.00	.00
59 31	Misc Transfer to SDF Capital Reserve	2,678,603.94	3,827,503.55	3,485,764.85	.00	.00	.00	3,450,000.00	3,450,000.00
59 97	Misc Support Services - General Fund	2,092,910.88	2,807,956.92	3,151,877.04	3,941,234.00	3,941,234.00	.00	4,622,930.00	4,622,930.00
	<i>Miscellaneous Totals</i>	\$6,771,514.82	\$8,012,390.81	\$40,924,200.19	\$3,976,234.00	\$3,976,234.00	\$0.00	\$8,117,930.00	\$8,117,930.00
	EXPENSE TOTALS	\$22,789,458.88	\$23,835,536.76	\$67,274,208.22	\$42,024,820.00	\$45,555,118.00	\$47,017,176.00	\$59,511,820.00	\$59,511,820.00
Fund 300 - WSF Totals									
	REVENUE TOTALS	\$26,254,464.54	\$28,038,623.05	\$70,110,833.86	\$42,024,820.00	\$45,555,118.00	\$51,133,820.00	\$59,511,820.00	\$59,511,820.00
	EXPENSE TOTALS	\$22,789,458.88	\$23,835,536.76	\$67,274,208.22	\$42,024,820.00	\$45,555,118.00	\$47,017,176.00	\$59,511,820.00	\$59,511,820.00
	Fund 300 - WSF Totals	\$3,465,005.66	\$4,203,086.29	\$2,836,625.64	\$0.00	\$0.00	\$4,116,644.00	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 310 - EF									
REVENUE									
<i>Permits and Fees</i>									
43 20	Per & Fees Late Fee Penalties	106,076.48	121,471.20	147,121.69	108,000.00	108,000.00	.00	150,000.00	150,000.00
43 21	Per & Fees Past Due Penalty	196,547.37	228,710.82	258,600.63	212,500.00	212,500.00	325,000.00	325,000.00	325,000.00
43 25	Per & Fees AMI Meter Fee	9,515.66	(13.36)	.00	.00	.00	.00	.00	.00
43 59	Per & Fees Meter Fees	38,466.00	47,566.20	62,822.84	42,500.00	42,500.00	102,500.00	102,500.00	102,500.00
43 65	Per & Fees Cut Seal Fee	.00	.00	180.00	.00	.00	.00	.00	.00
43 66	Per & Fees Meter Tampering Fee	1,000.00	500.00	.00	500.00	500.00	500.00	500.00	500.00
43 70	Per & Fees Solar Application Fee	.00	800.00	2,750.00	2,000.00	2,000.00	.00	.00	.00
43 71	Per & Fees Underground Electric Fees	117,050.00	144,925.00	135,575.00	375,000.00	375,000.00	375,000.00	375,000.00	375,000.00
43 74	Per & Fees Connection Fees	79,531.49	83,067.00	72,408.38	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
43 80	Per & Fees Damage Reimbursement	18,532.38	11,856.41	76,222.98	.00	.00	.00	.00	.00
43 99	Per & Fees Returned Check Fees	6,350.00	7,925.00	7,799.79	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	<i>Permits and Fees Totals</i>	<u>\$573,069.38</u>	<u>\$646,808.27</u>	<u>\$763,481.31</u>	<u>\$823,500.00</u>	<u>\$823,500.00</u>	<u>\$886,000.00</u>	<u>\$1,036,000.00</u>	<u>\$1,036,000.00</u>
<i>Sales and Services</i>									
44 15	Sales & Serv Sale of Electricity	13,856,743.95	14,303,600.77	15,353,509.88	16,753,800.00	16,753,800.00	17,945,000.00	17,750,000.00	17,750,000.00
44 16	Sales & Serv Sale of Electricity - Gen Fund	249,937.93	258,085.72	271,931.58	275,000.00	275,000.00	285,000.00	285,000.00	285,000.00
44 17	Sales & Serv Sale of Electricity - W/S Fund	318,569.70	320,740.05	336,426.43	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
44 18	Sales & Serv Sales Tax - Electricity	7,583.73	.00	.00	.00	.00	.00	.00	.00
	<i>Sales and Services Totals</i>	<u>\$14,432,835.31</u>	<u>\$14,882,426.54</u>	<u>\$15,961,867.89</u>	<u>\$17,353,800.00</u>	<u>\$17,353,800.00</u>	<u>\$18,555,000.00</u>	<u>\$18,360,000.00</u>	<u>\$18,360,000.00</u>
<i>Other Financing Sources</i>									
48 05	Misc Finance Capital	.00	.00	.00	1,222,429.00	1,222,429.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,222,429.00</u>	<u>\$1,222,429.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Miscellaneous</i>									
48 00	Misc Investment Earnings	7,222.02	7,389.46	76,579.55	86,000.00	86,000.00	91,000.00	91,000.00	91,000.00
48 10	Misc Debt Setoff Revenue	48,440.91	33,312.38	44,201.45	15,000.00	15,000.00	.00	15,000.00	15,000.00
48 60	Misc Reimbursable Projects	12,997.33	64,060.80	43,084.87	.00	.00	.00	.00	.00
48 71	Misc Sale of Scrap	7,536.16	8,124.23	4,024.82	3,000.00	3,000.00	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	8,650.00	11,702.00	68,500.00	.00	.00	.00	.00	.00
48 94	Misc Conservation Program Repayments	2,987.60	5,781.79	7,853.16	5,000.00	5,000.00	.00	6,000.00	6,000.00
48 97	Misc Miscellaneous	11,071.66	10,947.97	9,354.92	6,000.00	6,000.00	.00	6,000.00	6,000.00
	<i>Miscellaneous Totals</i>	<u>\$98,905.68</u>	<u>\$141,318.63</u>	<u>\$253,598.77</u>	<u>\$115,000.00</u>	<u>\$115,000.00</u>	<u>\$91,000.00</u>	<u>\$118,000.00</u>	<u>\$118,000.00</u>
<i>Fund Balance and Capital Reserve</i>									
48 99	Misc Fund Balance Appropriated	.00	.00	.00	.00	546,299.00	.00	.00	.00
	<i>Fund Balance and Capital Reserve Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$546,299.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	REVENUE TOTALS	<u>\$15,104,810.37</u>	<u>\$15,670,553.44</u>	<u>\$16,978,947.97</u>	<u>\$19,514,729.00</u>	<u>\$20,061,028.00</u>	<u>\$19,532,000.00</u>	<u>\$19,514,000.00</u>	<u>\$19,514,000.00</u>
EXPENSE									
<i>Personnel - Salaries</i>									
50 00	Salaries Full-time	794,032.82	750,659.82	949,444.09	938,638.00	938,638.00	.00	1,084,740.00	1,084,740.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2023 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 310 - EF									
EXPENSE									
<i>Personnel - Salaries</i>									
50 04	Salaries Overtime	18,852.93	19,457.62	24,225.26	33,000.00	33,000.00	.00	33,000.00	33,000.00
	<i>Personnel - Salaries Totals</i>	\$812,885.75	\$770,117.44	\$973,669.35	\$971,638.00	\$971,638.00	\$0.00	\$1,117,740.00	\$1,117,740.00
<i>Personnel - Benefits</i>									
51 00	Benefits Longevity	10,200.00	10,200.00	9,600.00	10,550.00	10,550.00	.00	12,050.00	12,050.00
51 01	Benefits Stand-by Pay	11,542.54	12,348.60	10,368.71	12,000.00	12,000.00	.00	.00	.00
51 10	Benefits FICA	61,429.05	61,231.61	74,674.84	76,053.00	76,053.00	.00	83,200.00	83,200.00
51 11	Benefits Group Insurance - Health	85,410.10	77,763.65	93,063.03	89,688.00	89,688.00	.00	152,238.00	152,238.00
51 15	Benefits Life Insurance	2,274.85	1,492.91	2,057.17	1,909.00	1,909.00	.00	2,797.00	2,797.00
51 20	Benefits Retirement - General Employees	84,379.50	87,548.59	118,551.89	125,255.00	125,255.00	.00	138,846.00	138,846.00
51 30	Benefits 401K - General Employees	32,859.90	31,642.92	39,700.91	39,767.00	39,767.00	.00	53,190.00	53,190.00
	<i>Personnel - Benefits Totals</i>	\$288,095.94	\$282,228.28	\$348,016.55	\$355,222.00	\$355,222.00	\$0.00	\$442,321.00	\$442,321.00
<i>Contractual Services</i>									
56 00	Cont Serv Professional Services	91,323.92	206,158.14	206,390.74	390,200.00	460,492.00	390,200.00	390,200.00	390,200.00
56 11	Cont Serv Contract Services	145,650.31	215,877.30	60,011.30	254,200.00	403,716.00	254,200.00	459,876.00	459,876.00
56 50	Cont Serv Equipment Rental	1,556.76	1,686.49	842.18	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
56 51	Cont Serv Uniform Rental	10,865.40	8,971.26	19,993.62	.00	15,671.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$249,396.39	\$432,693.19	\$287,237.84	\$645,400.00	\$880,879.00	\$645,400.00	\$851,076.00	\$851,076.00
<i>Operating Expenses</i>									
52 01	Op Exp Postage and Shipping Expense	86.21	221.62	.00	800.00	800.00	500.00	800.00	800.00
52 16	Op Exp Telephone Exp - Mobile	9,706.14	9,371.69	10,010.67	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	4,422.83	.00	3,625.52	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52 26	Op Exp Professional Development	375.00	6,457.59	20,287.23	31,900.00	31,900.00	31,900.00	31,900.00	31,900.00
52 27	Op Exp Local Mileage	.00	.00	119.31	450.00	450.00	450.00	450.00	450.00
52 35	Op Exp Maint and Repair - Equipment	2,958.26	3,975.16	2,902.66	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
52 36	Op Exp Maint and Repair - Vehicles	11,687.45	12,552.34	17,265.59	20,500.00	20,500.00	18,500.00	18,500.00	18,500.00
52 39	Op Exp Maint and Repair - System	264,387.93	187,167.96	260,352.43	100,000.00	102,170.00	270,000.00	270,000.00	270,000.00
52 50	Op Exp Contracted Vehicle Service	10,935.07	23,831.25	22,677.41	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
52 52	Op Exp Fuel	11,240.99	20,055.13	31,509.29	33,275.00	33,275.00	33,275.00	39,838.00	39,838.00
52 58	Op Exp Electric Meters	42,080.05	54,036.94	78,544.04	65,400.00	65,400.00	65,400.00	65,400.00	65,400.00
52 60	Op Exp Equipment Purchase	15,058.56	15,651.49	12,219.79	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
52 62	Op Exp Dues and Subscriptions	15,344.00	15,503.00	26,578.00	124,000.00	124,000.00	124,000.00	32,500.00	32,500.00
52 65	Op Exp Easement Acquisition	.00	.00	.00	40,000.00	57,500.00	40,000.00	40,000.00	40,000.00
52 70	Op Exp Safety	11,372.40	13,020.71	19,225.15	28,515.00	28,515.00	28,515.00	28,515.00	28,515.00
52 71	Op Exp Protective Clothing	6,127.41	4,178.09	9,049.63	23,072.00	23,072.00	23,072.00	23,072.00	23,072.00
52 80	Op Exp Tools	5,316.26	3,783.03	33,637.66	9,255.00	9,255.00	9,255.00	9,255.00	9,255.00
52 85	Op Exp Departmental Supplies	24,296.57	17,362.76	11,426.49	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
52 87	Op Exp System Expansion	58,993.53	107,027.38	268,688.07	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 310 - EF									
EXPENSE									
<i>Operating Expenses</i>									
53 01	Op Exp Insurance Deductible	.00	.00	2,500.00	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	17,244.98	20,994.26	23,048.52	50,743.00	50,743.00	.00	.00	.00
53 05	Op Exp Employee In Service Training	1,213.96	7,080.93	.00	.00	.00	.00	.00	.00
53 99	Op Exp Miscellaneous Expense	.00	.00	2,383.52	.00	.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$512,847.60	\$522,271.33	\$856,050.98	\$781,410.00	\$801,080.00	\$898,367.00	\$813,730.00	\$813,730.00
<i>Programs</i>									
54 50	Programs Purchase for Resale	9,698,182.19	10,422,287.91	10,142,540.22	10,362,272.00	10,362,272.00	10,820,640.00	11,126,878.00	11,126,878.00
54 55	Programs Load Control Expense	87,439.32	48,405.40	46,184.40	.00	.00	.00	.00	.00
54 56	Programs Electric Conservation Program	5,000.00	18,142.70	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
54 60	Programs Recurring Program Initiative	.00	.00	.00	325,000.00	325,000.00	160,000.00	160,000.00	160,000.00
	<i>Programs Totals</i>	\$9,790,621.51	\$10,488,836.01	\$10,188,724.62	\$10,702,272.00	\$10,702,272.00	\$10,995,640.00	\$11,301,878.00	\$11,301,878.00
<i>Special Appropriations</i>									
55 00	Spec App Salary Reserve	.00	.00	.00	60,509.00	60,509.00	.00	72,163.00	72,163.00
	<i>Special Appropriations Totals</i>	\$0.00	\$0.00	\$0.00	\$60,509.00	\$60,509.00	\$0.00	\$72,163.00	\$72,163.00
<i>Debt Service</i>									
57 049	Debt Service Revenue Bond - Substation	442,391.51	434,937.16	427,482.83	420,029.00	420,029.00	412,574.00	412,574.00	412,574.00
57 051	Debt Service AMI Project	137,004.56	137,137.69	136,980.68	137,098.00	137,098.00	137,144.00	137,144.00	137,144.00
	<i>Debt Service Totals</i>	\$579,396.07	\$572,074.85	\$564,463.51	\$557,127.00	\$557,127.00	\$549,718.00	\$549,718.00	\$549,718.00
<i>Capital Outlay</i>									
58 00	Cap Out Capital Projects	798,298.40	413,051.34	24,908.05	.00	.00	.00	.00	.00
58 02	Cap Out Easement Acquisition	15,430.00	.00	23,050.00	.00	.00	.00	.00	.00
58 44	Cap Out Development Infrastructure Imp	220,077.23	734,147.22	2,115,038.48	.00	.00	.00	.00	.00
58 47	Cap Out Vehicles	.00	75,913.55	.00	.00	.00	.00	.00	.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	15,453.27	79,687.00	223,908.00	250,000.00	250,000.00	370,000.00	370,000.00	370,000.00
58 50	Cap Out Capital Outlay	9,630.89	.00	18,793.18	132,000.00	132,000.00	.00	.00	.00
58 60	Cap Out Program Initiative	.00	.00	.00	3,500,000.00	3,791,150.00	2,200,000.00	2,200,000.00	2,200,000.00
	<i>Capital Outlay Totals</i>	\$1,058,889.79	\$1,302,799.11	\$2,405,697.71	\$3,882,000.00	\$4,173,150.00	\$2,570,000.00	\$2,570,000.00	\$2,570,000.00
<i>Miscellaneous</i>									
59 01	Misc Bad Debt Expense	.00	35,602.94	77,578.33	50,000.00	50,000.00	.00	50,000.00	50,000.00
59 96	Misc Payments in Lieu of Taxes	35,250.00	77,553.00	89,773.00	101,826.00	101,826.00	.00	110,819.00	110,819.00
59 97	Misc Support Services - General Fund	965,874.00	1,237,333.08	1,599,801.96	1,407,325.00	1,407,325.00	.00	1,634,555.00	1,634,555.00
	<i>Miscellaneous Totals</i>	\$1,001,124.00	\$1,350,489.02	\$1,767,153.29	\$1,559,151.00	\$1,559,151.00	\$0.00	\$1,795,374.00	\$1,795,374.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Departmental Request	2025 Manager Recommended	2025 Final Budget
Fund 310 - EF									
	EXPENSE TOTALS	\$14,293,257.05	\$15,721,509.23	\$17,391,013.85	\$19,514,729.00	\$20,061,028.00	\$15,659,125.00	\$19,514,000.00	\$19,514,000.00
Fund 310 - EF Totals									
	REVENUE TOTALS	\$15,104,810.37	\$15,670,553.44	\$16,978,947.97	\$19,514,729.00	\$20,061,028.00	\$19,532,000.00	\$19,514,000.00	\$19,514,000.00
	EXPENSE TOTALS	\$14,293,257.05	\$15,721,509.23	\$17,391,013.85	\$19,514,729.00	\$20,061,028.00	\$15,659,125.00	\$19,514,000.00	\$19,514,000.00
Fund 310 - EF Totals		\$811,553.32	(\$50,955.79)	(\$412,065.88)	\$0.00	\$0.00	\$3,872,875.00	\$0.00	\$0.00
	Net Grand Totals								
	REVENUE GRAND TOTALS	\$77,161,461.70	\$80,807,933.40	\$138,429,444.14	\$107,275,833.00	\$119,821,999.00	\$107,881,794.00	\$132,531,175.00	\$132,531,175.00
	EXPENSE GRAND TOTALS	\$67,267,777.16	\$75,402,460.27	\$127,653,052.27	\$107,275,833.00	\$119,821,999.00	\$90,599,913.00	\$132,531,175.00	\$132,531,175.00
	Net Grand Totals	\$9,893,684.54	\$5,405,473.13	\$10,776,391.87	\$0.00	\$0.00	\$17,281,881.00	\$0.00	\$0.00

CIP SCHEDULES - GENERAL FUND



Capital Improvement Plan: FY 2025 – 2033 Project Summary – By Priority Rank

A	B	C	D	E	F	G	H	I	J	K	L	M	
		Funding Source	Priority Rank	2025	2026	2027	2028	2029	2030	Total (FY 25 - 30)	2031-2033	Grand Total	
Uses													
Department													
Project													
LAPP Grant Funded Projects													
1	Public Works	Shorewall Intersection Utility Relocation	LAPP Grant	Underway	-	-	-	-	-	93,000	-	93,000	
2	Public Works	Shorewall Intersection Utility Relocation	Town Pay-Go	(8 Priority)	93,000	-	-	-	-	-	-	93,000	
3	Public Works	Robertson Street Sidewalk Gaps	LAPP Grant	Underway	2,289,000	-	-	-	-	2,289,000	-	2,289,000	
4	Public Works	Robertson Street Sidewalk Gaps	Debt	(14 Priority)	1,193,500	-	-	-	-	1,193,500	-	1,193,500	
5	Public Works	East Main St. Sidewalk Connector	LAPP Grant	Underway	909,459	-	-	-	-	909,459	-	909,459	
6	Public Works	East Main St. Sidewalk Connector	Debt	-	981,459	-	-	-	-	981,459	-	981,459	
Subtotal - LAPP Grant Funded Projects					5,166,418	-	-	-	-	5,166,418	-	5,166,418	
Top Priority Projects													
10	Public Safety	Northside Public Safety Complex	Debt	1	-	500,000	10,750,000	-	-	11,250,000	-	11,250,000	
11	Public Safety	Southside Public Safety Complex	Debt	2	13,250,000	-	-	-	-	13,250,000	-	13,250,000	
12	Public Safety	Public Safety Training Facility	Debt	3	-	-	500,000	4,000,000	11,000,000	15,500,000	-	15,500,000	
13	Public Works	Southern Connector - District one/LCC for cut through	Debt	4	100,000	1,000,000	-	-	-	1,100,000	-	1,100,000	
14	Public Works	Operations Warehouse	Debt	5	-	-	350,000	3,000,000	-	3,350,000	-	3,350,000	
15	Public Works	Main St Improvement Project	Debt	7	-	-	-	1,000,000	22,000,000	23,000,000	-	23,000,000	
16	Public Works	Operations Facility (40% General Fund)	Debt	9	-	-	450,000	9,500,000	-	9,950,000	-	9,950,000	
17	Public Works	Southern Connector - Central Spine to Dairy Road	Debt	8	-	-	250,000	2,000,000	-	2,250,000	-	2,250,000	
18	Library	Library Resilience Project	Debt	10	1,750,000	-	-	-	-	1,750,000	-	1,750,000	
19	Library	Library Resilience Project	GRM	-	250,000	-	-	-	-	250,000	-	250,000	
Subtotal - Top Priority Projects					15,400,000	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	82,300,000	82,300,000	
Non-Top Priority Projects													
21	Library	Library Facility at Center District	TBD	11	-	-	-	-	-	-	4,800,000	4,800,000	
22	Public Works	Main St. Pedestrian Improvements	TBD	11	-	-	-	-	-	-	1,500,000	1,500,000	
23	Public Works	Other St. Pedestrian Improvements	TBD	13	-	-	-	-	-	-	200,000	200,000	
24	Public Works	US 70 Drawings	TBD	14	-	-	-	-	-	-	730,000	730,000	
25	Public Works	Archie Church Rd & Shorewall Rd On-ramp Gaps	TBD	14	-	-	-	-	-	-	3,500,000	3,500,000	
26	Public Works	Oak Laurel Road Pedestrian Improvements	TBD	14	-	-	-	-	-	-	1,500,000	1,500,000	
27	Public Works	Seward Street Sidewalk Connector	TBD	14	-	-	-	-	-	-	750,000	750,000	
28	Public Works	East Street Modernization & Parking Addn - Church to Horse Square	TBD	16	-	-	-	-	-	-	4,020,000	4,020,000	
29	Economic Development	Project Life Out - Town square improvements	TBD	20	-	-	-	-	-	-	200,000	200,000	
30	Public Works	East Main St. Parking Lot	TBD	21	-	-	-	-	-	-	1,000,000	1,000,000	
31	Parks and Rec	Team Square Stage	TBD	22	-	-	-	-	-	-	1,500,000	1,500,000	
32	Parks and Rec	Dayton Community Center - Phase 2	TBD	23	-	-	-	-	-	-	5,750,000	5,750,000	
33	Parks and Rec	ECOParkways and Shade	TBD	23	-	-	-	-	-	-	250,000	250,000	
34	Public Works	Downtown Railway Ped Crossing	TBD	23	-	-	-	-	-	-	3,000,000	3,000,000	
35	Public Works	Dayton Northern Connector	TBD	23	-	-	-	-	-	-	52,100,000	52,100,000	
36	Parks and Rec	East Road Sports/Multi-sport Complex	TBD	27	-	-	-	-	-	-	16,150,000	16,150,000	
37	Parks and Rec	Community Park Phase 2 Improvements	TBD	28	-	-	-	-	-	-	3,350,000	3,350,000	
38	Public Works	Dayton Community Center to NC 42E	TBD	29	-	-	-	-	-	-	1,725,000	1,725,000	
39	Public Works	Dayton Community Center - Pedestrian Crossing	TBD	29	-	-	-	-	-	-	962,500	962,500	
40	Economic Development	Rehabilitation to Barber Business Center Multi-purpose Path	TBD	31	-	-	-	-	-	-	1,350,000	1,350,000	
41	Public Safety	Fire Administration Office Addition	TBD	31	-	-	-	-	-	-	3,400,000	3,400,000	
42	Parks and Rec	ECOParkways renovations	TBD	31	-	-	-	-	-	-	1,290,000	1,290,000	
43	Parks and Rec	ECOParking expansion	TBD	31	-	-	-	-	-	-	1,832,500	1,832,500	
44	Parks and Rec	ECOParkway curb and gutter at original p-101/100 golf path	TBD	31	-	-	-	-	-	-	106,000	106,000	
45	Parks and Rec	Barber Branch & Covered Bridge Trailhead Improvements	TBD	31	-	-	-	-	-	-	4,800,000	4,800,000	
46	Public Works	NC 42E On-ramp Extension (Town Rehabilitation)	TBD	31	-	-	-	-	-	-	800,000	800,000	
47	Public Works	Stallings St Extension	TBD	31	-	-	-	-	-	-	2,875,000	2,875,000	
48	Public Works	District one to CCC (on-ramp)	TBD	31	-	-	-	-	-	-	1,725,000	1,725,000	
49	Public Works	Shorewall Pedestrian Improvements	TBD	31	-	-	-	-	-	-	575,000	575,000	
50	Public Works	Parkway, Meadwell, High Point On-ramp Gap	TBD	31	-	-	-	-	-	-	1,282,435	1,282,435	
51	Public Works	First Street Pedestrian Improvements - Office to Robertson	TBD	31	-	-	-	-	-	-	3,450,000	3,450,000	
52	Public Works	Quartermen Parking & Turn Lane - W Drive & First Street	TBD	31	-	-	-	-	-	-	550,000	550,000	
53	Public Works	Stallings St Extension	TBD	31	-	-	-	-	-	-	2,875,000	2,875,000	
54	Public Safety	PD Building Renovation	TBD	31	-	-	-	-	-	-	780	780	
Sub-Total - Non-Top Priority Projects					-	-	-	-	-	-	129,173,435	129,173,435	
Grand Total CIP (Line B + 20 + 55)					30,866,418	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	87,466,418	129,173,435	216,639,853



April 1, 2024

Source: Town Staff

Town of Clayton, NC 16

CIP SCHEDULES - WATER & SEWER FUND

CIP Project Details													
Project Number	Project	Project Details	Biogreedy Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
WS-18-03	WSS Project South O'Reil - Blaine to Herne, Fvile-Brington	Replacement of water and sanitary sewer lines within Blaine/Drexel/Avonlea/He	\$ 1,400,000		\$ 1,400,000								
WS-19-02	Water Project (70 Bus W - Old Town to Rose)	Extend waterline and connect Old Town to Rose st. Replace section of existing 2 inch	\$ 750,000										
WS-19-21	Operations Facility (300 W/S Fund)	Portion of overall funds directed towards building a new operations facility	\$ 10,000,000										
WS-20-12	Lombard Second St to Little Creek Outfall	Rebuild and reline aging gravity SS in Lombard	\$ 850,000										
WS-20-14	Walnut Creek Gravity Sewer Lift Station Improvements	Additional wet wells for storage and large/sewer surges											
WS-21-15	Walnut Creek/Glen Haven PS Gravity and Abandonment	Abandonment of Walnut Creek and Glen Haven PS via new gravity and FM to CCPS	\$ 7,000,000	\$ 500,000	\$ 500,000	\$ 6,000,000							
WS-21-16	Feasibility improvements to convey residential flow to County	Improvements in conveyance infrastructure for residential flow to County and utilize the capacity with the County	\$ 2,000,000										
WS-20-21	W. Main and Elderly W/S Improvements	Abandonment of Elderly and West Main PS via gravity through Meadowview subdivisions. Project also includes water project.	\$ 1,800,000	\$ 1,800,000									
WS-20-26	Interconnect Water Meter Relocation	Modify and relocate county water meter meters to coincide with future service area and reduce risks with water accounting	\$ 2,000,000		\$ 500,000	\$ 300,000	\$ 500,000	\$ 500,000					
WS-20-27	Black Water Filtrig Station	Add a bulk water filling station to the operations center for contractors and residents to obtain large volumes of water	\$ 250,000										
WS-20-31	PS #2 Elevated Tank Roof Flood	Crack in EOC and workspace within the PSZ EST	\$ 1,000,000										
WS-20-32	Elevated Storage Improvements Project	Additional 500 G EST to meet the additional water storage requirements of our existing customers and future	\$ 12,000,000		\$ 10,000,000	\$ 2,000,000							
WS-20-34	Starwood PS Abandonment & Sewer Line Rehab	Abandonment of Starwood PS via gravity to Barn Branch interceptor	\$ 1,600,000	\$ 1,600,000									
WS-20-36	Surface Water supply Project	Clayton purchases water from Johnson County and there are concerns they won't be able to keep up with growth as Clayton grows so this is to account for the growth projects they have in	\$ 175,000,000		\$ 3,000,000	\$ 1,000,000	\$ 100,000,000	\$ 100,000,000					
WS-20-37	Archie's Lift Station Abandonment	Abandonment of Archie's PS to new Front St Interceptor	\$ 500,000	\$ 500,000									
WS-20-39	Walnut Lift Station Abandonment	Abandonment of Walnut PS to LC Interceptor	\$ 3,100,000	\$ 3,100,000									

CIP SCHEDULES - WATER & SEWER FUND

Project Number	Project	Project Details	Budgetary Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
WS-21-04	Main St Repair and Redirection Phase 1	Replace and redirect Main St. gravity SS towards Sams Branch and away from LCWRP/PS. Phase 1 is within road section.	\$ 2,500,000										
WS-21-05	Main St Repair and Redirection Phase 2	Replace and redirect Main St. gravity SS towards Sams Branch and away from LCWRP/PS.	\$ 2,500,000										
WS-21-06	Main St Repair and Redirection Phase 3	Replace and redirect Main St. gravity SS towards Sams Branch and away from LCWRP/PS.	\$ 2,500,000										
WS-21-07	Main St Repair and Redirection Phase 4	Replace and redirect Main St. gravity SS towards Sams Branch and away from LCWRP/PS.	\$ 2,500,000										
WS-22-01	NC42/Ranch Rd Waterline Extension	Betterment along with Ranch Rd project to install a 12" waterline towards the southeastern area of Clayton.	\$ 1,000,000										
WS-22-03	Forest Hills Pump Station	New pump station to open up additional developable area and abandon Peele/Buckhorn and Hardee.	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 4,000,000							
WS-22-07	Lumen Infrastructure Contribution (Storage Tank)	Additional TMG EST to meet the additional water storage requirements of our existing customers and future. Current in agreement with developer to purchase.	\$ 6,500,000	\$ 6,500,000									
WS-22-08	NC-42W Wastewater Transmission	New 18" to remain from future I42 to LC Interceptor.	\$ 3,500,000			\$ 3,500,000							
WS-23-01	Clayton to Raleigh Improvements	Pump station that is pumped to Raleigh and this contract is higher than the PA permit. This PS needs a capacity increase before the new plant is online.	\$ 2,000,000	\$ 2,000,000									
WS-23-02	Decommissioning Little Creek WRF	Decommission LCWRF to safe and environmentally friendly condition.	\$ 2,000,000			\$ 2,000,000							
WS-23-03	Page/Hamby	Replace, update and re-pipe around gravity SS in Page/Hamby St.	\$ 750,000										
WS-23-04	Summerlyn Redirect	Re-direct Summerlyn PS PM and flows away from LCWRP/CPS and toward Front St Interceptor and new Sams Branch WRF.	\$ 750,000	\$ 750,000									
WS-23-05	Norco 3 Regional Pump Station (Yinson Rd)	New pump station to open up additional developable area and abandon Summerlyn, GLL, GL2, and GL3.	\$ 4,000,000										
WS-23-06	Sams Branch WRF Phase 2	Phase 2 of Sams Branch WRF, additional 2 MGD to total of 8 MGD.	\$ 124,000,000	\$ 500,000	\$ 1,500,000	\$ -122,000,000							
WS-23-07	Sams Branch WRF Phase 3	Phase 3 of Sams Branch WRF, additional 2 MGD to total of 10 MGD.	\$ 75,000,000										
WS-23-08	Waterline Extension/Loop A	Waterline improvements to extend and loop critical water line. Specific project will come from water master plan, Shobell and 70.	\$ 500,000										
WS-23-09	Waterline Extension/Loop B	Waterline improvements to extend and loop critical water line. Specific project will come from water master plan, Main St 70 and McCully.	\$ 500,000										

CIP SCHEDULES - WATER & SEWER FUND

Project Number	Project	Project Details	Budgetary Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
WS-23-10	Waterline Extension Loop C	Waterline improvements to extend and loop to local water line. Specific project will come from water master plan, Clayton Community park Area	\$ 500,000										
WS-23-11	Little Creek Interceptor: NQ42 to Station 1	Upgrade and replacement of gravity SS line from 42 West to Station 1	\$ 3,300,000		\$ 300,000	\$ 3,000,000							
WS-24-1	El Dorado Sewer 2.0	Pipe burst attempt failed and created a dip in the gravity sanitary sewer line. Recent uplift in the watershed has led to additional grease that is causing blockages. Re-align the sewer line	\$ 100,000	\$ 100,000									
WS-24-2	JMH Pump Station Relocation	New SS pump station north of Future 142 to abandon existing JMH PS and open up additional developable property	\$ 5,000,000		\$ 5,000,000								
WS-24-3	Panacea Dr SS Relocation	Project to relocate SS and FM from the rear lots of homes located around 197 Panacea Dr.	\$ 250,000										
WS-25-1	Hydrant Meter Program		\$ 250,000										
WS-25-2	Copper District (Lumen) Infrastructure Contributions Project	Additional contributions to the Copper District	\$ 4,000,000			\$ 4,000,000							
WS-25-3	Leaf and Copper Rates Revision	LCRR	\$ 500,000			\$ 500,000							
WS-25-4	East Clayton Sanitary Sewer Extension Project	Extension of Sanitary Sewer	\$ 1,000,000			\$ 1,000,000							

CIP SCHEDULES - ELECTRIC FUND

Electric Capital Improvement Program - FY 2025 to F2029							
Project No	Description	2025	2026	2027	2028	2029	Total
5860	Projected Capital UG New Res Development	\$ 2,200,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 8,600,000.00
5848	Heavy Equipment Replacement Plan	\$ 370,000.00	\$ 300,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 1,720,000.00
EL-19-04	Operations Facility Improvements (30% Electric)	\$ -	\$ 375,000.00	\$ 1,125,000.00	\$ -	\$ -	\$ 1,500,000.00
	Operations Facility (30% Electric Fund)	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 2,000,000.00	\$ 5,000,000.00
EL-22-01	Main St. 477 Reconductor/Atkinson to Shotwell	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ 1,000,000.00
EL-22-02	Main St. Conversion/Robinson to Smith	\$ -	\$ -	\$ 5,000,000.00	\$ -	\$ -	\$ 5,000,000.00
EL-22-06	South Substation Facility Upgrades	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
	42 East Feeder Extension (Lawson Glen)	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
	Total	\$ 3,270,000.00	\$ 4,275,000.00	\$ 9,075,000.00	\$ 2,950,000.00	\$ 3,950,000.00	\$ 23,520,000.00



FY 2025 Budget

Town of Clayton

Presented by: Rich Cappola/Robert McKie

May 20, 2024

TOWN OF CLAYTON
FY 2025 Expenditure Budget Summary

Expenditure Budget	General Fund	W&S Fund	Electric Fund
Salaries and Benefits	\$ 27,096,909	3,379,202	1,560,061
Contract Services	5,729,079	5,934,830	851,076
Operating Expenses	11,134,638	2,588,014	813,730
Programs	1,592,847	15,169,500	11,301,878
Special Appropriations	1,598,077	359,895	72,163
Debt Service	2,697,313	5,947,189	549,718
Capital Outlay	9,877,477	18,015,260	2,570,000
Miscellaneous	(6,220,985)	8,117,930	1,795,374
Total	\$ 53,505,355	\$ 59,511,820	\$ 19,514,000

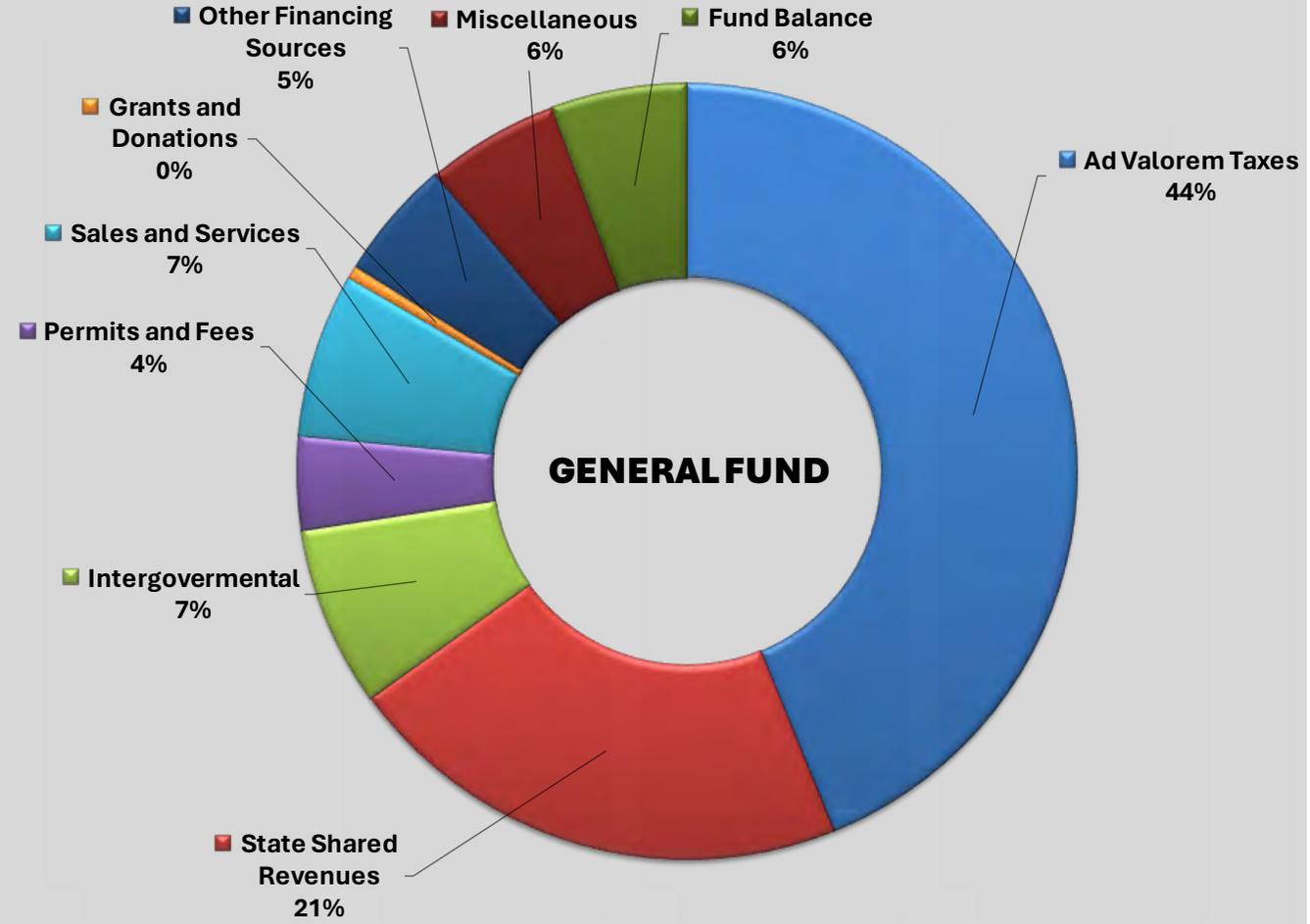


Recommended New Positions

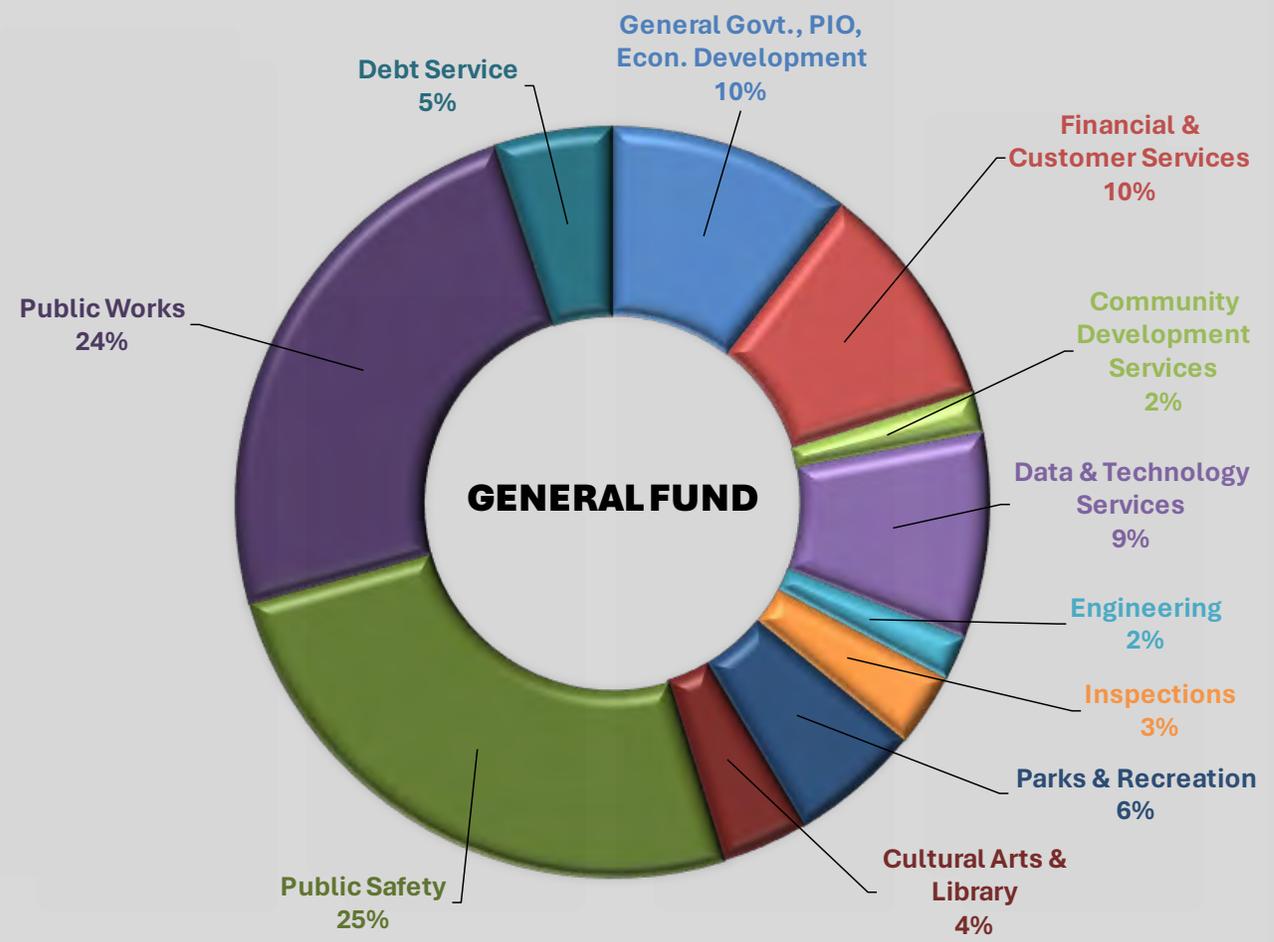
Fund	Department	Division	Position	Status	FTE	FY25 Cost
100	Communications	Administration	Webmaster	Approved	1.00	\$ 105,038
100	Customer Service	Meter Reading	Utility Billing Specialist	Approved	1.00	\$ 63,561
100	Fire Protection	Administration	Firefighter	Approved	1.00	\$ 54,061
100	Fire Protection	Administration	Firefighter	Approved	1.00	\$ 54,061
100	Fire Protection	Administration	Firefighter	Approved	1.00	\$ 54,061
100	Fire Protection	Administration	Firefighter	Approved	1.00	\$ 54,061
100	Fire Protection	Administration	Firefighter	Approved	1.00	\$ 54,061
100	Fire Protection	Administration	Firefighter	Approved	1.00	\$ 54,061
100	General Government	Administration	Deputy Town Manager	Approved	1.00	\$ 180,988
100	IT	Administration	IT TBD	Approved	1.00	\$ 105,037
100	Law Enforcement	Patrol Operations	Police Officer	Approved	1.00	\$ 79,726
100	Law Enforcement	Patrol Operations	Police Officer	Approved	1.00	\$ 79,726
100	Community Development	Planning	Principal Planner	Mid-Year	1.00	\$ 46,504
100	Community Development	Planning	Zoning & Code Enforcement Officer	Mid-Year	1.00	\$ 35,990
100	Financial Services	Administration	Risk Manager	Mid-Year	1.00	\$ 50,751
100	Financial Services	Purchasing and Warehousing	Warehouse Coordinator	Mid-Year	1.00	\$ 30,509
100	Financial Services	Purchasing and Warehousing	Procurement Technician	Deferred	0.00	\$ -
100	Engineering	Administration	Stormwater Engineer	Deferred	0.00	\$ -
100	Library Operations	Administration	Library Associate	Deferred	0.00	\$ -
100	Library Operations	Administration	Program Support Specialist	Deferred	0.00	\$ -
100	Library Operations	Administration	Sr. Program Support Specialist	Deferred	0.00	\$ -
300	Water Sewer Enterprise	Wastewater Treatment Plant	Asset (Project) Coordinator	Approved	1.00	\$ 78,606
300	Water Sewer Enterprise	Wastewater Treatment Plant	Pre-Treatment/FOG Coordinator	Approved	1.00	\$ 65,410
300	Water Sewer Enterprise	Wastewater Treatment Plant	Pump Technician	Approved	1.00	\$ 68,448
300	Water Sewer Enterprise	Wastewater Treatment Plant	Pump Technician	Approved	1.00	\$ 68,448
300	Water Sewer Enterprise	Wastewater Treatment Plant	Sr Wastewater Treatment Operator	Approved	1.00	\$ 78,606
300	Water Sewer Enterprise	Wastewater Treatment Plant	Sr Wastewater Treatment Operator	Approved	1.00	\$ 78,606
*Town requests an additional 3.0 FTE to be used as needed at Town Manager's discretion for strategic hires.					3.00	
Total Requests					25.00	\$ 1,540,315



TOWN OF CLAYTON WHERE THE FUNDS COME FROM FY 2025 BUDGET



**TOWN OF CLAYTON
HOW YOUR TAX DOLLAR IS SPENT
FY 2025 BUDGET**



BUDGET HIGHLIGHTS

- ❑ General Fund budget is balanced at \$53.5 million. Capital outlay is \$9.9 million. Leveraged debt financing and fund balance appropriation to balance the budget.
- ❑ Water & Sewer Fund budget is balanced at \$59.5 million. Capital outlay is \$18 million. A 12.2% combined rate increase is recommended for FY 2025 compared to the projected 16.3% combined rate increase in the prior year rate model
- ❑ Electric Fund budget is balanced at \$19.5 million. Capital outlay is \$2.6 million. A 3% rate increase is recommended for FY 2025 compared to the projected 5% rate increase in the prior year rate model.
- ❑ 25 new positions included at a cost of \$1.5 million.



BUDGET HIGHLIGHTS

Economic Considerations:

- Consumer Price Index (CPI) inflation rate was 3.4% in April compared to 4.9% for April 2023.
- Personal Consumption Expenditures (PCE) Price Index was 2.7% in March compared to 4.4% for March 2023.
- Federal Reserve policy - rein in inflation to 2% target.
 - Rate increases have stabilized.
 - Federal Funds rate has remained constant at 5.25% to 5.5% since July 2023 - highest in 20+ years.
 - Three rate reductions projected for calendar 2024 has shifted to one.
 - Investment income has been adjusted downward due to the anticipated rate cuts.
- GDP increased 3.2% in Q4 2023, 4.9% for Q3 2023, and 9.2% for 2022.
- Federal Reserve doesn't predict a recession in next three years (2024-2026).
 - Fears about Stagflation are mounting.
 - Stagflation - high inflation, low growth, and rising unemployment (1970s-era).
 - Federal Reserve stated no signs of Stagflation in the economy on May 1, 2024.



BUDGET HIGHLIGHTS

Major Revenue Assumptions:

- Recommend \$0.05 tax rate increase to \$0.65 with a 99.75% collection rate. Reserved for funding \$87.5 million of projects in the Capital Improvement Program:
 - LAPP Projects
 - Main St. Improvements
 - Public Safety Complexes
 - Public Safety Training Facility
 - Southern Connector Projects
 - Operations Facility and Warehouse
 - Library Renovation
- Ad Valorem property taxes will grow 15.6%. Value of \$0.01=\$318,467
- Sales tax revenues will decrease \$19,400 compared to FY 2024 budget or 1.4% higher than the \$8.9 million estimate for FY 2024. Is single digit annual growth the new norm?
- Single Fire District Funding (Johnston County Fire Protection Service District). Claytex Fire Service District abolished.
- Development revenue will decline slightly.



BUDGET HIGHLIGHTS

Employee Benefit Assumptions:

- ❑ 5% pool for salary adjustments. 2% COLA effective July 1st.
- ❑ State Health Plan employer contribution increase = 11.2%.
 - ❑ State Health Plan deficit without reimbursement for COVID-19 expenses.
- ❑ NC Retirement Fund employer contribution increase = 0.75% General and 1% for LEO.



BUDGET HIGHLIGHTS

What's New:

- ❑ \$0.9 million fund balance appropriation - Streets program.
- ❑ \$2.7 million installment financing for rolling stock, equipment, and IT infrastructure.
- ❑ Property Maintenance reassigned to Public Services per recommendation from organization structure study.
- ❑ Salaries and benefits for Fire moved to Administration.
- ❑ Increased Days Cash on Hand to 120 in Electric Fund.



FINAL THOUGHTS

- ❑ FY 24 Budget reflected continued use of budgeted funds in an efficient and effective manner:
 - ❑ Focus on the Strategic/Master Plans and continuation of quarterly Goals and SOPs/SOGs.
 - ❑ Focus on completion of projects.
 - ❑ Adjustments made due to ongoing market changes and/or opportunities.
 - ❑ Uniformity and efficiency in processes and functions remains ongoing.
- ❑ Major fund balance appropriations are not sustainable in the General Fund Budget:
 - ❑ Growth will continue into the foreseeable future.
 - ❑ Revenues will not increase at the same rate as growth, which will impact services.
 - ❑ Recommend performing annual debt capacity and affordability analysis for CIP.
 - ❑ Implementation of Organization Structure Study recommendations to achieve operational efficiency.



FINAL THOUGHTS

- ❑ Water and Sewer Fund will continue to require rate increases to fund reinvestment in the system.
- ❑ Electric Fund will require nominal increases to sustain the financial health of the utility.
- ❑ The Town continues to experience strong growth, which impacts all components of operations.
- ❑ Economic uncertainty requires a conservative spending strategy.
- ❑ Strong financial health requires long-term planning to develop a roadmap for success:
 - ❑ Leverage debt issuance (bonds and installment finance agreements).
 - ❑ Ad valorem tax rate adjustments (revaluation in FY 2026).
 - ❑ Maximize grant funding opportunities when feasible.
 - ❑ Develop other funding sources.





Public Hearing & Discussion



Supporting Documentation

Capital Improvement Plan: FY 2025 – 2033

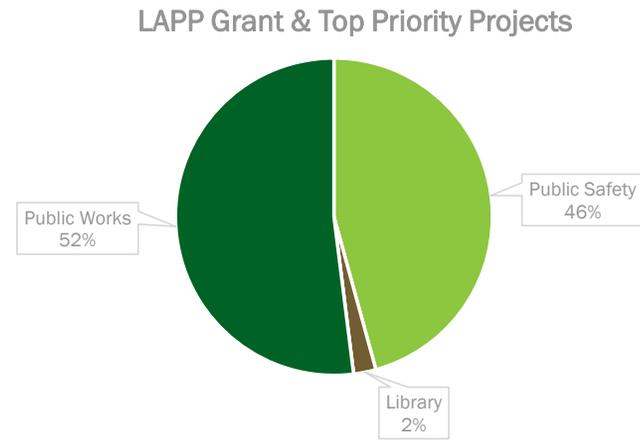
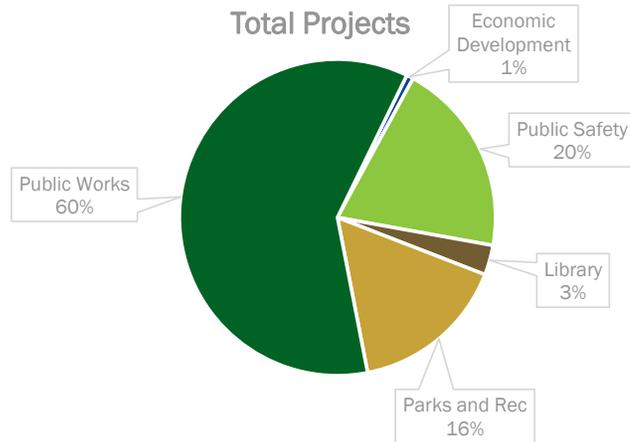
Project Summary – By Priority Rank



A	B	C	D	E	F	G	H	I	J	K	L	M
		Funding Source	Priority Rank	2025	2026	2027	2028	2029	2030	Total (FY 25 - 30)	2031-2033	Grand Total
Uses:												
	Department	Project										
1 LAPP Grant Funded Projects												
2	Public Works	LAPP Grant	Underway	-	-	-	-	-	-	-	-	-
3		Town Pay-Go	(6 Priority)	93,000	-	-	-	-	-	93,000	-	93,000
4	Public Works	LAPP Grant	Underway	2,289,000	-	-	-	-	-	2,289,000	-	2,289,000
5		Debt	(14 Priority)	1,193,500	-	-	-	-	-	1,193,500	-	1,193,500
6	Public Works	LAPP Grant	Underway	909,459	-	-	-	-	-	909,459	-	909,459
7		Debt		681,459	-	-	-	-	-	681,459	-	681,459
8 Subtotal - LAPP Grant Funded Projects				5,166,418	-	-	-	-	-	5,166,418	-	5,166,418
9 Top Priority Projects												
10	Public Safety	Debt	1	-	500,000	10,750,000	-	-	-	11,250,000	-	11,250,000
11	Public Safety	Debt	2	13,250,000	-	-	-	-	-	13,250,000	-	13,250,000
12	Public Safety	Debt	3	-	-	-	500,000	4,000,000	11,000,000	15,500,000	-	15,500,000
13	Public Works	Debt	4	150,000	1,500,000	-	-	-	-	1,650,000	-	1,650,000
14	Public Works	Debt	5	-	-	150,000	3,300,000	-	-	3,450,000	-	3,450,000
15	Public Works	Debt	7	-	-	-	-	1,000,000	22,000,000	23,000,000	-	23,000,000
16	Public Works	Debt	8	-	-	450,000	9,500,000	-	-	9,950,000	-	9,950,000
17	Public Works	Debt	9	-	-	-	250,000	2,000,000	-	2,250,000	-	2,250,000
18	Library	Debt	10	1,750,000	-	-	-	-	-	1,750,000	-	1,750,000
19		OSBM Grant		250,000	-	-	-	-	-	250,000	-	250,000
20 Subtotal - Top Priority Projects				15,400,000	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	82,300,000	-	82,300,000
21 Non-Top Priority Projects												
22	Library	TBD	11	-	-	-	-	-	-	-	4,600,000	4,600,000
23	Public Works	TBD	11	-	-	-	-	-	-	-	1,500,000	1,500,000
24	Public Works	TBD	13	-	-	-	-	-	-	-	200,000	200,000
25	Public Works	TBD	14	-	-	-	-	-	-	-	730,000	730,000
26	Public Works	TBD	14	-	-	-	-	-	-	-	3,500,000	3,500,000
27	Public Works	TBD	14	-	-	-	-	-	-	-	1,500,000	1,500,000
28	Public Works	TBD	14	-	-	-	-	-	-	-	750,000	750,000
29	Public Works	TBD	19	-	-	-	-	-	-	-	4,525,000	4,525,000
30	Economic Development	TBD	20	-	-	-	-	-	-	-	200,000	200,000
31	Public Works	TBD	21	-	-	-	-	-	-	-	1,000,000	1,000,000
32	Parks and Rec	TBD	22	-	-	-	-	-	-	-	1,500,000	1,500,000
33	Parks and Rec	TBD	23	-	-	-	-	-	-	-	5,750,000	5,750,000
34	Parks and Rec	TBD	23	-	-	-	-	-	-	-	255,000	255,000
35	Public Works	TBD	23	-	-	-	-	-	-	-	3,000,000	3,000,000
36	Public Works	TBD	23	-	-	-	-	-	-	-	52,100,000	52,100,000
37	Parks and Rec	TBD	27	-	-	-	-	-	-	-	16,150,000	16,150,000
38	Parks and Rec	TBD	28	-	-	-	-	-	-	-	3,350,000	3,350,000
39	Public Works	TBD	29	-	-	-	-	-	-	-	1,725,000	1,725,000
40	Public Works	TBD	29	-	-	-	-	-	-	-	962,500	962,500
41	Economic Development	TBD	31	-	-	-	-	-	-	-	1,350,000	1,350,000
42	Public Safety	TBD	31	-	-	-	-	-	-	-	3,100,000	3,100,000
43	Parks and Rec	TBD	31	-	-	-	-	-	-	-	1,255,000	1,255,000
44	Parks and Rec	TBD	31	-	-	-	-	-	-	-	1,832,500	1,832,500
45	Parks and Rec	TBD	31	-	-	-	-	-	-	-	105,000	105,000
46	Parks and Rec	TBD	31	-	-	-	-	-	-	-	4,600,000	4,600,000
47	Public Works	TBD	31	-	-	-	-	-	-	-	600,000	600,000
48	Public Works	TBD	31	-	-	-	-	-	-	-	2,675,000	2,675,000
49	Public Works	TBD	31	-	-	-	-	-	-	-	1,725,000	1,725,000
49	Public Works	TBD	31	-	-	-	-	-	-	-	575,000	575,000
50	Public Works	TBD	31	-	-	-	-	-	-	-	1,383,435	1,383,435
51	Public Works	TBD	31	-	-	-	-	-	-	-	3,450,000	3,450,000
52	Public Works	TBD	31	-	-	-	-	-	-	-	550,000	550,000
53	Public Works	TBD	31	-	-	-	-	-	-	-	2,675,000	2,675,000
54	Public Safety	TBD	31	-	-	-	-	-	-	-	TBD	-
55 Sub-Total - Non-Top Priority Projects				-	-	-	-	-	-	-	129,173,435	129,173,435
56 Grand Total CIP (Line 8 + 20 + 55)				20,566,418	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	87,466,418	129,173,435	216,639,853

Capital Improvement Plan: FY 2025 – 2033

Sources and Uses Summary



	2025	2026	2027	2028	2029	2030	Total (FY 25 - 30)	2031-2033	Grand Total
Uses:									
1 Economic Development	-	-	-	-	-	-	-	1,550,000	1,550,000
2 Public Safety	13,250,000	500,000	10,750,000	500,000	4,000,000	11,000,000	40,000,000	3,100,000	43,100,000
3 Library	2,000,000	-	-	-	-	-	2,000,000	4,600,000	6,600,000
4 Parks and Rec	-	-	-	-	-	-	-	34,797,500	34,797,500
5 Public Works	5,316,418	1,500,000	600,000	13,050,000	3,000,000	22,000,000	45,466,418	85,125,935	130,592,353
6 Total Uses	20,566,418	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	87,466,418	129,173,435	216,639,853
Sources:									
7 Debt	17,024,959	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	83,924,959	-	83,924,959
8 Town Pay-Go	93,000	-	-	-	-	-	93,000	-	93,000
9 LAPP Grant	3,198,459	-	-	-	-	-	3,198,459	-	3,198,459
10 OSBM Grant	250,000	-	-	-	-	-	250,000	-	250,000
11 TBD (Non-Top Priority Projects)	-	-	-	-	-	-	-	129,173,435	129,173,435
12 Total Sources	20,566,418	2,000,000	11,350,000	13,550,000	7,000,000	33,000,000	87,466,418	129,173,435	216,639,853

Summary of Cases Analyzed



Sensitivity Cases: Top Priority + Max Affordability with 3¢ in FY 25, 27 and 29													
A	B	C		D	E		F	G		H	I		J
		Case 1			Case 2			Case 3			Case 4		
		Top Priority Projects Only (Including LAPP Grant Projects)			Top Priority / LAPP Projects + FY 26 Debt Affordability			Top Priority / LAPP Projects + FY 27 Debt Affordability			Top Priority / LAPP Projects + FY 25, 26, 27 Debt Affordability ²		
1	Total Capital Projects (FY 2025 - 2030)												
2	Pay / Go		\$93,000			\$93,000			\$93,000			\$93,000	
3	Grant Funded		\$3,448,459			\$3,448,459			\$3,448,459			\$3,448,459	
4	Total Debt Issuances ¹		\$83,924,959			\$83,924,959			\$83,924,959			\$83,924,959	
5	Total CIP Projects		\$87,466,418			\$87,466,418			\$87,466,418			\$87,466,418	
6	FY 2025 Debt Affordability ¹		\$0			\$0			\$0			\$5,175,000	
7	FY 2026 Debt Affordability ¹		\$0			\$15,500,000			\$0			\$5,175,000	
8	FY 2027 Debt Affordability ¹		\$0			\$0			\$17,250,000			\$5,175,000	
9	Grand Total Debt Issuances and Capital		\$87,466,418			\$102,966,418			\$104,716,418			\$102,991,418	
10	Key Debt Ratios	Policy	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	
11	Projected 10-year Payout	55.0%	56.71%	0	56.65%	0	55.38%	0	56.71%	0	56.71%	0	
12	Projected Debt to Assessed Value	2.5%	1.99%	0	2.27%	0	2.32%	0	2.27%	0	2.27%	0	
13	Projected Debt Service vs Expenditures	15.0%	15.84%	1	17.68%	3	17.94%	4	17.68%	3	17.68%	3	
14	Equivalent Tax Impact	As Needed	Level Impacts		Level Impacts		Level Impacts		Level Impacts		Level Impacts		
15	FY 2025	-	1.92¢		3.00¢		3.00¢		3.00¢		3.00¢		
16	FY 2026	-	-		-		-		-		-		
17	FY 2027	-	1.92¢		3.00¢		3.00¢		3.00¢		3.00¢		
18	FY 2028	-	-		-		-		-		-		
19	FY 2029	-	1.92¢		3.00¢		3.00¢		3.00¢		3.00¢		
20	FY 2030	2.38¢	-		-		-		-		-		
21	FY 2031	9.81¢	-		-		-		-		-		
22	Total	12.19¢	5.76¢		9.00¢		9.00¢		9.00¢		9.00¢		
23	Equivalent Upfront Tax Impact (FY 2025)		5.04¢		N/A		N/A		N/A		N/A		
24	Equivalent Upfront Tax Impact (FY 2026)		5.34¢		N/A		N/A		N/A		N/A		
25	Sensitivity: FY 2026 Revaluation Growth of 20%												
26	Equivalent Tax Impact - As Needed (FY 25 - 31)		10.67¢		N/A		N/A		N/A		N/A		
27	Equivalent Tax Impact - Upfront (FY 26)		4.67¢		N/A		N/A		N/A		N/A		
28	Additional Debt Affordability³		N/A		\$21,400,000		\$23,800,000		\$21,450,000		\$21,450,000		

¹ Debt financings assume 20-year level principal amortization structure, with principal and interest payments beginning in the fiscal year following issuance, and a 5.00% interest rate.

² Assumes 20-year level principal amortization structure, with a half year of interest only in the FY of issuance and principal payments beginning in the FY following issuance and a 5.00% interest rate.

³ Assumes level issuance in FY 2025, 2026 and 2027.

⁴ Debt Affordability shown for year in which the case is analyzing.



Summary of Cases Analyzed | Sensitivity Scenarios

Assuming additional \$2 million in Capital Reserve Balance

Sensitivity Cases: Top Priority + Max Affordability with 3¢ in FY 25, 27 and 29																		
A	B	C Case 1		D		E Case 2		F		G Case 3		H		I Case 4		J		
		Top Priority Projects Only (Including LAPP Grant Projects)		Top Priority / LAPP Projects + FY 26 Debt Affordability		Top Priority / LAPP Projects + FY 27 Debt Affordability		Top Priority / LAPP Projects + FY 25, 26, 27 Debt Affordability ²										
1	Total Capital Projects (FY 2025 - 2030)																	
2	Pay / Go		\$93,000		\$93,000		\$93,000		\$93,000		\$93,000		\$93,000		\$93,000		\$93,000	
3	Grant Funded		\$3,448,459		\$3,448,459		\$3,448,459		\$3,448,459		\$3,448,459		\$3,448,459		\$3,448,459		\$3,448,459	
4	Total Debt Issuances ¹		\$83,924,959		\$83,924,959		\$83,924,959		\$83,924,959		\$83,924,959		\$83,924,959		\$83,924,959		\$83,924,959	
5	Total CIP Projects		\$87,466,418		\$87,466,418		\$87,466,418		\$87,466,418		\$87,466,418		\$87,466,418		\$87,466,418		\$87,466,418	
6	FY 2025 Debt Affordability ¹		\$0		\$0		\$0		\$0		\$0		\$6,000,000		\$6,000,000		\$6,000,000	
7	FY 2026 Debt Affordability ¹		\$0		\$18,000,000		\$0		\$0		\$0		\$6,000,000		\$6,000,000		\$6,000,000	
8	FY 2027 Debt Affordability ¹		\$0		\$0		\$19,900,000		\$0		\$19,900,000		\$6,000,000		\$6,000,000		\$6,000,000	
9	Grand Total Debt Issuances and Capital		\$87,466,418		\$105,466,418		\$107,366,418		\$105,466,418		\$107,366,418		\$105,466,418		\$105,466,418		\$105,466,418	
10	Key Debt Ratios	Policy	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance	(Worst Shown)	Years out of Compliance
11	Projected 10-year Payout	55.0%	56.71%	0	56.15%	0	54.97%	1	56.43%	0	54.97%	1	56.43%	0	54.97%	1	56.43%	0
12	Projected Debt to Assessed Value	2.5%	1.99%	0	2.31%	0	2.37%	0	2.31%	0	2.37%	0	2.31%	0	2.37%	0	2.31%	0
13	Projected Debt Service vs Expenditures	15.0%	15.84%	1	17.97%	4	18.25%	5	17.97%	4	18.25%	5	17.97%	4	18.25%	5	17.97%	4
14	Equivalent Tax Impact	As Needed	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts	Level Impacts
15	FY 2025	-	1.77¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢
16	FY 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	FY 2027	-	1.77¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢
18	FY 2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	FY 2029	-	1.77¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢	3.00¢
20	FY 2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	FY 2031	9.75¢	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total	9.75¢	5.32¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢	9.00¢
23	Equivalent Upfront Tax Impact (FY 2025)		4.69¢		N/A		N/A		N/A		N/A		N/A		N/A		N/A	
24	Equivalent Upfront Tax Impact (FY 2026)		4.96¢		N/A		N/A		N/A		N/A		N/A		N/A		N/A	
25	Sensitivity: FY 2026 Revaluation Growth of 20%																	
26	Equivalent Tax Impact - As Needed (FY 25 - 31)		8.53¢		N/A		N/A		N/A		N/A		N/A		N/A		N/A	
27	Equivalent Tax Impact - Upfront (FY 26)		4.34¢		N/A		N/A		N/A		N/A		N/A		N/A		N/A	
28	Additional Debt Affordability³		N/A		\$23,900,000		\$26,500,000		\$23,925,000		\$26,500,000		\$23,925,000		\$26,500,000		\$23,925,000	

¹ Debt financings assume 20-year level principal amortization structure, with principal and interest payments beginning in the fiscal year following issuance, and a 5.00% interest rate.
² Assumes 20-year level principal amortization structure, with a half year of interest only in the FY of issuance and principal payments beginning in the FY following issuance and a 5.00% interest rate.
³ Assumes level issuance in FY 2025, 2026 and 2027.
⁴ Debt Affordability shown for year in which the case is analyzing.

Preliminary Combined Financial Plan (FY 2025 - FY 2029)

		Fiscal Year Ending June 30th,				
Line No.	Description	2025	2026	2027	2028	2029
Revenues - Combined						
1	Existing Service Revenues	\$ 35,019,200	\$ 35,642,500	\$ 36,406,500	\$ 37,187,600	\$ 37,986,400
2a	Revenue Increase (Water)	11.0%	11.0%	13.0%	13.0%	16.0%
2b	Revenue Increase (Wastewater)	13.0%	13.0%	13.0%	13.0%	13.0%
2	Revenue Increase (Combined)-%	12.2%	12.2%	13.0%	13.0%	14.2%
3	Revenue Increase (Combined)-\$	4,269,900	9,225,700	15,381,600	22,588,900	31,734,300
4	Other Revenues	4,412,000	4,246,000	4,727,500	4,713,400	4,700,000
5	Total Revenues	\$ 43,701,100	\$ 49,114,200	\$ 56,515,600	\$ 64,489,900	\$ 74,420,700
Expenses - Combined						
6	Operating & Maintenance Expense	\$ 21,281,000	\$ 24,174,800	\$ 22,965,200	\$ 24,413,200	\$ 24,971,600
7	Existing Debt Service	5,947,200	15,569,000	14,664,000	14,602,800	14,360,000
8	Proposed Debt Service	-	532,100	4,121,000	11,657,900	18,104,400
9	Other Expenditures	7,487,200	8,875,200	11,451,600	17,739,900	16,040,500
10	Rate Stabilization Fund (Deposit +/-/Withdrawal-)	8,200,000	(2,850,000)	750,000	(5,500,000)	(1,450,000)
11	Total Expenses	\$ 42,915,400	\$ 46,301,100	\$ 53,951,800	\$ 62,913,800	\$ 72,026,500
12	Annual Operating Balance (Line 5-Line 11)	\$ 785,700	\$ 2,813,100	\$ 2,563,800	\$ 1,576,100	\$ 2,394,200
13	Beginning Balance	\$ 25,376,463	\$ 22,162,096	\$ 17,975,185	\$ 18,038,992	\$ 17,915,185
14	Ending Balance (Line 12 + Line 13)	\$ 26,162,163	\$ 24,975,196	\$ 20,538,985	\$ 19,615,092	\$ 20,309,385
15	Debt Service Coverage (Minimum 1.5/ Desired 2.0)	2.39	1.73	1.75	1.74	1.57
16	Days Cash on Hand (Minimum 200/ Desired 360)	406	339	287	256	260

Disclaimer:
The Financial Plan presented herein is based on stated assumptions and information provided by the Town. Actual results may differ from the assumptions and information that the forecast is based on.

Preliminary Water Financial Plan (FY 2025 - FY 2029)

Fiscal Year Ending June 30th,

Line No.	Description	2025	2026	2027	2028	2029
Revenues - Water						
1	Existing Service Revenues	\$ 14,129,800	\$ 14,369,800	\$ 14,671,000	\$ 14,978,900	\$ 15,293,600
2	Revenue Increase (Water)-%	11.0%	11.0%	13.0%	13.0%	16.0%
3	Revenue Increase (Water)-\$	1,554,300	3,335,200	5,755,000	8,586,900	12,617,100
4	Other Revenues	1,455,900	1,449,200	1,441,800	1,436,100	1,430,700
5	Total Revenues	\$ 17,140,000	\$ 19,154,200	\$ 21,867,800	\$ 25,001,900	\$ 29,341,400
Expenses - Water						
6	Operating & Maintenance Expense	\$ 8,680,200	\$ 9,424,000	\$ 10,228,000	\$ 11,105,000	\$ 12,062,900
7	Existing Debt Service	360,700	473,000	472,800	473,000	472,700
8	Proposed Debt Service	-	141,900	2,057,600	5,605,200	9,152,900
9	Other Expenditures	7,844,800	5,350,900	3,540,700	5,510,600	8,969,000
10	Rate Stabilization Fund (Deposit +/Withdrawal-)	-	1,150,000	4,100,000	1,000,000	(2,150,000)
11	Total Expenses	\$ 16,885,700	\$ 16,539,800	\$ 20,399,100	\$ 23,693,800	\$ 28,507,500
12	Annual Operating Balance (Line 5-Line 11)	\$ 254,300	\$ 2,614,400	\$ 1,468,700	\$ 1,308,100	\$ 833,900
13	Beginning Balance	\$ 10,416,265	\$ 9,030,694	\$ 8,775,150	\$ 9,218,883	\$ 9,830,003
14	Ending Balance (Line 12 + Line 13)	\$ 10,670,565	\$ 11,645,094	\$ 10,243,850	\$ 10,526,983	\$ 10,663,903
15	Debt Service Coverage (Minimum 1.5/ Desired 2.0)	23.46	13.95	2.98	2.12	2.02
16	Days Cash on Hand (Minimum 200/ Desired 360)	407	413	330	313	293

Disclaimer:
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Preliminary Wastewater Financial Plan (FY 2025 - FY 2029)

		Fiscal Year Ending June 30th,				
Line No.	Description	2025	2026	2027	2028	2029
Revenues - Wastewater						
1	Existing Service Revenues	\$ 20,889,300	\$ 21,272,700	\$ 21,735,500	\$ 22,208,700	\$ 22,692,800
2	Revenue Increase (Wastewater)-%	13.0%	13.0%	13.0%	13.0%	13.0%
3	Revenue Increase (Wastewater)-\$	2,715,600	5,890,400	9,626,600	14,002,000	19,117,200
4	Other Revenues	2,956,100	2,796,700	3,285,700	3,277,300	3,269,300
5	Total Revenues	\$ 26,561,000	\$ 29,959,800	\$ 34,647,800	\$ 39,488,000	\$ 45,079,300
Expenses - Wastewater						
6	Operating & Maintenance Expense	\$ 12,600,800	\$ 14,750,800	\$ 12,737,100	\$ 13,308,200	\$ 12,908,700
7	Existing Debt Service	5,586,500	15,096,000	14,191,200	14,129,800	13,887,300
8	Proposed Debt Service	-	390,200	2,063,400	6,052,700	8,951,500
9	Other Expenditures	(357,500)	3,524,200	7,910,900	12,229,300	7,071,600
10	Rate Stabilization Fund (Deposit +/Withdrawal-)	8,200,000	(4,000,000)	(3,350,000)	(6,500,000)	700,000
11	Total Expenses	\$ 26,029,800	\$ 29,761,200	\$ 33,552,600	\$ 39,220,000	\$ 43,519,100
12	Annual Operating Balance (Line 5-Line 11)	\$ 531,200	\$ 198,600	\$ 1,095,200	\$ 268,000	\$ 1,560,200
13	Beginning Balance	\$ 14,960,198	\$ 13,131,403	\$ 9,200,034	\$ 8,820,109	\$ 8,085,181
14	Ending Balance (Line 12 + Line 13)	\$ 15,491,398	\$ 13,330,003	\$ 10,295,234	\$ 9,088,109	\$ 9,645,381
15	Debt Service Coverage (Minimum 1.5/ Desired 2.0)	1.03	1.24	1.55	1.62	1.38
16	Days Cash on Hand (Minimum 200/ Desired 360)	405	292	252	208	230

Disclaimer:
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Financial Plan Comparison: Previous Vs Current

Previous Plan: FY 2024 - FY 2028

Description	2024	2025	2026	2027	2028
Revenue Increase (Water)	3.0%	8.0%	8.0%	12.0%	12.0%
Revenue Increase (Wastewater)	25.8%	22.0%	22.0%	6.0%	3.0%
Revenue Increase (Combined)	15.4%	16.3%	16.7%	8.1%	6.3%
Debt Service Coverage (Combined)	3.21	4.08	2.04	2.06	2.01
Days Cash on Hand (Combined)	127	163	180	230	254

Current Preliminary Plan: FY 2025 - FY 2029

Description	2024	2025	2026	2027	2028	2029
Revenue Increase (Water)	3.0%	11.0%	11.0%	13.0%	13.0%	16.0%
Revenue Increase (Wastewater)	25.8%	13.0%	13.0%	13.0%	13.0%	13.0%
Revenue Increase (Combined)	15.4%	12.2%	12.2%	13.0%	13.0%	14.2%
Debt Service Coverage (Combined)	2.64	2.39	1.73	1.75	1.74	1.57
Days Cash on Hand (Combined)	325	406	339	287	256	260

BUDGET HIGHLIGHTS

TYPICAL MONTHLY WATER AND SEWER BILL IMPACT

DESCRIPTION	FY 2024	FY 2025	
	Existing	Proposed	Change
Water	\$41.34	\$45.88	\$4.54
Sewer	\$78.31	\$88.51	\$10.20
Combined Bill	\$119.65	\$134.39	\$14.74



Did you know?

Under the recommended 2025 rates, our tap water would cost just \$0.01 per gallon (that's a penny!)

Daily cost of household water usage: \$1.51

If you pay \$1.00 for a gallon of bottled water, that would still be **87 times** more expensive.

Daily cost of household wastewater disposal: \$2.91



Note:

- Reflects the typical bill for a residential customer with a 5/8" meter and 4,000 gallons of water usage.



RECOMMENDED FY 2025 INCREASE AND 5-YEAR FORECAST

Rate Class	Fiscal Year End June 30					
	2024	2025	2026	2027	2028	2029
Revenue						
Revenue Under Existing Rates	\$17,366,769	\$17,823,865	\$18,274,670	\$18,739,185	\$19,217,659	\$19,710,556
Rate Adjustment		3.00%	2.00%	2.00%	2.00%	2.00%
Additional Rate Revenue	\$0	\$534,700	\$924,700	\$1,341,900	\$1,788,100	\$2,264,800
Total Rate Revenue	\$17,366,769	\$18,358,565	\$19,199,370	\$20,081,085	\$21,005,759	\$21,975,356
Other Revenue	\$938,500	\$1,154,000	\$1,202,370	\$1,226,441	\$1,251,234	\$1,288,771
Total Revenue	\$18,305,269	\$19,512,565	\$20,401,740	\$21,307,526	\$22,256,993	\$23,264,127
Gross Revenue Requirements	\$16,492,611	\$18,271,123	\$20,127,839	\$21,544,666	\$22,125,754	\$22,981,733
Net Annual Cash Flow	\$1,812,658	\$1,241,442	\$273,902	(\$237,140)	\$131,239	\$282,393
Days Cash on Hand	103	122	130	123	121	121
Debt Service Coverage Ratio	5.47	3.01	4.06	2.45	2.59	2.67

Rate Adjustment Summary

- Requesting lower increases than forecast last year

	FY25	FY26	FY27	FY28	FY29
2023 Study	5.0%	3.0%	3.0%	3.0%	
Current Plan	3.0%	2.0%	2.0%	2.0%	2.0%

- Only requesting Council approval for FY25 increase
- Reduced rate forecast is driven by lower projection of new residential developments and deferred capital projects

TYPICAL RESIDENTIAL MONTHLY BILL IMPACT

Typical Customer Bills under Existing and Recommended Rates

Rate Class	Energy kWh	Demand kW	Existing Bill \$	Recommended Rates		
				Bill \$	Change \$	Change %
Monthly						
RS - Residential	500		\$85.70	\$88.25	\$2.55	3.0%
RS - Residential	868		\$133.69	\$137.75	\$4.06	3.0%
RS - Residential	1,000		\$150.90	\$155.50	\$4.60	3.0%
RS - Residential	1,500		\$216.10	\$222.75	\$6.65	3.1%
RS - Residential	2,000		\$281.30	\$290.00	\$8.70	3.1%

- The typical Clayton resident uses 868 kWh per month, or about 29 kWh per day
- The recommended increase would increase the typical electric customer's bill about 13 cents per day

Key Historical Trends



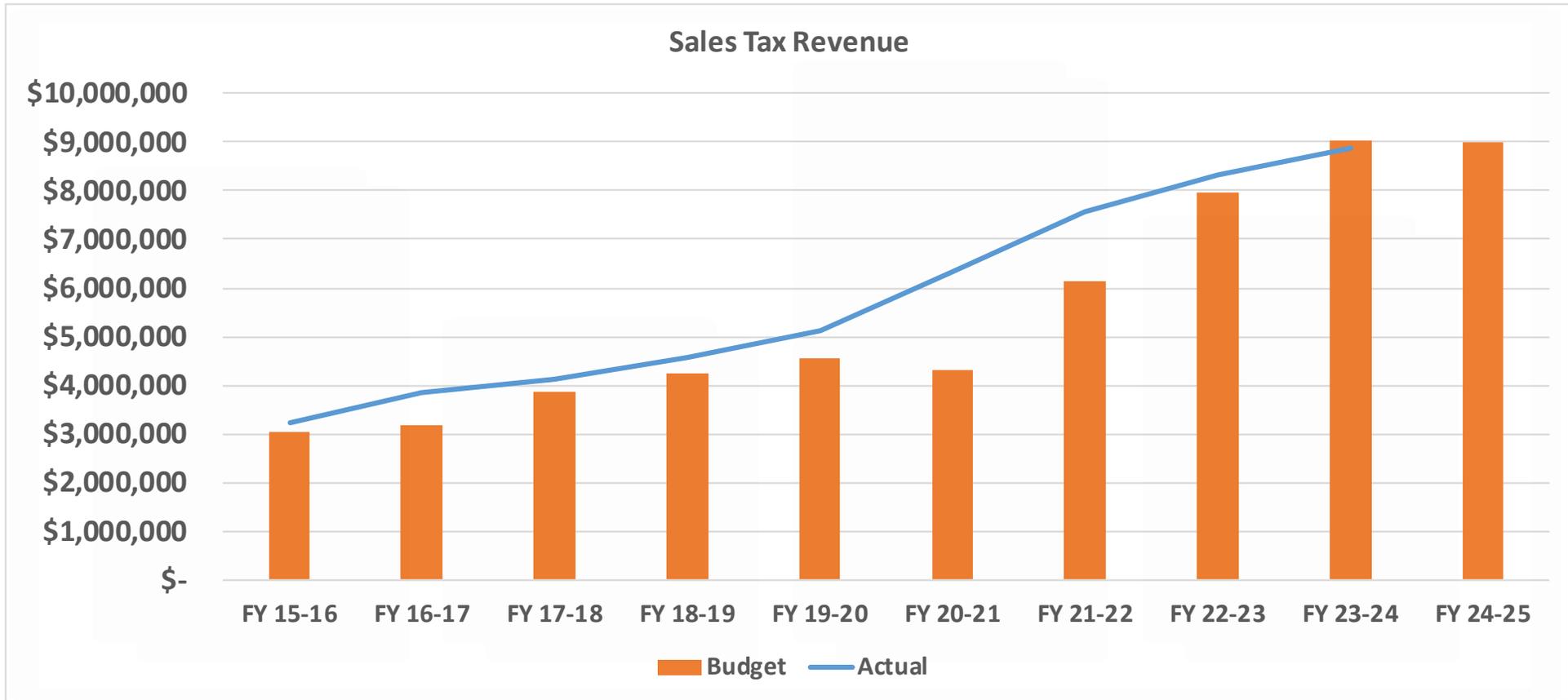
General Fund - Fund Balance Available

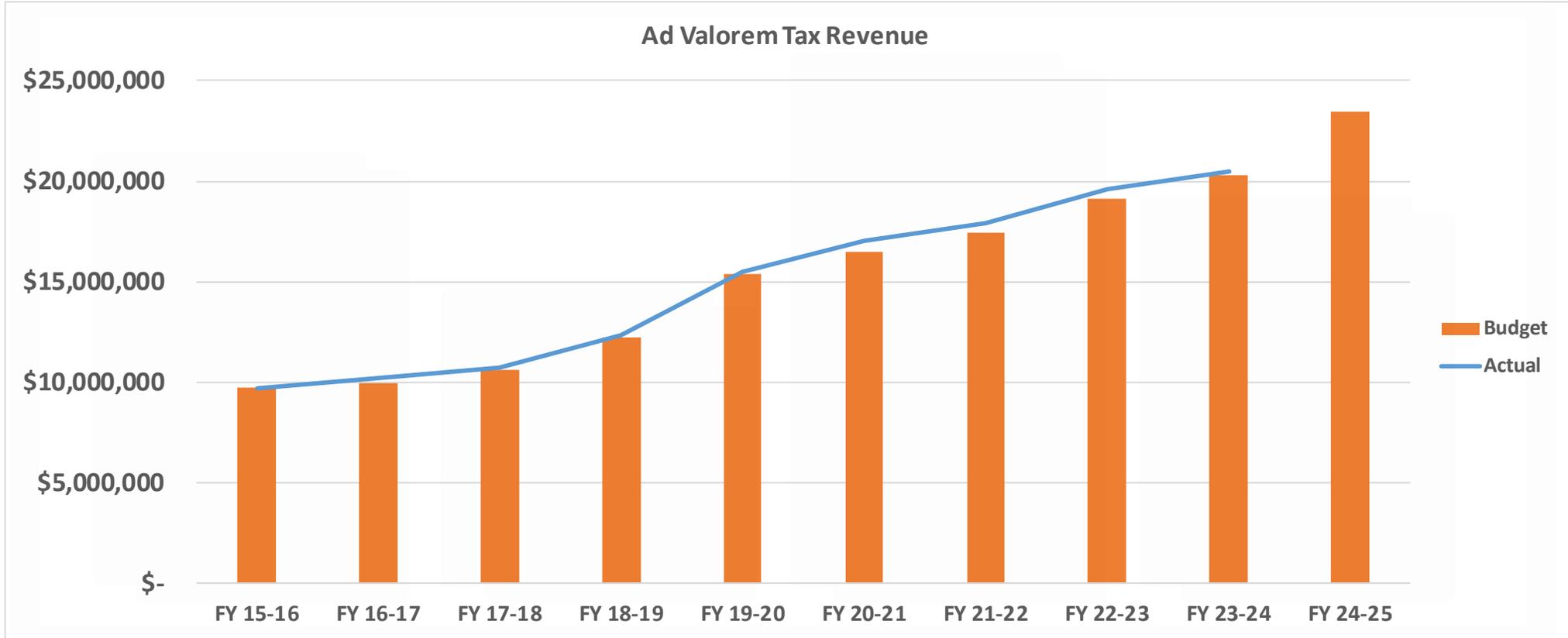
June 30, 2023

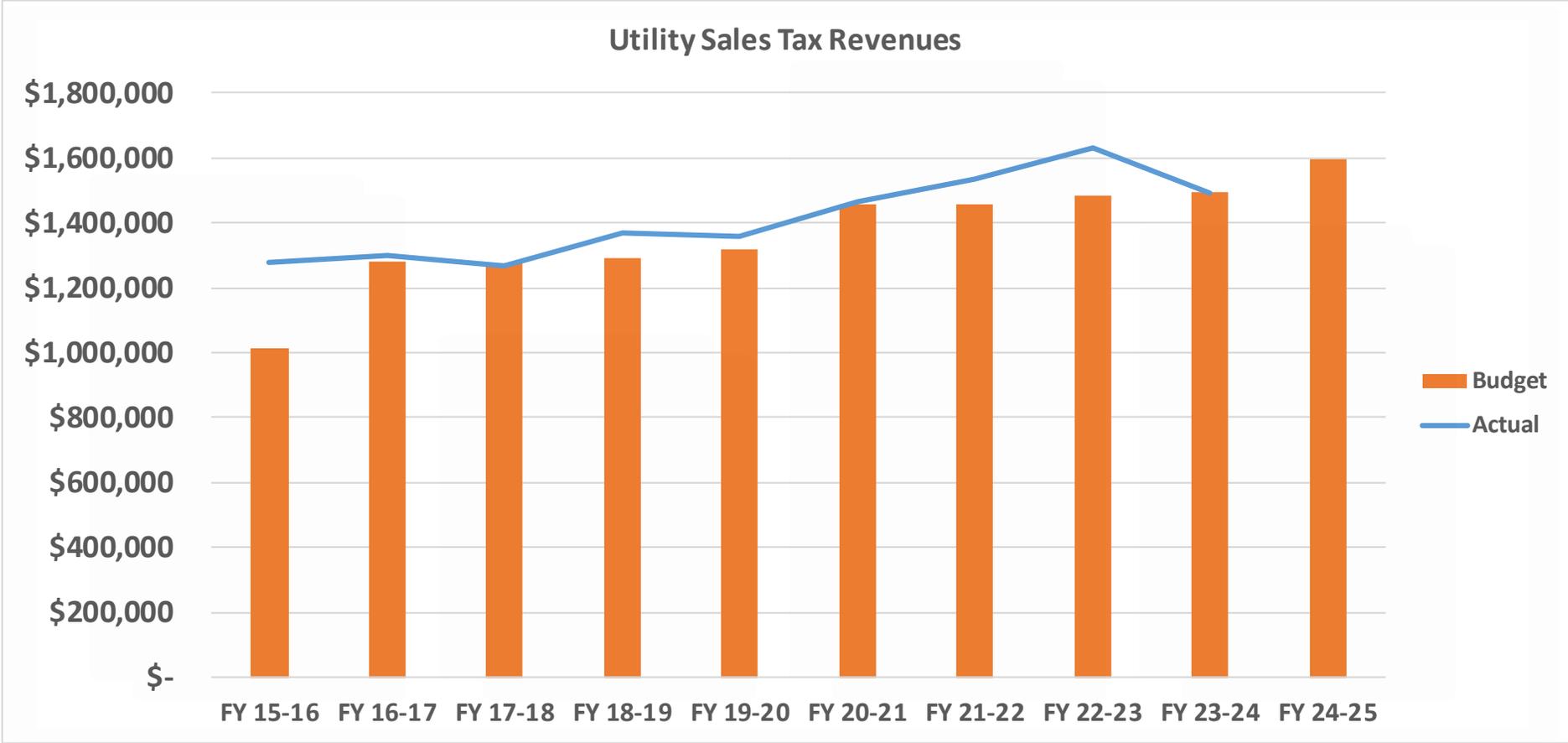
Fund balances:	<u>General</u>
Nonspendable:	
Inventory	23,224
Perpetual maintenance	-
Restricted:	
Stabilization by State Statute	2,250,662
Streets - Powell Bill	1,062,068
Public Safety - Police	5,338
Public Safety - Fire	-
Committed	
Public Improvements (Capital Reserve)	3,062,521
Assigned:	
Public Safety - Fire	2,355
Town Hall Roof Project	357,960
Reserve - Facility Maintenance	493,000
Reserve - CIP Funding	2,136,423
Reserve - Land Banking	2,250,000
Reserve - Debt Service	-
Subsequent year's expenditures	6,211,318
Unassigned:	<u>16,944,446</u>
 Total Fund Balance	 <u><u>\$ 34,799,315</u></u>

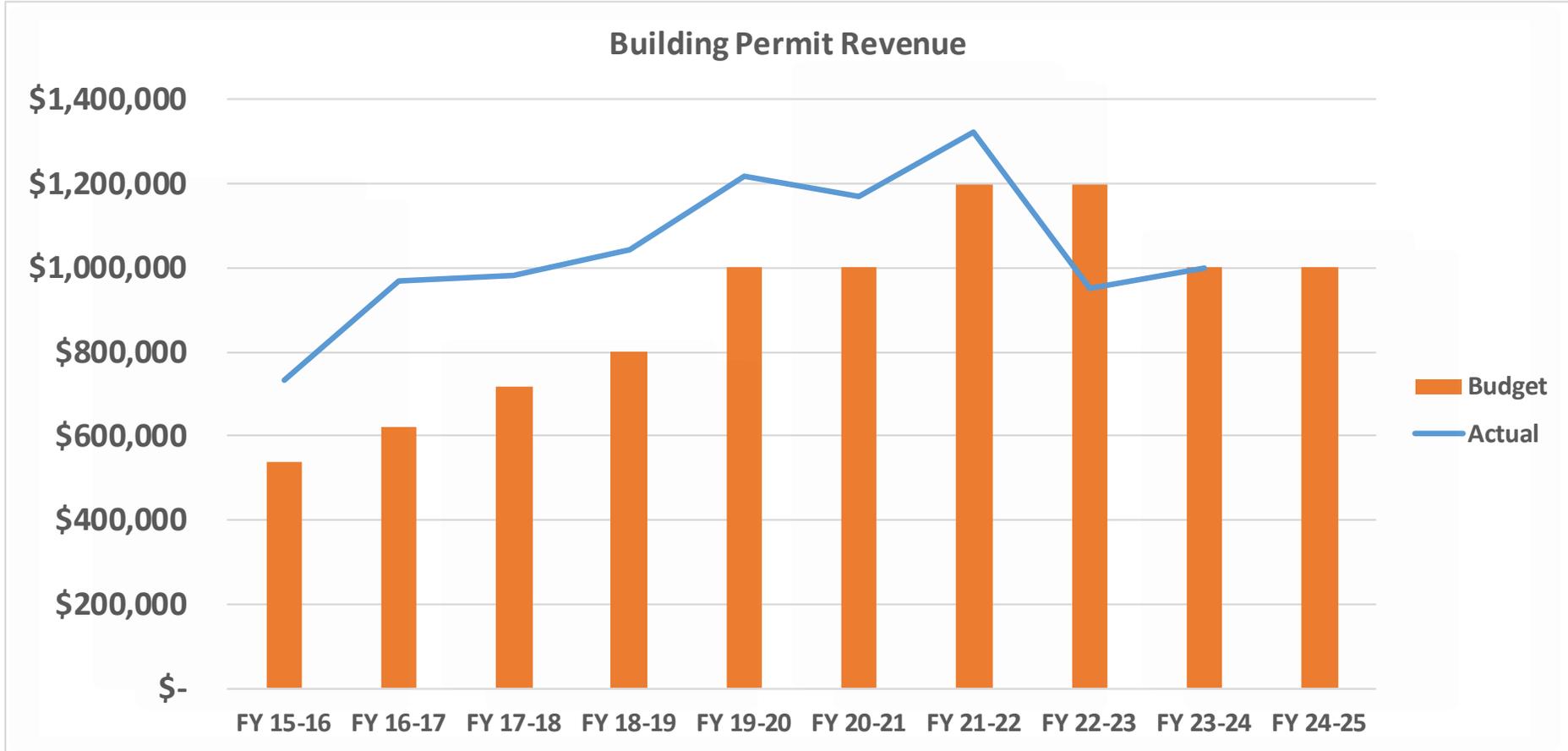
Financial Policy - Unassigned Fund Balance	Required Amount	Available Amount
Minimum Requirement- 20%	\$ 8,609,463	\$ 8,334,983
Minimum Requirement- 22.5%	\$ 9,685,646	\$ 7,258,800
Minimum Requirement- 25%	\$ 10,761,829	\$ 6,182,617
Minimum Requirement- 27.5%	\$ 11,838,012	\$ 5,106,434
Operational Target - 30%	\$ 12,914,195	\$ 4,030,251

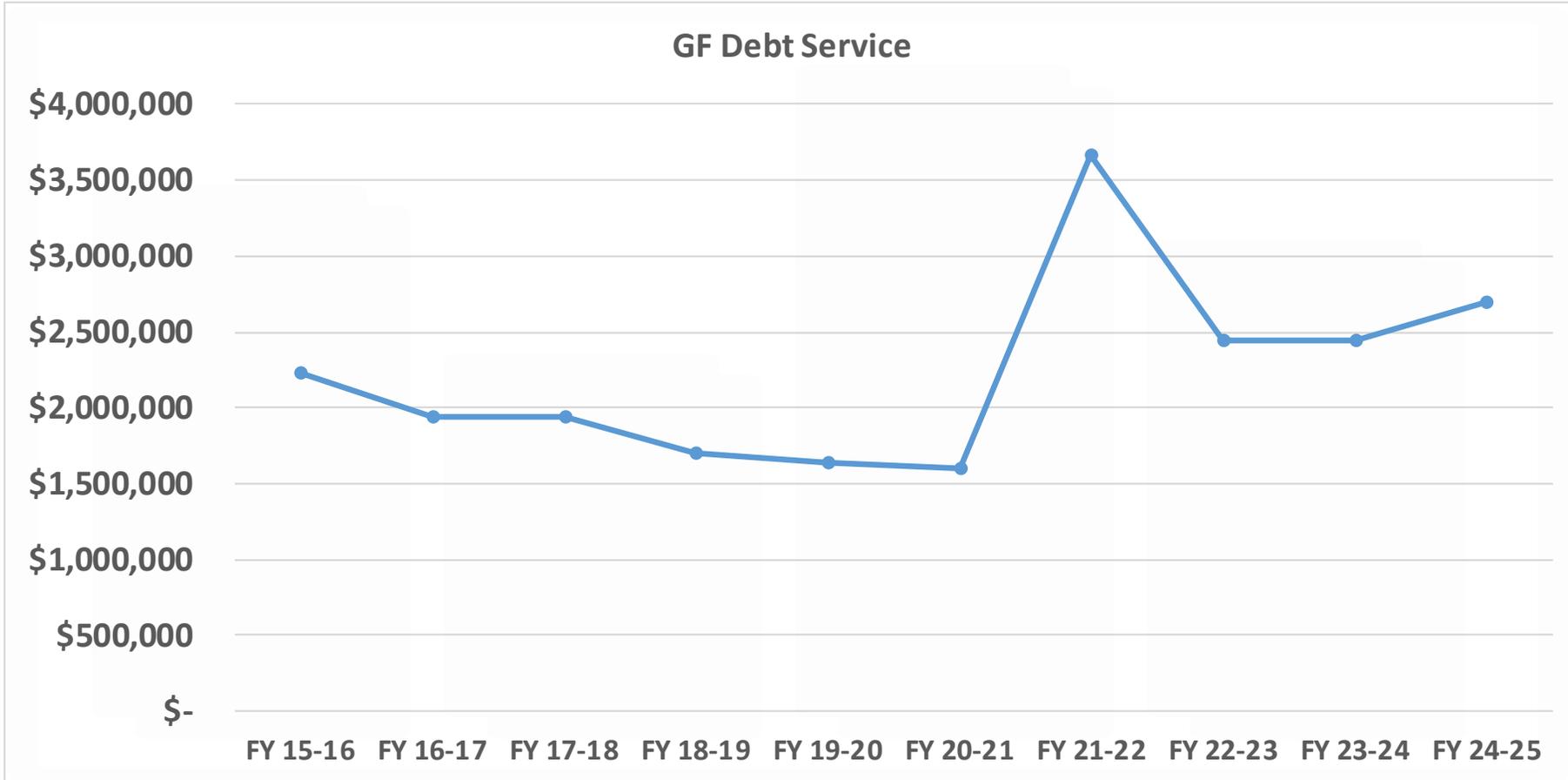




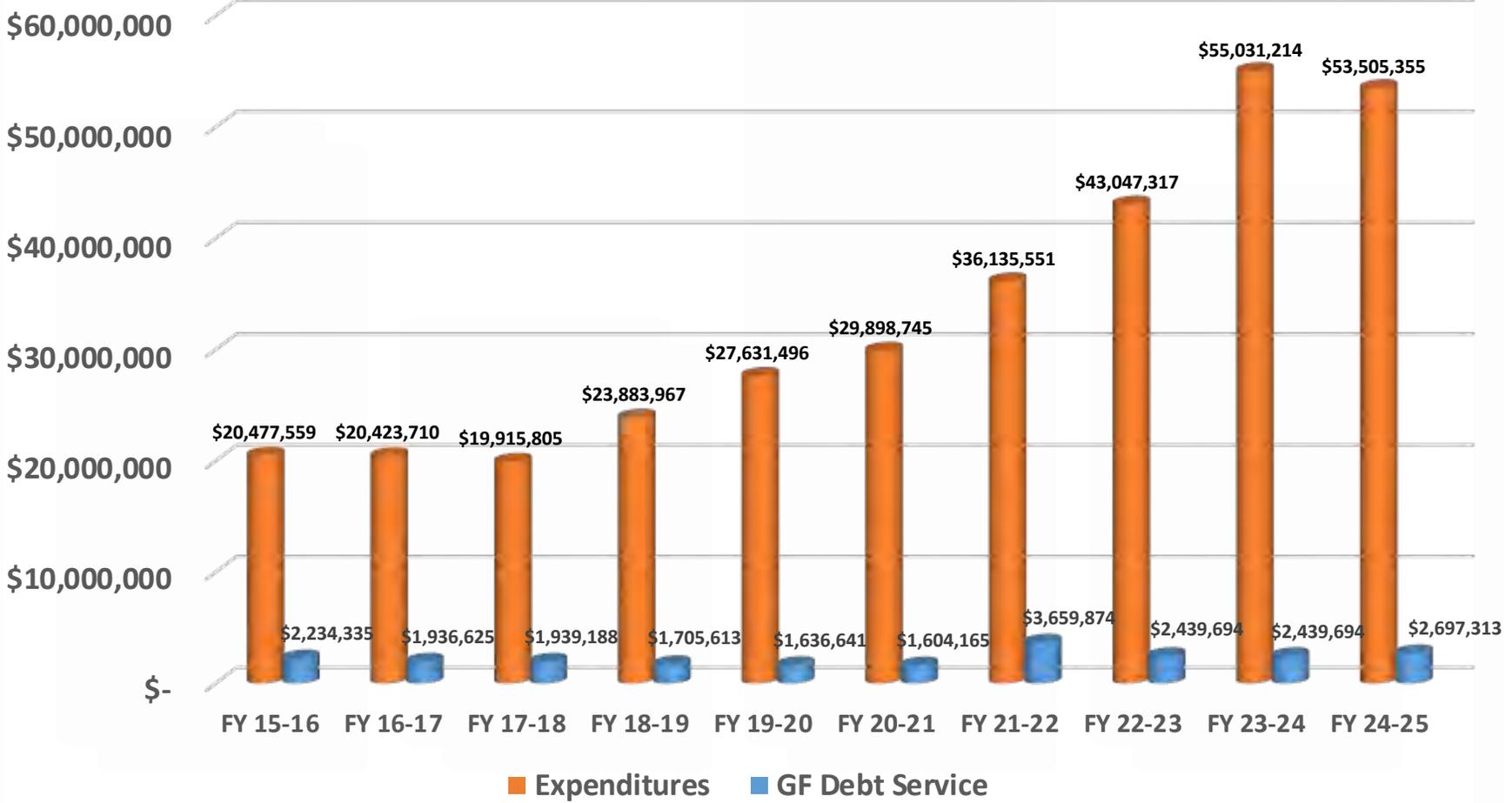




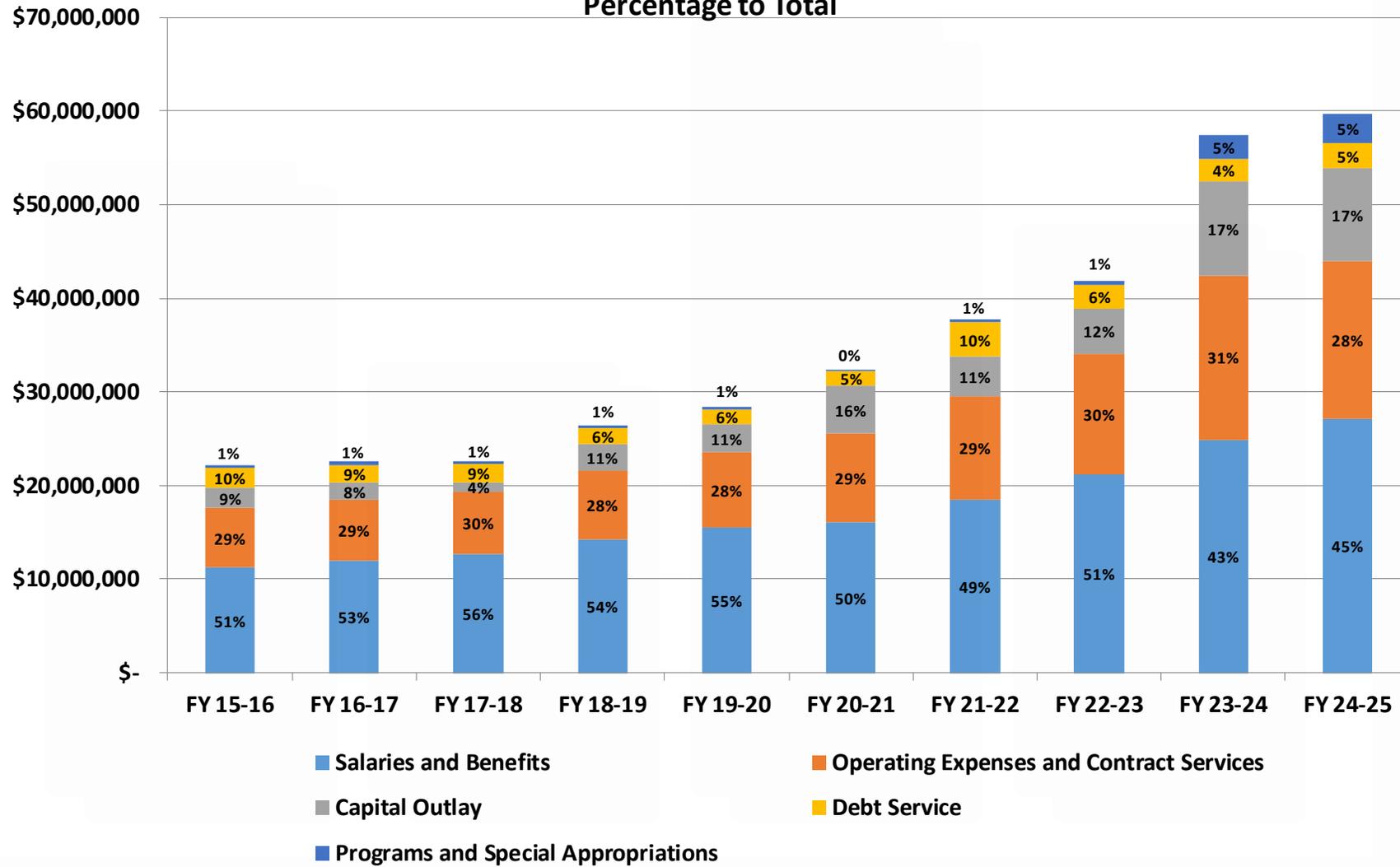




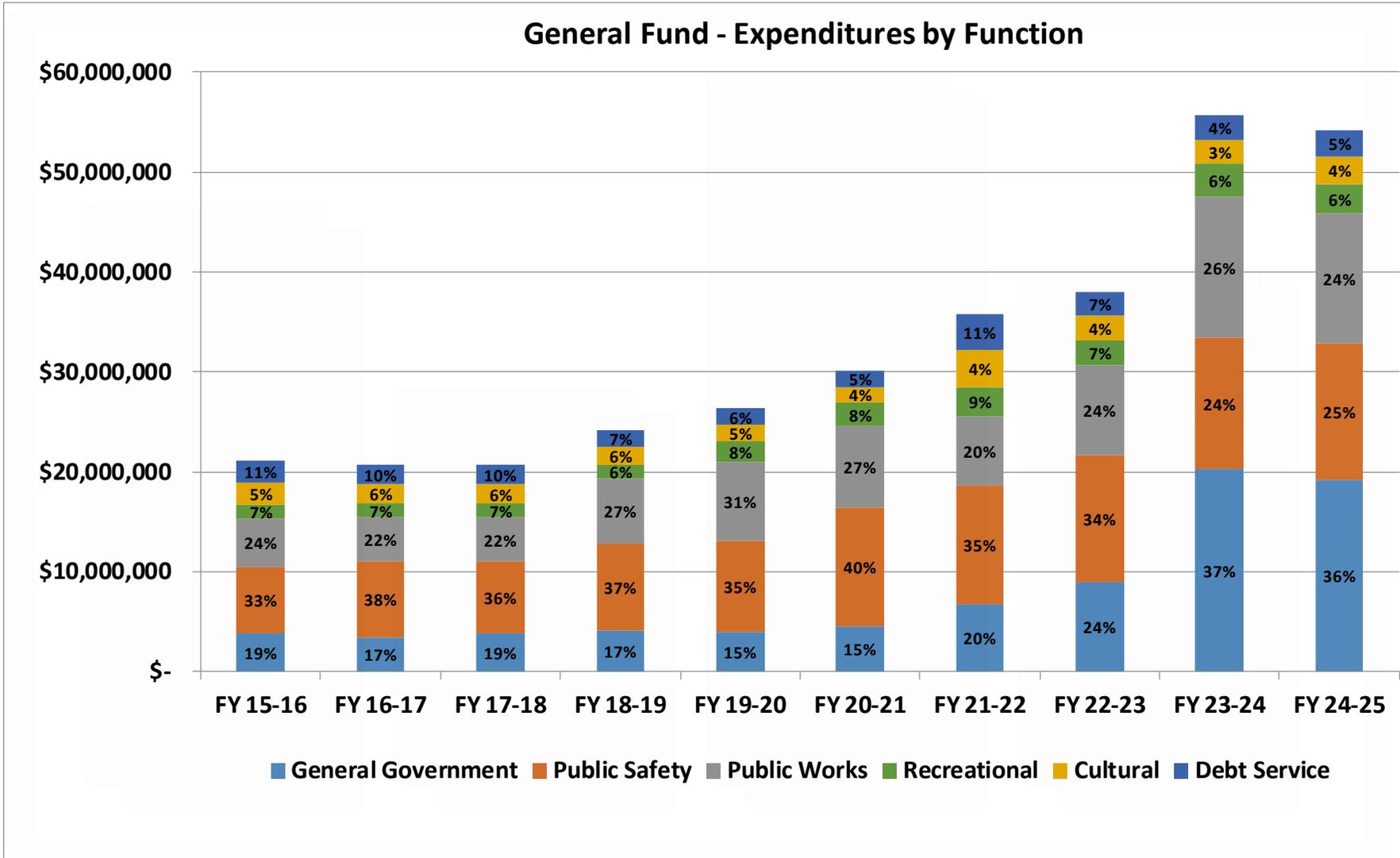
General Fund Debt to Expenditures



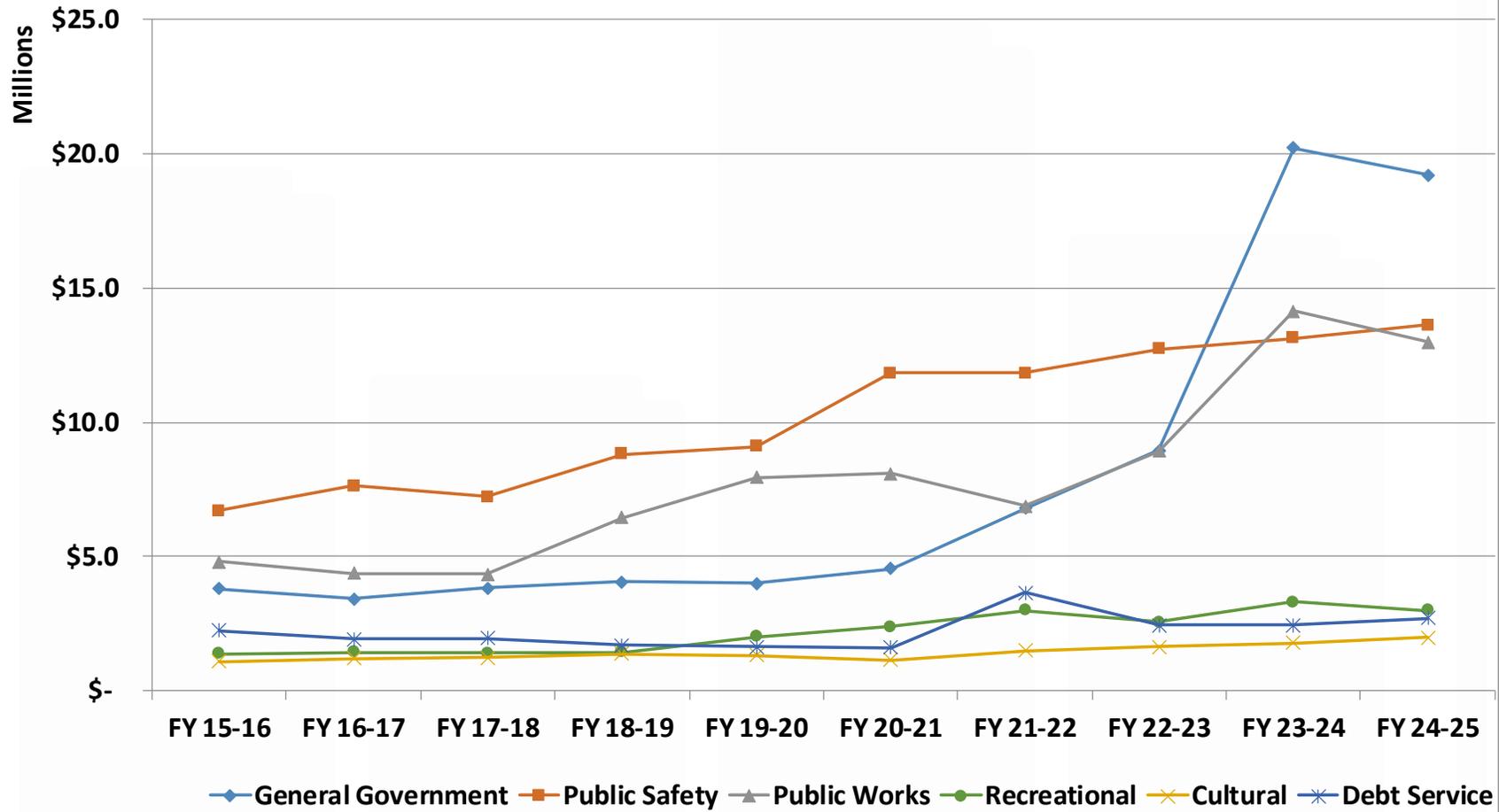
General Fund - All Expenditures Percentage to Total



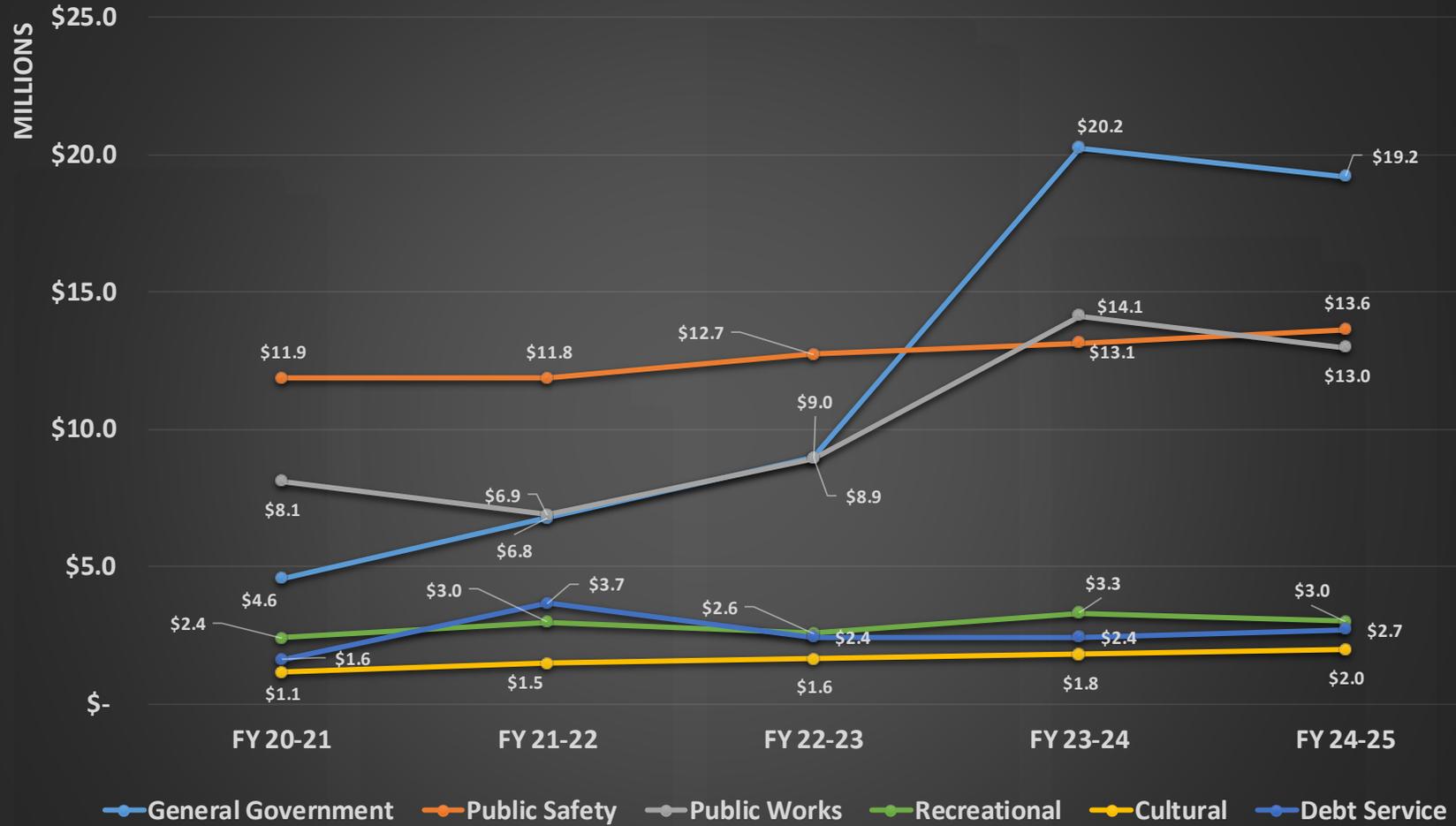
General Fund - Expenditures by Function



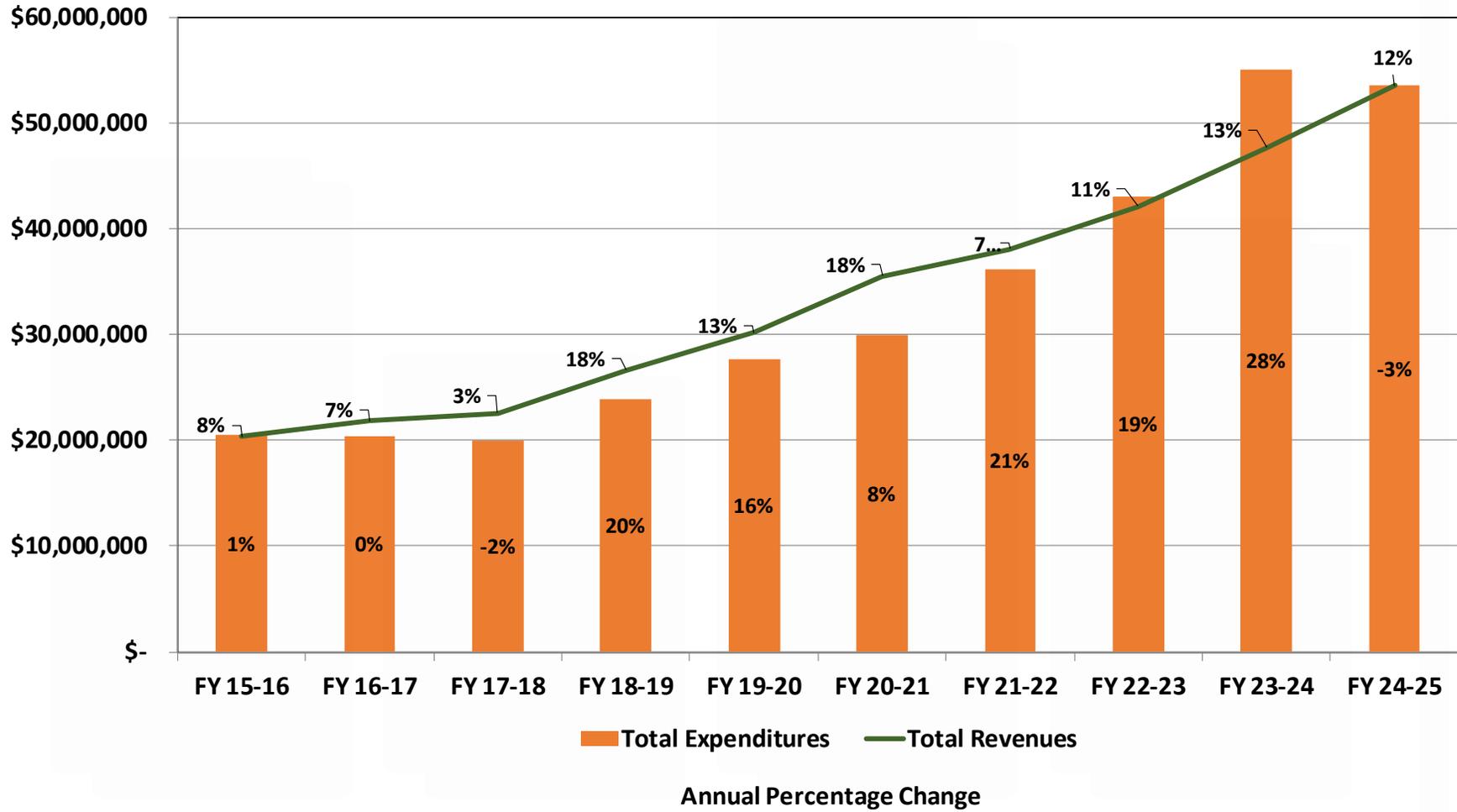
General Fund - Expenditures by Function



General Fund - Expenditures by Function



General Fund - Revenue & Expenditures

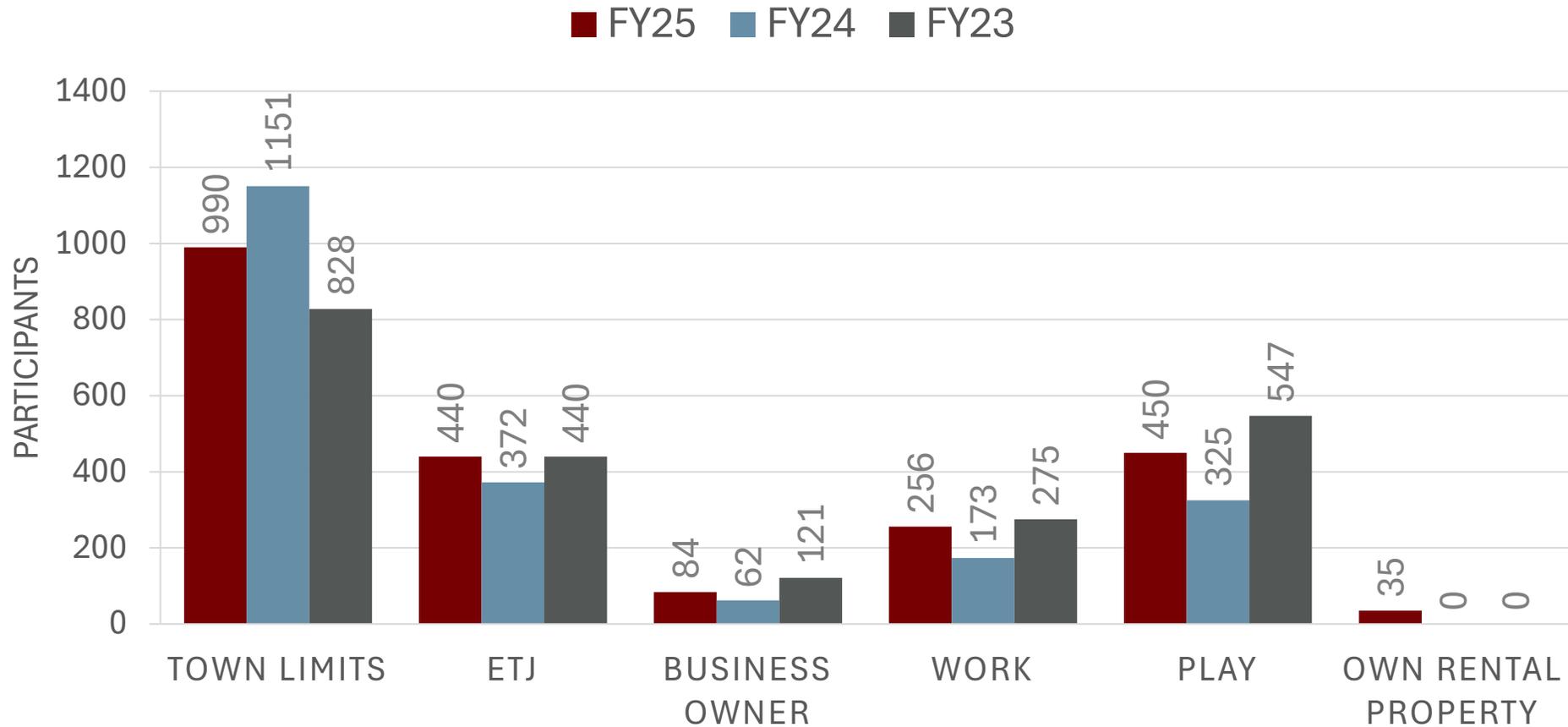




Budget Prioritization Survey Results FY25

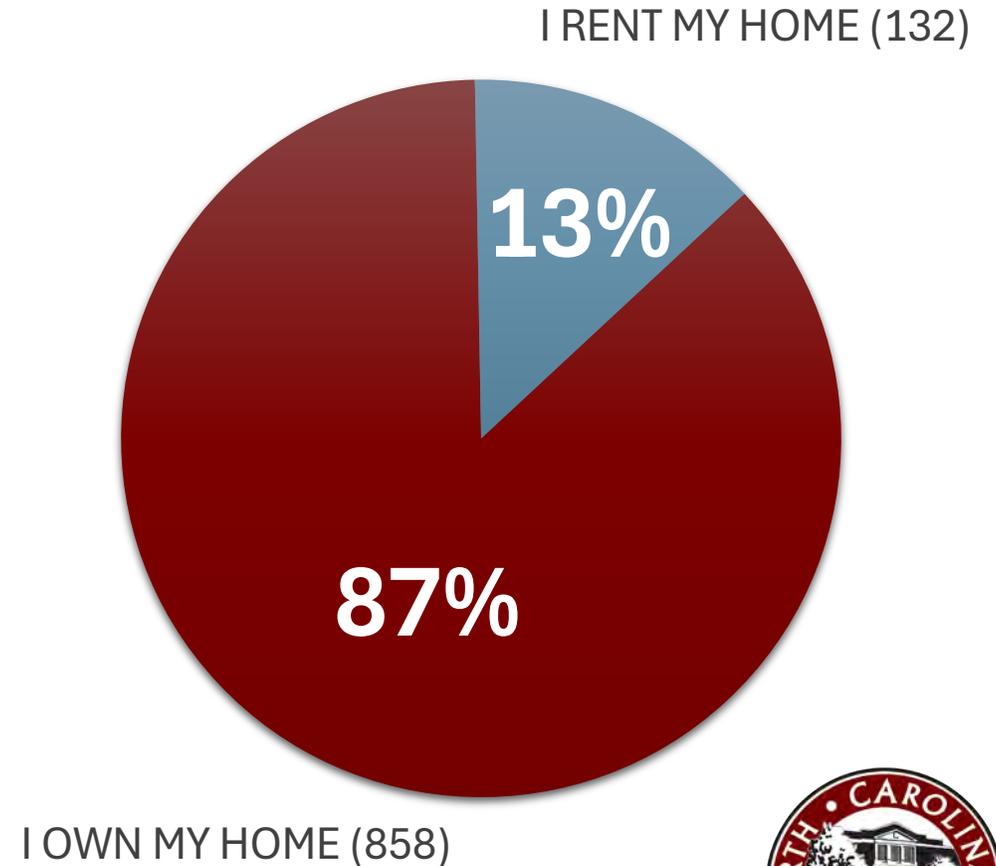
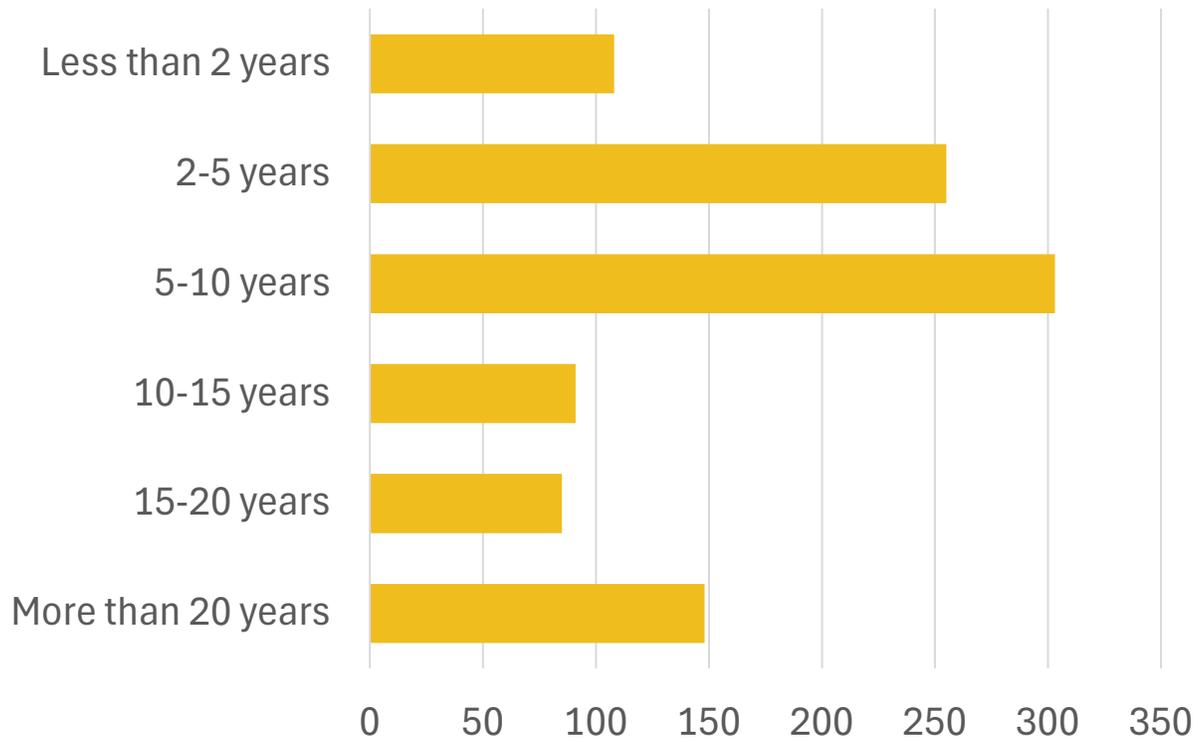
Survey Participants FY25

FY25 TOTAL **1514**



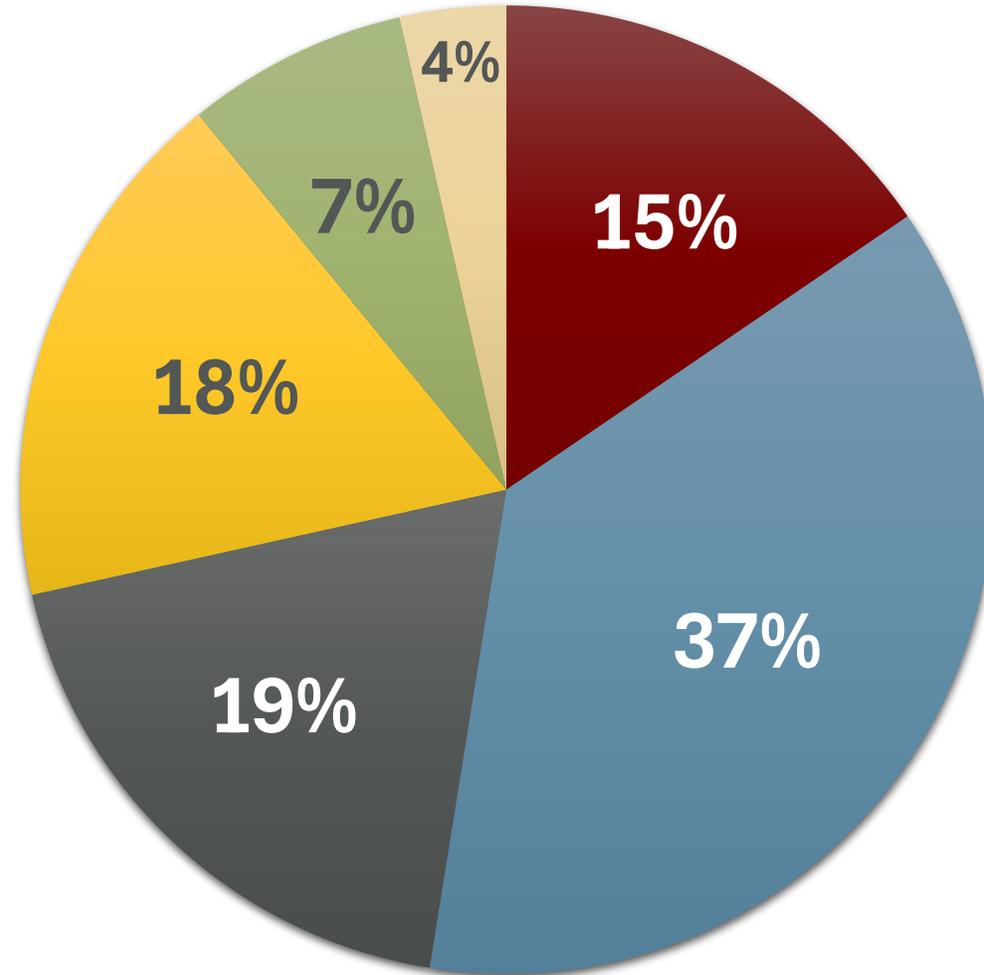
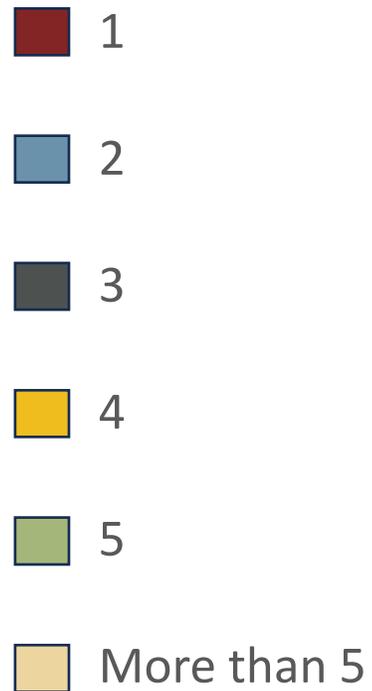
Survey Participants Data FY25

990 RESPONDENTS LIVE IN TOWN LIMITS



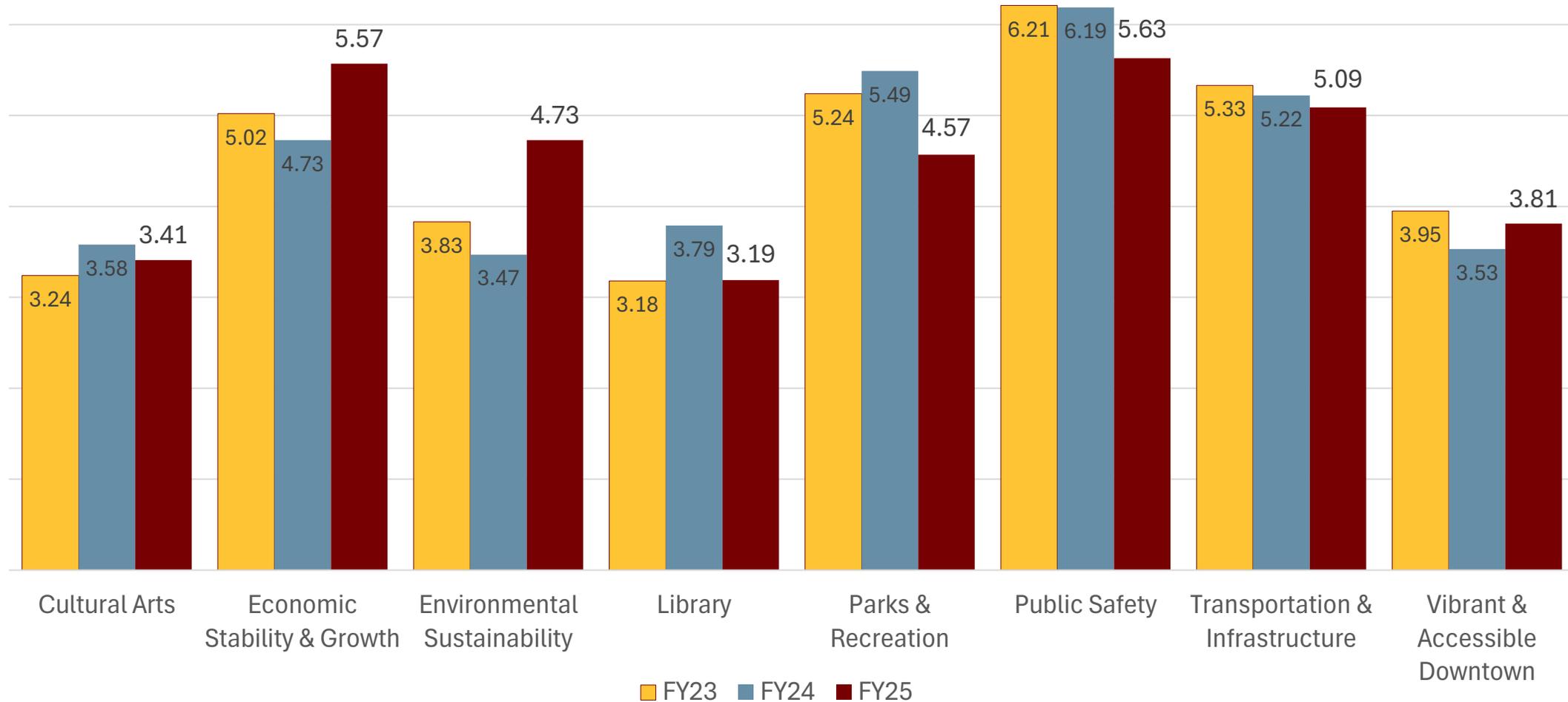
Survey Participants Data FY25

SIZE OF HOUSEHOLD



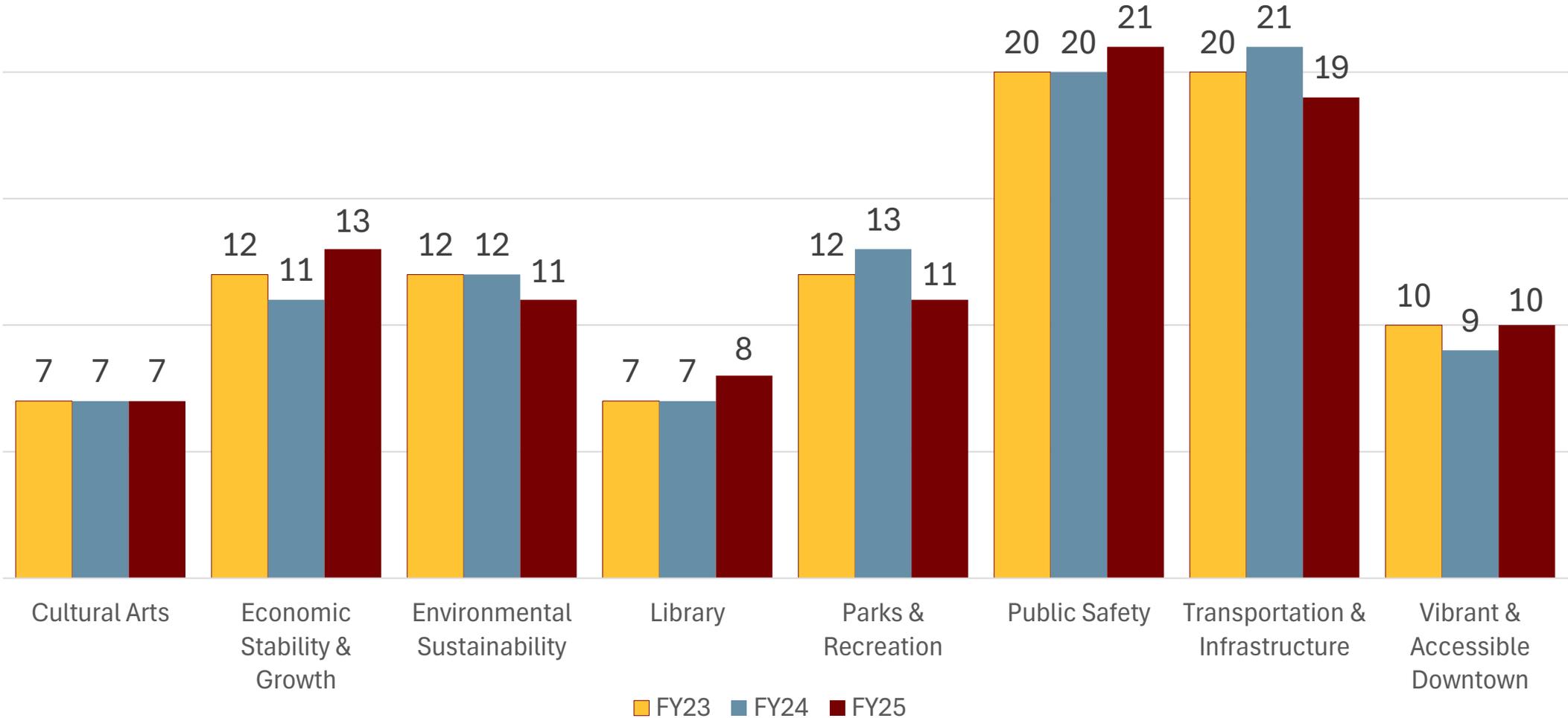
Order of Importance FY25

Ranked 1-8



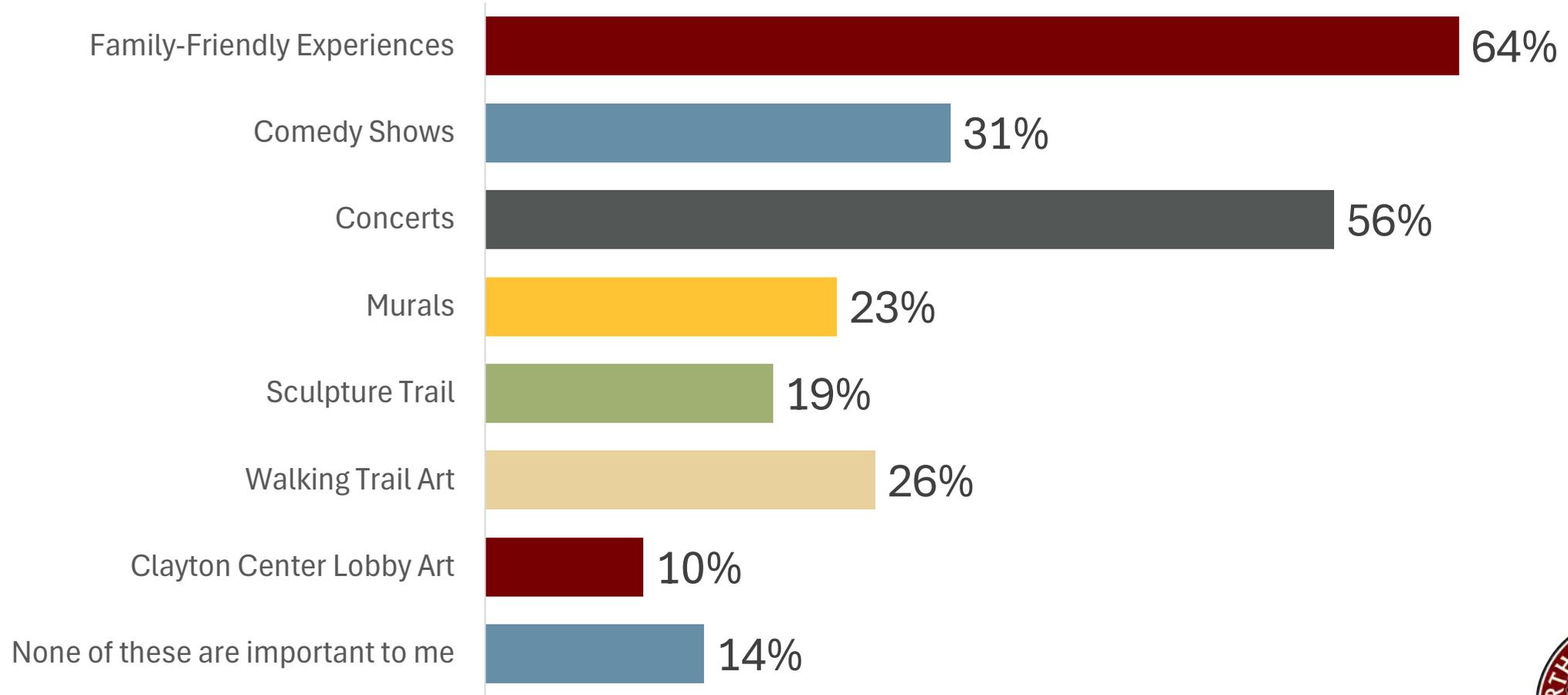
Tax Dollar Spending FY25

Cents of Every Tax Dollar



Cultural Arts FY25

Percentage of Respondents



Cultural Arts FY25

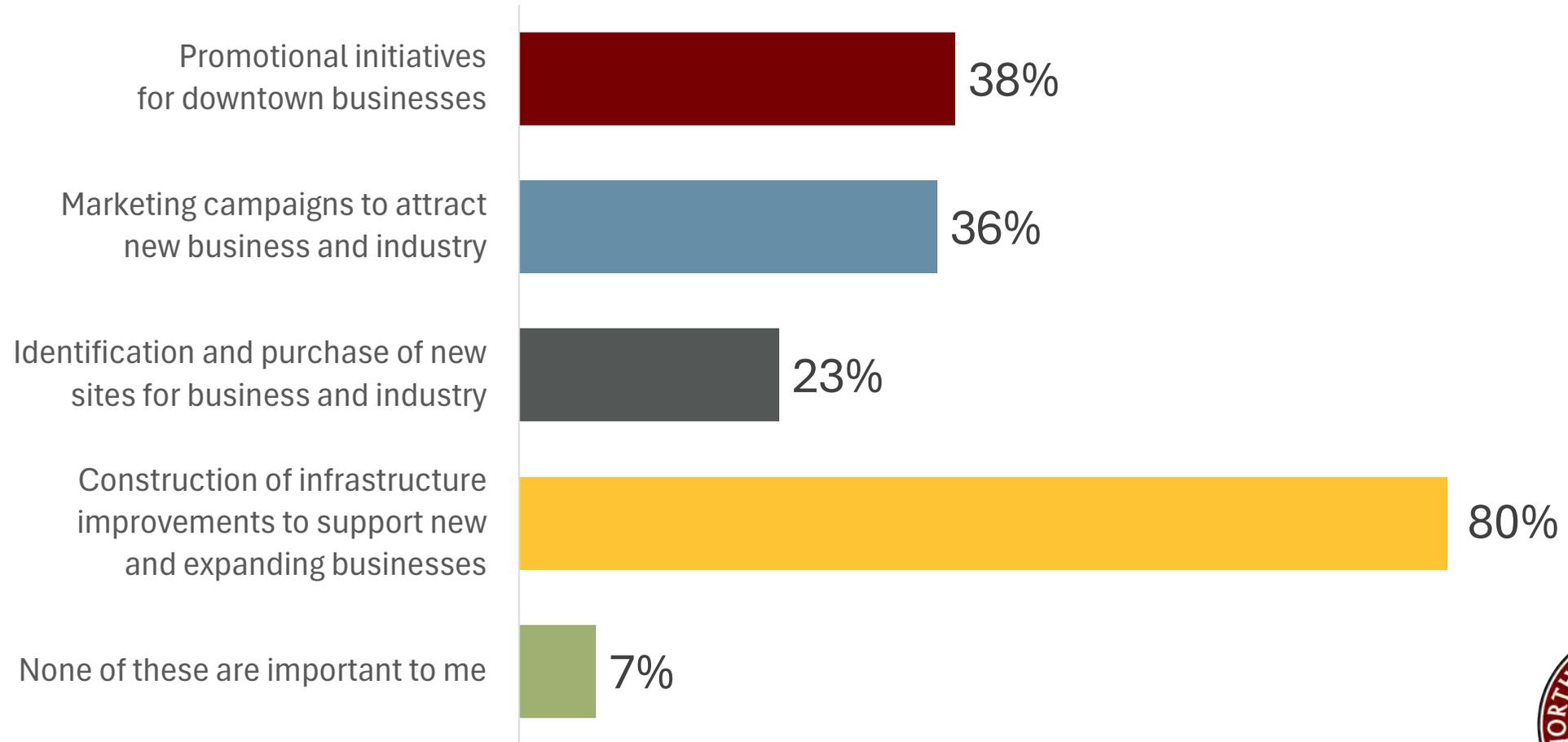
Other Comments

- Emphasis on cultural and entertainment diversity, with a special focus on enhancing African American festivities and cultural expressions.
- Strong desire for inclusive and varied activities catering to all age groups, highlighting the need for community and family engagement.
- Interest in festivals, public art, and specific activities for kids and teenagers to foster communal connections.
- Critical perspective on content appropriateness and the allocation of funds, expressing dissatisfaction with some public art installations.
- Calls for financial prudence in cultural investments, reflecting a broader aspiration for an inclusive, engaging community space.



Economic Stability & Growth FY25

Percentage of Respondents



Economic Stability & Growth FY25

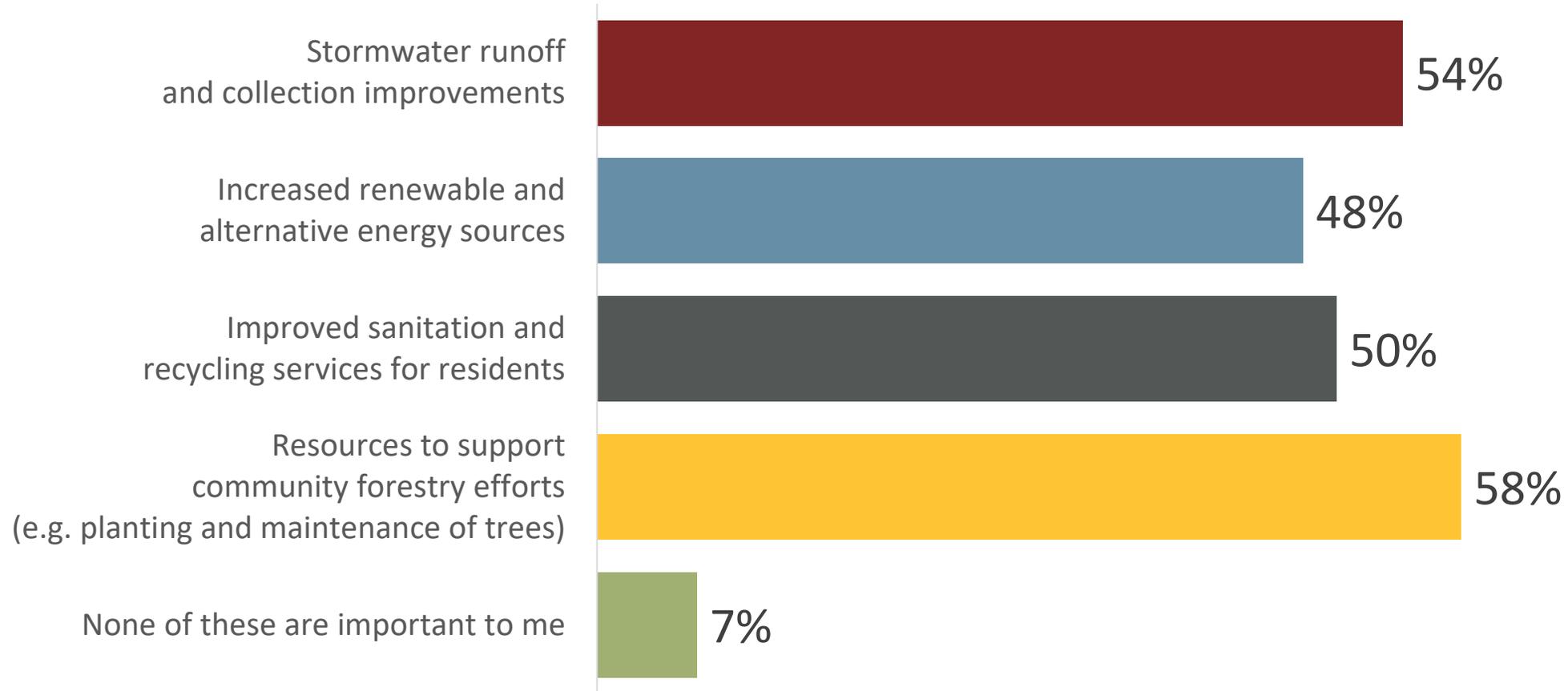
Other Comments

- Balancing growth with infrastructure enhancement to maintain community identity and support expansion sustainably.
- Prioritizing economic and fiscal responsibility to keep living costs low and manage resources wisely.
- Emphasizing support for local, small, and minority-owned businesses to foster a vibrant community economy.
- Advocating for cautious development that respects the town's heritage, improves public infrastructure, and enhances quality of life.
- Addressing rapid urbanization by preserving the small-town feel and ensuring a diverse range of business offerings.



Environmental Sustainability FY25

Percentage of Respondents



Environmental Sustainability FY25

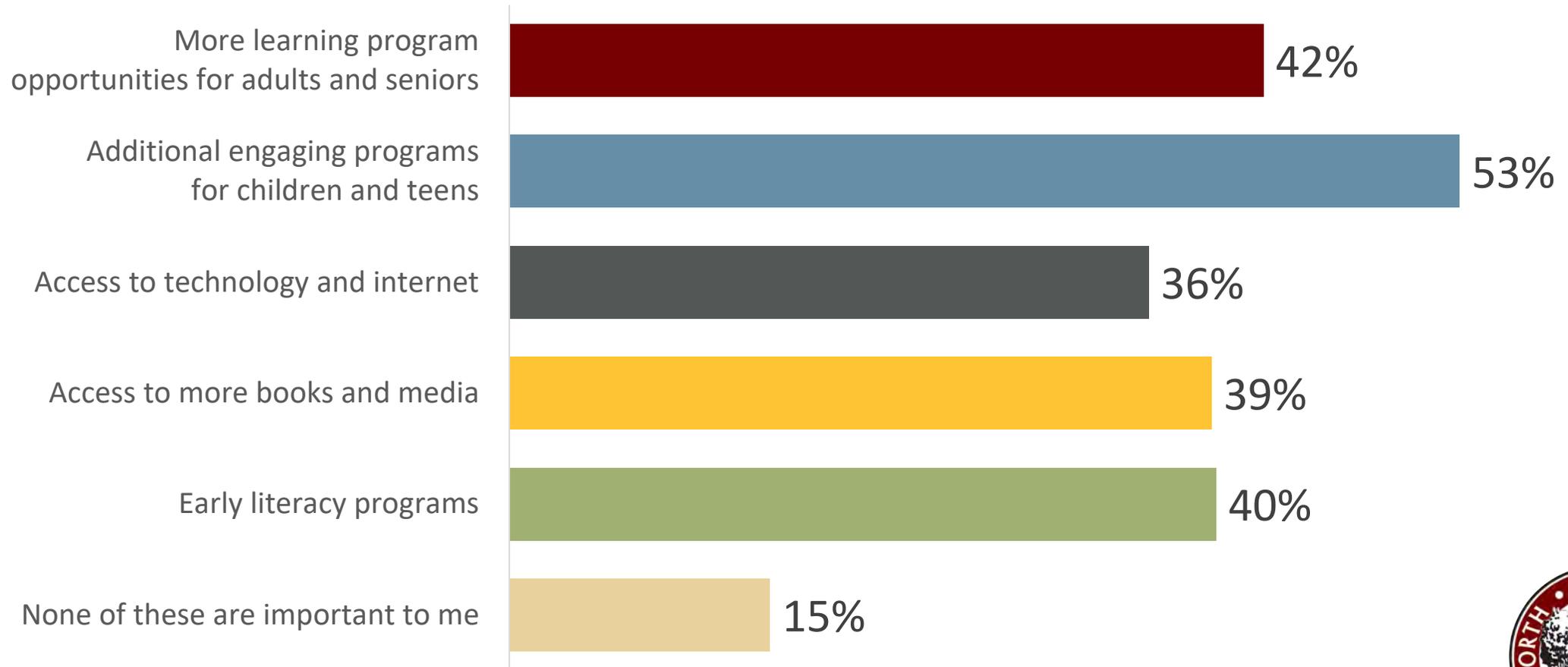
Other Comments

- Push for sustainability: Ban single-use plastics, enhance water quality, reduce pollution.
- Boost public health: Promote clean environments, healthy food, better air quality.
- Advocate for smart urban planning: Preserve green spaces, limit overdevelopment, adopt renewable energy.
- Enhance community health: Create gardens, encourage eco-friendly practices, upgrade public spaces.
- Improve infrastructure: Focus on efficient waste management and water treatment for a healthier ecosystem.



Library FY25

Percentage of Respondents



Library FY25

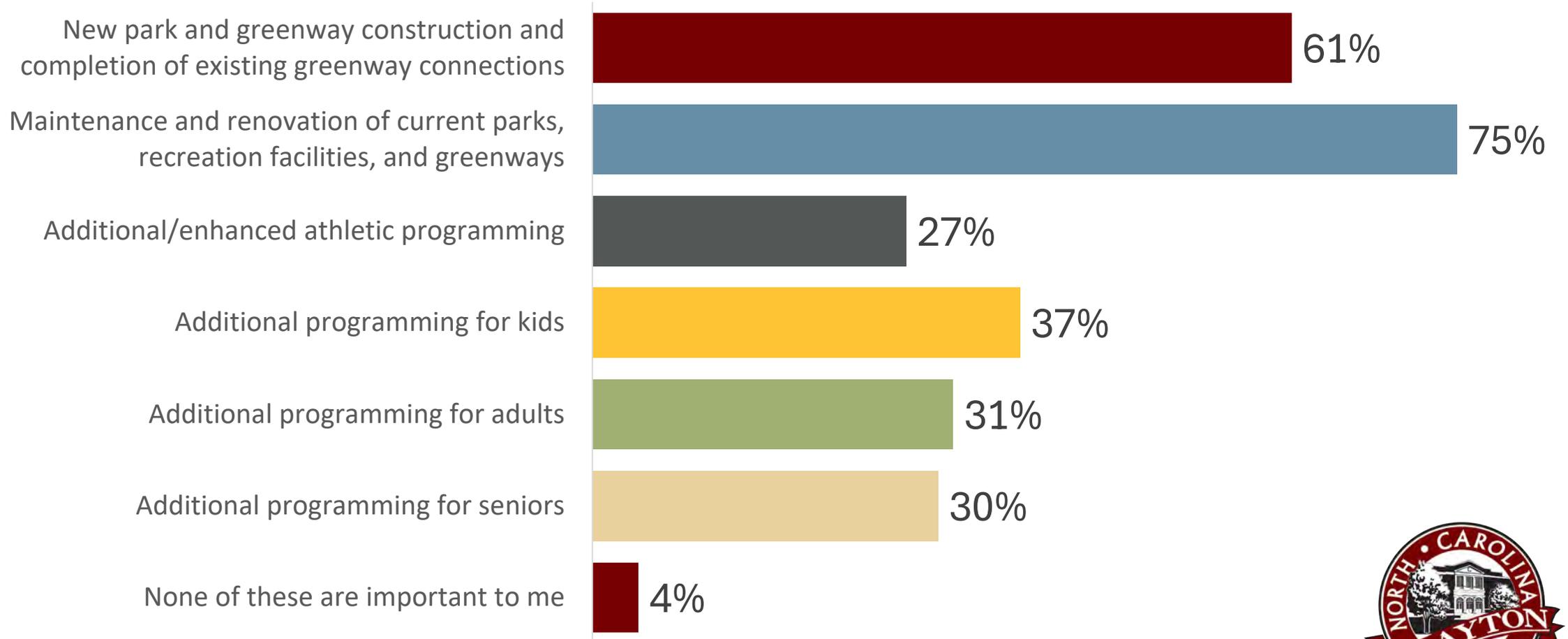
Other Comments

- **Modernize library:** Expand space, update children's area, and adopt a modern bookstore vibe.
- **Diversify collections:** Broaden book and digital resource selections, eliminate membership fees.
- **Enhance programs:** Introduce book clubs, educational initiatives, and facilities for study and socializing.
- **Extend access:** Increase operating hours, pursue resource-sharing with nearby libraries.
- **Highlight local history:** Strengthen Clayton's historical preservation and accessibility.



Parks & Recreation FY25

Percentage of Respondents



Parks & Recreation FY25

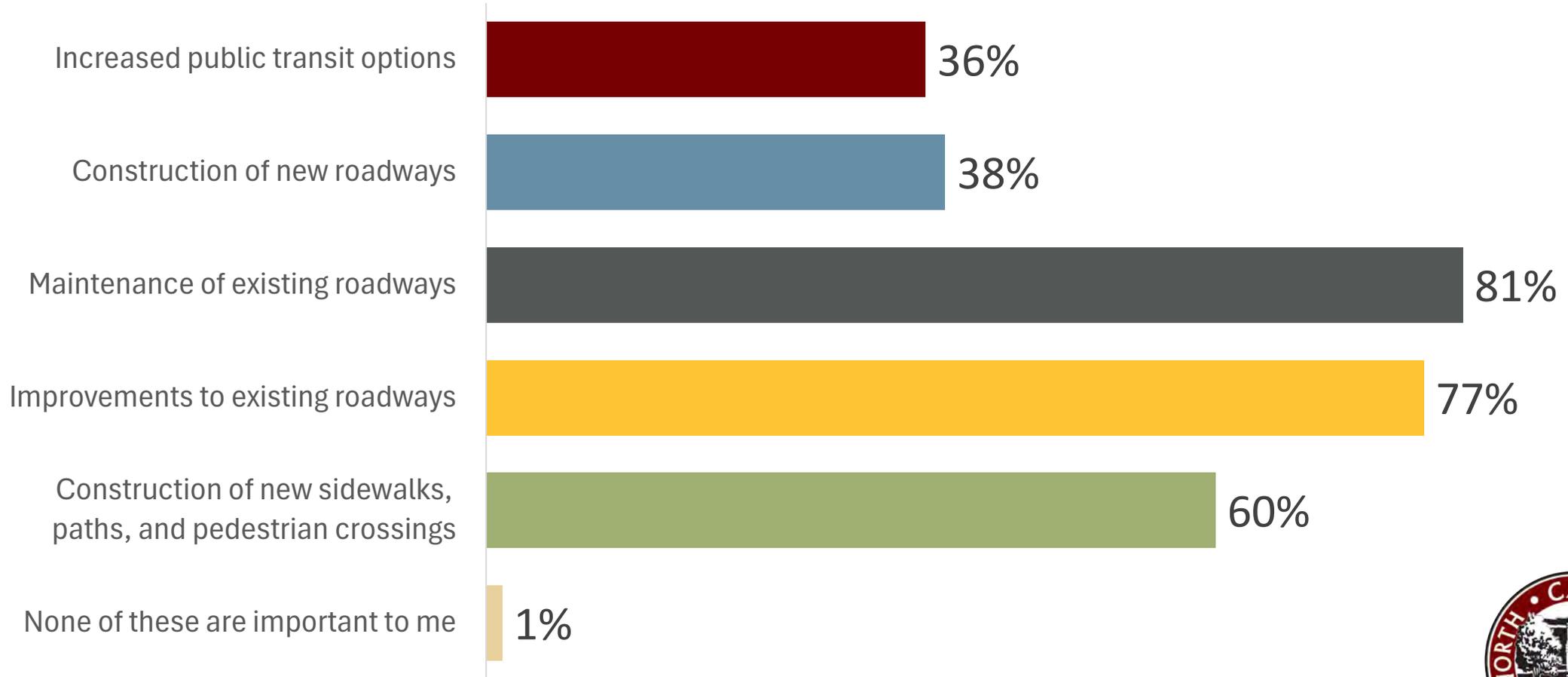
Other Comments

- Add a second community center and/or an aquatic center to enhance recreational facilities.
- Increase maintenance for dog parks; introduce more teen programs, including CPR.
- Promote agricultural heritage with an active farm; prioritize completion and maintenance of greenways.
- Enhance downtown with scenic elements and provide free activities for special needs adults; more open sports fields and quiet green spaces.
- Introduce a new disc golf course and expand downtown parks with better Neuse River access.



Transportation & Infrastructure FY25

Percentage of Respondents



Transportation & Infrastructure FY25

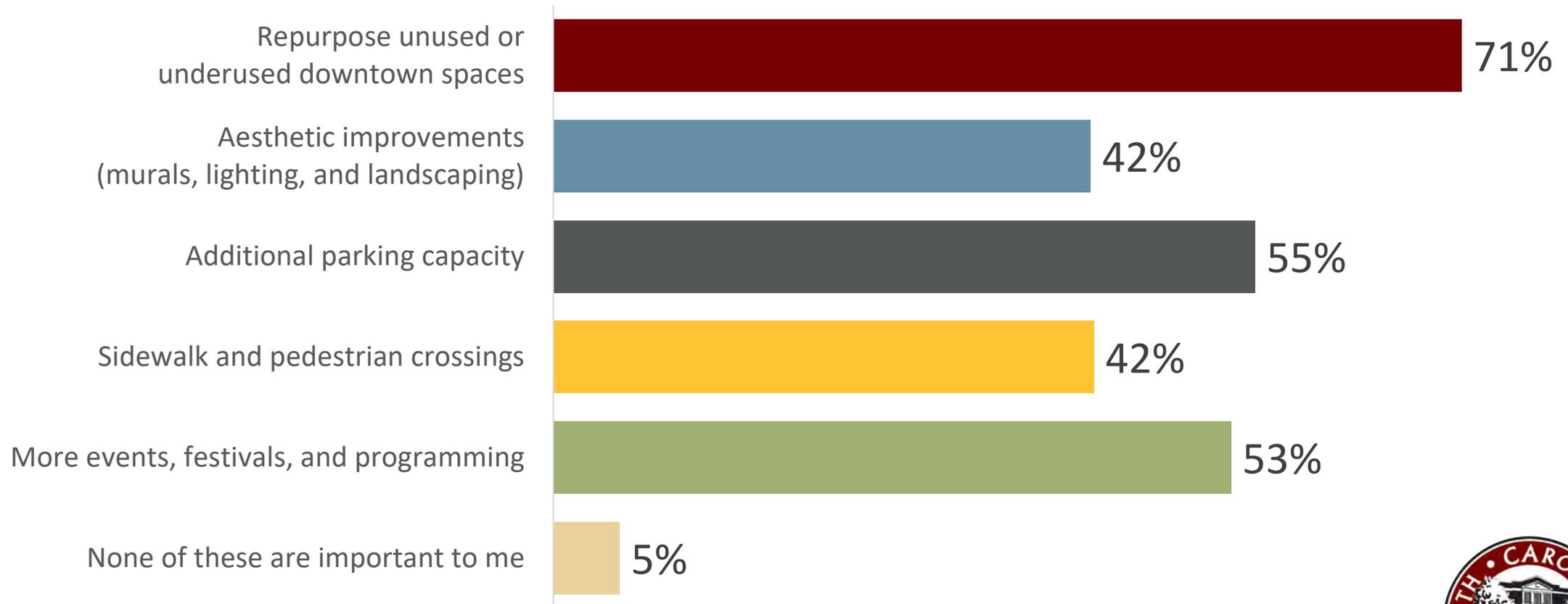
Other Comments

- **Boost pedestrian and bike access:** Add crosswalks, bike paths, and sidewalks in key areas.
- **Address traffic and safety:** Tackle congestion, deploy speed cameras, and enhance road lighting.
- **Expand public transit:** Explore bus or train links to Raleigh, improving regional connectivity.
- **Focus on upkeep:** Keep up with road maintenance, repaint lines, and modernize infrastructure.
- **Manage growth:** Align development pace with infrastructure capacity, making developers contribute.



Vibrant & Accessible Downtown FY25

Percentage of Respondents



Vibrant & Accessible Downtown FY25

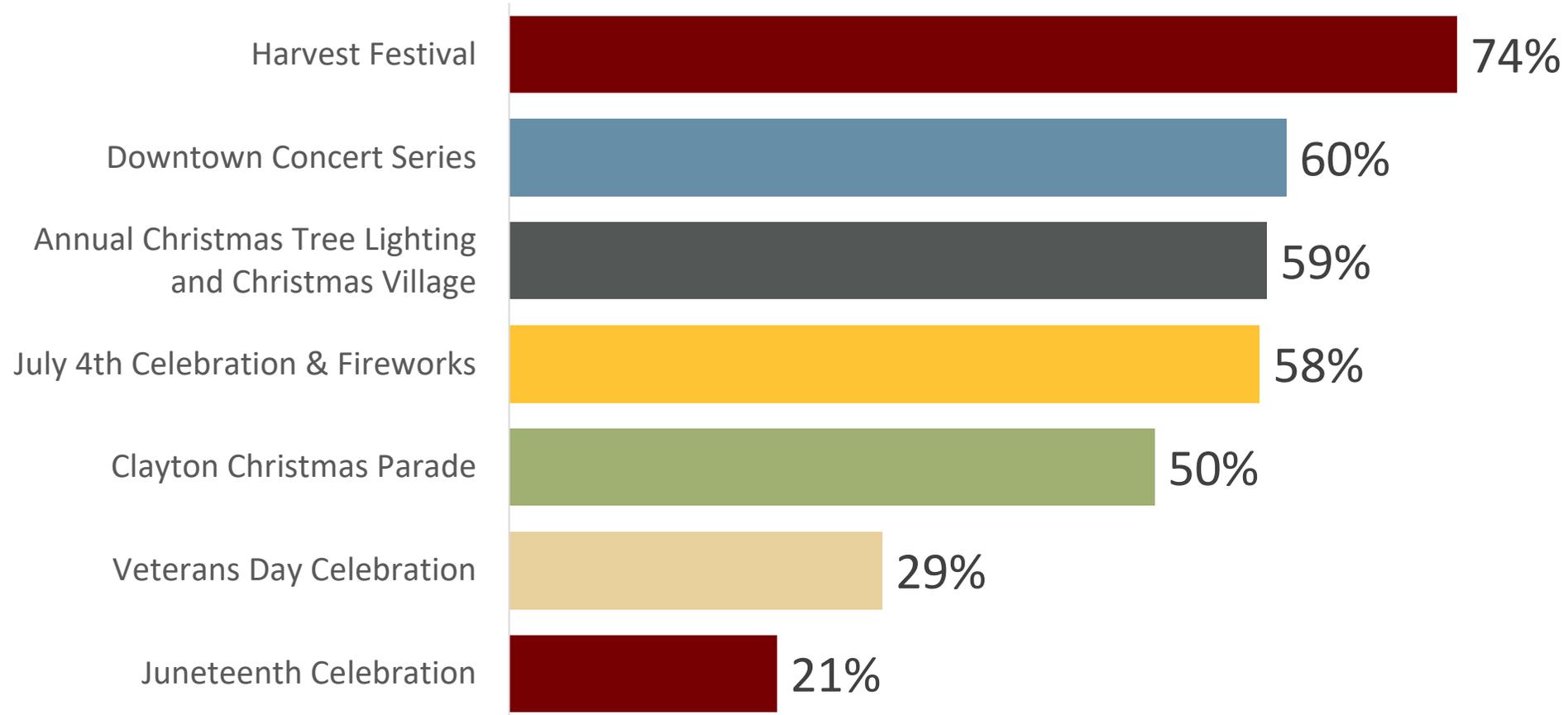
Other Comments

- Revitalize downtown: Diversify businesses and entertainment, enhance pedestrian safety, and expand public spaces.
- Elevate dining and nightlife: Broaden food and restaurant choices with a focus on health and diversity, and promote events for adults.
- Improve access and parking: Enhance handicapped parking, improve wheelchair access, and promote alternative ways to reach downtown.
- Support green and cultural initiatives: Encourage native plant landscaping, improve mural quality, and back diverse businesses.
- Optimize public areas: Transform vacant lots into parks or markets and cut back on non-essential spending.



Special Events FY25

Percentage of Respondents



Open-Ended Response Summaries

To analyze the 574 open-ended responses, we identified recurring concerns, suggestions, and priorities mentioned by respondents.

The following are the Top 20 recurring themes from those responses...



TOP 20 Themes to Consider

Road & Traffic Improvements

Public Transportation

Pedestrian & Bike Safety

Public Safety

Parks & Recreation

Library & Educational Services

Support for Local Businesses

Downtown Revitalization

Affordable Housing

Green Space Preservation

Health & Wellness

Fiscal Responsibility & Taxation

Community Engagement

Cultural & Recreational Activities

Educational & Skill Development Programs

Infrastructure Upgrades

Inclusivity in Community Planning

Accessibility Improvements

Growth Management

Utility Costs



Final Thoughts

Given the extensive range of feedback, it is clear that the Clayton community has diverse needs and interests.

As we work to finalize the FY25 budget, our focus will be on inclusively addressing these each of these varied priorities so that we may foster a vibrant and thriving Clayton for all residents.





TOWN OF CLAYTON

