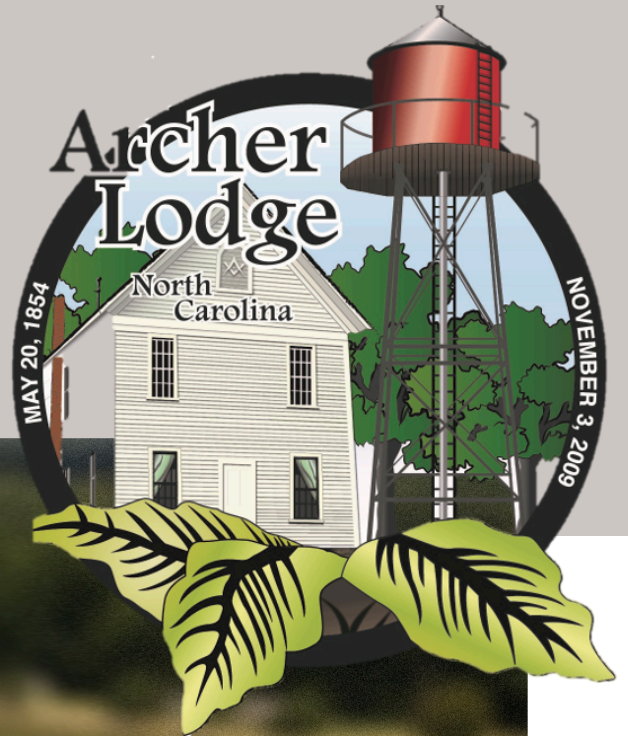


ANNUAL BUDGET FY 25-26

FOR FISCAL YEAR
ENDING JUNE 30, 2026

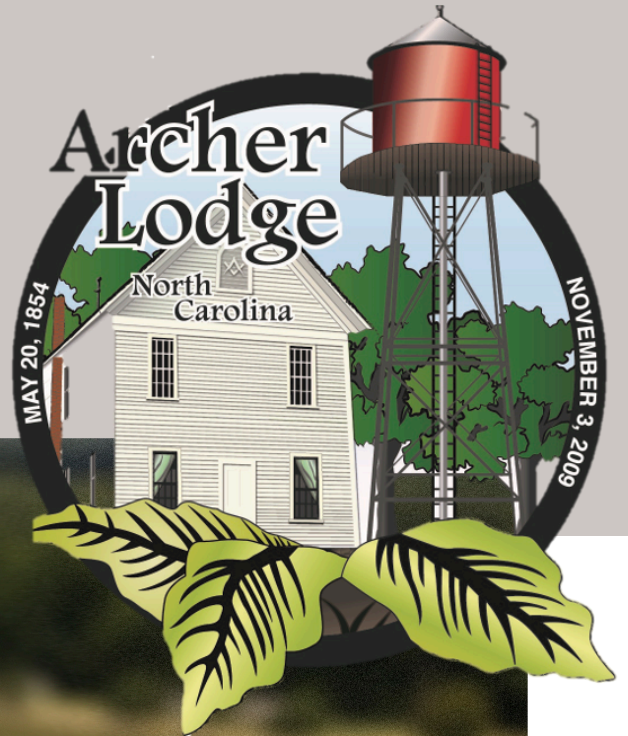


ADOPTED
JUNE 30, 2025

ANNUAL BUDGET FY 25-26

**ADOPTED
JUNE 30, 2025**

**FOR FISCAL YEAR
ENDING JUNE 30, 2026**



BUDGET MESSAGE



TOWN OF ARCHER LODGE

14094 Buffalo Road
Archer Lodge, NC 27527
Main: 919-359-9727
Fax: 919-359-3333

Mayor:

Matthew B. Mulhollem

Council Members:

Clyde B. Castleberry

Mayor Pro Tem

Teresa M. Bruton

John T. Buzzelli

J. Mark Jackson

Mark B. Wilson

Annual Budget Message 2025-2026 Fiscal Year Budget

To: Honorable Mayor and Members of the Archer Lodge Town Council
Archer Lodge, North Carolina

From: Bryan R. Chadwick, Budget Officer/Town Administrator

Date: May 19, 2025

Archer Lodge continues to experience rapid growth. Its sixteen-year history has challenged and continues to challenge Town Council in meeting the needs of the Town and incorporating the direction it needs to go.

The Parks and Recreation Department continue to provide exciting opportunities and wonderful facilities for citizens and visitors to the Town. Programs across all spectrums have been introduced for young and old alike. The Planning and Zoning Department has been extremely busy engaging with developers and property owners for new uses for properties throughout Town. This is only proof that people are coming to Archer Lodge and will continue to come.

Following this budget message for your review and consideration, you will find the proposed Annual Budget for fiscal year 2025-2026 for the Town of Archer Lodge in the amount of **\$4,120,700**. This amount includes considerations for the following funds:

- 1) General Fund,
- 2) Capital Reserve Fund,
- 3) Park Reserve Fund, and
- 4) Public Safety Reserve Fund.

Following numerous Budget Planning Sessions/Discussions starting last fall, Ms. Batten, Assistant Town Administrator/Finance Officer, along with myself, examined comments and notations mentioned during this budgeting process. This approach for our budget workshops assisted the Town Council and staff in understanding the budget, the budget worksheets, and how numbers are compiled. It also provided many discussions for each department regarding changes and other considerations. These meetings were sometimes difficult and raw but necessary to move the discussion forward for results.

Johnston County Tax Administration conducted a revaluation of properties over the past year. Final values are still being compiled including the Fire District Tax. You will remember that we have utilized fund balance over the past two years to balance the budget. This was highlighted by our auditor of not being sustainable and being below a recommended threshold.

After speaking with most council members individually concerning this and discussing a path forward, I recommend maintaining the tax rate at \$0.32/\$100. This is recognizing that the revenue neutral tax rate is \$0.1918/\$100.

Following several drafts, meetings, and conversations, I feel certain that my proposed budget best represents the current suggestions from the Town Council and the current needs for the citizens of the Town of Archer Lodge.

The tables below present an overview of projected revenues and anticipated expenditures for the four funds for fiscal year ending June 30, 2026.

The following tables represent the **General Fund 10**:

General Fund 10 Expenditures:	Proposed Anticipated Expenditures (FY 2025-2026)
General Government	\$ 840,100.00
Public Safety	\$ 1,308,300.00
Transportation	\$ 28,600.00
Economic & Physical Development (P/Z)	\$ 251,230.00
Cultural and Recreation	\$ 561,600.00
Debt Service	\$ 136,350.00
Capital Outlay	\$ -
Transfer To Other Funds	\$ 406,520.00
Total Estimated/Appropriated	\$ 3,532,700.00

General Fund 10 Revenue Sources:	Proposed Projected Revenues (FY 2025-2026)
Ad Valorem Taxes	\$ 2,208,000.00
Unrestricted Intergovernmental	\$ 648,500.00
Restricted Intergovernmental	\$ 82,200.00
Permits and Fees	\$ 59,500.00
Parks & Recreation Fees/Rentals	\$ 90,000.00
Investment Earnings	\$ 40,000.00
Miscellaneous	\$ 5,500.00
Transfer From Other Funds	\$ 399,000.00
Fund Balance Appropriated	\$ -
Total Revenues / Estimated Resources	\$ 3,532,700.00

QUICK POINTS OF THE GENERAL FUND:

- Reinstatement of Annual Transfer of \$50,000 to Capital Reserve Fund and Public Safety Reserve Fund
- Property/Liability Insurance increases based on property additions and new appraised values
- Worker's Comp Insurance increases based on increased human capital
- Current Staff:
 - ✓ 2% Reduction in Employer's 401K contribution (8% to 6%)
 - ✓ 2% Increase Adjustment in FT Employee's salary due to offset of 401K
 - ✓ Up to 2% Merit Increase based on Annual Performance Evaluation
- Law Enforcement Consideration = 7 days a week / 12 daylight hours a day
- Contracted Services and Utilities in Public Buildings increased for Town Park Facilities and ALCC Facilities being managed
- Professional Fees – Design/Engineering Services, Auditing, and Legal
- Contracted Services for Needed Website Upgrade
- Parks & Rec Department – Lease Reel mower
- Completion of Land Use Plan Update - Contract work by CodeWright Planners
- Public Safety Department represents 37% of budget

The following table represents the **Capital Reserve Fund 30:**

Capital Reserve Fund 30:	Proposed Estimates (FY 2025-2026)
Investment Earnings	\$ 1,000.00
Transfer from General Fund 10	\$ 50,000.00
Transfer to Fund Balance	\$ (51,000.00)
Revenue Totals = Expenditure Totals	\$ -

QUICK POINTS OF THE CAPITAL RESERVE FUND:

- Reinstate Annual Transfer of \$50,000
- Investment earnings received will be transferred to fund balance

The following table below represents the **Park Reserve Fund 31:**

Park Reserve Fund 31:	Proposed Estimates (FY 2025-2026)
Investment Earnings	\$ 2,000.00
Transfer from General Fund 10	\$ 190,000.00
Transfer to General Fund 10	\$ (54,000.00)
Transfer to Fund Balance	\$ (138,000.00)
Revenue Totals = Expenditure Totals	\$ -

QUICK POINTS OF THE PARK RESERVE FUND:

- Transfer from General Fund consists of:
Two Cents Property Taxes Estimate = \$135,750
Fee in Lieu of Rec – 36 Lots @ \$1,500 = \$ 54,000
- Transfer to General Fund – Loan Payment on Park Land \$54,000

The following table represents the **Public Safety Reserve Fund 32:**

Public Safety Reserve Fund 32:	Proposed Estimates (FY 2025-2026)
Investment Earnings	\$ 12,000.00
Transfer from General Fund 10	\$ 50,000.00
Fund Balance Appropriated	\$ 283,000.00
Transfer to General Fund 10	\$ (345,000.00)
Revenue Totals = Expenditure Totals	\$ -

QUICK POINTS OF THE PUBLIC SAFETY RESERVE FUND:

- Reinstall Annual Transfer of \$50,000
- Utilize Public Safety Reserve Funds for the General Fund Public Safety / Law Enforcement Consideration = 7 days a week /12 daylight hours a day

The following table summarizes the **Proposed Annual Budget for Fiscal Year Ending June 30, 2026:**

Total Proposed Annual Budget for All Funds (FY 2025-2026)	Total Proposed Estimated Revenues for All Funds	Total Proposed Estimated Expenditures for All Funds
Revenue Totals = Expenditure Totals	\$ 4,120,700.00	\$ 4,120,700.00

Below you'll find a table that represents the Ad Valorem Tax Revenues projected in the budget, however a conservative figure of \$2,205,000 is recommended.

Date	Type	Net Assessed Value	Provided By	Levy \$0.32 / \$100
12/31/2024	Motor Vehicles	\$ 67,417,216	Jo Co Tax Office	\$ 215,735
08/29/2024	Public Service Companies	\$ 5,896,439	NC Dept of Rev	\$ 18,868
05/02/2025	Real and Personal Property	\$ 622,837,408	Jo Co Tax Office	\$ 1,993,080
07/01/2025	TOTAL	\$ 696,151,063		\$ 2,227,683
PROPOSED	AD VALOREM	TAXES	CONSERVATIVE	\$ 2,205,000

The final table is the Town's **Debt Service**:

LOAN	LENDER	BALANCE BEFORE PAYMENT	PAYMENT DUE	FY 25-26	BALANCE AFTER PAYMENT
Town Hall	Truist Gov't	\$ 66,667	03/22/26	\$ 35,607	\$ 33,333
Park Loan	M/M G. Smith	\$ 100,000	08/20/25	\$ 54,000	\$ 50,000
Town Hall Expansion	KS Bank	\$ 243,000	09/10/25	\$ 35,189	\$ 216,000
TOTAL		\$ 409,667		\$ 124,796	\$ 299,333

The proposed budget for fiscal year ending June 30, 2026 shows an increase of \$860,745 over the current year's amended budget of \$3,259,955 as shown below:

Current Year (FY 2024-2025) Revenues as Amended	Proposed Projected Revenues (FY 2025-2026)
\$ 3,259,955	\$ 4,120,700

This is a "no frills" budget. Considerations were removed to reduce the overall budget and those items remaining help continue to meet the essential services for the citizens yet demonstrate fiscal constraint. Even with the reduced list, there are continued recurring costs that are being funded and will continue in all fiscal years.

Unfortunately for our citizens, there are no new programs, services or projects planned. This budget is only for the continuation of current programs, current services and the costs to maintain them.

The Town Council will need to consider plans and provide guidance to staff in future years and for future functions. These coming years will have continued population growth requiring services and programs demanded by the public. What has been produced from the efforts of previous councils and citizens has been extremely successful, so I challenge you to "step up to the plate" and follow in their footsteps because your next steps will be very important to the viability of the Town.

As you've learned and witnessed, being a municipality is not an easy endeavor, and sometimes tough discussions and decisions are required by the Town Council in order to meet the needs of the entire population of Archer Lodge. A large portion of the citizens chose to make Archer Lodge their home for some reason, so the town must be operating pretty well since the 2009 incorporation.

The town is no longer “crawling,” “toddling,” “walking;” the town is in fact “running” but not at a fast pace. One day on the horizon, the town will be “sprinting,” so as elected officials, your time is now to **PLAN** and **CONTINUE** in the forward direction set forth by others with a positive frame of mind for your municipality and for the citizens.

Additional items needing to be considered for the future growth are:

- Countywide fire district cost share program,
- Code enforcement,
- Additional human capital in the Parks & Recreation Department,
- Pickle ball courts in phase 2 of the town park,
- Parks & Recreation Department office building with additional features for indoor activities and additional rental spaces,
- Additional services for citizens

The Town has been fortunate to have great partners in the area, which has helped tremendously while the Town develops its own path.

In closing, many thanks to our Assistant Town Administrator/Finance Officer for her work on this budget. I also want to thank the staff for their time during this budget process. Every member of staff continues to be dedicated to the Town of Archer Lodge and committed to completing the work the citizens and Town Council have set forth.

I especially want to thank the Town Council for engaging in this process because your input and guidance were considered in developing this recommended budget.

Archer Lodge continues to be a shining example of community and will continue to be a great place to be in Johnston County.

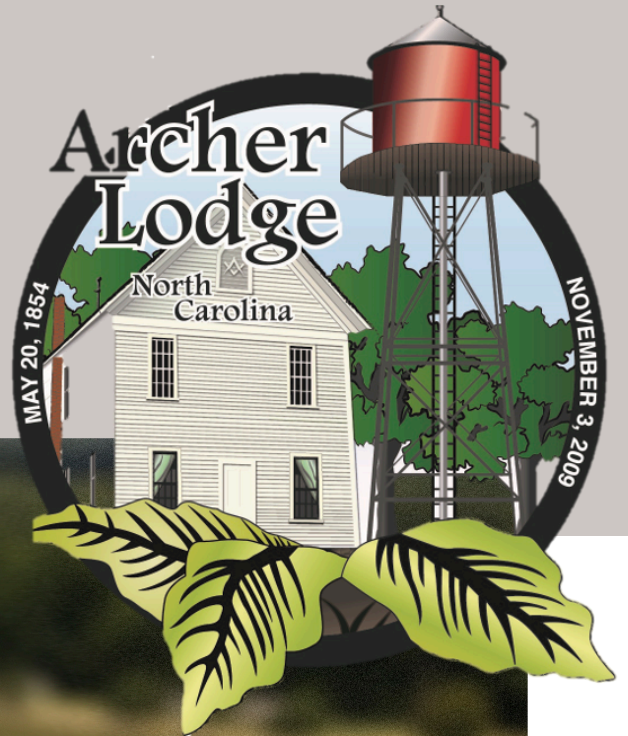
Respectfully submitted,

Bryan R. Chadwick
Budget Officer/Town Administrator

ANNUAL BUDGET FY 25-26

**ADOPTED
JUNE 30, 2025**

**FOR FISCAL YEAR
ENDING JUNE 30, 2026**



BUDGET ORDINANCE

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE
Fiscal Year July 1, 2025 to June 30, 2026

BE IT ORDAINED by the Town Council of the Town of Archer Lodge, Johnston County, North Carolina, pursuant to §159-7 thru §159-17, that: (1) the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to expenditures in each fund for Fiscal Year 2025~2026; (2) departmental expenditures for the fiscal year shall not exceed the estimated departmental totals as depicted below and on the following pages: General Fund 10 = \$3,379,700; Capital Reserve Fund 30 = \$51,000; Park Reserve Fund 31= \$192,000; and Public Safety Reserve Fund 32 = \$345,000; all funds totaling a **Budget Ordinance of \$3,967,700**; (3) Revenues from the Ad Valorem Property Tax shall be levied in the amount of **\$0.30 per \$100 evaluation** consisting of \$0.115 North Side Fire District Tax (appropriated in Public Safety for the North Side Fire & Rescue), \$0.02 Park Reserve Fund 31 Designation and General Fund 10 receiving the balance of \$0.165; and (4) due to the 2025 Tax Revaluation Year for Johnston County, the Revenue Neutral Tax Rate would be \$0.2072 per \$100 evaluation for the Town of Archer Lodge and is provided for comparison purposes only.

General Fund 10

General Fund 10 Revenues:

	<u>Amount</u>
Ad-Valorem Property Taxes	\$ 2,055,000
State Sales Tax Distributions	432,000
Unrestricted Intergovernmental Revenues	216,500
Restricted Intergovernmental Revenues	82,200
Permits and Fees	5,500
Parks and Recreation Fees/Rentals	90,000
Fee in Lieu of Recreation	54,000
Miscellaneous Revenues	5,500
Investment Earnings	40,000
Transfers in from Park Reserve & Public Safety Reserve Funds	399,000
General Fund Balance Appropriated	<u>-</u>
 Total Revenues	 <u>\$ 3,379,700</u>

General Fund 10 Expenditures:

General Government	\$ 837,100
Public Safety	1,138,100
Transportation/Streets - Public Works	28,600
Planning and Zoning	251,230
Parks and Recreation	561,600
Debt Service	136,350
Interfund Transfers	<u>426,720</u>
 Total Expenditures	 <u>\$ 3,379,700</u>
 Revenues Over (Under) Expenditures	 <u>-</u>

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE
Fiscal Year July 1, 2025 to June 30, 2026

Capital Reserve Fund 30

Amount

Capital Reserve Fund 30 Revenues:

Investment Earnings

1,000

Total Revenues

\$ 1,000

Capital Reserve Fund 30 Expenditures:

N/A

Total Expenditures

\$ -

Revenues Over (Under) Expenditures

\$ 1,000

Interfund Transfers:

Capital Reserve Fund Balance Appropriation

\$ -

Transfer from General Fund 10

\$ 50,000

Transfer to General Fund 10

\$ -

Transfer to Fund Balance Reserves

\$ (51,000)

Total Other Financing Sources (Uses):

\$ (1,000)

Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)

\$ -

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE
Fiscal Year July 1, 2025 to June 30, 2026

Park Reserve Fund 31

Amount

Park Reserve Fund 31 Revenues:

Investment Earnings

2,000

Total Revenues

\$ 2,000

Park Reserve Fund 31 Expenditures:

Recreation Development

-

Total Expenditures

\$ -

Revenues Over (Under) Expenditures

\$ 2,000

Interfund Transfers:

Park Reserve Fund Balance Appropriation

\$ -

Transfer from General Fund 10

\$0.02 Tax/Fees-in-Lieu

\$ 190,000

Transfer to General Fund 10

Loan Payment

\$ (54,000)

Transfer to Fund Balance Reserves

\$ (138,000)

Total Other Financing Sources (Uses):

\$ (2,000)

Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)

\$ -

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE

Fiscal Year July 1, 2025 to June 30, 2026

Public Safety Reserve Fund 32

	Amount
Public Safety Reserve Fund 32 Revenues:	
Investment Earnings	\$ 12,000
Total Revenues	<u>\$ 12,000</u>
Public Safety Reserve Fund 32 Expenditures:	
Public Safety Development	-
Total Expenditures	<u>\$ -</u>
Revenues Over (Under) Expenditures	<u>\$ 12,000</u>
Interfund Transfers:	
Public Safety Reserve Fund Balance Appropriation	\$ 263,000
Transfer from General Fund 10	\$ 70,000
Transfer to General Fund 10	\$ (345,000)
Total Other Financing Sources (Uses):	<u>\$ (12,000)</u>
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>

DULY ADOPTED THIS 30TH DAY OF JUNE 2025

TOWN OF ARCHER LODGE


Matthew B. Mulhollem, Mayor



ATTEST:


Bryan R. Chadwick, Budget Officer


Jenny H. Martin, Town Clerk

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

General Fund 10 Revenues

	<u>Amount</u>
General Fund Revenues:	
Ad-Valorem Property Taxes	
Real and Personal Property Current Year Levy	\$ 1,850,000
Motor Vehicles Current Year Levy	202,000
Penalties and Interest	<u>3,000</u>
Total Ad-Valorem Property Taxes	<u>2,055,000</u>
State Sales Tax Distributions	<u>432,000</u>
Unrestricted Intergovernmental Revenues	
Franchise Taxes	174,500
Alcohol Beverage Tax	23,000
Johnston County ABC Profits	19,000
Total Unrestricted Intergovernmental Revenues	<u>216,500</u>
Restricted Intergovernmental Revenues	
PEG Media	<u>82,200</u>
Total Restricted Intergovernmental Revenues	<u>82,200</u>
Permits, Planning/Zoning Fees, Animal Control Fees	5,500
Parks and Recreation Fees/Rentals	90,000
Fee in Lieu of Recreation	54,000
Miscellaneous Revenues	5,500
Investment Earnings	40,000
Transfer in from Capital Reserve Fund	-
Transfer in from Park Reserve Fund	54,000
Transfer in from Public Safety Reserve Fund	345,000
Fund Balance Appropriated	<u>-</u>
<u>Total General Fund Revenues</u>	<u>\$ 3,379,700</u>

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
General Government	
Governing Body	
Salaries	16,000
FICA Taxes	1,300
Unemployment	100
Supplies	2,000
Election Expenses	5,000
Bereavement / Illness	500
Gasoline	300
Vehicle Maintenance	500
Travel	500
Training and Meetings	3,000
Town's Annual Event(s)	4,000
Annual Planning Session	1,000
Contracted Services	3,100
Legal Advertising	2,000
Dues and Subscriptions	16,250
Insurance - Workers Compensation	50
Small Equipment / Furnishings	<u>2,000</u>
<u>Total Governing Body</u>	<u>57,600</u>
Administration	
Salaries (Full-Time)	251,500
Salaries (Part-Time)	10,500
FICA Taxes	21,000
Retirement - NCLGERS	36,800
Medical/Dental/Vision insurance	29,200
NC 401-K	15,600
Unemployment Taxes	-
Employee Assistance Program (EAP)	50
Short Term Disability	600
Life Insurance	1,500
Professional Services (Audit)	20,000
Supplies	3,000
Bank Service Charges	100
Codification	6,000
Gasoline	300
Vehicle Maintenance	500
Travel	500
Training and Meetings	5,000

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
Postage	500
Social Media Services	10,300
Contracted Services	6,100
Contracted Services - Software	10,750
Dues and Subscriptions	5,700
Equipment Lease (Copier)	3,400
Insurance - Property & Liability	8,000
Insurance - Workers Compensation	400
Small Equipment / Furnishings	4,000
Capital Outlay	-
<u>Total Administrative</u>	<u>451,300</u>
Tax Collections	
Tax Collection Fees (NC & JoCo)	<u>53,000</u>
<u>Total Tax Collections</u>	<u>53,000</u>
Legal	
Attorney Fees	<u>18,000</u>
<u>Total Legal</u>	<u>18,000</u>
Property Tax	
Personal Property Tax - Leased Equipment	<u>100</u>
<u>Total Property Tax</u>	<u>100</u>
Public Buildings	
Professional Services	10,000
Supplies	5,000
Solid Waste/Garbage	6,500
Water & Sewer	3,900
LP Gas	3,000
Electricity	31,000
Communications	45,000
Contracted Services	35,500
Repairs & Maintenance - Buildings	8,000
Storm Water Repairs	1,000
Insurance - Property & Liability	12,000
Small Equipment & Furnishings	5,000
Capital Outlay	-

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
Veterans Memorial	4,000
Building Permits	<u>5,000</u>
<u>Total Public Buildings</u>	<u>174,900</u>
Video Programming	
PEG Media - EWTN	<u>82,200</u>
<u>Total General Government</u>	<u>837,100</u>
Public Safety	
Law Enforcement	
Contracted Services	345,000
<u>Total Law Enforcement</u>	<u>345,000</u>
Animal Control	
Supplies	500
Training & Meetings	500
Contracted Services - Town of Clayton	<u>12,000</u>
<u>Total Animal Control</u>	<u>13,000</u>
Fire Department	
North Side Fire & Rescue, Inc	<u>780,100</u>
<u>Total Fire Department</u>	<u>780,100</u>
<u>Total Public Safety</u>	<u>1,138,100</u>
Public Works	
Streets	
Supplies	1,000
Street Lights	11,600
Contracted Services	-
Repairs & Maintenance - Streets	1,000
Road Signs/Banners	12,000

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
Installation of Street Lights	<u>3,000</u>
<u>Total Public Works</u>	<u>28,600</u>
 Planning & Zoning	
Salaries (Full-Time)	125,500
Salaries (Planning Board/Board of Adjustments Members)	11,350
FICA Taxes	11,000
Retirement - NCLGERS	18,400
Medical/Dental/Vision insurance	18,100
NC 401-K	7,800
Unemployment Taxes	200
Employee Assistance Program (EAP)	25
Short Term Disability	350
Life Insurance	800
Supplies	2,000
Gasoline	300
Vehicle Maintenance	300
Travel	500
Training and Meetings	6,000
Postage	300
Contracted Services	40,000
Contracted Services - Software	3,500
Code Enforcement Services	1,000
Dues & Subscriptions	1,505
Insurance - Workers compensation	200
Registering Documents @ Courthouse	100
Small Equipment / Furnishings	2,000
Capital Outlay	<u>-</u>
 <u>Total Planning and Zoning</u>	 <u>251,230</u>
 Cultural and Recreation	
Parks and Recreation	
Salaries (Full-Time)	229,500
Salaries (Over-Time)	5,000
Salaries (Part-Time)	33,150
FICA Taxes	21,900
Retirement - NCLGERS	33,600
Medical/Dental/Vision insurance	35,600
NC 401-K	14,200

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

General Fund 10 Expenditures

General Fund Expenditures:				<u>Amount</u>
Unemployment Taxes				300
Employee Assistance Program (EAP)				50
Short Term Disability				700
Life Insurance				1,400
Supplies				3,500
Program Materials & Supplies				70,000
Uniforms				1,500
Gasoline				5,000
Vehicle Maintenance				1,000
Travel				1,500
Training and Meetings				9,000
Postage				100
Contracted Services				52,000
Repairs & Maintenance Equipment				5,000
Contracted Services - Software				1,600
Dues & Subscriptions				1,400
Equipment Lease				19,100
Insurance - Property & Liability				5,500
Insurance - Workers compensation				4,000
Small Equipment / Furnishings				6,000
Capital Outlay				-
<u>Total Cultural and Recreation</u>				<u>561,600</u>
Debt Service				
Principal - HR Software Module				6,900
Principal - P&R Software Module				4,650
Principal - Town Hall	\$	100,000	Balance	33,335
Principal - Park Land	\$	150,000	Balance	50,000
Principal - Expansion of Town Hall	\$	270,000	Balance	27,000
Interest - Town Hall				2,275
Interest - Park Land				4,000
Interest - Expansion Town Hall				8,190
<u>Total Debt Service</u>				<u>136,350</u>
<u>Total Expenditures</u>				<u>2,952,980</u>

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2025 to June 30, 2026

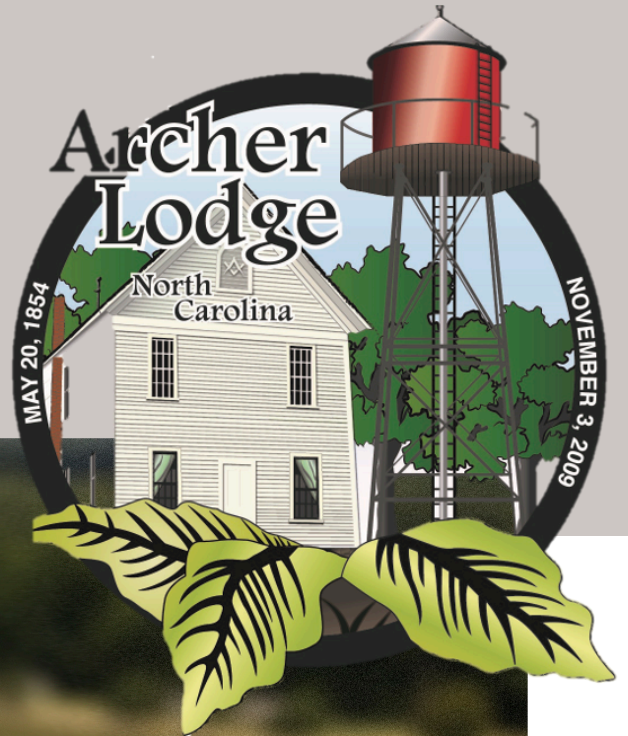
General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>								
Interfund Transfers									
<table border="1" style="width: 100%;"><tr><td>Transfer to Capital Reserve Fund 30</td><td style="text-align: right;">50,000</td></tr><tr><td>Transfer to Park Reserve Fund 31</td><td style="text-align: right;">190,000</td></tr><tr><td>Transfer to Public Safety Reserve Fund 32</td><td style="text-align: right;">70,000</td></tr><tr><td>Total Interfund Transfers</td><td style="text-align: right;"><u>310,000</u></td></tr></table>	Transfer to Capital Reserve Fund 30	50,000	Transfer to Park Reserve Fund 31	190,000	Transfer to Public Safety Reserve Fund 32	70,000	Total Interfund Transfers	<u>310,000</u>	
Transfer to Capital Reserve Fund 30	50,000								
Transfer to Park Reserve Fund 31	190,000								
Transfer to Public Safety Reserve Fund 32	70,000								
Total Interfund Transfers	<u>310,000</u>								
Transfer to Fund Balance Reserves	116,720								
Total Interfund Transfers	<u>426,720</u>								
<u>Total General Fund Expenditures and Interfund Transfers</u>	<u>\$ 3,379,700</u>								

ANNUAL BUDGET FY 25-26

ADOPTED
JUNE 30, 2025

FOR FISCAL YEAR
ENDING JUNE 30, 2026



GENERAL FUND 10

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2027 *****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd Anticipated %PY
	Comments						
2025 Property Taxes							
10-3125-0000	0.00	0.00	0.00	0.00	0.00		2,000,000.00 1,850,000.00 0.00
	0.00	0.00	0.00	0.00	12.32	0.00	
Detail: PROPOSED							2,000,000.00 0.00
Real Property Assessments per Jo Co Tax Scroll 5/2/25, \$622,837,408 + Public Services, \$5,896,439 = \$628,733,847							
COMPUTATION:							
Total Assessments = \$628,733,847 / 100 *							
\$0.32 =							
\$0.02 - Park Reserve Fund							
\$0.16 - Town Operations (General Fund)							
\$0.14 - Fire Dept = \$0.32 Tax Rate							
Total Levy \$2,011,948							
ADOPTED							0.00 1,850,000.00
Real Property Assessments per Jo Co Tax Scroll 6/15/25, \$622,442,655 + Public Services, \$5,896,439 = \$628,339,094							
COMPUTATION:							
Total Assessments = \$628,339,094 / 100 *							
\$0.30 =							
\$0.02 - Park Reserve Fund							
\$0.165 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.30 Tax Rate							
Total Levy \$1,885,017							
2025 Vehicle Taxes							
10-3125-0120	0.00	0.00	0.00	0.00	0.00		205,000.00 202,000.00 0.00
	0.00	0.00	0.00	0.00	0.00	0.00	
Detail: PROPOSED							205,000.00 0.00
NCMVT Assessments per TR-2-24 page 5a = \$67,417,216							

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual Comments	***** 2025 ***** Anticipated Actual	***** Estimated Full Year	***** 2026 ***** Admin. Recmnd	***** Anticipated	%PY
COMPUTATION: Total Assessments = \$67,417,216 / 100 * \$0.32 = \$0.02 - Park Reserve Fund \$0.16 - Town Operations (General Fund) \$0.14 - Fire Dept = \$0.32 Tax Rate Total Levy \$215,735									
ADOPTED							0.00	202,000.00	
NCMVT Assessments per TR-2-24 page 5a = \$67,417,216									
COMPUTATION: Total Assessments = \$67,417,216 / 100 * \$0.30 = \$0.02 - Park Reserve Fund \$0.165 - Town Operations (General Fund) \$0.115 - Fire Dept = \$0.30 Tax Rate Total Levy \$202,252									
Penalties and Interest									
10-3180-0000	2,000.00 1,893.76	2,000.00 2,743.50	3,000.00 3,111.23	3,000.00 3,354.41	3,000.00 3,669.20	0.00	3,000.00	3,000.00	0.00
Local Option Sales Tax									
10-3200-0000	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
Article 39 1% Sales Tax									
10-3239-0000	115,000.00 120,688.92	132,000.00 136,225.60	138,000.00 141,996.58	162,000.00 174,249.80	170,000.00 188,799.54	0.00	185,000.00	185,000.00	8.82
Detail: NCLM Projections 2.8% Increase							185,000.00	185,000.00	
Article 40 1/2% Sales Tax									
10-3240-0000	73,000.00	86,000.00	96,000.00	111,000.00	120,000.00		130,000.00	130,000.00	8.33

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual Comments	***** 2025 ***** Anticipated Actual	***** Estimated Full Year	***** 2026 ***** Admin. Recmnd	***** Anticipated	%PY
Detail: NCLM Projections 2.8% Increase	76,240.78	89,127.89	98,788.26	120,741.31	128,073.31	0.00	130,000.00	130,000.00	
Article 42 1/2% Sales Tax									
10-3242-0000	60,000.00	68,000.00	72,000.00	88,000.00	89,000.00		95,000.00	95,000.00	6.74
	62,855.89	71,150.95	74,726.03	92,074.43	99,902.45	0.00			
Detail: NCLM Projections 2.8% Increase							95,000.00	95,000.00	
Article 44 1/2% Sales Tax									
10-3244-0000	10.00	0.00	5.00	0.00	0.00				0.00
	7.42-	3.84-	4.30	0.00	0.29	0.00			
Article 44 NCGS 105-524 Sales Tax									
10-3244-0524	12,500.00	15,500.00	16,000.00	21,000.00	20,000.00		22,000.00	22,000.00	10.00
	14,156.13	15,629.12	17,790.89	22,556.63	23,599.90	0.00			
Detail: NCLM Projections 2.8% Increase							22,000.00	22,000.00	
Alcohol Beverage Tax									
10-3322-0000	22,000.00	19,250.00	22,800.00	25,000.00	22,000.00		23,000.00	23,000.00	4.55
	21,951.94	19,193.11	22,765.90	25,110.97	21,225.94	0.00			
Detail: NCLM Projections 2.6% Increase							23,000.00	23,000.00	
Electric Franchise Tax									
10-3324-0000	115,000.00	110,000.00	125,000.00	115,000.00	133,000.00		150,000.00	150,000.00	12.78
	115,186.99	117,039.50	120,796.13	138,738.40	121,246.97	0.00			
Detail: NCLM Projections 6.3% Increase							150,000.00	150,000.00	
Telecommunications Franchise									
10-3325-0000	30,000.00	19,000.00	20,000.00	18,000.00	18,000.00		16,000.00	16,000.00	11.11-
	29,724.08	19,853.60	20,767.12	19,815.45	14,328.95	0.00			
Detail: NCLM Projections 6.6% Decrease							16,000.00	16,000.00	

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual Comments	***** 2025 ***** Anticipated Actual	***** Estimated Full Year	***** 2026 ***** Admin. Recmnd	***** Anticipated	%PY
ABC Profits Johnston Co.									
10-3337-0000	35,000.00	22,000.00	20,000.00	15,000.00	15,000.00		19,000.00	19,000.00	26.67
	33,621.38	22,775.80	14,647.51	21,860.85	19,009.44	0.00			
Permits and Fees									
10-3340-0000	9,000.00	8,000.00	7,000.00	5,000.00	7,000.00		5,000.00	5,000.00	28.57-
	8,785.00	8,735.00	5,000.00	11,465.00	7,130.00	0.00			
Fee in Lieu of Recreation									
10-3345-0000	40,000.00	3,000.00	78,000.00	78,000.00	54,000.00		54,000.00	54,000.00	0.00
	40,000.00	0.00	0.00	0.00	0.00	0.00			
Detail: 36 Lots @ \$1,500 Subdivision approved/Castleberry Rd							54,000.00	54,000.00	
Animal Control Fees									
10-3348-0000	140.00	100.00	1,500.00	1,000.00	500.00		500.00	500.00	0.00
	25.00	100.00	1,700.00	305.00	300.00	0.00			
Parks & Recreation Fees									
10-3350-0000	0.00	0.00	1,000.00	62,000.00	70,000.00		75,000.00	75,000.00	7.14
	0.00	0.00	955.00	61,910.00	72,065.00	0.00			
Detail: Programs/Activities							75,000.00	75,000.00	
Parks & Recreation Rentals									
10-3351-0000	0.00	0.00	0.00	12,000.00	11,000.00		15,000.00	15,000.00	36.36
	0.00	0.00	0.00	12,743.20	12,016.00	0.00			
Cable TV Franchise Fees									
10-3361-0000	12,200.00	11,000.00	10,000.00	10,000.00	9,000.00		8,500.00	8,500.00	5.56-
	12,044.02	10,961.88	10,427.80	9,671.33	7,033.47	0.00			
Detail: NCLM Projections 4.4% Decrease							8,500.00	8,500.00	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year			Admin. Recmnd	Anticipated	%PY
				Comments							
Restricted Intergovernmental											
10-3400-0000	0.00	0.00	0.00	0.00	0.00						0.00
	0.00	0.00	0.00	0.00	0.00	0.00					
PEG Channel Support											
10-3461-0000	53,000.00	52,250.00	51,500.00	51,500.00	97,000.00				82,200.00	82,200.00	15.26-
	52,901.22	51,616.12	51,282.08	51,612.88	58,451.25	0.00					
Detail:	Per Expenditure Acct# 10-4200-3500								82,200.00	82,200.00	
	\$6,850/Channel * 3 channels =										
	\$20,550/qtr										
Miscellaneous Revenues											
10-3800-0000	100.00	100.00	4,000.00	6,500.00	7,000.00				5,000.00	5,000.00	28.57-
	20.53	15.27	3,636.12	5,445.95	7,648.50	0.00					
Veterans Brick Revenues											
10-3830-0000	0.00	0.00	500.00	1,000.00	500.00				500.00	500.00	0.00
	0.00	0.00	355.00	555.00	530.00	0.00					
Investment Earnings											
10-3831-0000	4,000.00	4,500.00	55,000.00	70,000.00	46,000.00				40,000.00	40,000.00	13.04-
	4,280.56	5,313.46	57,828.68	68,128.72	46,034.43	0.00					
Transfer from Capital Reserve Fund 30											
10-3900-3930	0.00	154,250.00	291,600.00	125,000.00	0.00						0.00
	0.00	154,250.00	291,600.00	125,000.00	0.00	0.00					
Transfer from Park Reserve Fund 31											
10-3900-3931	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00				54,000.00	54,000.00	3.57-
	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00	0.00					
Detail:	Make Annual Loan Payment to George Smith								54,000.00	54,000.00	
	Family										

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
*Final payment of \$52,000 will be 8/20/26 (FY26/27)									
Transfer from Public Safety Res Fnd 32									
10-3900-3932	0.00	0.00	200,000.00	200,000.00	250,000.00		345,000.00	345,000.00	38.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Detail: Reimbursing Jo Co Sheriff's Dept							345,000.00	345,000.00	
2 - Deputy Sheriff (12 hr day/7 day wk + benefits/\$96,000 each = \$192,000)									
2 - Uniforms, Vest, Badges & Equipment, New Hire Costs (\$15,000/each = \$30,000)									
2 - Patrol Vehicles, Equipment, Tires, Maintenance \$56,000/each = \$112,000									
2 - Vehicle Fuel \$5,000/ea = \$10,000									
FIRST YEAR - MORE EXPENSIVE									
RECURRING EXPENSES - SALARIES, BENEFITS, UNIFORMS, PHONE, TRAINING SUPPLIES, VEHICLE INSURANCE, & FUEL									
See General Fund 10, Public Safety Contracted Services Expenditure Acct Code: 10-4300-3525									
Fund Balance Appropriated									
10-3990-0000	0.00	0.00	240,000.00	500,000.00	297,955.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Revenue Fund Total	646,950.00	768,950.00	1,512,905.00	1,738,000.00	1,495,955.00		3,532,700.00	3,379,700.00	125.92
	658,368.78	786,726.96	998,178.63	1,023,339.33	887,076.96	0.00			

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****			
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
Year Total	646,950.00 658,368.78	768,950.00 786,726.96	1,512,905.00 998,178.63	1,738,000.00 1,023,339.33	1,495,955.00 887,076.96	0.00	3,532,700.00	3,379,700.00	0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year	***** Requested	***** 2026 Admin. Recmnd	***** Budgeted	%PY
Governing Body:										
10-4110-0000	45,629.50 31,315.74	51,465.00 43,362.55	43,105.00 31,831.15	56,615.00 48,914.98	58,300.00 36,756.61	0.00	57,600.00	57,600.00	57,600.00	1.20-
Administration:										
10-4120-0000	254,435.00 228,772.30	299,460.00 246,492.57	337,810.00 319,186.64	409,150.00 388,038.46	465,050.00 391,640.84	0.00	451,300.00	451,300.00	451,300.00	2.96-
Tax Collections Fees:										
10-4140-0000	26,000.00 22,767.71	26,000.00 23,387.77	30,000.00 29,531.81	36,000.00 33,901.02	37,000.00 34,772.16	0.00	56,000.00	56,000.00	53,000.00	43.24
Legal:										
10-4150-0000	15,500.00 14,643.75	15,000.00 16,617.50	18,000.00 15,450.00	18,000.00 13,600.00	18,000.00 15,028.77	0.00	18,000.00	18,000.00	18,000.00	0.00
Property Tax:										
10-4170-0000	100.00 37.45	100.00 24.97	100.00 12.48	100.00 3.12	100.00 63.42	0.00	100.00	100.00	100.00	0.00
Public Buildings:										
10-4190-0000	59,100.00 43,220.32	50,700.00 39,178.36	104,580.00 97,887.47	550,589.00 511,976.65	161,960.00 145,609.59	0.00	174,900.00	174,900.00	174,900.00	7.99
PEG Media Partners - EWT										
10-4200-3500	53,000.00 52,901.22	52,250.00 51,616.12	51,500.00 51,282.08	51,500.00 51,612.88	97,000.00 58,451.25	0.00	82,200.00	82,200.00	82,200.00	15.26-
Public Safety:										
10-4300-0000	350,500.00 350,099.93	375,500.00 359,829.43	578,700.00 375,857.48	712,000.00 518,505.24	852,250.00 602,245.26	0.00	1,308,300.00	1,308,300.00	1,138,100.00	33.54
Public Works:										
10-4510-0000	23,250.00 12,092.22	30,600.00 17,200.63	28,500.00 22,624.45	27,000.00 19,798.39	23,000.00 18,094.10	0.00	28,600.00	28,600.00	28,600.00	24.35
Planning/Zoning/Development:										
10-4910-0000	152,067.00 138,048.11	174,295.00 108,839.73	198,930.00 165,399.36	253,100.00 212,332.47	236,475.00 186,153.19	0.00	251,230.00	251,230.00	251,230.00	6.24

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual Estimated Full Year	***** 2026 ***** Requested Admin. Recmnd Budgeted	%PY
Parks & Recreation: 10-6120-0000	55,000.00 55,500.00	42,100.00 40,338.22	759,490.00 716,335.81	519,250.00 484,170.11	547,990.00 485,262.42	0.00 561,600.00 561,600.00 561,600.00	2.48
Debt Service & Fees: 10-9110-0000	145,069.00 145,061.00	140,985.00 140,982.04	136,940.00 145,932.96	132,896.00 132,883.92	140,125.00 140,109.78	0.00 136,350.00 136,350.00 136,350.00	2.69-
Transfer to Capital Reserve Fund 30 10-9900-0030	50,000.00 50,000.00	25,000.00 25,000.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 50,000.00 50,000.00 50,000.00	0.00
Transfer to Park Reserve Fund 31 10-9900-0031	156,000.00 155,444.52	123,000.00 119,163.27	160,000.00 85,205.64	162,000.00 86,623.42	139,000.00 85,306.03	0.00 190,000.00 190,000.00 190,000.00	36.69
Transfer to Public Safety Reserve Fnd 32 10-9900-0032	50,000.00 50,000.00	25,000.00 25,000.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 50,000.00 50,000.00 70,000.00	0.00
Transfer to Fund Balance 10-9990-0000	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 116,520.00 116,520.00 116,720.00	0.00
Totals	1,435,650.50 1,349,904.27	1,431,455.00 1,257,033.16	2,447,655.00 2,056,537.33	2,928,200.00 2,502,360.66	2,776,250.00 2,199,493.42	0.00 3,532,700.00 3,532,700.00 3,379,700.00	21.74

Range of Expend Accounts: 10-0000-0000 to 10-9999-9999
Range of Revenue Accounts: 10-0000-0000 to 10-9999-9999
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Governing Body:										
10-4110-0000										
Payroll Expenses										
10-4110-1000	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Salaries										
10-4110-1210	12,300.00	12,300.00	12,300.00	16,000.00	16,000.00		16,000.00	16,000.00	16,000.00	0.00
	10,500.00	10,500.00	10,500.00	16,800.00	15,500.00	0.00				
Detail: Mayor (\$300/month)							3,600.00	3,600.00	3,600.00	
Mayor Pro Tem (\$225/month)							2,700.00	2,700.00	2,700.00	
Council Members (4 Members @ \$200/month)							9,600.00	9,600.00	9,600.00	
Extra Rounding							100.00	100.00	100.00	
FICA Tax										
10-4110-1810	1,000.00	1,000.00	1,000.00	1,300.00	1,300.00		1,300.00	1,300.00	1,300.00	0.00
	803.32	803.32	803.32	1,285.21	1,185.76	0.00				
Detail: 7.65% of Salaries (Figured 8% of \$16k)							1,280.00	1,280.00	1,280.00	
Extra Rounding							20.00	20.00	20.00	
Unemployment										
10-4110-1850	0.00	0.00	0.00	100.00	100.00		100.00	100.00	100.00	0.00
	0.00	0.00	0.00	50.00	0.00	0.00				
Supplies-Gov Body										
10-4110-2000	2,000.00	2,000.00	2,000.00	2,500.00	3,000.00		2,000.00	2,000.00	2,000.00	33.33-
	867.63	1,509.51	1,630.50	1,348.35	2,740.57	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** 2026 Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4110-0000 Governing Body:										
Election Expenses										
10-4110-2500	1,600.00 0.00	5,000.00 3,433.10	1,000.00 0.00	5,000.00 3,743.51	5,000.00 0.00		5,000.00	5,000.00	5,000.00	0.00
Bereavement/Illness Expenses										
10-4110-2600	200.00 178.89	500.00 244.19	500.00 0.00	1,000.00 372.56	1,000.00 185.45		500.00	500.00	500.00	50.00-
Gasoline										
10-4110-3000	250.00 0.00	250.00 0.00	250.00 0.00	200.00 138.17	300.00 32.67		300.00	300.00	300.00	0.00
Vehicle Maintenance										
10-4110-3050	200.00 71.23	200.00 0.00	200.00 72.89	500.00 0.00	500.00 0.00		500.00	500.00	500.00	0.00
Travel										
10-4110-3100	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	500.00 0.00		500.00	500.00	500.00	0.00
Training & Meetings										
10-4110-3110	2,000.00 769.00	2,000.00 2,130.90	2,000.00 1,895.16	3,000.00 2,379.84	3,000.00 1,820.90		3,000.00	3,000.00	3,000.00	0.00
Town's Annual Events										
10-4110-3160	5,000.00 2,677.84	7,000.00 3,596.04	1,000.00 550.00	1,000.00 970.00	4,500.00 800.00		4,000.00	4,000.00	4,000.00	11.11-
Detail: Shredding Event/Food Truck - Fall & Spring (\$800/each)							1,600.00	1,600.00	1,600.00	
Outdoor Entertainment - Band (Fall or Spring)							2,400.00	2,400.00	2,400.00	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4110-0000											
Governing Body:											
Annual Planning Session											
10-4110-3200	1,000.00 238.49	500.00 291.62	1,000.00 763.10	1,000.00 660.80	1,000.00 195.50	0.00		1,000.00	1,000.00	1,000.00	0.00
Contracted Services											
10-4110-3500	2,300.00 1,409.86	2,300.00 1,412.01	2,500.00 1,260.00	2,100.00 2,151.00	2,800.00 2,629.00	0.00		3,100.00	3,100.00	3,100.00	10.71
Detail:	VC3 Archiving Emails (6 @ \$55/each)							330.00	330.00	330.00	
	Lightwire:							2,050.00	2,050.00	2,050.00	
	RMM-Remote Monitor/Malware										
	Council Chambers & Mayor's Office										
	(\$26/Computer/12 mos)*2 Computers = \$624										
	Office 365 Backup										
	\$26/12 mos = \$312										
	LightMail										
	6 Gov Body Email Accounts (\$15/mo/ea * 12 mos) = \$1,080										
	Total \$2,016; Budgeted Amt \$2,050										
	Christmas Float (Triangle Floats)							650.00	650.00	650.00	
	Extra Rounding							70.00	70.00	70.00	
Legal Advertising											
10-4110-3700	1,500.00 966.76	2,000.00 3,216.50	4,000.00 2,049.62	3,000.00 559.00	2,000.00 922.60	0.00		2,000.00	2,000.00	2,000.00	0.00
Dues and Subscriptions											
10-4110-4000	13,209.50 11,118.72	13,350.00 14,636.43	13,800.00 11,663.13	13,815.00 13,890.54	15,250.00 10,702.16	0.00		16,250.00	16,250.00	16,250.00	6.56
Detail:	Triangle East Chamber (Enterprise)							500.00	500.00	500.00	
	CAMPO							4,500.00	4,500.00	4,500.00	
	Central Pines (formerly TJCOG)							2,500.00	2,500.00	2,500.00	
	NCLM							7,200.00	7,200.00	7,200.00	
	UNC SOG Foundation							1,000.00	1,000.00	1,000.00	

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4110-0000	Governing Body:									
Amazon Business Prime \$200/yr / 4 departments = \$50							50.00	50.00	50.00	
Jo Co Mayor's Association							500.00	500.00	500.00	
Insurance Workers Compensation										
10-4110-4550	70.00	65.00	55.00	100.00	50.00		50.00	50.00	50.00	0.00
	66.00	57.00	55.00	51.00	42.00	0.00				
Detail: See WComp Salary worksheet - Kim							50.00	50.00	50.00	
Small Equipment & Furnishings										
10-4110-5000	2,000.00	2,000.00	500.00	5,000.00	2,000.00		2,000.00	2,000.00	2,000.00	0.00
	1,648.00	1,531.93	588.43	4,515.00	0.00	0.00				
Control Total	45,629.50	51,465.00	43,105.00	56,615.00	58,300.00		57,600.00	57,600.00	57,600.00	1.20-
	31,315.74	43,362.55	31,831.15	48,914.98	36,756.61	0.00				

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4120-0000	Administration:									
Administration:										
10-4120-0000										
Payroll Expenses										
10-4120-1000	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Salaries										
10-4120-1210	109,000.00	137,285.00	163,000.00	230,000.00	260,000.00		251,500.00	251,500.00	251,500.00	3.27-
	107,486.30	109,578.40	160,970.59	226,584.19	229,664.37	0.00				
Detail: 2% Adjustment & 2% Merit + Longevity (70%)							251,300.00	251,300.00	251,300.00	
							</			

Short Term Disability

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4120-0000 Administration:										
10-4120-1880	275.00 230.40	320.00 234.00	400.00 336.15	500.00 436.80	540.00 411.60	0.00	600.00	600.00	600.00	11.11
Detail: \$16 * 12 mos = \$192 @ 70%							540.00	540.00	540.00	
\$135 - TA, ATA/FO, HRO/TC , DC Rounding							60.00	60.00	60.00	
Life Insurance										
10-4120-1890	575.00 489.23	900.00 599.04	1,000.00 882.09	1,400.00 1,245.37	1,560.00 1,227.59	0.00	1,500.00	1,500.00	1,500.00	3.85-
Detail: Life Insurance is computed (1.5 x Salary)/1,000 x \$0.32 = monthly premium @ 12 mos							1,462.00	1,462.00	1,462.00	
70%: \$56 - TA \$51 - ATA/FO \$42 - HRO/TC \$25 - DC Rounding							38.00	38.00	38.00	
Professional Fees										
10-4120-1900	11,000.00 10,500.00	11,000.00 10,500.00	12,000.00 10,500.00	18,000.00 18,000.00	18,000.00 14,500.00	0.00	20,000.00	20,000.00	20,000.00	11.11
Detail: Auditors - May & Place, PA (5 year contract FY2020 thru FY2024)							20,000.00	20,000.00	20,000.00	
Supplies-Admin										
10-4120-2000	2,500.00 1,446.29	3,000.00 1,196.45	3,000.00 2,435.22	3,000.00 2,203.83	3,500.00 3,473.43	0.00	3,000.00	3,000.00	3,000.00	14.29-
Detail: Office Supplies Service Awards							2,800.00 200.00	2,800.00 200.00	2,800.00 200.00	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4120-0000 Administration:											
Bank Service Charges											
10-4120-2250	100.00 0.00	100.00 0.00	100.00 0.00	100.00 19.41	100.00 0.00	0.00		100.00	100.00	100.00	0.00
Codification											
10-4120-2700	10,000.00 7,780.81	12,225.00 11,044.57	4,500.00 4,308.00	5,200.00 4,983.50	6,000.00 5,232.67	0.00		6,000.00	6,000.00	6,000.00	0.00
Detail:	Municode Powered by CIVICPLUS Codification * Annual Full Supplement Subscription \$4,500 * Online Code Hosting & OrdLink Subscription \$1,500							6,000.00	6,000.00	6,000.00	
Gasoline											
10-4120-3000	250.00 190.68	250.00 206.89	250.00 311.04	500.00 131.89	300.00 28.28	0.00		300.00	300.00	300.00	0.00
Vehicle Maintenance											
10-4120-3050	200.00 83.24	200.00 43.00	200.00 89.40	500.00 12.98	500.00 304.89	0.00		500.00	500.00	500.00	0.00
Travel											
10-4120-3100	500.00 0.00	500.00 0.00	1,500.00 1,338.44	800.00 691.53	500.00 217.76	0.00		500.00	500.00	500.00	0.00
Training & Meetings											
10-4120-3110	2,750.00 1,674.62	3,000.00 489.25	7,000.00 6,372.69	8,000.00 4,256.48	5,000.00 4,520.84	0.00		5,000.00	5,000.00	5,000.00	0.00
Detail:	TA, ATA/FO, HRO/TC, DC @ 70%							5,000.00	5,000.00	5,000.00	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	%PY
Department: 10-4120-0000	Administration:									
Postage										
10-4120-3250	500.00	500.00	500.00	500.00	1,300.00			500.00	500.00	61.54-
	187.15	236.26	412.09	298.63	979.39	0.00				
Social Media Services										
10-4120-3360	3,100.00	3,200.00	4,200.00	5,500.00	5,700.00			10,300.00	10,300.00	80.70
	2,888.00	2,980.04	4,076.00	5,291.00	7,615.40	0.00				
Detail:								4,800.00	4,800.00	4,800.00
Archive Social (annual)								600.00	600.00	600.00
Website Hosting - EvoGov (annual)								600.00	600.00	600.00
Website Accessible (ADA Compliant) - EvoGov (annual)								4,300.00	4,300.00	4,300.00
Website Update (balance)										
Contracted Services										
10-4120-3500	8,900.00	5,500.00	4,700.00	4,600.00	4,800.00			6,100.00	6,100.00	27.08
	7,741.66	4,993.22	3,627.50	3,990.00	4,457.50	0.00				
Detail:								2,616.00	2,616.00	2,616.00
Lightwire, Inc (\$218/mo - NaaS-Network as a Service)								500.00	500.00	500.00
TRM - incidentals								220.00	220.00	220.00
VC3 Archiving Emails (4 @ \$55/each)								2,700.00	2,700.00	2,700.00
Lightwire: RMM-Remote Monitor/Malware										
TA, ATA/FO, ATA/FO Laptop, HRO/TC, DC										
(5 @ \$26/mo/ea * 12 months = \$1,560 @ 70%) = \$1,092										
ExecAsst (EA) (1 @ \$26/mo * 12 months = \$312 @ 50%) = \$156										
Office 365 Backup \$26 * 12 mos = \$312										
LightMail+ TA, ATA/FO, HRO/TC, DC, (4 @ \$26/mo/ea * 12 months = \$1,248 @ 70%) = \$874										

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****		
Budget Account Number	Approp	Approp	Approp	Approp	Approp	Estimated		Requested	Admin.	Recmnd	Budgeted	%PY
	Actual	Actual	Actual	Actual	Actual	Full Year	Actual					
						Actual						
Department: 10-4120-0000 Administration:												
EA												
(\$26/mo * 12 months = \$312 @ 50%) = \$156												
Total \$2,590; Budgeted \$2,700												
Rounding								64.00		64.00		64.00
Contracted Services-Software												
10-4120-3600	6,000.00	8,800.00	17,000.00	15,500.00	10,800.00			10,750.00	10,750.00		10,750.00	0.46-
	5,364.15	8,599.34	10,135.31	14,832.14	9,864.13	0.00						
Detail: Edmunds GovTech (\$5,250 Total, Cloud								2,625.00	2,625.00		2,625.00	
Hosting-Level1) 50%												
Diligent Corp (iCompass-Mtgs &								4,500.00	4,500.00		4,500.00	
Minutes-Clerk)												
Edmunds GovTech (Finance)								2,500.00	2,500.00		2,500.00	
Adobe Pro License								1,050.00	1,050.00		1,050.00	
TA, ATA/FO, HRO/TC, DC, EA												
(5 @ \$300/yr = \$1,500 @ 70%) = \$1,050.00												
Rounding								75.00	75.00		75.00	
Dues & Subscriptions												
10-4120-4000	2,000.00	1,650.00	2,000.00	4,500.00	5,500.00			5,700.00	5,700.00		5,700.00	3.64
	1,410.83	926.66	1,938.54	4,131.43	3,920.97	0.00						
Detail: TownofArcherLodge.com Domain								50.00	50.00		50.00	
Government Finance Officers Assoc (GFOA)								170.00	170.00		170.00	
.Gov Domain - FREE								0.00	0.00		0.00	
NC Municipal Clerk's Assoc (NCAMC) 2 @								200.00	200.00		200.00	
\$100 each (Clerk)												
International Institute of Municipal								350.00	350.00		350.00	
Clerks Assoc (IIMC) 2 for \$190 + \$155 +												
\$5												
NC Government Finance Officers Assoc								100.00	100.00		100.00	
(NCGFOA)												
Amazon Business Prime \$180/yr / 4								45.00	45.00		45.00	
departments = \$45												
Catapult								2,750.00	2,750.00		2,750.00	
Society for Human Resource Management								265.00	265.00		265.00	

[illegible]

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4120-0000 Administration:										
Insurance Workers Compensation										
10-4120-4550	385.00	430.00	510.00	600.00	400.00		400.00	400.00	400.00	0.00
	384.00	400.00	510.47	567.24	338.66	0.00				
Detail: See WComp Salary Worksheet - Kim							400.00	400.00	400.00	
Small Equipment & Furnishings										
10-4120-5000	2,000.00	2,000.00	4,200.00	4,000.00	4,000.00		4,000.00	4,000.00	4,000.00	0.00
	200.00	2,930.92	4,086.38	3,766.19	470.58	0.00				
Control Total	254,435.00	299,460.00	337,810.00	409,150.00	465,050.00		451,300.00	451,300.00	451,300.00	2.96-
	228,772.30	246,492.57	319,186.64	388,038.46	391,640.84	0.00				

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4140-0000 Tax Collections Fees:											
Tax Collections Fees:											
10-4140-0000											
Tax Collection Fees (NC & JoCo)											
10-4140-4950	26,000.00	26,000.00	30,000.00	36,000.00	37,000.00			56,000.00	56,000.00	53,000.00	43.24
	22,767.71	23,387.77	29,531.81	33,901.02	34,772.16	0.00		56,000.00	56,000.00	53,000.00	43.24
Detail:	PROPOSED							55,700.00	55,700.00	0.00	
	Adval, NCDMV and P&I (5/2/25 tax scroll) = \$2,227,693 \$2,228,000 @ 2.5% = \$55,700										
Rounding								300.00	300.00	800.00	
ADOPTED								0.00	0.00	52,200.00	
	Adval, NCDMV and P&I (6/15/25 tax scroll) = \$2,087,278 \$2,088,000 @ 2.5% = \$52,200										
Control Total	26,000.00	26,000.00	30,000.00	36,000.00	37,000.00			56,000.00	56,000.00	53,000.00	43.24
	22,767.71	23,387.77	29,531.81	33,901.02	34,772.16	0.00					

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4150-0000	Legal:										
Legal:											
10-4150-0000											
Legal - Attorney Fees											
10-4150-1920	15,500.00	15,000.00	18,000.00	18,000.00	18,000.00			18,000.00	18,000.00	18,000.00	0.00
	14,643.75	16,617.50	15,450.00	13,600.00	15,028.77	0.00		18,000.00	18,000.00	18,000.00	
Detail: Retainer \$250 @ 12 months								2,580.00	2,580.00	3,000.00	
Services (Town Council/Planning Board/Staff)								15,420.00	15,420.00	15,000.00	
Control Total	15,500.00	15,000.00	18,000.00	18,000.00	18,000.00			18,000.00	18,000.00	18,000.00	0.00
	14,643.75	16,617.50	15,450.00	13,600.00	15,028.77	0.00					

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4170-0000	Property Tax:									
Property Tax:										
10-4170-0000										
Personal Property Tax										
10-4170-1000	100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	0.00
	37.45	24.97	12.48	3.12	63.42	0.00				
Detail: Property Tax on CEI Copier							100.00	100.00	100.00	
Control Total	100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	0.00
	37.45	24.97	12.48	3.12	63.42	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4190-0000	Public Buildings:									
Public Buildings: 10-4190-0000										
Professional Fees										
10-4190-1900	5,000.00	1,000.00	5,000.00	10,000.00	0.00		10,000.00	10,000.00	10,000.00	0.00
	3,187.67	0.00	1,650.00	5,500.00	0.00	0.00				
Detail: Professional Services							10,000.00	10,000.00	10,000.00	
Supplies-Buildings										
10-4190-2000	3,000.00	2,000.00	3,000.00	13,289.00	3,000.00		5,000.00	5,000.00	5,000.00	66.67
	1,527.03	1,517.24	2,726.95	12,637.88	4,076.91	0.00				
Detail: All Town Facilities/Property							5,000.00	5,000.00	5,000.00	
Solid Waste/Garbage										
10-4190-3300	0.00	0.00	0.00	6,000.00	6,000.00		6,500.00	6,500.00	6,500.00	8.33
	0.00	0.00	0.00	5,800.08	5,749.69	0.00				
Detail: Town Hall & ALCC Dumpster							6,500.00	6,500.00	6,500.00	
Water & Sewer										
10-4190-3310	500.00	400.00	1,000.00	4,000.00	3,700.00		3,900.00	3,900.00	3,900.00	5.41
	309.70	292.65	405.25	1,683.70	2,144.55	0.00				
Detail: JoCo Public Utilities (\$45/mo) - Town Hall							540.00	540.00	540.00	
JoCo Public Utilities (\$150/mo) - Park Restroom Facilities							1,800.00	1,800.00	1,800.00	
JoCo Public Utilities - ALCC Baseball Field & Restrooms							1,500.00	1,500.00	1,500.00	
Extra Rounding							60.00	60.00	60.00	
LP Gas										
10-4190-3320	2,000.00	2,000.00	2,000.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00	0.00
	1,633.53	1,917.71	1,885.95	1,305.94	2,752.24	0.00				

[illegible]

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4190-0000	Public Buildings:									
UniFirst \$65/bi-weekly							1,690.00	1,690.00	1,690.00	
Lawn Maintenance \$1,200/mo (Town Hall/ALVM)							14,400.00	14,400.00	14,400.00	
Inclement Weather/Fireants							1,000.00	1,000.00	1,000.00	
Landscape/Lawn (Incidentals, \$250/Qtr)							1,000.00	1,000.00	1,000.00	
Others for Town Park, Town Hall, etc.							7,000.00	7,000.00	7,000.00	
Extra Rounding							530.00	530.00	530.00	
Repairs & Maintenance Buildings										
10-4190-3520	5,000.00	5,000.00	8,000.00	6,000.00	8,000.00		8,000.00	8,000.00	8,000.00	0.00
	1,864.91	346.89	7,764.53	6,911.71	8,824.57	0.00				
Storm Water Repairs										
10-4190-3530	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		1,000.00	1,000.00	1,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Insurance Property & Liability										
10-4190-4500	1,100.00	1,400.00	1,700.00	2,000.00	7,000.00		12,000.00	12,000.00	12,000.00	71.43
	1,047.71	1,371.34	1,682.66	2,080.94	6,482.33	0.00				
Detail: NCLM Prop & Liability Proposal Summary							12,000.00	12,000.00	12,000.00	
Property = \$11,000										
Inland Marine = \$1,000										
Total Budgeted = \$12,000										
Small Equipment & Furnishings										
10-4190-5000	0.00	0.00	1,750.00	1,000.00	14,000.00		5,000.00	5,000.00	5,000.00	64.29-
	0.00	0.00	1,540.34	5,231.83	13,422.30	0.00				
Capital Outlay										
10-4190-5100	0.00	0.00	25,000.00	0.00	0.00					0.00
	0.00	0.00	24,825.00	0.00	0.00	0.00				
Detail: Town Hall Parking Lot - Resurface/Paint, etc							0.00	0.00	0.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4190-0000 Public Buildings:										
Veterans Memorial										
10-4190-5200	2,000.00	1,500.00	2,430.00	5,000.00	4,000.00		4,000.00	4,000.00	4,000.00	0.00
	979.89	1,382.60	1,923.57	5,034.55	2,159.07	0.00				
Detail: Flags - Twice/Year							2,000.00	2,000.00	2,000.00	
Repairs & Maintenance							2,000.00	2,000.00	2,000.00	
Building Permits										
10-4190-5900	0.00	0.00	0.00	21,300.00	1,500.00		5,000.00	5,000.00	5,000.00	233.33
	0.00	0.00	0.00	21,061.50	470.00	0.00				
Control Total	59,100.00	50,700.00	104,580.00	550,589.00	161,960.00		174,900.00	174,900.00	174,900.00	7.99
	43,220.32	39,178.36	97,887.47	511,976.65	145,609.59	0.00				

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4200-0000	Video Programming:										
Video Programming: 10-4200-0000											
PEG Media Partners - EWT											
10-4200-3500	53,000.00	52,250.00	51,500.00	51,500.00	97,000.00			82,200.00	82,200.00	82,200.00	15.26-
	52,901.22	51,616.12	51,282.08	51,612.88	58,451.25	0.00		82,200.00	82,200.00	82,200.00	
Detail: Per Revenue Acct# 10-3461-0000											
\$6,850/Channel * 3 channels = \$20,550/qt											

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 10-4300-0000	Public Safety:										
Public Safety:											
10-4300-0000											
Supplies-Animal Control											
10-4300-2000	500.00	500.00	700.00	500.00	500.00		500.00	500.00	500.00	0.00	
	0.00	418.30	76.89	0.00	0.00	0.00					
Training & Meetings-Animal Control											
10-4300-3110	500.00	500.00	500.00	500.00	500.00		500.00	500.00	500.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
Contracted Services-Fire Department											
10-4300-3500	345,000.00	370,000.00	372,500.00	505,000.00	596,000.00		950,300.00	950,300.00	780,100.00	30.89	
	347,623.03	357,222.27	371,331.84	514,094.35	596,966.55	0.00					
Detail: PROPOSED							950,250.00	950,250.00	0.00		
JoCo Tax Scroll 5/2/25, Utilities & NCDOR TR-2 Form											
Net Assessed ADVL \$622,837,408 +											
Net Assessed Utilities \$5,896,439 +											
New Assessed MV \$67,417,216 +											
P & I \$3,000 =											
Total Assessed \$696,154,063											
w/tax rate \$0.32 = \$2,227,693											
(\$2,228,000)											
LESS:											
Joco Tax Collection Fees (2.5%)											
See code: 10-4140-4950 = \$55,700											
(\$56,000)											
COMPUTATION:											

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4300-0000	Public Safety:										
	$\$2,228,000 - \$56,000 * .4375$ $(\$0.14/\$0.32) = \$950,250$										
Rounding								50.00	50.00	84.00	
ADOPTED								0.00	0.00	780,016.00	
JoCo Tax Scroll 6/15/25, Utilities & NCDOR TR-2 Form											
Net Assessed ADVL \$622,442,655 + Net Assessed Utilities \$5,896,439 + New Assessed MV \$67,417,216 + P & I \$3,000 = Total Assessed \$695,759,310											
w/tax rate \$0.30 = \$2,087,278 (\$2,088,000)											
LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$52,200 (\$53,000)											
COMPUTATION: $\$2,088,000 - \$53,000 * .3833$ $(\$0.115/\$0.30) = \$780,016$											
Contracted Services-Police Protection											
10-4300-3525	2,000.00	2,000.00	200,000.00	200,000.00	250,000.00			345,000.00	345,000.00	345,000.00	38.00
	0.00	0.00	0.00	0.00	0.00	0.00					
Detail: Reimbursing Jo Co Sheriff's Dept								345,000.00	345,000.00	345,000.00	
2 - Deputy Sheriff (12 hr day/7 day wk + benefits/\$96,000 each = \$192,000)											
2 - Uniforms, Vest, Badges & Equipment, New Hire Costs (\$15,000/each = \$30,000)											

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4300-0000 Public Safety:										
2 - Patrol Vehicles, Equipment, Tires, Maintenance \$56,000/each = \$112,000										
2 - Vehicle Fuel \$5,000/ea = \$10,000										
FIRST YEAR - MORE EXPENSIVE										
RECURRING EXPENSES - SALARIES, BENEFITS, UNIFORMS, PHONE, TRAINING SUPPLIES, VEHICLE INSURANCE, & FUEL										
See Transfer from Public Safety Reserve Fund 32, Revenue Acct Code: 10-3900-3932										
Contracted Services-Animal Control										
10-4300-3550	2,500.00	2,500.00	5,000.00	6,000.00	5,250.00		12,000.00	12,000.00	12,000.00	128.57
	2,476.90	2,188.86	4,448.75	4,410.89	5,278.71	0.00				
Detail: \$1,000/month							12,000.00	12,000.00	12,000.00	
Control Total	350,500.00	375,500.00	578,700.00	712,000.00	852,250.00		1,308,300.00	1,308,300.00	1,138,100.00	33.54
	350,099.93	359,829.43	375,857.48	518,505.24	602,245.26	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual Estimated Full Year Actual	***** 2026 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4510-0000	Public Works:						
Public Works:							
10-4510-0000							
Supplies-Public Works							
10-4510-2000	250.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
	258.34	0.00	105.95	0.00	0.00		
Street Lights							
10-4510-3330	8,000.00	8,600.00	10,500.00	11,000.00	9,000.00	11,600.00	28.89
	5,335.15	5,544.83	5,773.70	7,200.54	7,500.81		
Detail: \$960/mo Rounding						11,520.00 80.00	11,520.00 80.00
						11,520.00 80.00	11,520.00 80.00
Repairs & Maintenance- Streets/Sidewalks							
10-4510-3520	2,000.00	2,000.00	500.00	2,500.00	1,000.00	1,000.00	0.00
	145.95	0.00	334.90	370.00	0.00		
Road Signs/Banners							
10-4510-3590	10,000.00	15,000.00	16,500.00	12,500.00	11,000.00	12,000.00	9.09
	6,352.78	11,655.80	16,409.90	12,227.85	10,593.29		
Detail: Mosca Banners/Road Signs/welcome Sign						12,000.00	12,000.00
Installation Street Lights							
10-4510-5000	3,000.00	4,000.00	0.00	0.00	1,000.00	3,000.00	200.00
	0.00	0.00	0.00	0.00	0.00		
Detail: DukeEnergy-Install 10 add'l wood poles for LED street lighting \$300/ea						3,000.00	3,000.00
Control Total	23,250.00	30,600.00	28,500.00	27,000.00	23,000.00	28,600.00	24.35
	12,092.22	17,200.63	22,624.45	19,798.39	18,094.10		

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4910-0000											
Planning/Zoning:											
Planning/Zoning/Development:											
10-4910-0000											
Payroll Expenses											
10-4910-1000	0.00	0.00	0.00	0.00	0.00						0.00
	0.00	0.00	0.00	0.00	0.00	0.00					
Salaries											
10-4910-1210	18,500.00	35,500.00	58,000.00	90,475.00	128,000.00			125,500.00	125,500.00	125,500.00	1.95-
	17,862.25	25,201.14	55,799.23	79,869.28	114,249.10	0.00					
Detail:	2% Adjustment & 2% Merit + Longevity							125,350.00	125,350.00	125,350.00	
	100%:										
	\$64,000 - TP										
	30%:										
	\$15,000 - DC										
	15%:										
	\$17,550 - TA										
	\$15,900 - ATA/FO										
	\$12,900 - HRO/TC										
	Rounding							150.00	150.00	150.00	
Salaries (Part-Time)											
10-4910-1220	48,500.00	43,850.00	26,000.00	0.00	3,000.00			7,350.00	7,350.00	7,350.00	145.00
	44,914.75	44,945.90	24,687.77	0.00	3,721.29	0.00					
Detail:	Executive Assistant (EA) 35%							7,350.00	7,350.00	7,350.00	
Salaries Planning Board											
10-4910-1230	1,800.00	1,800.00	1,800.00	2,250.00	2,250.00			2,250.00	2,250.00	2,250.00	0.00
	1,320.00	840.00	1,280.00	700.00	650.00	0.00					
Detail:	Annual Organizational Mtg							250.00	250.00	250.00	

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2027 *****	***** 2028 *****	***** 2029 *****	***** 2030 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning:									
	PB 5 members @ \$50/each Planning Board (5 members @ \$50 for 8 meetings)						2,000.00	2,000.00	2,000.00	
Salaries Board of Adjustment										
10-4910-1250	1,400.00	1,400.00	1,400.00	1,750.00	1,750.00		1,750.00	1,750.00	1,750.00	0.00
	200.00	480.00	360.00	200.00	450.00	0.00				
Detail:	5 Members @ \$50/ each per quarter						1,000.00	1,000.00	1,000.00	
	2 Alternates @ \$50/each per quarter						400.00	400.00	400.00	
	Annual Organizational Mtg						350.00	350.00	350.00	
	BOA 5 members + 2 alternates @ \$50/each									
	Total \$350									
FICA Taxes										
10-4910-1810	6,000.00	6,600.00	9,500.00	9,200.00	10,600.00		11,000.00	11,000.00	11,000.00	3.77
	4,945.14	5,953.34	6,321.80	6,226.02	9,153.52	0.00				
Detail:	7.65% of P/Z Salaries - \$136,850						10,948.00	10,948.00	10,948.00	
	(Figured 8%)									
	Extra Rounding						52.00	52.00	52.00	
Retirement										
10-4910-1820	3,100.00	5,000.00	9,700.00	15,400.00	18,200.00		18,400.00	18,400.00	18,400.00	1.10
	2,729.60	4,111.83	8,123.75	10,870.21	15,732.30	0.00				
Detail:	New 14.48% of Full-Time Salaries -						18,323.00	18,323.00	18,323.00	
	\$125,500 (Figured 14.6%)									
	Rounding						77.00	77.00	77.00	
Medical/Dental/Vision										
10-4910-1830	5,000.00	9,600.00	14,850.00	14,500.00	18,000.00		18,100.00	18,100.00	18,100.00	0.56
	4,824.60	7,745.40	10,785.68	9,143.60	14,871.78	0.00				
Detail:	State Health Plan (Aetna) - \$800/mo						18,009.00	18,009.00	18,009.00	
	Vision - \$15.50/mo									
	Dental - \$42/mo									
	Total - \$857.50 * 12 Months = \$10,290									

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4910-0000	Planning/Zoning:									
100%: \$10,290 - TP										
30%: \$3,087 - DC										
15%: \$1,544 @ 3 - TA, ATA/FO, HRO/TC Rounding							91.00	91.00	91.00	
NC 401-K										
10-4910-1840	1,200.00	2,225.00	5,550.00	9,000.00	10,500.00		7,800.00	7,800.00	7,800.00	25.71-
	1,071.74	1,512.00	4,463.98	6,389.34	9,139.76	0.00				
Detail: 6% of Full-Time Salaries - \$125,500 (Figured 6.15%) Rounding							7,718.00	7,718.00	7,718.00	
							82.00	82.00	82.00	
Unemployment										
10-4910-1850	350.00	60.00	100.00	100.00	200.00		200.00	200.00	200.00	0.00
	190.15	0.00	0.00	151.47	0.00	0.00				
Employee Assistance Program (EAP)										
10-4910-1860	0.00	0.00	0.00	25.00	25.00		25.00	25.00	25.00	0.00
	0.00	0.00	0.00	12.99	19.84	0.00				
Detail: \$14/employee/year							24.50	24.50	24.50	
100%: \$14 - TP										
30%: \$4.20 - DC										
15%: \$2.10 @ 3 TA, ATA/FO, HRO/TC Rounding							0.50	0.50	0.50	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4910-0000 Planning/Zoning:										
Short Term Disability										
10-4910-1880	67.00	120.00	180.00	300.00	400.00		350.00	350.00	350.00	12.50-
	57.60	78.00	135.78	187.60	268.80	0.00				
Detail: \$16 * 12 mos = \$192							337.00	337.00	337.00	
100%:										
\$192 - TP										
30%:										
\$58 - DC										
15%:										
\$29 @ 3 - TA, ATA/FO, HRO/TC										
Rounding							13.00	13.00	13.00	
Life Insurance										
10-4910-1890	100.00	225.00	425.00	700.00	800.00		800.00	800.00	800.00	0.00
	58.45	119.04	269.19	405.48	619.26	0.00				
Detail: Life Insurance is computed							742.00	742.00	742.00	
(1.5 x Salary)/1,000 x \$0.32 = monthly										
premium @ 12 mos										
100%:										
\$32 - TP										
30%:										
\$25 - DC										
15%:										
\$56 - TA										
\$51 - ATA/FO										
\$42 - HRO/TC										
Rounding							58.00	58.00	58.00	
Supplies-Planning/Zoning										
10-4910-2000	3,000.00	3,000.00	3,000.00	2,500.00	2,000.00		2,000.00	2,000.00	2,000.00	0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual Estimated Full Year Actual	***** Requested	***** 2026 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4910-0000 Planning/Zoning:	817.63	1,081.79	2,252.80	2,264.07	1,622.77	0.00			
Gasoline									
10-4910-3000	250.00 15.73	250.00 102.83	250.00 23.50	300.00 26.47	300.00 178.75	0.00	300.00	300.00	300.00 0.00
Vehicle Maintenance									
10-4910-3050	200.00 83.24	200.00 20.00	200.00 72.90	300.00 0.00	300.00 0.00	0.00	300.00	300.00	300.00 0.00
Travel									
10-4910-3100	200.00 0.00	500.00 0.00	750.00 310.45	500.00 183.55	500.00 161.59	0.00	500.00	500.00	500.00 0.00
Training & Meetings									
10-4910-3110	2,000.00 1,029.00	2,000.00 576.52	3,000.00 2,469.05	3,000.00 1,472.05	6,000.00 4,801.65	0.00	6,000.00	6,000.00	6,000.00 0.00
Detail: TP @ 100%; EA @ 35% DC @ 30% TA,ATA/FO,HRO/TC @ 15%;							6,000.00	6,000.00	6,000.00
Postage									
10-4910-3250	450.00 0.00	250.00 72.50	250.00 30.70	250.00 108.60	300.00 34.58	0.00	300.00	300.00	300.00 0.00
Contracted Services									
10-4910-3500	50,500.00 51,736.79	53,500.00 10,236.76	55,000.00 42,575.44	93,500.00 89,602.72	25,000.00 5,571.47	0.00	40,000.00	40,000.00	40,000.00 60.00
Detail: Codewright Planner (ETJ & Retainage) - Chad Meadows							36,700.00	36,700.00	36,700.00
Lightwire:							2,900.00	2,900.00	2,900.00

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning:									
RMM-Remote Monitor/Malware										
TP, TP Laptop										
(2 @ \$26/mo/ea * 12 months) = \$624										
EA										
(\$26/mo * 12 months = \$312 @ 35%) = \$109										
DC										
(\$26/mo * 12 months = \$312 @ 30%) = \$94										
TA, ATA/FO, ATA/FO Laptop, HRO/TC										
(4 @ \$26/mo/ea * 12 months = \$1,248 @ 15%) = \$187										
Office 365 Backup										
\$26 * 12 mos = \$312										
LightMail+										
TP										
(\$26/mo * 12 months) = \$312										
EA										
(\$26/mo * 12 months = \$312 @ 35%) = \$109										
DC										
(\$26/mo * 12 months = \$312 @ 30%) = \$94										
TA, ATA/FO, HRO/TC										
(3 @ \$26/mo/ea * 12 months = \$936 @ 15%) = \$141										
LightMail										
5 Planning Board Email Accounts										
(5 @ \$15/mo/ea * 12 months) = \$900										
VC3 Archiving Emails (6 @ \$55/each)							330.00	330.00	330.00	
Rounding							70.00	70.00	70.00	
Contracted Services-Software										
10-4910-3600	4,500.00	2,725.00	2,750.00	3,600.00	3,500.00		3,500.00	3,500.00	3,500.00	0.00
	4,285.00	2,684.75	2,674.84	2,813.59	3,210.88	0.00				
Detail: Edmunds GovTech (\$5,250 Total, cCloud							1,312.00	1,312.00	1,312.00	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	*****	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning:										
Hosting-Level1) 25%											
Edmunds GovTech (Annual Maintenance-CPCE Module = \$1,525)								1,525.00	1,525.00	1,525.00	
Adobe Pro License TP = \$300 EA (\$300/yr @ 35%) = \$105 DC (\$300 @ 30%) = \$90 TA, ATA/FO, HRO/TC (3 @ \$300/yr = \$900 @ 15%) = \$135								630.00	630.00	630.00	
Rounding								33.00	33.00	33.00	
Code Enforcement Services											
10-4910-3650	1,500.00 0.00	2,000.00 0.00	2,000.00 0.00	2,000.00 0.00		1,000.00 0.00		1,000.00	1,000.00	1,000.00	0.00
Dues & Subscriptions											
10-4910-4000	1,200.00 957.46	1,200.00 1,370.74	1,500.00 617.41	1,100.00 907.68		1,500.00 325.00		1,505.00	1,505.00	1,505.00	0.33
Detail: NC Municipal Clerk's Assoc (NCAMC) - DC								100.00	100.00	100.00	
Amazon Business Prime \$180/yr / 4 departments = \$45								45.00	45.00	45.00	
Floodplain - TP								200.00	200.00	200.00	
Code Enforcement Certification - TP								100.00	100.00	100.00	
APA - TP								600.00	600.00	600.00	
NC Assoc Zoning Officials - TP								50.00	50.00	50.00	
NC Zoning Membership - TP								70.00	70.00	70.00	
Rounding								340.00	340.00	340.00	
Insurance Workers Compensation											
10-4910-4550	150.00 150.00	190.00 143.00	125.00 125.00	250.00 173.29		250.00 192.92		200.00	200.00	200.00	20.00-
Detail: See wComp Salary Worksheet - Kim								200.00	200.00	200.00	
Registering Documents											

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning:									
10-4910-4900	100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	0.00
	0.00	52.00	0.00	26.00	50.00	0.00				
Detail: @ Jo Co Courthouse							100.00	100.00	100.00	
Small Equipment & Furnishings										
10-4910-5000	2,000.00	2,000.00	2,500.00	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00	0.00
	798.98	1,512.19	2,020.09	598.46	1,127.93	0.00				
Control Total	152,067.00	174,295.00	198,930.00	253,100.00	236,475.00		251,230.00	251,230.00	251,230.00	6.24
	138,048.11	108,839.73	165,399.36	212,332.47	186,153.19	0.00				

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-6120-0000	Parks & Recreation:										
Parks & Recreation:											
10-6120-0000											
Payroll Expenses											
10-6120-1000	0.00	0.00	0.00	0.00	0.00						0.00
	0.00	0.00	0.00	0.00	0.00	0.00					
Salaries											
10-6120-1210	0.00	0.00	64,000.00	166,000.00	228,500.00			229,500.00	229,500.00	229,500.00	0.44
	0.00	0.00	61,797.28	162,192.96	212,681.09	0.00					
Detail:	2% Adjustment & 2% Merit + Longevity							229,350.00	229,350.00	229,350.00	
	100%:										
	\$87,000 - PRD										
	\$50,000 - PMS 1										
	\$46,000 - PMS 2										
	15%:										
	\$17,550 - TA										
	\$15,900 - ATA/FO										
	\$12,900 - HRO/TC										
	Rounding							150.00	150.00	150.00	
Overtime											
10-6120-1215	0.00	0.00	0.00	1,000.00	0.00			5,000.00	5,000.00	5,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00					
Detail:	Full-Time non-exempt							5,000.00	5,000.00	5,000.00	
Salaries (Part-Time)											
10-6120-1220	0.00	1,000.00	15,000.00	24,000.00	29,000.00			33,150.00	33,150.00	33,150.00	14.31
	0.00	0.00	12,942.39	22,265.43	23,179.52	0.00					
Detail:	Executive Assistant (EA) 15% = \$3,150 + Other Part-Time Employees \$30,000							33,150.00	33,150.00	33,150.00	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:											
FICA Taxes											
10-6120-1810	0.00	400.00	8,400.00	15,500.00	22,000.00			21,900.00	21,900.00	21,900.00	0.45-
	0.00	0.00	5,725.62	14,138.59	18,082.83	0.00		21,812.00	21,812.00	21,812.00	
Detail: 7.65% of P&R Salaries - \$272,650 (Figured 8%) Rounding								88.00	88.00	88.00	
Retirement											
10-6120-1820	0.00	700.00	13,650.00	24,110.00	32,500.00			33,600.00	33,600.00	33,600.00	3.38
	0.00	0.00	9,604.12	23,996.93	29,279.29	0.00		33,507.00	33,507.00	33,507.00	
Detail: New 14.48% of Full-Time Salaries - \$229,500 (Figured 14.6%) Rounding								93.00	93.00	93.00	
Medical/Dental/Vision											
10-6120-1830	0.00	0.00	15,400.00	24,000.00	35,500.00			35,600.00	35,600.00	35,600.00	0.28
	0.00	0.00	6,197.94	20,769.60	22,772.58	0.00		35,502.00	35,502.00	35,502.00	
Detail: State Health Plan (Aetna) - \$800/mo Vision - \$15.50/mo Dental - \$42/mo Total - \$857.50 * 12 Months = \$10,290											
100%: \$10,290 @ 3 - PRD, PMS 1 & PMS 2											
15%: \$1,544 @ 3 - TA, ATA/FO, HRO/TC Rounding								98.00	98.00	98.00	
NC 401-K											
10-6120-1840	0.00	0.00	8,600.00	13,800.00	18,650.00			14,200.00	14,200.00	14,200.00	23.86-
	0.00	0.00	4,943.79	12,975.19	17,010.43	0.00		14,114.00	14,114.00	14,114.00	
Detail: 6% of Full-Tme Salaries - \$229,500 (Figured 6.15%) Rounding								86.00	86.00	86.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-6120-0000 Parks & Recreation:										
Unemployment										
10-6120-1850	0.00	0.00	250.00	300.00	300.00		300.00	300.00	300.00	0.00
	0.00	0.00	0.00	300.00	0.00	0.00				
Employee Assistance Program (EAP)										
10-6120-1860	0.00	0.00	0.00	40.00	50.00		50.00	50.00	50.00	0.00
	0.00	0.00	0.00	33.51	47.19	0.00				
Detail: \$14/employee/year							49.00	49.00	49.00	
100%: \$14 @ 3 - PRD, RMS 1 & RMS 2										
15%: \$2.10 @ 3 TA, ATA/FO, HRO/TC Rounding							1.00	1.00	1.00	
Short Term Disability										
10-6120-1880	0.00	0.00	325.00	500.00	630.00		700.00	700.00	700.00	11.11
	0.00	0.00	122.07	397.60	565.60	0.00				
Detail: \$16 * 12 mos = \$192							663.00	663.00	663.00	
100%: \$192 @ 3 - PRD, PMS 1, PMS 2										
15%: \$29 @ 3 - TA, ATA/FO, HRO/TC Rounding							37.00	37.00	37.00	
Life Insurance										
10-6120-1890	0.00	0.00	650.00	1,100.00	1,420.00		1,400.00	1,400.00	1,400.00	1.41-
	0.00	0.00	341.52	918.43	1,199.23	0.00				
Detail: Life Insurance is computed (1.5 x Salary)/1,000 x \$0.32 = monthly premium @ 12 mos							1,348.00	1,348.00	1,348.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual Estimated Full Year Actual	***** 2026 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:							
100%:							
\$42/mo - PRD							
\$25/mo - PMS 1							
\$23/mo - PMS 2							
15%:							
\$56/mo - TA							
\$51/mo - ATA/FO							
\$42/mo - HRO/TC							
Rounding						52.00 52.00 52.00	
Supplies-Parks & Rec							
10-6120-2000	15,000.00	10,000.00	1,500.00	6,000.00	5,000.00	3,500.00 3,500.00 3,500.00	30.00-
	15,500.00	9,900.00	2,637.95	6,556.53	3,335.14	0.00	
Detail: Office supplies only!						3,500.00 3,500.00 3,500.00	
Program Materials & Supplies-Parks & Rec							
10-6120-2050	0.00	0.00	8,000.00	78,000.00	70,000.00	70,000.00 70,000.00 70,000.00	0.00
	0.00	0.00	3,032.38	76,686.34	55,765.13	0.00	
Uniforms							
10-6120-2080	0.00	0.00	1,000.00	1,000.00	1,000.00	1,500.00 1,500.00 1,500.00	50.00
	0.00	0.00	911.50	953.00	762.90	0.00	
Gasoline							
10-6120-3000	0.00	0.00	750.00	5,000.00	5,000.00	5,000.00 5,000.00 5,000.00	0.00
	0.00	0.00	750.92	3,766.09	5,363.52	0.00	
Detail: Ford F-250 Truck, weed Eaters, Mowers, Blowers, etc.						5,000.00 5,000.00 5,000.00	
Vehicle Maintenance							
10-6120-3050	0.00	0.00	200.00	1,000.00	1,000.00	1,000.00 1,000.00 1,000.00	0.00
	0.00	0.00	16.50	89.44	211.84	0.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-6120-0000 Parks & Recreation:										
Detail: Ford F-250 & F-150							1,000.00	1,000.00	1,000.00	
Travel										
10-6120-3100	0.00 0.00	0.00 0.00	350.00 310.43	1,000.00 1,088.10	1,500.00 1,067.10		1,500.00	1,500.00	1,500.00	0.00
Training & Meetings										
10-6120-3110	0.00 0.00	0.00 0.00	1,500.00 1,177.87	7,000.00 6,036.69	8,000.00 7,901.93		9,000.00	9,000.00	9,000.00	12.50
Detail: PRD,PMS 1,PMS 2 @ 100% TA, ATA/FO, HRO/TC @ 15%							9,000.00	9,000.00	9,000.00	
Postage										
10-6120-3250	0.00 0.00	0.00 0.00	100.00 0.00	100.00 0.00	150.00 422.50		100.00	100.00	100.00	33.33-
Contracted Services										
10-6120-3500	40,000.00 40,000.00	30,000.00 30,000.00	567,000.00 565,081.63	80,565.00 78,932.40	62,240.00 63,265.05		52,000.00	52,000.00	52,000.00	16.45-
Detail: ALCC: July 2026 Fireworks (Diamond Sponsorship)							1,500.00	1,500.00	1,500.00	
ALCC: Senior Activity Mornings (SAM) Rec'd Request Letter for \$400/mo = \$4,800; budgeted \$200/mo							4,800.00	4,800.00	4,800.00	
ALCC: Mower Lease Reimbursement \$788.20/mo @ 2 mos (ALCC's Lease ends August 2025)							1,576.00	1,576.00	1,576.00	
Booking Agents, Program Instructors, Umpires, Referees, Etc.							40,000.00	40,000.00	40,000.00	
Lightwire: RMM-Remote Monitor/Malware PRD = \$312 TA, ATA/FO, ATA/FO Laptop, HRO/TC, EA (5 @ \$26/mo/ea * 12 months = \$1,560 @							1,718.00	1,718.00	1,718.00	

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:										
15%) = \$234										
Office 365 Backup										
\$26 * 12 mos = \$312										
LightMail+										
PRD = \$312										
TA, ATA/FO, HRO/TC, EA										
(4 @ \$26/mo/ea * 12 months = \$1,248 @										
15%) = \$188										
LightMail										
PMS 1, PMS 2										
(2 @ \$15/mo/ea * 12 months) = \$360										
Rounding							2,406.00	2,406.00	2,406.00	
Repairs & Maintenance Equipment										
10-6120-3520	0.00	0.00	0.00	1,500.00	6,500.00		5,000.00	5,000.00	5,000.00	23.08-
	0.00	0.00	0.00	2,472.92	5,671.71	0.00				
Contracted Services-Software										
10-6120-3600	0.00	0.00	4,250.00	8,300.00	1,750.00		1,600.00	1,600.00	1,600.00	8.57-
	0.00	0.00	2,000.00	8,000.00	1,347.00	0.00				
Detail: Edmunds GovTech (\$5,250 Total, Cloud							1,312.00	1,312.00	1,312.00	
Hosting-Level1) 25%										
Adobe Pro License							180.00	180.00	180.00	
EA (\$300/yr @ 15%) = \$45										
TA, ATA/FO, HRO/TC										
(3 @ \$300/yr = \$900 @ 15%) = \$135										
Rounding							108.00	108.00	108.00	
Dues & Subscriptions										
10-6120-4000	0.00	0.00	200.00	1,000.00	1,400.00		1,400.00	1,400.00	1,400.00	0.00
	0.00	0.00	118.44	1,124.33	570.00	0.00				
Detail: NRPA (National Recreation and Park							470.00	470.00	470.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-6120-0000	Parks & Recreation:									
Assoc)										
NCRPA (NC Recreation and Park Assoc)							205.00	205.00	205.00	
Jo Co Public Schools (partnership to access facilities)							500.00	500.00	500.00	
Amazon Business Prime \$180/yr / 4 departments = \$45							45.00	45.00	45.00	
Rounding							180.00	180.00	180.00	
Equipment Lease										
10-6120-4200	0.00	0.00	0.00	0.00	0.00		19,100.00	19,100.00	19,100.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail: Reel Mower \$95,000 Lease over 5 years							19,020.00	19,020.00	19,020.00	
Estimated \$1,585/monthly payment										
Rounding							80.00	80.00	80.00	
Insurance Property & Liability										
10-6120-4500	0.00	0.00	500.00	10,000.00	4,900.00		5,500.00	5,500.00	5,500.00	12.24
	0.00	0.00	200.33	3,881.19	4,858.97	0.00				
Detail: NCLM Prop & Liability Proposal Summary							1,500.00	1,500.00	1,500.00	
Ford F-250, F-150, Enclosed Trailer & Kraftsman Flatbed Trailer = \$1,500										
JCLL Insurance							4,000.00	4,000.00	4,000.00	
Insurance Workers Compensation										
10-6120-4550	0.00	0.00	1,865.00	6,435.00	5,000.00		4,000.00	4,000.00	4,000.00	20.00-
	0.00	0.00	1,864.05	6,036.59	4,648.92	0.00				
Detail: See WComp Salary Worksheet - Kim							4,000.00	4,000.00	4,000.00	
Small Equipment & Furnishings										
10-6120-5000	0.00	0.00	46,000.00	42,000.00	6,000.00		6,000.00	6,000.00	6,000.00	0.00
	0.00	438.22	36,559.08	30,558.25	5,252.95	0.00				
Detail: Desks, Chairs, Computers, File Cabinet, Tools, Park Maintenance Equipment, etc.							6,000.00	6,000.00	6,000.00	

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 10-6120-0000	Parks & Recreation:										
Control Total	55,000.00 55,500.00	42,100.00 40,338.22	759,490.00 716,335.81	519,250.00 484,170.11	547,990.00 485,262.42	0.00	561,600.00	561,600.00	561,600.00	2.48	

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual		Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-9110-0000 Debt Service & Fees:											
Debt Service & Fees:											
10-9110-0000											
Principal-HR Software Module (SBITA)											
10-9110-0500	0.00	0.00	0.00	0.00	6,750.00			6,900.00	6,900.00	6,900.00	2.22
	0.00	0.00	6,750.00	0.00	6,750.00	0.00		6,900.00	6,900.00	6,900.00	
Detail: HR Module \$4,150 & Employee Self Service Module \$2,750								6,900.00	6,900.00	6,900.00	
Principal-P&R Software Module (SBITA)											
10-9110-0600	0.00	0.00	0.00	0.00	4,500.00			4,650.00	4,650.00	4,650.00	3.33
	0.00	0.00	2,250.00	0.00	4,500.00	0.00					
Principal Payments-Town Hall											
10-9110-1000	33,334.00	33,334.00	33,334.00	33,334.00	33,335.00			33,335.00	33,335.00	33,335.00	0.00
	33,333.33	33,333.33	33,333.33	33,333.33	33,333.33	0.00					
Detail: 3/2027 Pay Off Extra Rounding								33,334.00 1.00	33,334.00 1.00	33,334.00 1.00	
Principal Payments-Park Land											
10-9110-1100	50,001.00	50,001.00	50,001.00	50,001.00	50,000.00			50,000.00	50,000.00	50,000.00	0.00
	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00					
Detail: 8/2026 Pay Off								50,000.00	50,000.00	50,000.00	
Principal Payments-Expansion Town Hall											
10-9110-1200	27,001.00	27,001.00	27,001.00	27,001.00	27,000.00			27,000.00	27,000.00	27,000.00	0.00
	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00	0.00					
Detail: 9/2033 Pay Off								27,000.00	27,000.00	27,000.00	
Interest Payments-Town Hall											
10-9110-2000	7,957.00	6,820.00	5,684.00	4,550.00	3,415.00			2,275.00	2,275.00	2,275.00	33.38-

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	2025 ***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-9110-0000	Debt Service & Fees:									
Detail: 3/2027 Pay off Rounding	7,956.67	6,820.00	5,683.33	4,546.67	3,410.00	0.00	2,274.00 1.00	2,274.00 1.00	2,274.00 1.00	
Interest Payments-Park Land										
10-9110-2100	14,001.00	12,000.00	10,000.00	8,000.00	6,000.00		4,000.00	4,000.00	4,000.00	33.33-
	14,000.00	12,000.00	10,000.00	8,000.00	6,000.00	0.00				
Detail: 8/2026 Pay off							4,000.00	4,000.00	4,000.00	
Interest Payments-Expansion Town Hall										
10-9110-2200	12,775.00	11,829.00	10,920.00	10,010.00	9,125.00		8,190.00	8,190.00	8,190.00	10.25-
	12,771.00	11,828.71	10,916.30	10,003.92	9,116.45	0.00				
Detail: 9/2033 Pay off Rounding							8,189.00 1.00	8,189.00 1.00	8,189.00 1.00	
Control Total	145,069.00 145,061.00	140,985.00 140,982.04	136,940.00 145,932.96	132,896.00 132,883.92	140,125.00 140,109.78	0.00	136,350.00	136,350.00	136,350.00	2.69-

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-9900-0000	Interfund Transfers:									
Interfund Transfers:										
10-9900-0000										
Transfer to Capital Reserve Fund 30										
10-9900-0030	50,000.00	25,000.00	0.00	0.00	0.00		50,000.00	50,000.00	50,000.00	0.00
	50,000.00	25,000.00	0.00	0.00	0.00	0.00				
Transfer to Park Reserve Fund 31										
10-9900-0031	156,000.00	123,000.00	160,000.00	162,000.00	139,000.00		190,000.00	190,000.00	190,000.00	36.69
	155,444.52	119,163.27	85,205.64	86,623.42	85,306.03	0.00				
Detail: Fee In Lieu Revenues							54,000.00	54,000.00	54,000.00	
(Acct# 10-3345-0000)										
36 lots @ \$1,500										
PROPOSED							135,750.00	135,750.00	0.00	
JoCo Tax Scroll 5/2/25, Utilities & NCDOR TR-2 Form										
Net Assessed ADVL \$622,837,408 +										
Net Assessed Utilities \$5,896,439 +										
New Assessed MV \$67,417,216 +										
P & I \$3,000 =										
Total Assessed \$696,154,063										
w/tax rate \$0.32 = \$2,227,693										
(\$2,228,000)										
LESS:										
Joco Tax Collection Fees (2.5%)										
See code: 10-4140-4950 = \$55,700										
(\$56,000)										
COMPUTATION:										
\$2,228,000 - \$56,000 * .0625										
(\$0.02/\$0.32) = \$135,750										

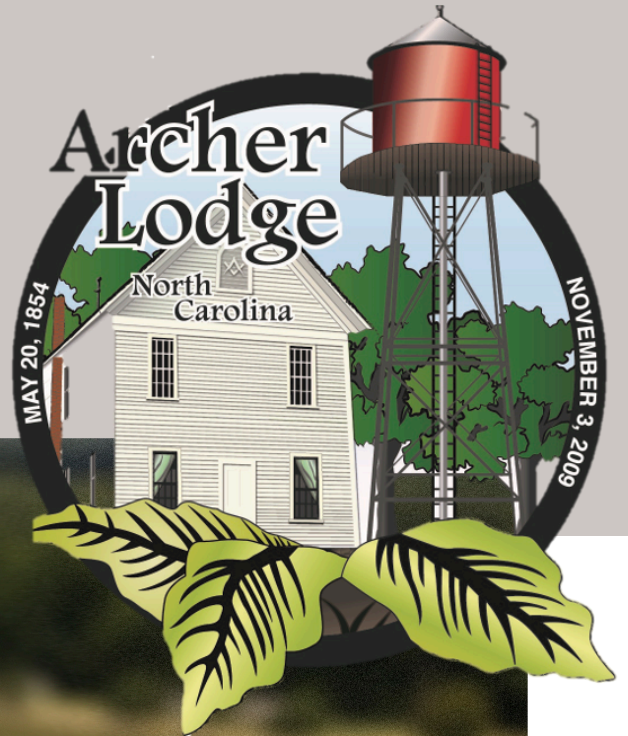
Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 10-9900-0000 Interfund Transfers:											
Rounding							250.00	250.00	265.00		
ADOPTED							0.00	0.00	135,735.00		
JoCo Tax Scroll 6/15/25, Utilities & NCDOR TR-2 Form											
Net Assessed ADVL \$622,422,655 +											
Net Assessed Utilities \$5,896,439 +											
New Assessed MV \$67,417,216 +											
P & I \$3,000 =											
Total Assessed \$695,759,310											
w/tax rate \$0.30 = \$2,087,278											
(\$2,088,000)											
LESS:											
Joco Tax Collection Fees (2.5%)											
See code: 10-4140-4950 = \$52,200											
(\$53,000)											
COMPUTATION:											
\$2,088,000 - \$53,000 * .0667											
(\$0.02/\$0.30) = \$135,735											
Transfer to Public Safety Reserve Fnd 32											
10-9900-0032	50,000.00	25,000.00	0.00	0.00	0.00		50,000.00	50,000.00	70,000.00	0.00	
	50,000.00	25,000.00	0.00	0.00	0.00	0.00					

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp	Approp	Approp	Approp	Approp	Estimated	Estimated	Requested	Admin. Recmnd	Budgeted	%PY
	Actual	Actual	Actual	Actual	Actual	Full Year	Full Year				
						Actual	Actual				
Department: 10-9990-0000											
Transfer to Fund Balance											
10-9990-0000	0.00	0.00	0.00	0.00	0.00			116,520.00	116,520.00	116,720.00	0.00
	0.00	0.00	0.00	0.00	0.00		0.00				
Budgeted Total	1,435,650.50	1,431,455.00	2,447,655.00	2,928,200.00	2,776,250.00			3,532,700.00	3,532,700.00	3,379,700.00	21.74
	1,349,904.27	1,257,033.16	2,056,537.33	2,502,360.66	2,199,493.42		0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00		0.00				
Budget Fund Total	1,435,650.50	1,431,455.00	2,447,655.00	2,928,200.00	2,776,250.00			3,532,700.00	3,532,700.00	3,379,700.00	21.74
	1,349,904.27	1,257,033.16	2,056,537.33	2,502,360.66	2,199,493.42		0.00				
Year Total	1,435,650.50	1,431,455.00	2,447,655.00	2,928,200.00	2,776,250.00			3,532,700.00	3,532,700.00	3,379,700.00	0.00
	1,349,904.27	1,257,033.16	2,056,537.33	2,502,360.66	2,199,493.42		0.00				

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CAPITAL RESERVE FUND 30

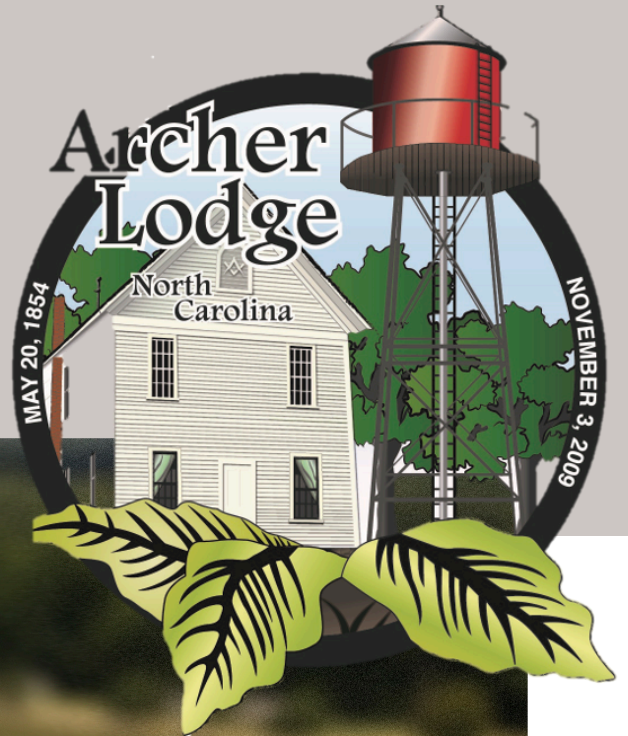
Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual Comments	***** 2025 ***** Anticipated Actual	***** Estimated Full Year	***** 2026 ***** Admin. Recmnd	***** Anticipated	***** %PY
Investment Earnings									
30-3831-0000	1,800.00	1,800.00	9,500.00	3,000.00	1,000.00		1,000.00	1,000.00	0.00
	1,782.80	2,033.30	9,546.88	2,420.43	1,080.59	0.00			
Transfer from General Fund 10									
30-3900-3910	50,000.00	25,000.00	0.00	0.00	0.00		50,000.00	50,000.00	0.00
	50,000.00	25,000.00	0.00	0.00	0.00	0.00			
Revenue Fund Total									
	51,800.00	26,800.00	9,500.00	3,000.00	1,000.00		51,000.00	51,000.00	*****
	51,782.80	27,033.30	9,546.88	2,420.43	1,080.59	0.00			
Year Total									
	51,800.00	26,800.00	9,500.00	3,000.00	1,000.00		51,000.00	51,000.00	0.00
	51,782.80	27,033.30	9,546.88	2,420.43	1,080.59	0.00			

Range of Expend Accounts: 30-0000-0000					to 30-9999-9999						
Range of Revenue Accounts: 30-0000-0000					to 30-9999-9999						
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100					For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100						
Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Transfer to Fund Balance											
30-9990-0000	0.00	0.00	9,500.00	3,000.00	1,000.00		51,000.00	51,000.00	51,000.00	*****	
	0.00	0.00	0.00	0.00	0.00	0.00					
Budgeted Total	0.00	0.00	9,500.00	3,000.00	1,000.00		51,000.00	51,000.00	51,000.00	*****	
	0.00	0.00	0.00	0.00	0.00	0.00					
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
Budget Fund Total	0.00	0.00	9,500.00	3,000.00	1,000.00		51,000.00	51,000.00	51,000.00	*****	
	0.00	0.00	0.00	0.00	0.00	0.00					
Year Total	0.00	0.00	9,500.00	3,000.00	1,000.00		51,000.00	51,000.00	51,000.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					

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PARK RESERVE FUND 31

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****
Revenue Account Number	Anticipated	Anticipated	Anticipated	Anticipated	Anticipated	Estimated			Admin. Recmnd	Anticipated
	Actual	Actual	Actual	Actual	Actual	Full Year				%PY
				Comments						
Investment Earnings										
31-3831-0000	1,100.00	1,200.00	3,500.00	1,000.00	3,000.00				2,000.00	2,000.00
	1,121.43	1,235.33	3,229.10	1,863.76	3,293.52	0.00				33.33-
Transfer from General Fund 10										
31-3900-3910	156,000.00	123,000.00	160,000.00	162,000.00	139,000.00				190,000.00	190,000.00
	155,444.52	119,163.27	85,205.64	86,623.42	85,306.03	0.00				36.69
Detail: PROPOSED									135,750.00	0.00
JoCo Tax Scroll 5/2/25, Utilities & NCDOR TR-2 Form Net Assessed ADVL \$622,837,408 + Net Assessed Utilities \$5,896,439 + New Assessed MV \$67,417,216 + P & I \$3,000 = Total Assessed \$696,154,063 w/tax rate \$0.32 = \$2,227,693 (\$2,228,000) LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$55,700 (\$56,000) COMPUTATION: \$2,228,000 - \$56,000 * .0625 (\$0.02/\$0.32) = \$135,750 Fee In Lieu Revenues 54,000.00 54,000.00 (Acct# 10-3345-0000) 36 lots @ \$1,500 Rounding 250.00 265.00 ADOPTED 0.00 135,735.00 JoCo Tax Scroll 6/15/25, Utilities & NCDOR TR-2 Form										

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****			
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
Net Assessed ADVL \$622,442,655 + Net Assessed Utilities \$5,896,439 + New Assessed MV \$67,417,216 + P & I \$3,000 = Total Assessed \$695,759,310									
w/tax rate \$0.30 = \$2,087,278 (\$2,088,000)									
LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$52,200 (\$53,000)									
COMPUTATION: \$2,088,000 - \$53,000 * .0667 (\$0.02/\$0.30) = \$135,735									
Revenue Fund Total	157,100.00 156,565.95	124,200.00 120,398.60	163,500.00 88,434.74	163,000.00 88,487.18	142,000.00 88,599.55		192,000.00	192,000.00	35.21
Year Total	157,100.00 156,565.95	124,200.00 120,398.60	163,500.00 88,434.74	163,000.00 88,487.18	142,000.00 88,599.55	0.00 0.00	192,000.00	192,000.00	0.00

Range of Expend Accounts: 31-0000-0000 to 31-9999-9999

Range of Revenue Accounts: 31-0000-0000 to 31-9999-9999

For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

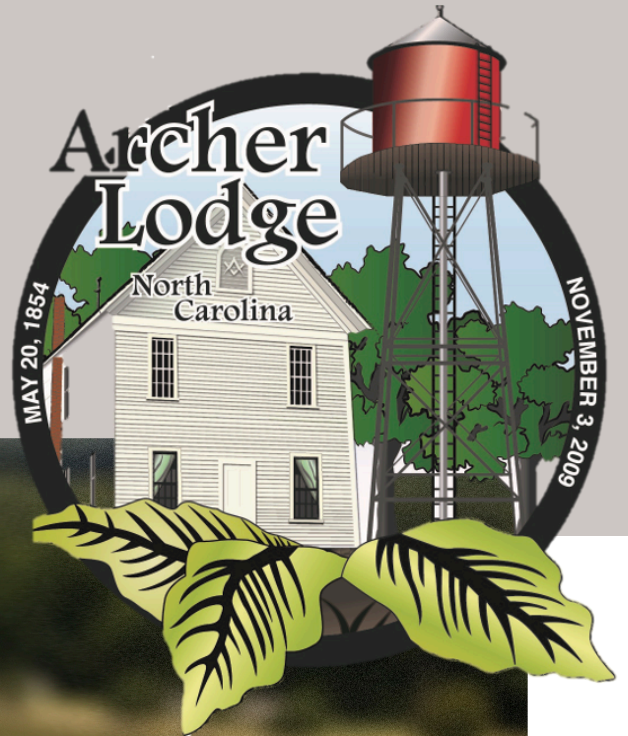
For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Transfer to General Fund 10										
31-9900-0010	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00		54,000.00	54,000.00	54,000.00	3.57-
	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00	0.00				
Detail: Park Loan Payment							54,000.00	54,000.00	54,000.00	
Transfer to Fund Balance										
31-9990-0000	0.00	0.00	103,500.00	55,000.00	0.00		138,000.00	138,000.00	138,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budgeted Total	64,000.00	62,000.00	163,500.00	113,000.00	56,000.00		192,000.00	192,000.00	192,000.00	242.86
	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00	0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	64,000.00	62,000.00	163,500.00	113,000.00	56,000.00		192,000.00	192,000.00	192,000.00	242.86
	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00	0.00				
Year Total	64,000.00	62,000.00	163,500.00	113,000.00	56,000.00		192,000.00	192,000.00	192,000.00	0.00
	64,000.00	62,000.00	60,000.00	58,000.00	56,000.00	0.00				

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PUBLIC SAFETY
RESERVE FUND 32

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual Comments	***** 2025 ***** Anticipated Actual	***** Estimated Full Year	***** Admin. Recmnd	***** 2026 ***** Anticipated	%PY
Investment Earnings									
32-3831-0000	1,250.00 1,241.46	1,300.00 1,458.84	12,500.00 13,439.28	20,000.00 20,586.83	16,000.00 16,784.89	0.00	12,000.00	12,000.00	25.00-
Transfer from General Fund 10									
32-3900-3910	50,000.00 50,000.00	25,000.00 25,000.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	50,000.00	70,000.00	0.00
Fund Balance Appropriated									
32-3990-0000	0.00 0.00	0.00 0.00	0.00 0.00	180,000.00 0.00	234,000.00 0.00	0.00	283,000.00	263,000.00	12.39
Revenue Fund Total									
	51,250.00 51,241.46	26,300.00 26,458.84	12,500.00 13,439.28	200,000.00 20,586.83	250,000.00 16,784.89	0.00	345,000.00	345,000.00	38.00
Year Total									
	51,250.00 51,241.46	26,300.00 26,458.84	12,500.00 13,439.28	200,000.00 20,586.83	250,000.00 16,784.89	0.00	345,000.00	345,000.00	0.00

Range of Expend Accounts: 32-0000-0000 to 32-9999-9999
Range of Revenue Accounts: 32-0000-0000 to 32-9999-9999
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

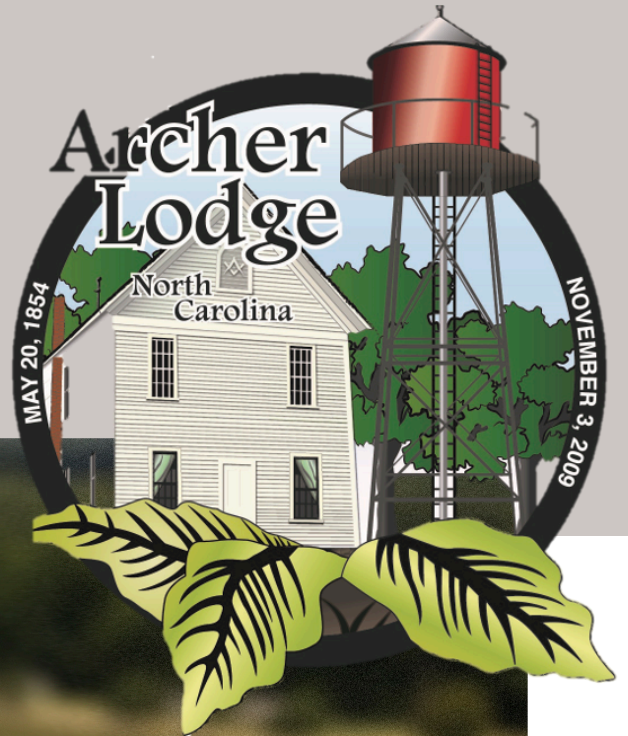
Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 Requested	***** 2026 Admin. Recmnd	***** 2026 Budgeted	%PY
Transfer to General Fund 10										
32-9900-0010	0.00	0.00	0.00	200,000.00	250,000.00		345,000.00	345,000.00	345,000.00	38.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail: Reimbursing Jo Co Sheriff's Dept							345,000.00	345,000.00	345,000.00	
2 - Deputy Sheriff (12 hr day/7 day wk + benefits/\$96,000 each = \$192,000)										
2 - Uniforms, Vest, Badges & Equipment, New Hire Costs (\$15,000/each = \$30,000)										
2 - Patrol Vehicles, Equipment, Tires, Maintenance \$56,000/each = \$112,000										
2 - Vehicle Fuel \$5,000/ea = \$10,000										
FIRST YEAR - MORE EXPENSIVE										
RECURRING EXPENSES - SALARIES, BENEFITS, UNIFORMS, PHONE, TRAINING SUPPLIES, VEHICLE INSURANCE, & FUEL										
See Transfer from Public Safety Reserve Fund 32, Revenue Acct Code: 10-3900-3932										
Budgeted Total	0.00	0.00	0.00	200,000.00	250,000.00		345,000.00	345,000.00	345,000.00	38.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	0.00	0.00	0.00	200,000.00	250,000.00		345,000.00	345,000.00	345,000.00	38.00
	0.00	0.00	0.00	0.00	0.00	0.00				

Description	2021	2022	2023	2024	*****	2025	*****	*****	2026	*****	
Budget Account Number	Approp	Approp	Approp	Approp	Approp	Estimated	Estimated	Requested	Admin. Recmnd	Budgeted	%PY
	Actual	Actual	Actual	Actual	Actual	Full Year	Actual				
						Actual					
Department: 32-9900-0000											
Year Total	0.00	0.00	0.00	200,000.00	250,000.00			345,000.00	345,000.00	345,000.00	0.00
	0.00	0.00	0.00	0.00	0.00		0.00				

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FEE SCHEDULE

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CODE OF ORDINANCE – ANIMAL CONTROL VIOLATIONS – CIVIL PENALTIES

DESCRIPTION	FEE
Animal Cruelty (each offense, each domesticated animal)	\$ 500.00
Dangerous (Aggressive) Dog (each offense, each domesticated animal)	\$ 500.00
Other Violations (each offense, each domesticated animal):	
1 st Violation	\$ 100.00
2 nd Violation	\$ 200.00
3 rd Violation and subsequent violations	\$ 300.00

OTHER CODE OF ORDINANCE VIOLATIONS – CIVIL PENALTIES

CODE OF ORDINANCE VIOLATION	FEE
1 st Violation	\$ 100.00
2 nd Violation	\$ 200.00
Subsequent Violations	\$ 300.00
Plus, Investigative Cost above \$500.	Actual Cost
Plus, Clean-up-Fee	Actual Cost

ELECTIONS

DESCRIPTION	FEE
Filing Fee:	
Mayor	\$ 10.00
Councilmember	\$ 5.00

MISCELLANEOUS

DESCRIPTION	FEE
Notary Fee	\$ 5.00
Returned Check Charge	\$ 25.00
Copies	\$ 0.25 / per page

PARKS & RECREATION

Field Needs / Residents & Non-Residents	
Lights (rentals from 5 p.m. or later – light fee required)	\$ 25.00/ hr.
Field Preparation – lining fields, install bases, install pitching mound, soccer goals at specified dimensions	\$ 50.00/ field
Hourly Field Rentals / Residents	
AL Town Park – Field 1	\$ 50.00/ hr.
AL Town Park – Field 2	\$ 50.00/ hr.
AL Town Park – Multi-Purpose Field 1	\$ 60.00/ hr.
AL Town Park – Multi-Purpose Field 2	\$ 60.00/ hr.
AL Town Park – The Mike Gordon Pavilion (2 hour minimum)	\$ 50.00/ hr.
AL Town Hall – Multi-Purpose Field	\$ 60.00/ hr.
ALCC - Hoyt G. Castleberry Ball Field	\$ 50.00/ hr.
ALCC – Multi-Purpose Field	\$ 60.00/ hr.
Hourly Field Rentals / Non-Residents	
AL Town Park – Field 1	\$ 75.00/ hr.
AL Town Park – Field 2	\$ 75.00/ hr.
AL Town Park – Multi-Purpose Field 1	\$ 90.00/ hr.
AL Town Park – Multi-Purpose Field 2	\$ 90.00/ hr.
AL Town Park – The Mike Gordon Pavilion (2 hour minimum)	\$ 75.00/ hr.
AL Town Hall – Multi-Purpose Field	\$ 90.00/ hr.
ALCC - Hoyt G. Castleberry Ball Field	\$ 75.00/ hr.
ALCC – Multi-Purpose Field	\$ 90.00/ hr.

PARKS & RECREATION (continued)

Half-Day or Full-Day Field Rentals / Residents \$5.00/Hour Less Than Hourly Rate		
	<u>Half-Day (4 hours)</u>	<u>Full-Day (8 hours)</u>
AL Town Park – Field 1	\$ 180.00	\$ 360.00
AL Town Park – Field 2	\$ 180.00	\$ 360.00
AL Town Park – Multi-Purpose Field 1	\$ 220.00	\$ 440.00
AL Town Park – Multi-Purpose Field 2	\$ 220.00	\$ 440.00
AL Town Park – The Mike Gordon Pavilion	\$ 180.00	\$ 360.00
AL Town Hall – Multi-Purpose Field	\$ 220.00	\$ 440.00
ALCC - Hoyt G. Castleberry Ball Field	\$ 180.00	\$ 360.00
ALCC – Multi-Purpose Field	\$ 220.00	\$ 440.00
Half-Day or Full-Day Field Rentals / Non-Residents \$5.00/Hour Less Than Hourly Rate		
	<u>Half-Day (4 hours)</u>	<u>Full-Day (8 hours)</u>
AL Town Park – Field 1	\$ 280.00	\$ 560.00
AL Town Park – Field 2	\$ 280.00	\$ 560.00
AL Town Park – Multi-Purpose Field 1	\$ 340.00	\$ 680.00
AL Town Park – Multi-Purpose Field 2	\$ 340.00	\$ 680.00
AL Town Park – The Mike Gordon Pavilion	\$ 280.00	\$ 560.00
AL Town Hall – Multi-Purpose Field	\$ 340.00	\$ 680.00
ALCC - Hoyt G. Castleberry Ball Field	\$ 280.00	\$ 560.00
ALCC – Multi-Purpose Field	\$ 340.00	\$ 680.00

PARKS & RECREATION (continued)

PROGRAMS		
<u>Program</u>	<u>Residents</u>	<u>Non-Residents</u>
Adult Kickball (Team)	\$ 250.00	\$ 375.00
Softball Clinic	\$ 25.00	\$ 40.00
Basketball Camp	\$ 50.00	\$ 75.00
Football Camp	\$ 25.00	\$ 40.00
Volleyball Clinic	\$ 25.00	\$ 40.00
Corn Hole Tournament	\$ 50.00	\$ 75.00
Fall Youth Flag Football	\$ 50.00	\$ 75.00
Winter Basketball	\$ 50.00	\$ 75.00
Spring Baseball (JCLL) Tee ball	\$ 50.00	\$ 75.00
Spring Baseball (JCLL) 12U	\$ 80.00	\$ 120.00
Spring Baseball/Softball Senior 18U	\$ 100.00	\$ 150.00
Spring Softball (JCLL) 12U	\$ 80.00	\$ 120.00
Fall Baseball (JCLL) Tee ball	\$ 50.00	\$ 75.00
Fall Baseball (JCLL) 12U	\$ 80.00	\$ 120.00
Fall Baseball/Softball Senior 18U	\$ 100.00	\$ 150.00
Fall Softball (JCLL) 12U	\$ 80.00	\$ 120.00
Adult Softball (Team)	\$ 500.00	\$ 750.00
Winter Volleyball	\$ 50.00	\$ 75.00
Baby Sitting 101	\$ 100.00	\$ 150.00
Zumba	\$ 5.00	\$ 8.00
Yoga	\$ 5.00	\$ 8.00
Youth Cooking Class	\$ 40.00	\$ 60.00
Senior Chair Exercise	Free	Free
Senior Art Workshop	Free	Free
Adult Basketball (Team)	\$ 500.00	\$ 750.00
Summer Basketball	\$ 50.00	\$ 75.00
Introductory to Archery	\$ 40.00	\$ 60.00

PLANNING & ZONING

Land Use Public Hearing Item Fees:	
Annexation Petition – Voluntary	\$ 750.00
Comprehensive Land Use Plan Amendment	\$ 750.00
Development Agreement/Major Modification of Development Agreement	\$ 750.00
Planned Development	\$ 750.00
Rezoning/Map Amendment (per lot) – Less than 3 Acres	\$ 750.00
Rezoning/Map Amendment (per lot) – 3.01- 6.00 Acres	\$ 750.00
Rezoning/Map Amendment (per lot) – 6.01 + Acres	\$ 1,250.00 +\$ 20.00/acres
Site Plan (Subject to Town Council Review/Approval)	\$ 750.00
Special Use Permit	\$ 750.00
Text Amendment	\$ 750.00
Vested Rights	\$ 750.00
Zoning Compliance Permit Fees: (One, Two Family, and Related Accessory Uses/Structures)	
Duplex	\$ 125.00
Home Occupation	\$ 75.00
Stick Built or Modular home (detached single family)	\$ 100.00
Single Wide Manufactured Home or Double Wide Manufactured Home on an Individual Lot or in a Manufactured Home Park	\$ 100.00
Zoning Compliance Re-inspection/Zoning Certification Letter	\$ 50.00
Residential Related Accessory Uses (i.e., Solar Energy System, Tool/Storage Shed, Detached Residential Garage, Swimming Pool/ Spa, Etc.)	\$ 50.00
Residential Addition (including deck, attached residential garage)/Alteration	\$ 50.00
Wall/Fence	\$ 50.00

PLANNING & ZONING (continued)

Zoning Compliance Permit Fees: Townhouse, Multi-Family, MHP, Planning Development & Non-Residential Uses Projects/Developments/ Major/Minor Utilities (unless otherwise especially referenced) and Related Accessory Uses/Structures	
Construction Value Less Than \$50,000	\$ 125.00
\$50,001 - \$100,000	\$ 250.00
\$100,001 - \$150,000	\$ 500.00
\$150,001 +	1/2 of 1% of construction cost with a maximum of \$ 2,500.00 (\$ 750.00 min)
Subdivision Review Fees:	
Minor Subdivision (1-4 lots*)	\$ 250.00 + \$ 5.00/lot
Major Subdivision (5 + lots)	\$ 1,000.00 + \$20.00/lot
Exempt Subdivision Plat	\$ 75.00
Expedited Subdivision	\$ 75.00
*Classified as a major subdivision if public utility extended	
Open Space Fees:	
Fees-in-Lieu (Major Subdivision inside Town Limits)	\$ 1,500.00/lot
Fees-in-Lieu (Major Subdivision outside Town Limits upon Petition for Annexation)	\$ 1,500.00/lot
Other Miscellaneous Fees:	
Administrative Adjustment	\$ 50.00
Floodplain Development Permit	\$ 50.00
Game Machine (Fee per Machine)	\$ 500.00
Site Plan Permit	\$ 100.00
Temporary Use Permit	\$ 50.00
Watershed Protection Permit	\$ 50.00
Reasonable Accommodation	\$ 375.00
Code of Ordinances Amendment Fees:	
Text Amendment	\$ 750.00

Board of Adjustment Fees:	
Appeals	\$ 375.00
Determination and Interpretations	\$ 375.00
Variance	\$ 475.00
Sign (Non-Exempt) Fees:	
Monument (Ground) Sign	\$ 50.00
Projecting Sign	\$ 25.00
Pylon (Freestanding) Sign	\$ 50.00
Subdivision Sign	\$ 50.00
Wall Sign	\$ 25.00
Wireless Telecommunication Facilities/Modification/Collocation Fees:	
New Tower/Modification/Collocation Application Fee	\$ 6,500.00

TAXES

DESCRIPTION	FEE
Real Estate & Personal Property	\$ 0.32/100 per valuation

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