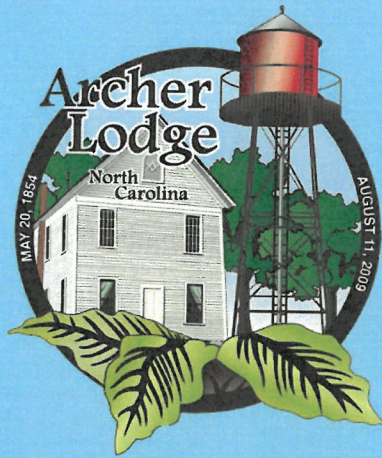


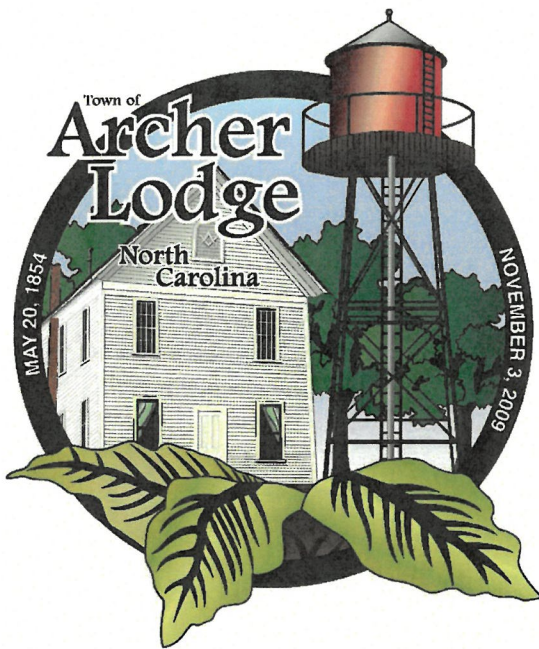


FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027



**ADOPTED
JUNE 23, 2026**



TOWN OF ARCHER LODGE

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

Mayor: Matthew Mulhollem
Mayor Pro Tem: Clyde Castleberry

Council Members:

Teresa Bruton
Michael Davis
Francine Echols
Mark Jackson

ADOPTED Budget – Summary of Adjustments from Recommended Budget 2026-2027 Fiscal Year Budget

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

From: David Bone, Town Administrator/Budget Officer

Date: July 1, 2026

The FY2026-27 Budget for the Town of Archer Lodge was approved by the Town Council on June 23, 2026. The FY2026-27 Adopted Budget totals \$3,764,600, for all four funds (General Fund, Capital Reserve Fund, Park Reserve Fund, and Public Safety Reserve Fund) which include town operations, capital improvements, and debt service requirements.

The Adopted Budget reflects feedback from Council to additionally reduce expenditures from the Recommended Budget. Additionally, the budget worksheets herein include increases in health insurance expenditures (over what was included in the Recommended Budget), due to clarification on the 2.4% surcharge the State Health Plan is charging all communities. Previously, Staff's understanding was that this was a 2.4% surcharge of the premium; rather, upon clarification from the State, the 2.4% surcharge is based on employees' salaries.

The Adopted Budget is balanced and includes a 2.5-cent tax rate cut, a 1-cent additional cut above and beyond the 1.5-cent tax rate cut proposed in the Administrator's Recommended Budget.

Following this budget summary for your review and consideration, you will find the Budget Message for the FY2026-27 RECOMMENDED Budget, as well as the ADOPTED Annual Budget for Fiscal year 2026 – 2027.

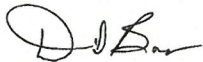
General Fund

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

General Fund 10 Revenue Sources:	Adopted Projected Revenues (FY 2026-2027)
Ad Valorem Taxes	\$ 1,931,500.00
Unrestricted Intergovernmental	\$ 711,000.00
Restricted Intergovernmental	\$ 76,000.00
Permits and Fees	\$ 8,500.00
Parks & Recreation Fees/Rentals	\$ 83,000.00
Investment Earnings	\$ 18,000.00
Miscellaneous	\$ 1,600.00
Transfer From Other Funds	\$ 442,000.00
Fund Balance Appropriated	\$ -
Total Revenues / Estimated Resources	\$ 3,271,600.00

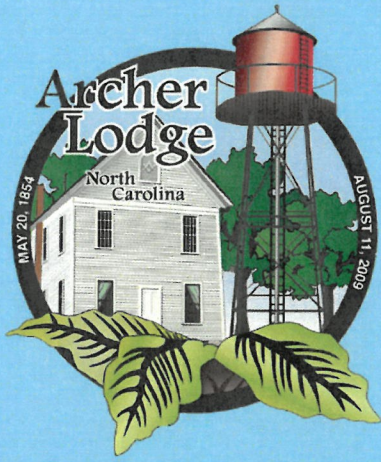
General Fund 10 Expenditures:	Adopted Anticipated Expenditures (FY 2026-2027)
General Government	\$ 848,300.00
Public Safety	\$ 1,167,400.00
Transportation/Streets/Public Works	\$ 24,000.00
Economic & Physical Development (P/Z)	\$ 253,800.00
Cultural and Recreation	\$ 636,400.00
Debt Service	\$ 132,100.00
Capital Outlay	
Transfer To Other Funds	\$ 209,600.00
Total Estimated/Appropriated	\$ 3,271,600.00

Respectfully,



David Bone

Town Administrator / Budget Officer



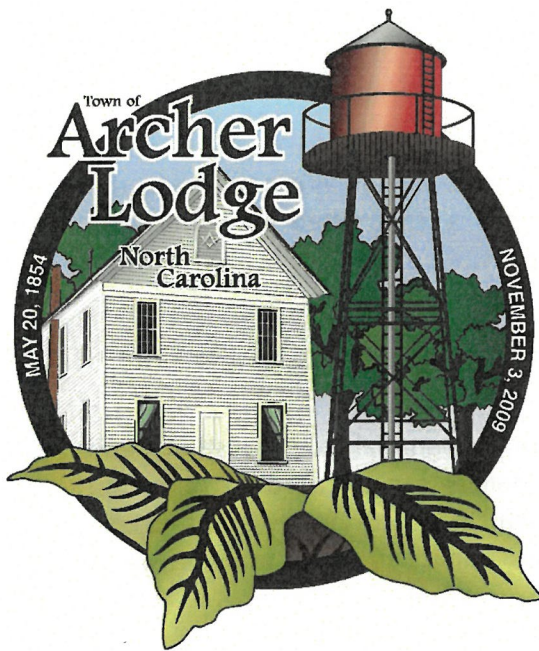
FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027



**ADOPTED
JUNE 23, 2026**

BUDGET MESSAGE



TOWN OF ARCHER LODGE

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

Mayor: Matthew Mulhollem

Mayor Pro Tem: Clyde Castleberry

Council Members:

Teresa Bruton
Michael Davis
Francine Echols
Mark Jackson

Budget Message 2026-2027 Fiscal Year Budget

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

From: David Bone, Town Administrator/Budget Officer

Date: May 18, 2026

In accordance with the General Statutes of North Carolina, I respectfully submit for your review and consideration the Recommended Budget for the Town of Archer Lodge for Fiscal Year 2026-27. The budget was prepared in accordance with the North Carolina Local Government and Budget Fiscal Control Act. This budget is balanced and identifies revenue and expenditure estimates for Fiscal Year (FY) 2026-27. **The FY2026-27 Recommended Budget totals \$3,946,600, for all four funds (listed below) which include town operations, capital improvements, and debt service requirements.**

The FY2026-27 Budget is balanced with a reduction of the property tax rate of 1.5 cents (from \$0.30 to per \$100 valuation to \$0.285 per \$100 valuation). Following this budget message for your review and consideration, you will find the proposed Annual Budget for Fiscal year 2026 – 2027. This budget includes considerations for the following funds:

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

This workbook represents the Town Administrator's recommended budget, as is required by the NC General Statutes, Chapter 159. As this proposed document is transmitted from the Town Administrator to the Town Council, it now becomes your budget.

The Budget as a Decision-Making Tool

One of the critical purposes of this document is to encourage open dialogue, questions, and public deliberation as it relates to how best citizen tax dollars can be used to serve the community. Ideally, the recommended budget will be successful in identifying key issues, needs, costs, and implications of decisions so the governing board and public can decide how they want their municipal government to operate next year.

Budget Development Process

The budget development process has included the following:

Date(s)	Event
February 16, 2026	Council Budget Planning Retreat I
March 16, 2026	Council Budget Planning Retreat II
April 6, 2026	Regular Council Meeting (Continued Budget Discussions)
April 20, 2026	Council Work Session (Continued Budget Discussions)
April 7 – 27, 2026	Staff Budget Preparation
April 28 – May 11, 2026	Budget Officer, Mayor, Council Rep & Finance Officer Budget Meeting
April 30, 2026	Council Budget Work Session
May 7, 2026	Council Budget Work Session
May 18, 2026	Budget Presentation
May 19 – June 1, 2026	Questions/Answers/Comment Period Between Mayor/Council & Budget Officer & Finance Officer
June 1, 2026	Budget Public Hearing / Regular Council Meeting
June 2 - 30, 2026	Budget Ordinance Adoption
June 15, 2026	Work Session (if needed for budget purposes)
July 1, 2026	FY 26-27 Budget Implementation

Council discussed budget priorities at their February 16, 2026 Budget Retreat. The top priority discussed was to consider reduction in costs / the property tax rate. The Recommended Budget respects this direction from Council and includes a recommendation to reduce the tax rate by 1.5-cents.

The list of budget priorities developed during the budget retreat includes:

Top Priorities

- Review Opportunities to Reduce Costs
- 250th Anniversary of the USA
- Lights for Ballfields
- Speed Limit Enforcement Signs and Mobile Unit
- Multi-Use Parks and Recreation Facility (Looking at other towns and putting together concepts)

Additional Items

- | | |
|--|--|
| • New Park Land | • Funds for Sport Equipment |
| • Fund Balance Policy/Goal | • Resource Center/Library |
| • Cybersecurity Training for Staff and Elected Officials | • Public Safety |
| • Classification and Pay Study | • Needs of Archer Lodge Community Center |
| • Parks and Recreation | • Resources for Seniors |

At the March 16, 2026 Budget Retreat, Council discussed the following items:

- Johnston County Fire Commission Cost Share Policy
- Results of the 2026-27 Budget Survey
- The NC Legislative Review of Property Taxes
- Additional priorities for the Town after the FY 2026-27 Budget
- Development of a Fund Balance Policy
- The Budget Development Calendar

Of the priorities listed above, the following items have been addressed in the current (FY2025-26) budget year:

- 250th Anniversary of the USA
- Lights for the Archer Lodge Community Center Ballfield

Of the priorities listed above, funding for the following items has been included in the Recommended Budget for FY2026-27:

- Speed Limit Enforcement Signs and Mobile Unit

- Increased funding for Archer Lodge Community Center
- Cybersecurity Training for Staff and Elected Officials
- New Park Land – includes contribution to the Park Reserve Fund

Budget Survey

In an effort to engage Archer Lodge residents in the budget process, staff created a budget survey to gather community input. The survey included questions about which services residents value most, as well as ideas they had for the upcoming budget. Most questions were structured to allow for clear analysis, though several open-ended questions were included at the end of the survey to give respondents the opportunity to provide additional comments and suggestions. While non-residents were able to complete the survey, the data used for this presentation has been filtered to include only responses from individuals who live or own property in Archer Lodge.

The Town published the survey on Thursday, February 12, 2026, and promoted it through multiple channels. As a result of these outreach efforts, the Town received 72 total responses. Of those, 64 respondents indicated that they live or own property within the Town limits. For the purposes of this analysis, only those 64 responses were included in the final data set. Based on an estimated population of approximately 5,000 residents, this resulted in a response rate of 1.28%.

Some of the highlights from the budget survey include:

- Nearly 75% of respondents feel that Archer Lodge is a good place to live.
- 56.24% feel that Archer Lodge is a good place to play.
- When asked to rank services in order of importance, 63.8% ranked Public Safety and Land Use Planning as the most important services.
- 92% of respondents felt that protection of agriculture and farmland was important to keep in mind during the upcoming budget.
- Infrastructure and the reduction of costs were the most common themes mentioned in open-ended questions from the survey.

Budget Emphasis

The areas of emphasis of this budget include:

- This budget has been drafted with Council's goal of reducing spending / reducing the tax rate. The FY2026-27 Budget is balanced with a reduction of the property tax rate of 1.5 cents (from \$0.30 to per \$100 valuation to \$0.285 per \$100 valuation). This is also consistent with the feedback from the public through the budget survey. (NOTE: this

includes the 11.5-cent tax for fire services, which is adopted annually by the Johnston County Board of Commissioners.)

- Completion of some Phase 2 and 3 elements that were planned for the Town Park but for which funding was not fully available.
- Strategically planning for the future.

The Phase 2 and Phase 3 elements planned in this budget include:

- \$40,000 for batting cages
- \$10,000 for a bullpen
- \$15,000 for completion of the disc golf course
- \$15,000 for gravel at the Parks Maintenance Equipment Yard

(This is in addition to the grant funded projects currently being finalized.)

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. With a focus on preparing the Town for the future, several planning initiatives are included in the budget, with the utilization of cost-effective strategies. Planning initiatives included in the budget include:

- \$10,000 for a strategic plan
- \$10,000 for a potential project involving a proposed "Village Center", as suggested in the Comprehensive Land Use Plan
- \$2,000 for expenses related to two graduate student projects in partnership with the UNC-CH City and Regional Planning Program:
 - A Comprehensive Transportation Plan (CTP)
 - A Street Inventory / Mapping Project
- Up to \$35,000 in general planning consulting services for:
 - Updating the Unified Development Ordinance (UDO) based on new state statutes
 - Updating the UDO based on the Comprehensive Land Use Plan update
 - Funds to move forward with the develop of an Extraterritorial Jurisdiction (ETJ), if Council accepts the Planning Board recommendation to do so
 - Additional planning services on an on-call basis

This is a streamlined budget. There are no new positions, programs, or services planned. This budget is only for the continuation of current programs, current services, and the costs to maintain them.

General Fund

The following tables represent General Fund 10:

General Fund 10 Revenue Sources:	Proposed Projected Revenues (FY 2026-27)
Ad Valorem Taxes	\$ 2,013,500
Unrestricted Intergovernmental	\$ 711,000
Restricted Intergovernmental	\$ 76,000
Permits and Fees	\$ 8,500
Parks & Recreation Fees/Rentals	\$ 83,000
Investment Earnings	\$ 18,000
Miscellaneous	\$ 1,600
Transfer From Other Funds	\$ 492,000
Fund Balance Appropriated	\$ -
Total Revenues / Estimated Resources	\$ 3,403,600

General Fund 10 Expenditures:	Proposed Anticipated Expenditures (FY 2026-27)
General Government	\$ 876,000
Public Safety	\$ 1,169,000
Transportation	\$ 31,000
Economic & Physical Development (P/Z)	\$ 271,300
Cultural and Recreation	\$ 694,200
Debt Service	\$ 132,100
Capital Outlay	\$ -
Transfer To Other Funds	\$ 230,000
Total Estimated/Appropriated	\$ 3,403,600

Highlights of the General Fund include:

- Property Tax Rate: decrease of the tax rate from \$0.30 per \$100 of valuation \$0.285 per \$100 valuation, which equates to \$857.50 on a \$175,000 home
- Fees for Services: no increase in fees
- No new full-time General Fund positions (retaining current full-time and part-time positions)

- No vehicle replacement
- Includes 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
- Current Staff:
 - ✓ 2.4% cost of living adjustment (aka: market adjustment)
 - ✓ 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
- Public Safety Department (Law Enforcement, Fire, and Animal Control) represents 34% of budget

Capital Reserve Fund

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

Capital Reserve Fund 30:	Proposed Estimates (FY 2026-27)
Investment Earnings	\$ 1,000
Transfer from General Fund 10	\$ 50,000
Transfer to Fund Balance	\$ (51,000)
Revenue Totals = Expenditure Totals	\$ -

Highlights of the Capital Reserve Fund include:

- Continuing Annual Transfer from the General Fund (\$50,000 this year)
- Investment earnings received will be transferred to fund balance

Park Reserve Fund

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

Park Reserve Fund 31:	Proposed Estimates (FY 2026-2027)
Investment Earnings	\$ 1,000
Transfer from General Fund 10	\$ 70,000
Transfer to General Fund 10	\$ (132,000)
Fund Balance Appropriated	\$ 61,000
Revenue Totals = Expenditure Totals	\$ -

Park Reserve Fund 31:	Proposed Estimates (FY 2026-2027)
Investment Earnings	\$ 1,000
Transfer from General Fund 10	\$ 70,000
Transfer to General Fund 10	\$ (132,000)
Fund Balance Appropriated	\$ 61,000
Revenue Totals = Expenditure Totals	\$ -

Highlights of the Park Reserve Fund include:

- Transfer from General Fund consists of:
One Cent Property Taxes Estimate = \$70,000
- Transfer to General Fund – Final Loan Payment on Park Land \$52,000
- Transfer to General Fund – Parks & Recreation Capital Purchases 80,000

Public Safety Reserve Fund

The following table represents the Public Safety Reserve Fund 32:

Public Safety Reserve Fund 32:	Proposed Estimates (FY 2026-27)
Investment Earnings	\$ 1,000
Transfer from General Fund 10	\$ 50,000
Fund Balance Appropriated	\$ 309,000
Transfer to General Fund 10	\$ (360,000)
Revenue Totals = Expenditure Totals	\$ -

Highlights of the Public Safety Reserve Fund include:

- Continuing 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

Transfers to and from the General Fund

Transfers to the General Fund	Proposed (FY 2026-2027)
From the Capital Reserve Fund 30	\$ -
From the Park Reserve Fund 31	\$ 132,000.00
From the Public Safety Reserve Fund 32	\$ 360,000.00
Total Transfers to the General Fund	\$ 492,000.00

Transfers from the General Fund	Proposed (FY 2026-2027)
To the Capital Reserve Fund 30	\$ 50,000.00
To the Park Reserve Fund 31	\$ 70,000.00
To the Public Safety Reserve Fund 32	\$ 50,000.00
Total Transfers from the General Fund	\$ 170,000.00

Ad Valorem (Property) Taxes

NC General Statute 105-286 requires all counties to conduct a revaluation at least once every eight years. Johnston County's most recent property tax revaluation was January 1, 2025. The new values were used to calculate tax bills in the summer of 2025. The goal of the revaluation is to distribute the overall tax burden throughout the county in a way that is fair and equitable, and based on current property values.

The Johnston County tax rate is currently \$0.52 per \$100 valuation.

Ad valorem tax revenue represents approximately 60% of the Town of Archer Lodge's revenues. The historical property tax rate in Archer Lodge is as follows:

FY	TAX RATE	TOWN	FIRE DEPT	PARK RES	GEN FUND ADOPTED BUDGET
FY17/18	0.20	0.10	0.07	0.03	\$ 1,030,685
FY18/19	0.22	0.10	0.09	0.03	\$ 1,155,760
FY19/20	0.22	0.10	0.09	0.03	\$ 1,391,500
FY20/21	0.22	0.10	0.09	0.03	\$ 1,355,850
FY21/22	0.22	0.10	0.09	0.03	\$ 1,659,545
FY22/23	0.27	0.16	0.09	0.02	\$ 2,632,400
FY23/24	0.30	0.16	0.12	0.02	\$ 2,455,346
FY24/25	0.32	0.16	0.14	0.02	\$ 2,888,000
FY25/26	0.30	0.165	0.115	0.02	\$ 3,379,700
FY26/27	0.285	0.160	0.115	0.01	\$ 3,403,600 (rec.)

One cent on the tax rate equates to approximately \$70,000.

- Ad Valorem Property Taxes (approximately 59.16% of revenue)
- State Sales Tax Distributions (approximately 14.6% of revenue)
- Franchise Sales Tax Distributions (approximately 6.29% of revenue)

For a home valued at \$325,000, the town property tax bill would be approximately \$926, a reduction of approximately \$50 from FY2025-26.

Below you will find a table that represents the Ad Valorem Tax Revenues projected in the budget, however a conservative figure of \$2,010,000 is recommended.

Date	Type	Net Assessed Value	Provided By	Levy \$0.285 / \$100
12/31/2025	Motor Vehicles	\$ 69,487,068	Jo Co Tax Office	\$ 198,038
08/25/2025	Public Service Companies	\$ 7,484,725	NC Dept of Rev	\$ 21,331
05/01/2026	Real and Personal Property	\$ 631,639,908	Jo Co Tax Office	\$ 1,800,174
07/01/2026	TOTAL	\$ 708,611,701		\$ 2,019,543
PROPOSED	AD VALOREM	TAXES	CONSERVATIVE	\$ 2,010,000

The following table shows the trends in the tax base and tax revenue:

Real & Personal Property Tax Information (per Jo Co Tax Scrolls)	FY2024 Audited Financials	FY2025 Audited Financials	FY2026 Adopted	FY2027 Proposed
Tax Base Valuation	\$ 434,511,000	\$ 441,240,443	\$ 695,756,310	\$708,611,701
Tax Rate/\$100	\$ 0.300	\$ 0.320	\$ 0.300	\$ 0.285
NCDMV & Jo Co Collection Rate	99.94%	99.94%	not available	
Amount Collected (after abatements, discoveries, releases)	\$ 1,302,692	\$1,411,010		

Debt Service

Archer Lodge will be paying off two of its three loans in FY2026-27 as shown in the table below. This low debt service speaks to the positive financial management by prior Councils and administration.

The table below shows the Town's Debt Service:

LOAN	LENDER	BALANCE BEFORE PAYMENT	PAYMENT DUE	FY 26-27	BALANCE AFTER PAYMENT
Town Hall	Truist Gov't	\$ 33,333	03/22/27	\$ 34,470	\$ 0.00
Park Loan	M/M G. Smith	\$ 50,000	08/20/26	\$ 52,000	\$ 0.00
Town Hall Expansion	KS Bank	\$ 21 6,000	09/10/26	\$ 34,280	\$ 189,000
TOTAL		\$ 299,333		\$ 120,750	\$ 189,000

The proposed budget for fiscal year ending June 30, 2027, in the General Fund, shows a decrease of \$124,330 under the current year's amended budget in the General Fund of \$3,527,930.

Looking to the Future

The Town of Archer Lodge has accomplished a great deal in its short life. The Town has grown while remaining respectful of its vision to maintain its rural character and quality of life. The Town is financially sound. It has a wonderful Town Park and Recreation programs that are impactful.

Growth will continue to come, and it is incumbent on Council and Staff to prepare for the growth, while maintaining its small-town, rural charm and quality of life. The completion of the I-540 loop will bring additional development to the Town's doorsteps. Proactive planning and preparing for that growth will be key to maintaining the Town's character and enhancing services for the community.

Council may wish to consider strategies to enhance the quality of life for residents, including consideration of additional recreational programs, initiatives, and facilities. Council has had some discussions about adding additional park facilities, and this will be a continued request for the growing population. The desire for quality recreation programs and facilities has always been a top priority in community surveys, and enhancements to programs, facilities, and services will require additional staffing, as well.

The Town has been fortunate to have great partners in the public safety realm. We are very thankful for the relationships the Town has with the Johnston County Sheriff's Office (law enforcement), Northside Fire Department (fire protection), and the Town of Clayton (animal control). The Recommended Budget provides funding for Public Safety Reserve Fund to prepare for potential alternative modes of service delivery in these areas, and that day may come, so the Town needs to continue preparing for those scenarios.

The finances of the town are in tremendous shape. Continuing to methodically add to the Town's

Fund Balance will help guard the Town against unforeseen events and provide funding for future capital needs.

The North Carolina General Assembly is considering proposed legislation that could significantly impact local government property tax authority, including a constitutional amendment related to limiting property tax revenue growth.

Property tax is the largest source of funding for municipalities and counties to provide essential services and programs, accounting for approximately 60% of general fund revenue. Furthermore, Town Council does not have control over the rate for the second largest tax revenue source – sales tax – which also resides mostly with the State.

If passed by voters, a proposed constitutional amendment would mandate that the General Assembly enact a levy limit. That would put a limit on increases in local governments' revenue from property taxes. The specifics of any such proposal, including what the limit is and what exceptions might exist, would be hashed out by lawmakers after passage of the amendment.

There continues to be uncertainty about how the Legislative review of property tax may settle and impact communities like Archer Lodge. It may be beneficial to keep this uncertainty in mind, moving forward.

Closing Thoughts

Planning and preparing for the future are fundamentals to an effective governance and management of a town. The FY2026-27 Recommended Budget attempts to hold down expenditures wherever possible, but at the same time, recognizing the needs of the community.

The Town Staff has worked diligently to present you with a balanced budget which will meet the needs of our citizens while striving to be good stewards of the funds which are entrusted to us. While we have performed our duty and responsibility of presenting the Council with a well thought-out and carefully planned budget, it now becomes the task of this Council to thoroughly review and evaluate this budget to ensure that it meets the needs, desires and priorities of the community.

I offer my sincere gratitude to the entire staff for their help with preparing this budget. Special thanks to our Assistant Town Administrator/Finance Officer for her efforts and diligent work on this budget. I also thank the Town Council for its guidance, input, and leadership.

Respectfully submitted,



David Bone

Town Administrator / Budget Officer

GLOSSARY OF BUDGET RELATED TERMS

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

Allocate – To set apart portions of budgeted expenditures, which are specifically designated for special activities and purposes.

Amended Budget – The original budget plus or minus any adjustments approved during the fiscal year by the town council.

Annual Budget – A budget covering a single fiscal year.

Appropriation – The amount budgeted on a yearly basis to cover projected expenditures which the Town Council legally authorizes through the Budget Ordinance.

Approved Budget – The budget as formally adopted by the Town Council for the upcoming fiscal year.

Assessed Valuation – The estimated dollar value placed upon real and personal property by the County Assessor as the basis for levying property taxes. The General Assembly exempted household personal property from taxation effective July 1, 1987.

Balanced Budget – Occurs when planned expenditures equal anticipated revenues. In North Carolina, it is required that the budget submitted to the town council be balanced.

Bond – A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Budget – A financial plan for a specified period of time that matches planned revenue and expenditures with various Town services.

Budget Message – A written overview of the proposed budget from the Town Manager to the Town Council. This overview discusses the major budget items of the Manger's recommended budget.

Budget Ordinance – The official enactment by the Town Council making appropriations and establishing a tax rate for the budget year. This ordinance must be adopted by July 1.

Capital Outlay – An expenditure which results in the acquisition of or addition to a fixed asset.

Capital Project – A project expected to have a useful life greater than 10 years and an estimated cost of \$50,000 or more. Capital projects include the construction, purchase or major renovations of buildings, utility systems, parks, or other physical structures or property; purchase of land; and purchase of large equipment.

Capital Project Fund – A fund used to account for the acquisition or construction of major capital facilities and equipment and takes more than one budget year to complete.

Debt Service – Principal and interest associated with the repayment of long-term debt.

Delinquent Taxes – Taxes that remain unpaid after the due date on which a penalty for nonpayment is incurred.

Department – A major administrative division of the Town, which has overall management responsibility for an operation within a functional area.

Employee Benefits – For budgeting purposes, employee benefits include employer payments for social security, retirement, 401k, group health and life insurance, and worker's compensation and any similar form of employee compensation.

Encumbrances – A financial commitment for services, contracts, or goods which have not been delivered or performed.

Enterprise Fund – A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in form of fees and charges.

Expenditures – The total cost of a program or capital project.

Fiscal Year – A 12-month period (July 1, through June 30) in which the annual operating budget applies and at the end of which an assessment is made of the Town's financial condition and performance of operations.

Fixed Asset – An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing \$5,000 or more and has a useful life of more than one year.

Fund – An accounting entity created to record the financial activity for a selected financial group.

Fund Balance – Funds accumulated through the under-expenditure of appropriations and/or receiving revenues greater than anticipated and included in the budget.

GAAP – An acronym meaning "Generally Accepted Accounting Principles", which refers to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

General Fund – A fund which provides the accounting for most of the basic government services, such as police, sanitation, inspections, recreation, administrative, and other general services.

Interest and Penalties Receivable on Taxes – Uncollected interest and penalties on property taxes.

Intergovernmental Revenues – Revenues from other governments (state, federal and local) which can be in the form of grants, shared revenue, or entitlement.

Lease Purchase – A method of purchasing equipment in which payments are spread over a period of time.

Levy – The amount of tax, service charge, and assessments imposed by the government.

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

Modified Accrual – The basis of accounting for the Town. Under this system, expenditures are recognized when encumbered.

Ordinance – A formal legislative enactment by the Town Council, which has the full force and effect of law within the boundaries of Town.

Operating Budget – The Town's financial plan which outlines proposed expenditures for the upcoming fiscal year and estimates revenues which will be used to finance them.

Operating Expenses – Those expenditures of a recurring nature, covering services and supplies necessary to operate individual departmental activities.

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

Property Tax Rate – The rate at which real property in the Town is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

Property Tax – Tax paid by those owning property in the Town.

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

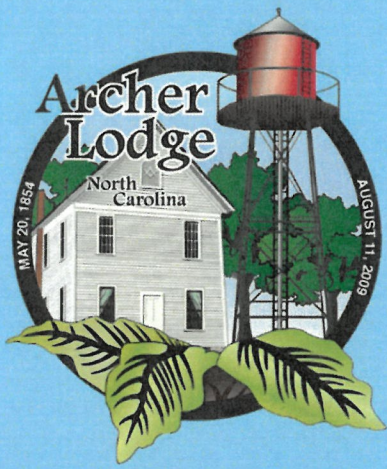
Real Property Value – The value of land and building which are taxable.

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

Revenue – All funds that the town government receives as income, including items such as tax payments, fees for specific services, receipts from governments, fines, forfeitures, shared revenues, and interest income.

Sales Tax – Tax paid by retail consumers.

Tax Levy – Revenue produced by applying a given tax rate to a property's assessed or tax value.



FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027

**ARCHER LODGE
JOHNSTON COUNTY**

**ADOPTED
JUNE 23, 2026**

BUDGET ORDINANCE

Town of Archer Lodge, North Carolina

ADOPTED ANNUAL BUDGET ORDINANCE

Fiscal Year July 1, 2026 to June 30, 2027

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 2026~2027; (2) departmental expenditures for the fiscal year shall not exceed the estimated departmental totals as depicted below and on the following pages; and (3) Revenues from the Ad Valorem Property Tax shall be levied in the amount of **\$0.275 per \$100 evaluation**.

General Fund 10	\$3,271,600
Capital Reserve Fund 30	\$51,000
Park Reserve Fund 31	\$82,000
Public Safety Reserve Fund 32	\$360,000
Total Budget Ordinance	\$3,764,600

General Fund 10 Tax Rate	0.150
Park Reserve Fund 31 Tax Rate	0.010
North Side Fire & Rescue Fire District Tax	0.115
Total Proposed Tax Rate for Archer Lodge	0.275

General Fund 10

<i>General Fund 10 Revenues:</i>	<u>Amount</u>
Ad-Valorem Property Taxes	\$ 1,931,500
State Sales Tax Distributions	497,000
Unrestricted Intergovernmental Revenues	214,000
Restricted Intergovernmental Revenues	76,000
Permits and Fees	8,500
Parks and Recreation Fees/Rentals	83,000
Fee in Lieu of Recreation	-
Miscellaneous Revenues	1,600
Investment Earnings	18,000
Transfers in from Park Reserve & Public Safety Reserve Funds	442,000
General Fund Balance Appropriated	-
 Total Revenues	 <u>\$ 3,271,600</u>

<i>General Fund 10 Expenditures:</i>	
General Government	\$ 848,300
Public Safety	1,167,400
Transportation/Streets - Public Works	24,000
Planning and Zoning	253,800
Parks and Recreation	636,400
Debt Service	132,100
Interfund Transfers	209,600
 Total Expenditures	 <u>\$ 3,271,600</u>
 Revenues Over (Under) Expenditures	 <u>0</u>

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE
Fiscal Year July 1, 2026 to June 30, 2027

Capital Reserve Fund 30

Amount

Capital Reserve Fund 30 Revenues:

Investment Earnings	1,000
Total Revenues	<u>\$ 1,000</u>

Capital Reserve Fund 30 Expenditures:

N/A	
Total Expenditures	<u>\$ -</u>
Revenues Over (Under) Expenditures	<u>\$ 1,000</u>

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):	<u>\$ (1,000)</u>
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE
Fiscal Year July 1, 2026 to June 30, 2027

Park Reserve Fund 31

Amount

Park Reserve Fund 31 Revenues:

Investment Earnings	1,000
Total Revenues	<u>\$ 1,000</u>

Park Reserve Fund 31 Expenditures:

Recreation Development	-
Total Expenditures	<u>\$ -</u>
Revenues Over (Under) Expenditures	<u>\$ 1,000</u>

Interfund Transfers:

Park Reserve Fund Balance Appropriation		\$ 12,000
Transfer from General Fund 10	\$0.01 Tax/Zero Fees-in-Lieu	\$ 69,000
Transfer to General Fund 10	Loan Payment/Capital Purchases	\$ (82,000)
Transfer to Fund Balance Reserves		\$ -
Total Other Financing Sources (Uses):		<u>\$ (1,000)</u>
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)		<u>\$ -</u>

Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE

Fiscal Year July 1, 2026 to June 30, 2027

Public Safety Reserve Fund 32

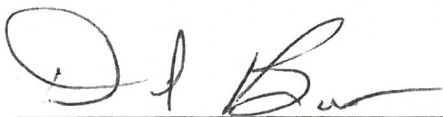
	Amount
Public Safety Reserve Fund 32 Revenues:	
Investment Earnings	\$ 1,000
Total Revenues	<u>\$ 1,000</u>
Public Safety Reserve Fund 32 Expenditures:	
Public Safety Development	-
Total Expenditures	<u>\$ -</u>
Revenues Over (Under) Expenditures	<u>\$ 1,000</u>
Interfund Transfers:	
Public Safety Reserve Fund Balance Appropriation	\$ 309,000
Transfer from General Fund 10	\$ 50,000
Transfer to General Fund 10	\$ (360,000)
Total Other Financing Sources (Uses):	<u>\$ (1,000)</u>
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>

DULY ADOPTED THIS 23rd DAY OF JUNE 2026

TOWN OF ARCHER LODGE



Matthew B. Mulhollem, Mayor

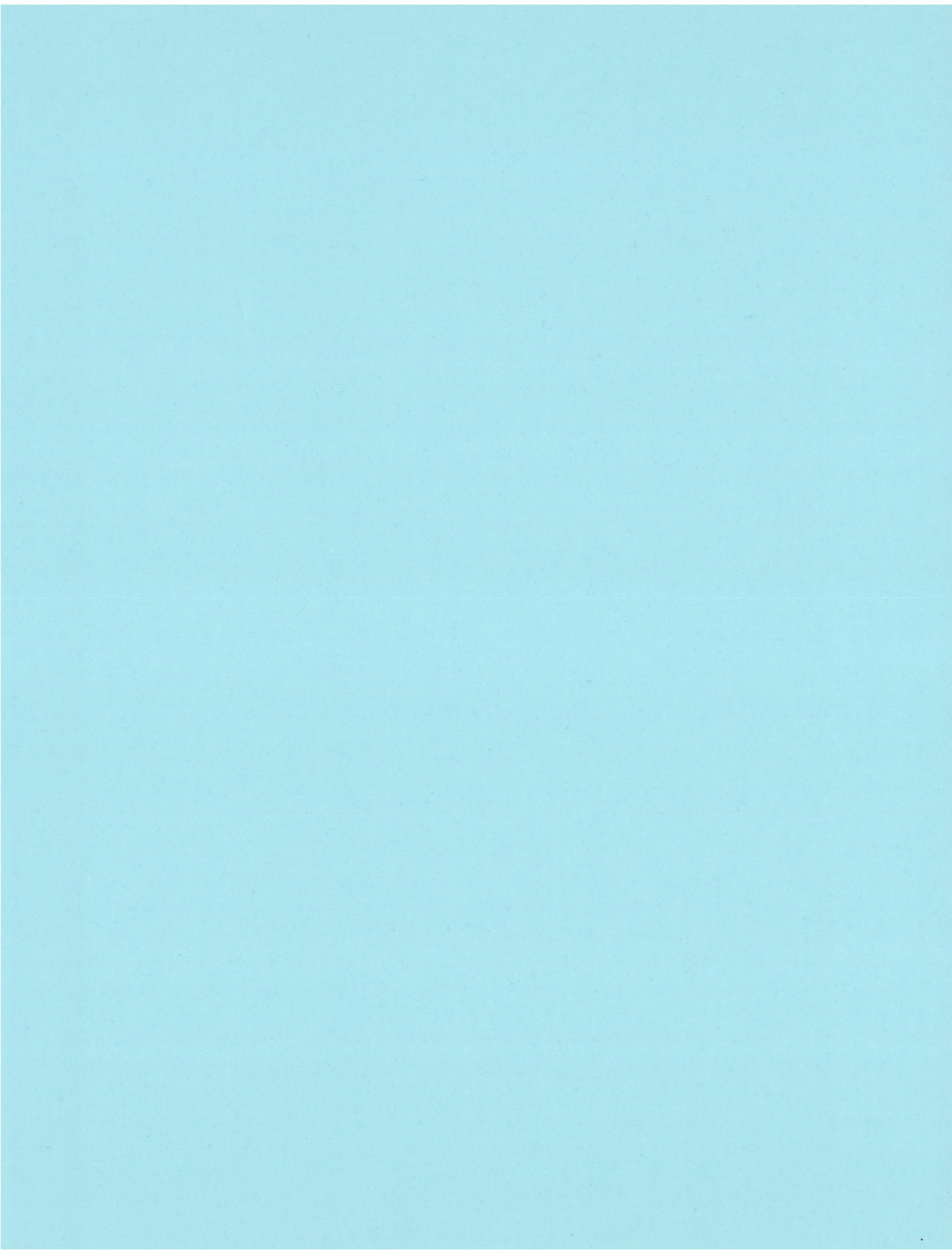


David Bone, Budget Officer



ATTEST:


Ben King, Town Clerk



Town of Archer Lodge, North Carolina
ADOPTED ANNUAL BUDGET ORDINANCE
Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10

Amount

General Fund 10 Revenues:

Ad-Valorem Property Taxes	\$ 1,931,500
State Sales Tax Distributions	497,000
Unrestricted Intergovernmental Revenues	214,000
Restricted Intergovernmental Revenues	76,000
Permits and Fees	8,500
Parks and Recreation Fees/Rentals	83,000
Fee in Lieu of Recreation	-
Miscellaneous Revenues	1,600
Investment Earnings	<u>18,000</u>
 Total Revenues	 <u>\$ 2,829,600</u>

General Fund 10 Expenditures:

General Government	
Governing Body	\$ 53,800
Administration	456,900
Tax Collections	47,000
Legal	25,000
Property Tax	600
Public Buildings	189,000
PEG Media Partners	76,000
Public Safety	
Law Enforcement	360,000
Animal Control	13,000
North Side Fire & Rescue, Inc	794,400
Transporation - Public Works	
Streets	24,000
Planning and Zoning	253,800
Parks and Recreation	636,400
Debt Service	
Principal and Interest	<u>132,100</u>
 Total Expenditures	 <u>3,062,000</u>
 Revenues Over (Under) Expenditures	 <u>(232,400)</u>

Interfund Transfers:

General Fund Balance Appropriation	-
Transfer in from Capital Reserve Fund	-
Transfer in from Park Reserve Fund	82,000
Transfer in from Public Safety Reserve Fund	360,000
Interfund Transfers to Other Reserve Funds	(144,000)
 Total Other Financing Sources (Uses):	 <u>363,600</u>
 Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	 <u>\$ -</u>

Tax Rate Per \$100 of Valuation \$ 0.275

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Revenues

	<u>Amount</u>
General Fund Revenues:	
Ad-Valorem Property Taxes	
Real and Personal Property Current Year Levy	\$ 1,740,000
Motor Vehicles Current Year Levy	188,000
Penalties and Interest	<u>3,500</u>
Total Ad-Valorem Property Taxes	<u>1,931,500</u>
State Sales Tax Distributions	<u>497,000</u>
Unrestricted Intergovernmental Revenues	
Franchise Taxes	172,000
Alcohol Beverage Tax	23,000
Johnston County ABC Profits	19,000
Total Unrestricted Intergovernmental Revenues	<u>214,000</u>
Restricted Intergovernmental Revenues	
PEG Media	<u>76,000</u>
Total Restricted Intergovernmental Revenues	<u>76,000</u>
Permits, Planning/Zoning Fees, Animal Control Fees	8,500
Parks and Recreation Fees/Rentals	83,000
Fee in Lieu of Recreation	-
Miscellaneous Revenues	1,600
Investment Earnings	18,000
Transfer in from Capital Reserve Fund	-
Transfer in from Park Reserve Fund	82,000
Transfer in from Public Safety Reserve Fund	360,000
Fund Balance Appropriated	<u>-</u>
<u>Total General Fund Revenues</u>	<u>\$ 3,271,600</u>

Town of Archer Lodge, North Carolina

Adopted Annual Budget Ordinance

For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:

Amount

General Government

Governing Body

Salaries	16,000
FICA Taxes	1,300
Unemployment	100
Supplies	3,000
Election Expenses	4,000
Gasoline	300
Vehicle Maintenance	500
Travel	500
Training and Meetings	3,000
Town's Annual Event(s)	1,600
Annual Planning Session	500
Contracted Services	3,000
Legal Advertising	1,000
Dues and Subscriptions	16,450
Insurance - Workers Compensation	50
Small Equipment / Furnishings	2,500

Total Governing Body	53,800
-----------------------------	---------------

Administration

Salaries (Full-Time)	216,500
Overtime-FLSA	2,000
Salaries (Part-Time)	38,000
FICA Taxes	20,600
Retirement - NCLGERS	34,200
Medical/Dental/Vision insurance	29,500
NC 401-K	11,500
Unemployment Taxes	300
Employee Assistance Program (EAP)	100
Short Term Disability	1,100
Life Insurance	1,100
Professional Services (Audit)	26,500
Supplies	3,000
Bank Service Charges	100
Codification	6,000
Gasoline	500
Vehicle Maintenance	500
Travel	500
Training and Meetings	6,600

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
Postage	1,300
Social Media Services	6,200
Contracted Services	4,400
Contracted Services - Software	17,000
Dues and Subscriptions	2,600
Equipment Lease (Copier)	3,600
Insurance - Property & Liability	12,700
Insurance - Workers Compensation	500
Small Equipment / Furnishings	10,000
Capital Outlay	-
<u>Total Administrative</u>	<u>456,900</u>
Tax Collections	
Tax Collection Fees (NC & JoCo)	<u>47,000</u>
<u>Total Tax Collections</u>	<u>47,000</u>
Legal	
Attorney Fees	<u>25,000</u>
<u>Total Legal</u>	<u>25,000</u>
Property Tax	
Personal Property Tax - Leased Equipment	<u>600</u>
<u>Total Property Tax</u>	<u>600</u>
Public Buildings	
Professional Services	5,000
Supplies	4,500
Solid Waste/Garbage	6,500
Water & Sewer	6,000
LP Gas	3,000
Electricity	32,000
Communications	51,000
Contracted Services	45,000
Repairs & Maintenance - Buildings	10,000
Storm Water Repairs	1,000
Insurance - Property & Liability	12,000
Small Equipment & Furnishings	7,000

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
Capital Outlay	-
Veterans Memorial	4,000
Building Permits	<u>2,000</u>
<u>Total Public Buildings</u>	<u>189,000</u>
Video Programming	
PEG Media - EWTN	<u>76,000</u>
<u>Total General Government</u>	<u>848,300</u>
Public Safety	
Law Enforcement	
Contracted Services	360,000
<u>Total Law Enforcement</u>	<u>360,000</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>794,400</u>
<u>Total Fire Department</u>	<u>794,400</u>
<u>Total Public Safety</u>	<u>1,167,400</u>
Public Works	
Streets	
Supplies	500
Street Lights	9,000
Contracted Services	<u>2,000</u>

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
Repairs & Maintenance - Streets	1,000
Road Signs/Banners	11,500
Installation of Street Lights	-
<u>Total Public Works</u>	<u>24,000</u>
Planning & Zoning	
Salaries (Full-Time)	112,500
Overtime-FLSA	2,000
Salaries (Planning Board/Board of Adjustments Members)	16,800
FICA Taxes	9,200
Retirement - NCLGERS	17,800
Medical/Dental/Vision insurance	19,500
NC 401-K	5,900
Unemployment Taxes	200
Employee Assistance Program (EAP)	50
Short Term Disability	800
Life Insurance	750
Supplies	2,000
Gasoline	500
Vehicle Maintenance	500
Travel	500
Training and Meetings	4,600
Postage	300
Contracted Services	50,200
Contracted Services - Software	5,100
Code Enforcement Services	1,000
Dues & Subscriptions	800
Insurance - Workers compensation	200
Registering Documents @ Courthouse	100
Small Equipment / Furnishings	2,500
Capital Outlay	-
<u>Total Planning and Zoning</u>	<u>253,800</u>
Cultural and Recreation	
Parks and Recreation	
Salaries (Full-Time)	242,500
Overtime-FLSA	5,000
Salaries (Part-Time)	34,000

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
FICA Taxes	22,700
Retirement - NCLGERS	38,700
Medical/Dental/Vision insurance	44,000
NC 401-K	12,900
Unemployment Taxes	500
Employee Assistance Program (EAP)	100
Short Term Disability	1,800
Life Insurance	1,700
Supplies	4,000
Program Materials & Supplies	75,000
Uniforms	1,000
Gasoline	5,500
Vehicle Maintenance	1,500
Travel	1,000
Training and Meetings	9,600
Postage	-
Contracted Services	58,800
Repairs & Maintenance Equipment	5,000
Contracted Services - Software	2,000
Dues & Subscriptions	1,600
Equipment Lease	15,000
Insurance - Property & Liability	7,000
Insurance - Workers compensation	3,500
Small Equipment / Furnishings	12,000
Capital Outlay	<u>30,000</u>
<u>Total Cultural and Recreation</u>	<u>636,400</u>

Debt Service

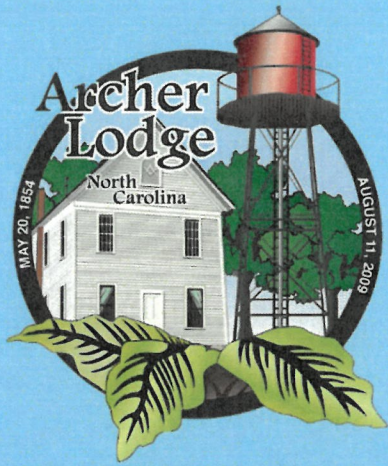
Principal - HR Software Module		6,750
Principal - P&R Software Module		4,500
Principal - Town Hall	\$ 100,000	Balance 33,340
Principal - Park Land	\$ 150,000	Balance 50,000
Principal - Expansion of Town Hall	\$ 270,000	Balance 27,000
Interest - Town Hall		1,140
Interest - Park Land		2,000
Interest - Expansion Town Hall		7,280
Closing Cost & Bank Fees		90

<u>Total Debt Service</u>	<u>132,100</u>
----------------------------------	-----------------------

Town of Archer Lodge, North Carolina
Adopted Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:	<u>Amount</u>
<u>Total Expenditures</u>	<u>3,062,000</u>
 Interfund Transfers	
Transfer to Capital Reserve Fund 30	50,000
Transfer to Park Reserve Fund 31	69,000
Transfer to Public Safety Reserve Fund 32	25,000
Total Interfund Transfers	<u>144,000</u>
Transfer to Fund Balance Reserves	65,600
Total Interfund Transfers	<u>209,600</u>
<u>Total General Fund Expenditures and Interfund Transfers</u>	<u>\$ 3,271,600</u>



FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027

**ARCHER LODGE
JOHNSTON COUNTY**

**ADOPTED
JUNE 23, 2026**

GENERAL FUND 10

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 = ((2027 Anticipated / 2026 Anticipated) - 1) * 100

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2027 ***** 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	16,000.00	16,000.00	16,000.00		16,000.00	16,000.00	16,000.00	0.00
	10,500.00	10,500.00	16,800.00	15,500.00	15,900.00	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	
Rounding							100.00	100.00	100.00	
FICA Tax										
10-4110-1810	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00		1,300.00	1,300.00	1,300.00	0.00
	803.32	803.32	1,285.21	1,185.76	1,216.36	0.00				
Detail: 7.65% of Salaries (Figured 8% of \$16K)							1,280.00	1,280.00	1,280.00	
Rounding							20.00	20.00	20.00	
Unemployment										
10-4110-1850	0.00	0.00	100.00	100.00	100.00		100.00	100.00	100.00	0.00
	0.00	0.00	50.00	0.00	0.00	0.00				
Supplies-Gov Body										
10-4110-2000	2,000.00	2,000.00	2,500.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00	0.00
	1,509.51	1,630.50	1,348.35	2,740.57	3,127.05	0.00				

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4110-0000 Governing Body:							
Election Expenses							
10-4110-2500	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 4,919.51 0.00	5,000.00 4,000.00 4,000.00	20.00-
Gasoline							
10-4110-3000	250.00 0.00	250.00 0.00	200.00 138.17	300.00 32.67	300.00 123.81 0.00	300.00 300.00 300.00	0.00
Vehicle Maintenance							
10-4110-3050	200.00 0.00	200.00 72.89	500.00 0.00	500.00 0.00	500.00 17.00 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	500.00 0.00	500.00 0.00 0.00	500.00 500.00 500.00	0.00
Training & Meetings							
10-4110-3110	2,000.00 2,130.90	2,000.00 1,895.16	3,000.00 2,379.84	3,000.00 1,820.90	5,000.00 5,113.47 0.00	5,000.00 3,000.00 3,000.00	40.00-
Detail: UNC SOG Courses/Conferences/Training, NCLM Courses/Conferences/Training, ADA/CyberSecurity (Knowbe4.com) Training						5,000.00 3,000.00 3,000.00	
Town's Annual Events							
10-4110-3160	7,000.00 3,596.04	1,000.00 550.00	1,000.00 970.00	4,500.00 800.00	4,000.00 800.00 0.00	1,600.00 1,600.00 1,600.00	60.00-
Detail: Shredding Event - Fall & Spring (\$800/each)						1,600.00 1,600.00 1,600.00	
Annual Planning Session							
10-4110-3200	500.00 291.62	1,000.00 763.10	1,000.00 660.80	1,000.00 195.50	1,000.00 0.00 0.00	500.00 500.00 500.00	50.00-

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** Approp Actual	2026 ***** Estimated Full Year Actual	***** Requested	2027 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4110-0000 Governing Body:										
Contracted Services										
10-4110-3500	2,300.00	2,500.00	2,100.00	2,800.00	4,000.00		4,000.00	3,000.00	3,000.00	25.00-
	1,412.01	1,260.00	2,151.00	2,629.00	2,969.93	0.00				
Detail: VC3 Archiving Emails (6 @ \$60/each)							360.00	360.00	360.00	
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)							675.00	0.00	0.00	
Rounding							915.00	590.00	590.00	
Legal Advertising										
10-4110-3700	2,000.00	4,000.00	3,000.00	2,000.00	2,000.00		1,000.00	1,000.00	1,000.00	50.00-
	3,216.50	2,049.62	559.00	922.60	638.79	0.00				
Dues and Subscriptions										
10-4110-4000	13,350.00	13,800.00	13,815.00	15,250.00	16,250.00		16,450.00	16,450.00	16,450.00	1.23
	14,636.43	11,663.13	13,890.54	13,996.90	10,511.93	0.00				
Detail: Triangle East Chamber (Enterprise)							500.00	500.00	500.00	
CAMPO							4,000.00	4,000.00	4,000.00	
Central Pines (formerly TJCOG)							2,700.00	2,700.00	2,700.00	
NCLM							7,500.00	7,500.00	7,500.00	
UNC SOG Foundation							1,200.00	1,200.00	1,200.00	
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	

Town of Archer Lodge
Budget/Revenue Preparation Worksheet

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** Approp Actual	2026 ***** Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd	Budgeted	%PY
Department: 10-4110-0000	Governing Body:								
Insurance Workers Compensation									
10-4110-4550	65.00	55.00	100.00	50.00	50.00		150.00	50.00	50.00 0.00
	57.00	55.00	51.00	42.00	42.00	0.00			
Detail: See WComp Salary Worksheet - Kim							150.00	50.00	50.00
Small Equipment & Furnishings									
10-4110-5000	2,000.00	500.00	5,000.00	2,000.00	3,600.00		2,500.00	2,500.00	2,500.00 30.56-
	1,531.93	588.43	4,515.00	0.00	4,647.37	0.00			
Control Total	50,965.00	42,605.00	55,615.00	57,300.00	62,600.00		57,900.00	53,800.00	53,800.00 14.06-
	43,118.36	31,831.15	48,542.42	39,865.90	50,027.22	0.00			
Department Total	50,965.00	42,605.00	55,615.00	57,300.00	62,600.00		57,900.00	53,800.00	53,800.00 14.06-
	43,118.36	31,831.15	48,542.42	39,865.90	50,027.22	0.00			

Description	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** Approp Actual	2026 ***** Estimated Full Year Actual	***** Requested	2027 ***** 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	137,285.00	163,000.00	230,000.00	260,000.00	251,500.00		217,000.00	216,500.00	216,500.00	13.92-
	109,578.40	160,970.59	226,584.19	229,664.37	200,926.41	0.00				
Detail: TA - Salary + 2% Merit + Longevity @ 70%							217,000.00	0.00	0.00	
FO/ATA - Salary + 2.4% COLA + 2% Merit + Longevity @ 70%										
TC - Salary + 2.4% COLA + 2% Merit + Longevity @ 70%										
Rounding							0.00	200.00	200.00	
TA - Salary + 3% Merit + Longevity @ 70%							0.00	216,300.00	216,300.00	
FO/ATA - Salary + NO COLA + 3% Merit + Longevity @ 70%										
TC - Salary + NO COLA + 3% Merit + Longevity @ 70%										
Overtime-FLSA										
10-4120-1215	0.00	0.00	0.00	0.00	500.00		2,000.00	2,000.00	2,000.00	300.00
	0.00	0.00	0.00	0.00	680.88	0.00				
Salaries (Part-Time)										
10-4120-1220	36,000.00	30,000.00	0.00	20,000.00	46,000.00		40,500.00	38,000.00	38,000.00	17.39-
	35,578.00	29,681.38	0.00	6,211.82	60,954.23	0.00				
Detail: EA (Mon, Wed, Thurs {9am-3pm}) - \$20/hr not to exceed 900 hours (calendar yr) @ 50%							40,450.00	0.00	0.00	
EA (Tues {9am-3pm}) - \$23/hr not to										

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
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:									
exceed 300 hours (calendar yr) @ 50% HRO (Certified HR Professional & NCLocal Gov't Retiree; Mon, Tues & mtgs) \$40/hr not to exceed 999 hours (calendar yr) @ 70% Rounding							50.00	500.00	500.00	
EA \$20/hr not to exceed 999 hours (calendar yr) @ 50%							0.00	37,500.00	37,500.00	
HRO (Certified HR Professional & NCLocal Gov't Retiree; Mon, Tues & mtgs) \$40/hr not to exceed 999 hours (calendar yr) @ 70%										
FICA Taxes										
10-4120-1810	14,700.00	15,500.00	18,500.00	22,400.00	21,000.00		21,000.00	20,600.00	20,600.00	1.90-
	12,143.20	14,653.61	17,435.61	18,168.26	20,115.50	0.00				
Detail: 7.65% of Salaries - \$260,000 (Figured 8%)							20,800.00	0.00	0.00	
Rounding							200.00	80.00	80.00	
7.65% of Salaries - \$256,500 (Figured 8%)							0.00	20,520.00	20,520.00	
Retirement										
10-4120-1820	22,500.00	24,500.00	32,500.00	36,800.00	36,800.00		39,700.00	34,200.00	34,200.00	7.07-
	17,505.88	24,498.51	30,838.10	31,624.69	28,627.62	0.00				
Detail: New 17.59% of Full-Time Salaries + O/T = \$219,000 (Figured 18.1%)							39,639.00	0.00	0.00	
Rounding							61.00	114.00	114.00	
New 15.19% of Full-Time Salaries + O/T = \$218,500 (Figured 15.6%)							0.00	34,086.00	34,086.00	
Medical/Dental/Vision										
10-4120-1830	16,700.00	19,400.00	26,000.00	27,200.00	29,200.00		25,000.00	29,500.00	29,500.00	1.03
	12,364.38	17,240.14	22,768.38	22,772.64	19,649.85	0.00				

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted %PY
Department: 10-4120-0000 Administration:						
Detail: State Health Plan (Aetna)						24,822.00 0.00 0.00
Delta Vision						
Delta Dental						
\$985/mo for TA, ATA/FO, TC @ 70%						
Rounding						178.00 531.00 531.00
State Health Plan (Aetna)						0.00 28,969.00 28,969.00
Delta Vision						
Delta Dental						
Depends on Plan and Salary						
NC 401-K						
10-4120-1840	9,100.00	13,200.00	19,000.00	21,200.00	15,600.00	13,500.00 11,500.00 11,500.00 26.28-
	6,574.88	12,877.77	18,127.18	18,373.40	12,043.61	0.00 13,500.00 0.00 0.00
Detail: 6% Employer Contribution						
(figured 6.15%)						
Full-Time Salaries + O/T = \$218,900						
For TA, ATA/FO, TC						
5% Employer Contribution						0.00 11,253.00 11,253.00
(figured 5.15%)						
Full-Time Salaries + O/T = \$218,500						
For TA, ATA/FO, TC						
Rounding						0.00 247.00 247.00
Unemployment						
10-4120-1850	250.00	250.00	300.00	300.00	0.00	300.00 300.00 300.00 0.00
	0.00	0.00	300.00	0.00	0.00	0.00
Employee Assistance Program (EAP)						
10-4120-1860	0.00	0.00	50.00	50.00	50.00	100.00 100.00 100.00 100.00
	0.00	0.00	35.58	28.73	33.00	0.00 100.00 100.00 100.00
Detail: \$18/year						
For TA, ATA/FO, TC @ 70%						
Minimum \$50						

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4120-0000 Administration:							
Short Term Disability							
10-4120-1880	320.00 234.00	400.00 336.15	500.00 436.80	540.00 411.60	1,200.00 905.62	0.00 1,100.00 1,100.00 1,100.00	8.33-
Detail: \$43/mo For TA, ATA/FO, TC @ 70% Rounding						1,085.00 1,085.00 1,085.00 15.00 15.00 15.00	
Life Insurance							
10-4120-1890	900.00 599.04	1,000.00 882.09	1,400.00 1,245.37	1,560.00 1,227.59	1,500.00 390.62	0.00 1,100.00 1,100.00 1,100.00	26.67-
Detail: \$40/mo = \$480 For TA, ATA/FO, TC @ 70% Rounding						1,008.00 1,008.00 1,008.00 92.00 92.00 92.00	
Professional Fees							
10-4120-1900	11,000.00 10,500.00	12,000.00 10,500.00	18,000.00 18,000.00	18,000.00 14,500.00	27,000.00 27,000.00	0.00 20,000.00 26,500.00 26,500.00	1.85-
Detail: Auditors - May & Place, PA - Contract Amount Rounding						20,000.00 26,500.00 26,500.00 0.00 0.00 0.00	
Supplies-Admin							
10-4120-2000	3,000.00 1,196.45	3,000.00 2,435.22	3,000.00 2,203.83	3,500.00 3,473.43	3,000.00 2,301.49	0.00 3,000.00 3,000.00 3,000.00	0.00
Bank Service Charges							
10-4120-2250	100.00 0.00	100.00 0.00	100.00 19.41	100.00 0.00	100.00 177.38	0.00 100.00 100.00 100.00	0.00
Codification							
10-4120-2700	12,225.00 11,044.57	4,500.00 4,308.00	5,200.00 4,983.50	6,000.00 5,232.67	6,000.00 5,494.30	0.00 6,000.00 6,000.00 6,000.00	0.00
Detail: Municode Powered by CIVICPLUS						6,000.00 6,000.00 6,000.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4120-0000 Administration:							
Codification							
* Annual Full Supplement Subscription							
\$4,500							
* Online Code Hosting & OrdLink							
Subscription \$1,500							
Gasoline							
10-4120-3000	250.00	250.00	500.00	300.00	500.00	500.00	0.00
	206.89	311.04	131.89	28.28	338.20	0.00	
Vehicle Maintenance							
10-4120-3050	200.00	200.00	500.00	500.00	500.00	500.00	0.00
	43.00	89.40	12.98	304.89	63.98	0.00	
Travel							
10-4120-3100	500.00	1,500.00	800.00	500.00	800.00	500.00	37.50-
	0.00	1,338.44	691.53	217.76	627.99	0.00	
Training & Meetings							
10-4120-3110	3,000.00	7,000.00	8,000.00	5,000.00	5,000.00	5,000.00	32.00
	489.25	6,372.69	4,256.48	4,520.84	3,587.06	0.00	
Detail: UNC SOG Courses/Conferences/Training,						5,000.00	
NCLM Courses/Conferences/Training						4,000.00	
NCGFOA or GFOA							
Courses/Conferences/Training							
NCCCMA or ICMA							
Courses/Conferences/Training							
NCAMC or IIMC							
Courses/Conferences/Training							
NCPSHRA or PSHRA or OMPO							
Courses/Conferences/Training							
ADA/CyberSecurity (Knowbe4.com) Training							

[illegible]

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:										
TA, TA Laptop, ATA/FO, Finance Laptop, HRO, TC (6 @ \$26/mo/ea * 12 months = \$1,872 @ 70%) = \$1,311 ExecAsst (EA) (1 @ \$26/mo * 12 months = \$312 @ 50%) = \$156 Office 365 Backup \$26 * 12 mos = \$312 LightMail+ TA, ATA/FO, HRO, TC, DC, (5 @ \$26/mo/ea * 12 months = \$1,560 @ 70%) = \$1,092 EA (\$26/mo * 12 months = \$312 @ 50%) = \$156 Total \$3,027; Budgeted \$3,500 Rounding							120.00	160.00	160.00	
Contracted Services-Software										
10-4120-3600	8,800.00	17,000.00	15,500.00	10,800.00	12,550.00		17,000.00	17,000.00	17,000.00	35.46
	8,599.34	10,135.31	14,832.14	9,864.13	11,410.48	0.00				
Detail: Edmunds GovTech (\$5,500 Total, Cloud Hosting-Level1) 40%							2,200.00	2,200.00	2,200.00	
Diligent Corp (iCompass-Mtgs & Minutes-Clerk) ???							4,800.00	4,800.00	4,800.00	
Edmunds GovTech (Finance \$2300 & 1/2 WIPP \$135)							2,435.00	2,435.00	2,435.00	
Adobe Pro License TA, ATA/FO, HRO, TC, DC, EA (6 @ \$300/yr = \$1,800 @ 70%) = \$1,260.00							1,260.00	1,260.00	1,260.00	
HeyGov ClerkMinutes							1,300.00	1,300.00	1,300.00	
CivicPlus - Agenda Meeting Management Software ??? SetUp Fee:							4,562.50	4,562.50	4,562.50	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:										
Split over 2 Fiscal Years \$4,525.00/2 =										
\$2,262.50										
Annual Subscription:										
Year One - \$2,300 + \$2,262.50 =										
\$4,562.50										
Year Two - \$4,830 (5% increase) +										
\$2,262.50 = \$7,092.50										
Year Three - \$5,072 (5% increase)										
Year Four - \$5,325 (5% increase)										
Canva Pro (1 user)							0.00	150.00	150.00	
Rounding							442.50	292.50	292.50	
Dues & Subscriptions										
10-4120-4000	1,650.00	2,000.00	4,500.00	5,500.00	5,700.00		2,600.00	2,600.00	2,600.00	54.39-
	926.66	1,938.54	4,131.43	3,920.97	3,625.12	0.00				
Detail: TownofArcherLodge.com Domain							50.00	50.00	50.00	
Government Finance Officers Assoc							250.00	250.00	250.00	
(GFOA-KBatten)										
.Gov Domain - FREE							0.00	0.00	0.00	
NC Municipal Clerk's Assoc (NCAMC-BKing)							100.00	100.00	100.00	
International Institute of Municipal							200.00	200.00	200.00	
Clerks Assoc (IIMC-BKing)										
NC Government Finance Officers Assoc							100.00	100.00	100.00	
(NCGFOA)										
Amazon Business Prime \$200/yr / 4							50.00	50.00	50.00	
departments = \$50										
Organization for Municipal Personnel							80.00	80.00	80.00	
Officers (OMPO-CRB)										
Public Sector HR Association							180.00	180.00	180.00	
(PSHRA,formerly IPMA-HR,CRB)										
NC Public Sector HR Association (NC							80.00	80.00	80.00	
Chapter-CRB)										
International City/County Management							750.00	750.00	750.00	
Assoc (ICMA-DBone)										
UNC SOG Alumni Assoc of NC							100.00	100.00	100.00	
Municipal/County Assoc (AANCMCA)-2 @ \$50										
DBone/KBatten										

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	%PY
Department: 10-4120-0000	Administration:									
NC City & County Management Assoc (NCCMA)- DBone/KBatten Rounding							575.00	575.00	575.00	
							85.00	85.00	85.00	
Equipment Lease										
10-4120-4200	3,600.00	3,600.00	4,800.00	3,400.00	3,400.00		3,300.00	3,600.00	3,600.00	5.88
	2,451.09	2,602.15	2,497.84	2,304.68	3,084.32	0.00				
Detail: Main Copier							3,144.00	3,444.00	3,444.00	
Alford Leasing \$112/mo - Lease										
\$175/mo - Overage										
Rounding							156.00	156.00	156.00	
Insurance Property & Liability										
10-4120-4500	6,000.00	5,550.00	5,100.00	5,500.00	8,000.00		14,000.00	12,700.00	12,700.00	58.75
	4,917.10	5,303.17	4,893.16	4,928.56	5,948.74	0.00				
Detail: NCLM Prop & Liability Proposal Summary							8,000.00	8,000.00	8,000.00	
Gen Liab = \$2,500										
Public Officials Liab = \$3,500										
Crime Coverage = \$1,500										
Auto-Jeep = \$500										
Total Budgeted = \$8,000										
Cyber Coverage (option 2 \$2M - Beazley Breach) = \$5,400							5,400.00	0.00	0.00	
Cyber Coverage (option 1 \$1M - Beazley Breach) = \$4,100							0.00	4,300.00	4,300.00	
Rounding							600.00	400.00	400.00	
Insurance Workers Compensation										
10-4120-4550	430.00	510.00	600.00	400.00	400.00		450.00	500.00	500.00	25.00
	400.00	510.47	567.24	338.66	362.60	0.00				
Detail: See WComp Salary Worksheet - Kim							450.00	500.00	500.00	
Small Equipment & Furnishings										

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4120-0000 Administration:							
10-4120-5000	2,000.00 2,930.92	4,200.00 4,086.38	4,000.00 3,766.19	4,000.00 470.58	5,000.00 3,316.71	0.00 6,000.00	100.00
Detail: Electronics, Office Equipment, Laptop, Fireproof Cabinet 4-drawer (HRO office), etc.						10,000.00 10,000.00	
Capital Outlay							
10-4120-5100	26,750.00 19,501.53	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	6,000.00 0.00	0.00
Detail:						0.00	
Control Total	326,460.00 265,994.10	338,060.00 319,186.64	409,450.00 388,338.46	465,350.00 391,640.84	507,200.00 434,678.22	460,410.00 0.00	9.92-
Department Total	326,460.00 265,994.10	338,060.00 319,186.64	409,450.00 388,338.46	465,350.00 391,640.84	507,200.00 434,678.22	460,410.00 0.00	9.92-

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** 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	30,000.00	36,000.00	37,000.00	56,000.00		142,987.00	47,000.00	47,000.00	16.07-
--------------	-----------	-----------	-----------	-----------	-----------	--	------------	-----------	-----------	--------

	23,387.77	29,531.81	33,901.02	34,772.16	51,963.10	0.00				
--	-----------	-----------	-----------	-----------	-----------	------	--	--	--	--

Detail: PROPOSED \$0.285 Tax Rate							50,576.00	0.00	0.00	
-----------------------------------	--	--	--	--	--	--	-----------	------	------	--

(5/1/26 tax scroll)

Assessed:

AdVal \$631,639,908 +

Public Utilities \$7,484,725 +

NCDMV \$69,487,068 = Total Assessed Value

\$708,611,701

w/tax rate \$0.285 = \$2,019,543

+ P & I (\$3,500) = \$2,023,043

\$2,023,043 @ 2.5% = \$50,576

Rounding

\$0.25 Tax Rate

	224.00	0.00	0.00
	44,324.00	0.00	0.00

(6/1/26 tax scroll)

Assessed:

AdVal \$630,818,581 +

Public Utilities \$7,484,725 +

NCDMV \$69,487,068 = Total Assessed Value

\$707,790,374

w/tax rate \$0.25 = \$1,769,476

+ P & I (\$3,500) = \$1,772,976

\$1,772,976 @ 2.5% = \$44,324

\$0.27 Tax Rate

	47,863.00	0.00	0.00
--	-----------	------	------

(6/1/26 tax scroll)

Assessed:

AdVal \$630,818,581 +

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:									
Public Utilities \$7,484,725 + NCDMV \$69,487,068 = Total Assessed Value \$707,790,374 w/tax rate \$0.27 = \$1,911,034 + P & I (\$3,500) = \$1,914,534 \$1,914,534 @ 2.5% = \$47,863 Average of all Three Tax Rates							0.00	47,000.00	47,000.00	
Control Total	26,000.00 23,387.77	30,000.00 29,531.81	36,000.00 33,901.02	37,000.00 34,772.16	56,000.00 51,963.10	0.00	142,987.00	47,000.00	47,000.00	16.07-
Department Total	26,000.00 23,387.77	30,000.00 29,531.81	36,000.00 33,901.02	37,000.00 34,772.16	56,000.00 51,963.10	0.00	142,987.00	47,000.00	47,000.00	16.07-

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4150-0000 Legal:							
Legal:							
10-4150-0000							
Legal - Attorney Fees							
10-4150-1920	15,000.00	18,000.00	18,000.00	18,000.00	26,000.00	20,000.00 25,000.00 25,000.00	3.85-
	16,617.50	15,450.00	13,600.00	15,028.77	23,875.00 0.00		
Detail: Retainer \$250 @ 12 months						3,000.00 3,000.00 3,000.00	
Services (Town Council/Planning Board/Staff)						17,000.00 22,000.00 22,000.00	
Control Total	15,000.00	18,000.00	18,000.00	18,000.00	26,000.00	20,000.00 25,000.00 25,000.00	3.85-
	16,617.50	15,450.00	13,600.00	15,028.77	23,875.00 0.00		
Department Total	15,000.00	18,000.00	18,000.00	18,000.00	26,000.00	20,000.00 25,000.00 25,000.00	3.85-
	16,617.50	15,450.00	13,600.00	15,028.77	23,875.00 0.00		

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4170-0000	Property Tax:						
Property Tax: 10-4170-0000							
Personal Property Tax							
10-4170-1000	100.00 24.97	100.00 12.48	100.00 3.12	100.00 63.42	500.00 474.20	0.00	1,040.00 600.00 600.00 20.00
Detail: Property Tax on CEI Copier, JD Lease & AT&T Devices							1,040.00 600.00 600.00
Control Total	100.00 ✓ 24.97	100.00 12.48	100.00 3.12	100.00 63.42	500.00 474.20	0.00	1,040.00 600.00 600.00 20.00
Department Total	100.00 24.97	100.00 12.48	100.00 3.12	100.00 63.42	500.00 474.20	0.00	1,040.00 600.00 600.00 20.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4190-0000 Public Buildings:							
Public Buildings: 10-4190-0000							
Professional Fees							
10-4190-1900	1,000.00	5,000.00	10,000.00	0.00	0.00	10,000.00 5,000.00 5,000.00	0.00
	0.00	1,650.00	5,500.00	0.00	0.00		
Detail: Professional Services						10,000.00 5,000.00 5,000.00	
Supplies-Buildings							
10-4190-2000	2,000.00	3,000.00	13,289.00	3,000.00	5,000.00	4,500.00 4,500.00 4,500.00	10.00-
	1,517.24	2,726.95	12,637.88	4,076.91	4,364.63		
Detail: All Town Facilities/Property & Town Maintained Facilities						4,500.00 4,500.00 4,500.00	
Solid Waste/Garbage							
10-4190-3300	0.00	0.00	6,000.00	6,000.00	6,500.00	6,000.00 6,500.00 6,500.00	0.00
	0.00	0.00	5,800.08	5,749.69	6,476.52		
Detail: Town Hall & ALCC Dumpster						6,000.00 6,500.00 6,500.00	
Water & Sewer							
10-4190-3310	400.00	1,000.00	4,000.00	3,700.00	4,500.00	3,900.00 6,000.00 6,000.00	33.33
	292.65	405.25	1,683.70	2,144.55	4,957.10		
Detail: JoCo Public Utilities (\$50/mo) - Town Hall						600.00 600.00 600.00	
JoCo Public Utilities - Park Restroom I & II Facilities						1,800.00 3,900.00 3,900.00	
JoCo Public Utilities - Parks Maintenance Bldg							
JoCo Public Utilities - ALCC Restrooms & ALCC Irrigation						1,500.00 1,500.00 1,500.00	
LP Gas							

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4190-0000	Public Buildings:						
10-4190-3320	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00 3,000.00 3,000.00	0.00
Detail: Dean's - All Town Bldgs	1,917.71	1,885.95	1,305.94	2,752.24	2,228.49	0.00 3,000.00 3,000.00 3,000.00	
Electric							
10-4190-3330	6,200.00	8,500.00	25,000.00	32,000.00	31,000.00	32,000.00 32,000.00 32,000.00	3.23
Detail: Town Hall & Event Pole (\$550/mo)	4,913.66	7,448.33	26,344.34	23,547.33	25,809.14	0.00 6,600.00 6,600.00 6,600.00	
Town Park-both sides (\$1,200/mo)						14,400.00 14,400.00 14,400.00	
ALCC Ballfield, Picnic Shelter & Taxes						10,800.00 10,800.00 10,800.00	
7% (\$900/mo)							
Rounding						200.00 200.00 200.00	
Communications							
10-4190-3340	7,200.00	10,200.00	20,000.00	43,760.00	45,000.00	58,400.00 51,000.00 51,000.00	13.33
Detail: Charter/Spectrum - Town Hall & Town	6,516.96	7,650.68	15,975.74	43,160.45	43,261.92	0.00 18,900.00 18,900.00 18,900.00	
Park-designated fiber (\$1,550/mo)							
Budgeted \$1,575/mo							
TRM (\$400/mo)						4,800.00 4,800.00 4,800.00	
Lightwire - Town Park WiFi - has a						32,400.00 0.00 0.00	
designated fiber from Charter/Spectrum							
NaaS - Network as a Service							
HaaS - Hardware as a Service							
FaaS - Firewall as a Service							
Waas - Wireless as a Service							
Phase I, Town Park NaaS, HaaS, FaaS, and							
Waas IT Services							
(The Mike Gordon Pavilion, Operate							
Security Cameras not purchased, nor							
installed at this time)							
\$1,800/mo							
Phase II, Town Park NaaS Services							
(Restroom Facility II, Cashless Vending							
Machines-1 Drink & 1-Snack & Operate							

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:									
Security Cameras)										
\$500/mo										
\$2,300/mo = \$27,600										
AT&T-iPhone & iPad (\$185/mo)							2,220.00	2,220.00	2,220.00	
Lightwire - Town Hall/Council Chambers							0.00	2,640.00	2,640.00	
FaaS - Firewall as a Service										
\$220/mo = \$2,640										
Rounding							80.00	840.00	840.00	
Lightwire - Town Park Phase I WiFi - has a designated fiber from Charter/Spectrum							0.00	21,600.00	21,600.00	
NaaS - Network as a Service										
HaaS - Hardware as a Service										
FaaS - Firewall as a Service										
WaaS - Wireless as a Service										
Phase I, Town Park NaaS, HaaS, FaaS, and WaaS IT Services										
(The Mike Gordon Pavilion)										
\$1,800/mo = \$21,600										
Contracted Services										
10-4190-3500	23,000.00	35,000.00	433,000.00	35,000.00	35,500.00		69,000.00	45,000.00	45,000.00	26.76
	20,919.31	38,384.21	402,408.44	33,205.15	17,910.94	0.00				
Detail: Professional Fire Extinguisher							250.00	250.00	250.00	
Gregory Poole - Generator PM1, PM2 & ATS							1,500.00	1,500.00	1,500.00	
Modern Mechanical - HVAC Fall & Spring Service/Filters							1,000.00	1,000.00	1,000.00	
Neuse Termite \$150/qtr							600.00	600.00	600.00	
Stone Security \$75/mo							900.00	900.00	900.00	
Cleaning Town Hall \$390/mo							4,680.00	4,680.00	4,680.00	
Cleaning Fall/Spring windows, PowerWashing Bldg.							1,000.00	1,000.00	1,000.00	
UniFirst \$68/bi-weekly							1,768.00	1,768.00	1,768.00	
Inclement Weather/Fireants							1,000.00	1,000.00	1,000.00	
Security Cameras & Server for Town Park							6,000.00	0.00	0.00	
Town Park, Town Hall, AL Veterans Memorial Beautification Maintenance and/or Replacement as Required by Town							25,000.00	32,000.00	32,000.00	

[illegible]

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4190-0000 Public Buildings:							
Small Equipment & Furnishings							
10-4190-5000	0.00	1,750.00	1,000.00	14,000.00	5,000.00	7,000.00 10,000.00 7,000.00	40.00
	0.00	1,540.34	5,231.83	13,422.30	5,092.34		
Detail: Regular Small Equipment & Furnishings/Bldgs, Land, Parks						5,000.00 5,000.00 5,000.00	
AED - Archer Lodge Town Park & ALCC Park (\$2,000/ea = \$4K in partnership with Friends of Jo Co Parks it would be \$2,000/each entity)						2,000.00 2,000.00 2,000.00	
Security Cameras & Install (Town Park) - Phase I ONLY						0.00 3,000.00 0.00	
Veterans Memorial							
10-4190-5200	1,500.00	2,430.00	5,000.00	4,000.00	4,000.00	4,000.00 4,000.00 4,000.00	0.00
	1,382.60	1,923.57	5,034.55	2,159.07	982.53		
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	21,300.00	1,500.00	5,000.00	2,000.00 2,000.00 2,000.00	60.00-
	0.00	0.00	21,061.50	470.00	1,170.00		
Control Total	50,700.00 39,178.36	79,580.00 73,062.47	550,589.00 511,976.65	161,960.00 145,994.59	180,500.00 136,801.06	222,800.00 192,000.00 189,000.00	4.71
Department Total	50,700.00 39,178.36	79,580.00 73,062.47	550,589.00 511,976.65	161,960.00 145,994.59	180,500.00 136,801.06	222,800.00 192,000.00 189,000.00	4.71

June 30, 2026
10:32 AM

Town of Archer Lodge
Budget/Revenue Preparation Worksheet

Page No: 24

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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	52,250.00	51,500.00	51,500.00	97,000.00	76,000.00		76,000.00	76,000.00	76,000.00	0.00
	51,616.12	51,282.08	51,612.88	77,201.25	56,603.79	0.00				
Detail: Per Revenue Acct# 10-3461-0000							76,000.00	76,000.00	76,000.00	
3 channels = \$19,000/qtr										
Department Total	52,250.00	51,500.00	51,500.00	97,000.00	76,000.00		76,000.00	76,000.00	76,000.00	0.00
	51,616.12	51,282.08	51,612.88	77,201.25	56,603.79	0.00				

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
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	700.00	500.00	500.00	500.00		500.00	500.00	500.00	0.00
	418.30	76.89	0.00	0.00	127.00	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	370,000.00	372,500.00	505,000.00	596,000.00	785,000.00		2,385,235.00	794,400.00	794,400.00	1.20
	357,222.27	371,331.84	514,094.35	606,800.65	776,651.60	0.00				
Detail: PROPOSED \$0.285 Tax Rate							795,719.00	0.00	0.00	
JoCo Tax Scroll 5/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS Net Assessed ADVL \$631,639,908 + Net Assessed Utilities \$7,484,725 + New Assessed MV \$69,487,068 + Total Assessed \$708,611,701 w/tax rate \$0.285 = \$2,019,543 + P & I (\$3,500) = \$2,023,043 LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$51,000 COMPUTATION: \$2,023,043 - \$51,000 * .4035 (\$0.115/\$0.285) = \$795,719										

[illegible]

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:										
New Assessed MV \$69,487,068 + Total Assessed \$707,790,374 w/tax rate \$0.27 = \$1,911,034 + P & I (\$3,500) = \$1,914,534										
LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$47,000 (average of three tax rates)										
COMPUTATION: \$1,914,534 - \$47,000 * .4259 (\$0.115/\$0.27) = \$795,383										
Includes Jo Co Fire Protection Cost Share Portion \$777,754 (Northside Fire & Rescue Budget Amount)										
Average of all Three Tax Rates							0.00	794,250.00	794,250.00	
Contracted Services-Police Protection										
10-4300-3525	2,000.00	200,000.00	200,000.00	250,000.00	345,000.00		360,000.00	360,000.00	360,000.00	4.35
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail: Reimbursing Jo Co Sheriff's Dept							360,000.00	360,000.00	360,000.00	
2 - Deputy Sheriff (12 hr day/7 day wk + benefits/\$97,500 each = \$195,000)										
2 - Uniforms, Vest, Badges & Equipment, New Hire Costs (\$17,500/each = \$35,000)										
2 - Patrol Vehicles, Equipment, Tires; Maintenance \$59,000/each = \$118,000										
2 - Vehicle Fuel \$6,000/ea = \$12,000										

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:									
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	5,000.00	6,000.00	5,250.00	12,000.00		12,000.00	12,000.00	12,000.00	0.00
	2,188.86	4,448.75	4,410.89	5,278.71	12,000.00	0.00				
Detail: \$1,000/month							12,000.00	12,000.00	12,000.00	
Control Total	375,500.00	578,700.00	712,000.00	852,250.00	1,143,000.00		2,758,235.00	1,167,400.00	1,167,400.00	2.13
	359,829.43	375,857.48	518,505.24	612,079.36	788,778.60	0.00				
Department Total	375,500.00	578,700.00	712,000.00	852,250.00	1,143,000.00		2,758,235.00	1,167,400.00	1,167,400.00	2.13
	359,829.43	375,857.48	518,505.24	612,079.36	788,778.60	0.00				

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4510-0000 Public Works:							
Public Works: 10-4510-0000							
Supplies-Public Works							
10-4510-2000	1,000.00 0.00	1,000.00 105.95	1,000.00 0.00	1,000.00 0.00	1,000.00 27.99 0.00	1,000.00 500.00 500.00	50.00-
Street Lights							
10-4510-3330	8,600.00 5,544.83	10,500.00 5,773.70	11,000.00 7,200.54	9,000.00 7,500.81	11,600.00 7,085.59 0.00	9,000.00 9,000.00 9,000.00	22.41-
Detail: \$725/mo Rounding						8,700.00 300.00 8,700.00 300.00 8,700.00 300.00	
Contracted Services							
10-4510-3500	20,000.00 14,749.18	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00 0.00	2,000.00 2,000.00 2,000.00	0.00
Detail: Town of Clayton Agreement for Assistance Ballfield Lights, etc						2,000.00 2,000.00 2,000.00	
Repairs & Maintenance- Streets/Sidewalks							
10-4510-3520	2,000.00 0.00	500.00 334.90	2,500.00 370.00	1,000.00 0.00	1,000.00 0.00 0.00	5,000.00 1,000.00 1,000.00	0.00
Road Signs/Banners							
10-4510-3590	15,000.00 11,655.80	16,500.00 16,409.90	12,500.00 12,227.85	11,000.00 10,593.29	12,000.00 13,165.00 0.00	16,900.00 11,500.00 11,500.00	4.17-
Detail: Mosca Banners Installation Only/Road Signs/Welcome Sign						12,000.00 5,000.00 5,000.00	
Mobile Radarsign TC-600S Series (like the one we currently own)						4,840.00 4,840.00 4,840.00	
Current Mobile Radarsign - Refresh/Repair						0.00 1,500.00 1,500.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4510-0000	Public Works:									
Rounding							60.00	160.00	160.00	
Installation Street Lights										
10-4510-5000	4,000.00	0.00	0.00	1,000.00	3,000.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail: DukeEnergy-Install 10 add'l wood poles for LED street lighting \$300/ea							0.00	0.00	0.00	
Control Total	50,600.00	28,500.00	27,000.00	23,000.00	28,600.00		33,900.00	24,000.00	24,000.00	16.08-
	31,949.81	22,624.45	19,798.39	18,094.10	20,278.58	0.00				
Department Total	50,600.00	28,500.00	27,000.00	23,000.00	28,600.00		33,900.00	24,000.00	24,000.00	16.08-
	31,949.81	22,624.45	19,798.39	18,094.10	20,278.58	0.00				

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning/Development:						
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	35,500.00 25,201.14	58,000.00 55,799.23	90,475.00 79,869.28	128,000.00 114,249.10	125,500.00 110,078.81	0.00 113,500.00	10.36-
Detail: TP - Salary + 2% Merit + Longevity @ 100%							
TA - 2% Merit + Longevity @ 15%							
FO/ATA - Salary + 2.4% COLA + 2% Merit + Longevity @ 15%							
TC - Salary + 2.4% COLA + 2% Merit + Longevity @ 15%							
TP - Salary + NO COLA + 3% Merit + Longevity @ 100%						0.00	112,350.00
TA - Salary + 3% Merit + Longevity @ 15%							
FO/ATA - Salary + NO COLA + 3% Merit + Longevity @ 15%							
TC - Salary + NO COLA + 3% Merit + Longevity @ 15%							
Rounding						0.00	150.00
Overtime-FLSA							
10-4910-1215	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	200.00 145.92	2,000.00 0.00	900.00
Salaries (Part-Time)							
10-4910-1220	43,850.00 44,945.90	26,000.00 24,687.77	0.00 0.00	3,000.00 3,721.29	15,000.00 17,364.81	14,900.00 0.00	14.67-

[illegible]

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4910-0000 Planning/Zoning/Development:							
FICA Taxes							
10-4910-1810	6,600.00	9,500.00	9,200.00	10,600.00	11,000.00	11,000.00 9,200.00 9,200.00	16.36-
	5,953.34	6,321.80	6,226.02	9,153.52	9,883.23		
Detail: 7.65% of P/Z Salaries - \$135,000 (Figured 8%)						10,800.00 0.00 0.00	
Rounding						200.00 120.00 120.00	
7.65% of P/Z Salaries - \$113,500 (Figured 8%)						0.00 9,080.00 9,080.00	
Retirement							
10-4910-1820	5,000.00	9,700.00	15,400.00	18,200.00	18,400.00	21,000.00 17,800.00 17,800.00	3.26-
	4,111.83	8,123.75	10,870.21	15,732.30	15,839.32		
Detail: New 17.59% of Full-Time Salaries + O/T = \$115,500 (Figured 18.1%)						20,906.00 20,906.00 0.00	
Rounding						94.00 94.00 94.00	
New 15.19% of Full-Time Salaries + O/T = \$114,500 (Figured 15.6%)						0.00 17,706.00 17,706.00	
Medical/Dental/Vision							
10-4910-1830	9,600.00	14,850.00	14,500.00	18,000.00	18,100.00	17,200.00 19,500.00 19,500.00	7.73
	7,745.40	10,785.68	9,143.60	14,871.78	14,754.03		
Detail: State Health Plan (Aetna)						17,139.00 17,139.00 0.00	
Delta Vision							
Delta Dental							
\$985/mo for TP @ 100%							
\$985/mo for TA, ATA/FO, TC @ 15%							
Rounding						61.00 757.00 757.00	
State Health Plan (Aetna)						0.00 18,743.00 18,743.00	
Delta Vision							
Delta Dental							
Depends on Plan and Salary							

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4910-0000 Planning/Zoning/Development:							
NC 401-K							
10-4910-1840	2,225.00	5,550.00	9,000.00	10,500.00	7,800.00	7,200.00 5,900.00 5,900.00	24.36-
	1,512.00	4,463.98	6,389.34	9,139.76	6,653.73	0.00	
Detail: 6% Employer Contribution (figured 6.15%) Full-Time Salaries + O/T = \$115,500 100% TP, 15% TA, ATA/FO, TC Rounding						7,103.00 7,103.00 0.00	
						97.00 112.00 112.00	
5% Employer Contribution (figured 5.15%) Full-Time Salaries + O/T = \$114,500 100% TP, 15% TA, ATA/FO, TC						0.00 5,788.00 5,788.00	
Unemployment							
10-4910-1850	60.00	100.00	100.00	200.00	200.00	200.00 200.00 200.00	0.00
	0.00	0.00	151.47	0.00	0.00	0.00	
Employee Assistance Program (EAP)							
10-4910-1860	0.00	0.00	25.00	25.00	25.00	50.00 50.00 50.00	100.00
	0.00	0.00	12.99	19.84	22.80	0.00	
Detail: \$18/year For TP @ 100% For TA, ATA/FO, TC @ 15% Minimum \$50						50.00 50.00 50.00	
Short Term Disability							
10-4910-1880	120.00	180.00	300.00	400.00	900.00	800.00 800.00 800.00	11.11-
	78.00	135.78	187.60	268.80	572.70	0.00	
Detail: \$43/mo For TP @ 100% For TA, ATA/FO, TC @ 15% Rounding						748.00 748.00 748.00	
						52.00 52.00 52.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning/Development:						
Life Insurance							
10-4910-1890	225.00	425.00	700.00	800.00	800.00	750.00 750.00 750.00	6.25-
	119.04	269.19	405.48	619.26	297.72	0.00	
Detail: \$40/mo = \$480						696.00 696.00 696.00	
For TP @ 100%							
For TA, ATA/FO, TC @ 15%							
Rounding						54.00 54.00 54.00	
Supplies-Planning/Zoning							
10-4910-2000	3,000.00	3,000.00	2,500.00	2,000.00	2,000.00	2,000.00 2,000.00 2,000.00	0.00
	1,081.79	2,252.80	2,264.07	1,622.77	726.56	0.00	
Gasoline							
10-4910-3000	250.00	250.00	300.00	300.00	300.00	500.00 500.00 500.00	66.67
	102.83	23.50	26.47	178.75	145.33	0.00	
Vehicle Maintenance							
10-4910-3050	200.00	200.00	300.00	300.00	300.00	500.00 500.00 500.00	66.67
	20.00	72.90	0.00	0.00	0.00	0.00	
Travel							
10-4910-3100	500.00	750.00	500.00	500.00	750.00	500.00 500.00 500.00	33.33-
	0.00	310.45	183.55	161.59	399.95	0.00	
Training & Meetings							
10-4910-3110	2,000.00	3,000.00	3,000.00	6,000.00	6,000.00	5,000.00 4,600.00 4,600.00	23.33-
	576.52	2,469.05	1,472.05	4,801.65	2,782.33	0.00	
Detail: UNC SOG Courses/Conferences/Training,						5,000.00 4,000.00 4,000.00	
NCLM Courses/Conferences/Training							
NC Commerce MainStreet Conference							
APA of NC Courses/Conferences/Training							
NCAZO Courses/Conferences/Training							
Leadership Johnston County (9 mos.)							

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested Admin. Recmnd Budgeted %PY
Department: 10-4910-0000	Planning/Zoning/Development:					
ADA/CyberSecurity (Knowbe4.com) Training TC - IIMC Clerks Certification Institute = \$3,650 August 2026 - Week 1 October 2026 - Week 2 February 2027 - Week 3 May 2027 - Week 4 & Graduation @ 15% Hotel Stay Not Included, if needed Rounding						0.00 547.50 547.50 0.00 52.50 52.50
Postage						
10-4910-3250	250.00	250.00	250.00	300.00	300.00	400.00 300.00 300.00 0.00
	72.50	30.70	108.60	34.58	219.48	0.00
Contracted Services						
10-4910-3500	53,500.00	55,000.00	93,500.00	25,000.00	40,000.00	60,200.00 50,200.00 50,200.00 25.50
	10,236.76	42,575.44	89,602.72	19,321.47	3,021.43	0.00
Detail: Codewright Planner (ETJ, Legislative UDO Updates & Retainage) - Chad Meadows						35,000.00 35,000.00 35,000.00
Lightwire: RMM-Remote Monitor/Malware TP (1 @ \$26/mo/ea * 12 months) = \$312 EA (\$26/mo * 12 months = \$312 @ 35%) = \$109 TA, ATA/FD, TA & Finance Laptop, HRO, TC (6 @ \$26/mo/ea * 12 months = \$1,872 @ 15%) = \$280						2,650.00 2,650.00 2,650.00
Office 365 Backup \$26 * 12 mos = \$312						

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	Budgeted	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	
Department: 10-4910-0000 Planning/Zoning/Development:									
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 (4 @ \$26/mo/ea * 12 months = \$1,248 @ 15%) = \$188									
LightMail 5 Planning Board Email Accounts (5 @ \$15/mo/ea * 12 months) = \$900									
VC3 Archiving Emails (6 @ \$60/each)							360.00	360.00	360.00
UNC Contracted Services Comp Transportation Plan Road Inventory Mapping Project (State maintained & Private)							2,000.00	2,000.00	2,000.00
Strategic Plan							10,000.00	10,000.00	10,000.00
AL Town Core Concept							10,000.00	10,000.00	0.00
Rounding							190.00	190.00	190.00
Contracted Services-Software									
10-4910-3600	2,725.00	2,750.00	3,600.00	3,500.00	3,500.00		5,100.00	5,100.00	5,100.00 45.71
	2,684.75	2,674.84	2,813.59	3,210.88	3,429.65	0.00			
Detail: Edmunds GovTech (\$5,500 Total, Cloud Hosting-Level1) 30%							1,650.00	1,650.00	1,650.00
Edmunds GovTech (CPCE \$1525 & 1/2 WIPP \$135)							1,660.00	1,660.00	1,660.00
Adobe Pro License TP = \$300 EA (\$300/yr @ 35%) = \$105 DC (\$300 @ 30%) = \$90 TA, ATA/FO, HRO, TC							675.00	675.00	675.00

June 30, 2026
10:32 AM

Town of Archer Lodge
Budget/Revenue Preparation Worksheet

Page No: 38

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning/Development:						
(4 @ \$300/yr = \$1,200 @ 15%) = \$180							
ESRI.com Arc GIS Map/Data Software w/ Training						1,000.00 1,000.00 1,000.00	
Rounding						115.00 115.00 115.00	
Code Enforcement Services							
10-4910-3650	2,000.00 0.00	2,000.00 0.00	2,000.00 0.00	1,000.00 0.00	1,000.00 600.00	0.00 1,000.00 1,000.00 1,000.00 0.00	
Dues & Subscriptions							
10-4910-4000	1,200.00 1,370.74	1,500.00 617.41	1,100.00 907.68	1,500.00 325.00	1,505.00 193.25	0.00 800.00 800.00 800.00 46.84-	
Detail: Amazon Business Prime \$200/yr / 4 departments = \$50						50.00 50.00 50.00	
National APA & AICP - TP						500.00 500.00 500.00	
APA of NC - TP						105.00 105.00 105.00	
NC Assoc Zoning Officials - TP						65.00 65.00 65.00	
Rounding						80.00 80.00 80.00	
Insurance Workers Compensation							
10-4910-4550	190.00 143.00	125.00 125.00	250.00 173.29	250.00 192.92	200.00 183.89	0.00 200.00 200.00 200.00 0.00	
Detail: See WComp Salary Worksheet - Kim						200.00 200.00 200.00	
Registering Documents							
10-4910-4900	100.00 52.00	100.00 0.00	100.00 26.00	100.00 50.00	100.00 21.00	0.00 100.00 100.00 100.00 0.00	
Detail: @ Jo Co Courthouse						100.00 100.00 100.00	
Small Equipment & Furnishings							
10-4910-5000	2,000.00 1,512.19	2,500.00 2,020.09	2,000.00 598.46	2,000.00 1,127.93	3,000.00 2,280.60	0.00 3,000.00 2,500.00 2,500.00 16.67-	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-4910-0000	Planning/Zoning/Development:						
Control Total	174,295.00 108,839.73	198,930.00 165,399.36	253,100.00 212,332.47	236,475.00 199,903.19	260,880.00 191,066.54	0.00	271,900.00 253,800.00 253,800.00 2.71-
Department Total	174,295.00 108,839.73	198,930.00 165,399.36	253,100.00 212,332.47	236,475.00 199,903.19	260,880.00 191,066.54	0.00	271,900.00 253,800.00 253,800.00 2.71-

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** 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		
Salaries							
10-6120-1210	0.00	64,000.00	166,000.00	228,500.00	229,500.00	243,500.00 242,500.00 242,500.00	5.66
	0.00	61,797.28	162,192.96	212,681.09	234,243.07	0.00	
Detail: PRD - Salary + 2.4% COLA + 2% Merit + Longevity @ 100%						243,500.00 0.00 0.00	
PMS(1) - Salary + 2.4% COLA + 2% Merit + Longevity @ 100%							
PMS(2) - Salary + 2.4% COLA + 2% Merit + Longevity @ 100%							
TA - Salary + 2% Merit + Longevity @ 15%							
FO/ATA - Salary + 2.4% COLA + 2% Merit + Longevity @ 15%							
TC - Salary + 2.4% COLA + 2% Merit + Longevity @ 15%							
PRD - Salary + NO COLA + 3% Merit + Longevity @ 100%						0.00 242,350.00 242,350.00	
PMS(1) - Salary + NO COLA + 3% Merit + Longevity @ 100%							
PMS(2) - Salary + NO COLA + 3% Merit + Longevity @ 100%							
TA - Salary + 3% Merit + Longevity @ 15%							
FO/ATA - Salary + NO COLA + 3% Merit + Longevity @ 15%							
TC - Salary + NO COLA + 3% Merit + Longevity @ 15%							
Rounding						0.00 150.00 150.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:							
Overtime-FLSA							
10-6120-1215	0.00 0.00	0.00 0.00	1,000.00 0.00	0.00 0.00	5,000.00 3,320.12	0.00 5,000.00 5,000.00 5,000.00	0.00
Salaries (Part-Time)							
10-6120-1220	1,000.00 0.00	15,000.00 12,942.39	24,000.00 22,265.43	29,000.00 23,179.52	33,150.00 39,561.49	0.00 55,000.00 34,000.00 34,000.00	2.56
Detail: EA (Mon, Wed, Thurs {9am-3pm}) - \$20/hr not to exceed 900 hours (calendar yr) @ 15%						9,735.00 0.00 0.00	
EA (Tues {9am-3pm}) - \$23/hr not to exceed 300 hours (calendar yr) @ 15%							
HRO (Certified HR Professional & NCLocal Gov't Retiree; Mon, Tues & mtgs) \$40/hr not to exceed 999 hours (calendar yr) @ 15%							
MGordon - \$45/hr						20,000.00 0.00 0.00	
P&R Part-Time Employees						25,000.00 25,000.00 25,000.00	
Rounding						265.00 150.00 150.00	
EA \$20/hr not to exceed 999 hours (calendar yr) @ 35%						0.00 8,850.00 8,850.00	
HRO (Certified HR Professional & NCLocal Gov't Retiree; Mon, Tues & mtgs) \$40/hr not to exceed 999 hours (calendar yr) @ 15%							
FICA Taxes							
10-6120-1810	400.00 0.00	8,400.00 5,725.62	15,500.00 14,138.59	22,000.00 18,082.83	21,900.00 21,221.70	0.00 24,600.00 22,700.00 22,700.00	3.65
Detail: 7.65% of P&R Salaries - \$283,500 (Figured 8%)						24,280.00 0.00 0.00	
Rounding						320.00 180.00 180.00	
7.65% of P/Z Salaries - \$281,500 (Figured 8%)						0.00 22,520.00 22,520.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:							
Retirement							
10-6120-1820	700.00	13,650.00	24,110.00	32,500.00	33,600.00	45,000.00 38,700.00 38,700.00	15.18
	0.00	9,604.12	23,996.93	29,279.29	34,278.04	0.00	
Detail: New 17.59% of Full-Time Salaries + O/T = \$248,500 (Figured 18.1%)						44,980.00 0.00 0.00	
Rounding						20.00 90.00 90.00	
New 15.19% of Full-Time Salaries + O/T = \$247,500 (Figured 15.6%)						0.00 38,610.00 38,610.00	
Medical/Dental/Vision							
10-6120-1830	0.00	15,400.00	24,000.00	35,500.00	35,600.00	41,000.00 44,000.00 44,000.00	23.60
	0.00	6,197.94	20,769.60	22,772.58	31,052.41	0.00	
Detail: State Health Plan (Aetna) Delta Vision Delta Dental						40,779.00 0.00 0.00	
\$985/mo for PRD, PMS(1), PMS (2) @ 100% \$985/mo for TA, ATA/FO, TC @ 15%							
Rounding						221.00 693.00 693.00	
State Health Plan (Aetna) Delta Vision Delta Dental						0.00 43,307.00 43,307.00	
Depends on Plan and Salary							
NC 401-K							
10-6120-1840	0.00	8,600.00	13,800.00	18,650.00	14,200.00	15,500.00 12,900.00 12,900.00	9.15-
	0.00	4,943.79	12,975.19	17,010.43	14,369.88	0.00	
Detail: 6% Employer Contribution (figured 6.15%) Full-Time Salaries + O/T = \$248,500 For PRD, PMS(1), PMS (2), TA, ATA/FO, TC						15,283.00 0.00 0.00	
Rounding						217.00 154.00 154.00	
5% Employer Contribution						0.00 12,746.00 12,746.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:							
(figured 5.15%) Full-Time Salaries + o/T = \$247,500 100% PRD, PMS(1), PMS(2) 15% TA, ATA/FO, TC							
Unemployment							
10-6120-1850	0.00	250.00	300.00	300.00	300.00	500.00 500.00 500.00	66.67
	0.00	0.00	300.00	0.00	0.00		
Employee Assistance Program (EAP)							
10-6120-1860	0.00	0.00	40.00	50.00	50.00	100.00 100.00 100.00	100.00
	0.00	0.00	33.51	47.19	54.24		
Detail: \$18/year						63.00 63.00 63.00	
For PRD, PMS(1), PMS(2) @ 100%							
For TA, ATA/FO, TC @ 15%							
Minimum \$50							
Rounding						37.00 37.00 37.00	
Short Term Disability							
10-6120-1880	0.00	325.00	500.00	630.00	1,500.00	1,800.00 1,800.00 1,800.00	20.00
	0.00	122.07	397.60	565.60	1,217.07		
Detail: \$43/mo						1,782.00 1,782.00 1,782.00	
For TPRD, PMS(1), PMS(2) @ 100%							
For TA, ATA/FO, TC @ 15%							
\$43/mo							
For TP @ 100%							
For TA, ATA/FO, TC @ 15%							
Rounding						18.00 18.00 18.00	
Life Insurance							
10-6120-1890	0.00	650.00	1,100.00	1,420.00	1,400.00	1,700.00 1,700.00 1,700.00	21.43
	0.00	341.52	918.43	1,199.23	604.21		
Detail: \$40/mo = \$480						1,656.00 1,656.00 1,656.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
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:									
For PRD, PMS(1), PMS(2) @ 100%										
For TA, ATA/FO, TC @ 15%										
Rounding							44.00	44.00	44.00	
Supplies-Parks & Rec										
10-6120-2000	10,000.00	1,500.00	6,000.00	5,000.00	4,500.00		4,000.00	4,000.00	4,000.00	11.11-
	9,900.00	2,637.95	6,556.53	3,335.14	3,923.27	0.00				
Detail: office supplies only!							4,000.00	4,000.00	4,000.00	
Program Materials & Supplies-Parks & Rec										
10-6120-2050	0.00	8,000.00	78,000.00	70,000.00	70,000.00		75,000.00	75,000.00	75,000.00	7.14
	0.00	3,032.38	76,686.34	55,765.13	64,192.78	0.00				
Uniforms										
10-6120-2080	0.00	1,000.00	1,000.00	1,000.00	1,500.00		1,000.00	1,000.00	1,000.00	33.33-
	0.00	911.50	953.00	762.90	947.51	0.00				
Gasoline										
10-6120-3000	0.00	750.00	5,000.00	5,000.00	5,000.00		5,000.00	5,500.00	5,500.00	10.00
	0.00	750.92	3,766.09	5,363.52	4,518.61	0.00				
Detail: Ford F-250 Truck, Ford F-150, Weed Eaters, Mowers, Blowers, etc.							5,000.00	5,500.00	5,500.00	
Vehicle Maintenance										
10-6120-3050	0.00	200.00	1,000.00	1,000.00	1,000.00		1,500.00	1,500.00	1,500.00	50.00
	0.00	16.50	89.44	211.84	418.85	0.00				
Detail: Ford F-250 & F-150, Kraftsman Flatbed Trailer & Covered Wagon Trailer							1,500.00	1,500.00	1,500.00	
Travel										
10-6120-3100	0.00	350.00	1,000.00	1,500.00	2,000.00		1,000.00	1,000.00	1,000.00	50.00-
	0.00	310.43	1,088.10	1,067.10	1,165.47	0.00				

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
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:									
Training & Meetings										
10-6120-3110	0.00	1,500.00	7,000.00	8,000.00	9,000.00		9,000.00	9,600.00	9,600.00	6.67
	0.00	1,177.87	6,036.69	7,901.93	6,126.71	0.00				
Detail: PRD, PMS 1, PMS 2 @ 100%							9,000.00	9,000.00	9,000.00	
TA, ATA/FO, TC @ 15%										
UNC SOG Courses/Conferences/Training,										
NCLM Courses/Conferences/Training										
NC Dept of Ag & Consumer Services										
Pesticide Certification										
Certified Playground Safety Inspector										
(CPSI)										
NC Rec & Park Assoc (NCRPA)										
Courses/Conferences/Training										
National Rec & Park Assoc (NRPA)										
Courses/Conferences/Training										
National Assoc of Landscape										
Professionals (NALP)-										
Landscape Tech										
Bootcamp/Certification										
ADA/CyberSecurity (Knowbe4.com) Training										
TC - IIMC Clerks Certification Institute							0.00	547.50	547.50	
= \$3,650										
August 2026 - Week 1										
October 2026 - Week 2										
February 2027 - Week 3										
May 2027 - Week 4 & Graduation										
@ 15%										
Hotel Stay Not Included, if needed										
Rounding							0.00	52.50	52.50	
Contracted Services										
10-6120-3500	30,000.00	567,000.00	80,565.00	62,240.00	52,000.00		59,000.00	58,800.00	58,800.00	13.08
	30,000.00	565,081.63	78,932.40	63,265.05	57,598.15	0.00				
Detail: ALCC: July 2026 Fireworks (Title							5,000.00	5,000.00	5,000.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	
Department: 10-6120-0000	Parks & Recreation:									
Sponsorship)										
ALCC: Senior Activity Mornings (SAM)							6,000.00	6,000.00	6,000.00	
Rec'd Request Letter for \$6K budgeted \$500/month										
Booking Agents, Program Instructors, Umpires, Referees, Etc.							45,000.00	45,000.00	45,000.00	
Lightwire:							1,860.00	1,860.00	1,860.00	
RMM-Remote Monitor/Malware										
PRD \$26/mo * 12 months = \$312										
TA, TA Laptop, ATA/FO, ATA/FO Laptop, HRO, TC, EA										
(7 @ \$26/mo/ea * 12 months = \$2,184 @ 15%) = \$328										
Office 365 Backup										
\$26 * 12 mos = \$312										
LightMail+										
PRD = \$312										
TA, ATA/FO, HRO, TC, DC										
(5 @ \$26/mo/ea * 12 months = \$1,248 @ 15%) = \$234										
LightMail										
PMS(1), PMS(2)										
(2 @ \$15/mo/ea * 12 months) = \$360										
Rounding							1,140.00	940.00	940.00	
Repairs & Maintenance Equipment										
10-6120-3520	0.00	0.00	1,500.00	6,500.00	5,000.00		5,000.00	5,000.00	5,000.00	0.00
	0.00	0.00	2,472.92	5,671.71	2,210.23	0.00				
Contracted Services-Software										
10-6120-3600	0.00	4,250.00	8,300.00	1,750.00	1,600.00		2,000.00	2,000.00	2,000.00	25.00
	0.00	2,000.00	8,000.00	1,347.00	1,448.16	0.00				
Detail: Edmunds GovTech (\$5,500 Total, Cloud							1,650.00	1,650.00	1,650.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-6120-0000 Parks & Recreation:							
Hosting-Level1) 30%							
Adobe Pro License						225.00 225.00 225.00	
TA, ATA/FO, HRO, TC, EA							
(5 @ \$300/yr = \$900 @ 15%) = \$225							
Rounding						125.00 125.00 125.00	
Dues & Subscriptions							
10-6120-4000	0.00	200.00	1,000.00	1,400.00	1,400.00	1,600.00 1,600.00 1,600.00	14.29
	0.00	118.44	1,124.33	570.00	566.25	0.00	
Detail: NRPA (National Recreation and Park Assoc)						470.00 470.00 470.00	
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 \$200/yr / 4 departments = \$50						50.00 50.00 50.00	
National Assoc of Landscape Professionals/Grounds & Facility Manager \$125/ea (PMS1 & PMS 2)						250.00 250.00 250.00	
Rounding						125.00 125.00 125.00	
Equipment Lease							
10-6120-4200	0.00	0.00	0.00	0.00	19,100.00	15,000.00 15,000.00 15,000.00	21.47-
	0.00	0.00	0.00	0.00	14,322.75	0.00	
Detail: JD Reel Mower Lease over 5 years \$14,500						14,500.00 14,500.00 14,500.00	
Rounding						500.00 500.00 500.00	
Insurance Property & Liability							
10-6120-4500	0.00	500.00	10,000.00	4,900.00	5,500.00	7,000.00 7,000.00 7,000.00	27.27
	0.00	200.33	3,881.19	4,858.97	5,516.61	0.00	
Detail: NCLM Prop & Liability Proposal Summary						3,000.00 3,000.00 3,000.00	
Ford F-250,							
Ford F-150,							
Kraftsman Flatbed Trailer,							

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year Actual	***** 2027 ***** Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-6120-0000	Parks & Recreation:									
Enclosed Wagon Trailer, Pro-Gator/Sprayer Used Reel Mower (formerly ALCC's) JD Reel Mower = \$3000. JCLL Insurance							4,000.00	4,000.00	4,000.00	
Insurance Workers Compensation										
10-6120-4550	0.00	1,865.00	6,435.00	5,000.00	4,000.00		3,500.00	3,500.00	3,500.00	12.50-
	0.00	1,864.05	6,036.59	4,648.92	3,500.61	0.00				
Detail: See WComp Salary Worksheet - Kim							3,500.00	3,500.00	3,500.00	
Small Equipment & Furnishings										
10-6120-5000	0.00	46,000.00	42,000.00	6,000.00	6,000.00		12,000.00	12,000.00	12,000.00	100.00
	438.22	36,559.08	30,558.25	5,252.95	4,665.51	0.00				
Detail: Desks, Chairs, Computers, File Cabinet, Tools, Park Maintenance Equipment, etc.							10,000.00	10,000.00	10,000.00	
Ballfield Wet Stripe Aerosol Paint Line Marking Machine							2,000.00	2,000.00	2,000.00	
Capital Outlay										
10-6120-5100	154,250.00	175,000.00	112,000.00	53,000.00	9,000.00			30,000.00	30,000.00	233.33
	153,521.47	174,628.69	96,209.52	52,302.54	8,800.00	0.00				
Detail: Batting Cage - Archer Lodge Town Park							0.00	0.00	0.00	
Bullpen - Archer Lodge Town Park							0.00	0.00	0.00	
Crushed Gravel & Install (Park Maintenance Equipment Yard - Westside Archer Lodge Town Park Parcel)							0.00	15,000.00	15,000.00	
Disc Golf Course - Archer Lodge Town Park							0.00	15,000.00	15,000.00	
Control Total	196,350.00	934,390.00	631,150.00	600,840.00	572,800.00		635,300.00	636,400.00	636,400.00	11.10
	193,859.69	890,964.50	580,379.63	537,142.46	559,843.70	0.00				
Department Total	196,350.00	934,390.00	631,150.00	600,840.00	572,800.00		635,300.00	636,400.00	636,400.00	11.10

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
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:									
	193,859.69	890,964.50	580,379.63	537,142.46	559,843.70	0.00				

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** 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	6,750.00	6,900.00	6,750.00 6,750.00 6,750.00	2.17-
	0.00	6,750.00	0.00	6,750.00	6,750.00	0.00	
Detail: HR Module \$4,000 & Employee Self Service Module \$2,750 Contract thru 8/11/2026						6,750.00 6,750.00 6,750.00	
Principal-P&R Software Module (SBITA)							
10-9110-0600	0.00	0.00	0.00	4,500.00	4,650.00	4,500.00 4,500.00 4,500.00	3.23-
	0.00	2,250.00	0.00	4,500.00	4,500.00	0.00	
Detail: Parks & Rec Module \$3,800 & WIPP \$700 Contract thru 1/1/2027						4,500.00 4,500.00 4,500.00	
Principal Payments-Town Hall							
10-9110-1000	33,334.00	33,334.00	33,334.00	33,335.00	33,335.00	33,340.00 33,340.00 33,340.00	0.01
	33,333.33	33,333.33	33,333.33	33,333.33	33,333.33	0.00	
Detail: 3/2027 Pay Off Rounding						33,334.00 33,334.00 33,334.00	
						6.00 6.00 6.00	
Principal Payments-Park Land							
10-9110-1100	50,001.00	50,001.00	50,001.00	50,000.00	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	27,000.00	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	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-9110-0000 Debt Service & Fees:							
Interest Payments-Town Hall							
10-9110-2000	6,820.00	5,684.00	4,550.00	3,415.00	2,275.00	1,140.00 1,140.00 1,140.00	49.89-
	6,820.00	5,683.33	4,546.67	3,410.00	2,273.33		
Detail: 3/2027 Pay Off Rounding						1,137.00 1,137.00 1,137.00	
						3.00 3.00 3.00	
Interest Payments-Park Land							
10-9110-2100	12,000.00	10,000.00	8,000.00	6,000.00	4,000.00	2,000.00 2,000.00 2,000.00	50.00-
	12,000.00	10,000.00	8,000.00	6,000.00	4,000.00		
Detail: 8/2026 Pay Off						2,000.00 2,000.00 2,000.00	
Interest Payments-Expansion Town Hall							
10-9110-2200	11,829.00	10,920.00	10,010.00	9,125.00	8,190.00	7,280.00 7,280.00 7,280.00	11.11-
	11,828.71	10,916.30	10,003.92	9,116.45	8,186.60		
Detail: 9/2033 Pay Off						7,280.00 7,280.00 7,280.00	
Closing Costs & Bank Fees							
10-9110-3000	0.00	0.00	0.00	0.00	0.00	90.00 90.00 90.00	0.00
	0.00	0.00	0.00	0.00	0.00		
Control Total	140,985.00	136,940.00	132,896.00	140,125.00	136,350.00	132,010.00 132,100.00 132,100.00	3.12-
	140,982.04	145,932.96	132,883.92	140,109.78	136,043.26		
Department Total	140,985.00	136,940.00	132,896.00	140,125.00	136,350.00	132,010.00 132,100.00 132,100.00	3.12-
	140,982.04	145,932.96	132,883.92	140,109.78	136,043.26		

Description	2022	2023	2024	2025	*****	2026	*****	*****	2027	*****	
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	25,000.00	0.00	0.00	0.00	75,000.00		50,000.00	50,000.00	50,000.00	33.33-	
	25,000.00	0.00	0.00	0.00	75,000.00	0.00					
Transfer to Park Reserve Fund 31											
10-9900-0031	123,000.00	160,000.00	162,000.00	139,000.00	190,000.00		207,587.00	69,000.00	69,000.00	63.68-	
	119,163.27	85,205.64	86,623.42	86,710.90	135,150.20	0.00					
Detail:	PROPOSED \$0.285 Tax Rate						69,219.00	69,219.00	0.00		
JoCo Tax Scroll 5/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS											
Net Assessed ADVL \$631,639,908 + Net Assessed Utilities \$7,484,725 + New Assessed MV \$69,487,068 + Total Assessed \$708,611,701 w/tax rate \$0.285 = \$2,019,543 + P & I \$3,500 = \$2,023,043											
LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$51,000											
COMPUTATION: \$2,023,043 - \$51,000 * .0351 (\$0.01/\$0.285) = \$69,219											
Rounding							229.00	229.00	0.00		
\$0.25 Tax Rate							69,039.00	69,039.00	0.00		
JoCo Tax Scroll 6/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS											

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Department: 10-9900-0000	Interfund Transfers:						
Net Assessed ADVL \$630,818,581 + Net Assessed Utilities \$7,484,725 + New Assessed MV \$69,487,068 + Total Assessed \$707,790,374 w/tax rate \$0.25 = \$1,769,476 + P & I \$3,500 = \$1,772,976							
LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$47,000							
COMPUTATION: \$1,772,976 - \$47,000 * .04 (\$0.01/\$0.25) = \$69,039							
\$0.27 Tax Rate						69,100.00 69,100.00 0.00	
JoCo Tax Scroll 6/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS							
Net Assessed ADVL \$630,818,581 + Net Assessed Utilities \$7,484,725 + New Assessed MV \$69,487,068 + Total Assessed \$707,790,374 w/tax rate \$0.27 = \$1,911,034 + P & I \$3,500 = \$1,914,534							
LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$47,000							
COMPUTATION: \$1,914,534 - \$47,000 * .0370 (\$0.01/\$0.27) = \$69,100							
Average of all Three Tax Rates						0.00 69,000.00 69,000.00	
Transfer to Public Safety Reserve Fnd 32							
10-9900-0032	25,000.00	0.00	0.00	0.00	70,000.00	50,000.00 25,000.00 25,000.00	64.29-

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
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:									
	25,000.00	0.00	0.00	0.00	70,000.00	0.00				
Department Total	173,000.00 169,163.27	160,000.00 85,205.64	162,000.00 86,623.42	139,000.00 86,710.90	335,000.00 280,150.20		307,587.00	144,000.00	144,000.00	57.01-

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted %PY
Department: 10-9990-0000						
Transfer to Fund Balance						
10-9990-0000	0.00	0.00	0.00	0.00	137,900.00	35,000.00 62,600.00 65,600.00 52.43-
	0.00	0.00	0.00	0.00	0.00	0.00
Department Total	0.00	0.00	0.00	0.00	137,900.00	35,000.00 62,600.00 65,600.00 52.43-
	0.00	0.00	0.00	0.00	0.00	0.00
Budgeted Total	1,632,205.00	2,597,305.00	3,039,400.00	2,828,400.00	3,523,330.00	5,155,069.00 3,271,600.00 3,271,600.00 7.14-
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,730,583.47	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	1,632,205.00	2,597,305.00	3,039,400.00	2,828,400.00	3,523,330.00	5,155,069.00 3,271,600.00 3,271,600.00 7.14-
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,730,583.47	0.00
Year Total	1,632,205.00	2,597,305.00	3,039,400.00	2,828,400.00	3,523,330.00	5,155,069.00 3,271,600.00 3,271,600.00 0.00
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,730,583.47	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Estimated Actual Full Year	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Governing Body:							
10-4110-0000	50,965.00 43,118.36	42,605.00 31,831.15	55,615.00 48,542.42	57,300.00 39,865.90	62,600.00 50,027.22	57,900.00 53,800.00	14.06-
Administration:							
10-4120-0000	326,460.00 265,994.10	338,060.00 319,186.64	409,450.00 388,338.46	465,350.00 391,640.84	507,200.00 434,678.22	460,410.00 456,900.00	9.92-
Tax Collections Fees:							
10-4140-0000	26,000.00 23,387.77	30,000.00 29,531.81	36,000.00 33,901.02	37,000.00 34,772.16	56,000.00 51,963.10	142,987.00 47,000.00	16.07-
Legal:							
10-4150-0000	15,000.00 16,617.50	18,000.00 15,450.00	18,000.00 13,600.00	18,000.00 15,028.77	26,000.00 23,875.00	20,000.00 25,000.00	3.85-
Property Tax:							
10-4170-0000	100.00 24.97	100.00 12.48	100.00 3.12	100.00 63.42	500.00 474.20	1,040.00 600.00	20.00
Public Buildings:							
10-4190-0000	50,700.00 39,178.36	79,580.00 73,062.47	550,589.00 511,976.65	161,960.00 145,994.59	180,500.00 136,801.06	222,800.00 192,000.00	4.71
PEG Media Partners - EWT							
10-4200-3500	52,250.00 51,616.12	51,500.00 51,282.08	51,500.00 51,612.88	97,000.00 77,201.25	76,000.00 56,603.79	76,000.00 76,000.00	0.00
Public Safety:							
10-4300-0000	375,500.00 359,829.43	578,700.00 375,857.48	712,000.00 518,505.24	852,250.00 612,079.36	1,143,000.00 788,778.60	2,758,235.00 1,167,400.00	2.13
Public Works:							
10-4510-0000	50,600.00 31,949.81	28,500.00 22,624.45	27,000.00 19,798.39	23,000.00 18,094.10	28,600.00 20,278.58	33,900.00 24,000.00	16.08-
Planning/Zoning/Development:							
10-4910-0000	174,295.00 108,839.73	198,930.00 165,399.36	253,100.00 212,332.47	236,475.00 199,903.19	260,880.00 191,066.54	271,900.00 253,800.00	2.71-

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Parks & Recreation:							
10-6120-0000	196,350.00 193,859.69	934,390.00 890,964.50	631,150.00 580,379.63	600,840.00 537,142.46	572,800.00 559,843.70	0.00	635,300.00 636,400.00 636,400.00 11.10
Debt Service & Fees:							
10-9110-0000	140,985.00 140,982.04	136,940.00 145,932.96	132,896.00 132,883.92	140,125.00 140,109.78	136,350.00 136,043.26	0.00	132,010.00 132,100.00 132,100.00 3.12-
Transfer to Capital Reserve Fund 30							
10-9900-0030	25,000.00 25,000.00	0.00 0.00	0.00 0.00	0.00 0.00	75,000.00 75,000.00	0.00	50,000.00 50,000.00 50,000.00 33.33-
Transfer to Park Reserve Fund 31							
10-9900-0031	123,000.00 119,163.27	160,000.00 85,205.64	162,000.00 86,623.42	139,000.00 86,710.90	190,000.00 135,150.20	0.00	207,587.00 69,000.00 69,000.00 63.68-
Transfer to Public Safety Reserve Fnd 32							
10-9900-0032	25,000.00 25,000.00	0.00 0.00	0.00 0.00	0.00 0.00	70,000.00 70,000.00	0.00	50,000.00 25,000.00 25,000.00 64.29-
Transfer to Fund Balance							
10-9990-0000	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	137,900.00 0.00	0.00	35,000.00 62,600.00 65,600.00 52.43-
Totals	1,632,205.00 1,444,561.15	2,597,305.00 2,206,341.02	3,039,400.00 2,598,497.62	2,828,400.00 2,298,606.72	3,523,330.00 2,730,583.47	0.00	5,155,069.00 3,271,600.00 3,271,600.00 7.14-

Description	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			
\$0.145 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.27 Tax Rate							
Total Levy \$1,723,419							
\$0.26 Tax Rate							0.00 0.00
Real Property Assessments per Jo Co Tax							
Scroll 6/1/26, \$630,818,581 + Public							
Services, \$7,484,725 = \$638,303,306							
COMPUTATION:							
Total Assessments = \$638,303,306/ 100 *							
\$0.26 =							
\$0.01 - Park Reserve Fund							
\$0.135 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.26 Tax Rate							
Total Levy \$1,659,560							
\$0.275 Tax Rate							1,740,000.00 1,740,000.00
Real Property Assessments per Jo Co Tax							
Scroll 6/1/26, \$630,818,581 + Public							
Services, \$7,484,725 = \$638,303,306							
COMPUTATION:							
Total Assessments = \$638,303,306/ 100 *							
\$0.275 =							
\$0.01 - Park Reserve Fund							
\$0.15 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.275 Tax Rate							
Total Levy \$1,755,334							
\$0.265 Tax Rate							0.00 0.00
Real Property Assessments per Jo Co Tax							
Scroll 6/1/26, \$630,818,581 + Public							
Services, \$7,484,725 = \$638,303,306							
COMPUTATION:							
Total Assessments = \$638,303,306/ 100 *							
\$0.265 =							
\$0.01 - Park Reserve Fund							

[illegible]

Description	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			
\$0.27 =							
\$0.01 - Park Reserve Fund							
\$0.145 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.27 Tax Rate							
Total Levy \$187,615							
\$0.26 Tax Rate							0.00 0.00
NCMVT Assessments per TR-2-25 page 5a =							
\$69,487,068							
COMPUTATION:							
Total Assessments = \$69,487,068 / 100 *							
\$0.26 =							
\$0.01 - Park Reserve Fund							
\$0.135 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.26 Tax Rate							
Total Levy \$180,666							
\$0.275 Tax Rate							188,000.00 188,000.00
NCMVT Assessments per TR-2-25 page 5a =							
\$69,487,068							
COMPUTATION:							
Total Assessments = \$69,487,068 / 100 *							
\$0.275 =							
\$0.01 - Park Reserve Fund							
\$0.15 - Town Operations (General Fund)							
\$0.115 - Fire Dept = \$0.275 Tax Rate							
Total Levy \$191,089							
\$0.265 Tax Rate							0.00 0.00
NCMVT Assessments per TR-2-25 page 5a =							
\$69,487,068							
COMPUTATION:							
Total Assessments = \$69,487,068 / 100 *							
\$0.265 =							
\$0.01 - Park Reserve Fund							
\$0.14 - Town Operations (General Fund)							

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual Comments	***** 2026 ***** Anticipated Actual	***** Estimated Full Year	***** 2027 ***** Admin. Recmnd	***** Anticipated	%PY
\$0.115 - Fire Dept = \$0.265 Tax Rate Total Levy \$184,141									
Penalties and Interest									
10-3180-0000	2,000.00 2,743.50	3,000.00 3,111.23	3,000.00 3,354.41	3,000.00 3,669.20	5,330.00 5,305.01	0.00	3,500.00	3,500.00	34.33-
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	132,000.00 136,225.60	138,000.00 141,996.58	162,000.00 174,249.80	170,000.00 205,557.65	226,000.00 190,665.91	0.00	221,000.00 221,000.00	221,000.00 221,000.00	2.21-
Detail: NCLM Projections +3.10%									
Article 40 1/2% Sales Tax									
10-3240-0000	86,000.00 89,127.89	96,000.00 98,788.26	111,000.00 120,741.31	120,000.00 140,612.01	150,000.00 125,425.29	0.00	145,000.00 145,000.00	145,000.00 145,000.00	3.33-
Detail: NCLM Projections +3.10%									
Article 42 1/2% Sales Tax									
10-3242-0000	68,000.00 71,150.95	72,000.00 74,726.03	88,000.00 92,074.43	89,000.00 108,837.93	116,000.00 100,884.83	0.00	111,000.00 111,000.00	111,000.00 111,000.00	4.31-
Detail: NCLM Projections +3.10%									
Article 44 1/2% Sales Tax									
10-3244-0000	0.00 3.84-	5.00 4.30	0.00 0.00	0.00 0.29	0.00 20.33-	0.00			0.00
Article 44 NCGS 105-524 Sales Tax									
10-3244-0524	15,500.00	16,000.00	21,000.00	20,000.00	25,000.00		20,000.00	20,000.00	20.00-

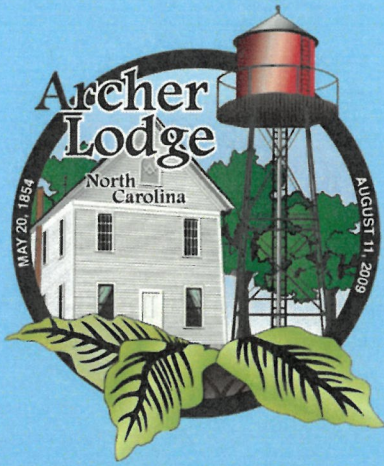
Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****			
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
Detail: NCLM Projections +3.10%	15,629.12	17,790.89	22,556.63	25,804.93	22,761.20	0.00	20,000.00	20,000.00	
Unrestricted Intergovernmental:Franchise									
10-3300-0000	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Alcohol Beverage Tax									
10-3322-0000	19,250.00	22,800.00	25,000.00	22,000.00	23,000.00		23,000.00	23,000.00	0.00
	19,193.11	22,765.90	25,110.97	21,225.94	21,143.97	0.00			
Detail: NCLM Projections +0.75%							23,000.00	23,000.00	
Electric Franchise Tax									
10-3324-0000	110,000.00	125,000.00	115,000.00	133,000.00	150,000.00		145,000.00	145,000.00	3.33-
	117,039.50	120,796.13	138,738.40	152,932.68	120,956.70	0.00			
Detail: NCLM Projections + 0.85%							145,000.00	145,000.00	
Telecommunications Franchise									
10-3325-0000	19,000.00	20,000.00	18,000.00	18,000.00	16,000.00		19,000.00	19,000.00	18.75
	19,853.60	20,767.12	19,815.45	19,212.71	14,075.93	0.00			
Detail: NCLM Projections -3.25%							19,000.00	19,000.00	
ABC Profits Johnston Co.									
10-3337-0000	22,000.00	20,000.00	15,000.00	15,000.00	19,000.00		19,000.00	19,000.00	0.00
	22,775.80	14,647.51	21,860.85	19,009.44	19,009.44	0.00			
Permits and Fees									
10-3340-0000	8,000.00	7,000.00	5,000.00	7,000.00	13,000.00		8,000.00	8,000.00	38.46-
	8,735.00	5,000.00	11,465.00	7,130.00	12,400.00	0.00			
Fee in Lieu of Recreation									
10-3345-0000	3,000.00	78,000.00	78,000.00	54,000.00	54,000.00				0.00

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual Comments	***** 2026 ***** Anticipated Actual	***** Estimated Full Year	***** 2027 ***** Admin. Recmnd	***** Anticipated	%PY
	0.00	0.00	0.00	0.00	0.00	0.00			
Animal Control Fees									
10-3348-0000	100.00	1,500.00	1,000.00	500.00	500.00		500.00	500.00	0.00
	100.00	1,700.00	305.00	300.00	400.00	0.00			
Parks & Recreation Fees									
10-3350-0000	0.00	1,000.00	62,000.00	70,000.00	75,000.00		75,000.00	75,000.00	0.00
	0.00	955.00	61,910.00	72,225.00	70,965.00	0.00			
Detail: Programs/Activities							75,000.00	75,000.00	
Parks & Recreation Rentals									
10-3351-0000	0.00	0.00	12,000.00	11,000.00	10,000.00		8,000.00	8,000.00	20.00-
	0.00	0.00	12,743.20	12,016.00	9,673.75	0.00			
Video Programming Franchise Fees									
10-3361-0000	11,000.00	10,000.00	10,000.00	9,000.00	8,500.00		8,000.00	8,000.00	5.88-
	10,961.88	10,427.80	9,671.33	8,983.09	5,793.81	0.00			
Detail: NCLM Projections -6.75%							8,000.00	8,000.00	
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	52,250.00	51,500.00	51,500.00	97,000.00	76,000.00		76,000.00	76,000.00	0.00
	51,616.12	51,282.08	51,612.88	77,201.25	56,603.79	0.00			
Detail: Per Expenditure Acct# 10-4200-3500 3 channels = 19,000/qtr							76,000.00	76,000.00	
Miscellaneous Revenues									
10-3800-0000	100.00	4,000.00	6,500.00	7,000.00	5,000.00		1,000.00	1,000.00	80.00-

[illegible]

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****			
Revenue Account Number	Anticipated	Anticipated	Anticipated	Anticipated	Anticipated	Estimated	Admin. Recmnd	Anticipated	%PY
	Actual	Actual	Actual	Actual	Actual	Full Year			
	Comments								
(Park Maintenance Equipment Yard-Westside Park Parcel)									
Transfer from Public Safety Res Fnd 32									
10-3900-3932	0.00	200,000.00	200,000.00	250,000.00	345,000.00		360,000.00	360,000.00	4.35
	0.00	0.00	0.00	0.00	0.00	0.00			
Detail: Reimbursing Jo Co Sheriff's Dept							360,000.00	360,000.00	
2 - Deputy Sheriff (12 hr day/7 day wk + benefits/\$97,500 each = \$195,000)									
2 - Uniforms, Vest, Badges & Equipment, New Hire Costs (\$17,500/each = \$35,000)									
2 - Patrol Vehicles, Equipment, Tires, Maintenance \$59,000/each = \$118,000									
2 - Vehicle Fuel \$6,000/ea = \$12,000									
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	240,000.00	500,000.00	297,955.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Revenue Fund Total	768,950.00	1,512,905.00	1,738,000.00	1,495,955.00	1,411,930.00		3,271,600.00	3,271,600.00	131.71
	786,726.96	998,178.63	1,023,339.33	984,931.05	872,266.99	0.00			

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****			
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
Year Total	768,950.00 786,726.96	1,512,905.00 998,178.63	1,738,000.00 1,023,339.33	1,495,955.00 984,931.05	1,411,930.00 872,266.99			3,271,600.00 3,271,600.00	0.00
					0.00				



FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027

**ARCHER LODGE
JOHNSTON COUNTY**

**ADOPTED
JUNE 23, 2026**

CAPITAL RESERVE FUND 30

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 = ((2027 Anticipated / 2026 Anticipated) - 1) * 100

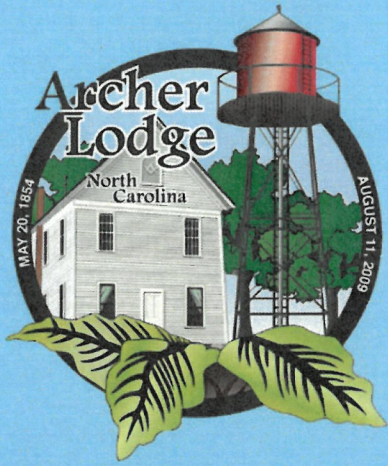
Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Transfer to Fund Balance										
30-9990-0000	0.00 0.00	9,500.00 0.00	3,000.00 0.00	1,000.00 0.00	77,500.00 0.00	0.00	1,000.00	51,000.00	51,000.00	34.19-
Budgeted Total	0.00 0.00	9,500.00 0.00	3,000.00 0.00	1,000.00 0.00	77,500.00 0.00	0.00	1,000.00	51,000.00	51,000.00	34.19-
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 0.00	3,000.00 0.00	1,000.00 0.00	77,500.00 0.00	0.00	1,000.00	51,000.00	51,000.00	34.19-
Year Total	0.00 0.00	9,500.00 0.00	3,000.00 0.00	1,000.00 0.00	77,500.00 0.00	0.00	1,000.00	51,000.00	51,000.00	0.00

June 30, 2026
10:37 AM

Town of Archer Lodge
Budget/Revenue Preparation Worksheet

Page No: 2

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual Comments	***** 2026 ***** Anticipated Actual	***** Estimated Full Year	***** 2027 ***** Admin. Recmnd	***** Anticipated	***** %PY
Investment Earnings									
30-3831-0000	1,800.00	9,500.00	3,000.00	1,000.00	2,500.00		1,000.00	1,000.00	60.00-
	2,033.30	9,546.88	2,420.43	1,080.59	2,505.04	0.00			
Transfer from General Fund 10									
30-3900-3910	25,000.00	0.00	0.00	0.00	75,000.00		50,000.00	50,000.00	33.33-
	25,000.00	0.00	0.00	0.00	75,000.00	0.00			
Revenue Fund Total									
	26,800.00	9,500.00	3,000.00	1,000.00	77,500.00		51,000.00	51,000.00	34.19-
	27,033.30	9,546.88	2,420.43	1,080.59	77,505.04	0.00			
Year Total									
	26,800.00	9,500.00	3,000.00	1,000.00	77,500.00		51,000.00	51,000.00	0.00
	27,033.30	9,546.88	2,420.43	1,080.59	77,505.04	0.00			



FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027



**ADOPTED
JUNE 23, 2026**

PARK RESERVE FUND 31

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 = ((2027 Anticipated / 2026 Anticipated) - 1) * 100

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
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	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00		52,000.00	82,000.00	82,000.00	51.85
	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00	0.00				
Detail: Park Loan Payment							52,000.00	52,000.00	52,000.00	
Parks & Rec Capital Improvements:							0.00	0.00	0.00	
\$40K Batting Cage - Archer Lodge Town Park										
\$10K Bullpen - Archer Lodge Town Park										
\$15K Disc Golf Course - Archer Lodge Town Park										
\$15K Crushed Gravel & Install (Park Maintenance Equipment Yard-Westside Park Parcel)										
Parks & Rec Capital Improvements:							0.00	30,000.00	30,000.00	
\$15K Disc Golf Course - Archer Lodge Town Park										
\$15K Crushed Gravel & Install (Park Maintenance Equipment Yard-Westside Park Parcel)										
Budgeted Total	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00		52,000.00	82,000.00	82,000.00	51.85
	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00	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	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00		52,000.00	82,000.00	82,000.00	51.85
	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00	0.00				
Year Total	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00		52,000.00	82,000.00	82,000.00	0.00
	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00	0.00				

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual Comments	***** 2026 ***** Anticipated Actual	***** Estimated Full Year	***** 2027 ***** Admin. Recmnd	***** Anticipated	%PY
Investment Earnings									
31-3831-0000	1,200.00 1,235.33	3,500.00 3,229.10	1,000.00 1,863.76	3,000.00 3,293.52	3,500.00 4,257.51	0.00	1,000.00	1,000.00	71.43-
Transfer from General Fund 10									
31-3900-3910	123,000.00 119,163.27	160,000.00 85,205.64	162,000.00 86,623.42	139,000.00 86,710.90	190,000.00 135,150.20	0.00	69,000.00	69,000.00	63.68-
Detail: PROPOSED \$0.285 Tax Rate							0.00	0.00	

JoCo Tax Scroll 5/1/26, Public Utilities
& NCDOR TR-2 Form, page 5a NCVTS

Net Assessed ADVL \$631,639,908 +
Net Assessed Utilities \$7,484,725 +
New Assessed MV \$69,487,068 +
Total Assessed \$708,611,701
w/tax rate \$0.285 = \$2,019,543
+ P & I \$3,500 = \$2,023,043

LESS:
JoCo Tax Collection Fees (2.5%)
See code: 10-4140-4950 = \$51,000

COMPUTATION:
\$2,023,043 - \$51,000 * .0351
(\$0.01/\$0.285) = \$69,219

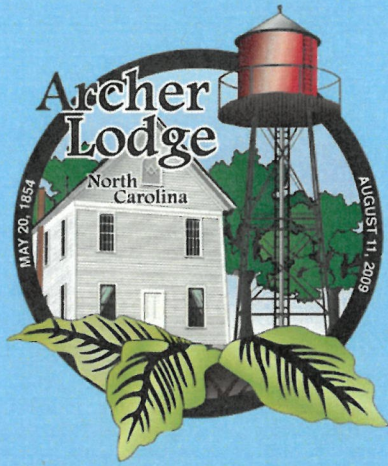
Rounding	0.00	0.00
\$0.25 Tax Rate	0.00	0.00

JoCo Tax Scroll 6/1/26, Public Utilities
& NCDOR TR-2 Form, page 5a NCVTS

Net Assessed ADVL \$630,818,581 +
Net Assessed Utilities \$7,484,725 +
New Assessed MV \$69,487,068 +
Total Assessed \$707,790,374
w/tax rate \$0.25 = \$1,769,476

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
+ P & I \$3,500 = \$1,772,976									
LESS:									
Joco Tax Collection Fees (2.5%)									
See code: 10-4140-4950 = \$47,000									
COMPUTATION:									
\$1,772,976 - \$47,000 * .04 (\$0.01/\$0.25)									
= \$69,039									
\$0.27 Tax Rate							0.00	0.00	
JoCo Tax Scroll 6/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS									
Net Assessed ADVL \$630,818,581 +									
Net Assessed Utilities \$7,484,725 +									
New Assessed MV \$69,487,068 +									
Total Assessed \$707,790,374									
w/tax rate \$0.27 = \$1,911,034									
+ P & I \$3,500 = \$1,914,534									
LESS:									
Joco Tax Collection Fees (2.5%)									
See code: 10-4140-4950 = \$47,000									
COMPUTATION:									
\$1,914,534 - \$47,000 * .0370									
(\$0.01/\$0.27) = \$69,100									
Average of all Three Tax Rates							69,000.00	69,000.00	
Fund Balance Appropriated									
31-3990-0000	237,800.00	0.00	0.00	0.00	0.00		12,000.00	12,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Revenue Fund Total	362,000.00	163,500.00	163,000.00	142,000.00	193,500.00		82,000.00	82,000.00	57.62-
	120,398.60	88,434.74	88,487.18	90,004.42	139,407.71	0.00			

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
Year Total	362,000.00 120,398.60	163,500.00 88,434.74	163,000.00 88,487.18	142,000.00 90,004.42	193,500.00 139,407.71	0.00	82,000.00	82,000.00	0.00



FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027



**ADOPTED
JUNE 23, 2026**

PUBLIC SAFETY RESERVE FUND 32

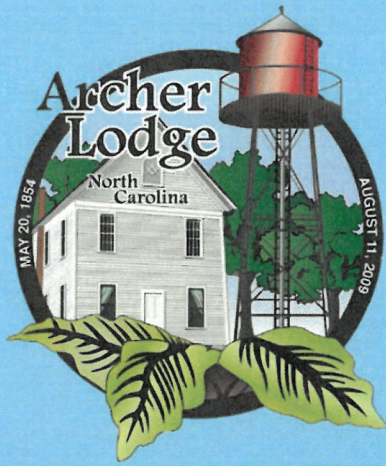
Range of Expend Accounts: 32-0000-0000 to 32-9999-9999
Range of Revenue Accounts: 32-0000-0000 to 32-9999-9999
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2027 Anticipated / 2026 Anticipated) - 1) * 100

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual Estimated Full Year Actual	***** 2027 ***** Requested Admin. Recmnd Budgeted	%PY
Transfer to General Fund 10							
32-9900-0010	0.00	0.00	200,000.00	250,000.00	345,000.00	360,000.00 360,000.00 360,000.00	4.35
	0.00	0.00	0.00	0.00	0.00		
Detail: Reimbursing Jo Co Sheriff's Dept						360,000.00 360,000.00 360,000.00	
2 - Deputy Sheriff (12 hr day/7 day wk + benefits/\$97,500 each = \$195,000)							
2 - Uniforms, Vest, Badges & Equipment, New Hire Costs (\$17,500/each = \$35,000)							
2 - Patrol Vehicles, Equipment, Tires, Maintenance \$59,000/each = \$118,000							
2 - Vehicle Fuel \$6,000/ea = \$12,000							
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	200,000.00	250,000.00	345,000.00	360,000.00 360,000.00 360,000.00	4.35
	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		
Budget Fund Total	0.00	0.00	200,000.00	250,000.00	345,000.00	360,000.00 360,000.00 360,000.00	4.35
	0.00	0.00	0.00	0.00	0.00		

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****				
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 32-9900-0000										
Year Total	0.00 0.00	0.00 0.00	200,000.00 0.00	250,000.00 0.00	345,000.00 0.00	0.00	360,000.00	360,000.00	360,000.00	0.00

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual Comments	***** 2026 ***** Anticipated Actual	***** Estimated Full Year	***** 2027 ***** Admin. Recmnd	***** Anticipated	%PY
Investment Earnings									
32-3831-0000	1,300.00 1,458.84	12,500.00 13,439.28	20,000.00 20,586.83	16,000.00 16,784.89	16,000.00 15,479.11	0.00	1,000.00	1,000.00	93.75-
Transfer from General Fund 10									
32-3900-3910	25,000.00 25,000.00	0.00 0.00	0.00 0.00	0.00 0.00	70,000.00 70,000.00	0.00	25,000.00	25,000.00	64.29-
Fund Balance Appropriated									
32-3990-0000	0.00 0.00	0.00 0.00	180,000.00 0.00	234,000.00 0.00	259,000.00 0.00	0.00	334,000.00	334,000.00	28.96
Revenue Fund Total									
	26,300.00 26,458.84	12,500.00 13,439.28	200,000.00 20,586.83	250,000.00 16,784.89	345,000.00 85,479.11	0.00	360,000.00	360,000.00	4.35
Year Total									
	26,300.00 26,458.84	12,500.00 13,439.28	200,000.00 20,586.83	250,000.00 16,784.89	345,000.00 85,479.11	0.00	360,000.00	360,000.00	0.00



FY 26-27 ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR
ENDING JUNE 30, 2027



**ADOPTED
JUNE 23, 2026**

FEE SCHEDULE

TABLE OF CONTENTS

	PAGE
ANIMAL CONTROL VIOLATION FEES	1
OTHER CODE VIOLATION FEES	1
ELECTION FILING FEES	1
MISCELLANEOUS FEES	1
PARKS & RECREATION FEES	2 - 4
PLANNING & ZONING FEES	5 - 6
ADDITIONAL FEES & TOWN TAXES.....	7

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		
Program	Residents	Non-Residents
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	\$ 0.275/100 per valuation

WWW.ARCHERLODGENC.GOV

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	\$ 0.275/100 per valuation

WWW.ARCHERLODGENC.GOV