



TOWN OF ARCHER LODGE

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Mayor: Matthew Mulhollem
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Council Members:
 Teresa Bruton
 Michael Davis
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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.