


FY 26-27 PROPOSED ANNUAL BUDGET


A large white water tower stands against a dark green background. The tower has a spherical top and is supported by four vertical legs. The text "ARCHER LODGE" and "JOHNSTON COUNTY" is written in black on the side of the tower.

ARCHER LODGE
JOHNSTON COUNTY

FOR FISCAL
YEAR ENDING
JUNE 30, 2027



FY 26-27 PROPOSED ANNUAL BUDGET



ARCHER LODGE
JOHNSTON COUNTY

FOR FISCAL
YEAR ENDING
JUNE 30, 2027

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 PROPOSED ANNUAL BUDGET



**ARCHER LODGE
JOHNSTON COUNTY**

**FOR FISCAL
YEAR ENDING
JUNE 30, 2027**

BUDGET ORDINANCE

Town of Archer Lodge, North Carolina

PROPOSED 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 **\$0.285 per \$100 evaluation.**

General Fund 10	\$3,403,600
Capital Reserve Fund 30	\$51,000
Park Reserve Fund 31	\$132,000
Public Safety Reserve Fund 32	\$360,000
Total Budget Ordinance	\$3,946,600

General Fund 10 Operating Tax Rate	0.160
Park Reserve Fund 31 Tax Rate	0.010
North Side Fire & Rescue Fire District Tax	0.115
Total Proposed Tax Rate for Archer Lodge	0.285

General Fund 10

General Fund 10 Revenues:

	Amount
Ad-Valorem Property Taxes	\$ 2,013,500
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	492,000
General Fund Balance Appropriated	-
Total Revenues	\$ 3,403,600

General Fund 10 Expenditures:

General Government	\$ 876,000
Public Safety	1,169,000
Transportation/Streets - Public Works	31,000
Planning and Zoning	271,300
Parks and Recreation	694,200
Debt Service	132,100
Interfund Transfers	230,000
Total Expenditures	\$ 3,403,600
Revenues Over (Under) Expenditures	-

Town of Archer Lodge, North Carolina
PROPOSED 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	\$ 1,000

Capital Reserve Fund 30 Expenditures:

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

Interfund Transfers:

Capital Reserve Fund Balance Appropriation	\$ -
Transfer from General Fund 10	\$ 50,000
Transfer to General Fund 10	\$ -
Transfer to Fund Balance Reserves	\$ (51,000)
Total Other Financing Sources (Uses):	\$ (1,000)
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -

Town of Archer Lodge, North Carolina
PROPOSED 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	\$ 1,000

Park Reserve Fund 31 Expenditures:

Recreation Development	-
Total Expenditures	\$ -
Revenues Over (Under) Expenditures	\$ 1,000

Interfund Transfers:

Park Reserve Fund Balance Appropriation		\$ 61,000
Transfer from General Fund 10	\$0.01 Tax/Zero Fees-in-Lieu	\$ 70,000
Transfer to General Fund 10	Loan Payment/Capital Purchases	\$ (132,000)
Transfer to Fund Balance Reserves		\$ -
Total Other Financing Sources (Uses):		\$ (1,000)
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)		\$ -

Town of Archer Lodge, North Carolina
PROPOSED 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	\$ 1,000

Public Safety Reserve Fund 32 Expenditures:

Public Safety Development	-
Total Expenditures	\$ -
Revenues Over (Under) Expenditures	\$ 1,000

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

DULY ADOPTED THIS ____ DAY OF JUNE 2026

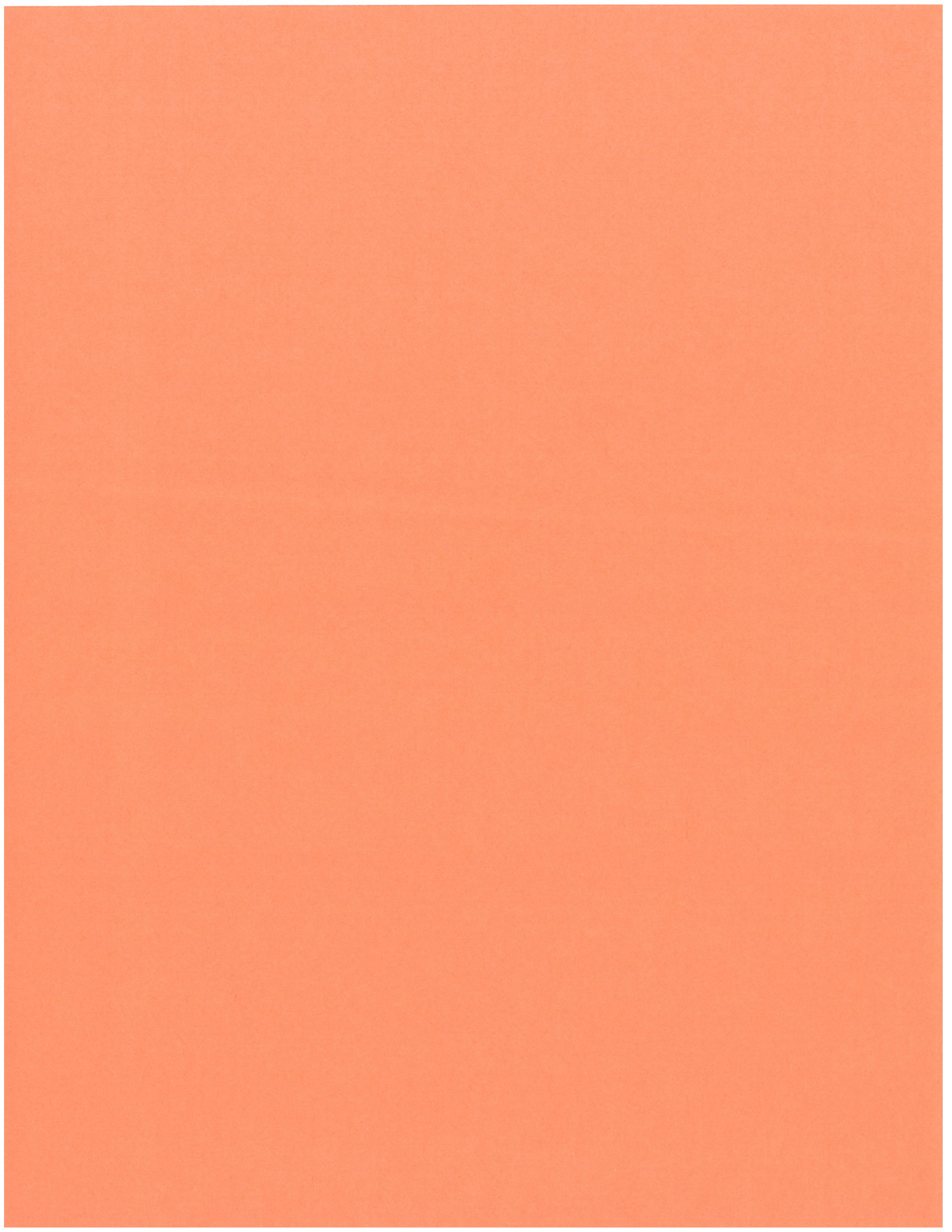
TOWN OF ARCHER LODGE

 Matthew B. Mulhollem, Mayor

ATTEST:

 David Bone, Budget Officer

 Ben King, Town Clerk



Town of Archer Lodge, North Carolina
PROPOSED ANNUAL BUDGET ORDINANCE

Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10

	Amount
<i>General Fund 10 Revenues:</i>	
Ad-Valorem Property Taxes	\$ 2,013,500
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>\$ 2,911,600</u>
<i>General Fund 10 Expenditures:</i>	
General Government	
Governing Body	\$ 53,800
Administration	455,200
Tax Collections	51,000
Legal	25,000
Property Tax	1,000
Public Buildings	214,000
PEG Media Partners	76,000
Public Safety	
Law Enforcement	360,000
Animal Control	13,000
North Side Fire & Rescue, Inc	796,000
Transportation - Public Works	
Streets	31,000
Planning and Zoning	271,300
Parks and Recreation	694,200
Debt Service	
Principal and Interest	<u>132,100</u>
 Total Expenditures	 <u>3,173,600</u>
Revenues Over (Under) Expenditures	<u>(262,000)</u>
<i>Interfund Transfers:</i>	
General Fund Balance Appropriation	-
Transfer in from Capital Reserve Fund	-
Transfer in from Park Reserve Fund	132,000
Transfer in from Public Safety Reserve Fund	360,000
Interfund Transfers to Other Reserve Funds	(170,000)
 Total Other Financing Sources (Uses):	 <u>382,000</u>
 Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	 <u>\$ -</u>

Tax Rate Per \$100 of Valuation

\$ 0.285

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

General Fund 10 Revenues

	Amount
General Fund Revenues:	
Ad-Valorem Property Taxes	
Real and Personal Property Current Year Levy	\$ 1,815,000
Motor Vehicles Current Year Levy	195,000
Penalties and Interest	3,500
Total Ad-Valorem Property Taxes	2,013,500
State Sales Tax Distributions	497,000
Unrestricted Intergovernmental Revenues	
Franchise Taxes	172,000
Alcohol Beverage Tax	23,000
Johnston County ABC Profits	19,000
Total Unrestricted Intergovernmental Revenues	214,000
Restricted Intergovernmental Revenues	
PEG Media	76,000
Total Restricted Intergovernmental Revenues	76,000
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	132,000
Transfer in from Public Safety Reserve Fund	360,000
Fund Balance Appropriated	-
<u>Total General Fund Revenues</u>	\$ 3,403,600

Town of Archer Lodge, North Carolina
Proposed 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)	217,000
Overtime-FLSA	2,000
Salaries (Part-Time)	40,500
FICA Taxes	21,000
Retirement - NCLGERS	39,700
Medical/Dental/Vision insurance	25,000
NC 401-K	13,500
Unemployment Taxes	300
Employee Assistance Program (EAP)	100
Short Term Disability	1,100
Life Insurance	1,100
Professional Services (Audit)	20,000
Supplies	3,000
Bank Service Charges	100
Codification	6,000
Gasoline	500
Vehicle Maintenance	500
Travel	500
Training and Meetings	5,000

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

General Fund 10 Expenditures

General Fund Expenditures:

	Amount
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	-
Total Administrative	455,200
Tax Collections	
Tax Collection Fees (NC & JoCo)	51,000
Total Tax Collections	51,000
Legal	
Attorney Fees	25,000
Total Legal	25,000
Property Tax	
Personal Property Tax - Leased Equipment	1,000
Total Property Tax	1,000
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	57,000
Contracted Services	64,000
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
Proposed Annual Budget Ordinance
For the Fiscal Year July 1, 2026 to June 30, 2027

General Fund 10 Expenditures

General Fund Expenditures:

	Amount
Capital Outlay	-
Veterans Memorial	4,000
Building Permits	2,000
Total Public Buildings	214,000
Video Programming	
PEG Media - EWTN	76,000
Total General Government	876,000
Public Safety	
Law Enforcement	
Contracted Services	360,000
Total Law Enforcement	360,000
Animal Control	
Supplies	500
Training & Meetings	500
Contracted Services - Town of Clayton	12,000
Total Animal Control	13,000
Fire Department	
North Side Fire & Rescue, Inc	796,000
Total Fire Department	796,000
Total Public Safety	1,169,000
Public Works	
Streets	
Supplies	500
Street Lights	9,000
Contracted Services	2,000

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

General Fund 10 Expenditures

General Fund Expenditures:

	Amount
Repairs & Maintenance - Streets	1,000
Road Signs/Banners	18,500
Installation of Street Lights	-

<u>Total Public Works</u>	31,000
----------------------------------	---------------

Planning & Zoning

Salaries (Full-Time)	113,500
Overtime-FLSA	2,000
Salaries (Planning Board/Board of Adjustments Members)	18,900
FICA Taxes	11,000
Retirement - NCLGERS	21,000
Medical/Dental/Vision insurance	17,200
NC 401-K	7,200
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	5,000
Postage	300
Contracted Services	60,200
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>	271,300
---	----------------

Cultural and Recreation

Parks and Recreation

Salaries (Full-Time)	243,500
Overtime-FLSA	5,000
Salaries (Part-Time)	35,000

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

General Fund 10 Expenditures

General Fund Expenditures:

Amount

FICA Taxes		23,000
Retirement - NCLGERS		45,000
Medical/Dental/Vision insurance		41,000
NC 401-K		15,500
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		9,000
Postage		-
Contracted Services		59,000
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>80,000</u>

Total Cultural and Recreation

694,200

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

Total Debt Service

132,100

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

General Fund 10 Expenditures

General Fund Expenditures:

Amount

Total Expenditures

3,173,600

Interfund Transfers

Transfer to Capital Reserve Fund 30	50,000
Transfer to Park Reserve Fund 31	70,000
Transfer to Public Safety Reserve Fund 32	50,000
Total Interfund Transfers	<u>170,000</u>

Transfer to Fund Balance Reserves

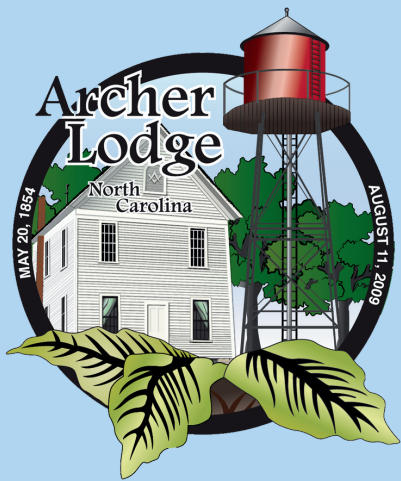
60,000

Total Interfund Transfers


230,000

Total General Fund Expenditures and Interfund Transfers

\$ 3,403,600



FY 26-27 PROPOSED ANNUAL BUDGET



ARCHER LODGE
JOHNSTON COUNTY

FOR FISCAL
YEAR ENDING
JUNE 30, 2027

GENERAL FUND 10

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****		***** 2027 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
<hr/>									
2026 Property Taxes									
10-3126-0000	0.00	0.00	0.00	0.00	0.00		1,815,000.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Detail: PROPOSED							1,815,000.00	0.00	
<p>Real Property Assessments per Jo Co Tax Scroll 5/1/26, \$631,639,908 + Public Services, \$7,484,725 = \$639,124,633</p> <p>COMPUTATION: Total Assessments = \$639,124,633 / 100 * \$0.285 = \$0.01 - Park Reserve Fund \$0.16 - Town Operations (General Fund) \$0.115 - Fire Dept = \$0.285 Tax Rate Total Levy \$1,821,505</p>									
<hr/>									
2026 Vehicle Taxes									
10-3126-0120	0.00	0.00	0.00	0.00	0.00		195,000.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Detail: PROPOSED							195,000.00	0.00	
<p>NCMVT Assessments per TR-2-25 page 5a = \$69,487,068</p> <p>COMPUTATION: Total Assessments = \$69,487,068 / 100 * \$0.285 = \$0.01 - Park Reserve Fund \$0.16 - Town Operations (General Fund) \$0.115 - Fire Dept = \$0.285 Tax Rate Total Levy \$198,038</p>									
<hr/>									
Penalties and Interest									
10-3180-0000	2,000.00	3,000.00	3,000.00	3,000.00	4,000.00		3,500.00		0.00
	2,743.50	3,111.23	3,354.41	3,669.20	5,126.21	0.00			

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
	Comments								
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	138,000.00	162,000.00	170,000.00	226,000.00		221,000.00		0.00
	136,225.60	141,996.58	174,249.80	205,557.65	168,997.13	0.00			
Detail: NCLM Projections +3.10%							221,000.00	0.00	
Article 40 1/2% Sales Tax									
10-3240-0000	86,000.00	96,000.00	111,000.00	120,000.00	150,000.00		145,000.00		0.00
	89,127.89	98,788.26	120,741.31	140,612.01	111,826.37	0.00			
Detail: NCLM Projections +3.10%							145,000.00	0.00	
Article 42 1/2% Sales Tax									
10-3242-0000	68,000.00	72,000.00	88,000.00	89,000.00	116,000.00		111,000.00		0.00
	71,150.95	74,726.03	92,074.43	108,837.93	89,469.52	0.00			
Detail: NCLM Projections +3.10%							111,000.00	0.00	
Article 44 1/2% Sales Tax									
10-3244-0000	0.00	5.00	0.00	0.00	30.00				0.00
	3.84-	4.30	0.00	0.29	20.33-	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		0.00
	15,629.12	17,790.89	22,556.63	25,804.93	20,484.99	0.00			
Detail: NCLM Projections +3.10%							20,000.00	0.00	
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			

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
	Comments								
Alcohol Beverage Tax									
10-3322-0000	19,250.00	22,800.00	25,000.00	22,000.00	23,000.00		23,000.00		0.00
	19,193.11	22,765.90	25,110.97	21,225.94	0.00	0.00			
Detail: NCLM Projections +0.75%							23,000.00	0.00	
Electric Franchise Tax									
10-3324-0000	110,000.00	125,000.00	115,000.00	133,000.00	150,000.00		145,000.00		0.00
	117,039.50	120,796.13	138,738.40	152,932.68	73,799.47	0.00			
Detail: NCLM Projections + 0.85%							145,000.00	0.00	
Telecommunications Franchise									
10-3325-0000	19,000.00	20,000.00	18,000.00	18,000.00	16,000.00		19,000.00		0.00
	19,853.60	20,767.12	19,815.45	19,212.71	9,638.90	0.00			
Detail: NCLM Projections -3.25%							19,000.00	0.00	
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		0.00
	22,775.80	14,647.51	21,860.85	19,009.44	9,504.72	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		0.00
	8,735.00	5,000.00	11,465.00	7,130.00	12,625.00	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
	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		0.00
	100.00	1,700.00	305.00	300.00	300.00	0.00			
Parks & Recreation Fees									

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	%PY	
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year		Admin. Recmnd Anticipated
10-3350-0000	0.00	1,000.00	62,000.00	70,000.00	75,000.00		75,000.00	0.00
Detail: Programs/Activities	0.00	955.00	61,910.00	72,225.00	69,490.00	0.00	75,000.00	0.00
Parks & Recreation Rentals								
10-3351-0000	0.00	0.00	12,000.00	11,000.00	10,000.00		8,000.00	0.00
	0.00	0.00	12,743.20	12,016.00	8,158.75	0.00		
Cable TV Franchise Fees								
10-3361-0000	11,000.00	10,000.00	10,000.00	9,000.00	8,500.00		8,000.00	0.00
	10,961.88	10,427.80	9,671.33	8,983.09	3,933.08	0.00		
Detail: NCLM Projections -6.75%							8,000.00	0.00
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	0.00
	51,616.12	51,282.08	51,612.88	77,201.25	37,735.86	0.00		
Detail: Per Expenditure Acct# 10-4200-3500 3 channels = 19,000/qtr							76,000.00	0.00
Miscellaneous Revenues								
10-3800-0000	100.00	4,000.00	6,500.00	7,000.00	5,000.00		1,000.00	0.00
	15.27	3,636.12	5,445.95	7,648.50	3,477.70	0.00		
MuscoVision Shared Revenues								
10-3810-0000	0.00	0.00	0.00	0.00	100.00		100.00	0.00
	0.00	0.00	0.00	0.00	39.78	0.00		
Veterans Brick Revenues								

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	%PY		
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year		Admin. Recmnd Anticipated	
10-3830-0000	0.00 0.00	500.00 355.00	1,000.00 555.00	500.00 530.00	500.00 0.00	0.00	500.00 _____	0.00	
Investment Earnings									
10-3831-0000	4,500.00 5,313.46	55,000.00 57,828.68	70,000.00 68,128.72	46,000.00 46,034.43	40,000.00 27,030.38	0.00	18,000.00 _____	0.00	
Transfer from Capital Reserve Fund 30									
10-3900-3930	154,250.00 154,250.00	291,600.00 291,600.00	125,000.00 125,000.00	0.00 0.00	0.00 0.00	0.00	_____	0.00	
Transfer from Park Reserve Fund 31									
10-3900-3931	62,000.00 62,000.00	60,000.00 60,000.00	58,000.00 58,000.00	56,000.00 56,000.00	54,000.00 54,000.00	0.00	132,000.00 _____	0.00	
Detail:	Make FINAL Loan Payment to George Smith Family							52,000.00	0.00
	*Final payment of \$52,000 will be 8/20/26 (FY26/27)								
	Parks & Rec Capital Improvements:							80,000.00	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)								
Transfer from Public Safety Res Fnd 32									
10-3900-3932	0.00 0.00	200,000.00 0.00	200,000.00 0.00	250,000.00 0.00	345,000.00 0.00	0.00	360,000.00 _____	0.00	
Detail:	Reimbursing Jo Co Sheriff's Dept							360,000.00	0.00
	2 - Deputy sheriff (12 hr day/7 day wk +								

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****		***** 2027 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
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	1,410,630.00		3,403,600.00	0.00	0.00
	786,726.96	998,178.63	1,023,339.33	984,931.05	705,617.53	0.00			
Year Total	768,950.00	1,512,905.00	1,738,000.00	1,495,955.00	1,410,630.00		3,403,600.00	0.00	0.00
	786,726.96	998,178.63	1,023,339.33	984,931.05	705,617.53	0.00			

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Governing Body:										
10-4110-0000	50,965.00	42,605.00	55,615.00	57,300.00	62,600.00		57,900.00	53,800.00	0.00	0.00
	43,118.36	31,831.15	48,542.42	39,865.90	45,175.07	0.00				
Administration:										
10-4120-0000	326,460.00	338,060.00	409,450.00	465,350.00	507,200.00		460,410.00	455,200.00	0.00	0.00
	265,994.10	319,186.64	388,338.46	391,640.84	380,379.83	0.00				
Tax Collections Fees:										
10-4140-0000	26,000.00	30,000.00	36,000.00	37,000.00	56,000.00		53,500.00	51,000.00	0.00	0.00
	23,387.77	29,531.81	33,901.02	34,772.16	50,966.13	0.00				
Legal:										
10-4150-0000	15,000.00	18,000.00	18,000.00	18,000.00	20,000.00		20,000.00	25,000.00	0.00	0.00
	16,617.50	15,450.00	13,600.00	15,028.77	22,000.00	0.00				
Property Tax:										
10-4170-0000	100.00	100.00	100.00	100.00	500.00		1,040.00	1,000.00	0.00	0.00
	24.97	12.48	3.12	63.42	473.68	0.00				
Public Buildings:										
10-4190-0000	50,700.00	79,580.00	550,589.00	161,960.00	190,500.00		222,800.00	214,000.00	0.00	0.00
	39,178.36	73,062.47	511,976.65	145,994.59	123,318.04	0.00				
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	0.00	0.00
	51,616.12	51,282.08	51,612.88	77,201.25	37,735.86	0.00				
Public Safety:										
10-4300-0000	375,500.00	578,700.00	712,000.00	852,250.00	1,143,000.00		1,169,500.00	1,169,000.00	0.00	0.00
	359,829.43	375,857.48	518,505.24	612,079.36	765,613.06	0.00				
Public Works:										
10-4510-0000	50,600.00	28,500.00	27,000.00	23,000.00	28,600.00		33,900.00	31,000.00	0.00	0.00
	31,949.81	22,624.45	19,798.39	18,094.10	13,851.18	0.00				
Planning/Zoning/Development:										
10-4910-0000	174,295.00	198,930.00	253,100.00	236,475.00	260,880.00		271,900.00	271,300.00	0.00	0.00
	108,839.73	165,399.36	212,332.47	199,903.19	164,220.46	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	Requested	Admin. Recmnd	Budgeted	%PY
Parks & Recreation:										
10-6120-0000	196,350.00	934,390.00	631,150.00	600,840.00	572,800.00		635,300.00	694,200.00	0.00	0.00
	193,859.69	890,964.50	580,379.63	537,142.46	498,441.24	0.00				
Debt Service & Fees:										
10-9110-0000	140,985.00	136,940.00	132,896.00	140,125.00	136,350.00		132,010.00	132,100.00	0.00	0.00
	140,982.04	145,932.96	132,883.92	140,109.78	136,043.26	0.00				
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	0.00	0.00
	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		138,800.00	70,000.00	0.00	0.00
	119,163.27	85,205.64	86,623.42	86,710.90	131,291.47	0.00				
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	50,000.00	0.00	0.00
	25,000.00	0.00	0.00	0.00	70,000.00	0.00				
Transfer to Fund Balance										
10-9990-0000	0.00	0.00	0.00	0.00	137,900.00		35,000.00	60,000.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Totals	1,632,205.00	2,597,305.00	3,039,400.00	2,828,400.00	3,527,330.00		3,408,060.00	3,403,600.00	0.00	0.00
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,514,509.28	0.00				

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	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 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		
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	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			0.00
	10,500.00	10,500.00	16,800.00	15,500.00	11,925.00	0.00					
Detail: Mayor (\$300/month)							3,600.00	3,600.00			0.00
Mayor Pro Tem (\$225/month)							2,700.00	2,700.00			0.00
Council Members (4 Members @ \$200/month)							9,600.00	9,600.00			0.00
Extra Rounding							100.00	100.00			0.00
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			0.00
	803.32	803.32	1,285.21	1,185.76	912.27	0.00					
Detail: 7.65% of Salaries (Figured 8% of \$16k)							1,280.00	1,280.00			0.00
Extra Rounding							20.00	20.00			0.00
Unemployment											
10-4110-1850	0.00	0.00	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			0.00
	1,509.51	1,630.50	1,348.35	2,740.57	2,870.59	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	***** Requested	***** 2027 ***** 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		5,000.00	4,000.00	_____	0.00
Gasoline										
10-4110-3000	250.00 0.00	250.00 0.00	200.00 138.17	300.00 32.67	300.00 123.81		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		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		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		5,000.00	3,000.00	_____	0.00
Detail:	UNC SOG Courses/Conferences/Training, NCLM Courses/Conferences/Training, ADA/CyberSecurity (Knowbe4.com) Training									0.00
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		1,600.00	1,600.00	_____	0.00
Detail:	Shredding Event - Fall & Spring (\$800/each)									0.00
Annual Planning Session										
10-4110-3200	500.00	1,000.00	1,000.00	1,000.00	1,000.00		500.00	500.00	_____	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: 10-4110-0000	Governing Body:								
	291.62	763.10	660.80	195.50	0.00	0.00			
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	0.00
	1,412.01	1,260.00	2,151.00	2,629.00	2,816.73	0.00			
Detail: VC3 Archiving Emails (6 @ \$60/each)							360.00	360.00	0.00
Lightwire:							2,050.00	2,050.00	0.00
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
Extra Rounding							915.00	590.00	0.00
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	0.00
	3,216.50	2,049.62	559.00	922.60	475.39	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	0.00
	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	0.00
CAMPO							4,000.00	4,000.00	0.00
Central Pines (formerly TJCOG)							2,700.00	2,700.00	0.00
NCLM							7,500.00	7,500.00	0.00
UNC SOG Foundation							1,200.00	1,200.00	0.00
Amazon Business Prime \$200/yr / 4 departments = \$50							50.00	50.00	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: 10-4110-0000	Governing Body:								
Jo Co Mayor's Association						500.00	500.00	0.00	
Insurance Workers Compensation									
10-4110-4550	65.00	55.00	100.00	50.00	50.00	150.00	50.00	0.00	0.00
	57.00	55.00	51.00	42.00	42.00	0.00			
Detail: See WComp Salary Worksheet - Kim						150.00	50.00	0.00	
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	0.00	0.00
	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	0.00	0.00
	43,118.36	31,831.15	48,542.42	39,865.90	45,175.07	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	0.00	0.00
	43,118.36	31,831.15	48,542.42	39,865.90	45,175.07	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: 10-4120-0000	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	217,000.00		0.00
	109,578.40	160,970.59	226,584.19	229,664.37	169,268.13	0.00				
Detail:										
TA - Salary + 2% Merit + Longevity @ 70%										
FO/ATA - Salary + 2.4% COLA + 2% Merit + Longevity @ 70%										
TC - Salary + 2.4% COLA + 2% Merit + Longevity @ 70%										
							217,000.00	217,000.00	0.00	
Overtime-FLSA										
10-4120-1215	0.00	0.00	0.00	0.00	500.00		2,000.00	2,000.00		0.00
	0.00	0.00	0.00	0.00	541.42	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	40,500.00		0.00
	35,578.00	29,681.38	0.00	6,211.82	52,074.26	0.00				
Detail:										
EA (Mon, wed, Thurs {9am-3pm}) - \$20/hr not to exceed 900 hours (calendar yr) @ 50%										
EA (Tues {9am-3pm}) - \$23/hr not to 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) @										
							40,450.00	40,450.00	0.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 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: 10-4120-0000 Administration:											
70% Rounding							50.00	50.00	0.00		
FICA Taxes											
10-4120-1810	14,700.00	15,500.00	18,500.00	22,400.00	21,000.00		21,000.00	21,000.00			0.00
	12,143.20	14,653.61	17,435.61	18,168.26	17,003.70	0.00					
Detail: 7.65% of Salaries - \$260,000 (Figured 8%) Rounding							20,800.00	20,800.00	0.00		
							200.00	200.00	0.00		
Retirement											
10-4120-1820	22,500.00	24,500.00	32,500.00	36,800.00	36,800.00		39,700.00	39,700.00			0.00
	17,505.88	24,498.51	30,838.10	31,624.69	24,023.32	0.00					
Detail: New 17.59% of Full-Time Salaries + O/T = \$219,000 (Figured 18.1%) Rounding							39,639.00	39,639.00	0.00		
							61.00	61.00	0.00		
Medical/Dental/Vision											
10-4120-1830	16,700.00	19,400.00	26,000.00	27,200.00	29,200.00		25,000.00	25,000.00			0.00
	12,364.38	17,240.14	22,768.38	22,772.64	17,695.78	0.00					
Detail: State Health Plan (Aetna) Delta Vision Delta Dental \$985/mo for TA, ATA/FO, TC @ 70% Rounding							24,822.00	24,822.00	0.00		
							178.00	178.00	0.00		
NC 401-K											
10-4120-1840	9,100.00	13,200.00	19,000.00	21,200.00	15,600.00		13,500.00	13,500.00			0.00
	6,574.88	12,877.77	18,127.18	18,373.40	10,135.75	0.00					
Detail: 6% Employer Contribution (figured 6.15%) Full-Time Salaries + O/T = \$218,900							13,500.00	13,500.00	0.00		

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: 10-4120-0000 Administration:										
For TA, ATA/FO, TC										
Unemployment										
10-4120-1850	250.00 0.00	250.00 0.00	300.00 300.00	300.00 0.00	0.00 0.00		300.00	300.00		0.00
Employee Assistance Program (EAP)										
10-4120-1860	0.00 0.00	0.00 0.00	50.00 35.58	50.00 28.73	50.00 33.00		100.00	100.00		0.00
Detail: \$18/year							100.00	100.00	0.00	
For TA, ATA/FO, TC @ 70%										
Minimum \$50										
Short Term Disability										
10-4120-1880	320.00 234.00	400.00 336.15	500.00 436.80	540.00 411.60	1,200.00 745.34		1,100.00	1,100.00		0.00
Detail: \$43/mo							1,085.00	1,085.00	0.00	
For TA, ATA/FO, TC @ 70%										
Rounding							15.00	15.00	0.00	
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	1,500.00 354.52		1,100.00	1,100.00		0.00
Detail: \$40/mo = \$480							1,008.00	1,008.00	0.00	
For TA, ATA/FO, TC @ 70%										
Rounding							92.00	92.00	0.00	
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		20,000.00	20,000.00		0.00
Detail: Auditors - May & Place, PA							20,000.00	20,000.00	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	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4120-0000 Administration:										
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 1,933.41	0.00	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	_____	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	_____	0.00
Detail:	Municode Powered by CIVICPLUS Codification * Annual Full Supplement Subscription \$4,500 * Online Code Hosting & OrdLink Subscription \$1,500							6,000.00	6,000.00	0.00
Gasoline										
10-4120-3000	250.00 206.89	250.00 311.04	500.00 131.89	300.00 28.28	500.00 268.56	0.00	500.00	500.00	_____	0.00
Vehicle Maintenance										
10-4120-3050	200.00 43.00	200.00 89.40	500.00 12.98	500.00 304.89	500.00 63.98	0.00	500.00	500.00	_____	0.00
Travel										
10-4120-3100	500.00 0.00	1,500.00 1,338.44	800.00 691.53	500.00 217.76	800.00 627.99	0.00	500.00	500.00	_____	0.00
Training & Meetings										

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:										
10-4120-3110	3,000.00	7,000.00	8,000.00	5,000.00	5,000.00		5,000.00	5,000.00		0.00
	489.25	6,372.69	4,256.48	4,520.84	3,054.88	0.00				
Detail:							5,000.00	5,000.00	0.00	
UNC SOG Courses/Conferences/Training, NCLM Courses/Conferences/Training NCGFOA or GFOA Courses/Conferences/Training NCCCA or ICMA Courses/Conferences/Training NCAMC or IIMC Courses/Conferences/Training NCPHRA or PSHRA or OMPO Courses/Conferences/Training ADA/CyberSecurity (Knowbe4.com) Training Staff @ 70% TA, ATA/FO, TC, HRO										
Postage										
10-4120-3250	500.00	500.00	500.00	1,300.00	1,000.00		1,300.00	1,300.00		0.00
	236.26	412.09	298.63	979.39	488.23	0.00				
Detail:							940.00	900.00	0.00	
							360.00	400.00	0.00	
Social Media Services										
10-4120-3360	3,200.00	4,200.00	5,500.00	5,700.00	10,300.00		6,200.00	6,200.00		0.00
	2,980.04	4,076.00	5,291.00	7,615.40	9,935.27	0.00				
Detail:							5,000.00	5,000.00	0.00	
							600.00	600.00	0.00	
							600.00	600.00	0.00	
Contracted Services										
10-4120-3500	5,500.00	4,700.00	4,600.00	4,800.00	14,600.00		6,660.00	4,400.00		0.00
	4,993.22	3,627.50	3,990.00	4,457.50	12,064.86	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:									
HeyGov ClerkMinutes						1,300.00	1,300.00	0.00	
CivicPlus - Agenda Meeting Management Software ??? Setup Fee: 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)						4,562.50	4,562.50	0.00	
Canva Pro (1 user)						0.00	150.00	0.00	
Rounding						442.50	292.50	0.00	
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		0.00
	926.66	1,938.54	4,131.43	3,920.97	3,625.12	0.00			
Detail: TownofArcherLodge.com Domain						50.00	50.00	0.00	
Government Finance Officers Assoc (GFOA-KBatten)						250.00	250.00	0.00	
.Gov Domain - FREE						0.00	0.00	0.00	
NC Municipal Clerk's Assoc (NCAMC-BKing)						100.00	100.00	0.00	
International Institute of Municipal Clerks Assoc (IIMC-BKing)						200.00	200.00	0.00	
NC Government Finance Officers Assoc (NCGFOA)						100.00	100.00	0.00	
Amazon Business Prime \$200/yr / 4 departments = \$50						50.00	50.00	0.00	
Organization for Municipal Personnel Officers (OMPO-CRB)						80.00	80.00	0.00	
Public Sector HR Association (PSHRA, formerly IPMA-HR,CRB)						180.00	180.00	0.00	
NC Public Sector HR Association (NC Chapter-CRB)						80.00	80.00	0.00	
International City/County Management						750.00	750.00	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: 10-4120-0000	Administration:									
Assoc (ICMA-DBone)										
UNC SOG Alumni Assoc of NC							100.00	100.00	0.00	
Municipal/County Assoc (AANCMCA)-2 @ \$50										
DBone/KBatten										
NC City & County Management Assoc (NCCMA)-							575.00	575.00	0.00	
DBone/KBatten										
Rounding							85.00	85.00	0.00	
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		0.00
	2,451.09	2,602.15	2,497.84	2,304.68	2,732.10	0.00				
Detail: Main Copier							3,144.00	3,444.00	0.00	
Alford Leasing \$112/mo - Lease										
\$175/mo - Overage										
Extra Rounding							156.00	156.00	0.00	
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		0.00
	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	0.00	
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	0.00	
Rounding							600.00	400.00	0.00	
Insurance Workers Compensation										
10-4120-4550	430.00	510.00	600.00	400.00	400.00		450.00	500.00		0.00
	400.00	510.47	567.24	338.66	362.60	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: 10-4120-0000 Administration:										
Detail: See WComp Salary Worksheet - Kim							450.00	500.00	0.00	
Small Equipment & Furnishings										
10-4120-5000	2,000.00	4,200.00	4,000.00	4,000.00	5,000.00		6,000.00	10,000.00		0.00
	2,930.92	4,086.38	3,766.19	470.58	3,316.71	0.00				
Detail: Electronics, Office Equipment, Laptop, Fireproof Cabinet 4-drawer (HRO office), etc.							6,000.00	10,000.00	0.00	
Capital Outlay										
10-4120-5100	26,750.00	0.00	0.00	0.00	0.00		6,000.00			0.00
	19,501.53	0.00	0.00	0.00	0.00	0.00				
Detail:							6,000.00	0.00	0.00	
Control Total	326,460.00	338,060.00	409,450.00	465,350.00	507,200.00		460,410.00	455,200.00	0.00	0.00
	265,994.10	319,186.64	388,338.46	391,640.84	380,379.83	0.00				
Department Total	326,460.00	338,060.00	409,450.00	465,350.00	507,200.00		460,410.00	455,200.00	0.00	0.00
	265,994.10	319,186.64	388,338.46	391,640.84	380,379.83	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: 10-4140-0000	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		53,500.00	51,000.00		0.00
	23,387.77	29,531.81	33,901.02	34,772.16	50,966.13	0.00				
Detail: PROPOSED							53,276.00	50,576.00	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										
							224.00	424.00	0.00	
Control Total	26,000.00	30,000.00	36,000.00	37,000.00	56,000.00		53,500.00	51,000.00	0.00	0.00
	23,387.77	29,531.81	33,901.02	34,772.16	50,966.13	0.00				
Department Total	26,000.00	30,000.00	36,000.00	37,000.00	56,000.00		53,500.00	51,000.00	0.00	0.00
	23,387.77	29,531.81	33,901.02	34,772.16	50,966.13	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: 10-4150-0000	Legal:						
Legal:							
10-4150-0000							
Legal - Attorney Fees							
10-4150-1920	15,000.00	18,000.00	18,000.00	18,000.00	20,000.00	20,000.00 25,000.00	0.00
	16,617.50	15,450.00	13,600.00	15,028.77	22,000.00		0.00
Detail: Retainer \$250 @ 12 months						3,000.00 3,000.00	0.00
Services (Town Council/Planning Board/Staff)						17,000.00 22,000.00	0.00
Control Total	15,000.00	18,000.00	18,000.00	18,000.00	20,000.00	20,000.00 25,000.00	0.00 0.00
	16,617.50	15,450.00	13,600.00	15,028.77	22,000.00		0.00
Department Total	15,000.00	18,000.00	18,000.00	18,000.00	20,000.00	20,000.00 25,000.00	0.00 0.00
	16,617.50	15,450.00	13,600.00	15,028.77	22,000.00		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	500.00 473.68	0.00	1,040.00	1,000.00	0.00
Detail: Property Tax on CEI Copier, JD Lease & AT&T Devices							1,040.00	1,000.00	0.00
Control Total	100.00 24.97	100.00 12.48	100.00 3.12	100.00 63.42	500.00 473.68	0.00	1,040.00	1,000.00	0.00 0.00
Department Total	100.00 24.97	100.00 12.48	100.00 3.12	100.00 63.42	500.00 473.68	0.00	1,040.00	1,000.00	0.00 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: 10-4190-0000 Public Buildings:										
Public Buildings:										
10-4190-0000										
Professional Fees										
10-4190-1900	1,000.00	5,000.00	10,000.00	0.00	10,000.00		10,000.00	5,000.00		0.00
	0.00	1,650.00	5,500.00	0.00	0.00	0.00				
Detail: Professional Services							10,000.00	5,000.00	0.00	
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		0.00
	1,517.24	2,726.95	12,637.88	4,076.91	3,868.82	0.00				
Detail: All Town Facilities/Property & Town Maintained Facilities							4,500.00	4,500.00	0.00	
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		0.00
	0.00	0.00	5,800.08	5,749.69	5,687.36	0.00				
Detail: Town Hall & ALCC Dumpster							6,000.00	6,500.00	0.00	
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		0.00
	292.65	405.25	1,683.70	2,144.55	4,352.05	0.00				
Detail: JoCo Public Utilities (\$50/mo) - Town Hall							600.00	600.00	0.00	
Detail: JoCo Public Utilities - Park Restroom I & II Facilities							1,800.00	3,900.00	0.00	
Detail: JoCo Public Utilities - ALCC Restrooms & ALCC Irrigation							1,500.00	1,500.00	0.00	
LP Gas										
10-4190-3320	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00		0.00
	1,917.71	1,885.95	1,305.94	2,752.24	2,228.49	0.00				

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: 10-4190-0000										
Public Buildings:										
\$2,300/mo = \$27,600										
AT&T-iPhone & iPad (\$185/mo)							2,220.00	2,220.00	0.00	
Lightwire - Town Hall/Council Chambers							0.00	2,640.00	0.00	
FaaS - Firewall as a Service										
\$220/mo = \$2,640										
Rounding							80.00	840.00	0.00	
Contracted Services										
10-4190-3500	23,000.00	35,000.00	433,000.00	35,000.00	35,500.00		69,000.00	64,000.00		0.00
	20,919.31	38,384.21	402,408.44	33,205.15	17,228.10	0.00				
Detail: Professional Fire Extinguisher							250.00	250.00	0.00	
Gregory Poole - Generator PM1, PM2 & ATS							1,500.00	1,500.00	0.00	
Modern Mechanical - HVAC Fall & Spring Service/Filters							1,000.00	1,000.00	0.00	
Neuse Termite \$150/qtr							600.00	600.00	0.00	
Stone Security \$75/mo							900.00	900.00	0.00	
Cleaning Town Hall \$390/mo							4,680.00	4,680.00	0.00	
Cleaning Fall/Spring windows, Powerwashing Bldg.							1,000.00	1,000.00	0.00	
UniFirst \$68/bi-weekly							1,768.00	1,768.00	0.00	
Incllement Weather/Fireants							1,000.00	1,000.00	0.00	
Security Cameras & Server for Town Park							6,000.00	6,000.00	0.00	
Town Park, Town Hall, AL Veterans Memorial Beautification Maintenance and/or Replacement as Required by Town Ordinances and that has been paid in the past by Grant \$\$\$							25,000.00	32,000.00	0.00	
Additional Labor by 3rd Parties that have the Equipment to do the following: Incllement Weather/Moles/Snow Removal/Bushhog, Incidentals, etc.										
Town Hall Parking Lot - Resurface/Paint, etc							25,000.00	13,000.00	0.00	
Rounding							302.00	302.00	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: 10-4190-0000 Public Buildings:											
Repairs & Maintenance Buildings											
10-4190-3520	5,000.00 346.89	8,000.00 7,764.53	6,000.00 6,911.71	8,000.00 8,824.57	23,000.00 15,988.80	0.00	10,000.00	10,000.00	_____	0.00	
Storm Water Repairs											
10-4190-3530	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	0.00	1,000.00	1,000.00	_____	0.00	
Insurance Property & Liability											
10-4190-4500	1,400.00 1,371.34	1,700.00 1,682.66	2,000.00 2,080.94	7,000.00 6,482.33	12,000.00 4,797.37	0.00	12,000.00	12,000.00	_____	0.00	
Detail:	NCLM Prop & Liability Proposal Summary						12,000.00	12,000.00	0.00		
	Property = \$11,000										
	Inland Marine = \$1,000										
	Total Budgeted = \$12,000										
	<p>Inland Marine insurance is a type of property insurance that covers high-value products, tools and equipment while they are being moved or stored off-site. It fills gaps in standard commercial property policies.</p>										
Small Equipment & Furnishings											
10-4190-5000	0.00 0.00	1,750.00 1,540.34	1,000.00 5,231.83	14,000.00 13,422.30	5,000.00 5,054.38	0.00	7,000.00	7,000.00	_____	0.00	
Detail:	Regular Small Equipment & Furnishings/Bldgs, Land, Parks						5,000.00	5,000.00	0.00		
	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	0.00		
Veterans Memorial											

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:									
10-4190-5200	1,500.00	2,430.00	5,000.00	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	0.00				
Detail: Flags - Twice/Year Repairs & Maintenance							2,000.00	2,000.00	0.00	
							2,000.00	2,000.00	0.00	
Building Permits										
10-4190-5900	0.00	0.00	21,300.00	1,500.00	5,000.00		2,000.00	2,000.00		0.00
	0.00	0.00	21,061.50	470.00	950.00	0.00				
Control Total	50,700.00	79,580.00	550,589.00	161,960.00	190,500.00		222,800.00	214,000.00	0.00	0.00
	39,178.36	73,062.47	511,976.65	145,994.59	123,318.04	0.00				
Department Total	50,700.00	79,580.00	550,589.00	161,960.00	190,500.00		222,800.00	214,000.00	0.00	0.00
	39,178.36	73,062.47	511,976.65	145,994.59	123,318.04	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: 10-4200-0000	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	_____	0.00
	51,616.12	51,282.08	51,612.88	77,201.25	37,735.86	0.00			
Detail: Per Revenue Acct# 10-3461-0000 3 channels = \$19,000/qtr						76,000.00	76,000.00	0.00	
Department Total	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 37,735.86	0.00	76,000.00	76,000.00	0.00 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: 10-4300-0000 Public Safety:										
Public Safety:										
10-4300-0000										
Supplies-Animal Control										
10-4300-2000	500.00 418.30	700.00 76.89	500.00 0.00	500.00 0.00	500.00 127.00	0.00	500.00	500.00	_____	0.00
Training & Meetings-Animal Control										
10-4300-3110	500.00 0.00	500.00 0.00	500.00 0.00	500.00 0.00	500.00 0.00	0.00	500.00	500.00	_____	0.00
Contracted Services-Fire Department										
10-4300-3500	370,000.00 357,222.27	372,500.00 371,331.84	505,000.00 514,094.35	596,000.00 606,800.65	785,000.00 754,486.06	0.00	796,500.00	796,000.00	_____	0.00
Detail: PROPOSED							796,317.00	795,719.00	_____	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

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: 10-4300-0000 Public Safety:

Includes Jo Co Fire Protection Cost
Share Portion
\$777,754 (Northside Fire & Rescue
Budget Amount)
Rounding

183.00 281.00 0.00

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		0.00
	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 0.00

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

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		0.00
	2,188.86	4,448.75	4,410.89	5,278.71	11,000.00	0.00				

Detail: \$1,000/month 12,000.00 12,000.00 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: 10-4300-0000	Public Safety:									
Control Total	375,500.00 359,829.43	578,700.00 375,857.48	712,000.00 518,505.24	852,250.00 612,079.36	1,143,000.00 765,613.06	0.00	1,169,500.00	1,169,000.00	0.00	0.00
Department Total	375,500.00 359,829.43	578,700.00 375,857.48	712,000.00 518,505.24	852,250.00 612,079.36	1,143,000.00 765,613.06	0.00	1,169,500.00	1,169,000.00	0.00	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	***** Requested	***** 2027 ***** 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		0.00
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 6,428.19	0.00	9,000.00	9,000.00		0.00
Detail: \$725/mo Rounding							8,700.00 300.00	8,700.00 300.00	0.00 0.00	
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		0.00
Detail: Town of Clayton Agreement for Assistance Ballfield Lights, etc							2,000.00	2,000.00	0.00	
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		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 7,395.00	0.00	16,900.00	18,500.00		0.00
Detail: Mosca Banners/Road Signs/Welcome Sign							12,000.00	12,000.00	0.00	
Mobile RadarSign TC-600S series (like the one we currently own)							4,840.00	4,840.00	0.00	
Current Mobile RadarSign - Refresh/Repair							0.00	1,500.00	0.00	
Rounding							60.00	160.00	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: 10-4510-0000 Public Works:									
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 31,949.81	28,500.00 22,624.45	27,000.00 19,798.39	23,000.00 18,094.10	28,600.00 13,851.18	0.00	33,900.00	31,000.00	0.00 0.00
Department Total	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 13,851.18	0.00	33,900.00	31,000.00	0.00 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	***** 2027 ***** Admin. Recmnd	***** 2027 ***** 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 93,636.14	0.00	113,500.00	113,500.00		0.00
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%									
Overtime-FLSA										
10-4910-1215	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	200.00 116.03	0.00	2,000.00	2,000.00		0.00
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 14,919.79	0.00	14,900.00	14,900.00		0.00
Detail:	EA (Mon, Wed, Thurs {9am-3pm}) - \$20/hr not to exceed 900 hours (calendar yr) @ 35% EA (Tues {9am-3pm}) - \$23/hr not to exceed 300 hours (calendar yr) @ 35% HRO (Certified HR Professional & NCLocal									

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: 10-4910-0000 Planning/Zoning/Development:										
Gov't Retiree; Mon, Tues & mtgs) \$40/hr not to exceed 999 hours (calendar yr) @ 15% Rounding							185.00	185.00	0.00	
Salaries Planning Board										
10-4910-1230	1,800.00	1,800.00	2,250.00	2,250.00	2,250.00		2,250.00	2,250.00	0.00	0.00
	840.00	1,280.00	700.00	650.00	250.00	0.00				
Detail: Annual Organizational Mtg							250.00	250.00	0.00	
PB 5 members @ \$50/each										
Planning Board (5 members @ \$50 for 8 meetings)							2,000.00	2,000.00	0.00	
Salaries Board of Adjustment										
10-4910-1250	1,400.00	1,400.00	1,750.00	1,750.00	1,750.00		1,750.00	1,750.00	0.00	0.00
	480.00	360.00	200.00	450.00	150.00	0.00				
Detail: 5 Members @ \$50/ each per quarter							1,000.00	1,000.00	0.00	
2 Alternates @ \$50/each per quarter							400.00	400.00	0.00	
Annual Organizational Mtg							350.00	350.00	0.00	
BOA 5 members + 2 alternates @ \$50/each										
Total \$350										
FICA Taxes										
10-4910-1810	6,600.00	9,500.00	9,200.00	10,600.00	11,000.00		11,000.00	11,000.00	0.00	0.00
	5,953.34	6,321.80	6,226.02	9,153.52	8,355.66	0.00				
Detail: 7.65% of P/Z Salaries - \$135,000 (Figured 8%)							10,800.00	10,800.00	0.00	
Extra Rounding							200.00	200.00	0.00	
Retirement										
10-4910-1820	5,000.00	9,700.00	15,400.00	18,200.00	18,400.00		21,000.00	21,000.00	0.00	0.00
	4,111.83	8,123.75	10,870.21	15,732.30	13,454.10	0.00				
Detail: New 17.59% of Full-Time Salaries + O/T = \$115,500 (Figured 18.1%)							20,906.00	20,906.00	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: 10-4910-0000 Planning/Zoning/Development:										
Short Term Disability										
10-4910-1880	120.00	180.00	300.00	400.00	900.00		800.00	800.00		0.00
	78.00	135.78	187.60	268.80	480.66	0.00				
Detail: \$43/mo							748.00	748.00	0.00	
For TP @ 100%										
For TA, ATA/FO, TC @ 15%										
Rounding							52.00	52.00	0.00	
Life Insurance										
10-4910-1890	225.00	425.00	700.00	800.00	800.00		750.00	750.00		0.00
	119.04	269.19	405.48	619.26	272.83	0.00				
Detail: \$40/mo = \$480							696.00	696.00	0.00	
For TP @ 100%										
For TA, ATA/FO, TC @ 15%										
Rounding							54.00	54.00	0.00	
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		0.00
	1,081.79	2,252.80	2,264.07	1,622.77	652.16	0.00				
Gasoline										
10-4910-3000	250.00	250.00	300.00	300.00	300.00		500.00	500.00		0.00
	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		0.00
	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		0.00
	0.00	310.45	183.55	161.59	399.95	0.00				

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: 10-4910-0000 Planning/Zoning/Development:										
Training & Meetings										
10-4910-3110	2,000.00	3,000.00	3,000.00	6,000.00	6,000.00		5,000.00	5,000.00		0.00
	576.52	2,469.05	1,472.05	4,801.65	2,676.15	0.00				
Detail:	UNC SOG Courses/Conferences/Training, NCLM Courses/Conferences/Training NC Commerce MainStreet Conference APA of NC Courses/Conferences/Training NCAZO Courses/Conferences/Training Leadership Johnston County (9 mos.) ADA/CyberSecurity (Knowbe4.com) Training									
							5,000.00	5,000.00	0.00	
Postage										
10-4910-3250	250.00	250.00	250.00	300.00	300.00		400.00	300.00		0.00
	72.50	30.70	108.60	34.58	47.58	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	60,200.00		0.00
	10,236.76	42,575.44	89,602.72	19,321.47	2,818.73	0.00				
Detail:	Codewright Planner (ETJ, Legislative UDO Updates & Retainage) - Chad Meadows Lightwire: RMM-Remote Monitor/Malware TP (1 @ \$26/mo/ea * 12 months) = \$312 EA (\$26/mo * 12 months = \$312 @ 35%) = \$109 TA, ATA/FO, TA & Finance Laptop, HRO, TC (6 @ \$26/mo/ea * 12 months = \$1,872 @ 15%) = \$280 Office 365 Backup \$26 * 12 mos = \$312 LightMail+									
							35,000.00	35,000.00	0.00	
							2,650.00	2,650.00	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	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4910-0000 Planning/Zoning/Development:										
ESRI.com Arc GIS Map/Data Software w/ Training Rounding							1,000.00	1,000.00	0.00	
							115.00	115.00	0.00	
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	_____	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	_____	0.00
Detail: Amazon Business Prime \$200/yr / 4 departments = \$50							50.00	50.00	0.00	
National APA & AICP - TP							500.00	500.00	0.00	
APA of NC - TP							105.00	105.00	0.00	
NC Assoc Zoning Officials - TP							65.00	65.00	0.00	
Rounding							80.00	80.00	0.00	
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	_____	0.00
Detail: See WComp Salary Worksheet - Kim							200.00	200.00	0.00	
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	_____	0.00
Detail: @ Jo Co Courthouse							100.00	100.00	0.00	
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	_____	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:								
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	260,880.00 164,220.46	0.00	271,900.00	271,300.00	0.00 0.00
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	260,880.00 164,220.46	0.00	271,900.00	271,300.00	0.00 0.00

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:											
not to exceed 900 hours (calendar yr) @ 15%											
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											
P&R Part-Time Employees											
Rounding											
							20,000.00	0.00	0.00		
							25,000.00	25,000.00	0.00		
							265.00	265.00	0.00		
FICA Taxes											
10-6120-1810	400.00	8,400.00	15,500.00	22,000.00	21,900.00		24,600.00	23,000.00	_____	0.00	
	0.00	5,725.62	14,138.59	18,082.83	17,854.85	0.00					
Detail:	7.65% of P&R Salaries - \$283,500 (Figured 8%)							24,280.00	22,680.00	_____	0.00
	Rounding							320.00	320.00	_____	0.00
Retirement											
10-6120-1820	700.00	13,650.00	24,110.00	32,500.00	33,600.00		45,000.00	45,000.00	_____	0.00	
	0.00	9,604.12	23,996.93	29,279.29	29,048.02	0.00					
Detail:	New 17.59% of Full-Time Salaries + O/T = \$248,500 (Figured 18.1%)							44,980.00	44,980.00	_____	0.00
	Rounding							20.00	20.00	_____	0.00
Medical/Dental/Vision											
10-6120-1830	0.00	15,400.00	24,000.00	35,500.00	35,600.00		41,000.00	41,000.00	_____	0.00	
	0.00	6,197.94	20,769.60	22,772.58	28,002.16	0.00					
Detail:	State Health Plan (Aetna)							40,779.00	40,779.00	_____	0.00
	Delta Vision										
	Delta Dental										

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 TP @ 100%										
For TA, ATA/FO, TC @ 15%										
Rounding										
							18.00	18.00	0.00	
Life Insurance										
10-6120-1890	0.00	650.00	1,100.00	1,420.00	1,400.00		1,700.00	1,700.00		0.00
	0.00	341.52	918.43	1,199.23	551.80	0.00				
Detail: \$40/mo = \$480							1,656.00	1,656.00	0.00	
For PRD, PMS(1), PMS(2) @ 100%										
For TA, ATA/FO, TC @ 15%										
Rounding										
							44.00	44.00	0.00	
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		0.00
	9,900.00	2,637.95	6,556.53	3,335.14	3,643.46	0.00				
Detail: Office supplies only!							4,000.00	4,000.00	0.00	
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		0.00
	0.00	3,032.38	76,686.34	55,765.13	62,614.42	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		0.00
	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		0.00
	0.00	750.92	3,766.09	5,363.52	4,084.73	0.00				
Detail:							5,000.00	5,500.00	0.00	
Ford F-250 Truck, Ford F-150, weed Eaters, Mowers, Blowers, etc.										

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:									
Vehicle Maintenance									
10-6120-3050	0.00	200.00	1,000.00	1,000.00	1,000.00	1,500.00	1,500.00		0.00
	0.00	16.50	89.44	211.84	418.85	0.00			
Detail:						1,500.00	1,500.00	0.00	
Ford F-250 & F-150, Kraftsman Flatbed Trailer & Covered Wagon Trailer									
Travel									
10-6120-3100	0.00	350.00	1,000.00	1,500.00	2,000.00	1,000.00	1,000.00		0.00
	0.00	310.43	1,088.10	1,067.10	1,165.47	0.00			
Training & Meetings									
10-6120-3110	0.00	1,500.00	7,000.00	8,000.00	9,000.00	9,000.00	9,000.00		0.00
	0.00	1,177.87	6,036.69	7,901.93	6,020.53	0.00			
Detail:						9,000.00	9,000.00	0.00	
PRD, PMS 1, PMS 2 @ 100%									
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									
Contracted Services									

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:									
10-6120-3500	30,000.00	567,000.00	80,565.00	62,240.00	52,000.00		59,000.00	59,000.00	0.00
	30,000.00	565,081.63	78,932.40	63,265.05	56,991.95	0.00			
Detail: ALCC: July 2026 Fireworks (Title Sponsorship)							5,000.00	5,000.00	0.00
ALCC: Senior Activity Mornings (SAM) Rec'd Request Letter for \$6K budgeted \$500/month							6,000.00	6,000.00	0.00
Booking Agents, Program Instructors, Umpires, Referees, Etc.							45,000.00	45,000.00	0.00
Lightwire:							1,860.00	1,860.00	0.00
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	1,140.00	0.00
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	0.00
	0.00	0.00	2,472.92	5,671.71	2,082.58	0.00			
Contracted Services-Software									

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
Department: 10-6120-0000 Parks & Recreation:										
10-6120-3600	0.00	4,250.00	8,300.00	1,750.00	1,600.00		2,000.00	2,000.00		0.00
	0.00	2,000.00	8,000.00	1,347.00	1,448.16	0.00				
Detail: Edmunds GovTech (\$5,500 Total, Cloud Hosting-Level1) 30%							1,650.00	1,650.00	0.00	
Adobe Pro License TA, ATA/FO, HRO, TC, EA (\$ @ \$300/yr = \$900 @ 15%) = \$225 Rounding							225.00	225.00	0.00	
							125.00	125.00	0.00	
Dues & Subscriptions										
10-6120-4000	0.00	200.00	1,000.00	1,400.00	1,400.00		1,600.00	1,600.00		0.00
	0.00	118.44	1,124.33	570.00	377.25	0.00				
Detail: NRPA (National Recreation and Park Assoc)							470.00	470.00	0.00	
NCRPA (NC Recreation and Park Assoc)							205.00	205.00	0.00	
Jo Co Public Schools (partnership to access facilities)							500.00	500.00	0.00	
Amazon Business Prime \$200/yr / 4 departments = \$50							50.00	50.00	0.00	
National Assoc of Landscape Professionals/Grounds & Facility Manager \$125/ea (PMS1 & PMS 2) Rounding							250.00	250.00	0.00	
							125.00	125.00	0.00	
Equipment Lease										
10-6120-4200	0.00	0.00	0.00	0.00	19,100.00		15,000.00	15,000.00		0.00
	0.00	0.00	0.00	0.00	14,322.75	0.00				
Detail: JD Reel Mower Lease over 5 years \$14,500 Rounding							14,500.00	14,500.00	0.00	
							500.00	500.00	0.00	
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		0.00
	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	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:										
Ford F-250, Ford F-150, Kraftsman Flatbed Trailer, Enclosed Wagon Trailer, Pro-Gator/Sprayer Used Reel Mower (formerly ALCC's) JD Reel Mower = \$3000. JCLL Insurance							4,000.00	4,000.00	0.00	
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		0.00
	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	0.00	
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		0.00
	438.22	36,559.08	30,558.25	5,252.95	4,659.12	0.00				
Detail: Desks, Chairs, Computers, File Cabinet, Tools, Park Maintenance Equipment, etc. Ballfield Wet Stripe Aerosol Paint Line Marking Machine							10,000.00	10,000.00	0.00	
							2,000.00	2,000.00	0.00	
Capital Outlay										
10-6120-5100	154,250.00	175,000.00	112,000.00	53,000.00	9,000.00			80,000.00		0.00
	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	40,000.00	0.00	
Bullpen - Archer Lodge Town Park							0.00	10,000.00	0.00	
Crushed Gravel & Install (Park Maintenance Equipment Yard - Westside Archer Lodge Town Park Parcel)							0.00	15,000.00	0.00	
Disc Golf Course - Archer Lodge Town Park							0.00	15,000.00	0.00	
Control Total	196,350.00	934,390.00	631,150.00	600,840.00	572,800.00		635,300.00	694,200.00	0.00	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: 10-6120-0000	Parks & Recreation:								
	193,859.69	890,964.50	580,379.63	537,142.46	498,441.24	0.00			
Department Total	196,350.00 193,859.69	934,390.00 890,964.50	631,150.00 580,379.63	600,840.00 537,142.46	572,800.00 498,441.24	0.00 0.00	635,300.00	694,200.00	0.00 0.00

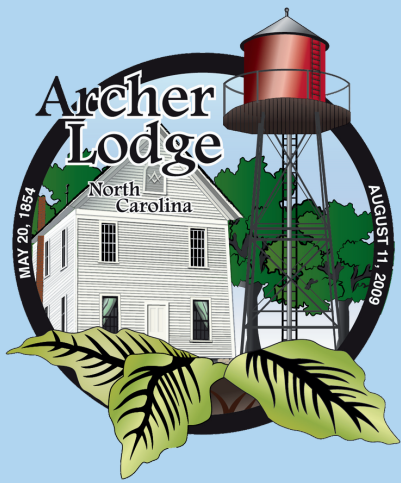
Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd		
Department: 10-9110-0000 Debt Service & Fees:										
Debt Service & 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	_____	0.00
	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	0.00	
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	_____	0.00
	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	0.00	
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	_____	0.00
	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 6.00	33,334.00 6.00	0.00 0.00	
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	_____	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	0.00	
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	_____	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	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	***** Requested	***** 2027 ***** 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		0.00
	6,820.00	5,683.33	4,546.67	3,410.00	2,273.33	0.00				
Detail: 3/2027 Pay Off Rounding							1,137.00	1,137.00	0.00	
							3.00	3.00	0.00	
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		0.00
	12,000.00	10,000.00	8,000.00	6,000.00	4,000.00	0.00				
Detail: 8/2026 Pay off							2,000.00	2,000.00	0.00	
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		0.00
	11,828.71	10,916.30	10,003.92	9,116.45	8,186.60	0.00				
Detail: 9/2033 Pay off							7,280.00	7,280.00	0.00	
Closing Costs & Bank Fees										
10-9110-3000	0.00	0.00	0.00	0.00	0.00			90.00		0.00
	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	0.00	0.00
	140,982.04	145,932.96	132,883.92	140,109.78	136,043.26	0.00				
Department Total	140,985.00	136,940.00	132,896.00	140,125.00	136,350.00		132,010.00	132,100.00	0.00	0.00
	140,982.04	145,932.96	132,883.92	140,109.78	136,043.26	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	***** Requested	***** 2027 ***** 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	_____	0.00
	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		138,800.00	70,000.00	_____	0.00
	119,163.27	85,205.64	86,623.42	86,710.90	131,291.47	0.00				
Detail: PROPOSED							138,571.00	69,219.00	_____	0.00
<p>JoCo Tax Scroll 5/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS</p> <p>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</p> <p>LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$51,000</p> <p>COMPUTATION: \$2,023,043 - \$51,000 * .0351 (\$0.01/\$0.285) = \$69,219</p>										
Rounding							229.00	781.00	_____	0.00
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	50,000.00	_____	0.00
	25,000.00	0.00	0.00	0.00	70,000.00	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: 10-9900-0000	Interfund Transfers:									
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	335,000.00 276,291.47	0.00	238,800.00	170,000.00	0.00	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: 10-9990-0000										
Transfer to Fund Balance										
10-9990-0000	0.00	0.00	0.00	0.00	137,900.00		35,000.00	60,000.00		0.00
	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	60,000.00	0.00	0.00
	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	3,527,330.00		3,408,060.00	3,403,600.00	0.00	0.00
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,514,509.28	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	3,527,330.00		3,408,060.00	3,403,600.00	0.00	0.00
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,514,509.28	0.00				
Year Total	1,632,205.00	2,597,305.00	3,039,400.00	2,828,400.00	3,527,330.00		3,408,060.00	3,403,600.00	0.00	0.00
	1,444,561.15	2,206,341.02	2,598,497.62	2,298,606.72	2,514,509.28	0.00				



FY 26-27 PROPOSED ANNUAL BUDGET



**ARCHER LODGE
JOHNSTON COUNTY**

**FOR FISCAL
YEAR ENDING
JUNE 30, 2027**

CAPITAL RESERVE FUND 30

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								
Investment Earnings									
30-3831-0000	1,800.00	9,500.00	3,000.00	1,000.00	2,500.00		1,000.00		0.00
	2,033.30	9,546.88	2,420.43	1,080.59	1,757.82	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		0.00
	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	0.00	0.00
	27,033.30	9,546.88	2,420.43	1,080.59	76,757.82	0.00			
Year Total	26,800.00	9,500.00	3,000.00	1,000.00	77,500.00		51,000.00	0.00	0.00
	27,033.30	9,546.88	2,420.43	1,080.59	76,757.82	0.00			


Range of Expend Accounts: 30-0000-0000 to 30-9999-9999
 Range of Revenue Accounts: 30-0000-0000 to 30-9999-9999
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((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	9,500.00	3,000.00	1,000.00	77,500.00		1,000.00	51,000.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budgeted Total	0.00	9,500.00	3,000.00	1,000.00	77,500.00		1,000.00	51,000.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	0.00	9,500.00	3,000.00	1,000.00	77,500.00		1,000.00	51,000.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Year Total	0.00	9,500.00	3,000.00	1,000.00	77,500.00		1,000.00	51,000.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				



FY 26-27 PROPOSED ANNUAL BUDGET



**ARCHER LODGE
JOHNSTON COUNTY**

**FOR FISCAL
YEAR ENDING
JUNE 30, 2027**

PARK RESERVE FUND 31

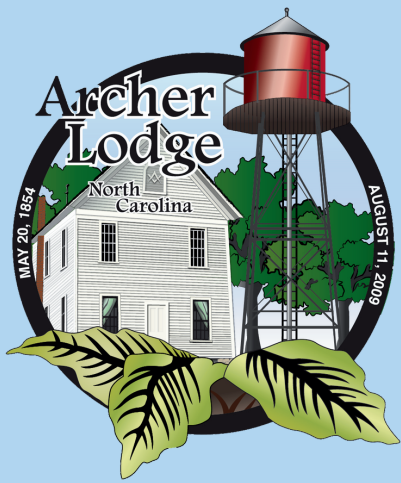
Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	%PY
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
				Comments					
Investment Earnings									
31-3831-0000	1,200.00	3,500.00	1,000.00	3,000.00	3,500.00		1,000.00		0.00
	1,235.33	3,229.10	1,863.76	3,293.52	2,765.81	0.00			
Transfer from General Fund 10									
31-3900-3910	123,000.00	160,000.00	162,000.00	139,000.00	190,000.00		70,000.00		0.00
	119,163.27	85,205.64	86,623.42	86,710.90	131,291.47	0.00			
Detail: PROPOSED							69,219.00	0.00	
<p>JoCo Tax Scroll 5/1/26, Public Utilities & NCDOR TR-2 Form, page 5a NCVTS</p> <p>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</p> <p>LESS: Joco Tax Collection Fees (2.5%) See code: 10-4140-4950 = \$51,000</p> <p>COMPUTATION: \$2,023,043 - \$51,000 * .0351 (\$0.01/\$0.285) = \$69,219</p> <p>Rounding</p>									
							781.00	0.00	
Fund Balance Appropriated									
31-3990-0000	237,800.00	0.00	0.00	0.00	0.00		61,000.00		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		132,000.00	0.00	0.00
	120,398.60	88,434.74	88,487.18	90,004.42	134,057.28	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
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	193,500.00 134,057.28	0.00	132,000.00	0.00	0.00


Range of Expend Accounts: 31-0000-0000 to 31-9999-9999
 Range of Revenue Accounts: 31-0000-0000 to 31-9999-9999
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((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	132,000.00		0.00
	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	0.00	
Parks & Rec Capital Improvements:							0.00	80,000.00	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)										
Budgeted Total	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00		52,000.00	132,000.00	0.00	0.00
	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	132,000.00	0.00	0.00
	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	132,000.00	0.00	0.00
	62,000.00	60,000.00	58,000.00	56,000.00	54,000.00	0.00				



FY 26-27 PROPOSED ANNUAL BUDGET



**ARCHER LODGE
JOHNSTON COUNTY**

**FOR FISCAL
YEAR ENDING
JUNE 30, 2027**

PUBLIC SAFETY RESERVE FUND 32

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	
				Comments			
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 11,681.73	0.00	1,000.00 _____ 0.00
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	50,000.00 _____ 0.00
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	309,000.00 _____ 0.00
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 81,681.73	0.00	360,000.00 _____ 0.00 0.00
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 81,681.73	0.00	360,000.00 _____ 0.00 0.00

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


For Revenue: %PY = ((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										
32-9900-0010	0.00	0.00	200,000.00	250,000.00	345,000.00		360,000.00	360,000.00		0.00
	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	0.00	
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	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	0.00	0.00	200,000.00	250,000.00	345,000.00		360,000.00	360,000.00	0.00	0.00
	0.00	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	0.00	0.00



FY 26-27 PROPOSED ANNUAL BUDGET



**ARCHER LODGE
JOHNSTON COUNTY**

**FOR FISCAL
YEAR ENDING
JUNE 30, 2027**

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

PLANNING & ZONING

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

PLANNING & ZONING (continued)

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

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

TAXES

DESCRIPTION	FEE
Real Estate & Personal Property	\$ 0.285/100 per valuation

WWW.ARCHERLODGENC.GOV



Town of Archer Lodge Budget Development Calendar

For Fiscal Year Ending June 30, 2027

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