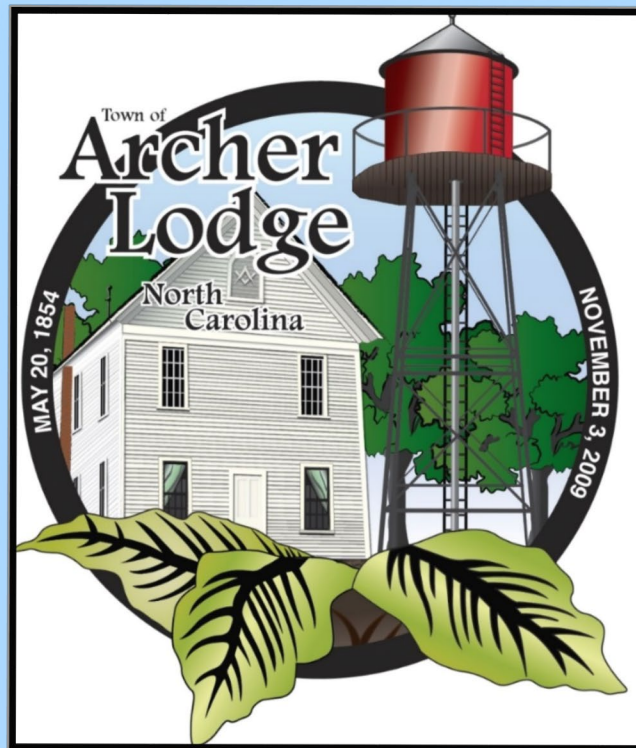


# *ANNUAL BUDGET*

~ Adopted June 17, 2019 ~



**For Fiscal Year Ending  
June 30, 2020**

# BUDGET MESSAGE



**Fiscal Year 2019-2020**



TOWN OF ARCHER LODGE  
14094 Buffalo Road  
Clayton, NC 27527  
Office: 919-359-9727  
Fax: 919-359-3333

*Mayor:*  
Matthew B. Mulhollem

*Council Members:*  
Clyde B. Castleberry  
*Mayor Pro Tem*  
Teresa M. Bruton  
J. Mark Jackson  
Hearbert A. Locklear  
Mark B. Wilson

## **Annual Budget Message 2019-2020 Fiscal Year Budget**

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

From: Teresa M. Bruton, Budget Officer

Date: May 20, 2019

Presented herein for your review and consideration is the proposed budget for fiscal year 2019-2020. This budget is based on the goals discussed during our annual budget retreat, with thoughtful consideration of the Town's ability to fund these goals with limited revenues.

Please be advised that North Carolina counties are required to conduct a revaluation of real property every eight years. The revaluation is based on current property values and ensures that the overall tax burden is distributed fairly and equitably throughout the county. Since Johnston County's last revaluation was in 2011, the County partnered with Pearson Appraisal Service to perform the state mandated 2019 Revaluation of all real property in the County. Ms. Jocelyn Andrews, Tax Administrator for Johnston County, anticipated a county-wide increase of 24.07%, as well as a town-wide increase for Archer Lodge of 26.67%.

Additionally, when the County conducts a general revaluation of real property, that year's budget must include a statement of the **revenue-neutral property tax rate** for comparison purposes. Please note that the revenue-neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year that is equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no revaluation had occurred. With an average adjusted growth rate of 2.58% for the Town of Archer Lodge, the revenue-

neutral property tax rate would be \$0.1831 / \$100 value. However, due to the uncertainty of the actual revenue increase, the proposed fiscal year 2019-2020 budget reflects the Town's current tax rate of \$0.22 / \$100 value.

Please also note a few of the more significant revenues and expenditures included in this year's budget below:

## REVENUES

- Sales tax revenues are projected to increase by 4.5%
- Electric franchise sales tax revenues are projected to increase 1.5%, but other franchise taxes, such as video programming and telecommunications, are projected to decrease by as much as 3.9%
- Due to several new subdivisions, it is anticipated that approximately \$45,000 for "fee-in-lieu of recreation" funds will be collected and designated to the park reserve fund
- As detailed in the table below, it is anticipated that next year's Ad Valorem and Motor Vehicle Taxes collection rate will be between 97% and 98%:

Date	Type	Net Assessed Value	Provided By	Levy \$0.22 / \$100
12/31/2018	Motor Vehicles	\$ 44,942,553	Jo Co Tax Office	\$ 98,874
08/30/2018	Public Service Companies	\$ 1,655,636	NC Dept of Rev	\$ 3,643
05/02/2019	Real and Personal Property	\$ 330,169,746	Jo Co Tax Office	\$ 726,373
<b>07/01/2019</b>	<b>TOTAL</b>	<b>\$ 376,767,935</b>		<b>\$ 828,890</b>
<b>PROPOSED</b>	<b>AD VALOREM</b>	<b>TAXES</b>	<b>CONSERVATIVE</b>	<b>\$ 811,000</b>

## EXPENDITURES

- Due to the anticipated \$811,000 in revenues noted above, the Fire District Tax portion of the Archer Lodge Tax Rate (\$0.09 / \$0.22) will result in the Archer Lodge Fire Department receiving approximately \$325,000
- Salary increases for the Mayor, Mayor Pro Tem and Town Council Members
- Salary increases for both the Planning Board and the Board of Adjustment members for meetings attended during the fiscal year
- Cost of living increases that become effective July 1, 2019, as well as potential performance-based merit increases that become effective January 1, 2020 for Archer Lodge employees
- Town's 10<sup>th</sup> Year Anniversary Celebration

- Due to the ever-changing GASB, NC Department of State Treasurer: State and Local Government Division and Office of State Auditor requirements, Professional auditing fee increase of approximately 56%
- The Town's 20% cost share with NCDOT for curb and gutter and sidewalk along Buffalo Road
- Public safety enhancements that may include decorative street lights on Buffalo Road and a mobile solar powered radar sign for traffic calming
- Continuation of recreational support with ALCC, N-Focus, the Capital Reserve Transfer and the Park Reserve Transfer of three-cents (\$0.03) of ad valorem
- A new Public Safety Reserve Fund with an annual transfer of funds instead of a designation of funds
- Due to the recent Town Hall Expansion and purchase of park land, the Town's debt increase of \$98,669 as detailed in the table below:

Loan	Lender	FY 2018-2019	FY 2019-2020	FY 2020-2021
Town Hall	BB&T Gov't	\$ 43,565	\$ 42,428	\$ 41,291
Park Loan	M/M G. Smith		\$ 66,000	\$ 64,000
Town Hall Expansion	KS Bank		\$ 33,806	\$ 39,774
<b>TOTAL</b>		<b>\$ 43,565</b>	<b>\$142,234</b>	<b>\$145,065</b>

As noted above, the proposed 2019-2020 budget maintains the Town's current tax rate of \$0.22 / \$100 valuation. Additionally, the budget was prepared in accordance with NC General Statute 159-11 and is balanced. I would like to thank Ms. Kim Batten, Ms. Joyce Lawhorn, Mr. CL Gobble, Mr. Mike Gordon and Mayor Matt Mulhollem for their assistance and guidance in developing this budget. It is my pleasure to present the Town of Archer Lodge 2019-2020 Annual Budget and I look forward to another successful and productive year.

Respectfully submitted,



Teresa M. Bruton  
Budget Officer

# BUDGET ORDINANCE



**Fiscal Year 2019-2020**

# TOWN OF ARCHER LODGE

## Annual Budget Ordinance

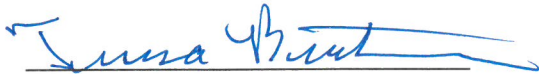
**FY 2019~2020**

Pursuant to G.S. 159-8 thru G.S. 159-17, be it ordained by the Town Council of the Town of Archer Lodge that: (1) Departmental Expenditures for the Fiscal Year shall not exceed the estimated departmental totals as depicted on the following page, the total being **\$1,391,500**; and (2) Revenues for Fiscal Year 2019~2020 shall equal total Expenditures; and (3) Revenues from the Ad Valorem Property Tax shall be levied in the amount of **\$0.22 per \$100 evaluation**; and (4) Due to 2019 being a Tax Revaluation Year for Johnston County, the Revenue Neutral Tax Rate adjusted for growth would be \$0.18 for the Town of Archer Lodge and is provided for comparison purposes only.

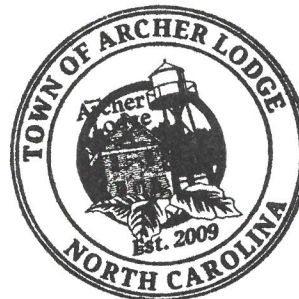
Adopted this 17<sup>th</sup> day of June 2019



Matthew B. Mulhollem, Mayor



Teresa M. Bruton, Budget Officer



ATTEST:



Kim P. Batten, Town Clerk

**Town of Archer Lodge, North Carolina**  
**ANNUAL BUDGET ORDINANCE**  
For the Fiscal Year July 1, 2019 to June 30, 2020

**Revenues and Expenditures**

	<b>Amount</b>
<b><i>General Fund Revenues:</i></b>	
Ad-Valorem Property Taxes	\$ 812,300
State Sales Tax Distributions	181,010
Unrestricted Intergovernmental Revenues	204,000
Restricted Intergovernmental Revenues (PEG Media)	53,000
Permits and Fees	6,000
Fee in Lieu of Recreation	45,000
Investment Earnings	24,000
Miscellaneous Revenues	190
Total Revenues	\$ 1,325,500
<b><i>General Fund Expenditures:</i></b>	
General Government	
Governing Body	\$ 53,900
Administration	253,853
Tax Collections	23,000
Legal	13,000
Property Tax	100
Public Buildings	49,550
PEG Media Partners	53,000
Public Safety	
Law Enforcement	2,500
Animal Control	4,000
Archer Lodge Fire Department	325,000
Transportation - Public Works	
Streets	92,500
Planning and Zoning	123,860
Parks and Recreation	45,000
Debt Service	
Principal and Interest	142,237
Total Expenditures	1,181,500
Revenues Over (Under) Expenditures	144,000
<b><i>Interfund Transfers:</i></b>	
General Fund Balance Appropriation	-
Transfer in from Park Reserve Fund	66,000
Interfund Transfers to Cap Res Fund, Park Res Fund & Public Safety Res Fund	(210,000)
Total Other Financing Sources (Uses):	(144,000)
Total Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -





**Town of Archer Lodge, North Carolina**  
Annual Budget Ordinance  
For the Fiscal Year July 1, 2019 to June 30, 2020

**Revenues**

	<u>Amount</u>
<b>General Fund Revenues:</b>	
<b>Ad-Valorem Property Taxes</b>	
Real and Personal Property Current Year Levy	\$ 716,000
Motor Vehicles Current Year Levy	95,000
Prior Year Collections	-
Penalties and Interest	1,300
<b><u>Total Ad-Valorem Property Taxes</u></b>	<b>812,300</b>
<b>State Sales Tax Distributions</b>	181,010
<b>Unrestricted Intergovernmental Revenues</b>	
Franchise Taxes	158,000
Alcohol Beverage Tax	20,000
Johnston County ABC Profits	26,000
<b><u>Total Unrestricted Intergovernmental Revenues</u></b>	<b>204,000</b>
<b>Restricted Intergovernmental Revenues</b>	
PEG Media	53,000
<b><u>Total Restricted Intergovernmental Revenues</u></b>	<b>53,000</b>
Permits and Fees	6,000
Fee in Lieu of Recreation	45,000
Miscellaneous Revenues	190
Investment Earnings	24,000
Transfer in from Park Reserve Fund	66,000
Fund Balance Appropriated	-
<b>Total Revenues</b>	<b>\$ 1,391,500</b>

**Town of Archer Lodge, North Carolina**  
Annual Budget Ordinance  
For the Fiscal Year July 1, 2019 to June 30, 2020

**Expenditures**

<b>General Fund Expenditures:</b>	<u><b>Amount</b></u>
<b>General Government</b>	
<b>Governing Body</b>	
Salaries	12,300.00
FICA Taxes	1,000
Supplies	2,000
Election Expenses	5,000
Bereavement / Illness	300
Gasoline	250
Vehicle Maintenance	250
Travel	1,000
Training and Meetings	4,000
Town's Anniversary Event(s)	10,000
Annual Planning Session	2,000
Telephone Reimbursement	-
Legal Advertising	2,000
Dues and Subscriptions	11,730
Insurance - Workers compensation	70
Small Equipment / Furnishings	<u>2,000</u>
<u>Total Governing Body</u>	<u>53,900</u>
<b>Administration</b>	
Salaries Full Time	103,300
Salaries Part Time	32,950
FICA Taxes	11,000
Retirement - NCLGERS	11,800
Medical/Dental/Vision insurance	13,620
NC 401-K	5,200
Unemployment Taxes	150
Short Term Disability	270
Life Insurance	560
Professional Services (Audit)	8,600
Supplies-Office	2,500
Bank Service Charges	100
Codification	3,000
Gasoline	250
Vehicle Maintenance	250
Travel	500
Training and Meetings	5,000
Postage	500

**Town of Archer Lodge, North Carolina**  
Annual Budget Ordinance  
For the Fiscal Year July 1, 2019 to June 30, 2020

**Expenditures**

<b>General Fund Expenditures:</b>	<u><b>Amount</b></u>
Social Media services	3,500
Contracted Services	12,400
Contracted Services - Consultant	15,000
Contracted Services - Software	5,400
Legal Advertising	500
Dues and subscriptions	1,303
Equipment Lease (Copier & Phones)	3,500
Vehicle Lease	5,200
Insurance - Property & Liability	4,500
Insurance - Workers Compensation	500
Small Equipment / Furnishings	2,500
Capital Outlay	-
<u>Total Administrative</u>	253,853
<b>Tax Collections</b>	
Tax Collection Fees (NC & JoCo)	23,000
<u>Total Tax Collections</u>	23,000
<b>Legal</b>	
Attorney Fees	13,000
<u>Total Legal</u>	13,000
<b>Property Tax</b>	
Personal Property Tax - Leased Equipment	100
<u>Total Property Tax</u>	100
<b>Public Buildings</b>	
Professional Services	3,000
Supplies - Town Hall	2,900
Water & Sewer	450
LP Gas	2,500
Electricity	6,000
Communications	6,600
Contracted Services	18,300
Repairs & Maintenance - Buildings	6,000
Storm Water Repairs	3,000

**Town of Archer Lodge, North Carolina**  
Annual Budget Ordinance  
 For the Fiscal Year July 1, 2019 to June 30, 2020

**Expenditures**

<b>General Fund Expenditures:</b>	<u><b>Amount</b></u>
Insurance - Property & Liability	800
Capital Outlay	<u>-</u>
<u>Total Public Buildings</u>	<u>49,550</u>
<b>Video Programming</b>	
PEG Media - EWTN	<u>53,000</u>
<u><b>Total General Government</b></u>	<u><b>446,403</b></u>
<b>Public Safety</b>	
<b>Law Enforcement</b>	
Contracted Services - Town of Clayton	2,500
Law Enforcement Designation	<u>-</u>
<u>Total Law Enforcement</u>	<u>2,500</u>
<b>Animal Control</b>	
Supplies	500
Training & Meetings	500
Contracted Services - Town of Clayton	<u>3,000</u>
<u>Total Animal Control</u>	<u>4,000</u>
<b>Fire Department</b>	
Archer Lodge Volunteer Fire Department	<u>325,000</u>
<u>Total Fire Department</u>	<u>325,000</u>
<u><b>Total Public Safety</b></u>	<u><b>331,500</b></u>
<b>Public Works</b>	
<b>Streets</b>	
Street lights	8,000
Contracted Services	48,000
Repairs & Maintenance - Streets	5,000

**Town of Archer Lodge, North Carolina**  
Annual Budget Ordinance  
For the Fiscal Year July 1, 2019 to June 30, 2020

**Expenditures**

<b>General Fund Expenditures:</b>	<u><b>Amount</b></u>
Road Signs/Banners	19,000
Installation of Street Lights	2,500
Capital Outlay	<u>10,000</u>
<b><u>Total Public Works</u></b>	<b><u>92,500</u></b>
<b>Planning &amp; Zoning</b>	
Salaries	\$ 55,570
FICA Taxes	4,500
Retirement - NCLGERS	1,600
Medical/Dental/Vision insurance	3,390
NC 401-K	850
Unemployment Taxes	100
Short Term Disability	70
Life Insurance	95
Professional Fees	2,000
Supplies	1,000
Gasoline	500
Vehicle Maintenance	200
Travel	300
Training and Meetings	1,000
Postage	100
Contracted Services (N-Focus)	48,500
Code Enforcement services	1,000
Legal Advertising	600
Dues & Subscriptions	320
Insurance - Workers compensation	115
Registering Documents @ Courthouse	50
Small Equipment / Furnishings	<u>2,000</u>
<b><u>Total Planning and Zoning</u></b>	<b><u>123,860</u></b>
<b>Cultural and Recreation</b>	
<b>Parks and Recreation</b>	
Professional Services (Architect & Design Fees)	\$ 5,000
Contracted Services (Archer Lodge Community Center)	<u>40,000</u>
<b><u>Total Parks and Recreation</u></b>	<b><u>45,000</u></b>

**Town of Archer Lodge, North Carolina**  
Annual Budget Ordinance  
 For the Fiscal Year July 1, 2019 to June 30, 2020

**Expenditures**

<b>General Fund Expenditures:</b>	<u><b>Amount</b></u>
<b>Debt Service</b>	
Principal - Town Hall	\$ 267,000 Balance 33,334
Principal - Park Land	\$ 400,000 Balance 50,001
Principal - Expansion of Town Hall	\$ 405,000 Balance 27,001
Interest - Town Hall	9,094
Interest - Park Land	16,001
Interest - Expansion Town Hall	<u>6,806</u>
<b><u>Total Debt Service</u></b>	<b><u>142,237</u></b>
<b><u>Total Expenditures</u></b>	<b><u>1,181,500</u></b>
<b>Interfund Transfers</b>	
<b>Transfer to Capital Reserve Fund 30</b>	<b>25,000</b>
Transfer to Park Reserve Fund 31	160,000
<b>Transfer to Public Safety Reserve Fund 32</b>	<b>25,000</b>
Transfer to Capital Project Fund 40	<u>-</u>
Total Interfund Transfers	210,000
<b>Transfer to Fund Balance Reserves</b>	<u>-</u>
<b>Total Interfund Transfers</b>	<b><u>210,000</u></b>
<b>Total Expenditures and Interfund Transfers</b>	<b><u>\$ 1,391,500</u></b>

# GENERAL FUND 10



**Fiscal Year 2019-2020**



Range of Expend Accounts: 10-4000-0000 to 10-9999-9999  
 Range of Revenue Accounts: 10-3000-0000 to 10-4000-0000  
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) \* 100

For Revenue: %PY = ((2020 Anticipated / 2019 Anticipated) - 1) \* 100

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted		
<b>Governing Body:</b>											
10-4110-0000											
<b>Payroll Expenses</b>											
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					
<b>Salaries</b>											
10-4110-1210	9,000.00	9,100.00	8,400.00	8,400.00	8,400.00		12,300.00	12,300.00	12,300.00		46.43
	8,300.00	9,100.00	7,600.00	7,199.89	5,400.00	8,400.00					
Detail: Mayor (\$250/month)							3,000.00	3,000.00	3,000.00		
Mayor Pro Tem (\$175/month)							2,100.00	2,100.00	2,100.00		
Council Members (4 Members @ \$150/month)							7,200.00	7,200.00	7,200.00		
<b>FICA Tax</b>											
10-4110-1810	689.00	700.00	650.00	672.00	700.00		1,000.00	1,000.00	1,000.00		42.86
	635.30	696.15	581.40	550.78	413.10	700.00					
Detail: 7.65% of Salaries (Figured 8%)							984.00	984.00	984.00		
Extra rounding							16.00	16.00	16.00		
							0.00	0.00	0.00		
<b>Supplies-Gov Body</b>											
10-4110-2000	2,000.00	2,000.00	2,000.00	3,500.00	3,000.00		2,000.00	2,000.00	2,000.00		33.33-
	1,507.83	1,817.77	2,069.18	3,180.94	1,307.09	2,000.00					
<b>Election Expenses</b>											
10-4110-2500	0.00	4,000.00	4,000.00	4,600.00	2,000.00		5,000.00	5,000.00	5,000.00		150.00
	0.00	3,963.28	0.00	4,517.06	0.00	0.00					
<b>Bereavement/Illness Expenses</b>											
10-4110-2600	350.00	250.00	500.00	250.00	200.00		300.00	300.00	300.00		50.00
	247.98	0.00	431.72	23.35	331.19	200.00					
<b>Gasoline</b>											
10-4110-3000	0.00	0.00	0.00	0.00	500.00		250.00	250.00	250.00		50.00-
	0.00	0.00	0.00	0.00	77.13	250.00					
<b>Vehicle Maintenance</b>											
10-4110-3050	0.00	0.00	0.00	0.00	0.00		250.00	250.00	250.00		0.00

Description Budget Account Number	2015 Approp Actual	2016 Approp Actual	2017 Approp Actual	2018 Approp Actual	***** 2019 ***** Approp Actual	***** Estimated Full Year	***** 2020 ***** Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4110-0000	Governing Body:									
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Travel</b>										
10-4110-3100	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00		1,000.00	1,000.00	1,000.00	0.00
	573.68	1,502.18	1,154.71	756.77	303.68	1,000.00				
<b>Training &amp; Meetings</b>										
10-4110-3110	3,500.00	5,150.00	3,250.00	4,000.00	4,000.00		4,000.00	4,000.00	4,000.00	0.00
	1,008.46	5,243.04	2,136.00	3,754.34	2,752.27	4,000.00				
<b>Town's Anniversary Event(s)</b>										
10-4110-3150	0.00	0.00	0.00	0.00	0.00		10,000.00	10,000.00	10,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail: \$1,000/year							10,000.00	10,000.00	10,000.00	
<b>Annual Planning Session</b>										
10-4110-3200	1,000.00	1,000.00	1,000.00	2,500.00	2,000.00		2,000.00	2,000.00	2,000.00	0.00
	403.17	282.95	293.00	1,752.97	359.90	2,000.00				
<b>Telephone Reimbursement</b>										
10-4110-3210	3,600.00	3,900.00	3,528.00	1,980.00	900.00					0.00
	3,558.54	3,900.00	3,430.00	1,979.96	675.00	0.00				
<b>Legal Advertising</b>										
10-4110-3700	0.00	50.00	50.00	50.00	2,400.00		2,000.00	2,000.00	2,000.00	16.67-
	0.00	341.96	224.10	325.00	1,723.60	2,000.00				
<b>Dues and Subscriptions</b>										
10-4110-4000	8,932.00	9,199.00	9,819.50	9,950.50	11,100.50		11,730.00	11,730.00	11,730.00	5.67
	6,867.00	8,983.43	9,340.50	9,166.45	10,206.36	10,177.00				
Detail: CAMPO							2,650.00	2,650.00	2,650.00	
TJCOG							2,100.00	2,100.00	2,100.00	
NCLM							6,300.00	6,300.00	6,300.00	
UNC SOG Foundation							645.00	645.00	645.00	
Amazon Prime (\$130/yr)							35.00	35.00	35.00	
<b>Insurance Workers Compensation</b>										
10-4110-4550	108.00	108.00	108.00	108.00	70.00		70.00	70.00	70.00	0.00
	108.00	108.00	108.00	108.00	70.00	70.00				
Detail: 6 Members/\$5,000= \$30,000 @ .22%= \$66							70.00	70.00	70.00	
<b>Small Equipment &amp; Furnishings</b>										
10-4110-5000	5,000.00	2,500.00	2,500.00	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00	0.00
	3,624.90	0.00	2,428.06	1,180.30	0.00	2,000.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4110-0000	Governing Body:									
Control Total	35,679.00 26,834.86	39,457.00 35,938.76	37,305.50 29,796.67	39,010.50 34,495.81	38,270.50 23,619.32	32,797.00	53,900.00	53,900.00	53,900.00	40.84
Department Total	35,679.00 26,834.86	39,457.00 35,938.76	37,305.50 29,796.67	39,010.50 34,495.81	38,270.50 23,619.32	32,797.00	53,900.00	53,900.00	53,900.00	40.84

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****				
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4120-0000	Administration:									
<b>Administration:</b>										
10-4120-0000										
<b>Payroll Expenses</b>										
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				
<b>Salaries</b>										
10-4120-1210	46,633.00	69,500.00	67,860.00	94,500.00	105,000.00		103,300.00	103,300.00	103,300.00	1.62-
	46,312.64	69,406.52	67,557.10	90,774.98	95,812.43	96,700.00				
Detail:	Annual Salary - Fin Officer/Town Clerk									
	Annual Salary - Deputy Clerk (\$37K @ 60% Admin)									
	COLA July 2019 (2.5%)									
	Performance Pay/Merit (Jan 2020) up to 3.25% of \$73,400 (Base) + \$22,215 (Base) + \$2,500 (July 2019 COLA) = \$3,188.74									
	Longevity Dec 2019 (\$100/years service)									
	Extra rounding									
<b>Salaries (Part-Time)</b>										
10-4120-1220	1,500.00	6,000.00	6,000.00	2,200.00	16,000.00		32,950.00	32,950.00	32,950.00	105.94
	1,430.00	5,602.50	5,651.25	356.25	13,256.25	9,400.00				
Detail:	Town Admin - 999 hrs @ \$30									
	COLA July 2019 (2.5%)									
	Performance Pay/Merit (Jan 2020) up to 3.25% of \$30,000 (Base) + \$750 (July 2019 COLA) = \$999.38									
	Office Assistance (LBarnes) \$100/12 mos									
<b>FICA Taxes</b>										
10-4120-1810	3,567.00	5,900.00	6,150.00	7,760.00	10,500.00		11,000.00	11,000.00	11,000.00	4.76
	3,652.33	5,738.18	5,610.83	7,007.08	8,382.84	8,161.00				
Detail:	7.65% of Salaries (\$137K) (Figured 8%)									
	Extra rounding									
<b>Retirement</b>										
10-4120-1820	3,544.00	5,250.00	5,400.00	8,040.00	9,300.00		11,800.00	11,800.00	11,800.00	26.88
	1,530.20	4,143.63	5,288.91	7,525.22	8,182.27	9,300.00				
Detail:	Currently 9.64% of Salaries (\$120K) (Figured 9.75%)									
<b>Medical/Dental/Vision</b>										

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Department: 10-4120-0000 Administration:										
10-4120-1830	8,700.00	9,516.00	7,344.00	12,811.00	13,890.00		13,620.00	13,620.00	13,620.00	1.94-
	8,651.16	8,832.97	6,422.40	11,299.18	12,350.40	12,293.00				
Detail: Vision (NCLM-Premier Plus) \$13/month @ 60% - DC							94.00	94.00	94.00	
Dental (NCLM-Dental III-No Ortho) \$41/month @ 60% - DC							295.00	295.00	295.00	
Medical (SHP) \$650/month @ 60% - DC							4,680.00	4,680.00	4,680.00	
Vision (NCLM-Premier Plus) \$13/month - FO/TC							156.00	156.00	156.00	
Medical (SHP) \$650/month - FO/TC							7,800.00	7,800.00	7,800.00	
Dental (NCLM-Dental III-No Ortho) \$41/month - FO/TC							492.00	492.00	492.00	
Roundup (extra)							103.00	103.00	103.00	
NC 401-k										
10-4120-1840	0.00	2,000.00	2,040.00	4,725.00	5,500.00		5,200.00	5,200.00	5,200.00	5.45-
	0.00	1,500.00	2,026.71	4,538.73	4,790.72	5,500.00				
Detail: 5% of Salaries (\$104K)							5,200.00	5,200.00	5,200.00	
Unemployment										
10-4120-1850	219.00	10.00	232.00	10.00	100.00		150.00	150.00	150.00	50.00
	0.00	9.75	231.48	0.00	62.20	100.00				
Short Term Disability										
10-4120-1880	0.00	100.00	156.00	265.00	270.00		270.00	270.00	270.00	0.00
	0.00	84.00	144.00	236.40	224.40	270.00				
Detail: \$13/month @ 60% - DC							96.00	96.00	96.00	
\$13/month - FO/TC							160.00	160.00	160.00	
Extra rounding							14.00	14.00	14.00	
Life Insurance										
10-4120-1890	0.00	200.00	360.00	500.00	545.00		560.00	560.00	560.00	2.75
	0.00	192.08	332.64	450.52	445.95	545.00				
Detail: \$18/month @ 60% - DC							132.00	132.00	132.00	
Life Insurance is computed (1.5 x Annual Salary)/1000 x \$0.28										
\$32/month - FO/TC							400.00	400.00	400.00	
Extra rounding							28.00	28.00	28.00	
Professional Fees										
10-4120-1900	5,500.00	5,500.00	6,000.00	5,500.00	5,500.00		8,600.00	8,600.00	8,600.00	56.36
	5,250.00	5,500.00	5,425.00	5,425.00	5,425.00	5,500.00				
Detail: Auditors - May & Place, PA							8,600.00	8,600.00	8,600.00	

Description Budget Account Number	2015 Approp Actual	2016 Approp Actual	2017 Approp Actual	2018 Approp Actual	***** 2019 ***** Approp Actual	***** Estimated Full Year	***** 2020 ***** Requested	***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4120-0000 Administration:										
<b>Supplies-Admin</b>										
10-4120-2100	1,500.00	2,500.00	2,500.00	3,000.00	2,500.00		2,500.00	2,500.00	2,500.00	0.00
	1,298.54	1,575.11	1,585.34	2,405.36	1,785.67	2,500.00				
<b>Bank Service Charges</b>										
10-4120-2250	50.00	100.00	150.00	100.00	100.00		100.00	100.00	100.00	0.00
	36.00	52.00	131.00	0.00	0.00	100.00				
<b>Codification</b>										
10-4120-2700	0.00	2,700.00	3,995.00	2,000.00	3,000.00		3,000.00	3,000.00	3,000.00	0.00
	0.00	2,700.00	3,206.58	1,729.63	1,680.26	2,000.00				
Detail: Additional Supplements (\$19/page) Annual MyMunicode Contract							2,300.00	2,300.00	2,300.00	
							700.00	700.00	700.00	
<b>Gasoline</b>										
10-4120-3000	0.00	0.00	0.00	0.00	500.00		250.00	250.00	250.00	50.00-
	0.00	0.00	0.00	0.00	181.40	500.00				
<b>Vehicle Maintenance</b>										
10-4120-3050	0.00	0.00	0.00	0.00	80.00		250.00	250.00	250.00	212.50
	0.00	0.00	0.00	0.00	10.09	0.00				
<b>Travel</b>										
10-4120-3100	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00		500.00	500.00	500.00	50.00-
	1,094.10	1,494.14	1,174.82	639.81	114.30	1,000.00				
<b>Training &amp; Meetings</b>										
10-4120-3110	1,000.00	3,825.00	9,500.00	3,250.00	5,000.00		5,000.00	5,000.00	5,000.00	0.00
	650.00	4,056.80	9,343.14	1,954.50	2,398.46	5,000.00				
<b>Postage</b>										
10-4120-3250	1,000.00	1,000.00	500.00	400.00	500.00		500.00	500.00	500.00	0.00
	245.00	373.71	186.52	246.07	272.10	500.00				
<b>Social Media Services</b>										
10-4120-3360	0.00	0.00	0.00	6,000.00	5,000.00		3,500.00	3,500.00	3,500.00	30.00-
	0.00	0.00	0.00	4,253.68	4,754.75	5,000.00				
Detail: Archive Social (annual \$225/mo)							2,700.00	2,700.00	2,700.00	
Website Hosting - Blue Host (last year)							200.00	200.00	200.00	
Website Hosting - EvoGov (annual)							500.00	500.00	500.00	
Extra rounding							100.00	100.00	100.00	
<b>Contracted Services</b>										
10-4120-3500	17,500.00	20,160.00	10,600.00	10,584.00	9,000.00		12,400.00	12,400.00	12,400.00	37.78

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Department: 10-4120-0000	Administration:									
	18,362.11	16,721.60	5,753.25	9,057.40	6,781.18	9,000.00				
Detail: New Wave Systems (incidentals)							500.00	500.00	500.00	
Lightwire, Inc (\$165/mo - Network as a Service)							1,980.00	1,980.00	1,980.00	
VC3 - Edmunds Financial Server Backup (\$335/mo)							4,020.00	4,020.00	4,020.00	
VC3 - Office 365 Email Only (\$4.15/mo @ 9 people)							450.00	450.00	450.00	
VC3 - Office 365 Full Licenses (\$19.25/mo @ 5 people)							1,155.00	1,155.00	1,155.00	
VC3 - Email Archiving (\$4.25/mo @ 14 email accounts)							714.00	714.00	714.00	
VC3 - Office 365 Threat Protection (\$2.25/mo @ 14 people)							378.00	378.00	378.00	
Extra rounding							803.00	803.00	803.00	
Lightwire, Inc (\$200/mo Remote Monitor/Mgmt, Virus/Malware Protection on 8 machines)							2,400.00	2,400.00	2,400.00	
<b>Contracted Services-Consultant</b>										
10-4120-3550	0.00	22,000.00	45,000.00	40,000.00	28,000.00		15,000.00	15,000.00	15,000.00	46.43-
	0.00	8,697.84	29,253.95	30,524.08	24,302.08	32,375.00				
Detail: Part-Time Admin Consultant							15,000.00	15,000.00	15,000.00	
<b>Contracted Services-Software</b>										
10-4120-3600	0.00	0.00	5,100.00	5,100.00	5,100.00		5,400.00	5,400.00	5,400.00	5.88
	0.00	0.00	5,100.00	5,100.00	5,100.00	5,100.00				
Detail: iCompass (Clerk) with 5% increase							3,700.00	3,700.00	3,700.00	
Edmunds & Assoc (Finance) with 5% increase							1,700.00	1,700.00	1,700.00	
<b>Legal Advertising</b>										
10-4120-3700	1,000.00	675.00	1,000.00	500.00	500.00		500.00	500.00	500.00	0.00
	49.80	0.00	32.00	0.00	0.00	500.00				
<b>Dues &amp; Subscriptions</b>										
10-4120-4000	335.00	350.00	410.00	480.00	1,215.00		1,303.00	1,303.00	1,303.00	7.24
	180.00	381.50	343.57	405.33	1,082.39	915.00				
Detail: .Gov Domain							400.00	400.00	400.00	
Adobe DC Subscription \$32/month - FO/TC & Town Admin							384.00	384.00	384.00	
NC Municipal Clerk's Assoc (NCMCA) 1 @ \$70 (Clerk)							70.00	70.00	70.00	
International Institute of Municipal							170.00	170.00	170.00	

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Department: 10-4120-0000	Administration:									
Clerks Assoc (IIMC)										
NC Government Finance Officers Assoc (NCGFOA)							50.00	50.00	50.00	
Amazon Prime							53.00	53.00	53.00	
Government Finance Officers Assoc (GFOA)							170.00	170.00	170.00	
Rounding (extra)							6.00	6.00	6.00	
<b>Equipment Lease</b>										
10-4120-4200	3,728.00	4,632.00	4,800.00	5,500.00	7,000.00		3,500.00	3,500.00	3,500.00	50.00-
	3,647.73	4,693.98	4,852.96	5,398.57	4,204.11	7,000.00				
Detail: Avaya Telephone \$180/mo - Lease expires 11/18 6 months							1,080.00	1,080.00	1,080.00	
Alford Leasing \$200/mo - Lease & Overage							2,400.00	2,400.00	2,400.00	
Extra rounding							20.00	20.00	20.00	
<b>Vehicle Lease</b>										
10-4120-4300	0.00	0.00	0.00	0.00	8,600.00		5,200.00	5,200.00	5,200.00	39.53-
	0.00	0.00	0.00	0.00	7,627.86	8,600.00				
Detail: Annual Lease Payment (\$430/mo)							5,160.00	5,160.00	5,160.00	
Extra rounding							40.00	40.00	40.00	
<b>Insurance Property &amp; Liability</b>										
10-4120-4500	4,450.00	4,762.00	5,000.00	3,450.00	6,000.00		4,500.00	4,500.00	4,500.00	25.00-
	4,208.78	4,761.99	3,790.21	3,413.05	4,029.00	6,000.00				
Detail: Auto Insurance Quote							600.00	600.00	600.00	
NCLM Prop & Liability Quote							3,900.00	3,900.00	3,900.00	
<b>Insurance Workers Compensation</b>										
10-4120-4550	492.00	492.00	492.00	444.00	500.00		500.00	500.00	500.00	0.00
	492.00	492.00	492.00	444.00	500.00	500.00				
Detail: Balance of WC Minimum Premium \$600							500.00	500.00	500.00	
<b>Small Equipment &amp; Furnishings</b>										
10-4120-5000	1,000.00	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	2,500.00	2,500.00	0.00
	0.00	1,121.30	2,415.48	1,961.58	248.00	2,500.00				
<b>Capital Outlay</b>										
10-4120-5100	0.00	7,500.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	103,218.00	178,672.00	194,589.00	220,619.00	252,700.00		253,853.00	253,853.00	253,853.00	0.46
	97,090.39	148,131.60	166,351.14	195,146.42	214,004.11	236,859.00				
Department Total	103,218.00	178,672.00	194,589.00	220,619.00	252,700.00		253,853.00	253,853.00	253,853.00	0.46



Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4120-0000	Administration:									
	97,090.39	148,131.60	166,351.14	195,146.42	214,004.11	236,859.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	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	10,500.00	10,500.00	13,900.00	17,000.00	19,000.00		23,000.00	23,000.00	23,000.00	21.05
	10,300.78	8,846.83	14,163.18	15,376.26	17,629.70	20,250.00				
Detail: JoCo Tax Scroll ADVL (\$720K) @ 2.5% + MV							21,465.00	21,465.00	21,465.00	
(\$99K) @ 3.5%										
Extra (rounding)							1,535.00	1,535.00	1,535.00	
Control Total	10,500.00	10,500.00	13,900.00	17,000.00	19,000.00		23,000.00	23,000.00	23,000.00	21.05
	10,300.78	8,846.83	14,163.18	15,376.26	17,629.70	20,250.00				
Department Total	10,500.00	10,500.00	13,900.00	17,000.00	19,000.00		23,000.00	23,000.00	23,000.00	21.05
	10,300.78	8,846.83	14,163.18	15,376.26	17,629.70	20,250.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4150-0000	Legal:									
<b>Legal:</b>										
10-4150-0000										
<b>Legal - Attorney Fees</b>										
10-4150-1920	14,500.00	18,000.00	19,500.00	15,000.00	15,000.00		13,000.00	13,000.00	13,000.00	13.33-
	14,066.00	15,798.75	10,712.50	14,617.50	10,560.00	15,000.00				
Detail: Retainer \$165 @ 12 months Services							1,980.00	1,980.00	1,980.00	
							11,020.00	11,020.00	11,020.00	
Control Total	14,500.00	18,000.00	19,500.00	15,000.00	15,000.00		13,000.00	13,000.00	13,000.00	13.33-
	14,066.00	15,798.75	10,712.50	14,617.50	10,560.00	15,000.00				
Department Total	14,500.00	18,000.00	19,500.00	15,000.00	15,000.00		13,000.00	13,000.00	13,000.00	13.33-
	14,066.00	15,798.75	10,712.50	14,617.50	10,560.00	15,000.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%Y
Department: 10-4170-0000	Property Tax:									
Property Tax:										
10-4170-0000										
Personal Property Tax										
10-4170-1000	0.00	127.00	130.00	130.00	100.00		100.00	100.00	100.00	0.00
	0.00	126.45	111.85	95.90	89.36	100.00				
Detail: Property Tax on CEI Copier							100.00	100.00	100.00	
Control Total	0.00	127.00	130.00	130.00	100.00		100.00	100.00	100.00	0.00
	0.00	126.45	111.85	95.90	89.36	100.00				
Department Total	0.00	127.00	130.00	130.00	100.00		100.00	100.00	100.00	0.00
	0.00	126.45	111.85	95.90	89.36	100.00				

Description Budget Account Number	2015 Approp Actual	2016 Approp Actual	2017 Approp Actual	2018 Approp Actual	***** 2019 ***** Approp Actual	***** Estimated Full Year	***** 2020 ***** Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4190-0000	Public Buildings:									
Public Buildings:										
10-4190-0000										
Professional Services										
10-4190-1900	0.00	0.00	0.00	32,000.00	17,500.00		3,000.00	3,000.00	3,000.00	82.86-
	0.00	0.00	0.00	31,628.00	14,662.92	17,500.00				
Supplies-Buildings										
10-4190-2000	0.00	0.00	0.00	0.00	2,100.00		2,900.00	2,900.00	2,900.00	38.10
	0.00	0.00	0.00	0.00	1,779.53	2,100.00				
Water & Sewer										
10-4190-3310	240.00	240.00	240.00	240.00	240.00		450.00	450.00	450.00	87.50
	199.50	180.00	180.00	192.00	160.00	240.00				
Detail: JoCo Public Utilities (\$35/mo)							420.00	420.00	420.00	
Extra rounding							30.00	30.00	30.00	
LP Gas										
10-4190-3320	1,900.00	1,400.00	1,300.00	1,500.00	2,000.00		2,500.00	2,500.00	2,500.00	25.00
	1,830.74	676.48	701.90	1,349.75	1,701.01	2,000.00				
Electric										
10-4190-3330	2,580.00	3,000.00	3,000.00	4,000.00	6,000.00		6,000.00	6,000.00	6,000.00	0.00
	2,692.61	3,128.93	3,133.40	3,602.67	4,854.99	5,000.00				
Detail: \$500/month							6,000.00	6,000.00	6,000.00	
Communications										
10-4190-3340	0.00	0.00	0.00	6,200.00	6,500.00		6,600.00	6,600.00	6,600.00	1.54
	0.00	0.00	0.00	6,145.41	5,843.36	6,000.00				
Detail: Spectrum/TWC (\$550/mo)							6,600.00	6,600.00	6,600.00	
Contracted Services										
10-4190-3500	15,220.00	14,232.00	12,856.00	15,202.00	15,000.00		18,300.00	18,300.00	18,300.00	22.00
	14,526.81	14,181.50	12,850.84	15,202.74	12,684.23	15,000.00				
Detail: Waste Industries							400.00	400.00	400.00	
Neuse Termite \$75/qtr							300.00	300.00	300.00	
American Alarms Security \$45/mo							600.00	600.00	600.00	
ProTurf Lawn Maintenance \$650/mo							7,800.00	7,800.00	7,800.00	
ProTurf Inclement Weather/Fireants (TH)							1,200.00	1,200.00	1,200.00	
Cleaning \$295/month							3,540.00	3,540.00	3,540.00	
Cleaning Fall/Spring windows, PowerWashing Bldg.							1,460.00	1,460.00	1,460.00	
ProTurf Park Land Maintenance \$150/mo							1,800.00	1,800.00	1,800.00	

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4190-0000	Public Buildings:									
Extra Incidentals							1,200.00	1,200.00	1,200.00	
<b>Repairs &amp; Maintenance Buildings</b>										
10-4190-3520	5,000.00	5,000.00	9,000.00	9,100.00	6,000.00		6,000.00	6,000.00	6,000.00	0.00
	4,311.72	2,316.81	7,947.66	8,796.49	4,451.60	5,500.00				
Detail: Generator Maintenance (PM1 & PM2)							1,000.00	1,000.00	1,000.00	
HVAC Maintenance/Filters (twice a year)							1,000.00	1,000.00	1,000.00	
Incidentals							4,000.00	4,000.00	4,000.00	
<b>Storm Water Repairs</b>										
10-4190-3530	0.00	0.00	0.00	3,600.00	0.00		3,000.00	3,000.00	3,000.00	0.00
	0.00	0.00	0.00	3,165.00	0.00	0.00				
<b>Insurance Property &amp; Liability</b>										
10-4190-4500	800.00	500.00	600.00	650.00	650.00		800.00	800.00	800.00	23.08
	800.16	0.00	587.46	602.99	490.28	500.00				
Control Total	25,740.00	24,372.00	26,996.00	72,492.00	55,990.00		49,550.00	49,550.00	49,550.00	11.50-
	24,361.54	20,483.72	25,401.26	70,685.05	46,627.92	53,840.00				
Department Total	25,740.00	24,372.00	26,996.00	72,492.00	55,990.00		49,550.00	49,550.00	49,550.00	11.50-
	24,361.54	20,483.72	25,401.26	70,685.05	46,627.92	53,840.00				

Description	2015	2016	2017	2018	***** 2019 *****		***** 2020 *****			%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Department: 10-4200-0000										
Video Programming:										
10-4200-0000										
PEG Media Partners - EWT										
10-4200-3500	63,685.00	56,738.00	55,600.00	54,400.00	54,000.00		53,000.00	53,000.00	53,000.00	1.85-
	56,838.52	55,944.08	55,172.40	53,514.71	27,027.04	54,000.00				
Detail: approx \$13,250/qtr							53,000.00	53,000.00	53,000.00	
Department Total	63,685.00	56,738.00	55,600.00	54,400.00	54,000.00		53,000.00	53,000.00	53,000.00	1.85-
	56,838.52	55,944.08	55,172.40	53,514.71	27,027.04	54,000.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted			
Department: 10-4300-0000	Public Safety:											
Public Safety:												
10-4300-0000												
Supplies-Animal Control												
10-4300-2000	0.00	0.00	0.00	1,000.00	500.00		500.00	500.00	500.00	0.00		
	0.00	0.00	0.00	12.80	0.00	0.00						
Training & Meetings-Animal Control												
10-4300-3110	0.00	0.00	0.00	0.00	500.00		500.00	500.00	500.00	0.00		
	0.00	0.00	0.00	0.00	426.12	500.00						
Contracted Services-AL Fire Department												
10-4300-3500	0.00	0.00	0.00	204,000.00	274,000.00		325,000.00	325,000.00	325,000.00	18.61		
	0.00	0.00	0.00	201,745.11	260,008.96	305,000.00						
Detail:	JoCo Tax Scroll ADVL (\$720K) + MV (\$99K)							325,000.00	325,000.00	325,000.00		
	= \$819,000 - 3.5% * .41 (.09/.22) =											
	\$323,326											
Contracted Services-Police Protection												
10-4300-3525	0.00	0.00	0.00	0.00	3,500.00		2,500.00	2,500.00	2,500.00	28.57-		
	0.00	0.00	0.00	0.00	0.00	3,500.00						
Detail:	Town of Clayton Police Protection for Animal Control							2,500.00	2,500.00	2,500.00		
Contracted Services-Animal Control												
10-4300-3550	0.00	0.00	0.00	3,524.00	4,250.00		3,000.00	3,000.00	3,000.00	29.41-		
	0.00	0.00	0.00	3,547.72	2,976.57	3,000.00						
Law Enforcement Designation												
10-4300-3600	0.00	0.00	0.00	25,000.00	0.00					0.00		
	0.00	0.00	0.00	0.00	0.00	0.00						
Detail:	Moved to 10-9900-0032 Transfer to Public Safety Reserve Fund 32							0.00	0.00	0.00		
Control Total	0.00	0.00	0.00	233,524.00	282,750.00		331,500.00	331,500.00	331,500.00	17.24		
	0.00	0.00	0.00	205,305.63	263,411.65	312,000.00						
Department Total	0.00	0.00	0.00	233,524.00	282,750.00		331,500.00	331,500.00	331,500.00	17.24		
	0.00	0.00	0.00	205,305.63	263,411.65	312,000.00						



Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted		
Department: 10-4510-0000	Public Works:										
Public Works:											
10-4510-0000											
Street Lights											
10-4510-3330	7,384.00	6,120.00	6,384.00	6,300.00	6,000.00		8,000.00	8,000.00	8,000.00	33.33	
	6,025.62	6,388.14	6,978.58	5,380.17	4,973.32	5,000.00					
Detail:	35 lights @ \$16 = \$560 @ 12 months						6,720.00	6,720.00	6,720.00		
	22 Wood poles @ \$2 = \$35 @ 12 months						528.00	528.00	528.00		
	REPS Adjustment & 7% NC Sales Tax on Electricity (approx \$40/mo)						480.00	480.00	480.00		
	Extra rounding							272.00	272.00	272.00	
Contracted Services											
10-4510-3500	0.00	0.00	0.00	25,000.00	3,000.00		48,000.00	48,000.00	48,000.00	*****	
	0.00	0.00	0.00	0.00	0.00	10,000.00					
Detail:	NCDOT 20% of Estimated Sidewalk Cost (\$90k)						18,000.00	18,000.00	18,000.00		
	Additional Amount (just in case)						5,000.00	5,000.00	5,000.00		
	Sewer Study						25,000.00	25,000.00	25,000.00		
Repairs & Maintenance- Streets/Sidewalks											
10-4510-3520	20,000.00	32,500.00	40,000.00	40,000.00	25,000.00		5,000.00	5,000.00	5,000.00	80.00-	
	0.00	0.00	0.00	0.00	146.50	175.00					
Road Signs/Banners											
10-4510-3590	0.00	0.00	500.00	10,500.00	12,500.00		19,000.00	19,000.00	19,000.00	52.00	
	0.00	0.00	0.00	8,458.70	11,526.60	12,500.00					
Detail:	Mosca Banners						8,000.00	8,000.00	8,000.00		
	City Limit Road Signs						1,000.00	1,000.00	1,000.00		
	Welcome to Archer Lodge						5,000.00	5,000.00	5,000.00		
	Mobile-Solar Power Radar Sign (1)						5,000.00	5,000.00	5,000.00		
Installation Street Lights											
10-4510-5000	0.00	0.00	0.00	0.00	0.00		2,500.00	2,500.00	2,500.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
Detail:	Add 8 add'l street lights & 8 add'l wood poles (\$300/ea)						2,400.00	2,400.00	2,400.00		
	Extra rounding							100.00	100.00	100.00	
Capital Outlay											
10-4510-5100	0.00	0.00	0.00	0.00	0.00		10,000.00	10,000.00	10,000.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
Detail:	Decorative Street Lights with Sidewalk						8,000.00	8,000.00	8,000.00		

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4510-0000	Public Works:									
Project (10 @ \$800/each)										
Additional Costs (Labor)							2,000.00	2,000.00	2,000.00	
Control Total	27,384.00 6,025.62	38,620.00 6,388.14	46,884.00 6,978.58	81,800.00 13,838.87	46,500.00 16,646.42	27,675.00	92,500.00	92,500.00	92,500.00	98.92
Department Total	27,384.00 6,025.62	38,620.00 6,388.14	46,884.00 6,978.58	81,800.00 13,838.87	46,500.00 16,646.42	27,675.00	92,500.00	92,500.00	92,500.00	98.92

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Department: 10-4910-0000	Planning/Zoning:									
Planning/Zoning:										
10-4910-0000										
<b>Payroll Expenses</b>										
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				
<b>Salaries</b>										
10-4910-1210	2,100.00	2,100.00	2,100.00	12,710.00	13,000.00		15,980.00	15,980.00	15,980.00	22.92
	1,325.00	1,400.00	1,575.00	9,754.92	10,634.13	11,000.00				
Detail: Annual Salary - Deputy Clerk (\$37k @ 40% P/Z)							14,810.00	14,810.00	14,810.00	
COLA - DC (July 2019 - 2.5%)							370.00	370.00	370.00	
Longevity Dec 2019 (\$100/years service) - DC							200.00	200.00	200.00	
Performance Pay/Merit-DC (Jan 2020) up to 3.25% of \$14,810 (Base) + \$370 (July 2019 COLA) = \$493.35 rounding up							500.00	500.00	500.00	
Extra rounding							100.00	100.00	100.00	
<b>Salaries (Part-Time)</b>										
10-4910-1220	0.00	0.00	0.00	0.00	4,250.00		37,070.00	37,070.00	37,070.00	772.24
	0.00	0.00	0.00	0.00	1,249.50	0.00				
Detail: Town Planner \$999 hrs @ \$35 + \$35 extra							35,000.00	35,000.00	35,000.00	
COLA July 2019 (2.5%)							875.00	875.00	875.00	
Performance Pay/Merit (Jan 2020) up to 3.25% of \$35,000 (Base) + \$875 (July 2019 COLA) = \$1,165.94 (rounding up)							1,170.00	1,170.00	1,170.00	
Extra rounding							25.00	25.00	25.00	
<b>Salaries Planning Board</b>										
10-4910-1230	0.00	0.00	0.00	0.00	0.00		1,400.00	1,400.00	1,400.00	0.00
	0.00	0.00	0.00	0.00	0.00	700.00				
Detail: Planning Board (5 members @ \$40 for 7 meetings)							1,400.00	1,400.00	1,400.00	
<b>Salaries Board of Adjustment</b>										
10-4910-1250	500.00	500.00	700.00	700.00	700.00		1,120.00	1,120.00	1,120.00	60.00
	0.00	0.00	150.00	100.00	0.00	100.00				
Detail: 5 Members @ \$40/ each per quarter							800.00	800.00	800.00	
2 Alternates @ \$40/each per quarter							320.00	320.00	320.00	
<b>FICA Taxes</b>										

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted		
Department: 10-4910-0000	Planning/Zoning:										
10-4910-1810	199.00	199.00	230.00	1,064.00	2,000.00		4,500.00	4,500.00	4,500.00	125.00	
Detail: 7.65% of Salaries (\$56k) (Figured 8%) Extra rounding	101.00	107.11	131.97	760.03	915.85	1,200.00	4,480.00	4,480.00	4,480.00		
							20.00	20.00	20.00		
<b>Retirement</b>											
10-4910-1820	0.00	0.00	0.00	900.00	1,100.00		1,600.00	1,600.00	1,600.00	45.45	
Detail: Currently 9.64% of Salaries (\$16k) (Figured 9.75%) Extra rounding	0.00	0.00	0.00	758.87	908.21	1,100.00	1,560.00	1,560.00	1,560.00		
							40.00	40.00	40.00		
<b>Medical/Dental/Vision</b>											
10-4910-1830	0.00	0.00	0.00	2,261.00	2,495.00		3,390.00	3,390.00	3,390.00	35.87	
Detail: Medical (SHP) \$650/month @ 40% - DC Dental (NCLM-Dental III-No Ortho) \$41/month @ 40% - DC Vision (NCLM-Premier Plus) \$13/month @ 40% - DC Extra	0.00	0.00	0.00	1,897.70	2,179.44	2,200.00	3,120.00	3,120.00	3,120.00		
							197.00	197.00	197.00		
							62.00	62.00	62.00		
							11.00	11.00	11.00		
<b>NC 401-K</b>											
10-4910-1840	0.00	0.00	0.00	525.00	600.00		850.00	850.00	850.00	41.67	
Detail: 5% of Salaries (\$16k) Extra rounding	0.00	0.00	0.00	457.73	531.69	600.00	800.00	800.00	800.00		
							50.00	50.00	50.00		
<b>Unemployment</b>											
10-4910-1850	26.00	0.00	0.00	10.00	30.00		100.00	100.00	100.00	233.33	
	0.00	0.00	0.00	0.00	26.66	30.00					
<b>Short Term Disability</b>											
10-4910-1880	0.00	0.00	0.00	47.00	50.00		70.00	70.00	70.00	40.00	
Detail: \$13/month @ 40% - DC Extra rounding	0.00	0.00	0.00	39.60	39.60	40.00	62.40	62.40	62.40		
							7.60	7.60	7.60		
<b>Life Insurance</b>											
10-4910-1890	0.00	0.00	0.00	58.00	65.00		95.00	95.00	95.00	46.15	
Detail: \$18/month @ 40% - DC Life Insurance is computed (1.5 x Annual salary)/1000 x \$0.28	0.00	0.00	0.00	46.20	49.93	50.00	86.40	86.40	86.40		



Description Budget Account Number	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****		%PY		
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd			
Department: 10-4910-0000	Planning/Zoning:										
10-4910-3700	2,000.00 550.39	950.00 92.96	950.00 199.20	500.00 357.24	500.00 459.10	550.00	600.00	600.00	600.00	20.00	
<b>Dues &amp; Subscriptions</b>											
10-4910-4000	0.00 0.00	0.00 0.00	0.00 0.00	100.00 33.00	305.00 302.36	305.00	320.00	320.00	320.00	4.92	
Detail:	NC Municipal Clerk's Assoc (NCMCA) 1 @ \$70 (Deputy Clerk)						70.00	70.00	70.00		
	Adobe DC Subscription \$16/month - DC						200.00	200.00	200.00		
	Amazon Prime						50.00	50.00	50.00		
<b>Insurance Workers Compensation</b>											
10-4910-4550	9.00 0.00	9.00 0.00	0.00 0.00	48.00 48.00	30.00 30.00	40.00	115.00	115.00	115.00	283.33	
Detail:	FT Salary \$16K + PT Salary \$35K @ .22% = \$112						112.00	112.00	112.00		
	Extra rounding						3.00	3.00	3.00		
<b>Registering Documents</b>											
10-4910-4900	0.00 0.00	50.00 50.00	50.00 0.00	50.00 0.00	50.00 21.00	50.00	50.00	50.00	50.00	0.00	
Detail:	@ Jo Co Courthouse						50.00	50.00	50.00		
<b>Small Equipment &amp; Furnishings</b>											
10-4910-5000	0.00 0.00	0.00 0.00	1,500.00 1,494.30	1,500.00 613.12	2,000.00 248.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	
Control Total	77,126.00 70,307.06	77,088.00 68,697.09	92,130.00 86,613.47	99,323.00 90,473.25	104,055.00 86,785.65	95,895.00	123,860.00	123,860.00	123,860.00	19.03	
Department Total	77,126.00 70,307.06	77,088.00 68,697.09	92,130.00 86,613.47	99,323.00 90,473.25	104,055.00 86,785.65	95,895.00	123,860.00	123,860.00	123,860.00	19.03	

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****				
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-6120-0000	Parks & Recreation:									
Parks & Recreation:										
10-6120-0000										
Professional Services										
10-6120-1900	27,000.00	14,475.00	9,000.00	10,000.00	39,250.00		5,000.00	5,000.00	5,000.00	87.26-
	26,740.00	0.00	3,805.00	8,162.50	32,710.00	39,250.00				
Contracted Services - ALCC										
10-6120-3500	55,000.00	55,000.00	55,000.00	50,000.00	65,000.00		40,000.00	40,000.00	40,000.00	38.46-
	55,000.00	55,000.00	55,000.00	50,000.00	65,000.00	65,000.00				
Detail: \$10,000/qtr							40,000.00	40,000.00	40,000.00	
Control Total	82,000.00	69,475.00	64,000.00	60,000.00	104,250.00		45,000.00	45,000.00	45,000.00	56.83-
	81,740.00	55,000.00	58,805.00	58,162.50	97,710.00	104,250.00				
Department Total	82,000.00	69,475.00	64,000.00	60,000.00	104,250.00		45,000.00	45,000.00	45,000.00	56.83-
	81,740.00	55,000.00	58,805.00	58,162.50	97,710.00	104,250.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Department: 10-9110-0000	Debt Service & Fees:									
<b>Debt Service &amp; Fees:</b>										
10-9110-0000										
<b>Principal Payments-Town Hall</b>										
10-9110-1000	33,334.00	33,334.00	33,334.00	33,334.00	33,334.00		33,334.00	33,334.00	33,334.00	0.00
	33,333.34	33,333.33	33,333.33	33,333.33	33,333.33	33,334.00				
Detail:	3/2012 Borrowed \$500K									
	3/2018 Approx. Balance \$267K									
	3/2027 Pay Off									
<b>Principal Payments-Park Land</b>										
10-9110-1100	0.00	0.00	0.00	0.00	0.00		50,001.00	50,001.00	50,001.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail:	8/2018 Borrowed \$400K									
	8/2018 Approx. Balance \$400K + Interest									
	8/2026 Pay Off									
							0.00	0.00	0.00	
<b>Principal Payments-Expansion Town Hall</b>										
10-9110-1200	0.00	0.00	0.00	0.00	0.00		27,001.00	27,001.00	27,001.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Detail:	9/2018 Borrowed \$405K									
	9/2018 Approx. Balance \$405K + Interest									
	9/2033 Pay Off									
							0.00	0.00	0.00	
<b>Interest Payments-Town Hall</b>										
10-9110-2000	14,777.00	13,640.00	12,504.00	11,367.00	10,231.00		9,094.00	9,094.00	9,094.00	11.11-
	14,776.66	13,640.00	12,503.33	11,366.67	10,230.00	10,231.00				
<b>Interest Payments-Park Land</b>										
10-9110-2100	0.00	0.00	0.00	0.00	0.00		16,001.00	16,001.00	16,001.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Interest Payments-Expansion Town Hall</b>										
10-9110-2200	0.00	0.00	0.00	0.00	0.00		6,806.00	6,806.00	6,806.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Closing Costs &amp; Bank Fees</b>										
10-9110-3000	0.00	0.00	0.00	0.00	5,129.00					0.00
	0.00	0.00	0.00	0.00	5,122.40	0.00				
Control Total	48,111.00	46,974.00	45,838.00	44,701.00	48,694.00		142,237.00	142,237.00	142,237.00	192.10



Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-9110-0000	Debt Service & Fees:									
	48,110.00	46,973.33	45,836.66	44,700.00	48,685.73	43,565.00				
Department Total	48,111.00	46,974.00	45,838.00	44,701.00	48,694.00		142,237.00	142,237.00	142,237.00	192.10
	48,110.00	46,973.33	45,836.66	44,700.00	48,685.73	43,565.00				

Description	2015	2016	2017	2018	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-9900-0000	Interfund Transfers:									
<b>Interfund Transfers:</b>										
10-9900-0000										
<b>Transfer to Capital Reserve Fund 30</b>										
10-9900-0030	0.00	0.00	0.00	25,000.00	25,000.00		25,000.00	25,000.00	25,000.00	0.00
	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00				
<b>Transfer to Park Reserve Fund 31</b>										
10-9900-0031	0.00	0.00	0.00	177,000.00	201,000.00		160,000.00	160,000.00	160,000.00	20.40-
	0.00	0.00	0.00	126,456.80	188,865.18	200,000.00				
Detail: JoCo Tax Scroll ADVL (\$720K) + MV (\$99K)										
= \$819,000 * .1364 (.03/.22) = \$114,660										
Fee In Lieu Revenues							45,000.00	45,000.00	45,000.00	
(Acct# 10-3345-0000)										
56 lots @ \$1,000 (figure 80%)										
<b>Transfer to Public Safety Reserve Fnd 32</b>										
10-9900-0032	0.00	0.00	0.00	0.00	300,000.00		25,000.00	25,000.00	25,000.00	91.67-
	0.00	0.00	0.00	0.00	300,000.00	25,000.00				
Department Total	0.00	0.00	0.00	202,000.00	526,000.00		210,000.00	210,000.00	210,000.00	60.08-
	0.00	0.00	0.00	151,456.80	513,865.18	250,000.00				
Budgeted Total	487,943.00	560,023.00	596,872.50	1,139,999.50	1,547,309.50		1,391,500.00	1,391,500.00	1,391,500.00	10.07-
	435,674.77	462,328.75	499,942.71	947,868.70	1,366,662.08	1,246,231.00				
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	487,943.00	560,023.00	596,872.50	1,139,999.50	1,547,309.50		1,391,500.00	1,391,500.00	1,391,500.00	10.07-
	435,674.77	462,328.75	499,942.71	947,868.70	1,366,662.08	1,246,231.00				
Year Total	487,943.00	560,023.00	596,872.50	1,139,999.50	1,547,309.50		1,391,500.00	1,391,500.00	1,391,500.00	10.07-
	435,674.77	462,328.75	499,942.71	947,868.70	1,366,662.08	1,246,231.00				



Description Budget Account Number	2015	2016	2017	2018	***** 2019 *****		***** 2020 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
10-9110-0000	48,111.00 48,110.00	46,974.00 46,973.33	45,838.00 45,836.66	44,701.00 44,700.00	48,694.00 48,685.73	43,565.00	142,237.00	142,237.00	142,237.00	192.10
Transfer to Capital Reserve Fund 30										
10-9900-0030	0.00 0.00	0.00 0.00	0.00 0.00	25,000.00 25,000.00	25,000.00 25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
Transfer to Park Reserve Fund 31										
10-9900-0031	0.00 0.00	0.00 0.00	0.00 0.00	177,000.00 126,456.80	201,000.00 188,865.18	200,000.00	160,000.00	160,000.00	160,000.00	20.40-
Transfer to Public Safety Reserve Fnd 32										
10-9900-0032	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	300,000.00 300,000.00	25,000.00	25,000.00	25,000.00	25,000.00	91.67-
Totals	487,943.00 435,674.77	560,023.00 462,328.75	596,872.50 499,942.71	1,139,999.50 947,868.70	1,547,309.50 1,366,662.08	1,246,231.00	1,391,500.00	1,391,500.00	1,391,500.00	10.07-

Description	2015	2016	2017	2018	***** 2019 *****	***** 2019 *****	***** 2020 *****	***** 2020 *****	***** 2020 *****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>2019 Property Taxes</b>									
10-3119-0000	0.00	0.00	0.00	0.00	1,000.00		716,000.00	716,000.00	*****
	0.00	0.00	0.00	0.00	839.11	0.00			
Detail: JoCo has a 99% Collection Rate - averaged between 98% & 99%							716,000.00	716,000.00	
Assessed Re-Valuation as of 5.2.18 Tax Scroll = \$330,169,746									
Public Services = \$1,655,636									
Total Assessed Re-Val = \$331,825,382 / 100 * \$0.22 = \$730,016									
*98% = \$715,416									
*99% = \$722,716									
Average = \$719,066									
Conservative									
<b>2019 Vehicle Taxes</b>									
10-3119-0120	0.00	0.00	0.00	0.00	0.00		95,000.00	95,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Detail: JoCo has a 99% Collection Rate - averaged between 98% & 99%							95,000.00	95,000.00	
Assessed Value per TR-2-18 page 5a = \$44,942,553									
Total Levy = \$44,942,553 / 100 * \$0.22 = \$98,874									
*98% = \$96,897									
*99% = \$97,885									
Average = \$97,391									
Conservative									
<b>Penalties and Interest</b>									
10-3180-0000	1,000.00	430.00	800.00	1,100.00	1,800.00		1,300.00	1,300.00	27.78-
	1,364.53	678.83	870.85	779.69	1,811.58	1,800.00			
<b>Local Option Sales Tax</b>									
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			
<b>Article 39 1% Sales Tax</b>									

Description Revenue Account Number	2015	2016	2017	2018	***** 2019 *****		***** 2020 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	
10-3239-0000	48,000.00 49,362.23	48,000.00 50,480.87	48,000.00 55,312.68	70,000.00 75,320.50	87,000.00 72,078.30	87,000.00	80,000.00	80,000.00	8.05-
Detail: Conservative Expecting 4.5% Increase							80,000.00	80,000.00	
							0.00	0.00	
<b>Article 40 1/2% Sales Tax</b>									
10-3240-0000	24,000.00 32,753.02	32,000.00 33,876.28	34,000.00 35,813.59	45,000.00 48,237.61	54,000.00 44,104.81	54,000.00	50,000.00	50,000.00	7.41-
Detail: Conservative Expecting 4.5% Increase							50,000.00	50,000.00	
<b>Article 42 1/2% Sales Tax</b>									
10-3242-0000	24,000.00 25,619.65	25,000.00 26,196.13	24,000.00 28,655.34	35,000.00 39,055.59	45,000.00 37,346.43	45,000.00	41,000.00	41,000.00	8.89-
Detail: Conservative Expecting 4.5% Increase							41,000.00	41,000.00	
<b>Article 44 1/2% Sales Tax</b>									
10-3244-0000	0.00 11.05	10.00 9.27	10.00 6.50	10.00 6.25	10.00 4.18	10.00	10.00	10.00	0.00
<b>Article 44 NCGS 105-524 Sales Tax</b>									
10-3244-0524	0.00 0.00	0.00 0.00	5,000.00 7,647.89	10,000.00 10,358.87	11,000.00 9,305.94	11,000.00	10,000.00	10,000.00	9.09-
Detail: Conservative Expecting 4.5% Increase							10,000.00	10,000.00	
<b>Unrestricted Intergovernmental:Franchise</b>									
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
<b>Alcohol Beverage Tax</b>									
10-3322-0000	17,700.00 21,633.87	19,000.00 20,257.23	19,000.00 21,309.18	21,000.00 20,915.71	20,000.00 21,396.73	20,000.00	20,000.00	20,000.00	0.00
<b>Electric Franchise Tax</b>									
10-3324-0000	143,956.00 100,280.25	90,818.00 102,490.38	95,000.00 100,884.69	95,000.00 106,281.92	105,000.00 86,956.53	110,000.00	111,000.00	111,000.00	5.71
Detail: FY16 \$102,000 FY17 \$101,000 FY18 \$106,000 FY19 \$110,000 estimated Expecting 1.5% Increase							111,000.00	111,000.00	

Description Revenue Account Number	2015	2016	2017	2018	***** 2019 *****		***** 2020 *****		
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>Telecommunications Franchise</b>									
10-3325-0000	0.00	50,728.00	41,000.00	41,000.00	38,000.00		35,000.00	35,000.00	7.89-
	49,010.85	41,448.95	42,459.20	37,545.06	27,174.81	37,000.00			
Detail: FY16 \$41,000							35,000.00	35,000.00	
FY17 \$42,000									
FY18 \$37,500									
FY19 \$37,000 estimated									
Expecting 4% Decrease									
<b>ABC Profits Johnston Co.</b>									
10-3337-0000	23,200.00	21,000.00	22,000.00	26,000.00	28,000.00		26,000.00	26,000.00	7.14-
	28,740.88	28,740.86	27,114.03	28,198.59	29,283.15	25,000.00			
Detail: FY16 \$28,700							26,000.00	26,000.00	
FY17 \$27,000									
FY18 \$28,200									
FY19 \$25,000 estimated									
Avg \$27,225									
<b>Permits and Fees</b>									
10-3340-0000	7,450.00	5,800.00	7,500.00	5,500.00	8,000.00		6,000.00	6,000.00	25.00-
	7,855.00	7,085.00	8,640.00	5,195.00	7,280.00	7,000.00			
<b>Fee in Lieu of Recreation</b>									
10-3345-0000	0.00	25,857.00	12,000.00	40,000.00	10,000.00		45,000.00	45,000.00	350.00
	0.00	51,000.00	12,000.00	40,000.00	0.00	10,000.00			
Detail: 56 lots @ \$1,000 (figure 80%)							45,000.00	45,000.00	
Matches Amount in the Transfer to Park									
Reserve Fund 31 for the Fee in Lieu of									
Rec (10-9900-0031)									
							0.00	0.00	
<b>Animal Control Fees</b>									
10-3348-0000	0.00	25.00	100.00	100.00	200.00		140.00	140.00	30.00-
	0.00	25.00	75.00	100.00	225.00	200.00			
<b>Cable TV Franchise Fees</b>									
10-3361-0000	0.00	16,190.00	12,500.00	12,500.00	12,000.00		12,000.00	12,000.00	0.00
	13,070.49	12,547.06	13,031.29	12,421.57	9,367.39	12,000.00			
<b>Restricted Intergovernmental</b>									
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			
<b>PEG Channel Support</b>									

Description Revenue Account Number	2015	2016	2017	2018	***** 2019 *****		***** 2020 *****		
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
10-3461-0000	63,685.00	56,738.00	55,600.00	54,400.00	54,000.00		53,000.00	53,000.00	1.85-
Detail: FY16 \$55,900	56,838.52	55,944.08	55,172.40	53,514.72	40,540.56	54,000.00		53,000.00	
FY17 \$55,000									
FY18 \$53,500									
FY19 \$54,000 estimated									
Expecting no change									
<b>Miscellaneous Revenues</b>									
10-3800-0000	0.00	0.00	100.00	50.00	50.00		50.00	50.00	0.00
	0.00	0.00	40.00	15.00	25.02	50.00			
<b>Investment Earnings</b>									
10-3831-0000	2,567.00	3,800.00	5,000.00	12,500.00	23,000.00		24,000.00	24,000.00	4.35
	4,975.44	3,852.70	5,128.98	12,661.20	22,853.79	23,000.00			
Detail: \$2,000/month							24,000.00	24,000.00	
<b>Transfer from Capital Reserve Fund 30</b>									
10-3900-3930	0.00	0.00	0.00	45,000.00	25,000.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Transfer from Park Reserve Fund 31</b>									
10-3900-3931	0.00	0.00	0.00	0.00	202,049.00		66,000.00	66,000.00	67.33-
	0.00	0.00	0.00	0.00	202,049.00	202,049.00			
Detail: Debt Park Land - Principal Payment							50,000.00	50,000.00	
Debt Park Land - Interest Payment							16,000.00	16,000.00	
Revenue Fund Total	355,558.00	395,396.00	381,610.00	514,160.00	725,109.00		1,391,500.00	1,391,500.00	91.90
	391,515.78	434,632.64	414,161.62	490,607.28	612,642.33	699,109.00			
Year Total	355,558.00	395,396.00	381,610.00	514,160.00	725,109.00		1,391,500.00	1,391,500.00	91.90
	391,515.78	434,632.64	414,161.62	490,607.28	612,642.33	699,109.00			



# FEES & PENALTIES



**Fiscal Year 2019-2020**

# TOWN OF ARCHER LODGE

## SCHEDULE OF FEES & PENALTIES



## FISCAL YEAR 2019 - 2020

**TOWN OF ARCHER LODGE  
SCHEDULE OF FEES & PENALTIES**

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# TOWN OF ARCHER LODGE SCHEDULE OF FEES & PENALTIES

## **ANIMAL CONTROL FEES**

DESCRIPTION	FEE
1 <sup>st</sup> Violation	\$ 25.00
2 <sup>nd</sup> Violation & Subsequent Violations	\$ 75.00

## **CODE ENFORCEMENT CITATIONS**

ZONING ORDINANCE	FEE
<b>Per Chapters 14 – 18 of Zoning, Subdivision, Site Plan, Design Standards and Signs Ordinance</b>	
1 <sup>st</sup> , 2 <sup>nd</sup> & Subsequent Civil Citation (per day)	\$ 150.00/offense
Plus, Investigative Costs above \$ 500.00;	Actual Costs
Plus, Clean-up Fee	\$ 25.00
PUBLIC NUISANCE CONDITIONS, PRIVATE PROPERTY ORDINANCES	FEE
1 <sup>st</sup> Civil Citation	\$ 25.00
2 <sup>nd</sup> Civil Citation & Subsequent	\$ 75.00

## **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 Each

## **PLANNING & ZONING**

<b>Rezoning Fees</b>	
Less than 3 Acres	\$ 375.00
3.01- 6.00 Acres	\$ 625.00
6.01 + Acres	\$ 1,250.00 +\$ 20.00/acre
<b>Land Use</b>	
Special Use Permits/Conditional Use Permits	\$ 250.00
Zoning Permit – Single-Family Residential construction & manufactured home	\$ 100.00
Zoning Compliance/Zoning Certification Letter	\$ 25.00
Zoning Permit — Accessory Structures and residential additions	\$ 25.00
Zoning Permit for a Home Occupation	\$ 75.00
<b>Non-Residential Fees</b>	
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)
<b>Subdivision Review</b>	
1-4 lots (minor)	\$ 250.00 + \$ 5.00/lot
Family Exception-Exemption (private road certification/disclosure) 5-10 lots	\$ 250.00 + \$ 5.00/lot
5+ Lots (Major)	\$1,000.00 + \$ 20.00/lot
<b>Exempt Subdivision Review</b>	
Creation of Lots for Heirs/Estate Map (Exempt Certification)	\$ 75.00
Recombination (Exempt Certification)	\$ 75.00
<b>Open Space</b>	
Fee-in-Lieu of Recreation (Subdivision inside Town Limits)	\$1,000.00/lot
Fee-in-Lieu of Recreation (Subdivision outside Town Limits upon Petition for Annexation)	\$ 400.00/lot (Equivalent to Johnston County)

<b>Zoning Ordinance Amendment</b>	
Propose an Amendment (text)	\$ 250.00
<b>Board of Adjustment</b>	
Appeals *The Board of Adjustment, in its discretion, may waive any and all appeal fees for prevailing parties	\$ 250.00 plus amount of fine, if appeal fails*
Variance	\$ 250.00
<b>Signs</b>	
Wall Signs	\$ 25.00
Free Standing Signs	\$ 50.00
<b>Telecommunications Towers/Collocations</b>	
New Tower/Collocation Application Fee	\$ 6,500.00
New Tower/Collocation Lease Negotiation Fee	\$ 5,000.00
Stealth Tower Application Fee	\$ 5,000.00
Stealth Tower Lease Negotiation Fee	\$ 5,000.00
<b>Traffic Impact Analysis (TIA) Retention of expert assistance and reimbursement by applicant</b>	
An applicant shall deposit funds sufficient to reimburse the Town for all reasonable costs of consultant and expert evaluation and consultation of traffic impact.	100% of costs

## **TAXES**

DESCRIPTION	FEE
Personal Property	\$ 0.22/100 per valuation
Real Estate	\$ 0.22/100 per valuation

# BUDGET CALENDAR & HIGHLIGHTS



**Fiscal Year 2019-2020**



## Town of Archer Lodge Budget Development Calendar

For Fiscal Year Ending June 30, 2020

<b>February 23, 2019</b>	<b>Council Budget Planning Retreat</b>
<b>March 25, 2019 – April 26, 2019</b>	<b>Staff Budget Preparation</b>
<b>April 29, 2019 – May 9, 2019</b>	<b>Staff, Budget Officer &amp; Finance Officer Budget Meeting</b>
<b>May 20, 2019</b>	<b>Work Session / Budget Presentation</b>
<b>June 3, 2019</b>	<b>Budget Public Hearing / Regular Council Meeting</b>
<b>June 17, 2019</b>	<b>Budget Ordinance Adoption</b>
<b>July 1, 2019</b>	<b>FY 2020 Budget Implementation</b>





***BUDGET  
HIGHLIGHTS  
FISCAL YEAR  
2019 ~ 2020***

***TOWN OF ARCHER LODGE TAX RATE***



<b>Town of Archer Lodge</b>	<b>\$0.10</b>	<b>45%</b>
<b>Archer Lodge Fire Tax</b>	<b>\$0.09</b>	<b>41%</b>
<b>Park Reserve Fund</b>	<b>\$0.03</b>	<b>14%</b>



**RNR** **TAX**  
Revenue Neutral Rate  
**\$ 0.1831**

The graphic features a calculator displaying '1234567890', a clipboard with a line graph, and several stacks of gold coins. The word 'TAX' is enclosed in a red box with a downward-pointing arrow.

