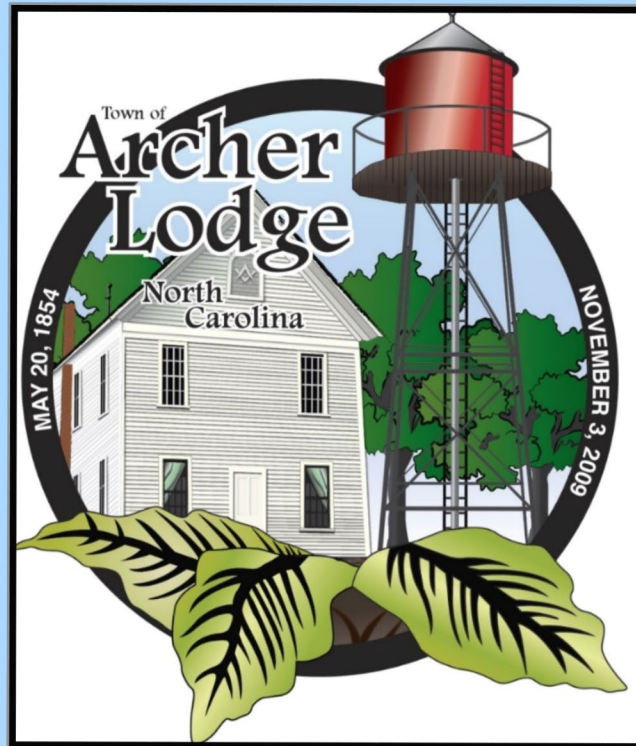


PROPOSED ANNUAL BUDGET



**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
07/01/2019	TOTAL	\$ 376,767,935		\$ 828,890
PROPOSED	AD VALOREM	TAXES	CONSERVATIVE	\$ 811,000

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 10th 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
TOTAL		\$ 43,565	\$142,234	\$145,065

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

Proposed 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 ____ 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
PROPOSED ANNUAL BUDGET ORDINANCE

For the Fiscal Year July 1, 2019 to June 30, 2020

Revenues and Expenditures

	Amount
<i>General Fund Revenues:</i>	
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
<i>General Fund Expenditures:</i>	
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
<i>Interfund Transfers:</i>	
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

Proposed Annual Budget Ordinance

For the Fiscal Year July 1, 2019 to June 30, 2020

Revenues

	<u>Amount</u>
General Fund Revenues:	
Ad-Valorem Property Taxes	
Real and Personal Property Current Year Levy	\$ 716,000
Motor Vehicles Current Year Levy	95,000
Prior Year Collections	-
Penalties and Interest	<u>1,300</u>
<u>Total Ad-Valorem Property Taxes</u>	<u>812,300</u>
State Sales Tax Distributions	181,010
Unrestricted Intergovernmental Revenues	
Franchise Taxes	158,000
Alcohol Beverage Tax	20,000
Johnston County ABC Profits	26,000
<u>Total Unrestricted Intergovernmental Revenues</u>	<u>204,000</u>
Restricted Intergovernmental Revenues	
PEG Media	<u>53,000</u>
<u>Total Restricted Intergovernmental Revenues</u>	<u>53,000</u>
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	<u>-</u>
Total Revenues	<u><u>\$ 1,391,500</u></u>

Town of Archer Lodge, North Carolina

Proposed Annual Budget Ordinance

For the Fiscal Year July 1, 2019 to June 30, 2020

Expenditures

General Fund Expenditures:

Amount

General Government

Governing Body

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	2,000

Total Governing Body

53,900

Administration

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

Proposed Annual Budget Ordinance

For the Fiscal Year July 1, 2019 to June 30, 2020

Expenditures

General Fund Expenditures:	<u>Amount</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>	<u>253,853</u>
Tax Collections	
Tax Collection Fees (NC & JoCo)	<u>23,000</u>
<u>Total Tax Collections</u>	<u>23,000</u>
Legal	
Attorney Fees	<u>13,000</u>
<u>Total Legal</u>	<u>13,000</u>
Property Tax	
Personal Property Tax - Leased Equipment	<u>100</u>
<u>Total Property Tax</u>	<u>100</u>
Public Buildings	
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

Proposed Annual Budget Ordinance

For the Fiscal Year July 1, 2019 to June 30, 2020

Expenditures

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

Town of Archer Lodge, North Carolina

Proposed Annual Budget Ordinance

For the Fiscal Year July 1, 2019 to June 30, 2020

Expenditures

General Fund Expenditures:	<u>Amount</u>
Road Signs/Banners	19,000
Installation of Street Lights	2,500
Capital Outlay	<u>10,000</u>
<u>Total Public Works</u>	<u>92,500</u>
Planning & Zoning	
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>
<u>Total Planning and Zoning</u>	<u>123,860</u>
Cultural and Recreation	
Parks and Recreation	
Professional Services (Architect & Design Fees)	\$ 5,000
Contracted Services (Archer Lodge Community Center)	<u>40,000</u>
<u>Total Parks and Recreation</u>	<u>45,000</u>

Town of Archer Lodge, North Carolina

Proposed Annual Budget Ordinance

For the Fiscal Year July 1, 2019 to June 30, 2020

Expenditures

General Fund Expenditures:

Amount

Debt Service

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				6,806

Total Debt Service

142,237

Total Expenditures

1,181,500

Interfund Transfers

Transfer to Capital Reserve Fund 30	25,000
Transfer to Park Reserve Fund 31	160,000
Transfer to Public Safety Reserve Fund 32	25,000
Transfer to Capital Project Fund 40	-
Total Interfund Transfers	210,000

Transfer to Fund Balance Reserves

-

Total Interfund Transfers

210,000

Total Expenditures and Interfund Transfers

\$ 1,391,500

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 *****	%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				
Salaries										
10-4110-1210	9,000.00	9,100.00	8,400.00	8,400.00	8,400.00		12,300.00	12,300.00		0.00
	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	0.00	
Mayor Pro Tem (\$175/month)							2,100.00	2,100.00	0.00	
Council Members (4 Members @ \$150/month)							7,200.00	7,200.00	0.00	
FICA Tax										
10-4110-1810	689.00	700.00	650.00	672.00	700.00		1,000.00	1,000.00		0.00
	635.30	696.15	581.40	550.78	413.10	700.00				
Detail: 7.65% of Salaries (Figured 8%)							984.00	984.00	0.00	
Extra rounding							16.00	16.00	0.00	
Supplies-Gov Body										
10-4110-2000	2,000.00	2,000.00	2,000.00	3,500.00	3,000.00		2,000.00	2,000.00		0.00
	1,507.83	1,817.77	2,069.18	3,180.94	1,307.09	2,000.00				
Election Expenses										
10-4110-2500	0.00	4,000.00	4,000.00	4,600.00	4,000.00		5,000.00	5,000.00		0.00
	0.00	3,963.28	0.00	4,517.06	0.00	0.00				
Bereavement/Illness Expenses										
10-4110-2600	350.00	250.00	500.00	250.00	200.00		300.00	300.00		0.00
	247.98	0.00	431.72	23.35	131.19	200.00				
Gasoline										
10-4110-3000	0.00	0.00	0.00	0.00	500.00		250.00	250.00		0.00
	0.00	0.00	0.00	0.00	57.13	250.00				
Vehicle Maintenance										
10-4110-3050	0.00	0.00	0.00	0.00	0.00		250.00	250.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				

Description Budget Account Number	2015 Approp Actual	2016 Approp Actual	2017 Approp Actual	2018 Approp Actual	***** 2019 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2020 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4110-0000	Governing Body:									
Travel										
10-4110-3100	1,500.00 573.68	1,500.00 1,502.18	1,500.00 1,154.71	1,000.00 756.77	1,000.00 303.68	1,000.00	1,000.00	1,000.00	_____	0.00
Training & Meetings										
10-4110-3110	3,500.00 1,008.46	5,150.00 5,243.04	3,250.00 2,136.00	4,000.00 3,754.34	4,000.00 3,131.83	4,000.00	4,000.00	4,000.00	_____	0.00
Town's Anniversary Event(s)										
10-4110-3150	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	10,000.00	10,000.00	_____	0.00
Detail: \$1,000/year							10,000.00	10,000.00	0.00	
Annual Planning Session										
10-4110-3200	1,000.00 403.17	1,000.00 282.95	1,000.00 293.00	2,500.00 1,752.97	2,000.00 359.90	2,000.00	2,000.00	2,000.00	_____	0.00
Telephone Reimbursement										
10-4110-3210	3,600.00 3,558.54	3,900.00 3,900.00	3,528.00 3,430.00	1,980.00 1,979.96	900.00 675.00	0.00	_____	_____	_____	0.00
Legal Advertising										
10-4110-3700	0.00 0.00	50.00 341.96	50.00 224.10	50.00 325.00	2,400.00 1,723.60	2,000.00	2,000.00	2,000.00	_____	0.00
Dues and Subscriptions										
10-4110-4000	8,932.00 6,867.00	9,199.00 8,983.43	9,819.50 9,340.50	9,950.50 9,166.45	11,100.50 10,206.36	10,177.00	11,730.00	11,730.00	_____	0.00
Detail: CAMPO							2,650.00	2,650.00	0.00	
TJCOG							2,100.00	2,100.00	0.00	
NCLM							6,300.00	6,300.00	0.00	
UNC SOG Foundation							645.00	645.00	0.00	
Amazon Prime (\$130/yr)							35.00	35.00	0.00	
Insurance Workers Compensation										
10-4110-4550	108.00 108.00	108.00 108.00	108.00 108.00	108.00 108.00	70.00 70.00	70.00	70.00	70.00	_____	0.00
Detail: 6 Members/\$5,000= \$30,000 @ .22%= \$66							70.00	70.00	0.00	
Small Equipment & Furnishings										
10-4110-5000	5,000.00 3,624.90	2,500.00 0.00	2,500.00 2,428.06	2,000.00 1,180.30	2,000.00 0.00	2,000.00	2,000.00	2,000.00	_____	0.00
Control Total	35,679.00	39,457.00	37,305.50	39,010.50	40,270.50		53,900.00	53,900.00	0.00	0.00

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: 10-4110-0000	Governing Body:									
	26,834.86	35,938.76	29,796.67	34,495.81	23,778.88	32,797.00				
Department Total	35,679.00	39,457.00	37,305.50	39,010.50	40,270.50		53,900.00	53,900.00	0.00	0.00
	26,834.86	35,938.76	29,796.67	34,495.81	23,778.88	32,797.00				

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:									
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	46,633.00	69,500.00	67,860.00	94,500.00	105,000.00		103,300.00	103,300.00		0.00
	46,312.64	69,406.52	67,557.10	90,774.98	88,174.14	96,700.00				
Detail:	Annual Salary - Fin Officer/Town Clerk						73,400.00	73,400.00		0.00
	Annual Salary - Deputy Clerk (\$37K @ 60% Admin)						22,215.00	22,215.00		0.00
	COLA July 2019 (2.5%)						2,500.00	2,500.00		0.00
	Performance Pay/Merit (Jan 2020) up to 3.25% of \$73,400 (Base) + \$22,215 (Base) + \$2,500 (July 2019 COLA) = \$3,188.74						3,250.00	3,250.00		0.00
	Longevity Dec 2019 (\$100/years service)						1,800.00	1,800.00		0.00
	Extra rounding						135.00	135.00		0.00
Salaries (Part-Time)										
10-4120-1220	1,500.00	6,000.00	6,000.00	2,200.00	13,200.00		32,950.00	32,950.00		0.00
	1,430.00	5,602.50	5,651.25	356.25	10,481.25	9,400.00				
Detail:	Town Admin - 999 hrs @ \$30						30,000.00	30,000.00		0.00
	COLA July 2019 (2.5%)						750.00	750.00		0.00
	Performance Pay/Merit (Jan 2020) up to 3.25% of \$30,000 (Base) + \$750 (July 2019 COLA) = \$999.38						1,000.00	1,000.00		0.00
	Office Assistance (LBarnes) \$100/12 mos						1,200.00	1,200.00		0.00
FICA Taxes										
10-4120-1810	3,567.00	5,900.00	6,150.00	7,760.00	9,560.00		11,000.00	11,000.00		0.00
	3,652.33	5,738.18	5,610.83	7,007.08	7,586.21	8,161.00				
Detail:	7.65% of Salaries (\$137K) (Figured 8%)						10,960.00	10,960.00		0.00
	Extra rounding						40.00	40.00		0.00
Retirement										
10-4120-1820	3,544.00	5,250.00	5,400.00	8,040.00	9,300.00		11,800.00	11,800.00		0.00
	1,530.20	4,143.63	5,288.91	7,525.22	7,529.97	9,300.00				
Detail:	Currently 9.64% of Salaries (\$120K) (Figured 9.75%)						11,800.00	11,800.00		0.00
Medical/Dental/Vision										

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		0.00
Detail: Vision (NCLM-Premier Plus) \$13/month @ 60% - DC	8,651.16	8,832.97	6,422.40	11,299.18	11,297.01	12,293.00	94.00	94.00	0.00	
Detail: Dental (NCLM-Dental III-No Ortho) \$41/month @ 60% - DC							295.00	295.00	0.00	
Detail: Medical (SHP) \$650/month @ 60% - DC							4,680.00	4,680.00	0.00	
Detail: Vision (NCLM-Premier Plus) \$13/month - FO/TC							156.00	156.00	0.00	
Detail: Medical (SHP) \$650/month - FO/TC							7,800.00	7,800.00	0.00	
Detail: Dental (NCLM-Dental III-No Ortho) \$41/month - FO/TC							492.00	492.00	0.00	
Detail: Roundup (extra)							103.00	103.00	0.00	
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		0.00
Detail: 5% of Salaries (\$104k)	0.00	1,500.00	2,026.71	4,538.73	4,408.80	5,500.00	5,200.00	5,200.00	0.00	
Unemployment										
10-4120-1850	219.00	10.00	232.00	10.00	100.00		150.00	150.00		0.00
	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		0.00
Detail: \$13/month @ 60% - DC	0.00	84.00	144.00	236.40	204.00	270.00	96.00	96.00	0.00	
Detail: \$13/month - FO/TC							160.00	160.00	0.00	
Detail: Extra rounding							14.00	14.00	0.00	
Life Insurance										
10-4120-1890	0.00	200.00	360.00	500.00	545.00		560.00	560.00		0.00
Detail: \$18/month @ 60% - DC	0.00	192.08	332.64	450.52	405.41	545.00	132.00	132.00	0.00	
Detail: Life Insurance is computed (1.5 x Annual Salary)/1000 x \$0.28							400.00	400.00	0.00	
Detail: \$32/month - FO/TC							28.00	28.00	0.00	
Detail: Extra rounding										
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		0.00
Detail: Auditors - May & Place, PA	5,250.00	5,500.00	5,425.00	5,425.00	5,425.00	5,500.00	8,600.00	8,600.00	0.00	

Description Budget Account Number	2015 Approp Actual	2016 Approp Actual	2017 Approp Actual	2018 Approp Actual	***** 2019 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2020 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4120-0000 Administration:										
Supplies-Admin										
10-4120-2100	1,500.00	2,500.00	2,500.00	3,000.00	2,500.00		2,500.00	2,500.00		0.00
	1,298.54	1,575.11	1,585.34	2,405.36	1,617.73	2,500.00				
Bank Service Charges										
10-4120-2250	50.00	100.00	150.00	100.00	100.00		100.00	100.00		0.00
	36.00	52.00	131.00	0.00	0.00	100.00				
Codification										
10-4120-2700	0.00	2,700.00	3,995.00	2,000.00	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)							2,300.00	2,300.00	0.00	
Annual MyMunicode Contract							700.00	700.00	0.00	
Gasoline										
10-4120-3000	0.00	0.00	0.00	0.00	500.00		250.00	250.00		0.00
	0.00	0.00	0.00	0.00	161.40	500.00				
Vehicle Maintenance										
10-4120-3050	0.00	0.00	0.00	0.00	0.00		250.00	250.00		0.00
	0.00	0.00	0.00	0.00	10.09	0.00				
Travel										
10-4120-3100	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00		500.00	500.00		0.00
	1,094.10	1,494.14	1,174.82	639.81	114.30	1,000.00				
Training & Meetings										
10-4120-3110	1,000.00	3,825.00	9,500.00	3,250.00	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				
Postage										
10-4120-3250	1,000.00	1,000.00	500.00	400.00	500.00		500.00	500.00		0.00
	245.00	373.71	186.52	246.07	217.10	500.00				
Social Media Services										
10-4120-3360	0.00	0.00	0.00	6,000.00	5,000.00		3,500.00	3,500.00		0.00
	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	0.00	
Website Hosting - Blue Host (last year)							200.00	200.00	0.00	
Website Hosting - EvoGov (annual)							500.00	500.00	0.00	
Extra rounding							100.00	100.00	0.00	
Contracted Services										
10-4120-3500	17,500.00	20,160.00	10,600.00	10,584.00	9,000.00		12,400.00	12,400.00		0.00

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:									
	18,362.11	16,721.60	5,753.25	9,057.40	5,782.05	9,000.00				
Detail: New Wave Systems (incidentals)							500.00	500.00	0.00	
Lightwire, Inc (\$165/mo - Network as a Service)							1,980.00	1,980.00	0.00	
VC3 - Edmunds Financial Server Backup (\$335/mo)							4,020.00	4,020.00	0.00	
VC3 - Office 365 Email Only (\$4.15/mo @ 9 people)							450.00	450.00	0.00	
VC3 - Office 365 Full Licenses (\$19.25/mo @ 5 people)							1,155.00	1,155.00	0.00	
VC3 - Email Archiving (\$4.25/mo @ 14 email accounts)							714.00	714.00	0.00	
VC3 - Office 365 Threat Protection (\$2.25/mo @ 14 people)							378.00	378.00	0.00	
Extra rounding							803.00	803.00	0.00	
Lightwire, Inc (\$200/mo Remote Monitor/Mgmt, Virus/Malware Protection on 8 machines)							2,400.00	2,400.00	0.00	
Contracted Services-Consultant										
10-4120-3550	0.00	22,000.00	45,000.00	40,000.00	35,000.00		15,000.00	15,000.00		0.00
	0.00	8,697.84	29,253.95	30,524.08	22,496.61	32,375.00				
Detail: Part-Time Admin Consultant							15,000.00	15,000.00	0.00	
Contracted Services-Software										
10-4120-3600	0.00	0.00	5,100.00	5,100.00	5,100.00		5,400.00	5,400.00		0.00
	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	0.00	
Edmunds & Assoc (Finance) with 5% increase							1,700.00	1,700.00	0.00	
Legal Advertising										
10-4120-3700	1,000.00	675.00	1,000.00	500.00	500.00		500.00	500.00		0.00
	49.80	0.00	32.00	0.00	0.00	500.00				
Dues & Subscriptions										
10-4120-4000	335.00	350.00	410.00	480.00	915.00		1,303.00	1,303.00		0.00
	180.00	381.50	343.57	405.33	1,059.90	915.00				
Detail: .Gov Domain							400.00	400.00	0.00	
Adobe DC Subscription \$32/month - FO/TC & Town Admin							384.00	384.00	0.00	
NC Municipal Clerk's Assoc (NCMCA) 1 @ \$70 (Clerk)							70.00	70.00	0.00	
International Institute of Municipal							170.00	170.00	0.00	

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: 10-4120-0000	Administration:									
Clerks Assoc (IIMC)										
NC Government Finance Officers Assoc (NCGFOA)							50.00	50.00	0.00	
Amazon Prime							53.00	53.00	0.00	
Government Finance Officers Assoc (GFOA)							170.00	170.00	0.00	
Rounding (extra)							6.00	6.00	0.00	
Equipment Lease										
10-4120-4200	3,728.00	4,632.00	4,800.00	5,500.00	7,000.00		3,500.00	3,500.00		0.00
	3,647.73	4,693.98	4,852.96	5,398.57	3,885.59	7,000.00				
Detail: Avaya Telephone \$180/mo - Lease expires 11/18 6 months							1,080.00	1,080.00	0.00	
Alford Leasing \$200/mo - Lease & Overage							2,400.00	2,400.00	0.00	
Extra rounding							20.00	20.00	0.00	
Vehicle Lease										
10-4120-4300	0.00	0.00	0.00	0.00	8,600.00		5,200.00	5,200.00		0.00
	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	0.00	
Extra rounding							40.00	40.00	0.00	
Insurance Property & Liability										
10-4120-4500	4,450.00	4,762.00	5,000.00	3,450.00	6,000.00		4,500.00	4,500.00		0.00
	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	0.00	
NCLM Prop & Liability Quote							3,900.00	3,900.00	0.00	
Insurance Workers Compensation										
10-4120-4550	492.00	492.00	492.00	444.00	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	0.00	
Small Equipment & Furnishings										
10-4120-5000	1,000.00	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				
Capital Outlay										
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	255,580.00		253,853.00	253,853.00	0.00	0.00
	97,090.39	148,131.60	166,351.14	195,146.42	197,257.09	236,859.00				
Department Total	103,218.00	178,672.00	194,589.00	220,619.00	255,580.00		253,853.00	253,853.00	0.00	0.00

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: 10-4120-0000	Administration:										
	97,090.39	148,131.60	166,351.14	195,146.42	197,257.09	236,859.00					

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: 10-4140-0000	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		0.00
	10,300.78	8,846.83	14,163.18	15,376.26	17,335.38	20,250.00				
Detail: JoCo Tax Scroll ADVL (\$720K) @ 2.5% + MV							21,465.00	21,465.00		0.00
(\$99K) @ 3.5%							1,535.00	1,535.00		0.00
Extra (rounding)										
Control Total	10,500.00	10,500.00	13,900.00	17,000.00	19,000.00		23,000.00	23,000.00	0.00	0.00
	10,300.78	8,846.83	14,163.18	15,376.26	17,335.38	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	0.00	0.00
	10,300.78	8,846.83	14,163.18	15,376.26	17,335.38	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:									
10-4150-0000										
Legal - Attorney Fees										
10-4150-1920	14,500.00	18,000.00	19,500.00	15,000.00	15,000.00		13,000.00	13,000.00		0.00
	14,066.00	15,798.75	10,712.50	14,617.50	9,487.50	15,000.00				
Detail: Retainer \$165 @ 12 months							1,980.00	1,980.00	0.00	
Services							11,020.00	11,020.00	0.00	
Control Total	14,500.00	18,000.00	19,500.00	15,000.00	15,000.00		13,000.00	13,000.00	0.00	0.00
	14,066.00	15,798.75	10,712.50	14,617.50	9,487.50	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	0.00	0.00
	14,066.00	15,798.75	10,712.50	14,617.50	9,487.50	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	%PY
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		0.00
	0.00	126.45	111.85	95.90	89.36	100.00				
Detail: Property Tax on CEI Copier							100.00	100.00	0.00	
Control Total	0.00	127.00	130.00	130.00	100.00		100.00	100.00	0.00	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	0.00	0.00
	0.00	126.45	111.85	95.90	89.36	100.00				

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: 10-4190-0000	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		0.00
	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		0.00
	0.00	0.00	0.00	0.00	1,699.89	2,100.00				
Water & Sewer										
10-4190-3310	240.00	240.00	240.00	240.00	240.00		450.00	450.00		0.00
	199.50	180.00	180.00	192.00	160.00	240.00				
Detail: JoCo Public Utilities (\$35/mo)							420.00	420.00	0.00	
Detail: Extra rounding							30.00	30.00	0.00	
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		0.00
	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	5,000.00		6,000.00	6,000.00		0.00
	2,692.61	3,128.93	3,133.40	3,602.67	4,229.88	5,000.00				
Detail: \$500/month							6,000.00	6,000.00	0.00	
Communications										
10-4190-3340	0.00	0.00	0.00	6,200.00	6,000.00		6,600.00	6,600.00		0.00
	0.00	0.00	0.00	6,145.41	5,305.41	6,000.00				
Detail: Spectrum/TWC (\$550/mo)							6,600.00	6,600.00	0.00	
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		0.00
	14,526.81	14,181.50	12,850.84	15,202.74	11,154.28	15,000.00				
Detail: Waste Industries							400.00	400.00	0.00	
Detail: Neuse Termite \$75/qtr							300.00	300.00	0.00	
Detail: American Alarms Security \$45/mo							600.00	600.00	0.00	
Detail: ProTurf Lawn Maintenance \$650/mo							7,800.00	7,800.00	0.00	
Detail: ProTurf Inclement Weather/Fireants (TH)							1,200.00	1,200.00	0.00	
Detail: Cleaning \$295/month							3,540.00	3,540.00	0.00	
Detail: Cleaning Fall/Spring windows, PowerWashing Bldg.							1,460.00	1,460.00	0.00	
Detail: ProTurf Park Land Maintenance \$150/mo							1,800.00	1,800.00	0.00	

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	0.00	
Repairs & Maintenance Buildings										
10-4190-3520	5,000.00	5,000.00	9,000.00	9,100.00	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	0.00	
HVAC Maintenance/Filters (twice a year)							1,000.00	1,000.00	0.00	
Incidentals							4,000.00	4,000.00	0.00	
Storm Water Repairs										
10-4190-3530	0.00	0.00	0.00	3,600.00	0.00		3,000.00	3,000.00	_____	0.00
	0.00	0.00	0.00	3,165.00	0.00	0.00				
Insurance Property & Liability										
10-4190-4500	800.00	500.00	600.00	650.00	650.00		800.00	800.00	_____	0.00
	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	54,490.00		49,550.00	49,550.00	0.00	0.00
	24,361.54	20,483.72	25,401.26	70,685.05	43,855.27	53,840.00				
Department Total	25,740.00	24,372.00	26,996.00	72,492.00	54,490.00		49,550.00	49,550.00	0.00	0.00
	24,361.54	20,483.72	25,401.26	70,685.05	43,855.27	53,840.00				

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: 10-4200-0000

Video Programming:
10-4200-0000

PEG Media Partners - EWT

10-4200-3500	63,685.00	56,738.00	55,600.00	54,400.00	52,000.00		53,000.00	53,000.00		0.00
	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	0.00	
Department Total	63,685.00	56,738.00	55,600.00	54,400.00	52,000.00		53,000.00	53,000.00	0.00	0.00
	56,838.52	55,944.08	55,172.40	53,514.71	27,027.04	54,000.00				

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: 10-4300-0000	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			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			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	265,000.00		325,000.00	325,000.00			0.00
	0.00	0.00	0.00	201,745.11	260,008.96	305,000.00					
Detail:	JoCo Tax Scroll ADVL (\$720K) + MV (\$99K) = \$819,000 - 3.5% * .41 (.09/.22) = \$323,326										
							325,000.00	325,000.00		0.00	
Contracted Services-Police Protection											
10-4300-3525	0.00	0.00	0.00	0.00	3,500.00		2,500.00	2,500.00			0.00
	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		0.00	
Contracted Services-Animal Control											
10-4300-3550	0.00	0.00	0.00	3,524.00	3,000.00		3,000.00	3,000.00			0.00
	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	25,000.00						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	297,500.00		331,500.00	331,500.00		0.00	0.00
	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	297,500.00		331,500.00	331,500.00		0.00	0.00
	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		0.00
	6,025.62	6,388.14	6,978.58	5,380.17	4,508.23	5,000.00				
Detail: 35 lights @ \$16 = \$560 @ 12 months							6,720.00	6,720.00		0.00
22 wood poles @ \$2 = \$35 @ 12 months							528.00	528.00		0.00
REPS Adjustment & 7% NC Sales Tax on Electricity (approx \$40/mo)							480.00	480.00		0.00
Extra rounding							272.00	272.00		0.00
Contracted Services										
10-4510-3500	0.00	0.00	0.00	25,000.00	10,000.00		48,000.00	48,000.00		0.00
	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		0.00
Additional Amount (just in case)							5,000.00	5,000.00		0.00
Sewer Study							25,000.00	25,000.00		0.00
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		0.00
	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		0.00
	0.00	0.00	0.00	8,458.70	11,526.60	12,500.00				
Detail: Mosca Banners							8,000.00	8,000.00		0.00
City Limit Road Signs							1,000.00	1,000.00		0.00
Welcome to Archer Lodge							5,000.00	5,000.00		0.00
Mobile-Solar Power Radar Sign (1)							5,000.00	5,000.00		0.00
Installation Street Lights										
10-4510-5000	0.00	0.00	0.00	0.00	0.00		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		0.00
Extra rounding							100.00	100.00		0.00
Capital Outlay										
10-4510-5100	0.00	0.00	0.00	0.00	0.00		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		0.00

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: 10-4510-0000	Public Works:									
Project (10 @ \$800/each)										
Additional Costs (Labor)							2,000.00	2,000.00	0.00	
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	53,500.00 16,181.33	27,675.00	92,500.00	92,500.00	0.00	0.00
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	53,500.00 16,181.33	27,675.00	92,500.00	92,500.00	0.00	0.00

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: 10-4910-0000	Planning/Zoning:									
Planning/Zoning:										
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	2,100.00	2,100.00	2,100.00	12,710.00	13,000.00		15,980.00	15,980.00		0.00
	1,325.00	1,400.00	1,575.00	9,754.92	9,780.08	11,000.00				
Detail: Annual Salary - Deputy Clerk (\$37K @ 40% P/Z)							14,810.00	14,810.00	0.00	
COLA - DC (July 2019 - 2.5%)							370.00	370.00	0.00	
Longevity Dec 2019 (\$100/years service) - DC							200.00	200.00	0.00	
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	0.00	
Extra rounding							100.00	100.00	0.00	
Salaries (Part-Time)										
10-4910-1220	0.00	0.00	0.00	0.00	0.00		37,070.00	37,070.00		0.00
	0.00	0.00	0.00	0.00	102.00	0.00				
Detail: Town Planner \$999 hrs @ \$35 + \$35 extra							35,000.00	35,000.00	0.00	
COLA July 2019 (2.5%)							875.00	875.00	0.00	
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	0.00	
Extra rounding							25.00	25.00	0.00	
Salaries Planning Board										
10-4910-1230	0.00	0.00	0.00	0.00	0.00		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	0.00	
Salaries Board of Adjustment										
10-4910-1250	500.00	500.00	700.00	700.00	700.00		1,120.00	1,120.00		0.00
	0.00	0.00	150.00	100.00	0.00	100.00				
Detail: 5 Members @ \$40/ each per quarter							800.00	800.00	0.00	
2 Alternates @ \$40/each per quarter							320.00	320.00	0.00	
FICA Taxes										

Description Budget Account Number	2015 Approp Actual	2016 Approp Actual	2017 Approp Actual	2018 Approp Actual	***** 2019 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2020 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4910-0000 Planning/Zoning:										
10-4910-1810	199.00	199.00	230.00	1,064.00	1,200.00		4,500.00	4,500.00		0.00
	101.00	107.11	131.97	760.03	762.74	1,200.00				
Detail: 7.65% of Salaries (\$56K) (Figured 8%) Extra rounding							4,480.00 20.00	4,480.00 20.00	0.00 0.00	
Retirement										
10-4910-1820	0.00	0.00	0.00	900.00	1,100.00		1,600.00	1,600.00		0.00
	0.00	0.00	0.00	758.87	835.27	1,100.00				
Detail: Currently 9.64% of Salaries (\$16K) (Figured 9.75%) Extra rounding							1,560.00 40.00	1,560.00 40.00	0.00 0.00	
Medical/Dental/Vision										
10-4910-1830	0.00	0.00	0.00	2,261.00	2,495.00		3,390.00	3,390.00		0.00
	0.00	0.00	0.00	1,897.70	1,993.55	2,200.00				
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							3,120.00 197.00 62.00 11.00	3,120.00 197.00 62.00 11.00	0.00 0.00 0.00 0.00	
NC 401-K										
10-4910-1840	0.00	0.00	0.00	525.00	600.00		850.00	850.00		0.00
	0.00	0.00	0.00	457.73	488.99	600.00				
Detail: 5% of Salaries (\$16K) Extra rounding							800.00 50.00	800.00 50.00	0.00 0.00	
Unemployment										
10-4910-1850	26.00	0.00	0.00	10.00	30.00		100.00	100.00		0.00
	0.00	0.00	0.00	0.00	26.66	30.00				
Short Term Disability										
10-4910-1880	0.00	0.00	0.00	47.00	50.00		70.00	70.00		0.00
	0.00	0.00	0.00	39.60	36.00	40.00				
Detail: \$13/month @ 40% - DC Extra rounding							62.40 7.60	62.40 7.60	0.00 0.00	
Life Insurance										
10-4910-1890	0.00	0.00	0.00	58.00	65.00		95.00	95.00		0.00
	0.00	0.00	0.00	46.20	45.39	50.00				
Detail: \$18/month @ 40% - DC Life Insurance is computed (1.5 x Annual Salary)/1000 x \$0.28							86.40	86.40	0.00	

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: 10-4910-0000	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	_____	0.00
Dues & Subscriptions										
10-4910-4000	0.00 0.00	0.00 0.00	0.00 0.00	100.00 33.00	305.00 279.88	305.00	320.00	320.00	_____	0.00
Detail: NC Municipal Clerk's Assoc (NCMCA) 1 @ \$70 (Deputy Clerk)							70.00	70.00	0.00	
Detail: Adobe DC Subscription \$16/month - DC							200.00	200.00	0.00	
Detail: Amazon Prime							50.00	50.00	0.00	
Insurance Workers Compensation										
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	_____	0.00
Detail: FT Salary \$16K + PT Salary \$35K @ .22% = \$112							112.00	112.00	0.00	
Detail: Extra rounding							3.00	3.00	0.00	
Registering Documents										
10-4910-4900	0.00 0.00	50.00 50.00	50.00 0.00	50.00 0.00	50.00 0.00	50.00	50.00	50.00	_____	0.00
Detail: @ Jo Co Courthouse							50.00	50.00	0.00	
Small Equipment & Furnishings										
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	_____	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	98,925.00 78,674.56	95,895.00	123,860.00	123,860.00	0.00	0.00
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	98,925.00 78,674.56	95,895.00	123,860.00	123,860.00	0.00	0.00

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: 10-6120-0000	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		0.00
	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		0.00
	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	0.00	
Control Total	82,000.00	69,475.00	64,000.00	60,000.00	104,250.00		45,000.00	45,000.00	0.00	0.00
	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	0.00	0.00
	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:									
Debt Service & Fees:										
10-9110-0000										
Principal Payments-Town Hall										
10-9110-1000	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									
							33,334.00	33,334.00	0.00	
Principal Payments-Park Land										
10-9110-1100	0.00	0.00	0.00	0.00	0.00		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									
							50,001.00	50,001.00	0.00	
							0.00	0.00	0.00	
Principal Payments-Expansion Town Hall										
10-9110-1200	0.00	0.00	0.00	0.00	0.00		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									
							27,001.00	27,001.00	0.00	
							0.00	0.00	0.00	
Interest Payments-Town Hall										
10-9110-2000	14,777.00	13,640.00	12,504.00	11,367.00	10,231.00		9,094.00	9,094.00		0.00
	14,776.66	13,640.00	12,503.33	11,366.67	10,230.00	10,231.00				
Interest Payments-Park Land										
10-9110-2100	0.00	0.00	0.00	0.00	0.00		16,001.00	16,001.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Interest Payments-Expansion Town Hall										
10-9110-2200	0.00	0.00	0.00	0.00	0.00		6,806.00	6,806.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Closing Costs & Bank Fees										
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	0.00	0.00

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: 10-9110-0000	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	0.00	0.00
	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:										
Interfund Transfers:											
10-9900-0000											
Transfer to Capital Reserve Fund 30											
10-9900-0030	0.00	0.00	0.00	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					
Transfer to Park Reserve Fund 31											
10-9900-0031	0.00	0.00	0.00	177,000.00	201,000.00		160,000.00	160,000.00		0.00	
	0.00	0.00	0.00	126,456.80	185,740.93	200,000.00					
Detail:	JoCo Tax Scroll ADVL (\$720K) + MV (\$99K)							115,000.00	115,000.00	0.00	
	= \$819,000 * .1364 (.03/.22) = \$114,660										
	Fee In Lieu Revenues							45,000.00	45,000.00	0.00	
	(Acct# 10-3345-0000)										
	56 lots @ \$1,000 (figure 80%)										
Transfer to Public Safety Reserve Fnd 32											
10-9900-0032	0.00	0.00	0.00	0.00	0.00		25,000.00	25,000.00		0.00	
	0.00	0.00	0.00	0.00	0.00	25,000.00					
Department Total	0.00	0.00	0.00	202,000.00	226,000.00		210,000.00	210,000.00	0.00	0.00	
	0.00	0.00	0.00	151,456.80	210,740.93	250,000.00					
Budgeted Total	487,943.00	560,023.00	596,872.50	1,139,999.50	1,265,309.50		1,391,500.00	1,391,500.00	0.00	0.00	
	435,674.77	462,328.75	499,942.71	947,868.70	1,034,234.72	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	1,265,309.50		1,391,500.00	1,391,500.00	0.00	0.00	
	435,674.77	462,328.75	499,942.71	947,868.70	1,034,234.72	1,246,231.00					
Year Total	487,943.00	560,023.00	596,872.50	1,139,999.50	1,265,309.50		1,391,500.00	1,391,500.00	0.00	0.00	
	435,674.77	462,328.75	499,942.71	947,868.70	1,034,234.72	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	0.00	0.00
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	0.00	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	201,000.00 185,740.93	200,000.00	160,000.00	160,000.00	0.00	0.00
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	0.00 0.00	25,000.00	25,000.00	25,000.00	0.00	0.00
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	1,265,309.50 1,034,234.72	1,246,231.00	1,391,500.00	1,391,500.00	0.00	0.00

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
2019 Property Taxes									
10-3119-0000	0.00	0.00	0.00	0.00	0.00		716,000.00	716,000.00	0.00
	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									
2019 Vehicle Taxes									
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									
Penalties and Interest									
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	1,697.19	1,800.00			
Local Option Sales Tax									
10-3200-0000	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Article 39 1% Sales Tax									

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
10-3239-0000	48,000.00	48,000.00	48,000.00	70,000.00	87,000.00		80,000.00	80,000.00	8.05-
Detail: Conservative Expecting 4.5% Increase	49,362.23	50,480.87	55,312.68	75,320.50	63,946.19	87,000.00	80,000.00	80,000.00	
							0.00	0.00	
Article 40 1/2% Sales Tax									
10-3240-0000	24,000.00	32,000.00	34,000.00	45,000.00	54,000.00		50,000.00	50,000.00	7.41-
Detail: Conservative Expecting 4.5% Increase	32,753.02	33,876.28	35,813.59	48,237.61	39,056.87	54,000.00	50,000.00	50,000.00	
Article 42 1/2% Sales Tax									
10-3242-0000	24,000.00	25,000.00	24,000.00	35,000.00	45,000.00		41,000.00	41,000.00	8.89-
Detail: Conservative Expecting 4.5% Increase	25,619.65	26,196.13	28,655.34	39,055.59	33,132.40	45,000.00	41,000.00	41,000.00	
Article 44 1/2% Sales Tax									
10-3244-0000	0.00	10.00	10.00	10.00	10.00		10.00	10.00	0.00
	11.05	9.27	6.50	6.25	3.56	10.00			
Article 44 NCGS 105-524 Sales Tax									
10-3244-0524	0.00	0.00	5,000.00	10,000.00	11,000.00		10,000.00	10,000.00	9.09-
Detail: Conservative Expecting 4.5% Increase	0.00	0.00	7,647.89	10,358.87	8,375.37	11,000.00	10,000.00	10,000.00	
Unrestricted Intergovernmental:Franchise									
10-3300-0000	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Alcohol Beverage Tax									
10-3322-0000	17,700.00	19,000.00	19,000.00	21,000.00	20,000.00		20,000.00	20,000.00	0.00
	21,633.87	20,257.23	21,309.18	20,915.71	0.00	20,000.00			
Electric Franchise Tax									
10-3324-0000	143,956.00	90,818.00	95,000.00	95,000.00	105,000.00		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	100,280.25	102,490.38	100,884.69	106,281.92	55,014.49	110,000.00	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
Telecommunications Franchise									
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	18,531.25	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									
ABC Profits Johnston Co.									
10-3337-0000	23,200.00	21,000.00	22,000.00	26,000.00	25,000.00		26,000.00	26,000.00	4.00
	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									
Permits and Fees									
10-3340-0000	7,450.00	5,800.00	7,500.00	5,500.00	7,000.00		6,000.00	6,000.00	14.29-
	7,855.00	7,085.00	8,640.00	5,195.00	6,950.00	7,000.00			
Fee in Lieu of Recreation									
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	
Animal Control Fees									
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	175.00	200.00			
Cable TV Franchise Fees									
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	6,186.68	12,000.00			
Restricted Intergovernmental									
10-3400-0000	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
PEG Channel Support									

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	52,000.00		53,000.00	53,000.00	1.92
Detail: FY16 \$55,900	56,838.52	55,944.08	55,172.40	53,514.72	27,027.04	54,000.00			
FY17 \$55,000							53,000.00	53,000.00	
FY18 \$53,500									
FY19 \$54,000 estimated									
Expecting no change									
Miscellaneous Revenues									
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	25.03	50.00			
Investment Earnings									
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	20,482.28	23,000.00			
Detail: \$2,000/month							24,000.00	24,000.00	
Transfer from Capital Reserve Fund 30									
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			
Transfer from Park Reserve Fund 31									
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	718,109.00		1,391,500.00	1,391,500.00	93.77
	391,515.78	434,632.64	414,161.62	490,607.28	512,774.61	699,109.00			
Year Total	355,558.00	395,396.00	381,610.00	514,160.00	718,109.00		1,391,500.00	1,391,500.00	93.77
	391,515.78	434,632.64	414,161.62	490,607.28	512,774.61	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**

TABLE OF CONTENTS

	PAGE
<i>ANIMAL CONTROL FEES</i>	<i>1</i>
<i>CODE ENFORCEMENT CITATIONS</i>	<i>1</i>
<i>ELECTIONS</i>	<i>1</i>
<i>MISCELLANEOUS</i>	<i>1</i>
<i>PLANNING & ZONING</i>	<i>2-3</i>
<i>TAXES</i>	<i>3</i>

TOWN OF ARCHER LODGE SCHEDULE OF FEES & PENALTIES

ANIMAL CONTROL FEES

DESCRIPTION	FEE
1 st Violation	\$ 25.00
2 nd Violation & Subsequent Violations	\$ 75.00

CODE ENFORCEMENT CITATIONS

ZONING ORDINANCE	FEE
Per Chapters 14 – 18 of Zoning, Subdivision, Site Plan, Design Standards and Signs Ordinance	
1 st , 2 nd & 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 st Civil Citation	\$ 25.00
2 nd 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

Rezoning Fees	
Less than 3 Acres	\$ 375.00
3.01- 6.00 Acres	\$ 625.00
6.01 + Acres	\$ 1,250.00 +\$ 20.00/acre
Land Use	
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
Non-Residential Fees	
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	
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
Exempt Subdivision Review	
Creation of Lots for Heirs/Estate Map (Exempt Certification)	\$ 75.00
Recombination (Exempt Certification)	\$ 75.00
Open Space	
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)

Zoning Ordinance Amendment	
Propose an Amendment (text)	\$ 250.00
Board of Adjustment	
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
Signs	
Wall Signs	\$ 25.00
Free Standing Signs	\$ 50.00
Telecommunications Towers/Collocations	
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
Traffic Impact Analysis (TIA) Retention of expert assistance and reimbursement by applicant	
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

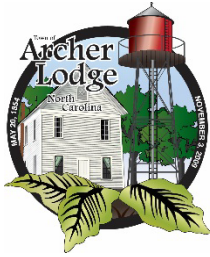
TAXES

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

February 23, 2019	Council Budget Planning Retreat
March 25, 2019 – April 26, 2019	Staff Budget Preparation
April 29, 2019 – May 9, 2019	Staff, Budget Officer & Finance Officer Budget Meeting
May 20, 2019	Work Session / Budget Presentation
June 3, 2019	Budget Public Hearing / Regular Council Meeting
By June 30, 2019	Budget Ordinance Adoption
July 1, 2019	FY 2020 Budget Implementation



**BUDGET
HIGHLIGHTS
FISCAL YEAR
2019 ~ 2020**

TOWN OF ARCHER LODGE TAX RATE



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



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

The graphic features a calculator with the number 1234567890 on its display, a clipboard with a line graph showing an upward trend, and several stacks of gold coins. The word 'TAX' is enclosed in a red box with a downward-pointing arrow.

