



Settled 1752
JAMESTOWN
NORTH CAROLINA

Regular Meeting of the Town Council
January 15, 2019
6:30 pm in the Council Chambers
Agenda

- I. **Call to Order-** Mayor Montgomery
 - A. Pledge of Allegiance
 - B. Moment of Silence
 - C. Approval of Agenda
- II. **Consent Agenda**
 - A. Approval of minutes from the December 18, 2018 meeting
 - B. Approval of schedule for Regular Town Council meetings for 2019
 - C. Unsealing of Closed Session minutes from December 2, 2014; September 1, 2016; September 20, 2016
 - D. Analysis of financial position of the Town of Jamestown
 - E. Analysis of financial position of the Jamestown Park & Golf Course
 - F. Budget Amendment #11
- III. **Public Comment**
- IV. **Old Business-**
 - A. Consideration of approval of lowest responsive, responsible bidder for the construction of the East Fork Pedestrian Bridge- Paul Blanchard, Public Services Director
- V. **New Business**
 - A. Annual Fire Department Report- Tommy Cole, Assistant Chief of Pinecroft Sedgefield Fire Department
 - B. Annual Law Enforcement Report- Guilford County Sheriff's Department
 - C. Presentation of the June 30, 2018 Comprehensive Annual Financial Report (CAFR)- Chad Cook, Dixon Hughes Goodman LLP
 - D. Consideration of approval of Members of Steering Committee for the Jamestown Park Strategic Plan- Matthew Johnson, Planning Director
- VI. **Member/Committee Reports-**
 - A. Manager Report- Kenny Cole, Town Manager
 - B. Council Member Committee Reports
 - C. High School Representative Report- Micah Marston
- VII. **Public Comment**
- VIII. **Other Business**
- IX. **Adjournment**

Working Agenda for the January 15th Regular Town Council Meeting

Tentative Time Line	Agenda Item	Responsible Party	Action required by the Town Council
6:00 pm	I. Call to Order	Mayor Montgomery	Mayor Montgomery to call the meeting to order.
6:00 pm	A. Pledge of Allegiance	Mayor Montgomery	Mayor Montgomery to call Sheriff Danny Rogers forward to lead everyone in the Pledge of Allegiance
6:00 pm	B. Moment of Silence	Mayor Montgomery	Mayor Montgomery to call for a moment of silence
6:00 pm	C. Approval of Agenda	Mayor Montgomery	Mayor Montgomery to ask Council if there are any items that need to be added or deleted. Council Member makes a motion to approve the agenda. Council Member makes a second to the motion. Then vote.
6:05 pm	II. Consent Agenda		
6:05 pm	A. Approval of minutes from the December 18, 2018 meeting B. Approval of schedule for 2019 Regular Town Council meetings C. Unsealing Closed Session minutes from 12-2-14; 9-1-16; & 9-20-16 D. Analysis of financial position of the Town E. Analysis of financial position of Jamestown Park & Golf Course F. Budget Amendment #11		Council Member makes a motion to approve the consent agenda. Council Member makes a second to the motion. Then vote.
6:05 pm	III. Public Comment		Please state your name and address and adhere to the 3 minute time limit.
6:20 pm	IV. Old Business		
6:20 pm	A. Consideration of approval of bidder for E. Fork Pedestrian Bridge	Call on P. Blanchard	Blanchard to request that Council approve Budget Amendment #12A. Council Member makes a motion to approve/deny Budget Amendment #12A. Council Member makes a second to the motion. Then vote. Blanchard to request that Council approve the resolution accepting the lowest bidder for the E. Fork Pedestrian Bridge. Council Member makes a motion to approve/deny resolution accepting the lowest responsive, responsible bidder for the construction of the E. Fork Pedestrian Bridge. Council Member makes a second to the motion. Then vote. Blanchard to request that Council give the Town Manager authorization to execute the contract. Council Member makes a motion to approve/deny granting authorization to the Town Manager to execute the contract. Then vote.
6:30 pm	V. New Business		
6:30 pm	A. Annual Fire Department Report	Call on Tommy Cole	Cole to present Pinecroft Sedgefield's annual fire department report to Council.
6:40 pm	B. Annual Law Enforcement Report	Call on Lt. Popek	Lt. Popek to present the annual law enforcement report on behalf of the Guilford County Sheriff's Department
6:50 pm	C. Presentation of the 6-30-18 CAFR	Call on Chad Cook	Cook to present audit report on financial statements on behalf of Dixon Hughes Goodman LLP
7:00 pm	D. Consideration of approval of Members of Steering Committee for Jamestown Park Strategic Plan	Call on M. Johnson	Johnson to present information about the Steering Committee for the Jamestown Park Strategic Plan. Johnson to request that the members of the Steering Committee be approved. Council Member makes a motion to approve members of the Steering Committee. Council Member makes a second to the motion. Then vote.
7:15 pm	VI. Member/Committee Reports		
7:15 pm	A. Manager Report	Call on K. Cole	Cole to present his manager's report
7:20 pm	B. Council Member Committee Reports	Call on K. Cole	Cole to request that Council Members present any reports from the committees they serve on
7:25 pm	C. High School Representative Report	Call on Micah Marston	Marston to present his High School Representative Report
7:30 pm	VII. Public Comment		Please state your name and address and adhere to the 3 minute time limit
7:45 pm	VIII. Other Business		
7:50 pm	IX. Adjournment		Council Member makes a motion to adjourn. Council Member makes a second to the motion. Then vote.

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Approval of minutes from the December 18, 2018 meeting

AGENDA ITEM #: II-A

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Administration

CONTACT PERSON: Katie McBride, Town Clerk

SUMMARY:

Minutes from the December 18th Regular Town Council meeting

ATTACHMENTS: Minutes from the December 18, 2018 Regular Town Council meeting

RECOMMENDATION/ACTION NEEDED: Staff recommends approval of the minutes from the December 18th Town Council meeting

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Council Member makes a motion to approve/amend the consent agenda. Council Member makes a second to the motion. Then vote.

FOLLOW UP ACTION NEEDED: N/A

**Regular Meeting of the Town Council
December 18, 2018
6:00 pm in the Council Chambers
Minutes & General Account**

Council Members Present: Mayor Montgomery, Council Members Nixon, Wolfe, & Capes

Council Members Absent: Council Member Rayborn

Staff Present: Kenny Cole, Matthew Johnson, Judy Gallman, Paul Blanchard, Katie McBride, Jeff Greeson, Tammy Salyards, & Beth Koonce, Town Attorney

High School Representative: Micah Marston

Visitors Present: Rich Salyards & Carol Brooks

Call to Order- Mayor Montgomery called the meeting to order.

- Pledge of Allegiance- Mayor Montgomery led everyone in the Pledge of Allegiance
- Moment of Silence- Mayor Montgomery called for a moment of silence.
- Approval of Agenda- Mayor Montgomery asked if there were any edits or additions that needed to be made to the agenda. There were none.

Council Member Wolfe made a motion to approve the December 18th agenda as presented. Council Member Capes made a second to the motion. The motion passed by unanimous vote.

Consent Agenda- The consent agenda included the following items:

- Approval of minutes from the November 20, 2018 meeting
- Analysis of financial position of the Town of Jamestown
- Analysis of financial position of the Jamestown Park & Golf Course
- Budget Amendment #10

Council Member Capes made a motion to approve the consent agenda as presented. Council Member Nixon made a second to the motion. The motion passed by unanimous vote.

Public Comment- Nobody signed up.

Old Business-

- Recommendation of bid for construction of East Fork Pedestrian Bridge- Blanchard stated that staff opened bids for the project on December 11th. He noted that the lowest bidder was North State Environmental, Inc. with a bid of \$1,488,226.00. He said that the bids were higher than the estimated cost.

Cole stated that staff had looked for funding options to cover the deficit. Cole said that he and Blanchard had spoken to Mike Mills from NCDOT. Staff had received a verbal agreement from Mills that NCDOT would cover the remaining balance of the project. Cole stated that the

agreement was only verbal, but staff were working on receiving a written commitment from NCDOT.

Council thanked Cole and Blanchard for their work on the project.

Council Member Wolfe discussed the details of the next steps that needed to be taken for the project with Cole.

- Public Hearings-

- **Consideration of approval of Resolution for Water Shortage Response Plan-** Blanchard stated that the Water Shortage Response Plan was an important document that sets guidelines and mechanisms to address various levels of water shortages. He noted that the document had been updated to reflect the use of Piedmont Triad Regional Water Authority (PTRWA) facilities as the primary source of water.

Mayor Montgomery opened the public hearing to anyone that would like to speak in favor of the resolution. There was no one.

Mayor Montgomery opened the public hearing to anyone that would like to speak in opposition of the resolution. There was no one.

Mayor Montgomery closed the public hearing and opened the floor to Council for discussion.

Council Member Wolfe made a motion to approve the resolution for the Water Shortage Response Plan as presented. Council Member Capes made a second to the motion. The motion passed by unanimous vote.

New Business-

- Resolution honoring the retirement of Kevin Hege from the Jamestown Youth League (JYL) - Mayor Montgomery presented Hege with a resolution that recognized his service to the Town of Jamestown and his retirement from the JYL.

Manager/Committee Reports-

- Manager Report- Cole presented his Manager's report to Council. He called Jeff Greeson, Public Services Superintendent, forward. Mayor Montgomery stated that she and the Members of the Town Council would like to thank the Public Service employees for their hard work during the snow removal. Greeson stated that the Public Service employees took pride in their work and that they worked for twenty-four hours straight. Council Members noted how great the roads in Jamestown looked in comparison to the surrounding areas. They thanked Greeson and the Public Service employees for everything they do.

Cole stated that the Council would have their work session on January 12th at 9:00 am at the Piedmont Triad Regional Council (PTRC) building. He said that he would for Council Members to let him know which topics they wanted to prioritize during their discussion before the retreat.

Cole said that staff had started delivering the recycling carts. He noted that there had been a little bit of confusion about which way the cart should be turned, but people seemed to be pleased with the change overall.

- Council Member Committee Reports-
 - Council Member Wolfe stated that they had discussed the rebidding of the East Fork pedestrian bridge at the TAC meeting.

- High School Representative Report- Marston spoke about the upcoming exams and the snow days that needed to be made up. He also talked about a program called "Santa's Helpers" in which gift cards were given to less fortunate families in order to help them buy food and presents over the holidays.

Public Comment- Nobody signed up.

Other Business- Council Member Capes recognized a boy scout working on his badge for communications and citizenship in the community.

Adjournment- Council Member Nixon made a motion to adjourn. Council Member Capes made a second to the motion. The motion passed by unanimous vote.

The meeting ended at 6:28 pm.

Mayor

Town Clerk

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Approval of Schedule for Regular Town Council meetings for 2019

AGENDA ITEM #: II-B

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Administration

CONTACT PERSON: Katie McBride, Town Clerk

SUMMARY:

The Town Council must approve its Regular meeting schedule annually. The meetings will be held on the third Tuesday of every month. After approval, the schedule will be posted at Town Hall and on the Town of Jamestown website. The specific dates for the meetings are attached.

ATTACHMENTS: Regular Town Council meeting schedule for 2019

RECOMMENDATION/ACTION NEEDED: Staff recommends approval of the Regular Town Council meeting schedule for 2019

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Council Member makes a motion to approve/amend the consent agenda. Council Member makes a second to the motion. Then vote.

FOLLOW UP ACTION NEEDED: N/A



Settled 1752
JAMESTOWN
NORTH CAROLINA

**Town of Jamestown
Town Council Regular Meeting Schedule for 2019**

- February 19, 2019 at 6:30 pm
- March 19, 2019 at 6:30 pm
- April 16, 2019 at 6:30 pm
- May 21, 2019 at 6:30 pm
- June 18, 2019 at 6:30 pm
- July 16, 2019 at 6:30 pm
- August 20, 2019 at 6:30 pm
- September 17, 2019 at 6:30 pm
- October 15, 2019 at 6:30 pm
- November 19, 2019 at 6:30 pm
- December 17, 2019 at 6:00 pm*
- January 21, 2020 at 6:30 pm

*Notice earlier scheduled meeting time in December

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Unsealing of Closed Session minutes from 12-2-14; 9-1-16; & 9-20-16 **AGENDA ITEM #:** II-C

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Administration

CONTACT PERSON: Katie McBride, Town Clerk

SUMMARY:

The Town Council passed a resolution in February 2017 that requires the Mayor, Town Manager, Clerk, and Town Attorney to meet annually to review any sealed minutes that may need to be unsealed. Closed session minutes are only unsealed if their disclosure no longer frustrates the purpose for which the closed session was held. Any closed session minutes that are unsealed will be placed in the Official Minute Book of the Town of Jamestown.

The meeting was held, and three sections of closed session minutes were selected for Council's review. The dates of those minutes are as follows: December 2, 2014; September 1, 2016; and September 20, 2016.

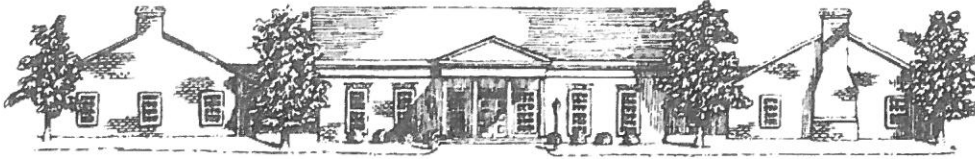
ATTACHMENTS: Resolution regarding the Sealing and Unsealing of Closed Session Minutes

RECOMMENDATION/ACTION NEEDED: Staff recommends that the minutes from the 12-2-14; 9-1-16; and 9-20-16 meetings be unsealed

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Council Member makes a motion to approve/amend the consent agenda. Council Member makes a second to the motion. Then vote.

FOLLOW UP ACTION NEEDED: N/A



Settled 1752
JAMESTOWN
NORTH CAROLINA

RESOLUTION
TOWN OF JAMESTOWN
REGARDING THE SEALING AND UNSEALING
OF CLOSED SESSION MINUTES

WHEREAS, the Town of Jamestown according to G. S. 143-318.10 has the right to hold closed session meetings; and

WHEREAS, it is required by G. S. 143-318.10, that a general account of the meeting be kept so that anyone not in attendance would have reasonable understanding of what transpired; and

WHEREAS, it may be necessary to withhold or seal the minutes to a closed session so as not to frustrate the purpose of the discussion and need for the closed session; and


THEREFORE BE IT RESOLVED, that the Town Council of the Town of Jamestown will require that all minutes to a closed session be sealed until the Town Council officially unseals the minutes to closed session meetings.

BE IT FURTHER RESOLVED that the Town Manager, Town Clerk, Town Attorney and the Mayor will annually review the closed session minutes in December to determine if their disclosure no longer frustrates the purpose for which the closed session was held. Upon Town Council approval, the closed session minutes shall be unsealed and made a part of the Official Minute Book of the Town of Jamestown.

Adopted this the 21st day of February 2017.




Mayor Keith L. Vole


Town Clerk Martha S. Wolfe, CMC, NCCMC

2017-02-01

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Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Financial Analysis as of December 31, 2018

AGENDA ITEM #: II-D

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance

CONTACT PERSON: Judy Gallman

SUMMARY:

Attached 3-page summary details the cash and debt balances of the Town as of December 31, 2018, as well as revenues and expenditures of each annual fund. Percentage of budget expended is shown for both revenues and expenditures. Capital project fund project-to-date amounts are also presented. (The revenues, expenditures, and budgets for these capital project funds are shown for the life of the projects).

The detail budget to actual report is also attached for December 2018 (revenues and expenditures for each annually-budgeted fund).

Some items to note:

We received the pass-thru grant proceeds from Guilford County for the Library. We passed it on to the Library in this month.

We sold the old garbage and leaf trucks that we replaced and received \$25,000 in sales proceeds for them.

Projects included a new water heater for the civic center, a new roof on the storage shed behind Town Hall, repair of damage to the shelter at the Park, including a new roof, and continued work on the stormwater inventory project.

Due to the snow event, we had considerable overtime, and this was paid with Powell Bill funds. We did also receive our 2nd installment of Powell Bill funds, and the total received in this fiscal year is over the budgeted amount by approximately \$9,900.

ATTACHMENTS: December 2018 Financial Summary & Budget to Actual Detail Report

RECOMMENDATION/ACTION NEEDED: None

BUDGETARY IMPACT: None

SUGGESTED MOTION: None

FOLLOW UP ACTION NEEDED: None

Town of Jamestown
 Financial Summary Report
 Cash Balances
 as of December 31, 2018

Petty Cash	\$	1,350
Operating Cash		3,107,601
Certificates of Deposit		1,000,000
Money Market Accounts - operating		763,715
North Carolina Capital Management Trust		<u>8,703,128</u>
	\$	<u>13,575,794</u>

Reservations of cash:

Cash reserved for Randleman Reservoir	\$	850,822
Cash reserved by Powell Bill for street improvements		562,538
General Capital Reserve Fund		117,349
East Fork Sidewalk Capital Project		935
Oakdale Sidewalk Phase III		105,613
Water Sewer Capital Reserve Fund		1,079,247
W/S Public System- Grandover Capital Project		<u>1,246</u>
	\$	<u>2,717,750</u>

Cash by Fund:

General	\$	4,417,481
General Capital Reserve Fund		117,349
East Fork Sidewalk Capital Project		935
Oakdale Sidewalk Phase III		105,613
Water/Sewer		7,003,101
Randleman Reservoir		850,822
Water/Sewer Capital Reserve Fund		1,079,247
W/S Public System- Grandover Capital Project		<u>1,246</u>
	\$	<u>13,575,794</u>

Cash by Bank:

NCCMT	\$	8,703,128
Pinnacle Bank		3,107,601
First Bank		1,501,641
Wells Fargo		3,788
BB & T		<u>258,286</u>
	\$	<u>13,574,444</u>

Town of Jamestown
 Financial Summary Report
 Debt Balances
 as of December 31, 2018

Installment Purchase Debt:	Balance at 12/31/2018	Final Payment Date	Final Payment Fiscal Year
GENERAL FUND:			
Sanitation truck, financed in 2017	\$ 147,109	12/1/2023	2023/2024
Leaf truck, financed in 2017	150,387	12/1/2023	2023/2024
Sanitation truck, financed in 2015	44,226	3/17/2020	2019/2020
Golf Clubhouse Renovation	<u>600,009</u>	11/3/2027	2027/2028
	<u>\$ 941,731</u>		
WATER & SEWER FUND:			
Water & Sewer Maintenance Facility Construction	<u>\$ 449,989</u>	11/3/2027	2027/2028

Town of Jamestown
 Financial Summary Report
 Total Revenues & Expenditures by Fund
 as of December 31, 2018

	<u>General Fund (#10)</u>	<u>General Capital Reserve Fund (#11)</u>	<u>Water/Sewer Fund (#30)</u>	<u>Randleman Reservoir Fund (#60)</u>	<u>Water/Sewer Capital Reserve Fund (#61)</u>
Current Year Revenues (and transfers)	2,568,499	65,693	1,726,455	46,249	357,524
% of budget received	46%	75%	41%	38%	89%
% of budget, excluding appropriated fund balance, received	54%	75%	42%	99%	89%
Expenditures (and transfers)	2,053,951	20,497	1,463,743	61,119	-
% of budget expended	37%	23%	35%	50%	0%
	<u>Fund (#16)</u>	<u>Fund (#17)</u>	<u>Fund (#18)</u>		
	<u>East Fork Capital Project</u>	<u>Lydia Capital Project</u>	<u>Oakdale Ph III Capital Project</u>		
Life to Date Revenues & Other Financing Sources	-	-	135,109		
% of budget received	0%	0%	20%		
Life to Date Expenditures	59,065	-	29,527		
% of budget expended	5%	0%	4%		

10 GENERAL FUND

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
3000					
3100 AD VALOREM TAXES	36,157.41	1,391,412.52	1,872,527.00	481,114.48	74 %
3101 Interest on Ad Valorem Taxes	13.85	586.69	3,000.00	2,413.31	20 %
3102 Tax and Tag revenue	13,416.67	65,883.24	179,149.00	113,265.76	37 %
3103 Interest on Tax and Tag Revenues	118.55	471.64	1,250.00	778.36	38 %
3230 SALES AND USE TAX	47,870.08	150,745.49	615,000.00	464,254.51	25 %
3250 Solid Waste Disposal Tax	0.00	1,369.51	2,500.00	1,130.49	55 %
3256 ELECTRICITY SALES TAX	58,174.04	58,174.04	205,000.00	146,825.96	28 %
3257 TELECOMMUNICATIONS SALES TAX	11,286.19	11,286.19	48,000.00	36,713.81	24 %
3258 PIPED NATURAL GAS SALES TAX	1,718.18	1,718.18	17,000.00	15,281.82	10 %
3261 VIDEO PROGRAMMING TAX	11,429.57	11,429.57	40,000.00	28,570.43	29 %
3310 FEDERAL GRANTS	0.00	8,248.97	160,000.00	151,751.03	5 %
3311 STATE GRANTS	0.00	50,000.00	50,000.00	0.00	100 %
3312 GRANTS FROM GUILFORD COUNTY	55,500.00	55,500.00	55,500.00	0.00	100 %
3316 POWELL BILL	54,945.58	109,891.17	100,000.00	-9,891.17	110 %
3322 ALCOHOLIC BEVERAGES TAX	0.00	0.00	15,500.00	15,500.00	0 %
3325 ABC DISTRIBUTION	0.00	25,000.00	50,000.00	25,000.00	50 %
3341 Telecommunications Planning Fees	0.00	0.00	5,000.00	5,000.00	0 %
3343 REVIEW FEES	175.00	8,782.86	5,000.00	-3,782.86	176 %
3344 CODE ENFORCEMENT FEES	0.00	0.00	100.00	100.00	0 %
3345 INSPECTION AND PERMIT FEES	0.00	149.48	300.00	150.52	50 %
3346 CELL TOWER FEES	4,085.73	24,514.38	91,200.00	66,685.62	27 %
3348 REFUSE COLLECTION FEES	13,530.00	81,210.00	160,500.00	79,290.00	51 %
3600 GREEN FEES	11,862.34	215,244.40	500,000.00	284,755.60	43 %
3601 Loyalty points redeemed	0.00	0.00	-8,500.00	-8,500.00	0 %
3610 MECHANICAL CART RENTALS	6,427.00	106,106.00	270,000.00	163,894.00	39 %
3611 Loyalty points redeemed	0.00	0.00	-4,000.00	-4,000.00	0 %
3620 PULL CART RENTALS	11.00	102.00	300.00	198.00	34 %
3650 DRIVING RANGE	1,049.00	20,189.00	50,000.00	29,811.00	40 %
3660 GOLF SHOP CONCESSIONS SALES	2,047.07	42,853.06	85,000.00	42,146.94	50 %
3661 Golf Shop Grill Catering Revenues	197.25	731.55	2,000.00	1,268.45	37 %
3665 Golf Special Orders - Sales	0.00	877.50	5,000.00	4,122.50	18 %
3675 Golf Clubhouse Rental Fees	330.00	4,620.00	10,000.00	5,380.00	46 %
3831 INVESTMENT EARNINGS	7,168.14	37,527.77	35,000.00	-2,527.77	107 %
3833 CONTRIBUTIONS AND DONATIONS	0.00	1,218.49	1,000.00	-218.49	122 %
3834 CIVIC CENTER RENTAL FEES	0.00	785.00	1,000.00	215.00	79 %
3835 SALES OF FIXED ASSETS	25,000.00	25,000.00	0.00	-25,000.00	** %
3836 SALES - PRO SHOP GOLF INVENTORY	1,998.70	23,308.50	55,000.00	31,691.50	42 %
3837 SHELTER AND BALL FIELD RENTIS	815.00	2,840.00	13,000.00	10,160.00	22 %
3838 Building lease revenue	11.00	11.00	3,611.00	3,600.00	0 %
3839 MISCELLANEOUS REVENUES	28.16	1,256.23	500.00	-756.23	251 %
3840 Rental Golf Sets	0.00	215.00	300.00	85.00	72 %
3910 Insurance Recoveries	0.00	8,742.53	8,743.00	0.47	100 %
3983 TRANSFER FROM GENERAL CAPITAL RESERVE FUND	0.00	20,497.32	81,500.00	61,002.68	25 %
3990 POWELL BILL RESERVE APPROPRIATED	0.00	0.00	240,400.00	240,400.00	0 %
3991 FUND BALANCE APPROPRIATED	0.00	0.00	544,789.00	544,789.00	0 %
Account Group Total:	365,365.51	2,568,499.28	5,571,169.00	3,002,669.72	46 %
Fund Total:	365,365.51	2,568,499.28	5,571,169.00	3,002,669.72	46 %

*Library -
pass-thru*

Sale of old garbage truck + old leaf truck

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10 GENERAL FUND

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
0							
4100	GOVERNING BODY EXPENDITURES						
1019	PROFESSIONAL SERVICES	1,325.00	7,399.50	19,600.50	27,000.00	28,000.00	1,000.00
2100	DEPARTMENT SUPPLIES	15.97	457.66	0.00	457.66	2,000.00	1,542.34
2200	FOOD AND PROVISIONS	775.00	775.00	0.00	775.00	1,500.00	725.00
2600	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	100.00	100.00
3100	TRAVEL	0.00	0.00	0.00	0.00	1,000.00	1,000.00
3150	CONFERENCE FEES AND SCHOOLS	0.00	0.00	0.00	0.00	1,500.00	1,500.00
3200	COMMUNICATIONS	0.00	0.00	0.00	0.00	150.00	150.00
3700	ADVERTISING	0.00	218.50	0.00	218.50	300.00	81.50
3800	DATA PROCESSING SERVICES	0.00	0.00	300.00	300.00	300.00	0.00
3950	DUES AND SUBSCRIPTIONS	0.00	1,725.00	0.00	1,725.00	3,500.00	1,775.00
3955	Permit Fees	0.00	0.00	0.00	0.00	800.00	800.00
3980	MISCELLANEOUS EXPENSE	0.00	204.00	0.00	204.00	250.00	46.00
4990	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	0.00	6,000.00	6,000.00
6900	Non-profit Grants	0.00	0.00	0.00	0.00	0.00	0.00
6910	LIBRARY GRANT	73,999.00	100,976.02	0.00	100,976.02	116,500.00	15,523.98
6920	HISTORIC JAMESTOWN GRANT	0.00	0.00	0.00	0.00	9,500.00	9,500.00
6930	YMCA GRANT	0.00	0.00	0.00	0.00	22,350.00	22,350.00
6945	JYL Grant	0.00	0.00	0.00	0.00	5,000.00	5,000.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	975.00	975.00
	Account Total:	76,114.97	111,755.68	19,900.50	131,656.18	199,725.00	68,068.82
4200	ADMINISTRATION EXPENDITURES						
1000	SALARIES AND WAGES	18,546.00	119,355.27	0.00	119,355.27	242,000.00	122,644.73
1003	LONGEVITY PAY	3,771.00	3,771.00	0.00	3,771.00	4,000.00	229.00
1009	FICA EXPENSE	1,673.54	9,082.89	0.00	9,082.89	19,000.00	9,917.11
1010	RETIREMENT EXPENSE	1,721.73	9,487.69	0.00	9,487.69	20,000.00	10,512.31
1011	HEALTH INSURANCE EXPENSE	1,698.90	10,193.40	0.00	10,193.40	22,000.00	11,806.60
1012	PLEX ADMINISTRATION FEES	0.00	129.51	0.00	129.51	200.00	70.49
1013	RETIREE HEALTH INSURANCE EXPENSE	-21.44	3,259.78	0.00	3,259.78	10,800.00	7,540.22
1014	WORKER'S COMPENSATION	0.00	667.92	0.00	667.92	1,000.00	332.08
1015	Unemployment Compensation	0.00	0.00	0.00	0.00	250.00	250.00
1016	Wellness Program Expenditures	0.00	0.00	0.00	0.00	500.00	500.00
1017	401K EXPENSE	821.08	5,280.25	0.00	5,280.25	10,800.00	5,519.75
1019	PROFESSIONAL SERVICES	0.00	8,763.30	2,712.50	11,475.80	12,126.00	650.20
2100	DEPARTMENT SUPPLIES	122.60	472.00	30.00	502.00	1,700.00	1,198.00
2200	FOOD AND PROVISIONS	161.75	434.99	0.00	434.99	750.00	315.01
2600	OFFICE SUPPLIES	54.97	568.88	0.00	568.88	2,500.00	1,931.12
2900	ASSETS NOT CAPITALIZED	160.11	576.42	0.00	576.42	1,000.00	423.58
3100	TRAVEL	0.00	1,967.70	0.00	1,967.70	4,000.00	2,032.30
3150	CONFERENCE FEES AND SCHOOLS	1,867.00	2,122.00	0.00	2,122.00	9,000.00	6,878.00
3200	COMMUNICATIONS	477.44	3,291.98	2,508.02	5,800.00	6,500.00	700.00
3400	PRINTING	0.00	100.83	0.00	100.83	500.00	399.17
3500	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	300.00	300.00
3800	DATA PROCESSING SERVICES	901.52	5,443.46	9,556.54	15,000.00	15,000.00	0.00
3950	DUES AND SUBSCRIPTIONS	237.50	6,275.95	0.00	6,275.95	9,000.00	2,724.05
3960	BANK AND MERCHANT FEES	0.00	6.00	0.00	6.00	2,000.00	1,994.00
3980	MISCELLANEOUS EXPENSE	91.00	122.40	0.00	122.40	500.00	377.60
4300	EQUIPMENT RENTAL	199.50	1,363.67	1,197.00	2,560.67	3,000.00	439.33
4400	SERVICE & MAINTENANCE CONTRACTS	4,976.11	5,202.18	722.94	5,925.12	11,000.00	5,074.88

Includes Guilford County pass-thru grant.

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14:36:51

TOWN OF JAMESTOWN, NC
Budget vs. Actual Report
For the Accounting Period: 12 / 18

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10 GENERAL FUND

Account	Object	Expended	Expended	Encumbered	Committed	Current	Available
		Current Month	YTD	YTD	YTD	Appropriation	Appropriation
4500	INSURANCE AND BONDING	0.00	0.00	0.00	0.00	1,000.00	1,000.00
4990	OTHER CONTRACTED SERVICES	356.32	15,900.72	815.50	16,716.22	26,500.00	9,783.78
5200	DATA PROCESSING EQUIPMENT	0.00	1,250.00	3,650.00	4,900.00	5,000.00	100.00
6820	First Bank Individual Credit Card	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
Account Total:		37,816.63	215,090.19	24,192.50	239,282.69	444,926.00	205,643.31
4900 PLANNING DEPARTMENT EXPENDITURES							
1000	SALARIES AND WAGES	6,652.00	43,097.62	0.00	43,097.62	87,000.00	43,902.38
1003	LONGEVITY PAY	2,161.00	2,161.00	0.00	2,161.00	2,250.00	89.00
1009	FICA EXPENSE	633.53	3,206.18	0.00	3,206.18	7,000.00	3,793.82
1010	RETIREMENT EXPENSE	689.18	3,539.20	0.00	3,539.20	7,000.00	3,460.80
1011	HEALTH INSURANCE EXPENSE	566.30	3,397.80	0.00	3,397.80	7,050.00	3,652.20
1012	FLEX ADMINISTRATION FEES	0.00	62.08	0.00	62.08	110.00	47.92
1014	WORKER'S COMPENSATION	0.00	133.59	0.00	133.59	200.00	66.41
1015	Unemployment Compensation	0.00	0.00	0.00	0.00	200.00	200.00
1017	401K EXPENSE	299.30	1,932.84	0.00	1,932.84	4,000.00	2,067.16
1019	PROFESSIONAL SERVICES	0.00	126.58	0.00	126.58	127.00	0.42
2100	DEPARTMENT SUPPLIES	0.00	467.44	10.00	477.44	750.00	272.56
2200	FOOD AND PROVISIONS	10.00	10.00	0.00	10.00	200.00	190.00
2500	VEHICLE SUPPLIES	0.00	0.00	0.00	0.00	100.00	100.00
2520	FUELS - GAS & OIL	0.00	0.00	500.00	500.00	750.00	250.00
2600	OFFICE SUPPLIES	0.00	10.34	0.00	10.34	1,000.00	989.66
2900	ASSETS NOT CAPITALIZED	0.00	649.00	0.00	649.00	900.00	251.00
3100	TRAVEL	0.00	0.00	0.00	0.00	1,500.00	1,500.00
3150	CONFERENCE FEES AND SCHOOLS	0.00	180.00	0.00	180.00	2,500.00	2,320.00
3200	COMMUNICATIONS	166.39	1,002.61	704.59	1,707.20	2,000.00	292.80
3400	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00
3500	REPAIRS AND MAINTENANCE	0.00	55.00	0.00	55.00	250.00	195.00
3700	ADVERTISING	0.00	611.30	0.00	611.30	1,500.00	888.70
3800	DATA PROCESSING SERVICES	276.61	1,643.12	1,456.88	3,100.00	3,100.00	0.00
3900	DRUG TESTING & BACKGROUND CHECKS	0.00	108.00	0.00	108.00	100.00	-8.00
3950	DUES AND SUBSCRIPTIONS	50.00	1,661.00	0.00	1,661.00	2,000.00	339.00
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
4400	SERVICE & MAINTENANCE CONTRACTS	0.00	350.00	0.00	350.00	400.00	50.00
4500	INSURANCE AND BONDING	0.00	270.64	0.00	270.64	300.00	29.36
4990	OTHER CONTRACTED SERVICES	163.40	378.04	0.00	378.04	2,000.00	1,621.96
4991	Telecommunications Contracted	0.00	0.00	0.00	0.00	5,000.00	5,000.00
4995	ENGINEERING FEES NOT CAPITALIZED	0.00	0.00	0.00	0.00	500.00	500.00
6820	First Bank Individual Credit Card	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
Account Total:		11,667.71	65,053.38	3,671.47	68,724.85	140,787.00	72,062.15
5000 BUILDING & GROUNDS EXPENDITURES							
2100	DEPARTMENT SUPPLIES	869.65	2,863.98	1,056.85	3,920.83	7,000.00	3,079.17
2140	SEED and SOD	0.00	0.00	0.00	0.00	500.00	500.00
2141	CHEMICALS	0.00	0.00	0.00	0.00	500.00	500.00
2142	FERTILIZER AND LIME	0.00	0.00	0.00	0.00	500.00	500.00
2144	MULCH & PINE NEEDLES	0.00	0.00	0.00	0.00	2,500.00	2,500.00
2400	CONSTRUCTION & REPAIR SUPPLIES	0.00	0.00	0.00	0.00	1,000.00	1,000.00
2900	ASSETS NOT CAPITALIZED	0.00	0.00	0.00	0.00	2,500.00	2,500.00

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10 GENERAL FUND

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
3200	COMMUNICATIONS	150.07	862.41	1,097.59	1,960.00	2,000.00	40.00
3300	UTILITIES	3,045.36	11,475.16	3,785.01	15,260.17	28,000.00	12,739.83
3350	Water Utilities	24.96	88.48	0.00	88.48	400.00	311.52
3500	REPAIRS AND MAINTENANCE	① 1,843.25	10,767.81	744.77	11,512.58	17,500.00	5,987.42
3940	LANDFILL FEES	0.00	0.00	0.00	0.00	500.00	500.00
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	500.00	500.00
4400	SERVICE & MAINTENANCE CONTRACTS	2,873.36	14,494.36	11,510.00	26,004.36	32,000.00	5,995.64
4500	INSURANCE AND BONDING	0.00	22,553.37	0.00	22,553.37	25,000.00	2,446.63
4990	OTHER CONTRACTED SERVICES	② 1,800.00	5,678.15	14,000.00	19,678.15	23,000.00	3,321.85
5700	CAPITAL OUTLAY - LAND AND	0.00	0.00	0.00	0.00	25,000.00	25,000.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	4,000.00	4,000.00
Account Total:		10,606.65	68,783.72	32,194.22	100,977.94	172,400.00	71,422.06
5100	PUBLIC SAFETY EXPENDITURES						
4910	SHERIFF CONTRACT	0.00	80,764.96	0.00	80,764.96	370,000.00	289,235.04
4911	Sheriff Off Duty - Town events	0.00	1,382.00	0.00	1,382.00	2,904.00	1,522.00
4912	Sheriff off-duty for non-profit	96.00	1,154.00	0.00	1,154.00	2,096.00	942.00
4920	ANIMAL CONTROL CONTRACT	0.00	2,059.25	0.00	2,059.25	9,000.00	6,940.75
Account Total:		96.00	85,360.21	0.00	85,360.21	384,000.00	298,639.79
5300	FIRE EXPENSES						
3956	Fire Inspection Fees	0.00	550.00	0.00	550.00	6,400.00	5,850.00
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	200.00	200.00
4900	PINECROFT SEDGEFELD FIRE CONTRACT	131,897.62	395,692.86	0.00	395,692.86	527,600.00	131,907.14
5500	CAPITAL OUTLAY EQUIPMENT	0.00	4,833.55	0.00	4,833.55	17,200.00	12,366.45
9700	CONTINGENCY	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Account Total:		131,897.62	401,076.41	0.00	401,076.41	552,400.00	151,323.59
5600	STREET MAINTENANCE EXPENDITURES						
2100	DEPARTMENT SUPPLIES	914.20	4,525.58	0.00	4,525.58	5,000.00	474.42
2400	CONSTRUCTION & REPAIR SUPPLIES	0.00	0.00	2,400.00	2,400.00	6,000.00	3,600.00
2500	VEHICLE SUPPLIES	498.61	498.61	1,267.43	1,766.04	5,000.00	3,233.96
2520	FUELS - GAS & OIL	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
2900	ASSETS NOT CAPITALIZED	0.00	0.00	5,600.00	5,600.00	40,000.00	34,400.00
3300	UTILITIES	6,189.98	40,895.73	0.00	40,895.73	105,000.00	64,104.27
3500	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	4,645.00	4,645.00
3700	ADVERTISING	0.00	1,071.00	1,064.00	2,135.00	3,400.00	1,265.00
3955	Permit Fees	0.00	1,055.00	0.00	1,055.00	1,055.00	0.00
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	100.00	100.00
4500	INSURANCE AND BONDING	0.00	1,082.56	0.00	1,082.56	1,200.00	117.44
4980	STORMWATER FEES	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
4990	OTHER CONTRACTED SERVICES	0.00	0.00	2,174.00	2,174.00	35,174.00	33,000.00
4995	ENGINEERING FEES NOT CAPITALIZED	③ 1,337.50	21,400.00	600.00	22,000.00	22,000.00	0.00
5700	CAPITAL OUTLAY - LAND AND	0.00	2,750.00	4,250.00	7,000.00	208,815.00	201,815.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
Account Total:		8,940.29	78,278.48	19,855.43	98,133.91	444,889.00	346,755.09

① new water heater for civic center

② New roof on storage shed behind Town Hall

③ Storm water inventory project

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10 GENERAL FUND

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
5700	POWELL BILL						
	1000 SALARIES AND WAGES	5,926.02	5,926.02	0.00	5,926.02	12,000.00	6,073.98
	1009 FICA EXPENSE	447.57	447.57	0.00	447.57	1,200.00	752.43
	1010 RETIREMENT EXPENSE	463.41	463.41	0.00	463.41	1,200.00	736.59
	2100 DEPARTMENT SUPPLIES	0.00	0.00	0.00	0.00	6,000.00	6,000.00
	4990 OTHER CONTRACTED SERVICES	0.00	2,990.00	0.00	2,990.00	250,000.00	247,010.00
	5700 CAPITAL OUTLAY - LAND AND	0.00	0.00	0.00	0.00	120,000.00	120,000.00
	Account Total:	6,837.00	9,827.00	0.00	9,827.00	390,400.00	380,573.00
5800	SANITATION EXPENDITURES						
	1000 SALARIES AND WAGES	6,975.78	47,250.50	0.00	47,250.50	98,000.00	50,749.50
	1003 LONGEVITY PAY	793.00	793.00	0.00	793.00	1,000.00	207.00
	1009 FICA EXPENSE	558.69	3,436.72	0.00	3,436.72	7,600.00	4,163.28
	1010 RETIREMENT EXPENSE	609.47	3,762.85	0.00	3,762.85	8,000.00	4,237.15
	1011 HEALTH INSURANCE EXPENSE	1,696.49	9,907.83	0.00	9,907.83	23,000.00	13,092.17
	1012 FLEX ADMINISTRATION FEES	0.00	90.78	0.00	90.78	400.00	309.22
	1013 RETIREE HEALTH INSURANCE EXPENSE	561.70	2,246.80	0.00	2,246.80	9,000.00	6,753.20
	1014 WORKER'S COMPENSATION	0.00	9,295.63	0.00	9,295.63	14,000.00	4,704.37
	1015 Unemployment Compensation	0.00	0.00	0.00	0.00	250.00	250.00
	1017 401K EXPENSE	303.06	2,046.11	0.00	2,046.11	4,300.00	2,253.89
	1019 PROFESSIONAL SERVICES	0.00	296.00	0.00	296.00	296.00	0.00
	2100 DEPARTMENT SUPPLIES	185.98	1,051.02	6,000.00	7,051.02	13,200.00	6,148.98
	2500 VEHICLE SUPPLIES	0.00	2,834.34	80.00	2,914.34	8,500.00	5,585.66
	2520 FUELS - GAS & OIL	1,445.74	7,459.22	9,017.34	16,476.56	18,000.00	1,523.44
	3200 COMMUNICATIONS	623.64	950.16	585.47	1,535.63	2,000.00	464.37
	3400 PRINTING	420.00	420.00	0.00	420.00	1,000.00	580.00
	3500 REPAIRS AND MAINTENANCE	380.56	1,807.29	0.00	1,807.29	4,800.00	2,992.71
	3900 DRUG TESTING & BACKGROUND CHECKS	0.00	333.00	67.00	400.00	400.00	0.00
	3940 LANDFILL FEES	4,480.56	23,768.26	31,231.74	55,000.00	60,000.00	5,000.00
	3945 Recycle Fees	7,872.00	39,950.40	51,579.20	91,529.60	92,000.00	470.40
	3980 MISCELLANEOUS EXPENSE	0.00	279.58	0.00	279.58	500.00	220.42
	4300 EQUIPMENT RENTAL	0.00	0.00	884.00	884.00	900.00	16.00
	4500 INSURANCE AND BONDING	0.00	1,623.84	0.00	1,623.84	1,800.00	176.16
	9700 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
	Account Total:	26,906.67	159,603.33	99,444.75	259,048.08	368,946.00	109,897.92
6200	RECREATION EXPENDITURES						
	1000 SALARIES AND WAGES	7,761.22	45,270.28	0.00	45,270.28	101,500.00	56,229.72
	1003 LONGEVITY PAY	1,900.00	1,900.00	0.00	1,900.00	2,200.00	300.00
	1009 FICA EXPENSE	736.87	3,581.03	0.00	3,581.03	8,500.00	4,918.97
	1010 RETIREMENT EXPENSE	710.13	3,370.09	0.00	3,370.09	7,500.00	4,129.91
	1011 HEALTH INSURANCE EXPENSE	1,267.81	6,916.74	0.00	6,916.74	16,000.00	9,083.26
	1012 FLEX ADMINISTRATION FEES	0.00	65.43	0.00	65.43	100.00	34.57
	1014 WORKER'S COMPENSATION	0.00	3,005.65	0.00	3,005.65	4,500.00	1,494.35
	1015 Unemployment Compensation	0.00	0.00	0.00	0.00	400.00	400.00
	1017 401K EXPENSE	321.52	1,840.30	0.00	1,840.30	4,200.00	2,359.70
	1019 PROFESSIONAL SERVICES	0.00	246.80	0.00	246.80	247.00	0.20
	2100 DEPARTMENT SUPPLIES	478.51	3,627.33	0.00	3,627.33	8,000.00	4,372.67
	2140 SEED and SOD	0.00	432.00	0.00	432.00	1,500.00	1,068.00
	2141 CHEMICALS	0.00	624.69	1,402.50	2,027.19	5,500.00	3,472.81
	2142 FERTILIZER AND LIME	0.00	730.25	0.00	730.25	5,000.00	4,269.75

OT due to snow

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10 GENERAL FUND

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
2143	IRRIGATION SUPPLIES	0.00	37.20	0.00	37.20	800.00	762.80
2144	MULCH & PINE NEEDLES	0.00	50.40	1,600.00	1,650.40	6,000.00	4,349.60
2145	TOPSOIL (Sand)	0.00	0.00	0.00	0.00	1,500.00	1,500.00
2200	FOOD AND PROVISIONS	20.00	20.00	0.00	20.00	50.00	30.00
2400	CONSTRUCTION & REPAIR SUPPLIES	124.32	163.87	0.00	163.87	6,100.00	5,936.13
2500	VEHICLE SUPPLIES	35.66	388.84	0.00	388.84	500.00	111.16
2520	FUELS - GAS & OIL	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
2550	EQUIPMENT SUPPLIES	0.00	168.71	0.00	168.71	4,000.00	3,831.29
2600	OFFICE SUPPLIES	0.00	72.03	0.00	72.03	500.00	427.97
2900	ASSETS NOT CAPITALIZED	0.00	0.00	0.00	0.00	2,500.00	2,500.00
3100	TRAVEL	0.00	0.00	0.00	0.00	250.00	250.00
3150	CONFERENCE FEES AND SCHOOLS	455.00	455.00	0.00	455.00	500.00	45.00
3200	COMMUNICATIONS	95.15	516.72	468.28	985.00	1,650.00	665.00
3300	UTILITIES	1,636.54	4,989.08	0.00	4,989.08	14,000.00	9,010.92
3350	Water Utilities	18.18	151.50	0.00	151.50	650.00	498.50
3500	REPAIRS AND MAINTENANCE	0.00	36.75	0.00	36.75	2,500.00	2,463.25
3700	ADVERTISING	0.00	0.00	0.00	0.00	1,000.00	1,000.00
3710	Sponsorship expenditures	34.50	34.50	0.00	34.50	100.00	65.50
3800	DATA PROCESSING SERVICES	0.00	0.00	120.00	120.00	120.00	0.00
3900	DRUG TESTING & BACKGROUND CHECKS	0.00	268.00	232.00	500.00	500.00	0.00
3950	DUES AND SUBSCRIPTIONS	175.00	175.00	0.00	175.00	250.00	75.00
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	500.00	500.00
3981	Special Events	④ 2,210.00	6,790.00	0.00	6,790.00	12,000.00	5,210.00
4300	EQUIPMENT RENTAL	269.67	1,025.84	872.52	1,898.36	2,000.00	101.64
4400	SERVICE & MAINTENANCE CONTRACTS	451.67	1,376.67	1,110.00	2,486.67	2,700.00	213.33
4500	INSURANCE AND BONDING	0.00	1,804.27	0.00	1,804.27	2,000.00	195.73
4990	OTHER CONTRACTED SERVICES	⑤ 7,346.75	8,296.75	1,250.00	9,546.75	28,354.00	18,807.25
5800	CAPITAL OUTLAY - BUILDINGS &	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	1,300.00	1,300.00
Account Total:		26,048.50	98,431.72	22,055.30	120,487.02	272,471.00	151,983.98
6300 GOLF COURSE MAINTENANCE							
1000	SALARIES AND WAGES	21,124.76	143,316.99	0.00	143,316.99	292,000.00	148,683.01
1003	LONGEVITY PAY	5,705.00	5,705.00	0.00	5,705.00	5,800.00	95.00
1009	FICA EXPENSE	2,004.30	11,045.91	0.00	11,045.91	24,000.00	12,954.09
1010	RETIREMENT EXPENSE	2,085.56	11,110.07	0.00	11,110.07	23,000.00	11,889.93
1011	HEALTH INSURANCE EXPENSE	3,261.30	19,695.77	0.00	19,695.77	42,000.00	22,304.23
1012	FLEX ADMINISTRATION FEES	0.00	119.82	0.00	119.82	300.00	180.18
1013	RETIREE HEALTH INSURANCE EXPENSE	129.37	776.22	0.00	776.22	6,000.00	5,223.78
1014	WORKER'S COMPENSATION	0.00	5,956.03	0.00	5,956.03	9,000.00	3,043.97
1015	Unemployment Compensation	0.00	0.00	0.00	0.00	500.00	500.00
1017	401K EXPENSE	940.76	6,113.64	0.00	6,113.64	12,400.00	6,286.36
1019	PROFESSIONAL SERVICES	0.00	677.50	0.00	677.50	678.00	0.50
2100	DEPARTMENT SUPPLIES	708.97	4,077.01	0.00	4,077.01	7,000.00	2,922.99
2140	SEED and SOD	0.00	1,032.00	0.00	1,032.00	3,500.00	2,468.00
2141	CHEMICALS	840.40	18,167.28	13,462.90	31,630.18	32,500.00	869.82
2142	FERTILIZER AND LIME	0.00	9,065.57	5,985.82	15,051.39	29,500.00	14,448.61
2143	IRRIGATION SUPPLIES	0.00	2,197.55	3,388.67	5,586.22	5,900.00	313.78
2145	TOPSOIL (Sand)	0.00	4,074.39	0.00	4,074.39	15,000.00	10,925.61
2155	TEE AND GREEN SUPPLIES	0.00	1,658.92	0.00	1,658.92	3,000.00	1,341.08
2200	FOOD AND PROVISIONS	80.00	80.00	0.00	80.00	100.00	20.00

④ Apply deposits to music events held earlier in fiscal year
 ⑤ Repair damage to shelter + new roof

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10 GENERAL FUND

Account	Object	Expended	Expended	Encumbered	Committed	Current	Available
		Current Month	YTD	YTD	YTD	Appropriation	Appropriation
2400	CONSTRUCTION & REPAIR SUPPLIES	0.00	276.38	0.00	276.38	10,000.00	9,723.62
2500	VEHICLE SUPPLIES	50.81	267.41	0.00	267.41	1,500.00	1,232.59
2520	FUELS - GAS & OIL	1,154.25	12,532.56	7,719.14	20,251.70	20,000.00	-251.70
2550	EQUIPMENT SUPPLIES	492.01	6,201.40	0.00	6,201.40	15,500.00	9,298.60
2600	OFFICE SUPPLIES	0.00	37.82	0.00	37.82	200.00	162.18
2700	GOLF INVENTORY FOR RESALE	0.00	147.90	0.00	147.90	0.00	-147.90
2900	ASSETS NOT CAPITALIZED	0.00	1,136.25	0.00	1,136.25	4,000.00	2,863.75
3100	TRAVEL	0.00	258.76	0.00	258.76	1,000.00	741.24
3150	CONFERENCE FEES AND SCHOOLS	0.00	355.00	0.00	355.00	1,500.00	1,145.00
3200	COMMUNICATIONS	385.08	2,068.22	2,266.78	4,335.00	5,200.00	865.00
3300	UTILITIES	1,596.38	8,489.58	1,517.19	10,006.77	19,000.00	8,993.23
3350	Water Utilities	18.16	151.50	0.00	151.50	650.00	498.50
3500	REPAIRS AND MAINTENANCE	0.00	5,106.52	0.00	5,106.52	6,389.00	1,282.48
3700	ADVERTISING	0.00	0.00	0.00	0.00	500.00	500.00
3800	DATA PROCESSING SERVICES	74.14	489.42	560.58	1,050.00	1,050.00	0.00
3900	DRUG TESTING & BACKGROUND CHECKS	0.00	163.00	1,037.00	1,200.00	1,200.00	0.00
3940	LANDFILL FEES	306.15	2,088.09	0.00	2,088.09	3,800.00	1,711.91
3950	DUES AND SUBSCRIPTIONS	605.00	1,045.00	0.00	1,045.00	1,700.00	655.00
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
4300	EQUIPMENT RENTAL	8,847.13	33,353.93	24,373.92	57,727.85	56,100.00	-1,627.85
4400	SERVICE & MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00	3,500.00	3,500.00
4500	INSURANCE AND BONDING	0.00	10,825.62	0.00	10,825.62	12,000.00	1,174.38
4950	LAB TESTING	0.00	295.00	0.00	295.00	400.00	105.00
4990	OTHER CONTRACTED SERVICES	10.00	760.00	0.00	760.00	5,000.00	4,240.00
5400	CAPITAL OUTLAY - MOTOR VEHICLES	0.00	0.00	26,207.60	26,207.60	26,225.00	17.40
5500	CAPITAL OUTLAY EQUIPMENT	0.00	5,516.00	0.00	5,516.00	5,516.00	0.00
5700	CAPITAL OUTLAY - LAND AND	0.00	0.00	0.00	0.00	24,259.00	24,259.00
5800	CAPITAL OUTLAY - BUILDINGS &	0.00	0.00	2,200.00	2,200.00	590,000.00	587,800.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
Account Total:		50,419.55	336,435.03	88,719.60	425,154.63	1,328,367.00	903,212.37
6301	GOLF SHOP EXPENDITURES						
1000	SALARIES AND WAGES	11,987.20	93,465.59	0.00	93,465.59	187,500.00	94,034.41
1003	LONGEVITY PAY	1,205.00	1,205.00	0.00	1,205.00	1,250.00	45.00
1009	FICA EXPENSE	989.89	7,099.86	0.00	7,099.86	15,000.00	7,900.14
1010	RETIREMENT EXPENSE	818.63	4,969.57	0.00	4,969.57	10,000.00	5,030.43
1011	HEALTH INSURANCE EXPENSE	1,698.90	10,193.40	0.00	10,193.40	22,000.00	11,806.60
1012	FLEX ADMINISTRATION FEES	0.00	31.05	0.00	31.05	55.00	23.95
1013	RETIREE HEALTH INSURANCE EXPENSE	0.00	619.02	0.00	619.02	6,000.00	5,380.98
1014	WORKER'S COMPENSATION	0.00	1,335.84	0.00	1,335.84	2,000.00	664.16
1015	Unemployment Compensation	0.00	0.00	0.00	0.00	2,000.00	2,000.00
1017	401K EXPENSE	416.84	2,693.22	0.00	2,693.22	5,450.00	2,756.78
1019	PROFESSIONAL SERVICES	0.00	302.32	0.00	302.32	303.00	0.68
2100	DEPARTMENT SUPPLIES	303.38	2,733.72	1,367.08	4,100.80	9,500.00	5,399.20
2101	Grill Supplies	31.51	778.15	4,809.43	5,587.58	7,500.00	1,912.42
2150	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
2156	RANGE SUPPLIES	0.00	2,475.00	0.00	2,475.00	4,000.00	1,525.00
2160	TOURNAMENT SUPPLIES and PRIZES	0.00	0.00	0.00	0.00	100.00	100.00
2200	FOOD AND PROVISIONS	30.00	30.00	0.00	30.00	350.00	320.00
2400	CONSTRUCTION & REPAIR SUPPLIES	0.00	125.00	0.00	125.00	1,000.00	875.00
2500	VEHICLE SUPPLIES	30.97	30.97	0.00	30.97	500.00	469.03

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10 GENERAL FUND

Account	Object	Expended	Expended	Encumbered	Committed	Current	Available
		Current Month	YTD	YTD	YTD	Appropriation	Appropriation
2520	FUELS - GAS & OIL	0.00	0.00	500.00	500.00	500.00	0.00
2600	OFFICE SUPPLIES	25.99	275.99	0.00	275.99	1,500.00	1,224.01
2700	GOLF INVENTORY FOR RESALE	183.93	13,098.19	126.30	13,224.49	40,000.00	26,775.51
2705	Golf Special Orders - Purchases	233.11	2,642.12	226.28	2,868.40	3,500.00	631.60
2710	CONCESSION INVENTORY RESALE	783.82	13,011.52	12,488.48	25,500.00	45,000.00	19,500.00
2715	Food purchased not in inventory	280.14	5,378.82	8,121.18	13,500.00	20,500.00	7,000.00
2900	ASSETS NOT CAPITALIZED	0.00	319.10	0.00	319.10	5,000.00	4,680.90
3100	TRAVEL	0.00	0.00	0.00	0.00	500.00	500.00
3150	CONFERENCE FEES AND SCHOOLS	0.00	100.00	0.00	100.00	1,000.00	900.00
3200	COMMUNICATIONS	800.04	4,712.28	4,337.72	9,050.00	10,500.00	1,450.00
3300	UTILITIES	1,041.10	6,285.51	1,764.24	8,049.75	13,500.00	5,450.25
3350	Water Utilities	18.18	151.50	0.00	151.50	500.00	348.50
3500	REPAIRS AND MAINTENANCE	⑥ 1,033.23	1,171.96	0.00	1,171.96	4,000.00	2,828.04
3700	ADVERTISING	60.40	2,569.40	1,570.60	4,140.00	15,000.00	10,860.00
3800	DATA PROCESSING SERVICES	584.64	3,505.54	3,194.46	6,700.00	6,700.00	0.00
3900	DRUG TESTING & BACKGROUND CHECKS	0.00	478.00	1,522.00	2,000.00	2,000.00	0.00
3940	LANDFILL FEES	297.16	2,025.08	0.00	2,025.08	3,600.00	1,574.92
3950	DUES AND SUBSCRIPTIONS	399.00	529.00	0.00	529.00	600.00	71.00
3955	Permit Fees	0.00	0.00	0.00	0.00	200.00	200.00
3960	BANK AND MERCHANT FEES	744.65	7,722.78	8,846.93	16,569.71	20,000.00	3,430.29
3980	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	250.00	250.00
4300	EQUIPMENT RENTAL	146.81	914.57	1,380.86	2,295.43	2,500.00	204.57
4310	GOLF CART RENTALS	5,327.28	33,302.28	31,963.68	65,265.96	65,800.00	534.04
4311	SALES AND USE TAX PAID	692.77	7,991.18	0.00	7,991.18	20,000.00	12,008.82
4400	SERVICE & MAINTENANCE CONTRACTS	1,479.00	6,366.40	5,158.08	11,524.48	13,000.00	1,475.52
4500	INSURANCE AND BONDING	0.00	11,177.12	0.00	11,177.12	12,000.00	822.88
4990	OTHER CONTRACTED SERVICES	0.00	351.00	0.00	351.00	3,000.00	2,649.00
9700	CONTINGENCY	0.00	0.00	0.00	0.00	1,900.00	1,900.00
Account Total:		31,643.57	252,167.05	87,377.32	339,544.37	587,058.00	247,513.63
5000 Debt Service							
7100	DEBT PRINCIPAL PAYMENTS	22,634.11	92,210.03	0.00	92,210.03	171,250.00	79,039.97
7200	DEBT INTEREST PAYMENTS	2,218.51	14,271.40	0.00	14,271.40	25,650.00	11,378.60
Account Total:		24,852.62	106,481.43	0.00	106,481.43	196,900.00	90,418.57
9600 OTHER FINANCING USES							
9600	TRANSFERS TO OTHER FUNDS	2,184.90	65,606.91	0.00	65,606.91	87,900.00	22,293.09
Account Total:		2,184.90	65,606.91	0.00	65,606.91	87,900.00	22,293.09
Account Group Total:		446,032.68	2,053,950.54	397,411.09	2,451,361.63	5,571,169.00	3,119,807.37
Fund Total:		446,032.68	2,053,950.54	397,411.09	2,451,361.63	5,571,169.00	3,119,807.37

⑥ Vehicle repairs

01/03/19
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TOWN OF JAMESTOWN, NC
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 18

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11 General Capital Reserve Fund

Account	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
3000					
3831 INVESTMENT EARNINGS	22.14	86.28	75.00	-11.28	115 %
3981 TRANSFER FROM GENERAL FUND	2,184.90	65,606.91	87,900.00	22,293.09	75 %
Account Group Total:	2,207.04	65,693.19	87,975.00	22,281.81	75 %
Fund Total:	2,207.04	65,693.19	87,975.00	22,281.81	75 %

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TOWN OF JAMESTOWN, NC
Budget vs. Actual Report
For the Accounting Period: 12 / 18

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11 General Capital Reserve Fund

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
0							
9600	OTHER FINANCING USES						
9600	TRANSFERS TO OTHER FUNDS	0.00	20,497.32	0.00	20,497.32	81,500.00	61,002.68
9801	Res for Future Exp-Jamestown Park	0.00	0.00	0.00	0.00	6,475.00	6,475.00
	Account Total:	0.00	20,497.32	0.00	20,497.32	87,975.00	67,477.68
	Account Group Total:	0.00	20,497.32	0.00	20,497.32	87,975.00	67,477.68
	Fund Total:	0.00	20,497.32	0.00	20,497.32	87,975.00	67,477.68

11

30 WATER AND SEWER

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
3000					
3345 INSPECTION AND PERMIT FEES	189.80	558.16	3,000.00	2,441.84	19 %
3710 UTILITY CHARGE - WATER	64,280.10	445,099.10	905,000.00	459,900.90	49 %
3720 UTILITY CHARGE - SEWER	108,812.57	1,127,961.37	2,900,000.00	1,772,038.63	39 %
3730 TAPS AND CONNECTIONS - WATER	0.00	0.00	20,000.00	20,000.00	0 %
3740 TAPS AND CONNECTIONS - SEWER	0.00	0.00	20,000.00	20,000.00	0 %
3741 Meter Fee	0.00	900.00	0.00	-900.00	** %
3742 System Development Fees	0.00	6,900.00	0.00	-6,900.00	** %
3743 System Administration/Installation Fee	0.00	100.00	0.00	-100.00	** %
3745 Connection Fees - Water and Sewer	400.00	5,350.00	9,000.00	3,650.00	59 %
3750 NONPAYMENT / RECONNECTION FEES	750.00	6,350.00	10,000.00	3,650.00	64 %
3755 Return Check Fees	50.00	300.00	500.00	200.00	60 %
3760 LATE FEES	1,810.00	11,210.00	21,000.00	9,790.00	53 %
3765 CREDIT CARD ADMINISTRATION FEES	41.01	337.28	650.00	312.72	52 %
3831 INVESTMENT EARNINGS	11,140.83	60,187.33	50,000.00	-10,187.33	120 %
3839 MISCELLANEOUS REVENUES	0.00	82.80	500.00	417.20	17 %
3987 TRANSFER FROM HANDLEMAN CAPITAL RESERVE FUND	0.00	61,118.61	123,000.00	61,881.39	50 %
3992 NET POSITION APPROPRIATED	0.00	0.00	101,610.00	101,610.00	0 %
Account Group Total:	187,474.31	1,726,454.65	4,164,260.00	2,437,805.35	41 %
Fund Total:	187,474.31	1,726,454.65	4,164,260.00	2,437,805.35	41 %

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30 WATER AND SEWER

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
0							
7100	WATER AND SEWER						
1000	SALARIES AND WAGES	40,078.48	257,693.83	0.00	257,693.83	575,000.00	317,306.17
1003	LONGEVITY PAY	12,202.00	12,202.00	0.00	12,202.00	12,500.00	298.00
1009	FICA EXPENSE	4,021.27	20,602.15	0.00	20,602.15	44,000.00	23,397.85
1010	RETIREMENT EXPENSE	3,999.20	20,554.89	0.00	20,554.89	45,000.00	24,445.11
1011	HEALTH INSURANCE EXPENSE	6,115.87	30,298.44	0.00	30,298.44	77,000.00	46,701.56
1012	FLEX ADMINISTRATION FEES	0.00	249.33	0.00	249.33	700.00	450.67
1013	RETIREE HEALTH INSURANCE EXPENSE	-453.77	3,938.52	0.00	3,938.52	19,800.00	15,861.48
1014	WORKER'S COMPENSATION	0.00	13,137.34	0.00	13,137.34	20,000.00	6,862.66
1015	Unemployment Compensation	0.00	0.00	0.00	0.00	1,000.00	1,000.00
1017	401K EXPENSE	1,715.98	11,047.21	0.00	11,047.21	26,000.00	14,952.79
1019	PROFESSIONAL SERVICES	0.00	9,362.50	2,712.50	12,075.00	12,225.00	150.00
2100	DEPARTMENT SUPPLIES	3,187.30	8,502.63	1,014.84	9,517.47	30,000.00	20,482.53
2105	WATER METERS	0.00	0.00	0.00	0.00	30,000.00	30,000.00
2200	FOOD AND PROVISIONS	165.51	485.41	0.00	485.41	1,000.00	514.59
2400	CONSTRUCTION & REPAIR SUPPLIES	0.00	0.00	0.00	0.00	14,000.00	14,000.00
2500	VEHICLE SUPPLIES	377.82	760.15	0.00	760.15	7,500.00	6,739.85
2520	FUELS - GAS & OIL	823.22	7,339.59	10,499.16	17,838.75	20,000.00	2,161.25
2550	EQUIPMENT SUPPLIES	0.00	1,509.01	0.00	1,509.01	5,000.00	3,490.99
2600	OFFICE SUPPLIES	31.99	525.98	0.00	525.98	2,000.00	1,474.02
2750	PURCHASE OF WATER	18,871.54	104,822.43	134,574.81	239,397.24	300,000.00	60,602.76
2755	Water Transmission Fees	1,890.70	9,752.70	0.00	9,752.70	23,000.00	13,247.30
2900	ASSETS NOT CAPITALIZED	0.00	722.82	0.00	722.82	21,195.00	20,472.18
3100	TRAVEL	0.00	381.79	0.00	381.79	3,000.00	2,618.21
3150	CONFERENCE FEES AND SCHOOLS	50.00	300.00	0.00	300.00	5,000.00	4,700.00
3200	COMMUNICATIONS	2,362.02	12,998.81	15,433.94	28,432.75	29,200.00	767.25
3300	UTILITIES	946.41	4,585.57	4,631.25	9,216.82	23,000.00	13,783.18
3350	Water Utilities	10.40	35.24	0.00	35.24	500.00	464.76
3400	PRINTING	364.54	1,875.99	2,978.84	4,854.83	6,000.00	1,145.17
3500	REPAIRS AND MAINTENANCE	1,467.55	6,225.61	515.00	6,740.61	30,000.00	23,259.39
3700	ADVERTISING	0.00	71.75	0.00	71.75	1,000.00	928.25
3800	DATA PROCESSING SERVICES	1,365.93	7,735.49	5,419.68	13,155.17	13,000.00	-155.17
3900	DRUG TESTING & BACKGROUND CHECKS	0.00	786.00	1,166.00	1,952.00	2,000.00	48.00
3940	LANDFILL FEES	0.00	0.00	0.00	0.00	1,000.00	1,000.00
3950	DUES AND SUBSCRIPTIONS	597.50	1,039.05	0.00	1,039.05	2,500.00	1,460.95
3955	Permit Fees	1,945.00	3,537.50	0.00	3,537.50	4,000.00	462.50
3960	BANK AND MERCHANT FEES	819.86	5,406.22	5,331.97	10,738.19	11,000.00	261.81
3980	MISCELLANEOUS EXPENSE	91.00	91.00	0.00	91.00	1,500.00	1,409.00
4300	EQUIPMENT RENTAL	199.50	1,363.67	1,197.00	2,560.67	3,000.00	439.33
4400	SERVICE & MAINTENANCE CONTRACTS	10,317.18	26,802.50	14,897.97	41,700.47	72,885.00	31,184.53
4500	INSURANCE AND BONDING	0.00	42,595.58	0.00	42,595.58	45,000.00	2,404.42
4950	LAB TESTING	419.00	2,769.00	3,791.00	6,560.00	7,000.00	440.00
4960	SEWER TREATMENT	66,584.44	279,514.35	0.00	279,514.35	900,000.00	620,485.65
4990	OTHER CONTRACTED SERVICES	811.94	21,138.63	9,910.91	31,049.54	157,500.00	126,450.46
4995	ENGINEERING FEES NOT CAPITALIZED	0.00	0.00	0.00	0.00	10,000.00	10,000.00
5200	DATA PROCESSING EQUIPMENT	0.00	1,250.00	3,650.00	4,900.00	5,000.00	100.00
5400	CAPITAL OUTLAY - MOTOR VEHICLES	0.00	0.00	0.00	0.00	32,000.00	32,000.00
5900	CAPITAL OUTLAY - WATER IMPROVEMENTS	0.00	0.00	2,047.00	2,047.00	587,000.00	584,953.00
5910	CAPITAL OUTLAY - SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	227,200.00	227,200.00
6800	OPERATING PAYMENTS TO REGIONAL	0.00	43,292.12	0.00	43,292.12	44,000.00	707.88

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TOWN OF JAMESTOWN, NC
Budget vs. Actual Report
For the Accounting Period: 12 / 18

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30 WATER AND SEWER

Account Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
6801 DEBT PAYMENTS TO PIEDMONT TRIAD	0.00	61,118.61	0.00	61,118.61	123,000.00	61,881.39
6810 Payments for Odor Control Project	0.00	0.00	0.00	0.00	22,000.00	22,000.00
6820 First Bank Individual Credit Card	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
7100 DEBT PRINCIPAL PAYMENTS	0.00	25,001.66	0.00	25,001.66	50,005.00	25,003.34
7200 DEBT INTEREST PAYMENTS	0.00	5,672.25	0.00	5,672.25	11,050.00	5,377.75
9600 TRANSFERS TO OTHER FUNDS	0.00	394,648.00	0.00	394,648.00	438,000.00	43,352.00
9700 CONTINGENCY	0.00	0.00	0.00	0.00	9,000.00	9,000.00
Account Total:	181,379.38	1,463,743.32	220,771.87	1,684,515.19	4,164,260.00	2,479,744.81
Account Group Total:	181,379.38	1,463,743.32	220,771.87	1,684,515.19	4,164,260.00	2,479,744.81
Fund Total:	181,379.38	1,463,743.32	220,771.87	1,684,515.19	4,164,260.00	2,479,744.81

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TOWN OF JAMESTOWN, NC
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 18

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60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

Account	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
3000					
3831 INVESTMENT EARNINGS	1,591.75	8,249.30	8,500.00	250.70	97 %
3986 TRANSFER FROM ENTERPRISE FUNDS	0.00	38,000.00	38,000.00	0.00	100 %
3992 NET POSITION APPROPRIATED	0.00	0.00	76,500.00	76,500.00	0 %
Account Group Total:	1,591.75	46,249.30	123,000.00	76,750.70	38 %
Fund Total:	1,591.75	46,249.30	123,000.00	76,750.70	38 %

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TOWN OF JAMESTOWN, NC
Budget vs. Actual Report
For the Accounting Period: 12 / 18

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15

60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
0							
7130	RANDLEMAN RESERVOIR						
9600	TRANSFERS TO OTHER FUNDS	0.00	61,118.61	0.00	61,118.61	123,000.00	61,881.39
	Account Total:	0.00	61,118.61	0.00	61,118.61	123,000.00	61,881.39
	Account Group Total:	0.00	61,118.61	0.00	61,118.61	123,000.00	61,881.39
	Fund Total:	0.00	61,118.61	0.00	61,118.61	123,000.00	61,881.39

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TOWN OF JAMESTOWN, NC
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 18

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61 WATER AND SEWER CAPITAL RESERVE FUND

Account	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
3000					
3831 INVESTMENT EARNINGS	207.44	876.28	500.00	-376.28	175 %
3986 TRANSFER FROM ENTERPRISE FUNDS	0.00	356,648.00	400,000.00	43,352.00	89 %
Account Group Total:	207.44	357,524.28	400,500.00	42,975.72	89 %
Fund Total:	207.44	357,524.28	400,500.00	42,975.72	89 %
Grand Total:	556,846.05	4,764,420.70	10,346,904.00	5,582,483.30	46 %

01/03/19
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TOWN OF JAMESTOWN, NC
Budget vs. Actual Report
For the Accounting Period: 12 / 18

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61 WATER AND SEWER CAPITAL RESERVE FUND

Account	Object	Expended Current Month	Expended YTD	Encumbered YTD	Committed YTD	Current Appropriation	Available Appropriation
0							
9600	OTHER FINANCING USES						
9800	RESERVE FOR FUTURE EXPENDITURES	0.00	0.00	0.00	0.00	400,500.00	400,500.00
	Account Total:	0.00	0.00	0.00	0.00	400,500.00	400,500.00
	Account Group Total:	0.00	0.00	0.00	0.00	400,500.00	400,500.00
	Fund Total:	0.00	0.00	0.00	0.00	400,500.00	400,500.00
	Grand Total:	627,412.06	3,599,309.79	618,182.96	4,217,492.75	10,346,904.00	6,129,411.25

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Financial analysis of golf course operations for December 2018

AGENDA ITEM #: II-E

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance

CONTACT PERSON: Judy Gallman

SUMMARY:

Attached is a report of golf operations for the month of December 2018. For the month of December 2018 in comparison to December 2017, revenues were down by approximately 5.5%. There were 22 bad weather days in December 2018 as opposed to 15 in December 2017.

Expenditures were down in December 2018 by approximately 5.4%.

The resulting operating loss for the month of December 2018 before capital outlay amounts to \$58,142, while the operating loss in December 2017 before capital outlay was \$61,388. Grill operations net loss was \$2,648 in December 2018 as opposed to \$3,169 loss in December 2017. Fiscal year to date profit for the grill amounts to \$3,505 for 2018 and \$2,645 for 2017.

ATTACHMENTS: December 2018 Golf Report

RECOMMENDATION/ACTION NEEDED: None

BUDGETARY IMPACT: None

SUGGESTED MOTION: None

FOLLOW UP ACTION NEEDED: None

Jamestown Park Golf Course Operations
 Summary
 FYE 6/30/19

	December 2018	December 2017	VARIANCE positive / (negative)	% Variance	YTD FYE 6/30/19	YTD FYE 6/30/18	VARIANCE positive / (negative)	% Variance
Golf Course Operating Revenues	23,922	25,315	(1,393)	-5.50%	414,033	424,190	(10,157)	-2.39%
Golf Course Maintenance Expenditures (before capital outlay)	50,420	51,553	1,133	2.20%	330,919	324,823	(6,096)	-1.88%
Golf Course Golf Shop Expenditures (before capital outlay)	31,644	35,150	3,506	9.97%	252,167	258,159	5,992	2.32%
Net exp < or > rev before Capital Outlay	(58,142)	(61,388)	3,246	5.29%	(169,053)	(158,792)	(10,261)	-6.46%
Capital Outlay	-	1,900	1,900	100.00%	5,516	1,900	(3,616)	100.00%
Net expenditures < or > revenues	<u>(58,142)</u>	<u>(63,288)</u>	5,146	8.13%	<u>(174,569)</u>	<u>(160,692)</u>	<u>(13,877)</u>	<u>-8.64%</u>
Golf Rounds Played (not including complimentary play)	709	738			12,422	12,973		
Bad Weather Days (1) closed for aerification or other reason	22 1	15 -			51 3	36 -		
Golf course employees paid during the month:								
Full-time positions	9	9						
Part-time hours	343	572						

(1) - Defined as rain, snow, 49 degrees or below, 95 degrees or above

Golf Course Revenues
Revenues
FYE 6/30/19

	December 2018	December 2017	VARIANCE positive / (negative)	% Variance	YTD FYE 6/30/19	YTD FYE 6/30/18	VARIANCE positive / (negative)	% Variance
Greens	11,862	12,448	(586)	-4.71%	215,244	229,155	(13,911)	-6.07%
Cart Rentals	6,427	6,252	175	2.80%	106,106	114,033	(7,927)	-6.95%
Pull Carts	11	7	4	57.14%	102	131	(29)	-22.14%
Driving Range	1,049	1,436	(387)	-26.95%	20,189	19,656	533	2.71%
Sales - Golf Shop Inventory	1,999	1,247	752	60.30%	24,187	20,042	4,145	20.68%
Sales - Golf Shop Concessions	2,244	3,100	(856)	-27.61%	43,585	46,816	(3,231)	-6.90%
Golf Clubhouse Rental Fees	330	825	(495)	100.00%	4,620	2,439	2,181	89.42%
Other: Sponsorships	-	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-	-
Loyalty Points Redeemed	-	-	-	-	-	(8,082)	8,082	-
	<u>23,922</u>	<u>25,315</u>	(1,393)	-5.50%	<u>414,033</u>	<u>424,190</u>	(10,157)	-2.39%

Jamestown Park Golf Course Operations
 Golf Maintenance Expenditures
 FYE 6/30/19

	December 2018	December 2017	VARIANCE (positive) / negative	% Variance	YTD FYE 6/30/19	YTD FYE 6/30/18	VARIANCE (positive) / negative	% Variance
Salaries & Employee Benefits	35,251	40,300	(5,049)	-12.53%	204,517	203,715	802	0.39%
Supplies & Materials	3,328	1,043	2,285	219.08%	60,951	56,138	4,813	8.57%
Contractual Services	8,857	7,312	1,545	21.13%	45,235	47,973	(2,738)	-5.71%
Other Operating Expenditures (utilities, communications, etc)	2,984	2,898	86	2.97%	20,216	16,997	3,219	18.94%
Total Exp before Capital Outlay	50,420	51,553	(1,133)	-2.20%	330,919	324,823	6,096	1.88%
Capital Outlay	-	-	-	100.00%	5,516	-	5,516	100.00%
	50,420	51,553	(1,133)	-2.20%	336,435	324,823	11,612	3.57%

Golf Shop Expenditures
FYE 6/30/19

	December 2018	December 2017	VARIANCE (positive) / negative	% Variance	YTD FYE 6/30/19	YTD FYE 6/30/18	VARIANCE (positive) / negative	% Variance
Salaries & Employee Benefits	17,117	20,818	(3,701)	-17.78%	122,915	119,430	2,485	2.08%
Supplies & Materials	1,903	2,970	(1,067)	-35.93%	40,898	46,658	(5,760)	-12.35%
Contractual Services	7,646	7,120	526	7.39%	60,102	60,904	(802)	-1.32%
Other Operating Expenditures (utilities, communications, etc)	4,978	4,242	736	17.35%	29,252	31,167	(1,915)	-6.14%
Total Exp before Capital Outlay	31,644	35,150	(3,506)	-9.97%	252,167	258,159	(5,992)	-2.32%
Capital Outlay			-			1,900	(1,900)	
	<u>31,644</u>	<u>35,150</u>	<u>(3,506)</u>	<u>-9.97%</u>	<u>252,167</u>	<u>260,059</u>	<u>(7,892)</u>	<u>-3.03%</u>

Jamestown Park Golf Course Operations
Grill Operations

FYE 6/30/19

	December 2018	YTD FYE 6/30/19	December 2017	YTD FYE 6/30/18
Golf Shop Grill Revenues	2,244	43,585	3,100	46,816
Golf Shop Rental Revenue	330	4,620	825	2,439
	<u>2,574</u>	<u>48,205</u>	<u>3,925</u>	<u>49,255</u>

Expenditures:

Wages	2,978	18,501	3,778	19,422
FICA	230	1,417	291	1,489
Benefits	918	5,613	960	5,356
Grill supplies	32	778	-	-
Food & beverage purchases	1,064	18,391	1,240	20,343
	<u>5,222</u>	<u>44,700</u>	<u>6,269</u>	<u>46,610</u>
	<u>(2,648)</u>	<u>3,505</u>	<u>(3,169)</u>	<u>2,645</u>

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Budget Amendment #11

AGENDA ITEM #: II-F

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance

CONTACT PERSON: Judy Gallman

SUMMARY:

This budget amendment has to do with the East Fork sidewalk project. Utility lines had to be moved to the other side of East Fork Road before the project could begin. Duke Energy charged us approximately \$60,000 to move these lines. This amount could be reimbursable under the DOT contract, so at that time, I made an advance of cash from the General Fund to this capital project fund to pay the Duke Energy invoice. This advance currently remains on the books. Because the project bids came in over our original budget, we will not seek to be reimbursed by DOT for this \$60,000. So instead, I am requesting a budget amendment for \$60,000 to transfer the funds permanently to the capital project fund (from the General Fund). This amount will come from fund balance.

ATTACHMENTS: Budget Amendment #11

RECOMMENDATION/ACTION NEEDED: Approve consent agenda

BUDGETARY IMPACT: Increase transfers and appropriated fund balance by \$60,000.

SUGGESTED MOTION: Approve budget amendment as part of approval of the consent agenda.

FOLLOW UP ACTION NEEDED: None

Town of Jamestown
 Budget Amendment #11
 FYE 6-30-19

		<u>Debit</u>	<u>Credit</u>
Fund 10:			
Transfer to East Fork Sidewalk Project Fund	10-9600-9600	60,000.00	
Appropriated Fund Balance	10-3991		60,000.00

To transfer the amount that was paid up-front of the project for moving utility poles. An advance of funds was made at the time; this jv will cancel out the advance and become a transfer of funds.

Fund 16:			
Capital Outlay - land improvements	16-5600-5700	60,000.00	
Transfer from General Fund	16-3981		60,000.00

Transfer funds to cover moving utility poles before project could begin

Mayor
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TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: East Fork Pedestrian Bridge

AGENDA ITEM #: IV-A

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: December 18, 2018

ESTIMATED TIME FOR DISCUSSION: 10 minutes

DEPARTMENT: Public Services

CONTACT PERSON: Paul Blanchard

SUMMARY:

We opened bids for the East Fork Pedestrian Bridge and Sidewalk Project (EB-5517) on December 11, 2018. The low bidder is North State Environmental, Inc. of Winston-Salem with a bid of \$ 1,488,226.00. The bids were higher than the estimated cost \$ 1,316,030.00, and higher than the currently available funding of \$ 1,200,000.00. The project was originally bid in September 2018, and the low bid at that time was \$ 1,755,000.00. The project was re-designed to include a road closure for East Fork Road and the sidewalk approaches were relocated to minimize the square footage of retaining walls.

Based on the low bid, the project had a funding deficit of \$ 288,226.00. We have secured additional T.I.P. funding from NCDOT in the amount of \$511,459.00. The current available funding for the project is \$1,711,459.00, of which \$1,369,167.00 is from federal sources and \$342,292.00 is from NCDOT.

This project is included in the 2018-2019 Capital Improvement Projects list.

Four (4) bids were received as follows:

1. North State Environmental, Inc.	\$ 1,488,226.00
2. Eagle Wood, Inc.	\$ 1,510,123.92
3. Crowder Construction Company	\$ 1,576,074.00
4. Smith-Rowe, LLC	\$ 1,584,044.59

We request that the Town Council approve the resolution to award the contract to the lowest responsive, responsible bidder, North State Environmental, Inc. of Winston-Salem in the amount of \$ 1,488,226.00. Before approving the contract, you will find the budget amendment and resolution to accept the low bid, that will be forwarded to NCDOT for approval.

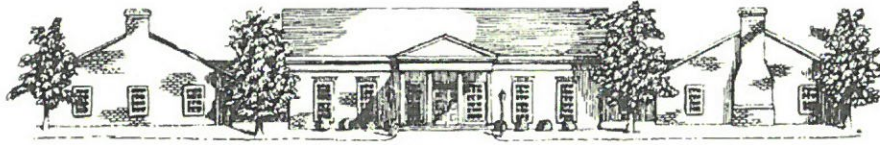
ATTACHMENTS: Resolution Accepting Low Bid for the Construction of the E. Fork Project

RECOMMENDATION/ACTION NEEDED: Approve budget amendment, approve resolution, and forward to NCDOT for concurrence.

BUDGETARY IMPACT: \$ 1,711,459 (East Fork Road Pedestrian Bridge Capital Project fund) to be reimbursed by Federal & State funds

SUGGESTED MOTION: Award contract to North State Environmental, Inc. in the amount of \$ 1,488,226.00, which will require a budget amendment, and forward the resolution and required supplemental information to NCDOT for concurrence in award of this contract. +

FOLLOW UP ACTION NEEDED: The signed contract documents and Resolution will be forwarded to NCDOT for concurrence.



Settled 1752
JAMESTOWN
NORTH CAROLINA

**Resolution to Accept the Low Bid for the Construction of the
East Fork Pedestrian Bridge and Sidewalk Project**

WHEREAS, the Town of Jamestown opened bids for the East Fork Road Pedestrian Bridge and Sidewalk Project on December 11, 2018 at 2:00 pm; and

WHEREAS, the lowest bid was submitted by North State Environmental, Inc. in the amount of \$1,488,226.00; and

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JAMESTOWN THAT:

The Town Council of the Town of Jamestown hereby accepts the low bid from North State Environmental, Inc. for the East Fork Road Pedestrian Bridge and Sidewalk Project, Project EB-5517 WBS Element#: 50033.3.1 STPEB-0710(31) CFDA#-20.205, in the amount of \$1,488,226.00

Adopted this the 15th day of January, 2019.

S. Lynn Montgomery, Mayor

ATTEST:

Katie McBride, Town Clerk

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Annual Fire Department Report

AGENDA ITEM #: V-A

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 10 Minutes

DEPARTMENT: Administration

CONTACT PERSON: Katie McBride, Town Clerk

SUMMARY:

Tommy Cole, Assistant Chief, will be speaking on behalf of Pinecroft Sedgefield Fire Department (Station 46). Cole will give the Town Council an update on calls the Fire Department has received and compare that to last year's statistics.

ATTACHMENTS: None

RECOMMENDATION/ACTION NEEDED: N/A

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: N/A

FOLLOW UP ACTION NEEDED: N/A

Mayor
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Kenneth C. Cole

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TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Annual Law Enforcement Report

AGENDA ITEM #: V-B

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Administration

CONTACT PERSON: Katie McBride, Town Clerk

SUMMARY:

Lt. Popek from the Guilford County Sheriff's Department will be presenting the annual law enforcement report. He will give Council an update on crime in the area and compare that to last year's statistics.

ATTACHMENTS: None

RECOMMENDATION/ACTION NEEDED: N/A

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: N/A

FOLLOW UP ACTION NEEDED: N/A

Mayor
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Kenneth C. Cole

Town Attorney
Beth Koonce



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John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Auditors Report on Audit and CAFR

AGENDA ITEM #: V-C

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 10 Minutes

DEPARTMENT: Finance

CONTACT PERSON: Judy Gallman

SUMMARY:

The audit was completed, and the CAFR was approved and submitted to the required agencies. Chad Cook, from Dixon Hughes Goodman LLP, will be at the meeting to present their reports. All Town Council members have been given a hard copy of the CAFR. The CAFR has also been put out on the Town website, and there is also a hard copy at Town Hall available for viewing.

ATTACHMENTS: Auditor's Report

RECOMMENDATION/ACTION NEEDED: None

BUDGETARY IMPACT: None

SUGGESTED MOTION: None

FOLLOW UP ACTION NEEDED: None

**Report to the
Town Council**

Town of Jamestown, North Carolina

June 30, 2018



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Contacts

John Frank, CPA

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Derek Church, CPA

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336.714.8150
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Communication with Those Charged with Governance

December 20, 2018

Town Council
Town of Jamestown, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Jamestown (the "Town") for the year ended June 30, 2018, and have issued our report thereon dated December 20, 2018. Professional standards require that we provide you with information about our responsibilities in accordance with auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 3, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements.

During the year, the Town adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which was effective for fiscal years beginning after June 15, 2017. The Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. The requirements of the Statement are meant to improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod net position by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The adoption of GASB 75 required a cumulative effect adjustment to beginning net position. As a result, net position for the governmental activities and business-type activities decreased by \$272,619 and \$146,048, respectively.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management, and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowances for doubtful accounts is based on historical collection experience and collateral.



Management's estimate of depreciable lives is based on the expected useful lives of individual capital assets.

Management estimate of postretirement benefits is based on actuarial assumptions and projections that are provided by a third party based on information provided by management.

We evaluated the key factors and assumptions used in determining that the estimates above are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any material misstatements as a result of our audit procedures and there are no uncorrected misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter included in the Appendix.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Matters, Findings, or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the Local Government Employees' Retirement System Schedules of Proportionate Share of the Net Pension Liability and Schedules of Contributions, and the Schedule of Changes in the Total OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



DIXON HUGHES GOODMAN LLP

We were engaged to report on the combining and individual fund financial statements, budgetary schedules, other schedules, and the schedule of expenditures of federal and state awards, which accompany the financial statements, but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections which accompany the financial statements, but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Town Council and management of Town, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

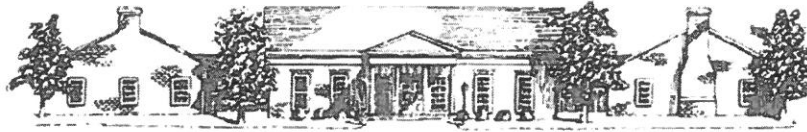
Dixon Hughes Goodman LLP

High Point, North Carolina



Appendix

Management Representation Letter



Settled 1752
JAMESTOWN
NORTH CAROLINA

December 20, 2018

Dixon Hughes Goodman LLP
1829 Eastchester Drive
High Point, NC 27265

This representation letter is provided in connection with your audit of the financial statements of the Town of Jamestown (the "Town"), which comprise the respective net position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 3, 2018, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component unites required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The following have been properly accounted for and disclosed in the financial statements:
 - a) Related-party relationships and transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties
 - b) Guarantees, whether written or oral, under which the Town is contingently liable
 - c) Other liabilities or gain or loss contingencies

- 6) Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the Town vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
- 7) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 8) There are no uncorrected financial statement misstatement or omitted disclosures that are material, both individually and in the aggregate, to the financial statements as a whole. In addition, you have recommended adjusting journal entries that have been posted to the Town's accounts. We understand, and are in agreement with and approve of those adjustments.
- 9) We represent to you the following for the Town's fair value measurements and disclosures:
 - a) The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b) The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c) The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d) There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Town, is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 13) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud affecting the Town involving:
 - a) Management.
 - b) Employees who have significant roles in internal control.
 - c) Others where the fraud could have a material effect on the financial statements.

- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements received in communications from employees, former employees, analysts, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.
- 19) The Town has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 20) We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 21) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

Government-specific

- 22) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) In regard to assistance in the preparation of the financial statements, advising management about appropriate accounting principles, and uploading of the audited financial statements to the North Carolina State Treasurer's website we have:
 - a) Assumed all management responsibilities.

- b) Overseen the service by designating an individual within senior management who possesses suitable skill, knowledge, or experience.
 - c) Evaluated the adequacy and results of the service performed.
 - d) Accepted responsibility for the results of the service.
 - e) Evaluated and maintained internal controls, including monitoring ongoing activities.
- 30) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) The Town has legal right to all impact and connection fees that have been charged by the Town.
- 44) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) With respect to the reporting requirements of GASB Statement No. 68:

- a) We have reported all eligible employees to the Local Governmental Employees' Retirement System ("LGERS") via the Online Retirement Benefits Integrated Technology ("ORBIT") System.
 - b) The census data for all eligible employees reported to LGERS via ORBIT is complete and accurate as of December 31, 2016 (the measurement date for the net pension liability reported at June 30, 2018).
 - c) We are responsible for the Town's compliance with requirements as established in the Retirement System's Handbook.
 - d) We are in agreement with the Town's proportionate share of net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense as determined by the "GASB 68 Journal Entry Template" posted on the North Carolina Department of State Treasurer's website.
- 47) During the year ended June 30, 2018, the Town adopted and implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, as of and for the year ended June 30, 2018. The implementation of the Statement modified note disclosures related to the Town's OPEB plan and added additional required supplementary information schedules. Additionally, the information necessary for the full retrospective application of the Statement is not practical to obtain, so there was a cumulative effect adjustment to the Town's beginning of the year net position resulting in a decrease in beginning net position of \$418,667, and a total OPEB liability has been recorded.
- 48) With respect to the implementation of GASB Statement No. 75:
- a) We have reported all eligible employees to the OPEB plan via the Online Retirement Benefits Integrated Technology ("ORBIT") System, and separately to the actuaries that completed the actuarial valuation.
 - b) The census data for all eligible employees via ORBIT is complete and accurate as of June 30, 2017 (the measurement date for the total OPEB liability reported as of June 30, 2018).
 - c) We have reported all retirees that are eligible to participate in the OPEB plan to the actuaries that completed the actuarial valuation. The census data for all eligible retirees reported to the actuaries is complete and accurate as of June 30, 2017 (the measurement date for the total OPEB liability reported as of June 30, 2018).
 - d) We are in agreement with the Town's proportionate share of the total pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense as determined by the "GASB 75 Implementation Year Journal Entry Template" posted on the North Carolina Department of State Treasurer's website
- 49) We believe that the actuarial assumptions and methods used to measure pension and OPEB activity for financial accounting purposes are appropriate in the circumstances. In addition, we believe the method used to allocate pension and OPEB activity between governmental activities and business-type activities is reasonable.
- 50) We acknowledge our responsibility for presenting the required supplementary information (RSI) in accordance with U.S. GAAP, and we believe that the RSI, including its form and content is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- 51) We represent to you the following for the Town's fair value measurements and disclosures:
- a) The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b) The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c) The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d) There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 52) With respect to the individual fund statements, budgetary schedules, and other schedules ("supplementary information"):
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 53) Expenditures of Federal and State awards were below the single audit thresholds in the year ended June 30, 2018, and we were not required to have an audit in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act.
- 54) We have evaluated subsequent events through the date of this letter, which is the date the financial statements were available to be issued. No events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements, except as made known to you and as disclosed in the financial statements.

Town of Jamestown

Signature: Judy Gallon
Title: Finance Director

Signature: [Handwritten Signature]
Title: Town Manager

Mayor
Lynn Montgomery

Town Manager
Kenneth C. Cole

Town Attorney
Beth Koonce



Council Members
Georgia Nixon, Mayor Pro Tem
Martha Stafford Wolfe
Rebecca Mann Rayborn
John Capes

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Consideration of approval of Members of Steering Committee

AGENDA ITEM #: V-D

CONSENT AGENDA ITEM

ACTION ITEM

INFORMATION ONLY

MEETING DATE: January 15, 2019

ESTIMATED TIME FOR DISCUSSION: 5 min.

DEPARTMENT: Parks & Recreation

CONTACT PERSON: Matthew Johnson, Planning Director

SUMMARY:

The Town is working on completing a strategic plan for an area of Jamestown Park which focuses on the baseball fields, chipping area, playgrounds, shelters and associated parking lots. The Town issued a Request for Qualifications (RFQ) for qualified firms to respond to which outlined their particular approach to this project and highlighted their success in helping jurisdictions obtain grant funding through the Parks & Recreation Trust Fund (PARTF) grant. The Town received eight (8) responses from very well-qualified firms. The process to narrow the list to three (3) was very difficult, but has been completed.

The Town desires to create a steering committee to assist with interviewing the three short-listed firms and providing guidance on the implementation of the planning process. During discussions with responding firms, it became clear that this strategic plan will be one component of an overall Parks & Recreation Master Plan effort that will take place over the next 1-2 years. Therefore, the staff recognized the need for members of the steering committee to come from several different areas. The committee will be comprised of the following members:

- 1) A member of the Town Council
- 2) A representative from the YMCA
- 3) A representative from the JYL
- 4) One representative nominated from the Director of Golf
- 5) One representative nominated from the Parks & Recreation Superintendent
- 6) Two members of the P&R Committee

The commitment will likely involve meetings to interview firms for final selection, providing input to the selected firms regarding the strategic plan for the area identified, and generating excitement about the project and compelling attendance at public meetings.

ATTACHMENTS: List of potential nominees as identified by staff.

RECOMMENDATION/ACTION NEEDED: Approve list of steering committee members.

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: a) Move to approve steering committee members as listed.

FOLLOW UP ACTION NEEDED: N/A

Jamestown Recreation Strategic Plan Steering Committee

1. Ross Sanderlin Nominee
George Reeve
104 Newberry Court
Jamestown, NC 27282
Greeve01@gmail.com
336-430-7474
2. YMCA
Dane Beck, Athletic Director Ragsdale YMCA
dane.beck@ymcagreensboro.org
336-899-4450
3. JYL
Michelle Belcastro
4006 Hiddenwood Ct.
Greensboro, NC 27407
Mbelcastro@jylsports.com
336-687-0273
4. Council Representative
John Capes
704 O'Neil Dr.
Jamestown, NC 27282
336-454-2700
jcapes@jamestown-nc.gov
5. P&R Committee Member
Steve Owen
PO BOX 485
Jamestown, NC 27282
336-454-2718
DTMom49@aol.com
6. P&R Committee
Jim Pendry
511 O'Neill Dr.
Jamestown, NC 27282
jpendry@northstate.net
7. Scott Coakley Nominee
Jim Tobin
601 Forestdale Dr.
Jamestown, NC 27282
336-402-6472

lebocage@triad.rr.com