

***Town of
Jamestown
Recommended
Annual Budget
For Fiscal Year
July 1, 2016 to
June 30, 2017***

Administration

Charles Smith, Town Manager

Judy Gallman, Finance Director

Martha Wolfe, Town Clerk

Beth Koonce, Town Attorney

Paul Blanchard, Public Services Director

Carrie Spencer, Town Planner

John Crowe, Parks Superintendent

Town Council

Keith L. Volz, Mayor

Lynn Montgomery,
Mayor Pro Tem

Georgia Nixon-
Roney

Lawrence Straughn

William G.
Ragsdale, III



Honorable Mayor, Members of the Town Council, and Citizens of Jamestown:

Town Staff is pleased to present the Draft Budget for Fiscal Year 2016/17, beginning July 1, 2016 and ending June 30, 2017 for your consideration. The proposed budget represents a compilation of priorities expressed at various Town Council meetings along with the annual budget workshop.

The Draft Budget was prepared in accordance with NC General Statute Chapter 159, Article 3, and the North Carolina Local Government Fiscal Control Act. All funds within the budget are balanced and all revenues and expenditures are identified.

The Draft Annual Budget:

- J* Includes a 4% water and sewer rate fee increase;
- J* Maintains current levels of service to the citizens;
- J* Maintains current levels of benefits for employees;
- J* Maintains current staffing levels for all departments with the exception of Public Services where a new position of Laborer I is being added;
- J* Includes COLA and merit raise increases for employees;
- J* Contains funding for furnishings for the newly renovated golf course clubhouse;
- J* Contains operational funding to complete remaining items related to the golf course greens renovation;
- J* Includes funds for design and construction of Oakdale Rd sidewalk phase two project;
- J* The proposed FY 2016/17 total revenues and other financing sources and expenditures and other financing uses of all funds in the annual budget represent a 3.31 % increase compared to the FY 2015/16 budget, as amended.

All revenues which comprise the General Fund have been forecasted in a conservative manner. Staff has reviewed projections for state-collected revenues published by the North Carolina League of Municipalities, varied data collected by the Piedmont Triad Regional Council, current economic trends for Central North Carolina, current nationwide economic trends and historical financial data from the Town.

The following capital projects required a Capital Project Fund be established to budget and account for the capital project for the entire life of the project. This is due to the possibility of the capital project fund spanning fiscal years and be a multi-year fund. The following projects were established in a capital project fund in FY 2015/16 that may continue into FY 2016/17 or beyond:

- J* The new Public Services Maintenance facility;
- J* The renovation of the golf course clubhouse;
- J* Public water and sewer extension in the Grandover development area;
- J* East Main St. sidewalk project is a capital project that will fund the contractor's work from the capital fund in FY 2016/17;
- J* East Fork Rd. sidewalk project is a capital project that will fund the contractor's work from the capital fund in FY 2016/17.

Below is a brief budgetary summary of the various funds for the Town:

General Fund

General Fund departments include **Governing Body, Administration, Planning, Buildings and Grounds, Public Safety** (Guilford County contracts), **Fire** (Pinecroft Sedgefield contract), **Street Maintenance, Powell Bill, Sanitation, Recreation, Golf Course, and Golf Shop** Departments. Also included is debt service and transfers out. Expenditures have again been forecasted in a conservative manner, but approached in such a way that service to Jamestown citizens remains constant.

Some highlights in the General Fund Departmental annual budgets include:

- ℳ* No new full-time employment positions planned;
- ℳ* 1.0% COLA increase, up to 2% merit increase for employees;
- ℳ* Part-time salary has increased due to expansion of town operations at the clubhouse;
- ℳ* Funding for the Play at the Park event at Jamestown Park;
- ℳ* Funding for 4th Community Craft & Yard Sale at Wrenn Miller Park;
- ℳ* Contains funding for golf course maintenance operations to complete the greens renovation project;
- ℳ* Funding for Jamestown Beautification Committee recommended purchases;
- ℳ* Funding for construction and engineering inspection services for East Fork Rd. and East Main St. sidewalk projects;
- ℳ* Repairs to Town Hall and Fire Station exterior;
- ℳ* 1.1% projected increase in tax base values (excluding motor vehicle values);
- ℳ* General Fund revenues and other financing sources are projected to decrease 5.70%;
- ℳ* FY 2016/17 General Fund budget is presented to be \$4,385,355. This amount is a decrease of 5.70% compared to the amended FY 2015/16 budget.

There is a General Fund balance appropriation of \$87,684 included and Fund Balance Policy requirements will be upheld.

The Town of Jamestown provides non-profit organization grants provided by the taxpayers of Jamestown out of the General Fund. This is one way to provide services to the community that would not otherwise be provided. North Carolina law provides that public funds be spent only for public purpose. Historically the town has given funds to worthy organizations based on funding requested.

It should be noted the grant amounts allocated by Town Council are considered on an annual basis. As stated in the Non-Profit Organization Funding Policy, Council may only consider grant funding for the next fiscal year.

The total maximum grant funding amount is \$100,000 each budget year and is dependent on available funding. The proposed grant funding for FY 2016/17 reflects compliance with the Non-Profit Organization Funding Policy as adopted by Town Council. Grant funding for previous budget years and proposed budget are summarized below:

Requesting Organization	Grant Amount Budgeted for FY 2012-13	Grant Amount Budgeted for FY 2013-14	Grant Amount Budgeted for FY 2014-15	Grant Amount Budgeted for FY 2015-16	Proposed Grant Amount for FY 2016-17
JYL	\$ 8,500.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
YMCA	\$ 50,000.00	\$ 50,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Jamestown Historic Society	\$ 8,500.00	\$ 8,500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Old School Assoc. (Library)	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
	\$ 127,000.00	\$ 118,500.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00

Powell Bill reserves of \$383,200 are projected to be used, as well as, a transfer-in from General Capital Reserve fund of \$81,850 which will be used to make debt service payments.

State law requires local governments to make quarterly payments during FY 2016/17 to bring reserve account balance in the state unemployment insurance fund up to and maintain 1% of the taxable wage base. Thus, an Unemployment Compensation line item continues to be funded in each department to accommodate this requirement. This has been in effect since FY 2013/14.

Because the Town's current health insurance plan is proposed to have increased premiums of approximately 17%, we are currently looking into other options for health insurance that would increase premiums by no more than 3% and could possibly result in a decrease from prior year premiums. Thus a 3% increase has been incorporated into the budget. Eligible retirees may participate in the town's health care insurance by paying premium costs above the town's contribution of \$900 per month.

General Fund - Capital Improvement Program (CIP)

Two major sidewalk projects that are literally years in the planning through Town and State efforts are underway. Construction funding by State and Federal governments with supplemental Town funding for planning and design should bring these project to completion in by 2018. The East Main Street sidewalk project is ranked first of proposed sidewalk and sidepath improvements projects in the Jamestown Comprehensive Pedestrian Transportation Plan and would complete a majority of the sidewalk proposed to connect with Guilford College Rd. The East Fork Road sidewalk project is ranked fourth of proposed sidewalk and sidepath improvements projects in the Jamestown Comprehensive Pedestrian Transportation Plan and would connect the vast majority of Jamestown east of Arnold Koonce City Lake to the Centennial Greenway via a pedestrian bridge. Jamestown continues to provide funding for necessary design, engineering and surveying work for projected construction of both projects in 2016 and most likely into early 2017. Capital Project funds have been set up to account for grant receipts and expenditures for these projects.

Construction and engineering inspections services will be required once contracts are awarded for the sidewalk projects mentioned above. The consultant will provide construction inspection and material testing services to assure compliance with design plans and required documentation by state and federal agencies for project cost reimbursement to the Town. \$150,000 is being requested from Powell Bill reserves to fund this service.

The golf course has showed a need for renovation after years of deferred maintenance and Town Council began addressing issues by approving a complete replacement of the course's irrigation system in 2010. Subgrade issues and infringing grass has resulted in severe sloped and smaller greens that has affected playability at the course. Marketability of the facility became more challenging. Town Council has determined renovation of the golf course to be a high priority, while also being mindful of possible funding sources to match town funds and thus allow for additional necessary renovation to occur. Although the Town was not awarded funding for Jamestown Park through the Parks and Recreation Trust Fund (PARTF) in 2015, Town Council elected to fund the greens renovation project from the General Capital Reserve; which would have been used to match the PARTF grant.

The Jamestown Park clubhouse renovation and new addition project is proposed to be completed by June 2016. The expansion of the clubhouse has created a multi-use facility that will incorporate a golf shop, food service, with facilities oriented toward a community and corporate meeting center. Developing such a meeting space will enhance the facilities ability to accommodate larger events and provide a community destination while potentially providing an additional revenue stream beyond golf. Jamestown citizenry will have use of a facility that allows for multiple uses beyond golf and enhance marketability of the facility.

The only General Fund equipment purchase planned is a used sprayer for golf course maintenance.

\$250,000 is proposed for street paving using Powell Bill current and reserve funds.

General Fund Capital Improvement Plan (CIP) for 2016/17 totals \$2,647,000 which designates funding sources from Powell Bill, operating budget, and NCDOT STIP or Bike/Pedestrian funding. Projects which have been authorized in Capital Project Ordinance funds are also included on the CIP.

General Fund – Revenues and Expenditures Summary

Revenues

Based on the tax data provided by Guilford County of assessed valuation as of January 1, 2015, the estimated tax base (Real, Personal, and Public Service Companies) for the Town of Jamestown is \$372,543,179 which is an increase of \$4,132,950 or 1.1% from actual 2014-2015 tax values (excluding motor vehicle values). The vast majority of this increase is likely due to the increase in personal property at Jordan's Creek townhome development and the addition of a few new homes. Jamestown has also experienced commercial growth along Hillstone Dr.

The proposed tax rate for FY 2016-2017 remains at \$0.455 per \$100 in value as established by Town Council in FY 2014/15. The next scheduled revaluation for Jamestown will occur in 2020.

Per General Statute 159-13 (b)(6), the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year. The collection rate as of June 30, 2015 was 99.71% and this percentage is used to project for the upcoming fiscal year; which is projected to yield \$1,690,790 in property taxes. The projected receipt of the **Tax and Tag** program for collecting motor vehicle taxes for FY 2016/17 equals \$166,485 at the \$0.455 tax rate.

Jamestown's share of sales tax revenue is proposed to increase to \$545,000.

Electricity Sales Tax (3256), Telecommunication Sales Tax (3257), and Sales Tax on Piped Natural Gas (3258) were combined in previous budget years under Utilities Sales Tax (3324). The sum of the combined line items total \$300,000; which is a slight increase over budgeted amounts of the Utilities Sales Tax in previous years.

A Guilford County grant for the Jamestown Library is shown at the base funding amount of \$12,250. A budget amendment will be requested should additional funding be approved from the county.

Local Sales Tax, Electricity Sales Tax, Solid Waste Disposal Tax, and Beer and Wine Tax revenues should increase while Telecommunications Sales Tax, Sales Tax on Piped Natural Gas and Local Video Programming revenues will likely decrease. Powell Bill allocation is projected to remain about the same (see article excerpt below). Refuse collection fees will also remain consistent with no proposed increased in these fees and few new customers. ABC distribution and franchise cell tower fees are contract bound. The Town Manager is in contract negotiations with one communications provider that should result in an increase in fees as represented by the estimated 22% increase. Interest earnings seems to be rebounding as reflected by a sharp increase in the line item.

University of North Carolina Professor Kara Millonzi's article entitled *2015 Powell Bill Changes* states "At the same time that the legislature limited a municipality's use of its Powell Bill revenue, it expanded a municipality's authority to levy a local tax to fund street construction, improvement, or repair projects. Beginning in FY2016/17, a municipality may levy up to a \$30 motor vehicle license tax on any vehicle resident in the unit. (Municipalities currently have authority under general law to levy a \$5 per vehicle tax.) The majority of the revenue generated from the expanded tax authority is earmarked for *"maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the [municipality] that do not form a party of the State highway system."*

Kara Millonzi further states "Although not explicit in the changes made this year, it is possible that the legislature is signaling that, *in the future, municipalities will be expected to use local revenue to fund the majority (if not entirety) of street construction, improvement, and repair projects.*"

Though not proposed for FY 2016/17, the motor vehicle license tax could be a source of revenue for Jamestown to maintain roadway infrastructure should the state legislature decrease Powell Bill appropriations.

The **Golf Shop** department overall revenues are on a downward trend as the three major revenue producing items will experience a major decline with the golf course being closed in July and August for the greens renovation project. Greens fees, cart rentals, and golf shop sales have been in decline since 2011 and projected revenues for FY 2016/17 are projected at an optimistic level if play resumes promptly in September 2016 as planned after the greens renovation project is completed. Greens Fees and Cart Rentals revenues are expected to decrease by 38% and Golf Shop sales will decrease by 25%. An estimated \$245,000 decrease in revenues is proposed from the above three line items compared to FY 2015/16.

Concession sales are anticipated to continue to increase, though revenue forecasting will remain conservative until the golf course clubhouse grill is fully operational under normal conditions for an extended period of time. Sponsorship and advertisement opportunities are sources of revenue for the park. Green fees and cart fees increases are not advisable until infrastructure improvements are completed and the golf course is successfully re-opened. Rates increases will be reviewed for the 2017/18 budget year.

Overall, the General Fund revenues and other financing sources are projected to decrease \$263,110 or 5.70% compared to the FY 2015/16 adopted budget, as amended.

Expenditures

The **Governing Body** Department covers the professional services costs for the town attorney, election expenditures (when applicable), and meeting expenses for the Town Council. The planned expenditures indicate a decrease of 27%, however the total does not account for additional funding provided by Guilford County for the Library. The Library grant line item shows a decrease due to unknown funding from Guilford County beyond the base funding amount of \$12,250. Should the county fund above the base amount, a budget amendment will be requested. Continued funding of grants to local non-profit organizations is the largest department expenditure at \$100,000. High Point Metropolitan Planning Organization (HP MPO), Piedmont Triad Regional Council (PTRC), and University of North Carolina, School of Government dues for the Town are funded from this department.

The **Administration** Department funds manager and office staff positions, audit costs, and general office expenditures. Personnel Policy review and updating is proposed in the Administration budget at a cost of \$6,000. It is planned the Piedmont Triad Regional Council will perform the work.

The **Planning** Department supports one employee and related mapping, zoning and ordinance enforcement, and office supplies. Contracted services for various planning department and planning board initiatives are also funded from this department. The salary and benefits for the Town Planner is portioned between the General Fund and Water and Sewer Fund as this position provides GIS and other support services to the Public Services Department.

Building expenditures from the Fire Department budget have been incorporated into the **Buildings and Grounds** Department budget, thus, the reason for the slight 7% modest increase. Department funds are included for general maintenance of Town Hall and contracted services for lawn care at Town Hall, entrance parks at Guilford Rd. and East Main St., and all of the Library grounds. Utilities and building maintenance costs are also budgeted in this department. The largest increase in this department is in contracted services to perform needed repairs and painting to Town Hall.

Public Safety funds the Guilford County sheriff and animal control contracts. The sheriff contract is operational-based and the contract amount varies with sheriff department expenditures. Deputies are hired to provide safety during town-sponsored events. The Town will fund radar units in FY 2016/17.

The **Fire Department** budget's largest expenditure is the fire contract with Pinecroft Sedgefield Fire Department. The Fire Department contract is based on the fire district tax rate. The county fire district tax is essentially passed through the Town to the fire district itself and bypassing Jamestown citizens. This fire district tax is included in the Jamestown tax rate. The fire station is owned and maintained by the town. Station repairs are again planned for FY 2016/17 and will be funded in the **Buildings and Grounds** Department budget.

The **Street Maintenance** Department funds street lighting costs, leaf collection equipment, storm water and street repair expenditures. Funds are provided for continuing sign post replacement in neighborhoods. Funds are also allocated for streetscape sponsorship items. A growing expenditure currently in street maintenance is stormwater projects and compliance with Jamestown's stormwater permit.

The largest expenditure will be for the construction of the Oakdale Rd Phase 2 sidewalk project which will be reimbursed through Congested Mitigation and Air Quality (CMAQ) funds.

The **Powell Bill** budget reflects projects for street resurfacing, sidewalk repair, design, and new construction, curb and gutter replacement, and minor stormwater projects. Powell Bill funds are allocated to fund East Main St, East Fork Rd., and Oakdale Rd phase two sidewalk projects design and engineering. Typically street maintenance and resurfacing work is scheduled to be performed every other year.

The **Sanitation** Department expenditures include collection and disposal of household and yard waste. The Town began offering curbside bagged recycling on March 1, 2013, which is a contracted service paid through this department. A crew of three town employees continues to perform collection services throughout the town. The sanitation crew take refuse to the Kersey Valley landfill owned by the City of High Point. The City of High Point is planning to increase landfill tipping fees by \$5 per ton, thus an increase in this line item shows a 13% increase in expenditure.

The **Recreation** Department budget reflects funds to maintain amenities at Jamestown Park and Wrenn Miller Park. Two shelter grills and various maintenance equipment are included. Special community events, such as Jamestown Day, music festivals, and the craft and yard sale, are funded by this department.

The **Golf Course Maintenance** budget will overall decrease for FY 2016/17 since the contract and architect contracts for the greens renovation project were mainly expensed in FY 2015/16. This budget will have an increase in specific line items (such as sand dressing for the new greens and greens covers) to complete greens grass grow-in in early FY 2016/17.

Golf Shop expenditures are increased significantly due to appliance and furnishing purchases for the proposed clubhouse renovation and community center addition that were not purchased in FY 2015/16. The advertising budget was increased for radio promotions of the golf course and parks.

Debt Service is budgeted for installment financing of a garbage truck and the golf course clubhouse renovation project.

Overall, Revenues and Expenditures for FY 2016/17 are estimated to be \$4,356,430. This amount is a decrease of 5.70% compared to the amended FY 2015/16 budget. Salary projections include costs for currently budgeted positions. A 1.0 % Cost-of-Living Adjustment (COLA) as well as merit increases from 0 % to 2 % is budgeted.

General Capital Reserve Fund

Town Council has identified Jamestown Park as a town asset that is in need of maintenance and renovation and approved planning for future capital projects by setting aside funding in the General Capital Reserve Fund. The park and clubhouse were planned, developed, and constructed over a span from 1969 to 1975. 2016 is the year that greatly needed improvements to Jamestown's signature recreational facility will be accomplished.

The Town Council approved planning for future capital projects at Jamestown Park by setting aside funding in the General Capital Reserve Fund. Clubhouse and greens renovation projects have been a top consideration for Town Council. Town Council and staff hoped partial funding for Jamestown

Park projects would come from a Parks and Recreation Trust Fund (PARTF) grant applied for in January 2014 and 2015. However, Jamestown did not receive a grant either year.

Revenues

Interest income and a transfer from General Fund of \$0.02 of gross property tax collection are budgeted for revenues, as well as, appropriated fund balance.

Expenditures

A transfer to the General Fund for the golf course clubhouse renovation project debt service payments is budgeted.

Water and Sewer Fund

Water and Sewer Fund has one department – the **Water and Sewer** Department. The responsibilities are vast and include operation and maintenance of the water distribution and sewer collection systems, construction management and inspection services, technical review, and administrative services for the department. Expenditures have again been forecasted in a manner that assures Jamestown interests are met from a development standpoint and compliance with regulatory requirements. Always forefront is to provide excellent service to the citizens of Jamestown.

Some highlights in the Water and Sewer Fund departmental budget includes:

- J* One new Laborer I position planned;
- J* 1.0% COLA increase, up to 2% merit increase for employees;
- J* Public Services Maintenance Facility project is to continue (in CPO);
- J* Capital outlay includes a generator and vehicle lift for the new PS facility;
- J* Furnishings for the Public Services Maintenance Facility;
- J* Continuation of root control program for sewer system;
- J* Sewer easement access projects;
- J* General maintenance of collection and distribution systems;
- J* Study for water, sewer, planning of Johnson property along Guilford College Rd.;
- J* Contract work for hydrant repair and painting;
- J* Contract work for backflow prevention device inspection;
- J* Fund construction of West Main Street water main project;
- J* Sewer pipe lining project;
- J* Replacement of Clifton Park lift station pumps;
- J* Eastside WWTF plant upgrades (Jamestown ~8% ownership share);
- J* Payment to PTRWA for additional capacity;
- J* Water and sewer extension projects in High Point Rd./Guilford College Rd. area (in CPO);
- J* FY 2016/17 Water and Sewer Fund annual budget is presented to be \$3,972,884. This amount is an increase of \$730,963 or 22.5% compared to the amended FY 2015/16 budget.

Water and Sewer Fund – Capital Improvement Program (CIP)

The Water and Sewer Fund includes capital items for the 2016/17 fiscal year that appropriates funding for infrastructure improvements. The new public services maintenance facility is underway and is accounted for in a capital project fund and is being funded by a portion of the balance in the Water and Sewer Capital Reserve Fund. Also included in projects for the 2016/17 fiscal year is the construction a new water line along Main Street (and partially along Oakdale Rd.) from Oakdale Rd to Dillon Road that will replace the existing water main. Water and sewer extension projects are being planned in the Jamestown Pkwy/West Gate City Blvd. and Guilford College Rd. area in conjunction with the Koury Corporation Grandover development; which is accounted for in a capital project fund. Sewer pipe lining project and replacement of the Clifton Park lift station pumps are planned. The total amount in the Water and Sewer Fund CIP is \$2,807,680.

Water and Sewer Fund – Revenues and Expenditures Summary

Revenues

Jamestown will experience water and sewer rate increases by the agencies selling the town water and those that receive and treat wastewater from Jamestown. The Piedmont Triad Regional water Authority is increasing water rates by 3.6% and the City of High Point by 4.0%. The City of High Point is increasing wastewater treatment 16%, though it is not recommended to increase rates to Jamestown customers as significant over the next year. Should the treatment rate increase substantially again in FY 2018/19, a larger rate increase by Jamestown would be needed. It is recommended to increase water and sewer rates by approximately 4.0 % to match these agency increases.

Expenditures

\$2,807,680 will fund capital projects provided in the CIP portion of this manual. Payments for long-term commitments to the Piedmont Triad Regional Water Authority and City of High Point for the Eastside Waste Water Treatment Facility are also included.

Two of the larger expenditure lines are for payments to High Point for the cost of treating sewage and payments to High Point, Greensboro, and Piedmont Triad Regional Water Authority for transmission and purchase of water.

Debt Service is budgeted for installment financing of the Public Services maintenance facility project.

Overall, Revenues and other financial sources and Expenditures for FY 2016/17 are estimated to be \$3,972,884. This amount is an increase of \$730,963 or 22.5% compared to the amended FY 2015/16 budget. Salary projections include costs for currently budgeted positions and the addition of one Laborer I position. A 1.0% Cost-of-Living Adjustment (COLA) as well as merit increases from 0% to 2% is budgeted.

Water and Sewer Capital Reserve Fund

Revenues

Interest income and transfer from the Water and Sewer Fund for construction of new Public Services maintenance facility and water and sewer system reimbursements and improvements are the only items budgeted for revenues.

Expenditures

No transfers are included in the budget. Reserve for future expenditures is included to offset the revenues and other financial sources.

Randleman Reservoir Reserve

Revenues

Interest income and transfers from the Water and Sewer Fund are the only items budgeted for revenues are budgeted.

Expenditures

Transfer of \$125,000 is requested to the Water and Sewer Fund to make payments due to the Piedmont Triad Regional Water Authority (PTRWA).

Fee Schedule

Proposed revisions to the fee schedule include:

- Approximate 4.0% water and sewer rate increase for in-town and out-of-town customers;

A fee schedule is included with the budget.

Summary

The 2016/17 budget may be summarized as the year of continuing vital improvements to aging facilities and an expansion of Jamestown utilities that were planned, engineered, designed, and moved forward in FY 2015/16. Now through next budget year we can move forward with a growing momentum to construct new infrastructure to serve Jamestown citizens well into the latter part of this century.

While this budget does not address every need, want, preference, desire, project, program, or requested capital item, it will provide for the continuation of the municipal services currently provided and at the level expected by our residents, while ensuring that we are maintaining the assets we have and making significant strategic investments in the community.

The proposed FY 2016/17 annual budget total revenues and other financing sources and expenditures and other financing uses of all funds represent a 3.31% increase compared to the amended FY 2015/16 budget. The Manager's recommend budget for 2016/17 is \$8,896,214.

Town Council is required to hold a public hearing on the fiscal year 2016/2017 Annual Budget and it is recommended that Tuesday, June 21, 2016 be set as the date for the public hearing.

Any person who wishes to comment on the budget may appear and speak at that time. A copy of the budget document will be available in the Town Clerk's office and at the Jamestown Public Library and may be viewed during normal business hours. In addition, the proposed budget document will be available for viewing on the Town's web page at www.jamestown-nc.gov.

On a personal note, I want to thank all the Town employees for the work they do and for their assistance in preparing this budget. Their input and cooperation were invaluable. While preparation of this budget has been a team effort, Judy Gallman, Finance Director and her staff deserve special recognition and thanks for putting this budget document together.

We look forward to reviewing this document with you and are prepared to make adjustments that you feel are appropriate and necessary.

Respectfully Submitted,



Chuck Smith, Town Manager

Budget Glossary

Ad-Valorem Tax – Property Tax

Assessed Valuation – A percent of appraised value assigned to real estate and certain personal property for use as a basis for levying taxes.

Audit – A systematic examination that tests the internal accounting controls and ascertains as to whether financial statements fairly present the Town’s financial position. It also evaluates as to whether transactions have been legally performed and recorded accurately and consistently. General Statute 159-34 requires that all local governments have an audit performed by a Certified Public Accountant. The audit is performed annually.

Balanced Budget – A financial plan where projected revenues equal projected expenditures. North Carolina law mandates that local government operate under an annual balanced budget ordinance.

Budget – The plan of financial operations that provides a basis for all fiscal policy decisions during the period covered.

Budget Year – The fiscal year for which the budget is being considered.

Capital Improvements Program (CIP) – Five-year detailed planning projection of capital improvements with projection beyond five years. Includes items such as construction projects and equipment purchases.

Capital Outlay – Expenditures made that acquire or add to capital assets. Any item with an expected life of more than one year and a value of more than \$5,000 such as vehicles, heavy equipment, and furniture.

Capital Project – project that is financed at least in part by debt instruments or grant funds, or that involves construction or acquisition of a capital asset.

Capital Project Fund – fund set up to budget and account for a capital project for the entire life of the project; thus a capital project fund may span fiscal years and be a multi-year fund.

Debt Service – Payment of interest and repayment of principal of a debt.

Designated Fund Balance – Portion of total fund balance available for appropriation, which has been designated for specific future uses.

Fund – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out specific activities.

Fund Balance – The cumulative difference between revenues and expenditures over the life of a fund.

GAAP – Generally accepted accounting principles.

Grant – Federal, state, or local government appropriation. Payment is usually in cash, designated for a specific program or purpose.

Operating Budget – See Budget.

Operating Expenditures – Routine expenses that are necessary in order to conduct business. Examples include departmental supplies, telephone, postage, travel, and utility expenses.

Ordinance – Formal enactment of law by the Town Council.

Policy – Plan or course of action designed to guide decisions and/or actions.

Powell Bill – State appropriations that are used to finance street and sidewalk improvements.

Projections – Estimates of revenues and expenditures for planning purposes.

Property Tax – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property tax is granted to the Town Council by State statute.

Revenues – Money received or collected by the Town as income. This can include tax payments, fees for services, fines, shared revenue, and interest income.

Tax Rate – The amount levied per \$100 of assessed property value, as determined by the Machinery Act in North Carolina Statutes.

**TOWN OF JAMESTOWN
BUDGET ORDINANCE
FISCAL YEAR 2016-2017**

BE IT ORDAINED by the Town Council of the Town of Jamestown, NC meeting in session on the day of June 21, 2016;

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$ 140,700
Administration	452,500
Planning	82,430
Buildings and Grounds	122,900
Public Safety	389,500
Fire	443,200
Streets	323,600
Powell Bill	483,200
Sanitation	340,100
Recreation	243,250
Golf Course - Maintenance	649,350
Golf Course - Golf Shop	482,900
Debt Service	121,000
Other Financing Uses - Transfer to Gen. Capital Reserve Fund	<u>81,800</u>
 Total Appropriations	 <u>\$ 4,356,430</u>

SECTION 2. It is estimated that the following revenues and other financing sources will be available in the General Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Ad valorem taxes (including tax & tag)	\$ 1,861,275
Unrestricted intergovernmental	923,200
Restricted intergovernmental	287,250
Services and fees	712,771
Investment income	10,000
Miscellaneous	9,200
Other Financing Sources - Transfer from Gen. Capital Res Fund	81,850
Other Financing Sources - Powell Bill Reserve	383,200
Other Financing Sources - Appropriated Fund Balance	<u>87,684</u>
 Total Appropriations	 <u>\$ 4,356,430</u>

SECTION 3. The following amounts are hereby appropriated in the General Capital Reserve Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to General Fund	\$ <u>81,850</u>
 Total Appropriations	 <u>\$ 81,850</u>

SECTION 4. It is estimated that the following revenues and other financing sources will be available in the General Capital Reserve Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Investment income	\$ 50
Other Financing Sources - Transfer from General Fund	<u>81,800</u>
 Total Appropriations	 <u><u>\$ 81,850</u></u>

SECTION 5. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer system for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Water and Sewer Utility Operations	\$ 3,518,380
Debt Service	\$ 63,504
Other Financing Uses - Transfers to W/S Capital Reserve funds	<u>391,000</u>
 Total Appropriations	 <u><u>\$ 3,972,884</u></u>

SECTION 6. It is estimated that the following revenues and other financing sources will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Charges for Services	\$ 3,263,500
Other Operating Revenues	24,900
Nonoperating Revenues	11,000
Other Financing Sources - Transfer from W/S Capital Reserve funds	123,000
Other Financing Uses - Appropriated Net Position	<u>550,484</u>
 Total Appropriations	 <u><u>\$ 3,972,884</u></u>

SECTION 7. The following amounts are hereby appropriated in the Water and Sewer Capital Reserve Fund for the accumulation of funds for a new public services facility for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Reserved for Future Expenditures	<u>\$ 350,050</u>
 Total Appropriations	 <u><u>\$ 350,050</u></u>

SECTION 8. It is estimated that the following revenues and other financing sources will be available in the Water and Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Nonoperating Revenues	\$ 50
Other Financing Sources - Transfer from Water & Sewer Fund	<u>350,000</u>

Total Appropriations \$ 350,050

SECTION 9. The following amounts are hereby appropriated in the Randleman Reservoir Capital Reserve Fund for payment of debt payments to PTRWA for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Water & Sewer Fund \$ 135,000
Total Appropriations \$ 135,000

SECTION 9. It is estimated that the following revenues and other financing sources will be available in the Randleman Reservoir Capital Reserve Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Nonoperating Revenues \$ 2,000
Other Financing Sources - Transfer from Water & Sewer Fund \$ 41,000
Other Financing Sources - Net Position Appropriated 92,000
Total Appropriations \$ 135,000

SECTION 10. There is hereby levied a tax at the rate of \$.455 per one hundred dollars (\$100) assessed valuation of taxable property, as listed for taxes as of January 1, 2015, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total estimated valuation of property for purposes of taxation of \$368,559,210 and the Fiscal Year 2014-2015 estimated rate of collection of 99.29%, plus a tax and tag valuation of motor vehicles of \$34,259,565.

The Town taxes will be payable under the same discount rate applicable to Guilford County taxes.

SECTION 11. - Pursuant to authority granted to the Budget Officer by North Carolina General Statute 159-15, the Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/she may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. He/she may transfer amounts up to \$25,000 between departments, including contingency appropriations, within the same fund. He/she must make an official report on such transfers at the next regular meeting of the Governing Board.
- c. He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

SECTION 12. - The Town Manager, Assistant Town Manager, and Finance Director are hereby authorized to execute contractual documents on behalf of the Town of Jamestown for the purchase of apparatus, supplies, materials, or equipment up to \$89,999.99 upon the condition that they are in compliance with the requirements of Article 8 of Chapter 143 of the North Carolina General Statutes. The Town Manager is further authorized to enter into general contracts and agreements on behalf of the Town of Jamestown up to \$50,000. The Town Manager, Assistant Town Manager, Parks Superintendent, and Recreation Supervisor are authorized to enter into contracts and agreements for rental or use of recreation facilities at Town parks.

SECTION 13. - The Town Manager or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Town Council. Any advances that extend beyond 60 days must be approved by the Town Council. All advances that will be outstanding at the end of the fiscal year must be approved by the Town Council.

SECTION 14. - Copies of the Ordinance shall be furnished to the Finance Director of the Town of Jamestown, to be kept for direction in the disbursement of the funds.

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

10 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3100 AD VALOREM TAXES	1,587,457	1,707,062	1,677,344	1,685,196	1,668,000	101%	1,690,790		1,690,790	101%
3101 Interest on Ad Valorem	5,083	7,487	5,591	3,560	3,000	119%	3,000		3,000	100%
3102 Tax and Tag revenue		108,122	159,286	124,623	152,000	82%	166,485		166,485	109%
3103 Interest on Tax and Tag		266	1,317	903	1,000	90%	1,000		1,000	100%
3230 LOCAL SALES AND USE TAX	391,030	410,379	519,909	300,245	455,000	66%	545,000		545,000	119%
3250 Solid Waste Disposal Tax	2,187	1,995	2,290	1,729	2,150	80%	2,200		2,200	102%
3256 ELECTRICITY SALES TAX					0	0%	205,000		205,000	*****%
3257 TELECOMMUNICATIONS SALES					0	0%	55,000		55,000	*****%
3258 SALES TAX ON PIPED					0	0%	10,000		10,000	*****%
3261 LOCAL VIDEO PROGRAMMING	43,707	43,339	43,894	9,733	22,000	44%	40,000		40,000	181%
3310 FEDERAL GRANTS	1,443	204,840			0	0%	175,000		175,000	*****%
3311 STATE GRANTS	13,220	38,325			0	0%			0	0%
3312 GRANTS FROM GUILFORD	55,500	55,500	55,500	55,500	55,500	100%	12,250		12,250	22%
3313 Local Grants	17,640				0	0%			0	0%
3316 POWELL BILL	97,843	99,954	100,823	100,704	100,000	101%	100,000		100,000	100%
3322 BEER AND WINE TAX	14,147	15,559	17,184		16,500	0%	16,000		16,000	96%
3324 UTILITIES SALES	268,788	273,064	290,214	54,876	150,000	37%			0	0%
3325 ABC DISTRIBUTION	50,000	50,000	50,000	50,000	50,000	100%	50,000		50,000	100%
3326 GIBSON PARK REIMB FROM	79,481				0	0%			0	0%
3341 Telecommunications				3,500	5,000	70%	5,000		5,000	100%
3343 REVIEW FEES	5,149	7,590	4,535	7,395	4,000	185%	4,000		4,000	100%
3344 CODE ENFORCEMENT FEES	609		97	714	100	714%	100		100	100%
3345 INSPECTION AND PERMIT	335	2,722	220	395	300	132%	500		500	166%
3346 FRANCHISE CELL TOWER FEES	39,095	39,620	40,398	44,944	40,000	112%	49,000		49,000	122%

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

10 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
3348 REFUSE COLLECTION FEES	134,356	158,225	158,170	132,495	158,000	84%	158,500		158,500	100%
3600 GREEN FEES	412,674	377,867	365,736	265,216	400,000	66%	250,000		250,000	62%
3601 Loyalty points redeemed	-11,503	-10,202	-10,500	-5,912	-12,000	49%	-7,500		-7,500	62%
3605 Golf Tournament Revenues	17,950	20,475	19,550	13,650	13,650	100%			0	0%
3610 MECHANICAL CART RENTALS	246,434	221,293	226,262	175,878	225,000	78%	140,600		140,600	62%
3611 Loyalty points redeemed	-6,009	-5,332	-5,481	-3,086	-6,300	49%	-3,940		-3,940	62%
3620 PULL CART RENTALS	790	782	637	302	750	40%	500		500	66%
3650 DRIVING RANGE	48,336	39,268	38,484	27,711	40,000	69%	25,000		25,000	62%
3660 PRO SHOP CONCESSIONS			12,807	35,100	30,700	114%	40,000		40,000	130%
3680 Special Event Fees			390	100	0	***%	100		100	*****%
3830 Fines and penalties		25	200	25	100	25%	100		100	100%
31 INVESTMENT EARNINGS	7,620	4,882	5,689	8,654	5,000	173%	10,000		10,000	200%
3832 Sponsorships	11,200	9,900	10,825	5,250	12,575	42%	8,500		8,500	67%
3833 CONTRIBUTIONS AND	4,732	2,896	5,600	800	1,500	53%			0	0%
3834 CIVIC CENTER & CLUBHOUSE	2,245	2,550	3,195	2,690	2,500	108%	3,000		3,000	120%
3835 SALES OF FIXED ASSETS	1,810	6,916	4,089	6,830	0	***%			0	0%
3836 SALES - PRO SHOP GOLF	53,060	41,393	36,315	27,789	40,000	69%	30,000		30,000	75%
3837 RECREATION RENTS	23,325	18,490	14,250	9,195	21,000	44%	18,000		18,000	85%
3838 Building lease revenue	3,195			11	0	***%	11		11	*****%
3839 MISCELLANEOUS REVENUES	2,908	1,543	250	435	500	87%	500		500	100%
3910 Insurance Recoveries	43,951	26,009	2,843	31,996	31,995	100%			0	0%
3920 Issuance of installment			162,681		0	0%			0	0%
3983 TRANSFER FROM GENERAL				274,218	274,218	100%	81,850		81,850	29%
3990 POWELL BILL RESERVE					195,160	0%	383,200		383,200	196%
3991 FUND BALANCE APPROPRIATED					460,642	0%	87,684		87,684	19%

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TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
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10 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
Group:	3,669,788	3,982,804	4,020,594	3,453,364	4,619,540	75%	4,356,430	0	4,356,430	94%
Fund:	3,669,788	3,982,804	4,020,594	3,453,364	4,619,540	75%	4,356,430	0	4,356,430	94%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
4100	GOVERNING BODY EXPENDITURES										
1019	PROFESSIONAL SERVICES	15,333	18,040	25,710	25,316	22,000	115%	27,000		27,000	123%
2100	DEPARTMENT SUPPLIES	301	1,720	389	1,887	2,000	94%	2,000		2,000	100%
2200	FOOD AND PROVISIONS	925	952	722	590	1,000	59%	1,000		1,000	100%
2600	OFFICE SUPPLIES	2	30	5	42	100	42%	100		100	100%
2900	ASSETS NOT CAPITALIZED			1,470	600	700	86%	900		900	129%
3100	TRAVEL				871	2,000	44%	2,000		2,000	100%
3150	CONFERENCE FEES AND SCHOOL	150	900		320	2,250	14%	3,000		3,000	133%
3200	COMMUNICATIONS	22			24	50	48%	50		50	100%
3700	ADVERTISING		58	163	108	150	72%	100		100	67%
3950	DUES AND SUBSCRIPTIONS					0	0%	2,800		2,800	*****%
3955	Permit Fees			962	50	800	6%	800		800	100%
3970	ELECTIONS		2,230		2,172	2,500	87%			0	0%
3980	MISCELLANEOUS EXPENSE		171	154	80	250	32%	250		250	100%
4990	OTHER CONTRACTED SERVICES	240		6,960	2,421	2,500	97%			0	0%
6910	LIBRARY GRANT	111,625	119,925	115,500	98,956	115,500	86%	60,000		60,000	52%
6920	HISTORIC JAMESTOWN GRANT	8,500	8,500	5,000	5,000	5,000	100%	5,000		5,000	100%
6930	YMCA GRANT	50,000	50,000	30,000	30,000	30,000	100%	30,000		30,000	100%
6945	JYL Grant	8,500		5,000	5,000	5,000	100%	5,000		5,000	100%
9700	CONTINGENCY					0	0%	700		700	*****%
	Account:	195,598	202,526	192,035	173,437	191,800	90%	140,700	0	140,700	73%
4200	ADMINISTRATION EXPENDITURES										
1000	SALARIES AND WAGES	222,308	232,036	241,862	212,739	253,000	84%	260,000		260,000	103%
1003	LONGEVITY PAY	4,883	5,096	5,319	6,149	6,250	98%	6,800		6,800	109%
1009	FICA EXPENSE	16,001	17,140	18,698	16,302	19,500	84%	20,000		20,000	103%

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Expenditure Budget Report -- MultiYear Actuals
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10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
1010	RETIREMENT EXPENSE	15,318	16,763	17,229	14,430	18,000	80%	20,000		20,000	111%
1011	HEALTH INSURANCE EXPENSE	24,419	26,219	29,927	27,257	33,500	81%	26,000		26,000	78%
1012	FLEX ADMINISTRATION FEES	285	259	204	188	250	75%	300		300	120%
1013	RETIREE HEALTH INSURANCE	13,583	10,800	10,800	10,079	10,800	93%	10,800		10,800	100%
1014	WORKER'S COMPENSATION	778	950	761	898	1,000	90%	1,000		1,000	100%
1015	Unemployment Compensation		642			250	0%	250		250	100%
1017	401K EXPENSE	9,705	10,134	10,573	9,323	11,000	85%	11,800		11,800	107%
1019	PROFESSIONAL SERVICES	9,450	9,700	10,150	10,200	10,200	100%	10,500		10,500	103%
2100	DEPARTMENT SUPPLIES	2,162	1,474	1,706	1,199	2,000	60%	1,500		1,500	75%
2200	FOOD AND PROVISIONS	951	762	826	600	1,000	60%	750		750	75%
2600	OFFICE SUPPLIES	1,979	1,893	1,658	1,486	2,000	74%	2,000		2,000	100%
30	ASSETS NOT CAPITALIZED	3,072	1,960	2,201	215	500	43%	500		500	100%
3100	TRAVEL	2,291	2,673	2,191	452	3,500	13%	3,500		3,500	100%
3150	CONFERENCE FEES AND SCHOO	1,105	1,180	1,188	1,305	2,500	52%	2,500		2,500	100%
3200	COMMUNICATIONS	7,705	7,748	6,316	5,577	7,500	74%	6,500		6,500	87%
3400	PRINTING	381	263	330	270	500	54%	500		500	100%
3500	REPAIRS AND MAINTENANCE	158				300	0%	300		300	100%
3700	ADVERTISING	36				0	0%			0	0%
3800	DATA PROCESSING SERVICES	1,650	1,725	9,301	12,708	14,000	91%	14,000		14,000	100%
3950	DUES AND SUBSCRIPTIONS	7,078	7,202	7,849	8,593	8,650	99%	7,000		7,000	81%
3960	BANK AND MERCHANT FEES	30	30	30	50	50	100%	2,000		2,000	4000%
3980	MISCELLANEOUS EXPENSE	330	366	117	315	500	63%	500		500	100%
4300	EQUIPMENT RENTAL	1,599	2,744	2,905	2,662	3,000	89%	3,000		3,000	100%
4400	SERVICE & MAINTENANCE CON	3,561	5,714	5,988	6,668	6,750	99%	8,500		8,500	126%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
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10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
4500	INSURANCE AND BONDING	1,125	483	942	750	750	100%	1,000		1,000	133%
4990	OTHER CONTRACTED SERVICES	11,739	13,666	15,742	13,957	19,000	73%	26,000		26,000	137%
9700	CONTINGENCY					0	0%	5,000		5,000	*****%
	Account:	363,682	379,622	404,813	364,372	436,250	84%	452,500	0	452,500	104%
4900	PLANNING DEPARTMENT EXPENDITURES										
1000	SALARIES AND WAGES	54,808	57,263	52,392	26,789	30,000	89%	31,500		31,500	105%
1003	LONGEVITY PAY	1,096	1,141		30	30	100%	315		315	1050%
1009	FICA EXPENSE	4,307	4,488	4,009	2,054	2,300	89%	2,400		2,400	104%
1010	RETIREMENT EXPENSE	3,773	4,216	2,906	1,825	2,100	87%	2,400		2,400	114%
1011	HEALTH INSURANCE EXPENSE	8,140	8,740	5,330	5,567	6,500	86%	5,300		5,300	82%
1012	FLEX ADMINISTRATION FEES	16	96	82	87	100	87%	110		110	110%
1014	WORKER'S COMPENSATION	197	175	152	108	120	90%	130		130	108%
	15 Unemployment Compensation		214			100	0%	100		100	100%
1017	401K EXPENSE	2,466	2,564	1,504	1,214	1,350	90%	1,450		1,450	107%
2100	DEPARTMENT SUPPLIES	275	508	360	200	500	40%	500		500	100%
2200	FOOD AND PROVISIONS	77	194		16	250	6%	250		250	100%
2500	VEHICLE SUPPLIES		25	7		250	0%	250		250	100%
2520	FUELS - GAS & OIL	832	448	194	144	500	29%	500		500	100%
2600	OFFICE SUPPLIES	1,263	1,499		112	1,750	6%	1,500		1,500	86%
2900	ASSETS NOT CAPITALIZED		4,090			0	0%			0	0%
3100	TRAVEL	999	569	886	1,013	1,200	84%	1,100		1,100	92%
3150	CONFERENCE FEES AND SCHO	724	734	296	744	1,000	74%	900		900	90%
3200	COMMUNICATIONS	606	637	516	635	800	79%	2,000		2,000	250%
3400	PRINTING		46	46		500	0%	500		500	100%
3500	REPAIRS AND MAINTENANCE	191	174	30		500	0%	500		500	100%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
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10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
3700	ADVERTISING	1,662	1,398	1,453	657	1,000	66%	1,500		1,500	150%
3800	DATA PROCESSING SERVICES		1,650		2,306	3,000	77%	3,000		3,000	100%
3900	DRUG TESTING & BACKGROUND			95	45	100	45%	125		125	125%
3950	DUES AND SUBSCRIPTIONS	905	1,135	1,639	967	1,200	81%	1,100		1,100	92%
3980	MISCELLANEOUS EXPENSE	116	125	101	124	125	99%	300		300	240%
4400	SERVICE & MAINTENANCE CON	400	400	400	1,542	1,550	99%	400		400	26%
4500	INSURANCE AND BONDING	300	300	282	289	300	96%	300		300	100%
4990	OTHER CONTRACTED SERVICES	905	1,152	3,725		5,000	0%	15,500		15,500	310%
4991	Telecommunications Contra					5,000	0%	5,000		5,000	100%
4995	ENGINEERING FEES NOT CAPI		1,365			1,500	0%	1,000		1,000	67%
9700	CONTINGENCY					1,630	0%	2,500		2,500	153%
	Account:	84,058	95,346	76,405	46,468	70,255	66%	82,430	0	82,430	117%
5000	BUILDING & GROUNDS EXPENDITURES										
1013	RETIREE HEALTH INSURANCE	10,684	10,800	10,800	9,900	10,800	92%	900		900	8%
2100	DEPARTMENT SUPPLIES	11,267	5,197	6,705	7,391	8,350	89%	6,000		6,000	72%
2144	MULCH		464	726	3,230	3,250	99%	2,500		2,500	77%
2400	CONSTRUCTION & REPAIR SUP	120	47	122	764	1,000	76%	1,000		1,000	100%
2900	ASSETS NOT CAPITALIZED	185	432			500	0%			0	0%
3200	COMMUNICATIONS				114	160	71%			0	0%
3300	UTILITIES	20,327	24,698	26,128	18,347	30,000	61%	28,000		28,000	93%
3350	Water Utilities	96	74	56	47	150	31%	400		400	267%
3500	REPAIRS AND MAINTENANCE	6,003	5,785	9,297	1,093	6,000	18%	14,000		14,000	233%
3940	LANDFILL FEES		558	888		500	0%	500		500	100%
3980	MISCELLANEOUS EXPENSE		360	409		340	0%	500		500	147%
4400	SERVICE & MAINTENANCE CON	23,893	22,848	24,860	20,741	25,000	83%	28,000		28,000	112%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
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10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
4500	INSURANCE AND BONDING	17,286	16,839	16,936	17,352	18,000	96%	25,500		25,500	142%
4990	OTHER CONTRACTED SERVICES	1,436	579	16,863	13,480	15,000	90%	10,600		10,600	71%
9700	CONTINGENCY					400	0%	5,000		5,000	1250%
	Account:	91,297	88,681	113,790	92,459	119,450	77%	122,900	0	122,900	103%
5100	PUBLIC SAFETY EXPENDITURES										
3980	MISCELLANEOUS EXPENSE	330		4		500	0%			0	0%
4910	SHERIFF CONTRACT	359,951	388,824	363,644	250,962	370,000	68%	375,000		375,000	101%
4911	Sheriff Pay Outside of Co	760	1,600	1,304	1,238	2,000	62%	4,000		4,000	200%
4920	ANIMAL CONTROL CONTRACT	8,532	8,259	8,214	6,520	9,000	72%	10,500		10,500	117%
	Account:	369,573	398,683	373,166	258,720	381,500	68%	389,500	0	389,500	102%
5300	FIRE EXPENSES										
1013	RETIREE HEALTH INSURANCE	10,801	10,800	10,453	5,400	5,400	100%			0	0%
44	MULCH				634	650	98%			0	0%
3350	Water Utilities	280	198	207	160	500	32%			0	0%
3500	REPAIRS AND MAINTENANCE	2,516	7,092	3,569	8,568	9,607	89%			0	0%
3980	MISCELLANEOUS EXPENSE	66	33	33		0	0%	200		200	*****%
4400	SERVICE & MAINTENANCE CON	2,334	1,740	2,984		3,000	0%			0	0%
4500	INSURANCE AND BONDING	6,500	6,800	6,586	6,748	7,000	96%			0	0%
4900	PINECROFT SEDGEFIELD FIRE	377,770	397,229	433,649	435,044	435,045	100%	442,000		442,000	102%
4990	OTHER CONTRACTED SERVICES				3,600	3,643	99%			0	0%
9700	CONTINGENCY					0	0%	1,000		1,000	*****%
	Account:	400,267	423,892	457,481	460,154	464,845	99%	443,200	0	443,200	95%
5600	STREET MAINTENANCE EXPENDITURES										
1000	SALARIES AND WAGES		520			0	0%			0	0%
1009	FICA EXPENSE		40			0	0%			0	0%
2100	DEPARTMENT SUPPLIES	1,115	2,537	5,020	938	1,000	94%	11,500		11,500	1150%

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10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2400	CONSTRUCTION & REPAIR SUP		1,390	1,922	351	1,000	35%	1,000		1,000	100%
2500	VEHICLE SUPPLIES	1,058	686	2,652	2,122	5,000	42%	2,500		2,500	50%
2520	FUELS - GAS & OIL	3,271	515	2,442	1,457	3,000	49%	2,500		2,500	83%
2900	ASSETS NOT CAPITALIZED	14,988	22,247	18,676	17,122	25,400	67%	15,000		15,000	59%
3300	UTILITIES	95,181	96,807	89,441	73,710	110,000	67%	110,000		110,000	100%
3500	REPAIRS AND MAINTENANCE	2,119	1,779	3,569	3,500	4,000	88%	2,000		2,000	50%
3940	LANDFILL FEES		13,131			0	0%			0	0%
3955	Permit Fees	860		860	860	900	96%	900		900	100%
3980	MISCELLANEOUS EXPENSE		131	473	26	26	100%	100		100	385%
4300	EQUIPMENT RENTAL		7,604			0	0%			0	0%
4500	INSURANCE AND BONDING					0	0%	500		500	*****%
40	TEMPORARY PERSONNEL		5,244			0	0%			0	0%
4980	STORMWATER FEES	1,500	1,500	1,500	1,500	1,600	94%	1,600		1,600	100%
4990	OTHER CONTRACTED SERVICES	33,406	22,812	5,373	20,603	25,774	80%	10,000		10,000	39%
5500	CAPITAL OUTLAY EQUIPMENT	5,200	5,000	5,725		0	0%			0	0%
5700	CAPITAL OUTLAY - LAND AND	1,443	91,289			0	0%	161,000		161,000	*****%
9700	CONTINGENCY					0	0%	5,000		5,000	*****%
	Account:	160,141	273,232	137,653	122,189	177,700	69%	323,600	0	323,600	182%
5700	POWELL BILL										
3300	UTILITIES	125	152	142	150	160	94%	200		200	125%
4990	OTHER CONTRACTED SERVICES	12,405	22,195		960	50,000	2%	254,000		254,000	508%
5700	CAPITAL OUTLAY - LAND AND	26,702	19,412	59,466	20,832	245,000	9%	229,000		229,000	93%
	Account:	39,232	41,759	59,608	21,942	295,160	7%	483,200	0	483,200	164%
5800	SANITATION EXPENDITURES										
1000	SALARIES AND WAGES	45,393	68,561	88,092	83,999	105,000	80%	100,000		100,000	95%

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		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
1003	LONGEVITY PAY	869	1,141	1,434	1,716	1,800	95%	2,000		2,000	111%
1009	FICA EXPENSE	2,824	4,596	6,697	6,450	7,500	86%	7,000		7,000	93%
1010	RETIREMENT EXPENSE	2,776	4,628	6,401	5,794	7,200	80%	7,500		7,500	104%
1011	HEALTH INSURANCE EXPENSE	11,531	19,664	22,029	21,023	25,000	84%	26,000		26,000	104%
1012	FLEX ADMINISTRATION FEES	100	160	283	261	350	75%	350		350	100%
1014	WORKER'S COMPENSATION	7,258	9,500	14,238	14,011	15,600	90%	16,000		16,000	103%
1015	Unemployment Compensation		515			250	0%	250		250	100%
1017	401K EXPENSE	1,775	2,724	3,884	3,677	4,300	86%	4,400		4,400	102%
2100	DEPARTMENT SUPPLIES	743	953	816	929	1,200	77%	1,200		1,200	100%
2500	VEHICLE SUPPLIES	7,445	5,405	6,431	5,458	6,000	91%	6,000		6,000	100%
2520	FUELS - GAS & OIL	19,351	27,540	14,983	8,126	26,000	31%	20,000		20,000	77%
70	COMMUNICATIONS	510	470	397	351	500	70%	500		500	100%
3500	REPAIRS AND MAINTENANCE	4,935	3,289	4,122	9,186	10,081	91%	8,000		8,000	79%
3900	DRUG TESTING & BACKGROUND	142	136	120	50	300	17%	400		400	133%
3940	LANDFILL FEES	56,613	51,591	51,731	43,743	60,000	73%	68,000		68,000	113%
3945	Recycle Fees	41,879	65,338	59,893	54,448	65,500	83%	65,500		65,500	100%
3950	DUES AND SUBSCRIPTIONS					0	0%	500		500	*****%
3980	MISCELLANEOUS EXPENSE	65	144		275	500	55%	500		500	100%
4500	INSURANCE AND BONDING					0	0%	1,000		1,000	*****%
4940	TEMPORARY PERSONNEL	28,230	14,757			0	0%			0	0%
5400	CAPITAL OUTLAY - MOTOR VE			167,567		0	0%			0	0%
9700	CONTINGENCY					0	0%	5,000		5,000	*****%
Account:		232,439	281,112	449,118	259,497	337,081	77%	340,100	0	340,100	101%

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		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
6200	RECREATION EXPENDITURES										
1000	SALARIES AND WAGES	88,944	91,424	108,272	94,082	111,000	85%	113,000		113,000	102%
1003	LONGEVITY PAY	2,304	1,182	1,750	2,009	2,250	89%	1,400		1,400	62%
1009	FICA EXPENSE	6,611	6,981	8,188	7,292	8,300	88%	8,500		8,500	102%
1010	RETIREMENT EXPENSE	5,101	5,386	6,614	5,704	6,800	84%	7,300		7,300	107%
1011	HEALTH INSURANCE EXPENSE	14,448	17,370	22,555	22,114	25,500	87%	17,500		17,500	69%
1012	FLEX ADMINISTRATION FEES	101	98	110	81	150	54%	150		150	100%
1014	WORKER'S COMPENSATION	1,847	1,650	2,697	4,999	5,000	100%	5,000		5,000	100%
1015	Unemployment Compensation		522			250	0%	250		250	100%
1017	401K EXPENSE	3,183	3,269	4,051	3,700	4,400	84%	4,300		4,300	98%
2100	DEPARTMENT SUPPLIES	5,183	7,499	8,874	6,151	10,000	62%	8,000		8,000	80%
2140	SEED and SOD		402	120	646	2,000	32%	1,500		1,500	75%
2141	CHEMICALS	3,608	5,000	5,204	233	6,000	4%	5,500		5,500	92%
2142	FERTILIZER AND LIME	2,793	3,152	4,436	209	6,000	3%	5,000		5,000	83%
2143	IRRIGATION SUPPLIES	444	53	330	17	500	3%	250		250	50%
2144	MULCH	549	504	1,295	1,618	2,000	81%	2,500		2,500	125%
2145	TOPSOIL (Sand)			1,100		1,000	0%	1,500		1,500	150%
2148	SHOP SUPPLIES	339				0	0%			0	0%
2200	FOOD AND PROVISIONS			20		50	0%	50		50	100%
2400	CONSTRUCTION & REPAIR SUP	960	3,575	2,906	2,859	10,000	29%	4,000		4,000	40%
2500	VEHICLE SUPPLIES	250		513	405	500	81%	500		500	100%
2520	FUELS - GAS & OIL	5,551	6,023	3,848	2,049	6,000	34%	5,000		5,000	83%
2550	EQUIPMENT SUPPLIES	2,474	1,022	2,392	1,228	4,000	31%	4,000		4,000	100%
2600	OFFICE SUPPLIES	82	250		9	500	2%	500		500	100%
2900	ASSETS NOT CAPITALIZED	8,298	11,419	4,528	9,113	13,000	70%	2,750		2,750	21%

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		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
3100	TRAVEL			5		500	0%	250		250	50%
3150	CONFERENCE FEES AND SCHOO					500	0%	500		500	100%
3200	COMMUNICATIONS	672	905	1,533	1,297	1,550	84%	1,600		1,600	103%
3300	UTILITIES	10,826	13,038	14,200	12,015	13,000	92%	15,000		15,000	115%
3350	Water Utilities		477	437	566	750	75%	850		850	113%
3500	REPAIRS AND MAINTENANCE	1,669	7,938	291	3,413	5,000	68%	4,000		4,000	80%
3710	Sponsorship expenditures	2,846	83		2,734	2,750	99%	250		250	9%
3900	DRUG TESTING & BACKGROUND	297	136	185	215	300	72%	500		500	167%
3980	MISCELLANEOUS EXPENSE	304	152	41	105	470	22%	500		500	106%
3981	Special Events				7,215	8,000	90%	10,000		10,000	125%
4300	EQUIPMENT RENTAL	2,992	1,501	1,453	1,452	1,600	91%	2,000		2,000	125%
00	SERVICE & MAINTENANCE CON	350	453	142	142	500	28%	250		250	50%
4500	INSURANCE AND BONDING	1,100	1,768	1,882	2,025	2,030	100%	2,100		2,100	103%
4990	OTHER CONTRACTED SERVICES	17,759	9,300	360	6,050	8,700	70%	2,000		2,000	23%
5700	CAPITAL OUTLAY - LAND AND	16,798		7,616		0	0%			0	0%
9700	CONTINGENCY					500	0%	5,000		5,000	1000%
	Account:	208,683	202,532	217,948	201,747	271,350	74%	243,250	0	243,250	90%
6300	GOLF COURSE MAINTENANCE										
1000	SALARIES AND WAGES	248,554	257,176	249,107	204,765	255,000	80%	230,000		230,000	90%
1003	LONGEVITY PAY	6,697	4,424	3,386	3,842	3,850	100%	5,200		5,200	135%
1009	FICA EXPENSE	18,553	19,494	19,530	15,863	19,000	83%	17,500		17,500	92%
1010	RETIREMENT EXPENSE	16,148	15,432	16,940	13,053	17,500	75%	17,000		17,000	97%
1011	HEALTH INSURANCE EXPENSE	53,382	51,767	44,693	37,084	48,000	77%	61,000		61,000	127%
1012	FLEX ADMINISTRATION FEES	380	169	135	160	200	80%	200		200	100%
1013	RETIREE HEALTH INSURANCE	5,681	11,700	21,128	12,714	14,400	88%	10,800		10,800	75%

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10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
1014	WORKER'S COMPENSATION	7,571	8,460	8,010	10,384	10,385	100%	11,000		11,000	106%
1015	Unemployment Compensation		1,914			450	0%	500		500	111%
1017	401K EXPENSE	10,352	8,928	10,444	8,359	11,100	75%	9,900		9,900	89%
2100	DEPARTMENT SUPPLIES	5,603	4,680	5,263	3,087	6,000	51%	5,000		5,000	83%
2140	SEED and SOD	1,166	1,200	902	3,963	4,000	99%	4,000		4,000	100%
2141	CHEMICALS	28,091	28,462	25,019	14,974	30,000	50%	25,000		25,000	83%
2142	FERTILIZER AND LIME	19,671	30,464	29,279	10,803	30,000	36%	30,000		30,000	100%
2143	IRRIGATION SUPPLIES	593	1,350	4,148	850	5,000	17%	4,500		4,500	90%
2144	MULCH	273			127	0	***%			0	0%
2145	TOPSOIL (Sand)	4,416	2,574	4,880	857	6,000	14%	12,000		12,000	200%
2146	TRAPSAND			768		1,000	0%	1,000		1,000	100%
48	SHOP SUPPLIES	1,608	698			0	0%			0	0%
2155	TEE AND GREEN SUPPLIES	1,723	1,571	2,730	2,641	3,000	88%	3,000		3,000	100%
2200	FOOD AND PROVISIONS	100	95	60	70	100	70%	100		100	100%
2400	CONSTRUCTION & REPAIR SUP	1,176	1,341	2,810	1,679	3,000	56%	1,500		1,500	50%
2500	VEHICLE SUPPLIES	518	513	1,698	1,486	1,500	99%	1,500		1,500	100%
2520	FUELS - GAS & OIL	24,944	25,030	20,290	11,717	27,000	43%	22,000		22,000	81%
2550	EQUIPMENT SUPPLIES	13,772	11,752	14,251	8,964	15,500	58%	15,500		15,500	100%
2600	OFFICE SUPPLIES	228	131	35	70	200	35%	200		200	100%
2900	ASSETS NOT CAPITALIZED	6,860	13,264	3,278	6,838	9,000	76%	22,000		22,000	244%
3100	TRAVEL	514	22	38	293	500	59%	300		300	60%
3150	CONFERENCE FEES AND SCHOO	385	380	345	300	500	60%	300		300	60%
3200	COMMUNICATIONS	3,745	4,740	5,351	4,449	5,450	82%	5,750		5,750	106%
3300	UTILITIES	20,097	18,470	19,697	14,601	18,000	81%	19,500		19,500	108%

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		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
3350	Water Utilities	691	477	437	566	750	75%	850		850	113%
3500	REPAIRS AND MAINTENANCE	1,159	10,075	7,949	6,567	10,664	62%	7,000		7,000	66%
3700	ADVERTISING	468	413	455	373	500	75%	500		500	100%
3710	Sponsorship expenditures					1,000	0%			0	0%
3800	DATA PROCESSING SERVICES				305	1,000	31%	800		800	80%
3900	DRUG TESTING & BACKGROUND	579	664	595	780	750	104%	1,000		1,000	133%
3940	LANDFILL FEES	2,043	2,127	2,537	2,654	3,000	88%	3,000		3,000	100%
3950	DUES AND SUBSCRIPTIONS	105	665	615	575	750	77%	750		750	100%
3980	MISCELLANEOUS EXPENSE	466	629	169	253	300	84%	600		600	200%
4300	EQUIPMENT RENTAL	52,697	55,187	55,460	47,490	55,000	86%	55,000		55,000	100%
4400	SERVICE & MAINTENANCE CON	932	438		2,996	5,000	60%	3,500		3,500	70%
00	INSURANCE AND BONDING	10,312	10,800	11,382	12,532	12,615	99%	13,000		13,000	103%
4950	LAB TESTING		102		50	100	50%	100		100	100%
4990	OTHER CONTRACTED SERVICES	16,131	2,800	8,564	34,944	39,250	89%	5,000		5,000	13%
5500	CAPITAL OUTLAY EQUIPMENT	18,141	5,931	29,995	6,500	6,500	100%	17,000		17,000	262%
5700	CAPITAL OUTLAY - LAND AND				314,905	349,718	90%			0	0%
9700	CONTINGENCY					0	0%	5,000		5,000	*****%
Account:		606,525	616,509	632,373	825,483	1,032,532	80%	649,350	0	649,350	63%
6301	GOLF SHOP EXPENDITURES										
1000	SALARIES AND WAGES	143,259	134,668	130,827	125,464	150,000	84%	160,000		160,000	107%
1003	LONGEVITY PAY	2,597	2,728	2,783	3,129	3,130	100%	1,300		1,300	42%
1009	FICA EXPENSE	11,100	10,598	10,273	9,887	12,000	82%	13,000		13,000	108%
1010	RETIREMENT EXPENSE	6,639	7,095	6,722	5,890	6,650	89%	5,500		5,500	83%
1011	HEALTH INSURANCE EXPENSE	16,279	17,479	17,191	16,694	19,100	87%	18,000		18,000	94%
1012	FLEX ADMINISTRATION FEES		32	31	29	50	58%	50		50	100%

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		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
1013	RETIREE HEALTH INSURANCE					0	0%	9,900		9,900	*****%
1014	WORKER'S COMPENSATION	1,814	1,400	1,218	1,984	1,985	100%	2,000		2,000	101%
1015	Unemployment Compensation	891	879			470	0%	1,000		1,000	213%
1017	401K EXPENSE	3,546	3,833	3,947	3,728	4,200	89%	3,300		3,300	79%
2100	DEPARTMENT SUPPLIES	5,628	5,999	7,200	2,997	6,500	46%	7,000		7,000	108%
2150	CLUB HOUSE SUPPLIES	479	753	320	450	700	64%			0	0%
2156	RANGE SUPPLIES	2,640	2,888	2,717		1,150	0%	2,500		2,500	217%
2160	TOURNAMENT SUPPLIES and P	18,207	18,173	18,304	14,963	15,000	100%			0	0%
2161	Junior Tournament Expendi	428		150		0	0%			0	0%
2200	FOOD AND PROVISIONS	36	120		22	100	22%	100		100	100%
2400	CONSTRUCTION & REPAIR SUP				5,438	7,000	78%			0	0%
2400	VEHICLE SUPPLIES		22	93		500	0%	500		500	100%
2520	FUELS - GAS & OIL		52	83	140	500	28%	500		500	100%
2600	OFFICE SUPPLIES	1,351	963	633	614	1,000	61%	1,000		1,000	100%
2700	GOLF INVENTORY FOR RESALE	43,650	33,236	25,008	7,832	17,500	45%	20,250		20,250	116%
2710	CONCESSION INVENTORY RESA			7,221	15,409	17,500	88%	17,200		17,200	98%
2715	Food purchased not in inv			235		0	0%			0	0%
2900	ASSETS NOT CAPITALIZED	883	2,707	8,932	1,523	35,000	4%	35,000		35,000	100%
3100	TRAVEL	791				400	0%	100		100	25%
3150	CONFERENCE FEES AND SCHOO	150	150	145		400	0%	700		700	175%
3200	COMMUNICATIONS	4,617	5,069	4,123	3,900	5,000	78%	6,000		6,000	120%
3300	UTILITIES	16,837	18,696	16,324	9,086	18,000	50%	18,000		18,000	100%
3350	Water Utilities	721	477	437	566	748	76%	700		700	94%
3400	PRINTING	1,250		1,510	80	2,000	4%	2,000		2,000	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
3500	REPAIRS AND MAINTENANCE	6,177	3,130	2,408	305	5,000	6%	1,000		1,000	20%
3700	ADVERTISING	10,291	7,045	4,019	2,396	11,000	22%	13,000		13,000	118%
3710	Sponsorship expenditures	1,768	503			0	0%	1,000		1,000	*****%
3800	DATA PROCESSING SERVICES				2,746	7,500	37%	4,000		4,000	53%
3900	DRUG TESTING & BACKGROUND	209	136	815	365	500	73%	800		800	160%
3940	LANDFILL FEES	2,801	2,748	2,413	2,018	2,800	72%	2,800		2,800	100%
3950	DUES AND SUBSCRIPTIONS	794	399	493	444	800	56%	500		500	63%
3960	BANK AND MERCHANT FEES	10,784	10,670	10,117	9,971	20,000	50%	15,000		15,000	75%
3980	MISCELLANEOUS EXPENSE	43	195	35	302	252	120%	500		500	198%
4300	EQUIPMENT RENTAL				6,039	7,350	82%	2,000		2,000	27%
4310	GOLF CART RENTALS	63,927	66,078	66,129	59,107	65,700	90%	65,700		65,700	100%
11	SALES AND USE TAX PAID	15,615	14,012	14,911	12,886	14,400	89%	20,000		20,000	139%
4312	SALES TAX PAID - CONCESSI			95		950	0%			0	0%
4400	SERVICE & MAINTENANCE CON	8,825	11,210	12,571	8,612	10,550	82%	12,000		12,000	114%
4500	INSURANCE AND BONDING	11,840	12,500	12,279	9,737	12,615	77%	12,000		12,000	95%
4990	OTHER CONTRACTED SERVICES	14,405	8,361	36,058	27,983	29,607	95%	2,000		2,000	7%
9700	CONTINGENCY					0	0%	5,000		5,000	*****%
	Account:	431,272	405,004	428,770	372,736	515,607	72%	482,900	0	482,900	94%
6500	GIBSON PARK										
1000	SALARIES AND WAGES	42,885				0	0%			0	0%
1003	LONGEVITY PAY	2,168				0	0%			0	0%
1009	FICA EXPENSE	3,392				0	0%			0	0%
1010	RETIREMENT EXPENSE	2,764				0	0%			0	0%
1011	HEALTH INSURANCE EXPENSE	9,486				0	0%			0	0%
1012	FLEX ADMINISTRATION FEES	69				0	0%			0	0%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
1014	WORKER'S COMPENSATION	1,467				0	0%			0	0%
1017	401K EXPENSE	1,813				0	0%			0	0%
2100	DEPARTMENT SUPPLIES	2,348				0	0%			0	0%
2141	CHEMICALS	170				0	0%			0	0%
2500	VEHICLE SUPPLIES	209				0	0%			0	0%
2520	FUELS - GAS & OIL	679				0	0%			0	0%
2550	EQUIPMENT SUPPLIES	137				0	0%			0	0%
2600	OFFICE SUPPLIES	77				0	0%			0	0%
2900	ASSETS NOT CAPITALIZED	184				0	0%			0	0%
3200	COMMUNICATIONS	1,310				0	0%			0	0%
3500	REPAIRS AND MAINTENANCE	1,183				0	0%			0	0%
00	SERVICE & MAINTENANCE CON	770				0	0%			0	0%
4990	OTHER CONTRACTED SERVICES	4,050				0	0%			0	0%
	Account:	75,161				0	***%	0	0	0	0%
8000	Debt Service										
7100	DEBT PRINCIPAL PAYMENTS	52,220			58,064	68,331	85%	100,500		100,500	147%
7200	DEBT INTEREST PAYMENTS	298			11,757	14,579	81%	20,500		20,500	141%
	Account:	52,518			69,821	82,910	84%	121,000	0	121,000	146%
9600	OTHER FINANCING USES										
9600	TRANSFERS TO OTHER FUNDS	104,997	81,149	78,645	232,176	235,200	99%	81,800		81,800	35%
9605	Other Financing Uses				7,900	7,900	100%			0	0%
	Account:	104,997	81,149	78,645	240,076	243,100	99%	81,800	0	81,800	34%
	Fund:	3,415,443	3,490,047	3,621,805	3,509,101	4,619,540	76%	4,356,430	0	4,356,430	94%

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11 General Capital Reserve Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3831 INVESTMENT EARNINGS	50	106	176	184	175	105%	50		50	28%
3981 TRANSFER FROM GENERAL	104,997	81,149	78,645	82,176	85,200	96%	81,800		81,800	96%
3984 TRANSFER FROM CAPITAL			8,191		0	0%			0	0%
3991 FUND BALANCE APPROPRIATED					188,843	0%			0	0%
Group:	105,047	81,255	87,012	82,360	274,218	30%	81,850	0	81,850	29%
Fund:	105,047	81,255	87,012	82,360	274,218	30%	81,850	0	81,850	29%

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11 General Capital Reserve Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
9600	OTHER FINANCING USES										
9600	TRANSFERS TO OTHER FUNDS	96,688			274,218	274,218	100%	81,850		81,850	30%
	Account:	96,688			274,218	274,218	100%	81,850	0	81,850	30%
	Fund:	96,688			274,218	274,218	100%	81,850	0	81,850	30%

CAPITAL PROJECT FUND - EAST FORK SIDEWALK & PEDESTRIAN BRIDGE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Project Author- ization	Actual		Total to Date	Variance Positive (Negative)
		Prior Year	Current Year		
Revenues:					
Federal STP-EB funds	\$ 960,000	\$ -	\$ 59,065	\$ 59,065	\$ (900,935)
NC DOT funds	240,000	-	-	-	(240,000)
	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ 59,065</u>	<u>\$ 59,065</u>	<u>\$ (1,140,935)</u>
Expenditures:					
Capital outlay - land improvements	1,200,000	-	59,065	59,065	1,140,935
Total expenditures	<u>1,200,000</u>	<u>-</u>	<u>59,065</u>	<u>59,065</u>	<u>1,140,935</u>
Revenues under expenditures	-	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
Fund balance:					
Beginning of year, July 1			-		
End of year, June 30			<u>\$ -</u>		

**CAPITAL PROJECT FUND - LYDIA MUTLI-USE GREENWAY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Federal STP-EB funds	\$ 680,000	\$ -	\$ -	\$ -	\$ (680,000)
NC DOT funds	170,000	-	-	-	(170,000)
	<u>\$ 850,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (850,000)</u>
Expenditures:					
Capital outlay - land improvements	850,000	-	-	-	850,000
Toal expenditures	<u>850,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>850,000</u>
Revenues under expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ -</u>		

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Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3310 FEDERAL GRANTS		7,172			0	0%			0	0%
3311 STATE GRANTS		2,391			0	0%			0	0%
3342 ACERAGE FEES			278	2,352	0	***%			0	0%
3345 INSPECTION AND PERMIT	2,183	1,800	2,671	2,854	2,000	143%	3,500		3,500	175%
3710 UTILITY CHARGE - WATER	756,835	777,324	820,460	706,007	790,000	89%	900,000		900,000	113%
3720 UTILITY CHARGE - SEWER	2,091,475	2,109,692	2,189,755	1,764,345	2,228,000	79%	2,325,000		2,325,000	104%
3730 TAPS AND CONNECTIONS -	7,250	3,000	12,200	34,600	5,000	692%	10,000		10,000	200%
3740 TAPS AND CONNECTIONS -	5,800	2,600	222,300	27,100	5,000	542%	10,000		10,000	200%
3745 Connection Fees - Water	9,250	8,000	9,450	8,300	6,500	128%	8,000		8,000	123%
3750 NONPAYMENT / RECONNECTION	13,525	12,825	10,704	7,560	11,000	69%	10,500		10,500	95%
3755 Return Check Fees	966	775	475	550	500	110%	500		500	100%
3760 LATE FEES	22,920	22,580	20,510	18,130	19,000	95%	20,000		20,000	105%
3765 CREDIT CARD	583	475	478	455	300	152%	400		400	133%
3831 INVESTMENT EARNINGS	10,181	8,971	9,993	8,961	8,000	112%	11,000		11,000	137%
3833 CONTRIBUTIONS AND		160			0	0%			0	0%
3835 SALES OF FIXED ASSETS		1,568		310	0	***%			0	0%
3839 MISCELLANEOUS REVENUES	1,207	6,937	609	1,515	500	303%	500		500	100%
3910 Insurance Recoveries			3,850		0	0%			0	0%
3987 TRANSFER FROM RANDLEMAN	150,000	136,000	125,000	122,237	125,000	98%	123,000		123,000	98%
3992 NET POSITION APPROPRIATED					41,122	0%	550,484		550,484	1338%
Group:	3,072,175	3,102,270	3,428,733	2,705,276	3,241,922	83%	3,972,884		3,972,884	122%
Fund:	3,072,175	3,102,270	3,428,733	2,705,276	3,241,922	83%	3,972,884		3,972,884	122%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

30 WATER AND SEWER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
7100	WATER AND SEWER										
1000	SALARIES AND WAGES	397,299	405,339	419,586	404,740	491,000	82%	505,000		505,000	103%
1003	LONGEVITY PAY	7,754	7,834	8,967	9,658	9,700	100%	11,000		11,000	113%
1009	FICA EXPENSE	30,740	31,342	32,666	31,533	38,000	83%	40,000		40,000	105%
1010	RETIREMENT EXPENSE	25,878	29,829	30,645	27,999	33,000	85%	38,000		38,000	115%
1011	HEALTH INSURANCE EXPENSE	73,251	78,656	74,897	74,503	87,500	85%	90,000		90,000	103%
1012	FLEX ADMINISTRATION FEES	627	616	455	420	650	65%	700		700	108%
1014	WORKER'S COMPENSATION	15,562	12,053	12,176	21,476	21,500	100%	24,000		24,000	112%
1015	Unemployment Compensation		2,055			1,000	0%	1,000		1,000	100%
1017	401K EXPENSE	16,351	17,711	18,640	18,239	21,000	87%	23,000		23,000	110%
1019	PROFESSIONAL SERVICES	9,450	9,700	10,150	14,139	14,200	100%	13,000		13,000	92%
2100	DEPARTMENT SUPPLIES	34,577	16,867	13,544	19,147	35,000	55%	30,000		30,000	86%
2105	WATER METERS	24,025	28,070	28,406	23,621	25,000	94%	25,000		25,000	100%
2200	FOOD AND PROVISIONS	1,147	1,345	1,032	1,049	1,000	105%	1,000		1,000	100%
2400	CONSTRUCTION & REPAIR SUP		545	367	1,498	2,000	75%	2,000		2,000	100%
2500	VEHICLE SUPPLIES	6,278	3,192	9,978	3,981	8,000	50%	7,000		7,000	88%
2520	FUELS - GAS & OIL	17,011	16,758	13,544	9,873	20,000	49%	18,000		18,000	90%
2550	EQUIPMENT SUPPLIES	1,368	2,194	1,710	2,634	3,000	88%	3,000		3,000	100%
2600	OFFICE SUPPLIES	2,756	2,344	721	902	5,000	18%	4,000		4,000	80%
2750	PURCHASE OF WATER	203,381	200,728	200,725	194,314	257,500	75%	300,000		300,000	117%
2755	Water Transmission Fees	11,748	13,943	14,453	10,482	14,500	72%	24,000		24,000	166%
2900	ASSETS NOT CAPITALIZED	9,270	6,519	14,598	7,629	71,950	11%	75,000		75,000	104%
3100	TRAVEL	922	17	555	586	2,500	23%	3,000		3,000	120%
3150	CONFERENCE FEES AND SCHOO	1,808	1,333	923	1,062	3,000	35%	3,000		3,000	100%
3200	COMMUNICATIONS	18,333	20,583	20,563	18,000	22,000	82%	23,500		23,500	107%

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30 WATER AND SEWER		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
						15-16	15-16	16-17	16-17	16-17	16-17
3300	UTILITIES	10,518	11,027	7,441	7,612	16,000	48%	16,000		16,000	100%
3350	Water Utilities	74				500	0%	500		500	100%
3400	PRINTING	5,027	4,900	5,413	4,060	6,000	68%	6,000		6,000	100%
3500	REPAIRS AND MAINTENANCE	28,167	14,731	13,551	37,215	40,000	93%	30,000		30,000	75%
3700	ADVERTISING	496		223	161	500	32%	500		500	100%
3800	DATA PROCESSING SERVICES	1,650	5,075	9,301	11,171	15,000	74%	13,000		13,000	87%
3900	DRUG TESTING & BACKGROUND	815	445	269	295	750	39%	1,000		1,000	133%
3940	LANDFILL FEES	397	81	67	277	1,500	18%	1,500		1,500	100%
3950	DUES AND SUBSCRIPTIONS	793	820	2,080	1,260	2,500	50%	2,500		2,500	100%
3955	Permit Fees	3,235	3,133	3,235	3,715	4,000	93%	4,000		4,000	100%
3960	BANK AND MERCHANT FEES	1,600	3,679	4,956	5,666	14,000	40%	7,000		7,000	50%
80	MISCELLANEOUS EXPENSE	409	666	391	449	1,000	45%	1,000		1,000	100%
3981	Special Events					1,000	0%	1,000		1,000	100%
4300	EQUIPMENT RENTAL	1,032	4,367	2,905	2,662	2,900	92%	2,500		2,500	86%
4400	SERVICE & MAINTENANCE CON	32,289	29,947	31,795	33,938	36,000	94%	60,000		60,000	167%
4500	INSURANCE AND BONDING	21,984	23,936	24,464	33,520	33,525	100%	37,000		37,000	110%
4950	LAB TESTING	2,970	2,720	3,351	3,750	5,000	75%	4,000		4,000	80%
4960	SEWER TREATMENT	643,595	664,736	676,663	520,050	773,000	67%	850,000		850,000	110%
4990	OTHER CONTRACTED SERVICES	184,190	203,546	52,462	148,855	155,000	96%	150,000		150,000	97%
4995	ENGINEERING FEES NOT CAPI	23,843	7,358	22,575	7,964	67,500	12%	25,000		25,000	37%
5400	CAPITAL OUTLAY - MOTOR VE	28,582	112,978		28,615	28,625	100%			0	0%
5500	CAPITAL OUTLAY EQUIPMENT	45,334	12,185	5,568	13,370	13,500	99%	50,000		50,000	370%
5800	CAPITAL OUTLAY - BUILDING			50,628	3,908	8,935	44%			0	0%
5900	CAPITAL OUTLAY - WATER IM	249,067	169,140		30,000	45,000	67%	400,000		400,000	889%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

30 WATER AND SEWER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
5901	Water Rights					0	0%	166,680		166,680	*****
5910	CAPITAL OUTLAY - SEWER IM	293,772			49,716	167,000	30%	235,000		235,000	141%
6800	OPERATING PAYMENTS TO REG	26,475	27,314	40,829	41,507	42,000	99%	43,000		43,000	102%
6801	DEBT PAYMENTS TO PIEDMONT	135,324	135,104	122,237	122,237	125,000	98%	125,000		125,000	100%
6810	Payments for Odor Control	21,768	21,768	21,768	14,556	22,000	66%	22,000		22,000	100%
7100	DEBT PRINCIPAL PAYMENTS				25,002	25,002	100%	50,004		50,004	200%
7200	DEBT INTEREST PAYMENTS				7,185	7,185	100%	13,500		13,500	188%
9600	TRANSFERS TO OTHER FUNDS	388,376	387,397	546,652	382,018	394,000	97%	391,000		391,000	99%
9605	Other Financing Uses		58,750			0	0%			0	0%
Account:		3,061,318	2,815,376	2,578,125	2,438,219	3,241,922	75%	3,972,884	0	3,972,884	123%
Fund:		3,061,318	2,815,376	2,578,125	2,438,219	3,241,922	75%	3,972,884	0	3,972,884	123%

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61 WATER AND SEWER CAPITAL RESERVE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3831 INVESTMENT EARNINGS	388	705	734	170	400	43%	50		50	12%
3986 TRANSFER FROM ENTERPRISE	328,376	327,397	341,652	338,018	350,000	97%	350,000		350,000	100%
Group:	328,764	328,102	342,386	338,188	350,400	97%	350,050	0	350,050	99%
Fund:	328,764	328,102	342,386	338,188	350,400	97%	350,050	0	350,050	99%
Grand Total:	7,372,708	7,694,707	7,934,880	7,575,181	10,761,080		8,896,214	0	8,896,214	

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61 WATER AND SEWER CAPITAL RESERVE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
9600	OTHER FINANCING USES										
9600	TRANSFERS TO OTHER FUNDS			1,325,000		0	0%			0	0%
9800	RESERVE FOR FUTURE EXPEND					350,400	0%	350,050		350,050	100%
	Account:			1,325,000		350,400	0%	350,050	0	350,050	100%
	Fund:			1,325,000		350,400	0%	350,050	0	350,050	100%
Grand Total:		6,762,629	6,693,575	7,658,121	6,923,137	10,761,080		8,896,214	0	8,896,214	

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60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3831 INVESTMENT EARNINGS	6,662	3,246	1,155	1,958	1,200	163%	2,000		2,000	166%
3986 TRANSFER FROM ENTERPRISE	60,000	60,000	55,000	44,000	44,000	100%	41,000		41,000	93%
3992 NET POSITION APPROPRIATED					79,800	0%	92,000		92,000	115%
Group:	66,662	63,246	56,155	45,958	125,000	37%	135,000	0	135,000	108%
Fund:	66,662	63,246	56,155	45,958	125,000	37%	135,000	0	135,000	108%

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TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

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60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
7130	RANDLEMAN RESERVOIR										
9600	TRANSFERS TO OTHER FUNDS	150,000	136,000	125,000	122,237	125,000	98%	125,000		125,000	100%
9700	CONTINGENCY					0	0%	10,000		10,000	*****%
	Account:	150,000	136,000	125,000	122,237	125,000	98%	135,000	0	135,000	108%
	Fund:	150,000	136,000	125,000	122,237	125,000	98%	135,000	0	135,000	108%

**CAPITAL PROJECTS FUND - WATER & SEWER MAINTENANCE FACILITY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Project Author- ization</u>	<u>Prior Year</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
Revenues:					
Investment income	\$ -	\$ 49	\$ 742	\$ 791	\$ 791
Expenditures:					
Capital outlay - Building	1,500,000	-	140,588	140,588	1,359,412
Capital outlay - land improvements	-	-	-	-	-
Total expenditures	<u>1,500,000</u>	<u>-</u>	<u>140,588</u>	<u>140,588</u>	<u>1,359,412</u>
Revenues under expenditures	<u>(1,500,000)</u>	<u>49</u>	<u>(139,846)</u>	<u>(139,797)</u>	<u>1,360,203</u>
Other financing sources (uses):					
Transfers from other funds:					
Installment purchase financing	600,000		600,000	600,000	-
W&S Capital Reserve Fund	900,000	900,000	-	900,000	-
Net Position Appropriated	-	-	-	-	-
Total other financing uses	<u>1,500,000</u>	<u>900,000</u>	<u>600,000</u>	<u>1,500,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 900,049</u>	<u>460,154</u>	<u>\$ 1,360,203</u>	<u>\$ 1,360,203</u>
Fund balance:					
Beginning of year, July 1			<u>900,049</u>		
End of year, June 30			<u>\$ 1,360,203</u>		

**CAPITAL PROJECTS FUND - PUBLIC W&S SYSTEM FOR GRANDOVER DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Investment income	\$ -	31	349	380	380
	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 349</u>	<u>\$ 380</u>	<u>\$ 380</u>
Expenditures:					
Capital outlay - Water improvements	176,000	-	-	-	176,000
Capital outlay - Sewer improvements	399,000	-	-	-	399,000
Total expenditures	<u>575,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>575,000</u>
Revenues under expenditures	<u>(575,000)</u>	<u>31</u>	<u>349</u>	<u>380</u>	<u>575,380</u>
Other financing sources (uses):					
Transfers from other funds:					
W&S Capital Reserve Fund	425,000	425,000	-	425,000	-
W&S Operating Fund	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total other financing uses	<u>575,000</u>	<u>575,000</u>	<u>-</u>	<u>575,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 575,031</u>	<u>349</u>	<u>\$ 575,380</u>	<u>\$ 575,380</u>
Fund balance:					
Beginning of year, July 1			<u>575,031</u>		
End of year, June 30			<u>\$ 575,380</u>		

Town of Jamestown 2016-17 Fee Schedule

Proposed Rates for FY 2016/17 - Effective July 1, 2016

GENERAL:

Meeting Room:

Jamestown Residents / Business Owners	\$200 / day
Deposit for above renters	\$100
Jamestown Non-profit Civic Club	\$40
Jamestown Civic Club Multi-Use	\$25
Local Governments, Jamestown Church Groups, and Jamestown School Faculty Events	\$80

Shelters - Jamestown Park

Jamestown residents	\$50 / day
Non-residents	\$100 / day

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Sanitation	\$10 / curbside p/u per month
Return Check or ACH Fee	\$25
Development Clearance Certificate (or Elevation Certificate Review) :	
For accessory buildings \leq 144 sq. ft.	\$25
Change of Occupancy / Special Event, Temp. Structure	\$25
For all other projects	\$75
Floodplain Development Permit	\$100 + applicable site plan, DCC, or other fees
Rezoning Fee	\$375 - \$1500, depending on acreage
Special / Conditional Use Permit	\$300
Amendment to Special / Conditional Use Permit	\$250
Text Amendments	\$250
Zoning Verification Letter	\$25
If site visit required	\$50
Zoning Variance	\$250 per case
Family Care Home Radius Check	\$40
Non-residential Site Plan Review	\$400 + \$20 / 1,000 sq. ft. of GFA
Minor Site Plan Review (exemption watershed review required) Minor site changes only	\$250

GENERAL

Subdivision Review Fee :

Typical	\$300 + \$40 per lot
Multifamily (Condo, TH, & Apt)	\$400 + \$25 per unit
Review of Covenants & Restrictions/Declarations of Subdivision, or any other HOA documents	\$75 + recording fees at ROD
Plan Revisions	\$250 + per lot, sq. ft., dwelling unit or space fee listed above applied to any increase
Final Plat Review	\$150 + recording fees at ROD
Permanent Signs (excluding temporary banners)	\$30
Sandwich Board Signs	\$30
Street / Easement Closings	\$275
Street Renaming / Renumbering	\$275
Voluntary Annexation Request	\$350
Any Other Request for a Public Hearing	\$300
Tree Disturbance Permit	\$25 (if not part of approved site plan)

Towers and Wireless Facilities:

All fees must be paid to the Town prior to the work being done for which the fee is paid.

Town Application Fees:

New Tower or Support Structure	\$5,000
Eligible Facility (Co-location or Non-Substantial Modification)	\$2,500
Amendment or Waiver Request	\$250 per item or issue

Expert Assistance Fees:

New Tower or Support Structure or Substantial Modification	\$7,500
Eligible Facility (Co-location or Non-Substantial Modification):	
Technical Review and Analysis:	\$1,000
Expedited Application Process:	\$2,500
Amendment or Waiver Request:	\$500 per item or issue
Final Inspection	\$2,000 per inspection
Lease Negotiations	\$7500 (\$250/hr. beyond 30 hrs.)

Publication Fees:

Development Ordinance (and other official manuals)	\$30
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Photocopies of individual pages:

GENERAL	single-sided up to 8 1/2 X14	\$.10 per sheet
	double-sided up to 8 1/2 X14	\$.15 per sheet
	single-sided 11 X 17	\$.20 per sheet
	double-sided 11X 17	\$.25 per sheet
	computer disk	\$1.00 each
	GIS / Mapping Fees:	
	Depends on size	\$5 to \$34
	Maps which include aerial photographs	add \$10 per map
	Special Projects and Custom Labor Rate	\$50 / hour (1/2 hour minimum)

RECREATION:

Jamestown Park:

Youth Rates:

Baseball Field Rental Rates

Games / practice - Unlighted	\$20
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Soccer Field

Games / practice - Unlighted	\$30
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Concession Building Baseball

Monthly rental	\$100
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Adult / Group Rates:

Baseball Field Rental Rates

Games / practice - Unlighted	\$50
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Soccer Field

Games / practice - Unlighted	\$50
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Rental of entire soccer complex for a day	\$1,000
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Golf Course:

Cart Fees :

Cart Fees (18 holes)	\$12
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Cart Fees (9 holes)	\$8
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Pull Carts	\$2
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Green Fees:

18 Hole Weekday	\$18
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18 Hole Weekend	\$23
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9 Hole Weekday	\$12
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9 Hole Weekend	\$12
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9/18 Ladies Day	\$13
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18 Seniors	\$12
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18 Juniors	\$12
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R E C R E A T I O N	Driving Range:	
	Large bucket	\$6
	Small bucket	\$4
	Annual Passes:	
	Junior Summer Pass (17 and under, valid July 1-August 31,2011)	\$125
	Lesson Rates:	
	1 Hour Lesson	\$70
	3 Hour Lesson Package	\$195
	5 Hour Lesson Package	\$300
	10 Hour Lesson Package	\$550
1 - 1/2 Hour Lesson	\$35	
3 - 1/2 Hour Lesson Package	\$120	
1 Junior Lesson	\$35	
9 Hole Playing Lesson	\$120	

WATER / SEWER:

Water Rates: Proposed 4% Water & Sewer Rate Increase. New Rates:

In-town	\$2.75 (new \$2.85)
Out-of-town	\$5.50 (new \$5.70)

Irrigation Rates:	
In-town	\$4.15 (new \$4.30)
Out-of-town	\$8.30 (new \$8.60)

W A T E R A N D S E W E R	Sewer Rates:	
	In-town	\$3.30 (new \$3.40)
	Out-of-town	\$6.60 (new \$6.80)
	Meter Deposit Fee	\$150
	Utility Billing Late Fee	\$10
	Connection Fee	\$50
	Meter Box Access Charge	\$50
	Meter Box & Cleanout Tampering Fee	\$50 + Cost of Damage
	Meter Size Testing Fee - 5/8"	\$75
	Meter Size Testing Fee - 1" and larger	Actual cost plus 20%
	Non-Payment / Re-connection Fee	\$50
	Non-Payment / Re-connection Fee (after hours)	\$100
	3/4" Water Tap Fee in-town	\$1,500
	3/4" Water Tap Fee out-of-town	\$2,250
	4" Sewer Tap Fees in-town	\$1,300
4" Sewer Tap Fees out-of-town	\$2,100	

	3/4" Irrigation Water Tap Fee in-town *	\$800
	3/4" Irrigation Water Tap Fee out-of-town *	\$1,200
	1" Irrigation Water Tap Fee in-town *	\$1,250
	1" Irrigation Water Tap Fee out-of-town *	\$1,875
	<i>* Parallel tap off existing setter only. Standard water tap fee applies if not tapped off existing setter.</i>	
	1 1/2" Irrigation Water Tap Fee in-town	\$1,800
	1 1/2" Irrigation Water Tap Fee out-of-town	\$2,700
W A T E R	2" Irrigation Water Tap Fee in-town	\$2,400
	2" Irrigation Water Tap Fee out-of-town	\$3,600
	Water Tap Fees :	
	1" Privilege Fee + 1" Meter	
	In town	\$1,800
	Out of town	\$2,700
A N D	1.5" Privilege Fee + 1.5" Meter	
	In town	\$2,400
	Out of town	\$3,600
	2" Privilege Tap Fee + 2" Meter	
S E	In town	\$3,200
	Out of town	\$4,800
W E R	2" Privilege Tap Fee + 2" Compound Meter	
	In town	\$4,800
	Out of town	\$7,200
	3" Privilege Tap Fee + 3" Compound Meter	
	In town	\$6,400
	Out of town	\$9,600
	4" Privilege Tap Fee + 4" Compound Meter	
	In town	\$8,000
	Out of town	\$12,000
	6" Privilege Tap Fee + 6" Compound Meter	
	In town	\$12,500
	(Less Meter)	
	Out of town	\$18,750
	(Less Meter)	
	8" Privilege Tap Fee + 8" Compound Meter	
	In town	
	(Less Meter)	\$16,400
	Out of town	
	(Less Meter)	\$24,600

W	Sewer Tap Fees - Oversized:	
A	6" Privilege Fee + Clean out	
T	In town	\$2,600
E	Out of town	\$3,900
R	8" Privilege Fee - Manhole Tap	
	In town	\$3,000
A	Out of town	\$4,500
N	Hydrant Use:	
D	Hydrant Use Application Fee	\$50
	Hydrant Meter Monthly Service Charge	\$20
S	Hydrant Meter Assembly with 5/8 or 3/4 " meter inch	
E	backflow preventer	\$250
W	Hydrant Meter Assembly with 1 1/2 " meter inch	
E	backflow preventer	\$600
R	Administration Fee for all Food Service Establishments for inspection, etc. related to Fat, Oil and Grease policy	\$100

Town of Jamestown
 Capital Improvement Program
 General Fund

	Department	Dept. Priority	Priority	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	Beyond 5 Years	Total
Lydia Sidewalk - Main St. - Existing to YorkLeigh Dr.	Planning	1	Must Do	850,000	(15)	-	-	-	-	850,000
East Main St. & East Fork Rd. Construction & Eng. Inspection Service	Public Services/Powell Bill	1	Must Do	150,000	(1)	-	-	-	-	150,000
East Fork Rd. pedestrian bridge & connectors	Planning	2	Must Do	1,140,000	(15)	-	-	-	-	1,140,000
Sidewalk - Oakdale Rd (Phase 2 - Railroad to Chimney Ct.)	Planning/Powell Bill	3	Must Do	240,000	(1)(14)	-	-	-	-	240,000
				2,380,000	-	-	-	-	-	2,380,000
New Park Shelter - replacement of shelter #3	Recreation	1	Should Do	-	50,000	(2) &/or (1)	-	-	-	50,000
Purchase sprayer for golf course (used)	Golf - Maint	1	Should Do	17,000	(2)	-	-	-	-	17,000
Roadway Improvements (paving)	Public Services/Powell Bill	1	Should Do	250,000	(1)	240,000	(1)	-	430,000	(1) 920,000
Tee Complex Construction	Golf - Maint	2	Should Do	-	-	-	229,425	(13)	-	229,425
New bathrooms at shelters	Recreation	2	Should Do	-	40,000	(2) &/or (1)	-	-	-	40,000
Disc Golf Course - 9 hole	Recreation	3	Should Do	-	-	16,388	(2)	-	-	16,388
Main St Corridor Study	Planning	4	Should Do	-	100,000	(9)(3)	-	-	-	100,000
Vehicle Wash Facility	Golf - Maint	4	Should Do	-	65,000	(2)	-	-	-	65,000
Pave baseball parking lot	Recreation	4	Should Do	-	45,000	(2)	-	-	-	45,000
Updates to 2020 Comprehensive Plan	Planning	5	Should Do	-	50,000	(2)	-	-	-	50,000
Replace Park Superintendent Truck	Golf - Maint	5	Should Do	-	-	20,000	(2)	-	-	20,000
Pave shelter parking lot	Recreation	5	Should Do	-	-	15,000	(2)	-	-	15,000
Updates to Land Development Ordinance	Planning	6	Should Do	-	-	50,000	(2)	-	-	50,000
New bathrooms for golf course	Golf - Maint	6	Should Do	-	-	86,000	(2) &/or (12)	-	-	86,000
Replace drainage system at baseball fields and re-grade	Recreation	6	Should Do	-	-	-	75,000	(2)	-	75,000
Updates to Parks & Recreation Master Plan	Planning	7	Should Do	-	8,000	(2)	-	-	-	8,000
Bunker Construction	Golf - Maint	7	Should Do	-	-	-	-	-	80,000	(2) 80,000
Replace drainage system at golf course	Golf - Maint	8	Should Do	-	-	85,000	(2)	-	-	85,000
Updates to Comprehensive Pedestrian Transportation Plan	Planning	9	Should Do	-	-	-	-	8,000	(2)	8,000
Procure Greens Aerifier	Golf - Maint	10	Should Do	-	21,000	(2)	-	-	-	21,000
Pave maintenance building parking lot	Golf - Maint	11	Should Do	-	-	20,000	(2)	-	-	20,000
				267,000	379,000	532,388	304,425	8,000	510,000	2,000,813
Driving Range improvements	Golf Shop	2	Could Do	-	-	-	-	-	100,000	(13) 100,000
Storm Drainage - Street Improvements	Public Services/Powell Bill	2	Could Do	-	160,000	(1) (2)	-	-	-	160,000
Renovate/Replace Bathrooms at Baseball Complex	Recreation	7	Could Do	-	-	40,000	(2) &/or (12)	-	-	40,000
Baseball field lights - Wire 2 existing poles	Recreation	8	Could Do	-	12,000	(13) (11)	-	-	-	12,000
Sidewalk - Penny Rd (Main St to greenway trail)	Planning	8	Could Do	-	-	-	-	-	222,200	(8) 222,200
Purchase Steiner Tractor	Golf - Maint	9	Could Do	-	-	30,000	(2)	-	-	30,000
Baseball Field Improvements- Dugouts & Fencing	Recreation	9	Could Do	-	-	-	-	-	70,000	(2) 70,000
Sidewalk Oakdale Rd (Phase 3 - Chimney Ct.-Jamestown Oaks)	Planning/Powell Bill	10	Could Do	-	-	-	-	-	216,000	(8)(1) 216,000
Connect Shelter Bathrooms to public sewer (now septic system)	Recreation	10	Could Do	-	-	-	-	-	10,000	(2) 10,000
Pave maintenance building parking lot	Golf - Maint	11	Could Do	-	-	20,000	(2)	-	-	20,000
Intersection Improvements - Guilford Rd at Wyndwood	Planning	11	Could Do	-	-	-	-	-	70,000	(8) 70,000
Baseball field lights - Add 4 light poles	Recreation	11	Could Do	-	-	90,000	(13) (11)	-	-	90,000
Sidewalk - Forestdale (Main St-Woodland)	Planning	12	Could Do	-	-	-	-	-	159,900	(1) 159,900
Sidewalk - Forestdale (Woodland-Oneil)	Planning	13	Could Do	-	-	-	-	-	161,400	(1) 161,400
New Golf Maintenance Building	Golf - Maint	13	Could Do	-	-	-	-	250,000	(13)	250,000
Sidewalk - Cloverbrook (Forestdale-Guilford)	Planning	14	Could Do	-	-	-	-	-	181,500	(1) 181,500
Sidewalk - Potter - Main to Mendenhall	Planning	15	Could Do	-	-	-	-	-	226,900	(1) 226,900
Sidewalk - Scientific St (Main St to Shannon Gray Ct.)	Planning	16	Could Do	-	-	-	-	-	160,000	(1) 160,000
Deep River Paddle Trail/Greenway Trail (Phase I)	Planning	17	Could Do	-	-	-	-	-	109,700	(9) 109,700
Deep River Paddle Trail/Greenway Trail (Phase II)	Planning	18	Could Do	-	-	-	-	-	175,000	(9) 175,000
Deep River Paddle Trail/Greenway Trail (Phase III)	Planning	19	Could Do	-	-	-	-	-	165,000	(9) 165,000
				-	172,000	180,000	-	250,000	2,027,600	2,629,600
Total Projects, General Fund				\$ 2,647,000	\$ 551,000	\$ 712,388	\$ 304,425	\$ 258,000	\$ 2,537,600	\$ 7,010,413
				FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2019/20	5 Years	Total
FUNDING SOURCE										
(1) Powell Bill current yr and reserve fund balance				479,000	-	240,000	-	-	1,319,700	2,038,700
(2) Operating budget				17,000	439,000	382,388	75,000	8,000	160,000	1,081,388
(3) Fund Balance				-	20,000	-	-	-	-	20,000
(4) Tax Increase				-	-	-	-	-	-	-
(5) NCDFR Urban Forestry Grant				-	-	-	-	-	-	-
(6) PARTF grant				-	-	-	-	-	-	-
(7) NCDOT STIP or Bike/Ped funding				-	-	-	-	-	-	-
(8) NCDOT Enhancement funding				-	-	-	-	-	508,200	508,200
(9) Grant - HP MPO, State				-	80,000	-	-	-	449,700	529,700
(10) Assessments				-	-	-	-	-	-	-
(11) Sponsorship donations				-	-	-	-	-	-	-
(12) Installment financing				-	-	-	-	-	-	-
(13) Transfer from General Capital Reserve Fund				-	12,000	90,000	229,425	250,000	100,000	681,425
(14) CMAQ Funding				161,000	-	-	-	-	-	161,000
(15) Capital Project Ordinance				1,990,000	-	-	-	-	-	1,990,000
Amount unfunded				-	-	-	-	-	-	-
Total for Budget Year				\$ 2,647,000	\$ 551,000	\$ 712,388	\$ 304,425	\$ 258,000	\$ 2,537,600	\$ 7,010,413

Town of Jamestown
 Capital Improvement Program
 Water/Sewer Fund

	Department	Dept. Priority	Priority	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/22	Beyond 5 Years	Total
Jamestown's portion of Eastside improvements (7.692%):											
Odor Control Project	Public Services	HP	② Must Do	22,000	(1) 22,000	(1) 22,000	(1) 22,000	(1) 22,000	(1) 22,000	(1) 182,000	(1) 314,000
Incinerator Rehab			②	-	(1) 44,648	(1) 44,648	(1) 44,648	(1) 44,648	(1) 44,648	(1) 669,715	(1) 892,955
Incinerator Emissions Improvements - EPA required			②	-	(3) 38,460	(3) 38,460	(3) 38,460	(3) 38,460	(3) 38,460	(3) 576,900	(3) 769,200
Phosphorus/Ammonia Side Stream Reduction			②	-	-	-	(1) 338,448	-	-	-	338,448
Eastside UV System Upgrade			②	-	-	-	(1) 84,612	-	-	-	84,612
FOG/Biodiesel Facility			②	-	-	-	-	(3) 346,140	① (3)	-	346,140
Diffusers and Mixer Gearbox Replacement			②	-	-	-	-	(3) 130,764	① (3)	-	130,764
Eastside Expansion			?	-	-	-	-	-	-	-	-
Riverdale Forcemain Repairs	Public Services	HP	② Must Do	85,000	(1)	-	-	-	-	-	85,000
Riverdale Pump Station Relocation	Public Services	HP	② Must Do	-	-	-	(3) 416,742	① (3)	-	-	416,742
Riverdale Pump Station Upgrade			?	-	-	-	-	-	-	-	-
Sewer System Repairs and Improvements	Public Services	1	Must Do	150,000	(1) 200,000	(1) 200,000	(1) 200,000	(1) -	-	(1) 1,000,000	(1) 1,750,000
Water System Improvements	Public Services	2	Must Do	400,000	(1) 100,000	(1) 590,000	(1) -	-	-	-	1,090,000
PTRWA Water Rights	Public Services	3	Should Do	166,680	(1)	-	-	-	-	-	-
Maintenance Facility	Public Services	4	Must Do	1,359,000	(4)(5)	-	-	-	-	-	1,359,000
Grandover Area Water & Sewer	Public Services	5	Should Do	575,000	(6)	-	-	-	-	-	575,000
Equipment Outlay - Generator	Public Services	6	Should Do	30,000	(1)	-	-	-	-	-	-
Equipment Outlay - Vehicle lift for new facility	Public Services	7	Should Do	20,000	(1)	-	-	-	-	-	-
Adams Farm Flow Meter	Public Services	8	Should Do	-	-	(1) 30,000	-	-	-	-	30,000
Vehicle Replacement	Public Services	9	Should Do	-	(1) 32,000	(1) 32,000	(1) 32,000	(1) 32,000	(1) 32,000	(1) 32,000	(1) 160,000
17/18 '05 Chevy, 18/19 '07 Chevy											
Total Projects, Water/Sewer Fund				\$ 2,807,680	\$ 437,108	\$ 957,108	\$ 1,176,910	\$ 614,012	\$ 105,108	\$ 2,460,615	\$ 8,341,861

FUNDING SOURCE

(1) Operating	\$ 873,680	\$ 398,648	\$ 918,648	\$ 721,708	98,648	66,648	\$ 1,883,715	\$ 4,961,695
(2) Net Assets	-	-	-	-	-	-	-	\$ -
(3) Financing - through City of High Point	-	38,460	38,460	455,202	515,364	38,460	576,900	\$ 1,662,846
(4) Transfer-in from W/S Capital Reserve Fund	1,359,000.00	-	-	-	-	-	-	\$ 1,359,000
(5) Installment financing	-	-	-	-	-	-	-	\$ -
(6) Capital Project Ordinance	575,000.00	-	-	-	-	-	-	\$ 575,000
Amount unfunded	-	-	-	-	-	-	-	216,680
Total for Budget Year	\$ 2,807,680	\$ 437,108	\$ 957,108	\$ 1,176,910	\$ 614,012	\$ 105,108	\$ 2,460,615	\$ 8,558,541

OPERATING BUDGET EFFECTS

- ① - Can pay in installments if needed
- ② HP - Jamestown's share of ownership in High Point Eastside WWTF improvements