



Settled 1752
JAMESTOWN
NORTH CAROLINA

BUDGET MESSAGE

May 15, 2018

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

We are pleased to present the proposed (recommended) budget for the fiscal year 2018/19. The budget was prepared in accordance with North Carolina General Statute Chapter 159, "The North Carolina Local Government Budget and Fiscal Control Act". All funds within the proposed budget are balanced and all revenues and expenditures are identified.

The proposed budget for fiscal year 2018/19 totals \$10,024,685 for all Town operations, capital improvements and debt service. This represents a 2.06 % decrease from the current amended 2017/18 budget.

AD VALOREM TAXES / WATER and SEWER OPERATING REVENUES:

We are recommending no tax increase for the 2018/19 fiscal year. At the current tax rate of \$.468 per \$100 of valuation, the amount of ad valorem property tax revenues are estimated to be approximately \$1,875,500, based on a collection rate of 99.74%. Tax and tag motor vehicle taxes are estimated to be approximately \$180,400 at the \$.468 per \$100 tax rate.

In the Water & Sewer Fund, we are proposing to increase the water rate by 3.5% over the 2017-18 fiscal year rate, due to a 3.5% increase in the rate from Piedmont Triad Regional Water Authority that the Town purchases water from. We are also proposing an increase in sewer rates of 25%. This is the same % increase that the Town will have to pay for treatment of our sewer by the Eastside Wastewater Treatment Plant. The large increase in sewer rates should be a temporary increase of about a year, due to extra expenditures while a large project is undertaken. When the project is complete, the sewer rate should decrease back to a more normal rate. Water and sewer usage fees are projected to bring in approximately \$3,864,000 in revenues, while additional revenue sources, such as tap fees, connection fees, late fees, and investment income are projected at \$75,650 for the 2018/19 fiscal year.



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OTHER REVENUES:

Unrestricted intergovernmental revenues include distributions of local sales tax, telecommunications, utility sales, natural gas, and video programming sales tax. ABC system distributions are also included in this category of revenues. With an improving economy in North Carolina, sales tax has shown an increased amount of growth. Conservatively, we are showing a 6% increase in sales tax revenues; while the other distributions are shown as being lower or fairly flat.

Restricted intergovernmental revenues include funds received from federal, state or local sources which are restricted as to the use. The Town receives an annual Powell Bill allocation, which is based in part on population and in part by miles of streets. Estimated receipts to be received under Powell Bill are \$100,000. This revenue source is projected to decline; it will not be sufficient to maintain our roads on an ongoing basis. The North Carolina legislature has recently expanded a municipality's authority to levy a motor vehicle license tax up to \$30 per vehicle. Revenues collected under this tax are mainly restricted to fund street construction and maintenance. This is a potential source of maintaining the streets in the Town in future years (no motor vehicle license tax is proposed in the 2018/19 budget). The Town also is projected to receive federal and state funds for several sidewalk projects within the Town.

Services and fees include revenues from golf course operations, planning and development fees, sanitation fees and cell tower and other leases. Since the renovation of both the golf clubhouse and the greens, revenues have greatly improved. Total golf course revenues are projected at approximately \$965,000 for the 2018/19 fiscal year.

Investment interest rates are still trending upwards, and we are projecting interest income of approximately \$94,000 for all funds.

The proposed budget includes a general fund balance appropriation of approximately \$445,000 which will be used to fund capital projects. The proposed use of this fund balance amount still leaves the Town in compliance with its fund balance policy.



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EXPENDITURES BY CATEGORY:

Personnel: This category of expenditures accounts for \$2,243,065 or 22.4% of the total budget. These expenditures include salaries, FICA, retirement, group insurance, 401(k), and other miscellaneous benefits for 28 full-time and some part-time employees. The 2018/19 budget contains provisions to allow for a 2% cost of living increase, and a 0 – 2% merit increase for employees. It also includes an increase in the salary levels of some positions due to a pay classification study conducted by the Piedmont Triad Regional Council. One part-time position was added in the Water & Sewer department – a front office administrative employee to help answer phones and collect utility payments, etc.

Supplies and Materials: This category accounts for \$877,745 or 8.8% of the total budget and includes supplies that are specific to each department (such as fertilizer for the greens) as well as office supplies, fuel for equipment, small tools, and other miscellaneous items.

Contractual Services: This category accounts for \$2,801,700 or 28% of the total budget and includes property and liability insurance, cleaning, security system maintenance, other building service contracts, and other miscellaneous services.

Other operating expenditures: This category accounts for \$649,770 or 6.5 % of the total budget and includes travel expenses, conferences and educational classes, utilities, dues, advertising, repairs and maintenance, telephone and data fees, and other miscellaneous fees.

Capital outlay: This category accounts for \$1,700,200 or 17% of the total budget and includes vehicles and equipment valued greater than \$5,000, buildings and improvements valued at greater than \$20,000 and infrastructure valued at greater than \$50,000. Recommended capital outlay in the 2018/19 budget includes Town website upgrade, design work on phase II of the Oakdale sidewalk project, construction of a new Recreational maintenance facility, crosswalk improvements, new roof for concession stand at the soccer field complex, additional paving of cart paths, and an aeration system for the ponds. We are proposing purchasing a new water/sewer service truck and a new truck for Jamestown Park. Water and sewer capital items include the Town's portion of improvements to the Eastside Sewer Treatment Plant and Riverdale pump station, as well as water and sewer improvements to Town infrastructure. Various capital expenditures are also accounted for in Capital Project Ordinance funds – which are multi-year funds that exist for the life of the projects. The current Capital Project Ordinance funds that the Town has open are the following sidewalk projects: East Fork Sidewalk and Pedestrian Bridge project (\$1,200,000), Lydia Multi-use Greenway project (\$850,000), and Oakdale sidewalk -phase III (\$675,000). The East Fork and Lydia projects are mainly funded through federal and state grants, while the Oakdale project includes a 20% match by the Town.



Settled 1752
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NORTH CAROLINA

Debt payments (\$242,055), transfers (\$730,400), grants to non-profits (\$153,500), long-term commitments with other governments (\$189,000), reserve for future expenditures, etc. make up the remaining 17.3% of the budget.

A budget summary of revenues and expenditures for the major funds – General Fund and Water & Sewer Fund – follows this narrative, and shows a comparison with actual results from the 2014/15, 2015/16, 2016/17 and current fiscal year to date (2017/18), as well as the 2017/18 budget and proposed 2018/19 budget.

In conclusion, we are proposing for the tax rate to remain at \$.468 per \$100 of valuation. We are also proposing an increase in water or sewer rates for the 2018/19 budget in order to cover the increase in expenditures that the Town will have to pay for the purchase of water and the treatment of sewer. Water rates are proposed to increase 3.5% and sewer rates by 25%. We have projected revenues on a very conservative basis. Fund balance is proposed to be used for some capital projects, but in so doing fund balance remains in compliance with the adopted fund balance policy. COLA and merit raises are included for employees. We do not anticipate any reductions in services. There are no new capital project ordinance funds being proposed; all proposed capital items are included in the regular annual budget (except for the multi-year capital project funds).

This budget is proposed by the Town Manager and the Finance Director. At this time it is not final nor is it necessarily the budget that will be approved by Town Council.

Respectfully submitted,

Kenny Cole
Town Manager

Judy Gallman
Finance Director

**TOWN OF JAMESTOWN
BUDGET ORDINANCE
FISCAL YEAR 2018-2019**

BE IT ORDAINED by the Town Council of the Town of Jamestown, NC meeting in session on the 19th day of June 20, 2018;

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$ 199,725
Administration	444,300
Planning	140,660
Buildings and Grounds	128,900
Public Safety	384,000
Fire	535,200
Streets	407,700
Powell Bill	370,000
Sanitation	334,250
Recreation	264,870
Golf Course - Maintenance	1,285,300
Golf Course - Golf Shop	586,755
Debt Service	181,000
Other Financing Uses - Transfer to Gen. Capital Reserve Fund	87,900
Total Appropriations	\$ 5,350,560

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, 2018, and ending June 30, 2019:

Ad valorem taxes (including tax & tag)	\$ 2,055,926
Unrestricted intergovernmental	993,000
Restricted intergovernmental	315,500
Services and fees	1,202,611
Investment income	35,000
Miscellaneous	500
Other Financing Sources - Transfer from Gen. Capital Res Fund	81,500
Other Financing Sources - Powell Bill Reserve	220,000
Other Financing Sources - Appropriated Fund Balance	446,523
Total Appropriations	\$ 5,350,560

SECTION 3. The following amounts are hereby appropriated in the General Capital Reserve Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to General Fund	\$ 81,500
Reserve for Future Expenditures	6,475
Total Appropriations	\$ 87,975

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, 2018, and ending June 30, 2019:

Investment income	\$ 75
Other Financing Sources - Transfer from General Fund	87,900
Total Appropriations	\$ 87,975

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

Water and Sewer Utility Operations	\$ 3,563,595
Debt Service	61,055
Other Financing Uses - Transfers to W/S Capital Reserve funds	<u>438,000</u>
Total Appropriations	<u>\$ 4,062,650</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, 2018, and ending June 30, 2019:

Charges for Services	\$ 3,864,000
Other Operating Revenues	25,650
Nonoperating Revenues	50,000
Other Financing Sources - Transfer from W/S Capital Reserve funds	<u>123,000</u>
Total Appropriations	<u>\$ 4,062,650</u>

SECTION 7. The following amounts are hereby appropriated in the Water and Sewer Capital Reserve Fund for the accumulation of funds for water and sewer system improvements for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Reserved for Future Expenditures	<u>\$ 400,500</u>
Total Appropriations	<u>\$ 400,500</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, 2018, and ending June 30, 2019:

Nonoperating Revenues	\$ 500
Other Financing Sources - Transfer from Water & Sewer Fund	<u>400,000</u>
Total Appropriations	<u>\$ 400,500</u>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Water & Sewer Fund	<u>\$ 123,000</u>
Total Appropriations	<u>\$ 123,000</u>

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, 2018, and ending June 30, 2019:

Nonoperating Revenues	\$ 8,500
Other Financing Sources - Transfer from Water & Sewer Fund	\$ 38,000
Other Financing Sources - Net Position Appropriated	<u>76,500</u>
Total Appropriations	<u>\$ 123,000</u>

SECTION 10. There is hereby levied a tax at the rate of \$.468 per one hundred dollars (\$100) assessed valuation of taxable property, as listed for taxes as of January 1, 2017, 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 \$400,945,625 and the Fiscal Year 2016-2017 estimated rate of collection of 99.74%, plus a tax and tag valuation of motor vehicles of \$38,713,107.

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 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.

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
2018/2019
ANNUAL BUDGET
SUMMARY OF ALL FUNDS**

FUND	DEPARTMENT	Total Revenues and Other Financing Sources		Proposed 2018/2019	Increase / Decrease	%
		(as adopted) 2017/2018	(as amended to date) 2017/2018			
General	All	5,284,453	5,472,039	5,350,560	(121,479)	-2.22%
General Capital Reserve		88,050	88,050	87,975	(75)	-0.09%
Water/Sewer		4,168,770	4,188,770	4,062,650	(126,120)	-3.01%
Randleman Reservoir Capital Reserve		123,000	123,000	123,000	-	0.00%
Water/Sewer Capital Reserve		350,750	363,963	400,500	36,537	10.04%
Total Revenues and Other Financing Sources - All Funds		10,015,023	10,235,822	10,024,685	(211,137)	-2.06%

FUND	DEPARTMENT	Total Expenditures and Other Financing Uses		Proposed 2018/2019	Increase / Decrease	%
		(as adopted) 2017/2018	(as amended to date) 2017/2018			
General	Governing	206,400	208,900	199,725	(9,175)	-4.39%
	Administration	425,550	425,550	444,300	18,750	4.41%
	Planning	132,425	132,425	140,660	8,235	6.22%
	Buildings & Grounds	117,650	124,160	128,900	4,740	3.82%
	Public Safety	390,000	390,000	384,000	(6,000)	-1.54%
	Fire	536,078	566,078	535,200	(30,878)	-5.45%
	Street	568,100	571,100	407,700	(163,400)	-28.61%
	Powell Bill	250,000	250,000	370,000	120,000	48.00%
	Sanitation	536,700	536,700	334,250	(202,450)	-37.72%
	Recreation	226,650	226,650	264,870	38,220	16.86%
	Golf Course - Maintenance	1,021,150	1,031,726	1,285,300	253,574	24.58%
	Golf Course - Golf Shop	608,750	608,750	586,755	(21,995)	-3.61%
	Debt Service	177,000	177,000	181,000	4,000	2.26%
	Transfers	88,000	223,000	87,900	(135,100)	-60.58%
	General Fund Total		5,284,453	5,472,039	5,350,560	(121,479)
General Capital Reserve:						
Reserve for Future Expenditures		5,050	5,050	6,475	1,425	100.00%
Transfers		83,000	83,000	81,500	(1,500)	-1.81%
General Capital Reserve Fund Total		88,050	88,050	87,975	(75)	-0.09%
Water/Sewer:						
Operating / debt service / capital outlay		3,780,770	3,800,770	3,624,650	(176,120)	-4.63%
Transfers		388,000	388,000	438,000	50,000	12.89%
Water/Sewer Fund Total		4,168,770	4,188,770	4,062,650	(126,120)	-3.01%
Randleman Reservoir Capital Reserve:						
Transfers		123,000	123,000	123,000	-	0.00%
Water/Sewer Capital Reserve:						
Reserve for Future Expenditures		350,750	363,963	400,500	36,537	10.04%
Total Expenditures and Other Financing Uses - All Funds		10,015,023	10,235,822	10,024,685	(211,137)	-2.06%

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
3000										
3100 AD VALOREM TAXES levy per TR-2 and collection rate of 99.74%	1,677,344	1,689,301	1,719,597	1,860,442	1,868,317	100%	1,872,527		1,872,527	100%
3101 Interest on Ad Valorem	5,591	3,788	4,144	2,299	3,000	77%	3,000		3,000	100%
3102 Tax and Tag revenue Per TR-2	159,286	172,510	177,069	136,177	180,148	76%	179,149		179,149	99%
3103 Interest on Tax and Tag	1,317	1,212	1,269	897	1,300	69%	1,250		1,250	96%
3230 SALES AND USE TAX	519,909	534,460	567,941	351,594	580,000	61%	615,000		615,000	106%
3250 Solid Waste Disposal Tax	2,290	2,304	2,445	2,043	2,500	82%	2,500		2,500	100%
3256 ELECTRICITY SALES TAX			208,025	45,550	205,000	22%	205,000		205,000	100%
3257 TELECOMMUNICATIONS SALES			54,331	14,547	50,000	29%	48,000		48,000	96%
3258 PIPED NATURAL GAS SALES			17,462	1,043	5,000	21%	17,000		17,000	340%
3261 VIDEO PROGRAMMING TAX	43,894	52,320	42,508	23,517	50,000	47%	40,000		40,000	80%
3310 FEDERAL GRANTS Phase II Oakdale sidewalk				21,824	180,000	12%	160,000		160,000	88%
3312 GRANTS FROM GUILFORD Pass thru to library	55,500	55,500	55,500	55,500	55,500	100%	55,500		55,500	100%
3316 POWELL BILL	100,823	100,704	75,799	107,978	100,000	108%	100,000		100,000	100%
3322 ALCOHOLIC BEVERAGES TAX	17,184	15,973	16,484		16,000	0%	15,500		15,500	96%
3324 UTILITIES SALES	290,214	164,308		56,652	0	***%			0	0%
3325 ABC DISTRIBUTION	50,000	50,000	50,000	50,000	50,000	100%	50,000		50,000	100%
3341 Telecommunications Offset by expenditures		3,500	18,000	17,500	5,000	350%	5,000		5,000	100%
3343 REVIEW FEES	4,535	13,320	9,146	6,710	5,000	134%	5,000		5,000	100%
3344 CODE ENFORCEMENT FEES	97	714	235		100	0%	100		100	100%
3345 INSPECTION AND PERMIT	220	395	210	65	300	22%	300		300	100%
3346 CELL TOWER FEES	40,398	46,509	51,549	44,943	80,000	56%	49,000		49,000	61%
3348 REFUSE COLLECTION FEES approx 1336 customers @ \$10 = \$160,320	158,170	159,190	160,140	133,770	160,000	84%	160,500		160,500	100%

05/18/18
11:42:15

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 2 of 3
Report ID: B250

10 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
3600 GREEN FEES	365,736	265,216	397,849	344,369	500,000	69%	500,000		500,000	100%
3601 Loyalty points redeemed	-10,500	-6,601	-7,966	-5,311	-7,500	71%	-8,500		-8,500	113%
3605 Golf Tournament Revenues	19,550	13,650			0	0%			0	0%
3610 MECHANICAL CART RENTALS	226,262	175,878	218,208	166,676	280,000	60%	270,000		270,000	96%
3611 Loyalty points redeemed	-5,481	-3,446	-4,157	-2,771	-3,950	70%	-4,000		-4,000	101%
3620 PULL CART RENTALS	637	302	258	206	300	69%	300		300	100%
3650 DRIVING RANGE	38,484	29,419	39,159	31,399	50,000	63%	50,000		50,000	100%
3660 GOLF SHOP CONCESSIONS	12,807	35,510	72,742	71,771	70,000	103%	85,000		85,000	121%
3661 Golf Shop Grill Catering			1,398	780	3,000	26%	2,000		2,000	66%
3665 Golf Special Orders -				1,889	5,000	38%	5,000		5,000	100%
3675 Golf Clubhouse Rental			2,155	7,609	10,000	76%	10,000		10,000	100%
3680 Special Event Fees	390		200		0	0%			0	0%
3830 Fines and penalties	200	25			0	0%			0	0%
3831 INVESTMENT EARNINGS	5,689	10,065	16,273	30,886	13,000	238%	35,000		35,000	269%
3832 Sponsorships	10,825	5,250	500	790	0	***%			0	0%
3833 CONTRIBUTIONS AND	5,600	810	6,393	6,250	5,000	125%			0	0%
3834 CIVIC CENTER RENTAL FEES	3,195	2,890	1,700	1,375	1,500	92%	1,000		1,000	66%
3835 SALES OF FIXED ASSETS	4,089	10,590	2,416	3,419	0	***%			0	0%
3836 SALES - PRO SHOP GOLF	36,315	27,907	33,000	31,978	65,000	49%	55,000		55,000	84%
3837 SHELTER AND BALL FIELD	14,250	17,920	13,623	9,755	13,000	75%	13,000		13,000	100%
Less usage, but should go up on rental fees based on comparison with other cities										
3838 Building lease revenue library, fire station, Guilford Co EMS		11	11	3,611	3,611	100%	3,611		3,611	100%
3839 MISCELLANEOUS REVENUES	250	3,005	30,212	2,389	500	478%	500		500	100%
3840 Rental Golf Sets				435	0	***%	300		300	***%
3910 Insurance Recoveries	2,843	31,996	9,875	1,776	1,776	100%			0	0%

05/18/18
11:42:15

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 3 of 3
Report ID: B250

10 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
3920 Issuance of installment	162,681			352,624	380,000	93%			0	0%
3983 TRANSFER FROM GENERAL		274,218	84,611	62,399	83,000	75%	81,500		81,500	98%
3984 TRANSFER FROM CAPITAL			14,042		0	0%			0	0%
3990 POWELL BILL RESERVE					150,000	0%	220,000		220,000	146%
3991 FUND BALANCE APPROPRIATED					251,637	0%	441,523	5,000	446,523	177%
Group:	4,020,594	3,960,623	4,163,356	4,057,355	5,472,039	74%	5,345,560	5,000	5,350,560	97%
Fund:	4,020,594	3,960,623	4,163,356	4,057,355	5,472,039	74%	5,345,560	5,000	5,350,560	97%
Grand Total:	4,020,594	3,960,623	4,163,356	4,057,355	5,472,039		5,345,560	5,000	5,350,560	

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
4100	GOVERNING BODY EXPENDITURES										
1019	PROFESSIONAL SERVICES	25,710	27,473	24,451	27,760	28,000	99%	28,000		28,000	100%
	Attorney fees										
2100	DEPARTMENT SUPPLIES	389	1,887	750	1,700	2,500	68%	2,000		2,000	80%
2200	FOOD AND PROVISIONS	722	590	1,331	793	1,500	53%	1,500		1,500	100%
2600	OFFICE SUPPLIES	5	42		22	100	22%	100		100	100%
2900	ASSETS NOT CAPITALIZED	1,470	700		2,965	5,000	59%			0	0%
3100	TRAVEL		871		374	2,000	19%	1,000		1,000	50%
3150	CONFERENCE FEES AND SCHOO		474	125	1,090	3,000	36%	1,500		1,500	50%
3200	COMMUNICATIONS		24			50	0%			0	0%
3700	ADVERTISING	163	108	1,248	43	200	22%	300		300	150%
3800	DATA PROCESSING SERVICES					0	0%	300		300	*****%
	VC3 charges for email accounts										
3950	DUES AND SUBSCRIPTIONS			1,699	1,889	3,500	54%	3,500		3,500	100%
	PTRC \$800; SOG Foundation \$500; NCLM \$200; Guilford County Historic Preservation \$500; MPO \$1500										
3955	Permit Fees	962	50	800	800	800	100%	800		800	100%
	ABC permit										
3970	ELECTIONS		2,172		4,022	5,000	80%			0	0%
3980	MISCELLANEOUS EXPENSE	154	150	218		250	0%	250		250	100%
4990	OTHER CONTRACTED SERVICES	6,960	2,421	8,000	675	800	84%	6,000		6,000	750%
	Council retreat by a facilitator										
6900	Non-profit Grants					0	0%	98,000		98,000	*****%
	Town policy calls for a maximum of \$100,000; \$2,000 is included in sheriff department budget for off-duty sheriffs used by non-profits for events										
6910	LIBRARY GRANT	115,500	115,500	115,500	115,500	115,500	100%	55,500		55,500	48%
	\$55,500 pass thru from Guilford County										
6920	HISTORIC JAMESTOWN GRANT	5,000	5,000	5,000	8,500	8,500	100%			0	0%
6930	YMCA GRANT	30,000	30,000	30,000	26,500	26,500	100%			0	0%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim,	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
6945	JYL Grant	5,000	5,000	5,000	5,000	5,000	100%			0	0%
9700	CONTINGENCY .5% of total dept budget					700	0%	975		975	139%
	Account:	192,035	192,462	194,122	197,633	208,900	95%	199,725	0	199,725	96%
4200	ADMINISTRATION EXPENDITURES										
1000	SALARIES AND WAGES	241,862	251,855	334,332	201,059	235,000	86%	242,000		242,000	103%
1003	LONGEVITY PAY	5,319	6,149	4,732	2,288	2,300	99%	4,000		4,000	174%
1009	FICA EXPENSE	18,698	19,107	25,172	15,006	19,000	79%	19,000		19,000	100%
1010	RETIREMENT EXPENSE State required rate increased to 7.83% (increase of .25%)	17,229	17,007	15,067	15,144	18,000	84%	20,000		20,000	111%
1011	HEALTH INSURANCE EXPENSE approx 10% increase	29,927	32,236	20,149	17,542	21,600	81%	22,000		22,000	102%
1012	FLEX ADMINISTRATION FEES	204	214	226	120	300	40%	200		200	67%
1013	RETIREE HEALTH INSURANCE 12 mos @ \$900 max	10,800	10,800	2,778	5,762	7,500	77%	10,800		10,800	144%
1014	WORKER'S COMPENSATION	761	898	804	777	1,000	78%	1,000		1,000	100%
1015	Unemployment Compensation				250	250	100%	250		250	100%
1016	Wellness Program Expendit					0	0%	500		500	*****%
1017	401K EXPENSE	10,573	11,009	8,354	8,899	11,000	81%	10,800		10,800	98%
1018	457b EXPENSE			4,826		0	0%			0	0%
1019	PROFESSIONAL SERVICES	10,150	10,200	10,500	10,850	12,000	90%	11,500		11,500	96%
2100	DEPARTMENT SUPPLIES	1,706	1,452	2,075	2,531	3,000	84%	2,500		2,500	83%
2200	FOOD AND PROVISIONS	826	925	735	396	750	53%	750		750	100%
2600	OFFICE SUPPLIES	1,658	1,609	1,568	1,607	2,500	64%	2,500		2,500	100%
2900	ASSETS NOT CAPITALIZED	2,201	471	858	1,729	2,050	84%	1,000		1,000	49%
3100	TRAVEL	2,191	452	1,933	2,006	5,000	40%	4,000		4,000	80%
3150	CONFERENCE FEES AND SCHOO GPOA conferences \$650; State Treasurers conf \$150; other CPE \$200; NC Clerks Academy \$275; Certified Municipal Clerk program \$1275; meetings \$100	1,188	1,680	1,270	5,190	7,000	74%	9,000		9,000	129%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
Town Manager classes and conf \$6,200											
3200	COMMUNICATIONS	6,316	6,949	5,645	6,716	7,000	96%	6,500		6,500	93%
Phones, internet, postage, etc											
3400	PRINTING	330	508	513	292	750	39%	500		500	67%
3500	REPAIRS AND MAINTENANCE			110	110	300	37%	300		300	100%
3700	ADVERTISING			731		0	0%			0	0%
3800	DATA PROCESSING SERVICES	9,301	13,782	12,495	13,680	14,000	98%	15,000		15,000	107%
3950	DUES AND SUBSCRIPTIONS	7,849	8,538	8,122	7,164	9,700	74%	9,000		9,000	93%
NC Municipal Clerks \$67; Intl Institute of Municipal Clerks \$160; GFOA \$160; NCGFOA \$50; NCACPA \$230; NC League of Municipalities \$4800; IMS \$500; ICMA \$800; Costco/ Sams \$280; ICMA \$800; NCCCM \$400; NC PE \$200											
3960	BANK AND MERCHANT FEES	30	50	828	1,169	2,000	58%	2,000		2,000	100%
3980	MISCELLANEOUS EXPENSE	117	553	522	513	500	103%	500		500	100%
4300	EQUIPMENT RENTAL	2,905	2,862	2,629	2,587	3,000	86%	3,000		3,000	100%
Copier, postage machine											
4400	SERVICE & MAINTENANCE CON	5,988	6,837	7,667	8,053	11,000	73%	11,000		11,000	100%
Copier; Black Mountain Software											
4500	INSURANCE AND BONDING	942	750	750	750	1,000	75%	1,000		1,000	100%
4990	OTHER CONTRACTED SERVICES	15,742	14,996	26,261	20,645	28,050	74%	26,500		26,500	94%
Employee Assistance Program \$1,200; Piedmont Triad Regional Council \$5,000; Guilford County tax collection \$12,000; tax & tag collection \$5,000; GFOA CAFR review \$400; Cavannaugh McDonald pension actuarial calculations \$2,000											
5200	DATA PROCESSING EQUIPMENT					0	0%		5,000	5,000	*****%
website upgrade											
9700	CONTINGENCY					0	0%	2,200		2,200	*****%
.5% of total dept budget											
Account:		404,813	421,889	501,652	352,835	425,550	83%	439,300	5,000	444,300	104%
4900 PLANNING DEPARTMENT EXPENDITURES											
1000	SALARIES AND WAGES	52,392	29,743	40,414	70,040	80,000	88%	87,000		87,000	109%
1003	LONGEVITY PAY		30	1,125	1,584	1,600	99%	1,800		1,800	113%
1009	FICA EXPENSE	4,009	2,283	2,990	5,069	6,300	80%	7,000		7,000	111%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
1010	RETIREMENT EXPENSE	2,906	2,054	3,047	5,422	6,200	87%	7,000		7,000	113%
1011	HEALTH INSURANCE EXPENSE	5,330	6,367	3,563	5,847	7,500	78%	7,500		7,500	100%
1012	PLEX ADMINISTRATION FEES	82	99	55	90	100	90%	110		110	110%
1014	WORKER'S COMPENSATION	152	108	105	155	200	78%	200		200	100%
1015	Unemployment Compensation				99	300	33%	200		200	67%
1017	401K EXPENSE	1,504	1,371	1,603	3,152	3,600	88%	4,000		4,000	111%
1019	PROFESSIONAL SERVICES					250	0%			0	0%
2100	DEPARTMENT SUPPLIES	360	244	964	417	750	56%	750		750	100%
2200	FOOD AND PROVISIONS		16	66		200	0%	200		200	100%
2500	VEHICLE SUPPLIES	7		166		100	0%	100		100	100%
2520	FUELS - GAS & OIL	194	144	139	286	500	57%	750		750	150%
2600	OFFICE SUPPLIES		212	840	632	1,500	42%	1,000		1,000	67%
2900	ASSETS NOT CAPITALIZED				131	500	26%	500		500	100%
3100	TRAVEL	886	1,013		1,041	1,500	69%	1,500		1,500	100%
3150	CONFERENCE FEES AND SCHOO	296	1,069	162	3,587	4,300	83%	2,500		2,500	58%
3200	COMMUNICATIONS	516	735	1,733	2,150	2,200	98%	2,000		2,000	91%
3400	PRINTING	46				500	0%	500		500	100%
3500	REPAIRS AND MAINTENANCE	30		40	65	250	26%	250		250	100%
3700	ADVERTISING	1,453	1,006	2,332	1,002	1,500	67%	1,500		1,500	100%
3800	DATA PROCESSING SERVICES		2,540	2,870	3,000	3,000	100%	3,100		3,100	103%
3900	DRUG TESTING & BACKGROUND	95	70	225	50	50	100%	100		100	200%
3950	DUES AND SUBSCRIPTIONS	1,639	1,100	978	1,024	2,000	51%	2,000		2,000	100%
3980	MISCELLANEOUS EXPENSE	101	124	57	43	125	34%	200		200	160%
4400	SERVICE & MAINTENANCE CON	400	1,542	300	350	400	88%	400		400	100%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
4500	INSURANCE AND BONDING	282	289	257	250	300	83%	300		300	100%
4990	OTHER CONTRACTED SERVICES includes training for planning board	3,725		4,591	400	1,000	40%	2,000		2,000	200%
4991	Telecommunications Contra Offset by revenue			10,500	5,000	5,000	100%	5,000		5,000	100%
4995	ENGINEERING FEES NOT CAPI		490			500	0%	500		500	100%
9700	CONTINGENCY .5% of total budget					200	0%	700		700	350%
Account:		75,405	52,649	79,122	110,886	132,425	84%	140,660	0	140,660	106%
5000	BUILDING & GROUNDS EXPENDITURES										
1013	RETIREE HEALTH INSURANCE	10,800	10,800	900		0	0%			0	0%
2100	DEPARTMENT SUPPLIES	6,705	7,834	5,875	5,778	6,400	90%	7,000		7,000	109%
2140	SEED and SOD					0	0%	500		500	*****%
2141	CHEMICALS					0	0%	500		500	*****%
2142	FERTILIZER AND LIME					0	0%	500		500	*****%
2144	MULCH & PINE NEEDLES	726	3,230	2,543	3,600	3,600	100%	2,500		2,500	69%
2400	CONSTRUCTION & REPAIR SUP	122	764	571	357	1,000	36%	1,000		1,000	100%
2900	ASSETS NOT CAPITALIZED			4,700		0	0%	2,500		2,500	*****%
3200	COMMUNICATIONS router, North State charges		190	456	603	1,000	60%	2,000		2,000	200%
3300	UTILITIES	26,128	21,819	22,030	23,409	28,000	84%	28,000		28,000	100%
3350	Water Utilities	56	52	273	228	400	57%	400		400	100%
3500	REPAIRS AND MAINTENANCE possible replacement of hot water heater; other issues at library, entrances, town hall	9,297	1,233	13,387	2,480	4,000	62%	10,000		10,000	250%
3940	LANDFILL FEES	888				500	0%	500		500	100%
3980	MISCELLANEOUS EXPENSE	409			185	500	37%	500		500	100%
4400	SERVICE & MAINTENANCE CON Mac Door - fire station \$1710; Air Cleaning - fire station \$2050; town hall cleaning \$9900; Otis Elevator \$1800; Central Carolina AC \$2200; Turfmasters \$10,320; Terminix \$540; Protection Systems \$450	24,860	21,889	26,298	30,114	31,250	96%	32,000		32,000	102%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
4500	INSURANCE AND BONDING	16,936	17,352	21,849	20,860	23,500	89%	25,000		25,000	106%
4990	OTHER CONTRACTED SERVICES	16,863	12,049	3,895	11,372	16,510	69%	12,000		12,000	73%
	put new roof on shed- storage building behind town hall (\$3000), \$2000 - Pruning & fertilizing trees at Town Hall; other Town Hall & fire station projects										
5700	CAPITAL OUTLAY - LAND AND				6,781	7,500	90%			0	0%
9700	CONTINGENCY					0	0%	4,000		4,000	*****%
	Account:	113,790	97,212	102,777	105,767	124,160	85%	128,900	0	128,900	104%
5100	PUBLIC SAFETY EXPENDITURES										
3980	MISCELLANEOUS EXPENSE	4				0	0%			0	0%
4910	SHERIFF CONTRACT	363,644	358,758	330,937	245,995	375,000	66%	370,000		370,000	99%
	includes 1 vehicle Initial budget from Guilford County did not have correct total budget.										
4911	Sheriff Pay Outside of Co	1,304	1,660	2,694	1,392	3,500	40%	5,000		5,000	143%
	Town of Jamestown music events = \$3,000 events by JBA, Veterans Committee, Jamestown Rotary = \$2,000										
4920	ANIMAL CONTROL CONTRACT	8,214	8,693	8,237	6,178	11,500	54%	9,000		9,000	78%
	Account:	373,166	369,111	341,868	253,565	390,000	65%	384,000	0	384,000	98%
5300	FIRE EXPENSES										
1013	RETIREE HEALTH INSURANCE	10,453	5,400			0	0%			0	0%
2144	MULCH & PINE NEEDLES		634			0	0%			0	0%
3350	Water Utilities	207	179			0	0%			0	0%
3500	REPAIRS AND MAINTENANCE	3,569	8,562			0	0%			0	0%
3956	Fire Inspection Fees				4,800	5,600	86%	6,400		6,400	114%
3980	MISCELLANEOUS EXPENSE	33		100	25	200	13%	200		200	100%
4400	SERVICE & MAINTENANCE CON	2,984	1,901			0	0%			0	0%
4500	INSURANCE AND BONDING	6,586	6,748			0	0%			0	0%
4900	PINECROFT SEDGEFIELD FIRE	433,649	435,044	441,864	526,887	529,278	100%	527,600		527,600	100%
4990	OTHER CONTRACTED SERVICES		3,419			0	0%			0	0%
5500	CAPITAL OUTLAY EQUIPMENT			4,526	9,014	30,000	30%			0	0%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
9700	CONTINGENCY					1,000	0%	1,000		1,000	100%
	Account:	457,481	461,887	446,490	540,726	566,078	96%	535,200	0	535,200	95%
5600	STREET MAINTENANCE EXPENDITURES										
2100	DEPARTMENT SUPPLIES	5,020	938	1,171	1,063	8,000	13%	5,000		5,000	63%
2400	CONSTRUCTION & REPAIR SUP	1,922	1,839	784	63	1,000	6%	6,000		6,000	600%
	includes supplies to improvement drainage at O'Neill										
2500	VEHICLE SUPPLIES	2,652	2,434	4,278	2,396	6,000	40%	5,000		5,000	83%
2520	FUELS - GAS & OIL	2,442	1,530	1,578	2,209	2,500	88%	2,500		2,500	100%
2900	ASSETS NOT CAPITALIZED	18,676	18,270	10,990	15,010	18,000	83%	15,000		15,000	83%
	\$10,000 signs; Benches, etc sponsorships \$5,000										
3300	UTILITIES	89,441	89,161	90,664	82,319	110,000	75%	105,000		105,000	95%
	Street lighting										
3500	REPAIRS AND MAINTENANCE	3,569	3,858	5,735	2,801	6,000	47%	5,000		5,000	83%
3955	Permit Fees	860	860	860	860	900	96%	900		900	100%
3980	MISCELLANEOUS EXPENSE	473	26	13	43	100	43%	100		100	100%
4500	INSURANCE AND BONDING			428	834	1,000	83%	1,200		1,200	120%
4980	STORMWATER FEES	1,500	1,500	1,500	1,500	1,600	94%	5,000		5,000	313%
	Stormwater fees - pd to PTRC										
4990	OTHER CONTRACTED SERVICES	5,373	20,603	12,876	3,559	10,000	36%	35,000		35,000	350%
	\$25,000 for redoing crosswalks; bench pads, etc										
4995	ENGINEERING FEES NOT CAPI					0	0%	20,000		20,000	*****%
	Stormwater mapping project										
5400	CAPITAL OUTLAY - MOTOR VE				178,255	180,000	99%			0	0%
5500	CAPITAL OUTLAY EQUIPMENT	5,725				0	0%			0	0%
5700	CAPITAL OUTLAY - LAND AND				65,631	225,000	29%	200,000		200,000	89%
	Oakdale Phase II - carryover from 2017/18										
9700	CONTINGENCY					1,000	0%	2,000		2,000	200%
	Account:	137,653	141,019	130,877	356,543	571,100	62%	407,700	0	407,700	71%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
5700	POWELL BILL										
3300	UTILITIES	142	136			0	0%			0	0%
4990	OTHER CONTRACTED SERVICES		960	239,560		100,000	0%	250,000		250,000	250%
	Resurfacing streets										
5700	CAPITAL OUTLAY - LAND AND	59,466	20,832			150,000	0%	120,000		120,000	80%
	E Fork and Lydia sidewalks - carryover from 2017/18										
	Account:	59,608	21,928	239,560		250,000	0%	370,000	0	370,000	148%
5800	SANITATION EXPENDITURES										
1000	SALARIES AND WAGES	88,092	95,911	95,348	86,000	101,000	85%	98,000		98,000	97%
1003	LONGEVITY PAY	1,434	1,716	1,696	1,988	2,000	99%	1,000		1,000	50%
1009	FICA EXPENSE	6,697	7,352	7,229	6,558	8,000	82%	7,600		7,600	95%
1010	RETIREMENT EXPENSE	6,401	6,610	7,126	6,661	8,500	78%	8,000		8,000	94%
1011	HEALTH INSURANCE EXPENSE	22,029	24,038	17,647	17,009	21,400	79%	23,000		23,000	107%
1012	FLEX ADMINISTRATION FEES	283	297	301	270	400	68%	400		400	100%
1013	RETIREE HEALTH INSURANCE					0	0%	9,000		9,000	*****%
	Sonny 10 months @ \$900 = \$9,000										
1014	WORKER'S COMPENSATION	14,238	14,011	12,864	11,649	15,000	78%	14,000		14,000	93%
1015	Unemployment Compensation					250	0%	250		250	100%
1017	401K EXPENSE	3,884	4,161	3,600	3,802	4,450	85%	4,300		4,300	97%
1019	PROFESSIONAL SERVICES					550	0%			0	0%
2100	DEPARTMENT SUPPLIES	816	1,048	1,111	1,199	1,200	100%	1,200		1,200	100%
2500	VEHICLE SUPPLIES	6,431	5,458	4,980	7,777	8,500	91%	8,500		8,500	100%
2520	FUELS - GAS & OIL	14,983	10,044	11,125	14,036	17,000	83%	18,000		18,000	106%
3200	COMMUNICATIONS	397	418	397	500	500	100%	1,000		1,000	200%
3500	REPAIRS AND MAINTENANCE	4,122	9,186	9,367	3,937	10,000	39%	10,000		10,000	100%
3900	DRUG TESTING & BACKGROUND	120	50	167	400	400	100%	400		400	100%
3940	LANDFILL FEES	51,731	53,082	52,697	66,077	68,000	97%	60,000		60,000	88%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
3945	Recycle Fees	59,893	65,338	65,338	65,338	65,500	100%	65,500		65,500	100%
3980	MISCELLANEOUS EXPENSE		275	205	559	500	112%	500		500	100%
4500	INSURANCE AND BONDING			857	1,847	2,100	88%	1,800		1,800	86%
5400	CAPITAL OUTLAY - MOTOR VE	167,567			177,375	200,000	89%			0	0%
9700	CONTINGENCY					1,450	0%	1,800		1,800	124%
Account:		449,118	298,995	292,055	472,982	536,700	88%	334,250	0	334,250	62%
6200	RECREATION EXPENDITURES										
1000	SALARIES AND WAGES	108,272	110,675	90,963	73,532	105,500	70%	101,500		101,500	96%
1003	LONGEVITY PAY	1,750	2,009	1,954	2,005	2,050	98%	2,200		2,200	107%
1009	FICA EXPENSE	8,188	8,574	6,967	5,666	9,700	58%	8,500		8,500	88%
1010	RETIREMENT EXPENSE	6,614	6,590	5,942	5,136	6,800	76%	7,500		7,500	110%
1011	HEALTH INSURANCE EXPENSE	22,555	25,274	12,017	8,266	8,700	95%	16,000		16,000	184%
1012	FLEX ADMINISTRATION FEES	110	85	26	15	100	15%	100		100	100%
1014	WORKER'S COMPENSATION	2,697	4,999	4,020	3,495	4,500	78%	4,500		4,500	100%
1015	Unemployment Compensation			360		400	0%	400		400	100%
1017	401K EXPENSE	4,051	4,186	3,401	2,957	4,000	74%	4,200		4,200	105%
1019	PROFESSIONAL SERVICES					450	0%			0	0%
2100	DEPARTMENT SUPPLIES	8,874	6,844	6,785	4,658	7,985	58%	8,000		8,000	100%
2140	SEED and SOD	120	646	637	820	1,500	55%	1,500		1,500	100%
2141	CHEMICALS	5,204	233	1,545	2,839	5,500	52%	5,500		5,500	100%
2142	FERTILIZER AND LIME	4,436	3,634	4,492	1,264	5,000	25%	5,000		5,000	100%
2143	IRRIGATION SUPPLIES	330	17	129	188	500	38%	800		800	160%
2144	MULCH & PINE NEEDLES	1,295	1,618	1,760	4,422	4,500	98%	6,000		6,000	133%
	pine needles and mulch; Wrenn Miller, golf and recreation entrances, clubhouse, playgrounds										
2145	TOPSOIL (Sand)	1,100				0	0%	1,500		1,500	*****

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
2200	FOOD AND PROVISIONS	20	13	32	32	50	64%	50		50	100%
2400	CONSTRUCTION & REPAIR SUP	2,906	2,992	6,022	2,705	6,100	44%	6,100		6,100	100%
2500	VEHICLE SUPPLIES	513	437		390	500	78%	500		500	100%
2520	FUELS - GAS & OIL	3,848	2,049	1,810	4,987	5,000	100%	5,000		5,000	100%
2550	EQUIPMENT SUPPLIES	2,392	1,356	1,988	1,613	4,000	40%	4,000		4,000	100%
2600	OFFICE SUPPLIES		9	163	121	500	24%	500		500	100%
2900	ASSETS NOT CAPITALIZED small tools, etc	4,528	9,758	4,995	2,510	4,015	63%	2,500		2,500	62%
3100	TRAVEL	5				250	0%	250		250	100%
3150	CONFERENCE FEES AND SCHOO					500	0%	500		500	100%
3200	COMMUNICATIONS	1,533	1,557	1,530	1,600	1,600	100%	1,650		1,650	103%
3300	UTILITIES	14,200	14,265	12,614	11,808	15,000	79%	14,000		14,000	93%
3350	Water Utilities	437	606	246	179	850	21%	650		650	76%
3500	REPAIRS AND MAINTENANCE	291	3,390	181	1,624	2,500	65%	2,500		2,500	100%
3700	ADVERTISING					0	0%	1,000		1,000	*****%
3710	Sponsorship expenditures		2,690	125		100	0%	100		100	100%
3800	DATA PROCESSING SERVICES					0	0%	120		120	*****%
3900	DRUG TESTING & BACKGROUND	185	372	50	500	500	100%	500		500	100%
3950	DUES AND SUBSCRIPTIONS					250	0%	250		250	100%
3980	MISCELLANEOUS EXPENSE	41	105	36	131	500	26%	500		500	100%
3981	Special Events		7,215	8,991	6,669	10,000	67%	12,000		12,000	120%
4300	EQUIPMENT RENTAL	1,453	1,699	2,213	1,719	2,000	86%	2,000		2,000	100%
4400	SERVICE & MAINTENANCE CON	142	200	1,235	2,620	2,700	97%	2,700		2,700	100%
4500	INSURANCE AND BONDING	1,882	2,025	1,799	1,669	2,000	83%	2,000		2,000	100%
4990	OTHER CONTRACTED SERVICES PARTF Strategic plan	360	6,050	130		550	0%	21,000		21,000	3818%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old	
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget	
		17-18	18-19	18-19	18-19	17-18	17-18	18-19	18-19	18-19	18-19	
5700	CAPITAL OUTLAY - LAND AND	7,616				0	0%				0	0%
5800	CAPITAL OUTLAY - BUILDING					0	0%	10,000			10,000	*****%
	New roof on concessions building at soccer fields											
9700	CONTINGENCY					0	0%	1,300			1,300	*****%
	Account:	217,948	232,172	185,158	156,140	226,650	69%	264,870	0		264,870	117%
6300	GOLF COURSE MAINTENANCE											
1000	SALARIES AND WAGES	249,107	232,908	232,400	248,864	290,000	86%	292,000			292,000	101%
1003	LONGEVITY PAY	3,386	3,842	4,357	4,472	4,600	97%	5,800			5,800	126%
1009	FICA EXPENSE	19,530	17,977	17,735	18,815	23,000	82%	24,000			24,000	104%
1010	RETIREMENT EXPENSE	16,940	14,448	16,311	18,619	20,500	91%	23,000			23,000	112%
1011	HEALTH INSURANCE EXPENSE	44,693	42,196	33,882	38,512	51,000	76%	42,000			42,000	82%
1012	FLEX ADMINISTRATION FEES	135	183	222	255	300	85%	300			300	100%
1013	RETIREE HEALTH INSURANCE	21,128	13,500	6,939	1,414	6,000	24%	6,000			6,000	100%
1014	WORKER'S COMPENSATION	8,010	10,384	8,844	7,766	10,000	78%	9,000			9,000	90%
1015	Unemployment Compensation				350	500	70%	500			500	100%
1017	401K EXPENSE	10,444	9,301	9,824	10,829	12,000	90%	12,400			12,400	103%
1019	PROFESSIONAL SERVICES					1,200	0%				0	0%
2100	DEPARTMENT SUPPLIES	5,263	5,233	7,702	5,623	8,500	66%	7,000			7,000	82%
2140	SEED and SOD	902	3,963	915	13,819	15,000	92%	3,500			3,500	23%
2141	CHEMICALS	25,019	13,835	26,100	30,201	30,202	100%	30,000			30,000	99%
2142	FERTILIZER AND LIME	29,279	10,824	27,807	33,726	34,400	98%	32,000			32,000	93%
2143	IRRIGATION SUPPLIES	4,148	3,770	2,407	1,906	3,000	64%	3,000			3,000	100%
2144	MULCH & PINE NEEDLES		127			0	0%				0	0%
2145	TOPSOIL (Sand)	4,880	857	9,617	8,944	10,000	89%	15,000			15,000	150%
2146	TRAPSAND	768				0	0%				0	0%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
2155	TEE AND GREEN SUPPLIES	2,730	2,641	2,915	2,680	3,000	89%	3,000		3,000	100%
2156	RANGE SUPPLIES					1,000	0%			0	0%
2200	FOOD AND PROVISIONS	60	93		99	100	99%	100		100	100%
2400	CONSTRUCTION & REPAIR SUP Drainage \$7,500 in materials	2,810	1,905	3,499	7,509	8,376	90%	10,000		10,000	119%
2500	VEHICLE SUPPLIES	1,698	1,729	467	209	1,500	14%	1,500		1,500	100%
2520	FUELS - GAS & OIL	20,290	14,140	13,886	20,045	20,000	100%	20,000		20,000	100%
2550	EQUIPMENT SUPPLIES	14,251	14,417	19,504	12,478	15,500	81%	15,500		15,500	100%
2600	OFFICE SUPPLIES	35	86	7	180	200	90%	200		200	100%
2900	ASSETS NOT CAPITALIZED	3,278	7,934	26,702	2,455	7,000	35%	3,000		3,000	43%
3100	TRAVEL	38	293	255	104	1,000	10%	1,000		1,000	100%
3150	CONFERENCE FEES AND SCHOO	345	300	510	815	1,000	82%	1,500		1,500	150%
3200	COMMUNICATIONS	5,351	5,241	4,789	5,560	5,700	98%	5,200		5,200	91%
3300	UTILITIES	19,697	19,411	18,898	17,406	19,500	89%	19,000		19,000	97%
3350	Water Utilities	437	606	246	179	800	22%	650		650	81%
3500	REPAIRS AND MAINTENANCE	7,949	6,667	1,156	1,146	6,600	17%	5,000		5,000	76%
3700	ADVERTISING	455	373	529	324	500	65%	500		500	100%
3800	DATA PROCESSING SERVICES		336	837	1,020	1,050	97%	1,050		1,050	100%
3900	DRUG TESTING & BACKGROUND	595	780	1,097	1,000	1,000	100%	1,200		1,200	120%
3940	LANDFILL FEES	2,537	2,877	2,495	3,897	3,900	100%	3,500		3,500	90%
3950	DUES AND SUBSCRIPTIONS	615	575	314	1,441	1,500	96%	1,700		1,700	113%
3960	BANK AND MERCHANT FEES			275	91	200	46%			0	0%
3980	MISCELLANEOUS EXPENSE	169	374	75	54	398	14%	500		500	126%
4300	EQUIPMENT RENTAL	55,460	51,621	55,041	55,664	55,000	101%	55,000		55,000	100%
4400	SERVICE & MAINTENANCE CON STI piece of mind		2,996	2,996	800	3,500	23%	3,500		3,500	100%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
						17-18	17-18	18-19	18-19	18-19	18-19
4500	INSURANCE AND BONDING	11,382	12,532	11,408	10,013	12,000	83%	12,000		12,000	100%
4950	LAB TESTING		50		118	400	30%	400		400	100%
4990	OTHER CONTRACTED SERVICES	8,564	37,972	935	11,015	13,800	80%	5,000		5,000	36%
5400	CAPITAL OUTLAY - MOTOR VE New truck for Superintendent; old truck will be maintained as golf maintenance supply truck					0	0%	25,000		25,000	*****
5500	CAPITAL OUTLAY EQUIPMENT BioBooster - pond aeration system	29,995	6,500	71,002		0	0%	6,000		6,000	*****
5700	CAPITAL OUTLAY - LAND AND Pave cart paths		329,151	19,662	32,861	287,000	11%	25,000		25,000	9%
5800	CAPITAL OUTLAY - BUILDING Recreational Maintenance building					40,000	0%	550,000		550,000	1375%
9700	CONTINGENCY					0	0%	3,800		3,800	*****
Account:		632,373	904,948	664,562	633,278	1,031,726	61%	1,285,300	0	1,285,300	125%
6301	GOLF SHOP EXPENDITURES										
1000	SALARIES AND WAGES	130,827	138,875	165,155	153,480	200,000	77%	187,500		187,500	94%
1003	LONGEVITY PAY	2,783	3,129	150	1,110	1,150	97%	1,250		1,250	109%
1009	FICA EXPENSE	10,273	10,922	12,508	11,587	15,500	75%	15,000		15,000	97%
1010	RETIREMENT EXPENSE	6,722	6,674	7,279	7,735	8,800	88%	10,000		10,000	114%
1011	HEALTH INSURANCE EXPENSE	17,191	19,079	14,551	17,542	20,000	88%	22,000		22,000	110%
1012	FLEX ADMINISTRATION FEES	31	33	46	45	50	90%	55		55	110%
1013	RETIREE HEALTH INSURANCE			1,810	1,216	3,000	41%	6,000		6,000	200%
1014	WORKER'S COMPENSATION	1,218	1,984	1,608	1,553	2,000	78%	2,000		2,000	100%
1015	Unemployment Compensation				350	1,200	29%	2,000		2,000	167%
1017	401K EXPENSE	3,947	4,215	4,034	4,416	5,400	82%	5,450		5,450	101%
1019	PROFESSIONAL SERVICES					550	0%			0	0%
2100	DEPARTMENT SUPPLIES	7,200	4,305	15,585	9,744	20,000	49%	12,000		12,000	60%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
						17-18	17-18	18-19	18-19	18-19	18-19
2150	GRILL SUPPLIES	320	450				0 0%	5,000		5,000	*****%
2156	RANGE SUPPLIES	2,717		3,470	3,951	4,000	99%	4,000		4,000	100%
2160	TOURNAMENT SUPPLIES and P	18,304	14,963			100	0%	100		100	100%
2161	Junior Tournament Expendi	150				0	0%			0	0%
2200	FOOD AND PROVISIONS		22		153	450	34%	350		350	78%
2400	CONSTRUCTION & REPAIR SUP		5,338	1,667	115	2,000	6%	1,000		1,000	50%
2500	VEHICLE SUPPLIES	93		8		500	0%	500		500	100%
2520	FUELS - GAS & OIL	83	140		500	500	100%	500		500	100%
2600	OFFICE SUPPLIES	633	651	961	312	2,500	12%	1,500		1,500	60%
2700	GOLF INVENTORY FOR RESALE	25,008	7,395	28,503	31,897	50,000	64%	40,000		40,000	80%
2705	Golf Special Orders - Pur			2,396	3,700	5,000	74%	3,500		3,500	70%
2710	CONCESSION INVENTORY RESA	7,221	15,409	24,776	26,291	26,300	100%	45,000		45,000	171%
2715	Food purchased not in inv	235		12,978	15,082	15,200	99%	20,500		20,500	135%
2900	ASSETS NOT CAPITALIZED	8,932	5,953	41,456	7,503	20,000	38%	5,000		5,000	25%
3100	TRAVEL					100	0%	500		500	500%
3150	CONFERENCE FEES AND SCHOO	145		150	345	700	49%	1,000		1,000	143%
3200	COMMUNICATIONS	4,123	4,569	9,655	9,835	10,000	98%	10,500		10,500	105%
3300	UTILITIES	16,324	10,486	15,787	13,833	14,000	99%	13,500		13,500	96%
3350	Water Utilities	437	606	246	179	600	30%	500		500	83%
3400	PRINTING	1,510	80	35		100	0%			0	0%
3500	REPAIRS AND MAINTENANCE	2,408	305	2,821	2,786	5,000	56%	4,000		4,000	80%
3700	ADVERTISING	4,019	2,516	14,095	4,880	15,000	33%	15,000		15,000	100%
3800	DATA PROCESSING SERVICES		3,025	6,273	6,300	6,500	97%	6,700		6,700	103%
3900	DRUG TESTING & BACKGROUND	815	365	1,928	1,400	1,400	100%	2,000		2,000	143%

05/18/18
11:43:27

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 15 of 16
Report ID: B240

10 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
						17-18	17-18	18-19	18-19	18-19	18-19
3940	LANDFILL FEES	2,413	2,479	2,559	2,817	3,000	94%	3,000		3,000	100%
3950	DUES AND SUBSCRIPTIONS PGA \$400; NC DHHS \$120	493	444	222	519	520	100%	600		600	115%
3955	Permit Fees Guilford County AEC			120	200	200	100%	200		200	100%
3960	BANK AND MERCHANT FEES credit card fees	10,117	10,205	9,615	18,976	19,000	100%	20,000		20,000	105%
3980	MISCELLANEOUS EXPENSE	35	252	251		480	0%	250		250	52%
4300	EQUIPMENT RENTAL Range picker		6,151	2,484	1,659	2,000	83%	2,500		2,500	125%
4310	GOLF CART RENTALS	66,129	64,434	66,284	65,647	65,800	100%	65,800		65,800	100%
4311	SALES AND USE TAX PAID	14,911	12,904	12,079	11,601	24,000	48%	20,000		20,000	83%
4312	SALES TAX PAID - CONCESSI	95				0	0%			0	0%
4400	SERVICE & MAINTENANCE CON Rocky Top cleaning \$3600; Terminix \$450; Protection Systems \$550; Maintenance on golf carts \$6500	12,571	9,148	11,057	11,720	13,000	90%	13,000		13,000	100%
4500	INSURANCE AND BONDING	12,279	10,230	10,609	10,340	12,000	86%	12,000		12,000	100%
4990	OTHER CONTRACTED SERVICES	36,058	29,639	1,246	2,124	5,000	42%	3,000		3,000	60%
5200	DATA PROCESSING EQUIPMENT				3,800	6,000	63%			0	0%
9700	CONTINGENCY					150	0%	2,500		2,500	1667%
	Account:	428,770	407,375	506,457	467,243	608,750	77%	586,755	0	586,755	96%
8000	Debt Service										
7100	DEBT PRINCIPAL PAYMENTS Clubhouse \$66,663 2015 Garbage truck \$34,968 2018 Garbage truck \$27,606 Leaf truck \$28,222		66,386	100,344	105,994	151,000	70%	157,500		157,500	104%
7200	DEBT INTEREST PAYMENTS Clubhouse \$14,721 2015 Garbage truck \$913 2018 Garbage truck \$3,809 Leaf truck 3,892		12,405	20,148	19,797	26,000	76%	23,500		23,500	90%
	Account:		78,791	120,492	125,791	177,000	71%	181,000	0	181,000	102%

05/18/18
11:43:27

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 16 of 16
Report ID: B240

10 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
9600	OTHER FINANCING USES										
9600	TRANSFERS TO OTHER FUNDS	78,645	233,044	83,383	223,000	223,000	100%	87,900		87,900	39%
9605	Other Financing Uses		7,900			0	0%			0	0%
	Account:	78,645	240,944	83,383	223,000	223,000	100%	87,900	0	87,900	39%
	Fund:	3,621,805	3,921,382	3,888,575	3,996,389	5,472,039	73%	5,345,560	5,000	5,350,560	98%
	Grand Total:	3,621,805	3,921,382	3,888,575	3,996,389	5,472,039		5,345,560	5,000	5,350,560	

05/09/18
10:47:30

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 4 of 9
Report ID: B250

11 General Capital Reserve Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
3000										
3831 INVESTMENT EARNINGS	176	207	55	54	50	108%	75		75	150%
3981 TRANSFER FROM GENERAL	78,645	83,044	83,383	88,000	88,000	100%	87,900		87,900	99%
3984 TRANSFER FROM CAPITAL	8,191				0	0%			0	0%
Group:	87,012	83,251	83,438	88,054	88,050	100%	87,975	0	87,975	99%
Fund:	87,012	83,251	83,438	88,054	88,050	100%	87,975	0	87,975	99%

05/09/18
10:48:00

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 17 of 26
Report ID: B240

11 General Capital Reserve Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
9600	OTHER FINANCING USES										
9600	TRANSFERS TO OTHER FUNDS		274,218	84,611	62,399	83,000	75%	81,500		81,500	98%
9800	RESERVE FOR FUTURE EXPEND					50	0%			0	0%
9801	Res for Future Exp-Jamest					5,000	0%	6,475		6,475	130%
	Account:		274,218	84,611	62,399	88,050	71%	87,975	0	87,975	100%
	Fund:		274,218	84,611	62,399	88,050	71%	87,975	0	87,975	100%

**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, 2018**

	<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:					
Federal STP-EB funds	\$ 960,000	\$ -	\$ -	\$ -	\$ (960,000)
NC DOT funds	240,000	-	-	-	(240,000)
	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,200,000)</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	<u>-</u>	<u>-</u>	<u>(59,065)</u>	<u>(59,065)</u>	<u>(59,065)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(59,065)</u>	<u>\$ (59,065)</u>	<u>\$ (59,065)</u>
Fund balance:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ (59,065)</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, 2018**

	<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:					
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>		

**CAPITAL PROJECT FUND - OAKDALE SIDEWALK PHASE III
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Federal CMAQ funds	\$ 540,000	\$ -	\$ 8	\$ 8	\$ (539,992)
Expenditures:					
Capital outlay - land improvements	675,000	-	-	-	675,000
Revenues under expenditures	(135,000)	-	8	8	135,008
Other financing sources:					
Transfer from General Fund	135,000	-	135,000	135,000	-
Net change in fund balance	\$ -	\$ -	\$ 135,008	\$ 135,008	\$ 135,008
Fund balance:					
Beginning of year, July 1			-		
End of year, June 30			\$ 135,008		

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, 2018

	<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	\$ 935	444	491	935	-
	<u>\$ 935</u>	<u>\$ 444</u>	<u>\$ 491</u>	<u>\$ 935</u>	<u>\$ -</u>
Expenditures:					
Capital outlay - Water improvements	331,935	-	330,690	330,690	1,245
Capital outlay - Sewer improvements	399,000	-	399,000	399,000	-
Total expenditures	<u>730,935</u>	<u>-</u>	<u>729,690</u>	<u>729,690</u>	<u>1,245</u>
Revenues under expenditures	<u>(730,000)</u>	<u>444</u>	<u>(729,199)</u>	<u>(728,755)</u>	<u>1,245</u>
Other financing sources (uses):					
Transfers from other funds:					
W&S Capital Reserve Fund	580,000	425,000	155,000	580,000	-
W&S Operating Fund	150,000	150,000	-	150,000	-
Total other financing uses	<u>730,000</u>	<u>575,000</u>	<u>155,000</u>	<u>730,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 575,444</u>	<u>(574,199)</u>	<u>\$ 1,245</u>	<u>\$ 1,245</u>
Fund balance:					
Beginning of year, July 1			<u>575,444</u>		
End of year, June 30			<u>\$ 1,245</u>		

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

30 WATER AND SEWER

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3342 ACERAGE FEES	278	696	373	800	0	***%			0	0%
3345 INSPECTION AND PERMIT Grease trap inspections; walk the line fees	2,671	3,020	3,145	3,099	3,500	89%	3,000		3,000	85%
3710 UTILITY CHARGE - WATER	820,460	865,170	884,175	726,940	900,000	81%	905,000		905,000	100%
3720 UTILITY CHARGE - SEWER Increase in rates due to increase of 25% by City of HP (temporary increase - 1 year)	2,189,755	2,245,231	2,368,276	1,858,875	2,350,000	79%	2,900,000		2,900,000	123%
3730 TAPS AND CONNECTIONS -	12,200	32,350	68,850	25,200	20,000	126%	20,000		20,000	100%
3740 TAPS AND CONNECTIONS -	222,300	25,000	66,800	37,500	20,000	188%	20,000		20,000	100%
3745 Connection Fees - Water	9,450	9,700	9,650	8,525	8,000	107%	9,000		9,000	112%
3750 NONPAYMENT / RECONNECTION	10,704	8,110	10,450	8,716	9,500	92%	10,000		10,000	105%
3755 Return Check Fees	475	600	675	525	500	105%	500		500	100%
3760 LATE FEES	20,510	21,260	22,140	18,940	20,000	95%	21,000		21,000	105%
3765 CREDIT CARD	478	513	672	615	500	123%	650		650	130%
3831 INVESTMENT EARNINGS	9,993	15,105	25,961	46,699	22,500	208%	50,000		50,000	222%
3835 SALES OF FIXED ASSETS		310	932		0	0%			0	0%
3839 MISCELLANEOUS REVENUES	609	1,565	743	73	500	15%	500		500	100%
3910 Insurance Recoveries	3,850				0	0%			0	0%
3987 TRANSFER FROM RANDLEMAN	125,000	122,237	122,238	61,119	123,000	50%	123,000		123,000	100%
3988 TRANSFER FROM WATER SEWER			34,000		0	0%			0	0%
3992 NET POSITION APPROPRIATED					710,770	0%			0	0%
Group:	3,428,733	3,350,867	3,619,080	2,797,626	4,188,770	67%	4,062,650	0	4,062,650	96%
Fund:	3,428,733	3,350,867	3,619,080	2,797,626	4,188,770	67%	4,062,650	0	4,062,650	96%

TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

30 WATER AND SEWER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
4995	ENGINEERING FEES NOT CAPI	22,575	7,964			10,000	0%	10,000		10,000	100%
5200	DATA PROCESSING EQUIPMENT website upgrade					0	0%		5,000	5,000	*****
5400	CAPITAL OUTLAY - MOTOR VE Replace 2004 Ford service truck		27,776		31,620	32,000	99%	32,000		32,000	100%
5500	CAPITAL OUTLAY EQUIPMENT	5,568	13,370	110,485	109,995	112,000	98%			0	0%
5800	CAPITAL OUTLAY - BUILDING	50,628	3,908	2,383		0	0%			0	0%
5900	CAPITAL OUTLAY - WATER IM		21,419	126,207	2,500	485,000	1%	500,000		500,000	103%
5901	Water Rights			166,680		0	0%			0	0%
5910	CAPITAL OUTLAY - SEWER IM \$200,000 Town sewer improvements \$27,200 - Town share of Eastside safety equipment additions		49,716	161,356	9,275	493,850	2%	227,200		227,200	46%
6800	OPERATING PAYMENTS TO REG	40,829	41,507	42,217	42,447	42,960	99%	44,000		44,000	102%
6801	DEBT PAYMENTS TO PIEDMONT	122,237	122,237	122,237	110,851	125,000	89%	123,000		123,000	98%
6810	Payments for Odor Control	21,768	21,846	21,873	16,405	22,000	75%	22,000		22,000	100%
7100	DEBT PRINCIPAL PAYMENTS		25,002	50,003	50,003	50,005	100%	50,005		50,005	100%
7200	DEBT INTEREST PAYMENTS		7,185	13,462	10,250	12,255	84%	11,050		11,050	90%
9600	TRANSFERS TO OTHER FUNDS \$400,000 estimate of depreciation	546,652	382,018	368,001	368,672	388,000	95%	438,000		438,000	113%
9700	CONTINGENCY					900	0%	10,000		10,000	1111%
Account:		2,578,125	2,739,889	3,200,850	2,480,447	4,188,770	59%	4,062,650	0	4,062,650	97%
Fund:		2,578,125	2,739,889	3,200,850	2,480,447	4,188,770	59%	4,062,650	0	4,062,650	97%
Grand Total:		2,578,125	2,739,889	3,200,850	2,480,447	4,188,770		4,062,650	0	4,062,650	

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TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 8 of 9
Report ID: B250

60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
3000										
3831 INVESTMENT EARNINGS	1,155	2,578	5,274	7,887	3,600	219%	8,500		8,500	236%
3986 TRANSFER FROM ENTERPRISE	55,000	44,000	41,000	38,000	38,000	100%	38,000		38,000	100%
3992 NET POSITION APPROPRIATED					81,400	0%	76,500		76,500	93%
Group:	56,155	46,578	46,274	45,887	123,000	37%	123,000	0	123,000	100%
Fund:	56,155	46,578	46,274	45,887	123,000	37%	123,000	0	123,000	100%

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TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 25 of 26
Report ID: B240

60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
7130	RANDLEMAN RESERVOIR										
9600	TRANSFERS TO OTHER FUNDS	125,000	122,237	122,238	61,119	123,000	50%	123,000		123,000	100%
	Account:	125,000	122,237	122,238	61,119	123,000	50%	123,000	0	123,000	100%
	Fund:	125,000	122,237	122,238	61,119	123,000	50%	123,000	0	123,000	100%

TOWN OF JAMESTOWN, NC
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

61 WATER AND SEWER CAPITAL RESERVE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
3000										
3831 INVESTMENT EARNINGS	734	208	283	386	750	51%	500		500	66%
3984 TRANSFER FROM CAPITAL				13,213	13,213	100%			0	0%
3986 TRANSFER FROM ENTERPRISE	341,652	338,018	327,001	330,672	350,000	94%	400,000		400,000	114%
Group:	342,386	338,226	327,284	344,271	363,963	95%	400,500	0	400,500	110%
Fund:	342,386	338,226	327,284	344,271	363,963	95%	400,500	0	400,500	110%
Grand Total:	7,934,880	8,729,586	8,239,432	7,441,370	10,910,822		10,019,685	0	10,019,685	

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TOWN OF JAMESTOWN, NC
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Page: 26 of 26
Report ID: B240

61 WATER AND SEWER CAPITAL RESERVE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19
9600 OTHER FINANCING USES											
9600	TRANSFERS TO OTHER FUNDS	1,325,000	100,000	189,000		0	0%			0	0%
9800	RESERVE FOR FUTURE EXPEND				363,963	0%	400,500		400,500	110%	
	Account:	1,325,000	100,000	189,000	363,963	0%	400,500	0	400,500	110%	
	Fund:	1,325,000	100,000	189,000	363,963	0%	400,500	0	400,500	110%	
Grand Total:		7,658,121	7,987,876	7,780,030	6,420,784	10,910,822	10,019,685	0	10,019,685		

Town of Jamestown 2017-18 Fee Schedule Current

2018-2019
Proposed

%
Change

GENERAL:

Civic Center Rental

Civitans	\$40/meeting		
Rotary	\$25/meeting		
Non-Profit Groups	\$80		

Shelters - Jamestown Park

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

Sanitation	\$10 / curbside p/u per month		
Return Check or ACH Fee	\$25		

PERMITS

Development Clearance Certificate

(or Elevation Certificate Review) :

For accessory buildings < 144 sq. ft.	\$25		
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Change of Occupancy / Special Event, Temp. Structure	\$25		
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For all other projects	\$75		
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Floodplain Development Permit	\$100 + applicable site plan, DCC, or other fees		
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Permanent Signs (excluding temporary banners)	\$30	\$50	66.67%
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Sandwich Board Signs	\$30		
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Tree Disturbance Permit	\$25 (if not part of approved site plan)		
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ZONING

Rezoning

< 1 ac	\$375	\$900	140.00%
1 ac – 4.99 ac	\$900	\$1,200	33.33%
> 5 ac	\$1,500		

Zoning Verification Letter	\$25	\$100	300.00%
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If site visit required	\$50	\$150	200.00%
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Board of Adjustment Hearing	\$250 per case	\$400	60.00%
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*no fee for appeal			
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Amendment to Special Use/ Conditional Use Permit	\$250	\$400	60.00%
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Text Amendment Change Request	\$250	\$250	0.00%
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Family Care Home Radius Check/Letter	\$40	\$100	150.00%
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PLAN & SUBDIVISION PLAT REVIEW

Watershed Plan review Only	\$900	\$400	-55.56%
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Minor Site Plan Review (ex. - watershed review required; paving/parking/stripping; Minor site changes meeting Article 7 Sec. 7.7-2)	\$250		
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Non-residential Site Plan Review	\$400 + \$20 (new \$900 + \$20) per 1,000 sq. ft. of GFA		
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Subdivision Preliminary Plat (Plan) Review Fee			
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Typical (SFR)	\$300 + \$40 per lot		
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Multifamily (Condo, TH, & Apt.)	\$400 + \$25 per unit		
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Plan Revisions/Modifications to already approved plans	\$250 (new \$250 per lot, sq. ft., dwelling unit or space fee listed above applied to any increase)		
--	---	--	--

Final Plat Review	\$150 + recording fees at ROD		
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(no charge if preliminary plat fee was received)			
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Review of Covenants & Restrictions/Declarations of	\$75 + recording		
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Subdivision, or any other HOA documents	fees at ROD		
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"Exempt" Final Plats	No charge for Review (ROD)		
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TELECOMMUNICATIONS:

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		
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GENERAL

Jamestown Park:

Youth Rates:

Baseball Field Rental Rates

Games / practice - Unlighted	\$20	\$50	150.00%
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Soccer Field

Games / practice - Unlighted	\$30	\$50	66.67%
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Concession Building Baseball

Monthly rental	\$100	\$100	
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Adult / Group Rates:

Baseball Field Rental Rates

Games / practice - Unlighted	\$50	\$75	50.00%
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Soccer Field

Games / practice - Unlighted	\$50	\$75	50.00%
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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 (18 holes)	\$2		
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Pull Carts (9 holes)	\$1		
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Green Fees:

18 Hole Weekday (Resident)		\$16	
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18 Hole Weekday (Non-Resident)	\$20	\$20	
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18 Hole Weekend (Resident)		\$20	
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18 Hole Weekend (Non-Resident)	\$27	\$27	
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9 Hole Weekday (Resident)		\$10	
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9 Hole Weekday (Non-Resident)	\$12	\$12	
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9 Hole Weekend (Resident)		\$12	
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9 Hole Weekend (Non-Resident)	\$14	\$14	
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18 Seniors/Juniors/Ladies Weekday (Resident)		\$10	
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18 Seniors/Juniors/Ladies Weekday (Non-Resident)		\$12	
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9 Seniors/Juniors/Ladies Weekday	\$7	\$7	
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Junior Summer Pass (90 days)		\$295	
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Driving Range:

Large bucket	\$7		
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Small bucket	\$3		
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Room Rental:

Room rental Deposit (Required)	\$150		
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Mendenhall Room 8am-4pm	\$75/hour		
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Mendenhall, Lindsay, Charles Room evenings	\$400		
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Event Host (One per every 50 guests)	\$50/hour		
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Paid Security Guards (if necessary)	\$30/hour		
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Water Rates (per unit):				
In-town	\$2.85	\$2.95	3.51%	
Out-of-town	\$5.70	\$5.90	3.51%	
Irrigation Rates (per unit):				
In-town	\$4.30	\$4.45	3.49%	
Out-of-town	\$8.60	\$8.90	3.49%	
Sewer Rates (per unit):				
In-town	\$3.40	\$4.25	25.00%	
Out-of-town	\$6.80	\$8.50	25.00%	
OTHER FEES				
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			
Administration Fee for all Food Service Establishments for inspection, etc. related to Fat, Oil and Grease policy	\$100/per year			
TAP FEES:				
Meter		Current Cost		
System Administration Fee		\$50		
Installation Fee		\$50		
System Development Fees				
To be adopted later				
Hydrant Use:				
Hydrant Use Application Fee	\$50			
Hydrant Meter Monthly Service Charge plus monthly water usage	\$20			
Hydrant Meter Assembly with 5/8 or 3/4 " meter inch				
backflow preventer Deposit	\$250			
Hydrant Meter Assembly with 1 1/2 " meter inch				
backflow preventer Deposit	\$600			

Town of Jamestown
Capital Improvement Program
General Fund

	Department	Dept. Priority	Priority	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	Beyond 5 Years	Total
East Fork sidewalk & pedestrian bridge (Capital Project Fund)	Planning	1	Must Do	1,200,000 (3), (4)	-					1,200,000
CEI for E Fork and E Main Sidewalk Projects	Planning	1A	Must Do	120,000 (1)	-					120,000
Lydia Sidewalk - Main St. (Capital Project Fund)	Planning	2	Must Do	850,000 (3), (4)	-					850,000
Sidewalk - Oakdale Rd (Phase 2)	Planning	3	Must Do	200,000 (2), (8)						200,000
Sidewalk - Oakdale Rd (Phase 3) (Capital Project Fund)	Planning	3	Must Do		125,000 (2), (8)	550,000 (2), (8)				675,000
Sidewalk - Penny Rd (Main St - HP Greenway)	Planning	4	Must Do	-	95,000 (2), (8)	405,000 (2), (8)				500,000
Town Hall Renovation	Admin - Building	1	Must Do		25,000 (2)					25,000
New Recreation Maintenance Building / Vehicle Wash Facility	Golf - Maint	1	Must Do	550,000 (2)	-					550,000
Roadway Improvements (paving)	Public Services/Powell Bill	1	Must Do	250,000 (1)	-	200,000 (1)		200,000 (1)	400,000 (1)	1,050,000
Paving - Crosswalk Improvements	Public Services	3	Must Do	25,000 (2)	10,000 (2)	10,000 (2)			20,000 (2)	65,000
New Sanitation Truck	Public Services	4	Must Do				200,000 (6)			200,000
Replace roof at Soccer Complex Concession Stand	Recreation	1	Must Do	10,000 (2)						10,000
Town website upgrade	Admin	2	Must Do	5,000 (2)						5,000
<hr/>										
Storm Drainage - Street Improvements	Public Services-Streets	2	Should Do		155,000 (2)					155,000
Knuckle Boom Truck	Public Services-Streets	5	Should Do		140,000 (6)					140,000
Tee Complex Construction	Golf - Maint	2	Should Do	-					625,000	625,000
Replace drainage system at golf course	Golf - Maint	2a	Should Do						40,000	40,000
Pave cart paths	Golf - Maint	2b	Should Do	25,000 (2)	25,000 (2)				200,000	250,000
Bunker Construction	Golf - Maint	3	Should Do						80,000	80,000
Replace Park Superintendent Truck	Golf - Maint	4	Should Do	25,000 (2)						25,000
New bathrooms for golf course	Golf - Maint	5	Should Do			86,000				86,000
Submersed Aeration System for ponds	Golf - Maint	6	Should Do	6,000 (2)						6,000
Pave shelter parking lot	Recreation	3	Should Do						8,000	8,000
New bathrooms at shelters	Recreation	4	Should Do				75,000 (2)			75,000
New Park Shelter - replacement of shelter #3	Recreation	5	Should Do						100,000	100,000
PARTF Grant Strategic Plan	Recreation	2	Should Do	20,000 (2)						20,000
Updates to 2020 Comprehensive Plan	Planning	5	Should Do		90,000 (2)					90,000
Updates to Land Development Ordinance	Planning	6	Should Do		100,000 (2)					100,000
Stormwater Mapping Project	Planning	7	Should Do	20,000 (2)	25,000 (2)					45,000
Updates to Parks & Recreation Master Plan	Planning	8	Should Do			5,000 (2)				5,000
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Paving at golf shop, including driveway into parking lot	Golf Shop	1	Could Do		65,000					65,000
Solar panels at cart barn	Golf Shop	2	Could Do						45,000	45,000
Driving Range improvements	Golf Maint	7	Could Do						100,000	100,000
Connect Shelter Bathrooms to Public Sewer	Recreation	6	Could Do						10,000	10,000
Bathrooms at Wrenn Miller Park	Recreation	7	Could Do						75,000	75,000
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Baseball Field Improvements:										
Baseball Field Improvements- Dugouts (4) - in-house construction	Recreation		Could Do						70,000	70,000
Pave baseball parking lot	Recreation		Could Do						45,000	45,000
Renovate/Replace Bathrooms at Baseball Complex	Recreation		Could Do						40,000	40,000
Replace drainage system at baseball fields and re-grade	Recreation		Could Do						75,000	75,000
Baseball field lights	Recreation		Could Do						112,000	112,000
Total Baseball field improvements										342,000
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Updates to Comprehensive Pedestrian Transportation Plan	Planning	9	Could Do						50,000	50,000
Intersection Improvements - Guilford Rd at Wyndwood	Planning	10	Could Do						70,000	70,000
Sidewalk - Potter - (Main to Mendenhall to Guilford Rd)	Planning	11	Could Do						226,900	226,900
Sidewalk - Scientific St (Main St to Shannon Gray Ct.)	Planning	12	Could Do						126,000	126,000
Sidewalk - Forestdale (Main St-Woodland)	Planning	13	Could Do						207,375	207,375
Sidewalk - Forestdale (Woodland-Oneil)	Planning	14	Could Do						209,250	209,250
Sidewalk - Cloverbrook (Forestdale-Guilford)	Planning	15	Could Do						240,000	240,000
Deep River Paddle Trail/Greenway Trail (Phase I, II & III)	Planning	16	Could Do						650,000	650,000
Main Street Corridor Study	Planning	17	Could Do						100,000	100,000
Sidewalk & crossing of W Main St near Mendenhall Homeplace	Planning	18	Could Do						70,000	70,000
Market Study for Jamestown Business	Planning	19	Could Do		9,000 (2)					9,000
Total Projects, General Fund				\$ 3,306,000	\$ 864,000	\$ 1,256,000	\$ 275,000	\$ 200,000	\$ 3,994,525	\$ 9,895,525
FUNDING SOURCE				FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	5 Years	Total
(1) Powell Bill current yr and reserve fund balance				370,000	-	200,000		200,000	400,000	1,170,000
(2) Operating budget / fund balance				726,000	548,000	292,000	75,000			1,641,000
(3) Federal STP-EB funds				1,640,000						1,640,000
(4) NCDOT				410,000						410,000
(5) NCDOT Enhancement funding										
(6) Installment financing					140,000		200,000			340,000
(7) Transfer from General Fund to Capital Project Fund										
(8) CMAQ Funding				160,000	176,000	764,000				1,100,000
Amount unfunded									3,594,525	3,594,525
Total for Budget Year				\$ 3,306,000	\$ 864,000	\$ 1,256,000	\$ 275,000	\$ 200,000	\$ 3,994,525	\$ 9,895,525

Town of Jamestown
Capital Improvement Program
Water/Sewer Fund

	Department	Dept. Priority	Priority	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	Beyond 5 Years	Total
Jamestown's portion of Eastside improvements (7.692%):	Public Services	HP	② Must Do							
Odor Control Project				22,000 (1)	22,000 (1)	22,000 (1)	22,000 (1)	22,000 (1)	160,000 (1)	270,000
Incinerator Rehab					948,500 (3)					948,500
Incinerator Emissions Improvements - EPA required					800,000 (3)					800,000
Eastside Safety equipment additions				27,200 (1)						27,200
Eastside UV System Upgrade						113,600 (3)				113,600
FOG/Biodiesel Facility									360,000 (2)	360,000
Diffusers and Mixer Gearbox Replacement						136,000 (3)				136,000
Eastside Expansion									8,000,000 (2)	8,000,000
Riverdale Pump Station Expansion	Public Services	HP	Must Do						6,440,000 (2)	6,440,000
Riverdale Pump Station Upgrade or Relocation	Public Services	HP	Must Do			483,000 (3)				483,000
Total - Eastside / Riverdale				49,200	1,770,500	754,600	22,000	22,000	14,960,000	17,578,300
Sewer System Repairs and Improvements	Public Services	2	Must Do	200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)	1,000,000 (1)	2,000,000
Water System Improvements	Public Services	3	Must Do	500,000 (1)	455,000 (1)	380,000 (1)	545,000 (1)	490,000 (1)	-	2,370,000
Town website upgrade (1/2 of project cost)	Public Services	5	Must Do	5,000 (1)						5,000
Vehicle Replacement	Public Services	4	Should Do	32,000 (1)	37,000 (1)	32,000 (1)	32,000 (1)	32,000 (1)	32,000 (1)	197,000
Construction Equipment	Public Services	6	Should Do	-	8,000 (1)		100,000 (1)		75,000 (1)	183,000
Adams Farm Flow Meter	Public Services	7	Could Do			30,000 (1)				30,000
Total Projects, Water/Sewer Fund				\$ 786,200	\$ 2,470,500	\$ 1,396,600	\$ 899,000	\$ 744,000	\$ 16,067,000	\$ 22,363,300
FUNDING SOURCE										
(1) Operating / Net Position Appropriated				\$ 786,200	722,000	664,000	899,000	744,000	1,267,000	\$ 5,082,200
(2) Financing - through City of High Point					-				14,800,000	14,800,000
(3) Transfer-in from W/S Capital Reserve Fund					1,748,500 ###	732,600.00				2,481,100
(4) Installment financing										
Amount unfunded										
Total for Budget Year				\$ 786,200	\$ 2,470,500	\$ 1,396,600	\$ 899,000	\$ 744,000	\$ 16,067,000	\$ 22,363,300
OPERATING BUDGET EFFECTS										
② HP - Jamestown's share of ownership in High Point Eastside WWTF improvements										
### - only will have enough if we increase transfer to \$500,000 per year										

Note: per 5/15/18 Council meeting, we have moved website upgrade back to 2018/19 fy