



BUDGET MESSAGE

May 27, 2025

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

We are pleased to present the proposed budget for the fiscal year (FY) 2025-2026. 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.

MISSION STATEMENT AND STRATEGIC PLANNING INITIATIVES

The mission of the Town of Jamestown is to "Create an exceptional quality of life for all citizens by providing superior services". To help the Town realize its long-term vision and to continue to meet this mission statement, systematically and incrementally, the Mayor and Town Council adopted a Strategic Plan in June 2021. Each year, the Town Council receives updates on the progress of the goals outlined in this plan in roughly 6-month intervals. The Town Council adopts the annual update of the Strategic Plan during the budget adoption process. The Strategic Plan allows for continuity as staff and elected officials change. It also provides citizens transparency related to the goals that help determine allocation of resources during the annual budget process.

The Strategic Plan contains five focus areas including (1) staff excellence, (2) community outreach and involvement, (3) infrastructure and facilities, (4) public safety, and (5) planning and development. There are multiple goals associated with these five focus areas. Many of these goals are included in the Town's recommended FY 2025-26 operating and capital budgets that follow this budget message.

Over the past fiscal year, staff have diligently been working to complete goals outlined in the Council's Strategic Plan. Some of the notable accomplishments include: seeking grant funding for sidewalks to improve pedestrian connectivity, achieving minimum staffing levels in all departments, discussions with utility partners to plan for future needs, and working with Pinecroft-Sedgefield Fire Department to plan for future capital needs. In addition, several projects have been completed or have had significant progress in the past year. Those include: develop and utilize logos for the golf course's 50th anniversary to further market the golf course and Town; development and implementation of a "Citizen's Academy"; and clarification of the bidding process for Town projects.

New goals have also been identified and staff will begin working on those with the adoption of the new budget in June 2025. Those include Council's priorities: develop and offer senior

citizen programming and resources, construct bathrooms at Wrenn Miller Park, enhance pedestrian-friendliness and safety of Main Street/Downtown, review historic assets and create plans to preserve and protect them, research and adopt a short-term rental ordinance, and discuss and work toward Oakdale Cotton Mill redevelopment/improvement.

As always, there will be ongoing goals which staff will continue to develop such as: providing employee training opportunities; maintaining the Town's Codes and Ordinances; providing for the repair, improvement and replacement of vehicles and facility needs; maintain integrity of utility infrastructure; and recruitment of employees from diverse populations; among others.

PROPOSED FY 2025/26 BUDGET DISCUSSION

The recommended budget for FY 2025/26 totals \$19,984,997 for all Town operations, capital improvements, transfers, and debt service. The total budget, excluding inter-fund transfers, amounts to \$17,439,261.

PROPOSED REVENUES:

The budget, as presented, includes a tax rate of \$0.655 for the 2025-2026 fiscal year. While the Town's tax rate will remain the same at \$0.625, the difference of 3 cents is due to a proposed tax rate increase by Guilford County to support the Pinecroft Sedefield Fire District. This is a pass-through amount directly to the fire district. At that tax rate, the amount of ad valorem property tax revenue is estimated to be approximately \$3,898,201, based on a collection rate of 98%. Sales and use tax revenues are expected to be \$1,150,000, and tax and tag motor vehicle taxes are estimated to be approximately \$368,443. This represents some of the larger General Fund revenues.

In the Water & Sewer Fund, the budget proposes to increase the water rate by approximately 11.5%, essentially passing along the increases in the rates from Piedmont Triad Regional Water Authority, the City of Greensboro, and the City of High Point, all of whom the Town may purchase water from. The budget proposes that the sewer rates increase by approximately 8.7% based on the rates that Jamestown pays the City of High Point for sewer treatment. These rate increases also take into account pending capital projects that will be due in the upcoming and subsequent fiscal years. Investing in our infrastructure is essential in order to ensure quality water and sewer utilities are available for all citizens. The Town is conducting a utility rate analysis to provide Council with information on future rate needs to ensure that the Town is adequately prepared to cover future capital costs. Water and sewer usage fees are projected to bring in approximately \$5,390,000 in revenues. Additional revenue sources, such as connection fees, late fees, and investment income, are projected at approximately \$227,000 for the 2025-2026 fiscal year.

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. Based on projections

from the NC League of Municipalities, we are projecting the total distributions to be fairly flat.

Restricted intergovernmental revenues include funds received from federal, state, or local sources and are restricted in their use. The Town receives an annual Powell Bill allocation, which is based on population and public street mileage. Estimated receipts to be received under the Powell Bill are \$130,000. In FY 2024-25, the Council implemented a motor vehicle fee to supplement Powell Bill funds for street maintenance. Those fees are estimated at approximately \$111,240 for FY 2025-2026. These fees have been instrumental in allowing the Town to significantly increase the amount of biannual street resurfacing work completed. Resurfacing helps protect the Town's investment in our street network and provides a direct benefit to our citizens.

Services and fees include revenues from golf course operations, planning and development fees, sanitation fees, and cell tower and other leases. Golf course rounds played and recreation field/picnic shelter rentals have continued to be very strong. Staff believe that demand for these services will increase with the renovation of Jamestown Park and growth and development in our area. Recreation revenues (greens fees, cart rentals, golf shop, pro shop sales, shelter rentals, and ball field rentals) are projected at approximately \$1,282,000 for the 2025-2026 fiscal year.

The Town has experienced a favorable return on investments over the past few years, with increased interest rates. However, forecasts are calling for a flattening trend in interest income as interest rates adjust downward. We are conservatively projecting interest income of approximately \$365,000 for all funds for 2025-2026.

PROPOSED EXPENDITURES:

Personnel: This category of expenditures accounts for \$4,795,974 or approximately 26.5% of the total budget (excluding transfers). These expenditures include salaries, FICA, retirement, group insurance, 401(k), and other miscellaneous benefits for 40 full-time positions. The Town also employs part-time and seasonal employees; however, the only benefit they receive is FICA. The 2025-2026 budget contains provisions to allow for a 3% cost of living increase and a 0 – 3% merit increase for employees.

Supplies and Materials: This category accounts for \$1,537,100 or 8.5% of the total budget and includes supplies that are specific to each department (such as fertilizer for golf) as well as office supplies, fuel for equipment, small tools, and other miscellaneous items.

Contractual Services: This category accounts for \$4,749,836 or approximately 26.3% of the total budget and includes attorney fees, property and liability insurance, cleaning, security system maintenance, building service contracts, and miscellaneous services.

Other operating expenditures: This category accounts for \$1,226,570 or 6.8% of the total budget and includes travel expenses, conferences, educational classes, utilities, dues, advertising, repairs/maintenance, telephone/data fees, and other miscellaneous fees.

Capital outlay: This category accounts for \$4,118,024 or approximately 22.8% 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. The recommended capital outlay in the 2025-2026 budget includes a new service vehicle, Recreation/Golf equipment, repairs to existing infrastructure, as well as water and sewer improvements. 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 include sidewalk projects and several recreational projects.

Debt payments (\$804,281 or 4.4%) and transfers to the Capital Reserve Fund (\$858,112 or 4.7%) make up the remaining balance of the budget.

This budget is proposed by the Town Manager and the Finance Director.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Matthew Johnson".

Matthew Johnson, ICMA-CM
Town Manager

A handwritten signature in blue ink, appearing to read "Faith Wilson".

Faith Wilson
Finance Director

TOWN OF JAMESTOWN
2025/2026
ANNUAL BUDGET - Recommended
SUMMARY OF ALL FUNDS

Total Revenues and Other Financing Sources		(as adopted)	(as amended to date)	Proposed 2025/2026	Increase / Decrease	%
FUND	DEPARTMENT	2024/2025	2024/2025			
General	All	8,379,262	9,068,307	9,174,452	106,145	1.17%
General Capital Reserve		147,026	147,026	153,546	6,520	4.43%
Water/Sewer		8,224,360	11,554,143	8,761,899	(2,792,244)	-24.17%
Water/Sewer Capital Reserve		501,000	981,589	1,776,724	795,135	81.00%
Randleman Reservoir Capital Reserve		118,400	118,400	118,376	(24)	-0.02%
Total Revenues and Other Financing Sources - All Funds		17,370,048	21,869,465	19,984,997	(1,884,468)	-8.62%

Total Expenditures and Other Financing Uses		(as adopted)	(as amended to date)	Proposed 2025/2026	Increase / Decrease	%
FUND	DEPARTMENT	2024/2025	2024-2025			
General	Governing	126,025	126,825	209,500	82,675	65.19%
	Administration	1,103,276	1,117,076	1,132,749	15,673	1.40%
	Planning	222,600	225,600	401,174	175,574	77.83%
	Buildings & Grounds	269,200	272,600	274,600	2,000	0.73%
	Public Safety	528,000	528,000	528,000	-	0.00%
	Fire	882,700	886,100	1,115,526	229,426	25.89%
	Street	468,550	616,029	541,540	(74,489)	-12.09%
	Stormwater	171,600	171,600	310,000	138,400	100.00%
	Powell Bill	220,000	262,551	130,000	(132,551)	-100.00%
	Sanitation	496,450	496,450	412,247	(84,203)	-16.96%
	Recreation	773,365	870,282	788,320	(81,962)	-9.42%
	Golf Course - Maintenance	1,013,650	1,040,255	1,158,918	118,663	11.41%
	Golf Course - Golf Shop	711,920	726,070	825,812	99,742	13.74%
	Debt Service	482,000	485,000	555,100	70,100	14.45%
	Capital outlay	763,000	896,188	637,500	(258,688)	-28.87%
	Transfers	146,926	347,681	153,466	(194,215)	-55.86%
	Reserve for future expenditures	-	-	-	-	100.00%
	General Fund Total	8,379,262	9,068,307	9,174,452	106,145	1.17%
General Capital Reserve:						
	Reserve for Future Expenditures	72,000	75,026	70,100	(4,926)	100.00%
	Transfers	75,026	72,000	83,446	11,446	15.90%
	General Capital Reserve Fund Total	147,026	147,026	153,546	6,520	4.43%
Water/Sewer:						
	Operating / debt service	4,498,600	4,696,594	4,749,575	52,981	1.13%
	Capital outlay	2,963,060	5,599,060	3,480,224	(2,118,836)	-37.84%
	Transfers	762,700	1,258,489	532,100	(726,389)	-57.72%
	Water/Sewer Fund Total	8,224,360	11,554,143	8,761,899	(2,792,244)	-24.17%
Water/Sewer Capital Reserve:						
	Transfers	1,000,000	148,060	1,776,724	1,628,664	1100.00%
	Reserve for Future Expenditures	-	833,529	-	(833,529)	100.00%
		1,000,000	981,589	1,776,724		
Randleman Reservoir Capital Reserve:						
	Transfers	118,500	118,400	118,376	(24)	-0.02%
Total Expenditures and Other Financing Uses - All Funds		17,869,148	21,869,465	19,984,997	(1,884,468)	-8.62%

	21,869,465	19,984,997	
Total Transfers between funds	1,596,949	2,664,112	
	20,272,516	17,320,885	excluding transfers
		(2,951,631)	decrease
		-15%	

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TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 1 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
Revenue											
3100	AD VALOREM TAXES	2,240,546	2,790,610	3,477,935	3,714,543	3,562,977	104%	3,898,201	0	3,898,201	109%
3101	Interest on Ad	3,980	3,355	7,426	3,356	4,100	82%	1,000	0	1,000	24%
3102	Tax and Tag	233,158	254,134	300,665	274,852	306,000	90%	368,443	0	368,443	120%
3103	Interest on Tax	1,814	2,125	3,141	3,121	2,500	125%	2,500	0	2,500	100%
3104	MOTOR VEHICLE FEES			83,010	71,970	112,470	64%	111,240	0	111,240	98%
3105	INTEREST ON MOTOR			231	9,888	100	***%	200	0	200	200%
3230	SALES AND USE TAX	995,903	1,055,284	1,105,337	728,893	1,071,000	68%	1,150,000	0	1,150,000	107%
3250	Solid Waste	2,939	2,895	2,995	2,195	3,200	69%	2,900	0	2,900	90%
3256	ELECTRICITY SALES	209,854	218,420	263,464	155,739	218,000	71%	307,500	0	307,500	141%
3257	TELECOMMUNICATIONS	28,223	29,051	27,432	11,163	26,500	42%	23,600	0	23,600	89%
3258	PIPED NATURAL GAS	25,098	28,607	25,142	6,543	32,000	20%	28,000	0	28,000	87%
3261	VIDEO PROGRAMMING	35,481	32,902	30,328	14,415	31,000	47%	27,800	0	27,800	89%
3311	STATE GRANTS	50,000		200,000	5,000	5,000	100%	0	0	0	0%
3312	GRANTS FROM	55,500	55,500	55,500	55,500	55,500	100%	0	0	0	0%
3313	Local Grants				10,000	10,000	100%	0	0	0	0%
3316	POWELL BILL	107,705	107,489	119,978	130,551	130,551	100%	130,000	0	130,000	99%
3322	ALCOHOLIC	14,585	16,865	18,488		16,000	0%	18,300	0	18,300	114%
3325	ABC DISTRIBUTION	50,000	50,000	50,000	50,000	50,000	100%	50,000	0	50,000	100%
3341	Telecommunications	7,000	3,500	3,500	3,500	7,500	47%	7,500	0	7,500	100%
3343	REVIEW FEES	13,821	7,526	32,256	104,192	100,079	104%	15,000	0	15,000	14%
3345	INSPECTION AND	275	625	525	300	200	150%	55,000	0	55,000	27500%
3346	CELL TOWER LEASE	64,862	48,831	42,567	60,399	65,500	92%	65,500	0	65,500	100%
3347	Cell tower fees	18,789	1,566			0	0%	0	0	0	0%
3348	REFUSE COLLECTION	164,307	206,071	251,617	210,827	245,000	86%	245,000	0	245,000	100%
3350	STORMWATER FEES			99,225	141,630	171,600	83%	160,000	0	160,000	93%
3351	Sales of yard			16,560	2,578	1,900	136%	0	0	0	0%
3600	GREEN FEES	582,985	618,135	669,507	552,804	600,000	92%	650,000	0	650,000	108%
3602	School Golf Fees			2,900	3,300	0	***%	1,200	0	1,200	*****%
3603	Golf Now Booking		1,023	3,714	2,805	3,000	94%	0	0	0	0%
3604	Golf Now No Shows			850	1,330	1,300	102%	0	0	0	0%
3610	MECHANICAL CART	314,995	329,246	369,616	328,329	320,000	103%	425,000	0	425,000	132%
3620	PULL CART RENTALS	264	298	185	78	300	26%	300	0	300	100%
3650	DRIVING RANGE	64,068	61,145	94,232	73,600	70,000	105%	100,000	0	100,000	142%
3660	GOLF SHOP	102,595	107,257	105,764	84,340	70,000	120%	100,000	0	100,000	142%
3665	Golf Special	11,274	9,920	1,936	290	12,000	2%	6,000	0	6,000	50%
3675	Golf Clubhouse	3,095	6,395	9,080	7,550	8,000	94%	8,000	0	8,000	100%
3676	GOLF COURSE				4,200	3,400	124%	0	0	0	0%
3765	CREDIT CARD			11,141	15,536	24,000	65%	15,000	0	15,000	62%
3829	Lessor Interest		24,657	23,632	3,976	0	***%	0	0	0	0%
3831	INVESTMENT	9,458	155,215	223,703	211,008	172,200	123%	165,000	0	165,000	95%
3832	Sponsorships	4,552	1,450	4,575	2,400	2,400	100%	0	0	0	0%
3833	CONTRIBUTIONS AND			487	48,200	48,200	100%	0	0	0	0%
3835	SALES OF FIXED	13,800	3,250	12,330	5,292	5,000	106%	0	0	0	0%
3836	SALES - PRO SHOP	62,241	73,455	76,590	63,199	80,000	79%	70,000	0	70,000	87%

05/14/25
12:52:59

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 2 of 9
Report ID: B250A2

10 GENERAL FUND

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		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
3837	SHELTER RENTALS	6,900	4,750	7,588	3,705	7,000	53%	7,000	0	7,000	100%
3838	Building lease	3,611	11	3,600	7,022	7,010	100%	7,022	0	7,022	100%
3839	MISCELLANEOUS	19,431	1,065	8,497	1,579	1,000	158%	1,000	0	1,000	100%
3840	Rental Golf Sets	2,725	3,610	4,385	2,945	3,000	98%	3,000	0	3,000	100%
3841	Ball Field Rentals	13,075	19,725	24,911	17,095	15,000	114%	30,000	0	30,000	200%
3910	Insurance	3,021		16,471		0	0%	0	0	0	0%
3920	Issuance of			322,186	279,989	280,000	100%	0	0	0	0%
3950	OTHER FINANCING		9,764		85,809	85,509	100%	0	0	0	0%
3951	OTHER FINANCING		58,053			0	0%	0	0	0	0%
3983	TRANSFER FROM	76,545	74,931	72,108	72,000	72,000	100%	70,100	0	70,100	97%
3984	TRANSFER FROM		35,168	27,398		0	0%	0	0	0	0%
3985	Transfer from		1,431,311			0	0%	0	0	0	0%
3990	POWELL BILL					132,000	0%	0	0	0	0%
3991	FUND BALANCE					895,211	0%	1,148,146	-300,000	848,146	94%
Total Revenues		5,618,475	7,945,190	8,314,708	7,649,536	9,146,207	84%	9,474,452	-300,000	9,174,452	100%
Expenditures											
4100-1019	PROFESSIONAL	104,018	110,216	35,951	65,000	100,000	65%	100,000	0	100,000	100%
4100-2100	DEPARTMENT	1,329	2,489	1,701	696	1,500	46%	2,000	0	2,000	133%
4100-2200	FOOD AND	2,593	2,317	2,605	2,638	2,750	96%	3,500	0	3,500	127%
4100-2600	OFFICE SUPPLIES	30	16			200	0%	200	0	200	100%
4100-2900	ASSETS NOT	6,983	691	1,256	3,315	5,300	63%	1,000	0	1,000	18%
4100-3100	TRAVEL	105			169	625	27%	1,500	0	1,500	240%
4100-3150	CONFERENCE FEES	1,975	513	2,232	1,325	2,000	66%	5,000	0	5,000	250%
4100-3200	COMMUNICATIONS	116	26			1,200	0%	500	0	500	41%
4100-3400	PRINTING					100	0%	100	0	100	100%
4100-3700	MARKETING /	272	1,098	1,055	755	1,000	76%	1,500	0	1,500	150%
4100-3800	DATA PROCESSING	635	639	857	841	800	105%	2,200	0	2,200	275%
4100-3805	Subscription Fees		6			0	0%	1,000	0	1,000	*****%
4100-3950	DUES AND	2,261	1,782	1,829	2,008	2,500	80%	2,500	0	2,500	100%
4100-3955	Permit Fees	800	800	800	800	1,000	80%	1,000	0	1,000	100%
4100-3970	ELECTIONS	4,660		6,591		0	0%	7,500	0	7,500	*****%
4100-3980	MISCELLANEOUS		374	142	1,139	1,700	67%	500	0	500	29%
4100-4990	OTHER CONTRACTED	4,031	3,750	10,138	23,400	25,650	91%	79,500	0	79,500	309%
4100-9700	CONTINGENCY					500	0%	0	0	0	0%
4200-1000	SALARIES AND WAGES	327,060	479,753	584,301	532,644	635,000	84%	637,788	0	637,788	100%
4200-1003	LONGEVITY PAY	4,242	9,029	7,999	10,508	11,600	91%	11,540	0	11,540	99%
4200-1009	FICA EXPENSE	25,014	36,998	44,956	41,196	50,500	82%	49,674	0	49,674	98%
4200-1010	RETIREMENT EXPENSE	29,474	58,830	75,738	73,404	85,000	86%	93,179	0	93,179	109%
4200-1011	HEALTH INSURANCE	34,259	52,861	67,157	59,188	69,300	85%	75,000	0	75,000	108%
4200-1012	FLEX & PR TIME	118	154	48	72	500	14%	500	0	500	100%
4200-1013	RETIREE HEALTH	3,094				0	0%	0	0	0	0%
4200-1014	WORKER'S	657	545	728	868	1,000	87%	1,200	0	1,200	120%
4200-1015	Unemployment					376	0%	479	0	479	127%

05/14/25
12:52:59

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 3 of 9
Report ID: B250A2

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		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
4200-1017	401K EXPENSE	11,364	23,083	27,849	26,375	31,000	85%	31,889	0	31,889	102%
4200-1019	PROFESSIONAL	13,797	22,400	17,500	25,000	25,000	100%	25,000	0	25,000	100%
4200-2100	DEPARTMENT	1,625	3,660	4,797	3,519	6,000	59%	6,000	0	6,000	100%
4200-2110	COVID SUPPLIES	285				0	0%	0	0	0	0%
4200-2200	FOOD AND	1,019	990	1,175	1,526	1,500	102%	2,000	0	2,000	133%
4200-2600	OFFICE SUPPLIES	2,087	1,752	1,736	218	3,200	7%	3,200	0	3,200	100%
4200-2900	ASSETS NOT	5,483	5,076	5,296	4,798	5,000	96%	5,000	0	5,000	100%
4200-3100	TRAVEL	12,290	4,043	16,357	3,607	15,000	24%	12,500	0	12,500	83%
4200-3150	CONFERENCE FEES	3,495	5,129	7,259	3,148	13,000	24%	10,000	0	10,000	76%
4200-3200	COMMUNICATIONS	6,266	7,681	9,130	8,470	12,000	71%	11,000	0	11,000	91%
4200-3400	PRINTING	441	168	265	375	500	75%	500	0	500	100%
4200-3500	REPAIRS AND					300	0%	0	0	0	0%
4200-3700	MARKETING /		100			0	0%	0	0	0	0%
4200-3800	DATA PROCESSING	15,699	18,619	18,724	19,847	16,900	117%	36,100	0	36,100	213%
4200-3805	Subscription Fees		22,173		3,573	12,000	30%	13,000	0	13,000	108%
4200-3900	DRUG TESTING &		345		400	400	100%	400	0	400	100%
4200-3950	DUES AND	9,700	11,215	19,401	10,005	10,000	100%	12,000	0	12,000	120%
4200-3960	BANK AND MERCHANT	3				0	0%	0	0	0	0%
4200-3980	MISCELLANEOUS	807	628	453	625	700	89%	700	0	700	100%
4200-4300	EQUIPMENT RENTAL	2,811	1,428	605	659	300	220%	300	0	300	100%
4200-4400	SERVICE &	10,107	10,328	9,390	10,663	20,000	53%	15,000	0	15,000	75%
4200-4500	INSURANCE AND	1,210	5,998	20,077	20,026	21,750	92%	25,000	0	25,000	114%
4200-4990	OTHER CONTRACTED	38,262	39,227	43,134	49,885	65,000	77%	53,000	0	53,000	81%
4200-5500	CAPITAL OUTLAY					0	0%	300	0	300	*****%
4200-5501	Right to Use Asset		9,764			0	0%	0	0	0	0%
4200-6820	First Bank Credit				3,000	3,000	100%	0	0	0	0%
4200-9700	CONTINGENCY					1,250	0%	500	0	500	40%
4900-1000	SALARIES AND WAGES	119,694	97,722	124,095	67,210	93,500	72%	156,290	0	156,290	167%
4900-1003	LONGEVITY PAY	2,548	695	1,271	50	1,400	4%	1,038	0	1,038	74%
4900-1009	FICA EXPENSE	9,301	7,573	9,606	5,163	7,300	71%	12,036	0	12,036	164%
4900-1010	RETIREMENT EXPENSE	13,951	11,913	16,184	9,174	12,500	73%	22,577	0	22,577	180%
4900-1011	HEALTH INSURANCE	18,818	18,524	19,984	7,953	11,300	70%	25,000	0	25,000	221%
4900-1012	FLEX & PR TIME	154	160	36	18	500	4%	500	0	500	100%
4900-1014	WORKER'S	411	341	364	434	500	87%	1,000	0	1,000	200%
4900-1015	Unemployment					100	0%	118	0	118	118%
4900-1017	401K EXPENSE	5,547	4,931	6,144	3,241	4,700	69%	7,815	0	7,815	166%
4900-1019	PROFESSIONAL			8,667	5,000	5,000	100%	15,000	0	15,000	300%
4900-2100	DEPARTMENT	1,627	1,527	1,369	1,422	1,500	95%	1,500	0	1,500	100%
4900-2110	COVID SUPPLIES	104				0	0%	0	0	0	0%
4900-2200	FOOD AND	776	144	51	238	750	32%	750	0	750	100%
4900-2500	VEHICLE SUPPLIES	208	150			500	0%	500	0	500	100%
4900-2520	FUELS - GAS & OIL	694	541	781	192	2,000	10%	1,000	0	1,000	50%
4900-2600	OFFICE SUPPLIES	346	231	558	200	750	27%	750	0	750	100%
4900-2900	ASSETS NOT	5,194	2,241	1,098		2,000	0%	1,000	0	1,000	50%
4900-3100	TRAVEL	1,161	7	2,873		4,000	0%	4,000	0	4,000	100%
4900-3150	CONFERENCE FEES	1,660	1,459	3,924	630	3,000	21%	3,000	0	3,000	100%
4900-3200	COMMUNICATIONS	2,052	2,299	2,567	2,143	3,500	61%	3,000	0	3,000	85%

05/14/25
12:52:59

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 4 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
4900-3400	PRINTING	740				700	0%	700	0	700	100%
4900-3500	REPAIRS AND	360				500	0%	500	0	500	100%
4900-3700	MARKETING /	21,474	11,695	1,135	435	3,000	15%	3,000	0	3,000	100%
4900-3800	DATA PROCESSING	6,072	2,365	3,991	2,379	3,000	79%	15,000	0	15,000	500%
4900-3805	Subscription Fees		9,832		2,384	2,000	119%	2,000	0	2,000	100%
4900-3900	DRUG TESTING &		119		200	200	100%	200	0	200	100%
4900-3950	DUES AND	7,555	4,472	3,893	2,794	2,800	100%	3,000	0	3,000	107%
4900-3980	MISCELLANEOUS	180	47	156	21	500	4%	500	0	500	100%
4900-4400	SERVICE &	679				700	0%	200	0	200	28%
4900-4500	INSURANCE AND	138	193	278	335	500	67%	700	0	700	140%
4900-4990	OTHER CONTRACTED	198,867	43,050	15,010	55,162	58,700	94%	115,000	0	115,000	195%
4900-4991	Telecommunications	4,000	2,000	2,000	2,000	3,000	67%	3,000	0	3,000	100%
4900-6820	First Bank Credit				1,000	1,000	100%	0	0	0	0%
4900-9700	CONTINGENCY					1,200	0%	500	0	500	41%
5000-2100	DEPARTMENT	5,192	4,920	6,551	4,634	8,250	56%	8,250	0	8,250	100%
5000-2140	SEED and SOD	600	800	970	949	1,000	95%	1,200	0	1,200	120%
5000-2141	CHEMICALS		198	123		500	0%	600	0	600	120%
5000-2142	FERTILIZER AND	545	498	710	360	800	45%	800	0	800	100%
5000-2144	MULCH & PINE	744	2,475	2,613	4,100	4,000	103%	4,000	0	4,000	100%
5000-2400	CONSTRUCTION &	89	621	2,456	4,102	4,000	103%	4,000	0	4,000	100%
5000-2900	ASSETS NOT	12,436	19,740	14,735		1,000	0%	1,000	0	1,000	100%
5000-3200	COMMUNICATIONS	1,817	-5,651	-487	2,123	2,350	90%	2,700	0	2,700	114%
5000-3300	UTILITIES	14,939	16,627	31,350	24,003	41,000	59%	49,000	0	49,000	119%
5000-3350	Water Utilities	366	202	153	110	800	14%	800	0	800	100%
5000-3500	REPAIRS AND	39,569	5,390	15,212	22,598	60,000	38%	60,000	0	60,000	100%
5000-3940	LANDFILL			142		500	0%	500	0	500	100%
5000-3980	MISCELLANEOUS			75		500	0%	500	0	500	100%
5000-4300	EQUIPMENT RENTAL	150	225	126		500	0%	500	0	500	100%
5000-4400	SERVICE &	37,709	36,121	43,242	57,307	58,400	98%	60,000	0	60,000	102%
5000-4500	INSURANCE AND	11,347	16,108	17,010	20,318	25,000	81%	28,750	0	28,750	115%
5000-4990	OTHER CONTRACTED	11,730	29,964	7,755	1,636	41,000	4%	50,000	0	50,000	121%
5000-5500	CAPITAL OUTLAY				15,505	16,000	97%	0	0	0	0%
5000-5800	CAPITAL OUTLAY -	42,216	255,716	189,323	137,461	75,896	181%	15,000	0	15,000	19%
5000-9700	CONTINGENCY					3,000	0%	2,000	0	2,000	66%
5100-4910	SHERIFF CONTRACT	403,162	424,374	427,594	500,000	500,000	100%	500,000	0	500,000	100%
5100-4911	Sheriff Off Duty -	4,397	3,968	4,978	10,000	10,000	100%	10,000	0	10,000	100%
5100-4912	Sheriff off-duty	1,014	1,068	2,123	1,107	4,000	28%	4,000	0	4,000	100%
5100-4920	ANIMAL CONTROL	12,265	10,040	11,612	14,000	14,000	100%	14,000	0	14,000	100%
5300-2100	DEPARTMENT			779		1,000	0%	500	0	500	50%
5300-2500	VEHICLE SUPPLIES					500	0%	500	0	500	100%
5300-3500	REPAIRS AND					4,400	0%	2,000	0	2,000	45%
5300-3956	Fire Inspection	5,402	7,587	12,182	14,000	14,000	100%	14,000	0	14,000	100%
5300-3980	MISCELLANEOUS	177	154			500	0%	0	0	0	0%
5300-4900	PINECROFT	696,366	866,154	874,472	865,598	865,700	100%	1,098,526	0	1,098,526	126%
5300-4990	OTHER CONTRACTED	2,898				0	0%	0	0	0	0%
5300-5500	CAPITAL OUTLAY	2,971				0	0%	0	0	0	0%
5600-2100	DEPARTMENT	5,886	1,442	4,122	1,567	1,950	80%	5,000	0	5,000	256%

05/14/25
12:52:59

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 5 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
5600-2400	CONSTRUCTION &	39	6,999	4,750	9,737	8,000	122%	10,000	0	10,000	125%
5600-2500	VEHICLE SUPPLIES	5,487	8,272	2,430	5,552	6,000	93%	5,000	0	5,000	83%
5600-2520	FUELS - GAS & OIL	3,556	4,963	2,756	2,892	6,000	48%	6,000	0	6,000	100%
5600-2900	ASSETS NOT	21,354	3,437	11,637	16,439	26,300	63%	30,000	0	30,000	114%
5600-3300	UTILITIES	163,497	171,241	182,127	186,648	231,000	81%	226,000	0	226,000	97%
5600-3500	REPAIRS AND	4,843	7,704	7,896	10,012	10,000	100%	10,000	0	10,000	100%
5600-3805	Subscription Fees			385	720	1,200	60%	1,200	0	1,200	100%
5600-3940	LANDFILL			314	595	1,000	60%	1,000	0	1,000	100%
5600-3955	Permit Fees	860	860	860	1,000	1,100	91%	1,100	0	1,100	100%
5600-3980	MISCELLANEOUS		96	45	26	100	26%	100	0	100	100%
5600-4300	EQUIPMENT RENTAL		321			2,000	0%	4,000	0	4,000	200%
5600-4400	SERVICE &	1,920	2,981	2,804	4,036	7,000	58%	8,000	0	8,000	114%
5600-4500	INSURANCE AND	551	773	937	1,596	1,650	97%	1,900	0	1,900	115%
5600-4980	STORMWATER FEES	5,605	5,605			0	0%	0	0	0	0%
5600-4990	OTHER CONTRACTED	96,343	33,416	75,988	168,111	188,500	89%	231,240	0	231,240	122%
5600-4995	ENGINEERING FEES				40,874	128,229	32%	0	0	0	0%
5600-5400	CAPITAL OUTLAY -	32,506				0	0%	0	0	0	0%
5600-5500	CAPITAL OUTLAY	8,014	8,433	5,258	282,094	287,050	98%	12,000	0	12,000	4%
5600-5700	CAPITAL OUTLAY -	83,976	17,837			0	0%	0	300,000	300,000	*****%
5600-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
5650-2100	DEPARTMENT					1,000	0%	10,000	0	10,000	1000%
5650-2400	CONSTRUCTION &				421	5,000	8%	10,000	0	10,000	200%
5650-3700	MARKETING /			1,924		2,200	0%	2,200	0	2,200	100%
5650-4400	SERVICE &			2,400	2,400	2,400	100%	2,400	0	2,400	100%
5650-4980	STORMWATER FEES			5,605	5,997	6,000	100%	7,000	0	7,000	116%
5650-4990	OTHER CONTRACTED			44,791	61,000	155,000	39%	278,400	0	278,400	179%
5700-4990	OTHER CONTRACTED		290,051		231,550	262,551	88%	130,000	0	130,000	49%
5800-1000	SALARIES AND WAGES	78,620	80,238	119,341	57,236	141,130	41%	118,670	0	118,670	84%
5800-1003	LONGEVITY PAY	1,260	976	1,144	1,384	2,200	63%	1,467	0	1,467	66%
5800-1009	FICA EXPENSE	5,972	6,095	9,102	4,409	7,970	55%	7,774	0	7,774	97%
5800-1010	RETIREMENT EXPENSE	9,162	9,964	15,568	7,948	17,900	44%	8,842	0	8,842	49%
5800-1011	HEALTH INSURANCE	22,678	20,255	30,823	10,862	34,000	32%	12,500	0	12,500	36%
5800-1012	FLEX & PR TIME	250	142	60	72	750	10%	750	0	750	100%
5800-1013	RETIREE HEALTH	1,535				0	0%	0	0	0	0%
5800-1014	WORKER'S	6,163	5,114	7,283	8,674	10,000	87%	11,000	0	11,000	110%
5800-1015	Unemployment					100	0%	91	0	91	91%
5800-1017	401K EXPENSE	3,481	3,935	5,837	2,741	7,000	39%	2,933	0	2,933	41%
5800-2100	DEPARTMENT	1,399	113,619	46,471	2,419	4,100	59%	44,000	0	44,000	1073%
5800-2110	COVID SUPPLIES	104				0	0%	0	0	0	0%
5800-2200	FOOD AND	86	143	37		300	0%	300	0	300	100%
5800-2500	VEHICLE SUPPLIES	11,549	14,000	3,974	22,188	26,700	83%	13,000	0	13,000	48%
5800-2520	FUELS - GAS & OIL	20,048	26,805	29,179	32,108	70,000	46%	40,000	0	40,000	57%
5800-2900	ASSETS NOT					0	0%	1,300	0	1,300	*****%
5800-3200	COMMUNICATIONS	710	1,090	1,097	1,003	1,300	77%	0	0	0	0%
5800-3400	PRINTING		425	1,526		1,800	0%	3,000	0	3,000	166%
5800-3500	REPAIRS AND	1,704	11,648	14,747	5,858	11,900	49%	15,000	0	15,000	126%
5800-3700	MARKETING /		16,298			500	0%	2,000	0	2,000	400%

05/14/25
12:52:59

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 6 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
5800-3805	Subscription Fees			1,890	3,513	4,200	84%	4,200	0	4,200	100%
5800-3900	DRUG TESTING &	102	386	234	1,000	1,500	67%	1,500	0	1,500	100%
5800-3940	LANDFILL	58,977	58,056	55,468	55,151	74,000	75%	74,000	0	74,000	100%
5800-3945	Recycle Fees	106,719	85,708	24,930	30,000	40,000	75%	30,000	0	30,000	75%
5800-3950	DUES AND				196	200	98%	200	0	200	100%
5800-3980	MISCELLANEOUS	96		125		200	0%	200	0	200	100%
5800-4300	EQUIPMENT RENTAL					500	0%	500	0	500	100%
5800-4500	INSURANCE AND	1,149	2,561	5,004	4,147	6,100	68%	7,020	0	7,020	115%
5800-4990	OTHER CONTRACTED	46,839	54,735	42,413	26,599	32,000	83%	10,000	0	10,000	31%
5800-5400	CAPITAL OUTLAY -		887,739	2,006		0	0%	0	0	0	0%
5800-5500	CAPITAL OUTLAY		86,826			0	0%	0	0	0	0%
5800-9700	CONTINGENCY					2,000	0%	2,000	0	2,000	100%
6200-1000	SALARIES AND WAGES	99,482	134,702	181,874	241,130	285,000	85%	344,277	0	344,277	120%
6200-1003	LONGEVITY PAY	2,527	3,134	4,394	4,719	5,000	94%	6,838	0	6,838	136%
6200-1009	FICA EXPENSE	7,682	10,449	14,224	18,839	22,000	86%	26,918	0	26,918	122%
6200-1010	RETIREMENT EXPENSE	11,679	16,915	24,086	33,534	40,000	84%	44,752	0	44,752	111%
6200-1011	HEALTH INSURANCE	22,631	29,095	32,679	40,351	45,200	89%	50,000	0	50,000	110%
6200-1012	FLEX & PR TIME	118	166	96	144	750	19%	750	0	750	100%
6200-1014	WORKER'S	2,465	2,046	5,098	6,071	10,000	61%	10,000	0	10,000	100%
6200-1015	Unemployment					165	0%	259	0	259	156%
6200-1017	401K EXPENSE	4,304	6,519	8,689	12,022	14,000	86%	14,526	0	14,526	103%
6200-2100	DEPARTMENT	7,704	10,191	11,086	13,642	14,350	95%	16,350	0	16,350	113%
6200-2110	COVID SUPPLIES	104				0	0%	0	0	0	0%
6200-2140	SEED and SOD	170	1,240	970	893	2,500	36%	3,500	0	3,500	140%
6200-2141	CHEMICALS	3,899	3,638	4,359	4,663	5,000	93%	6,500	0	6,500	130%
6200-2142	FERTILIZER AND	2,041	2,871	1,955	3,863	5,500	70%	7,000	0	7,000	127%
6200-2143	IRRIGATION	1,231	372	622	330	1,000	33%	1,500	0	1,500	150%
6200-2144	MULCH & PINE	3,049	4,303	4,981	49,747	51,800	96%	5,000	0	5,000	9%
6200-2145	TOPSOIL (Sand)		1,411			1,500	0%	3,000	0	3,000	200%
6200-2200	FOOD AND	50	36	21	147	250	59%	500	0	500	200%
6200-2400	CONSTRUCTION &	2,329	1,785	2,594	267	5,000	5%	5,000	0	5,000	100%
6200-2500	VEHICLE SUPPLIES	457	982	1,360	449	2,000	22%	2,500	0	2,500	125%
6200-2520	FUELS - GAS & OIL	5,979	4,384	7,115	4,346	10,000	43%	10,000	0	10,000	100%
6200-2550	EQUIPMENT SUPPLIES	1,333	1,855	2,439	2,664	3,000	89%	5,000	0	5,000	166%
6200-2600	OFFICE SUPPLIES			81	141	500	28%	500	0	500	100%
6200-2900	ASSETS NOT	5,420	6,300	7,493	13,906	14,500	96%	16,000	0	16,000	110%
6200-3100	TRAVEL	421	1,132	1,727	87	3,500	2%	4,000	0	4,000	114%
6200-3150	CONFERENCE FEES	115	445	843	3,345	3,500	96%	4,000	0	4,000	114%
6200-3200	COMMUNICATIONS	3,836	9,181	9,842	10,709	15,600	69%	13,000	0	13,000	83%
6200-3300	UTILITIES	13,387	12,675	15,284	22,273	22,500	99%	22,500	0	22,500	100%
6200-3350	Water Utilities	272	314	338	489	600	82%	600	0	600	100%
6200-3500	REPAIRS AND	1,820	23,158	2,590	514	6,000	9%	6,000	0	6,000	100%
6200-3800	DATA PROCESSING	252	-93	4,176	7,662	5,600	137%	8,500	0	8,500	151%
6200-3805	Subscription Fees		3,715	2,961	34,106	39,317	87%	7,000	0	7,000	17%
6200-3900	DRUG TESTING &	166	257	311	600	700	86%	700	0	700	100%
6200-3940	LANDFILL	465	95	283	1,714	1,150	149%	1,150	0	1,150	100%
6200-3950	DUES AND	1,410	1,058	-1,045	545	1,500	36%	1,500	0	1,500	100%

05/14/25
12:53:00

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 7 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
6200-3960	BANK AND MERCHANT			859	500	1,200	42%	1,200	0	1,200	100%
6200-3980	MISCELLANEOUS	130	57	192		500	0%	500	0	500	100%
6200-3981	Special Events	9,324	12,203	20,039	16,067	18,000	89%	18,000	0	18,000	100%
6200-4101	Library Services	108,500	119,500	124,500	119,500	119,500	100%	64,000	0	64,000	53%
6200-4102	Recreation	12,030	18,200	7,981	10,000	10,000	100%	10,000	0	10,000	100%
6200-4103	Culture/Historical	10,500	10,500	15,500	10,500	10,500	100%	10,500	0	10,500	100%
6200-4300	EQUIPMENT RENTAL	23,349	1,283	2,009	1,833	2,000	92%	2,500	0	2,500	125%
6200-4301	Property tax on				800	1,800	44%	3,000	0	3,000	166%
6200-4400	SERVICE &	2,697	1,761	1,900	4,234	6,000	71%	5,000	0	5,000	83%
6200-4500	INSURANCE AND	944	1,160	1,180	1,789	2,100	85%	3,000	0	3,000	142%
6200-4990	OTHER CONTRACTED	1,445	9,074	18,912	90,625	103,500	88%	20,000	0	20,000	19%
6200-5400	CAPITAL OUTLAY -				55,697	58,805	95%	0	0	0	0%
6200-5500	CAPITAL OUTLAY	10,730		16,660	45,616	45,616	100%	56,000	0	56,000	122%
6200-5700	CAPITAL OUTLAY -		7,556			0	0%	20,000	0	20,000	*****%
6200-5800	CAPITAL OUTLAY -		12,750	9,900		0	0%	0	0	0	0%
6200-6820	First Bank Credit				1,000	1,000	100%	0	0	0	0%
6200-9700	CONTINGENCY					2,000	0%	1,000	0	1,000	50%
6300-1000	SALARIES AND WAGES	350,071	381,158	389,843	327,023	420,000	78%	502,995	0	502,995	119%
6300-1003	LONGEVITY PAY	3,388	6,139	5,301	5,646	6,200	91%	7,018	0	7,018	113%
6300-1009	FICA EXPENSE	25,978	28,420	28,980	24,515	35,000	70%	39,195	0	39,195	111%
6300-1010	RETIREMENT EXPENSE	40,438	47,529	47,842	41,882	53,000	79%	67,232	0	67,232	126%
6300-1011	HEALTH INSURANCE	78,650	74,111	68,932	65,237	79,000	83%	100,000	0	100,000	126%
6300-1012	FLEX & PR TIME	36	160	72	144	650	22%	650	0	650	100%
6300-1013	RETIREE HEALTH	2,644	2,644	8,393	8,635	10,800	80%	10,800	0	10,800	100%
6300-1014	WORKER'S	4,520	3,750	6,243	6,939	10,000	69%	10,000	0	10,000	100%
6300-1015	Unemployment	3,373	1,012			500	0%	380	0	380	76%
6300-1017	401K EXPENSE	15,556	18,853	17,231	15,074	21,000	72%	22,348	0	22,348	106%
6300-2100	DEPARTMENT	9,320	8,174	11,414	11,360	11,000	103%	11,000	0	11,000	100%
6300-2110	COVID SUPPLIES	389				0	0%	0	0	0	0%
6300-2115	SAFETY-PPE					0	0%	2,000	0	2,000	*****%
6300-2140	SEED and SOD		2,573	4,858	730	8,000	9%	8,000	0	8,000	100%
6300-2141	CHEMICALS	44,489	40,504	40,784	44,954	45,000	100%	55,000	0	55,000	122%
6300-2142	FERTILIZER AND	24,260	27,232	27,672	29,992	30,000	100%	35,000	0	35,000	116%
6300-2143	IRRIGATION	6,737	3,525	4,284	33,279	37,200	89%	25,000	0	25,000	67%
6300-2144	MULCH & PINE	1,425	1,663	1,425	839	2,500	34%	2,500	0	2,500	100%
6300-2145	TOPSOIL (Sand)	6,777	6,660	9,734	5,298	15,000	35%	12,000	0	12,000	80%
6300-2155	TEE AND GREEN	2,521	3,618	1,653	4,971	5,000	99%	5,000	0	5,000	100%
6300-2200	FOOD AND		45	77	127	300	42%	500	0	500	166%
6300-2400	CONSTRUCTION &	5,481	1,490	7,724	9,084	15,000	61%	15,000	0	15,000	100%
6300-2500	VEHICLE SUPPLIES	535	222	1,145	265	1,500	18%	2,000	0	2,000	133%
6300-2520	FUELS - GAS & OIL	14,486	19,460	22,273	30,482	40,000	76%	25,000	0	25,000	62%
6300-2550	EQUIPMENT SUPPLIES	28,710	29,254	29,729	24,968	34,400	73%	34,400	0	34,400	100%
6300-2600	OFFICE SUPPLIES	132	86	93	355	1,500	24%	1,500	0	1,500	100%
6300-2900	ASSETS NOT	6,635	4,524	18,038	13,692	15,000	91%	15,000	0	15,000	100%
6300-3100	TRAVEL	2,130	2,139	807	2,452	2,600	94%	4,000	0	4,000	153%
6300-3150	CONFERENCE FEES	1,297	505	470	2,390	2,400	100%	2,000	0	2,000	83%
6300-3200	COMMUNICATIONS	6,268	7,549	9,246	9,929	12,300	81%	13,000	0	13,000	105%

05/14/25
12:53:00

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 8 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
6300-3300	UTILITIES	13,285	11,290	18,957	20,221	28,600	71%	30,000	0	30,000	104%
6300-3350	Water Utilities	272	314	338	489	600	82%	600	0	600	100%
6300-3500	REPAIRS AND	14,761	10,697	12,347	4,945	25,000	20%	25,000	0	25,000	100%
6300-3800	DATA PROCESSING	717	-2,137	1,353	3,193	3,200	100%	5,000	0	5,000	156%
6300-3805	Subscription Fees		6,955	2,550	8,116	3,000	271%	7,100	0	7,100	236%
6300-3900	DRUG TESTING &	166	134	380	1,000	1,200	83%	1,200	0	1,200	100%
6300-3940	LANDFILL	2,247	2,130	2,290	4,125	3,050	135%	4,000	0	4,000	131%
6300-3950	DUES AND	4,652	3,926	-1,150	605	3,200	19%	5,000	0	5,000	156%
6300-3980	MISCELLANEOUS			472		0	0%	500	0	500	*****%
6300-4300	EQUIPMENT RENTAL	61,171	6,414	18,222	1,690	10,000	17%	10,000	0	10,000	100%
6300-4301	Property tax on				3,683	2,950	125%	5,000	0	5,000	169%
6300-4400	SERVICE &	3,244	6,542	4,011	5,317	9,000	59%	9,000	0	9,000	100%
6300-4500	INSURANCE AND	8,733	6,573	9,429	10,722	14,400	74%	17,000	0	17,000	118%
6300-4990	OTHER CONTRACTED	910	5,762	8,533	10,526	16,205	65%	10,000	0	10,000	61%
6300-5500	CAPITAL OUTLAY	58,582	89,007	328,186	52,429	74,621	70%	52,000	50,000	102,000	136%
6300-5700	CAPITAL OUTLAY -		64,495		309,356	340,000	91%	155,000	-50,000	105,000	30%
6300-5800	CAPITAL OUTLAY -	7,180	159,369	124,782		0	0%	0	0	0	0%
6300-6820	First Bank Credit				2,000	2,000	100%	0	0	0	0%
6300-9700	CONTINGENCY					3,000	0%	1,000	0	1,000	33%
6301-1000	SALARIES AND WAGES	267,931	296,987	236,161	185,510	285,000	65%	319,414	0	319,414	112%
6301-1003	LONGEVITY PAY	3,187	3,615	1,631	1,943	2,200	88%	2,259	0	2,259	102%
6301-1009	FICA EXPENSE	20,877	23,157	18,280	14,385	21,500	67%	24,778	0	24,778	115%
6301-1010	RETIREMENT EXPENSE	21,799	25,117	15,899	13,459	15,100	89%	24,175	0	24,175	160%
6301-1011	HEALTH INSURANCE	46,299	42,318	21,845	19,729	23,000	86%	37,500	0	37,500	163%
6301-1012	FLEX & PR TIME				65	100	65%	100	0	100	100%
6301-1013	RETIREE HEALTH	5,916	6,303	6,651	7,125	10,800	66%	10,800	0	10,800	100%
6301-1014	WORKER'S	1,315	1,091	1,457	1,736	2,000	87%	2,500	0	2,500	125%
6301-1015	Unemployment					500	0%	242	0	242	48%
6301-1017	401K EXPENSE	8,171	9,681	5,307	4,766	5,500	87%	7,724	0	7,724	140%
6301-2100	DEPARTMENT	6,813	9,668	8,915	8,864	12,500	71%	15,500	0	15,500	124%
6301-2101	Grill Supplies	4,338	3,556	688	1,000	2,000	50%	2,000	0	2,000	100%
6301-2110	COVID SUPPLIES	1,011				0	0%	0	0	0	0%
6301-2156	RANGE SUPPLIES	5,853	5,894	4,474	7,063	8,000	88%	8,000	0	8,000	100%
6301-2200	FOOD AND	314	224	365	354	750	47%	1,000	0	1,000	133%
6301-2400	CONSTRUCTION &	125	78	540		1,000	0%	1,000	0	1,000	100%
6301-2600	OFFICE SUPPLIES	723	237	978	32	1,500	2%	1,500	0	1,500	100%
6301-2700	GOLF INVENTORY FOR	49,595	40,811	43,624	60,692	72,000	84%	75,000	0	75,000	104%
6301-2705	Golf Special	6,973	8,855	5,306	1,828	12,000	15%	8,000	0	8,000	66%
6301-2710	CONCESSION	31,779	36,581	47,290	49,861	62,700	80%	70,000	0	70,000	111%
6301-2715	Food purchased not	13,832	14,463			0	0%	0	0	0	0%
6301-2900	ASSETS NOT	1,334	2,288	10,472	7,131	12,000	59%	12,000	0	12,000	100%
6301-3100	TRAVEL		20			1,000	0%	1,000	0	1,000	100%
6301-3150	CONFERENCE FEES		248	133	1,600	2,500	64%	2,500	0	2,500	100%
6301-3200	COMMUNICATIONS	9,403	5,202	7,619	9,774	10,250	95%	11,000	0	11,000	107%
6301-3300	UTILITIES	11,464	14,197	15,592	17,789	25,000	71%	26,000	0	26,000	104%
6301-3350	Water Utilities	272	314	338	489	600	82%	600	0	600	100%
6301-3400	PRINTING	54	128		375	750	50%	750	0	750	100%

05/14/25
12:53:00

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 9 of 9
Report ID: B250A2

10 GENERAL FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
6301-3500	REPAIRS AND	3,723	4,418	3,152	4,888	5,000	98%	6,000	0	6,000	120%
6301-3700	MARKETING /	820	2,225	7,295	2,077	10,000	21%	5,000	0	5,000	50%
6301-3800	DATA PROCESSING	9,344	6,386	2,298	3,924	4,300	91%	10,000	0	10,000	232%
6301-3805	Subscription Fees		15,371			0	0%	2,000	0	2,000	*****%
6301-3900	DRUG TESTING &	1,083	663	328	1,500	1,500	100%	1,500	0	1,500	100%
6301-3940	LANDFILL	1,830	2,566	2,378	3,335	3,500	95%	4,000	0	4,000	114%
6301-3950	DUES AND	2,254	820	-2,370	110	1,000	11%	1,000	0	1,000	100%
6301-3955	Permit Fees	220	220	100	100	220	45%	220	0	220	100%
6301-3960	BANK AND MERCHANT	21,267	23,935	29,633	32,717	35,000	93%	30,000	0	30,000	85%
6301-3980	MISCELLANEOUS			200		250	0%	250	0	250	100%
6301-4300	EQUIPMENT RENTAL	1,795	-1	159		0	0%	0	0	0	0%
6301-4301	Property tax on					0	0%	2,000	0	2,000	*****%
6301-4310	GOLF CART RENTALS	63,927	3,339	8,484	2,233	2,350	95%	6,000	0	6,000	255%
6301-4311	SALES AND USE TAX	19,713	20,576	22,547	22,352	22,000	102%	23,000	0	23,000	104%
6301-4400	SERVICE &	13,278	14,098	16,691	17,008	21,000	81%	20,000	0	20,000	95%
6301-4500	INSURANCE AND	6,643	8,713	8,331	9,951	14,400	69%	17,000	0	17,000	118%
6301-4990	OTHER CONTRACTED	3,478	60,869	7,387	6,902	11,500	60%	31,500	0	31,500	273%
6301-5500	CAPITAL OUTLAY				7,453	7,500	99%	7,500	0	7,500	100%
6301-5700	CAPITAL OUTLAY -		59,080			0	0%	20,000	0	20,000	*****%
6301-5800	CAPITAL OUTLAY -	22,853				0	0%	0	0	0	0%
6301-9700	CONTINGENCY					2,000	0%	1,000	0	1,000	50%
8000-7100	DEBT PRINCIPAL	155,371	157,543	127,894	190,393	270,000	71%	190,000	0	190,000	70%
8000-7101	LEASE PRINCIPAL		156,489	115,961	129,626	131,000	99%	255,000	0	255,000	194%
8000-7102	Subscription		20,320	27,897	47,176	41,000	115%	73,000	0	73,000	178%
8000-7200	DEBT INTEREST	15,570	11,784	13,862	29,748	45,000	66%	30,000	0	30,000	66%
8000-7201	LEASE INTEREST		3,174	1,796	2,772	5,200	53%	2,100	0	2,100	40%
8000-7202	Subscription		915	538	1,509	2,500	60%	5,000	0	5,000	200%
9600-9600	TRANSFERS TO OTHER	571,075	176,839	204,714	347,681	347,681	100%	753,466	-600,000	153,466	44%
Total Expenditures		5,918,164	7,813,633	6,637,315	7,525,926	9,146,207	82%	9,474,452	-300,000	9,174,452	100%
Overall Fund Total											
Revenue less Expenditures)		-299,689	131,557	1,677,393	123,610				0	0	

05/14/25
12:53:19

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 1 of 1
Report ID: B250A2

11 General Capital Reserve Fund

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
Revenue											
3831	INVESTMENT	2	67	354	296	100	296%	100	0	100	100%
3981	TRANSFER FROM	101,000	124,854	149,214	146,926	146,926	100%	153,446	0	153,446	104%
	Total Revenues	101,002	124,921	149,568	147,222	147,026	100%	153,546	0	153,546	104%
Expenditures											
9600-9600	TRANSFERS TO OTHER	100,545	74,931	72,108	72,000	72,000	100%	70,100	0	70,100	97%
9600-9800	RESERVE FOR FUTURE					75,026	0%	83,446	0	83,446	111%
	Total Expenditures	100,545	74,931	72,108	72,000	147,026	49%	153,546	0	153,546	104%
Overall Fund Total											
	Revenue less Expenditures)	457	49,990	77,460	75,222				0	0	

05/14/25
12:55:01

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 1 of 3
Report ID: B250A2

30 WATER AND SEWER

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
						24-25	24-25	25-26	25-26	25-26	25-26
Revenue											
3345	INSPECTION AND	3,461	4,368	1,275	62,483	62,000	101%	30,000	0	30,000	48%
3710	UTILITY CHARGE -	951,853	955,863	1,051,726	931,021	1,100,000	85%	1,390,000	0	1,390,000	126%
3720	UTILITY CHARGE -	2,941,635	2,876,362	3,928,415	3,398,939	3,500,000	97%	4,000,000	0	4,000,000	114%
3741	Meter Fee	1,200	3,700	2,000	8,750	7,800	112%	2,000	0	2,000	25%
3742	System Development	195,375	18,500	16,300	498,389	495,789	101%	0	0	0	0%
3743	System Admin /	600	1,150	600	2,500	500	500%	0	0	0	0%
3745	Connection Fees -	9,950	9,452	7,700	7,750	11,000	70%	7,000	0	7,000	63%
3750	NONPAYMENT /	18,850	20,017	25,350	22,750	22,000	103%	20,000	0	20,000	90%
3755	Return Check Fees	175	525	575	1,970	1,500	131%	500	0	500	33%
3760	LATE FEES	21,920	20,952	24,190	23,225	20,000	116%	20,000	0	20,000	100%
3765	CREDIT CARD	679	795	1,323	283	800	35%	300	0	300	37%
3831	INVESTMENT	15,320	294,448	551,204	332,552	260,000	128%	200,000	0	200,000	76%
3835	SALES OF FIXED	13,200				0	0%	0	0	0	0%
3839	MISCELLANEOUS	6,336	50	4,777	10,167	500	***%	500	0	500	100%
3910	Insurance	4,000			7,576	7,574	100%	0	0	0	0%
3950	OTHER FINANCING		9,764			0	0%	0	0	0	0%
3987	TRANSFER FROM	118,445	118,376	118,376	118,376	118,400	100%	118,376	0	118,376	99%
3988	TRANSFER FROM					148,060	0%	1,776,724	0	1,776,724	1200%
3992	NET POSITION					5,879,480	0%	1,196,499	0	1,196,499	20%
Total Revenues		4,302,999	4,334,322	5,733,811	5,426,731	11,635,403	47%	8,761,899	0	8,761,899	75%
Expenditures											
7100-1000	SALARIES AND WAGES	658,995	719,835	812,852	825,090	1,150,000	72%	1,224,978	0	1,224,978	106%
7100-1003	LONGEVITY PAY	14,325	13,633	14,954	16,598	18,000	92%	21,032	0	21,032	116%
7100-1009	FICA EXPENSE	51,332	55,876	62,386	63,289	85,000	74%	94,880	0	94,880	111%
7100-1010	RETIREMENT EXPENSE	76,870	89,285	106,510	113,220	150,000	75%	175,108	0	175,108	116%
7100-1011	HEALTH INSURANCE	134,139	120,139	124,430	132,151	170,000	78%	200,000	0	200,000	117%
7100-1012	FLEX & PR TIME	404	294	116	144	1,600	9%	1,200	0	1,200	75%
7100-1013	RETIREE HEALTH	12,782	16,345	16,404	16,434	21,600	76%	21,600	0	21,600	100%
7100-1014	WORKER'S	10,556	7,500	10,925	13,009	18,000	72%	18,000	0	18,000	100%
7100-1015	Unemployment					700	0%	935	0	935	133%
7100-1017	401K EXPENSE	28,411	34,521	39,093	40,151	53,000	76%	58,161	0	58,161	109%
7100-1019	PROFESSIONAL	11,450	17,500	17,500	25,000	25,000	100%	25,000	0	25,000	100%
7100-1020	Pension Expense		104,596			0	0%	0	0	0	0%
7100-1021	OPEB Expense		-18,420			0	0%	0	0	0	0%
7100-2100	DEPARTMENT	19,159	29,253	32,232	35,553	37,000	96%	40,000	0	40,000	108%
7100-2105	WATER METERS	27,310	29,985	51,513	123,975	134,300	92%	100,000	0	100,000	74%
7100-2110	COVID SUPPLIES	704				0	0%	0	0	0	0%
7100-2200	FOOD AND	1,989	1,176	1,173	1,987	2,000	99%	2,000	0	2,000	100%
7100-2400	CONSTRUCTION &	21,074	37,735	22,399	47,006	46,260	102%	35,000	0	35,000	75%
7100-2500	VEHICLE SUPPLIES	7,376	5,362	6,234	9,229	8,000	115%	11,000	0	11,000	137%

05/14/25
12:55:01

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 2 of 3
Report ID: B250A2

30 WATER AND SEWER

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
7100-2520	FUELS - GAS & OIL	31,821	27,688	32,790	65,020	65,000	100%	65,000	0	65,000	100%
7100-2550	EQUIPMENT SUPPLIES	5,404	8,950	5,553	1,994	15,000	13%	15,000	0	15,000	100%
7100-2600	OFFICE SUPPLIES	1,590	930	1,053	1,378	2,000	69%	2,000	0	2,000	100%
7100-2750	PURCHASE OF WATER	259,198	305,404	276,911	399,850	406,000	98%	423,000	0	423,000	104%
7100-2755	Water Transmission	20,308	31,532	33,931	41,348	35,000	118%	75,000	0	75,000	214%
7100-2900	ASSETS NOT	11,656	17,043	13,966	19,559	20,000	98%	20,000	0	20,000	100%
7100-3100	TRAVEL	301		1,050	36	6,000	1%	6,000	0	6,000	100%
7100-3150	CONFERENCE FEES	2,915	4,304	4,140	9,698	10,000	97%	12,300	0	12,300	123%
7100-3200	COMMUNICATIONS	25,280	26,445	29,060	29,912	50,000	60%	50,000	0	50,000	100%
7100-3300	UTILITIES	13,658	15,169	13,150	24,694	25,000	99%	25,000	0	25,000	100%
7100-3350	Water Utilities	233	153	67	41	500	8%	500	0	500	100%
7100-3400	PRINTING	5,310	5,004	5,267	4,674	10,000	47%	10,000	0	10,000	100%
7100-3500	REPAIRS AND	37,981	35,929	38,918	53,550	56,714	94%	50,000	0	50,000	88%
7100-3700	MARKETING /					1,000	0%	20,000	0	20,000	2000%
7100-3800	DATA PROCESSING	17,046	8,525	11,824	24,955	28,000	89%	30,000	0	30,000	107%
7100-3805	Subscription Fees				2,009	0	***%	3,000	0	3,000	*****%
7100-3900	DRUG TESTING &	890	488	190	1,500	1,800	83%	1,800	0	1,800	100%
7100-3940	LANDFILL	1,390	103	1,066	372	4,000	9%	4,000	0	4,000	100%
7100-3950	DUES AND	5,942	4,512	29,969	39,849	40,000	100%	42,000	0	42,000	105%
7100-3955	Permit Fees	3,235	3,235	4,910	5,375	6,000	90%	5,500	0	5,500	91%
7100-3960	BANK AND MERCHANT	13,934	15,656	18,702	7,663	23,200	33%	22,000	0	22,000	94%
7100-3980	MISCELLANEOUS	158		265	1,069	1,500	71%	1,000	0	1,000	66%
7100-4300	EQUIPMENT RENTAL	4,272	4,447	1,321	1,234	8,000	15%	5,000	0	5,000	62%
7100-4400	SERVICE &	41,389	48,332	50,683	49,290	65,000	76%	65,000	0	65,000	100%
7100-4401	NC811 Fees	1,759	1,466	1,301	5,000	5,000	100%	3,000	0	3,000	60%
7100-4500	INSURANCE AND	26,638	24,913	24,193	27,552	36,000	77%	41,400	0	41,400	115%
7100-4600	DEPRECIATION		454,937		1,010	1,100	92%	0	0	0	0%
7100-4700	Amortization		591,314			0	0%	0	0	0	0%
7100-4701	AMORTIZATION		3,528			0	0%	0	0	0	0%
7100-4702	AMORTIZATION		4,540			0	0%	0	0	0	0%
7100-4950	LAB TESTING	4,460	5,498	7,732	7,000	10,000	70%	10,000	0	10,000	100%
7100-4960	SEWER TREATMENT	564,198	614,910	805,698	817,639	825,000	99%	925,000	0	925,000	112%
7100-4990	OTHER CONTRACTED	304,721	460,603	261,391	382,561	530,000	72%	409,000	0	409,000	77%
7100-4995	ENGINEERING FEES	10,300	3,820	32,915	115,140	282,080	41%	120,000	0	120,000	42%
7100-5400	CAPITAL OUTLAY -	89,984	59,063	67,113	55,697	60,000	93%	153,500	0	153,500	255%
7100-5500	CAPITAL OUTLAY	129,006	138,998	18,200	191,426	255,000	75%	0	0	0	0%
7100-5501	Right to Use Asset		9,764			0	0%	0	0	0	0%
7100-5700	CAPITAL OUTLAY -					0	0%	50,000	0	50,000	*****%
7100-5800	CAPITAL OUTLAY -	39,387				0	0%	0	0	0	0%
7100-5900	CAPITAL OUTLAY -	1,062	63,097	187,505	193,717	3,050,000	6%	1,000,000	0	1,000,000	32%
7100-5910	CAPITAL OUTLAY -		1,263,220	61,277	1,258,587	2,234,060	56%	2,276,724	0	2,276,724	101%
7100-6800	OPERATING PAYMENTS	44,388	45,332	46,318	48,000	74,500	64%	48,600	0	48,600	65%
7100-6801	DEBT PRINCIPLE	118,445	118,376	108,119	110,002	110,050	100%	112,000	0	112,000	101%
7100-6802	INTEREST PAYMENTS			10,256	8,374	8,400	100%	6,500	0	6,500	77%
7100-6810	PRINCIPLE PAYMENTS	21,899	22,037	21,031	21,031	23,000	91%	21,031	0	21,031	91%
7100-6811	INTEREST PAYMENTS			1,052	1,052	1,100	96%	1,100	0	1,100	100%
7100-6820	First Bank Credit				2,000	2,000	100%	0	0	0	0%

05/14/25
12:55:01

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 3 of 3
Report ID: B250A2

30 WATER AND SEWER

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
7100-7100	DEBT PRINCIPAL	50,003	50,003	49,140	50,003	50,050	100%	50,050	0	50,050	100%
7100-7101	LEASE PRINCIPAL		1,822	4,300	4,970	5,000	99%	6,000	0	6,000	120%
7100-7200	DEBT INTEREST	7,412	6,202	4,992	3,782	4,000	95%	2,600	0	2,600	65%
7100-7201	LEASE INTEREST		68	195	172	200	86%	300	0	300	150%
7100-7202	Subscription		483	218		200	0%	1,000	0	1,000	500%
7100-9600	TRANSFERS TO OTHER	663,474	481,116	503,337	1,249,223	1,258,489	99%	532,100	0	532,100	42%
7100-9700	CONTINGENCY					10,000	0%	10,000	0	10,000	100%
	Total Expenditures	3,657,923	6,253,574	4,109,790	6,801,844	11,635,403	58%	8,761,899	0	8,761,899	75%
Overall Fund Total											
	Revenue less Expenditures)	645,076	-1,919,252	1,624,021	-1,375,113				0	0	

05/14/25
12:55:36

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 1 of 1
Report ID: B250A2

61 WATER AND SEWER CAPITAL RESERVE FUND

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
	21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
Revenue										
3742 System Development				495,789	495,789	100%	0	0	0	0%
3744 Transfer from W/S	195,375	18,500	16,300		0	0%	0	0	0	0%
3831 INVESTMENT	46	1,248	3,968	3,064	1,000	306%	1,000	0	1,000	100%
3986 TRANSFER FROM	431,599	430,516	454,937	478,634	500,000	96%	500,000	0	500,000	100%
3992 NET POSITION					0	0%	1,275,724	0	1,275,724	*****%
Total Revenues	627,020	450,264	475,205	977,487	996,789	98%	1,776,724	0	1,776,724	178%
Expenditures										
9600-9600 TRANSFERS TO OTHER					148,060	0%	1,776,724	0	1,776,724	1200%
9600-9800 RESERVE FOR FUTURE					848,729	0%	0	0	0	0%
Total Expenditures					996,789	0%	1,776,724	0	1,776,724	178%
Overall Fund Total										
Revenue less Expenditures)	627,020	450,264	475,205	977,487				0	0	

05/14/25
12:54:23

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2025 - 2026

Page: 1 of 1
Report ID: B250A2

60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget	Rec.	Budget	Change	Budget	Budget
		21-22	22-23	23-24	24-25	24-25	24-25	25-26	25-26	25-26	25-26
Revenue											
3831	INVESTMENT	861	18,954	22,707	12,477	8,000	156%	5,000	0	5,000	62%
3986	TRANSFER FROM	36,500	32,100	32,100	32,100	32,100	100%	32,100	0	32,100	100%
3992	NET POSITION					78,300	0%	81,276	0	81,276	103%
	Total Revenues	37,361	51,054	54,807	44,577	118,400	38%	118,376	0	118,376	99%
Expenditures											
7130-9600	TRANSFERS TO OTHER	118,445	118,376	118,376	118,376	118,400	100%	118,376	0	118,376	99%
	Total Expenditures	118,445	118,376	118,376	118,376	118,400	100%	118,376	0	118,376	99%
Overall Fund Total											
	Revenue less Expenditures)	-81,084	-67,322	-63,569	-73,799				0	0	

CAPITAL PROJECT FUND - OAKDALE SIDEWALK PHASE 2
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Federal CMAQ funds	\$ 160,000	\$ 39,589	\$ -	\$ 39,589	\$ (120,411)
Investment income	-	-	-	-	-
	<u>160,000</u>	<u>39,589</u>	<u>-</u>	<u>39,589</u>	<u>(120,411)</u>
Expenditures:					
Capital outlay - land improvements	200,000	49,486	-	49,486	150,514
Revenues under expenditures	<u>.(40,000)</u>	<u>(9,897)</u>	<u>-</u>	<u>(9,897)</u>	<u>30,103</u>
Other financing sources:					
Transfer from General Fund	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 30,103</u>	<u>\$ -</u>	<u>\$ 30,103</u>	<u>\$ 30,103</u>
Fund balance:					
Beginning of year, July 1			<u>30,103</u>		
End of year, June 30			<u>\$ 30,103</u>		

CAPITAL PROJECT FUND - OAKDALE SIDEWALK PHASE III (#C-5609F)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<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 CMAQ funds	\$ 540,000	\$ 83,189	\$ 30,150	\$ 113,339	\$ (426,661)
Investment income	-	871		871	871
	<u>540,000</u>	<u>84,060</u>	<u>30,150</u>	<u>114,210</u>	<u>(425,790)</u>
Expenditures:					
Capital outlay - land improvements	675,000	105,112	30,150	135,262	539,738
Revenues under expenditures	(135,000)	(21,052)	-	(21,052)	113,948
Other financing sources:					
Transfer from General Fund	135,000	135,000	-	135,000	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 113,968</u>	<u>\$ -</u>	<u>\$ 113,948</u>	<u>\$ 113,948</u>
Fund balance:					
Beginning of year, July 1			<u>113,968</u>		
End of year, June 30			<u>\$ 113,968</u>		

**CAPITAL PROJECT FUND - PENNY ROAD SIDEWALK
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<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 CMAQ funds	\$ 964,000	\$ -	\$ -	\$ -	\$ (964,000)
Investment income	-	-	-	-	-
	<u>964,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(964,000)</u>
Expenditures:					
Capital outlay - land improvements	<u>1,205,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,205,000</u>
Revenues under expenditures	<u>(241,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>241,000</u>
Other financing sources:					
Transfer from General Fund - fy25/26	190,000				
Transfer from General Fund - fy23	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>51,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 51,000</u>	<u>\$ -</u>	<u>\$ 51,000</u>	<u>\$ 241,000</u>
Fund balance:					
Beginning of year, July 1			<u>51,000</u>		
End of year, June 30			<u>\$ 51,000</u>		

**GRANTS PROJECTS FUND - PART F PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<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:					
NC Parks & Recreation Trust Fund	\$ 215,205				\$ (215,205)
Guilford County Coronavirus State & Local Fiscal Recovery Funds	215,205	7,063	166,877.46	173,940	(41,265)
	<u>\$ 430,410</u>	<u>\$ 7,063</u>	<u>\$ 166,877</u>	<u>\$ 173,940</u>	<u>\$ (256,470)</u>
Expenditures:					
Equipment	356,410	-	147,005	147,005	209,405
Construction	53,504	7,063	19,872	26,935	26,569
Contingency	20,496				20,496
Total expenditures	<u>430,410</u>	<u>7,063</u>	<u>166,877</u>	<u>173,940</u>	<u>256,470</u>
Revenues under expenditures	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund balance:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ 0</u>		

**GRANTS PROJECTS FUND - ACCESSIBILITY FOR PARKS PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
NC Division of Parks & Recreation	\$ 500,000		\$ 398,443	\$ 398,443	\$ (101,557)
Guilford County Coronavirus State & Local Fiscal Recovery Funds	100,000	-	100,000	100,000	-
	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ 498,443</u>	<u>\$ 498,443</u>	<u>\$ (101,557)</u>
Expenditures:					
Equipment	413,370	-	413,370	413,370	-
Construction	158,059	-	85,073	85,073	72,986
Contingency	28,571				28,571
Toal expenditures	<u>600,000</u>	<u>-</u>	<u>498,443</u>	<u>498,443</u>	<u>101,557</u>
Revenues under expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>
Fund balance:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ -</u>		

**GRANTS PROJECTS FUND - SIDEWALK PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Guilford Co Coronavirus State & Local Fiscal Recovery Funds	<u>\$ 2,294,795</u>	<u>\$ 31,150</u>	<u>\$ 597,316</u>	<u>\$ 628,466</u>	<u>\$ (1,666,329)</u>
Expenditures:					
Professional Services	\$ 30,000	26,000	4,000	30,000	-
Construction	<u>2,264,795</u>	<u>5,150</u>	<u>593,316</u>	<u>598,466</u>	<u>1,666,329</u>
Total expenditures	<u>2,294,795</u>	<u>31,150</u>	<u>597,316</u>	<u>628,466</u>	<u>1,666,329</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>		

GRANTS PROJECTS FUND - Forestdale East
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<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:					
Transfer from Water Sewer	242,700				
GoldenLeaf	769,000				
	<u>\$ 1,011,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,011,700)</u>
Expenditures:					
Professional Services	\$ 89,950	-	-	-	89,950
Construction	921,750	-	-	-	921,750
Toal expenditures	<u>1,011,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,011,700</u>
Revenues under expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,023,400)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,023,400)</u>
Fund balance:					
Beginning of year, July 1			-		
End of year, June 30			<u>\$ -</u>		

GRANTS PROJECTS FUND - Jamestown Park Restroom
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<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:					
OSBM Funds	200,000				
AP Grant	500,000				
	<u>\$ 700,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (700,000)</u>
Expenditures:					
Professional Services	\$ 58,700	-	-	-	58,700
Construction	641,300	-	-	-	641,300
Toal expenditures	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
Revenues under expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,400,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,400,000)</u>
Fund balance:					
Beginning of year, July 1			-		
End of year, June 30			<u>\$ -</u>		

Town of Jamestown 2025-26 Fee Schedule

2025-2026
Proposed

% change

GENERAL:

Sanitation Fees	\$ 15	curbside per unit per month
White goods & mattress pick-up	\$ 20	
Yard Waste Cart (purchase; optional)	\$ 60	
Stormwater Fee	\$ 5	per month (residential)
Motor Vehicle Fee	\$ 30	annually
Return Check or ACH Fee	\$ 25	
Photocopies of individual pages:		
single-sided up to 8 1/2 X14	\$ 0.10	per sheet
double-sided up to 8 1/2 X14	\$ 0.15	per sheet
single-sided 11 X 17	\$ 0.20	per sheet
double-sided 11X 17	\$ 0.25	per sheet
computer disk	\$ 1.00	each
Streets:		
Street / Easement Closings	\$ 400	
Street Renaming / Renumbering	\$ 400	

PLANNING AND ZONING:

Permits		
Development Clearance Certificate	\$ 75	
DCC for accessory buildings < 144 sq. ft.	\$ 25	
DCC for all other projects	\$ 75	
Floodplain Development Permit	\$ 100	+ cost of site plan, DCC, and/or other fees
Permanent Sign	\$ 100	
Temporary Sign	\$ -	
Tree Disturbance Permit	\$ 50	
Family Care Home Radius Inspection/Letter	\$ 100	
Zoning		
Zoning Verification Letter	\$ 100	+50 if site visit required
Board of Adjustment Hearing	\$ 400	per case
Amendment to Special Use /Conditional Use Permit	\$ 400	
Rezoning		
< 1 ac	\$ 1,000	
1 ac – 4.99 ac	\$ 1,200	
≥ 5 ac	\$ 1,500	
Plan and Subdivision Plat Review		
Watershed Plan Review Only	\$ 900	
Minor Site Plan Review	\$ 250	
Utility Plan Review	\$ 250	
Non-residential Site Plan Review	\$ 1,400	+ \$20 per 1,000 sf of GFA
Subdivision/Preliminary Plat (Plan) Review Fee:		
Typical (SFR)	\$ 1,000	+ \$40 per lot
Multifamily (Condo, TH, & Apt.)	\$ 1,400	+ \$30 per unit
Plan Revisions/Modifications to already approved plans	\$ 250	per lot, sf, unit or space fee listed above
Resubmittal of Plan for TRC Review (Per review for 4th and any subsequent reviews)	\$ 400	
Final Plat Review (no charge if preliminary plat fee was received)	\$ 200	+ recording fees at ROD
Review of Covenants & Restrictions/Declarations of Subdivision or any other HOA documents	\$ 110	+ recording fees at ROD
"Exempt" Final Plats	\$ 200	
Annexations and Public Hearings:		
Voluntary Annexation Request	\$ 400	
Any Other Request for a Public Hearing	\$ 400	
Text Amendment Change Request	\$ 500	
Telecommunications 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
Telecommunications Expert Assistance Fees:		
New Tower or Support Structure or Substantial Modification	\$ 7,500	
Eligible Facility (Co-location or Non-Substantial Modification)	\$ 1,000	
Technical Review and Analysis		
Expedited Application Process	\$ 2,500	
Amendment or Waiver Request	\$ 500	per item or issue
Final Inspection	\$ 2,000	per inspection
Lease Negotiations	\$ 7,500	(\$250/hr. beyond 30 hrs.)
Publication Fees:		
Development Ordinance (and other official manuals)	\$ 40	
GIS / Mapping Fees:		
Depends on size		
8.5" x 11" color map	\$ 5	
11" x 17"	\$ 10	
18" x 24"	\$ 12	
24" x 36"	\$ 24	
36" x 48"	\$ 30	
42" x 60"	\$ 34	
Maps which include aerial photographs	\$ 10	additional per map
Special Projects and Custom Labor Rate	\$ 50	hour (1/2 hour minimum)

RECREATION:

Shelters - Jamestown Park					
Shelter #1:	\$	125	per day	\$	150.00 20%
Shelter #2:	\$	100	per day	\$	125.00 25%
Jamestown Park Fields					
Field Preparation Fee	\$	25	per hour (minimum 3 hours)		
Youth Rates:					
<i>Baseball Field Rental Rates</i>					
Games / practice - Unlighted	\$	75			
<i>Soccer Field</i>					
Games / practice - Unlighted	\$	75			
<i>Concession Building - Baseball</i>					
Monthly rental	\$	100			
Jamestown Elementary School Field-Lighted				\$	125.00 100%
Jamestown Elementary School Field-Unlighted				\$	75.00 100%
Adult / Group Rates:					
<i>Baseball Field Rental Rates</i>					
Games / practice - Unlighted	\$	100			
<i>Soccer Field</i>					
Games / practice - Unlighted	\$	100			
Rental of entire soccer complex for a day	\$	1,250			
Wrenn Miller entire park rental (max 8 hour)	\$	3,000			
Golf Course:					
Play & Ride Weekdays (M-F):					
Regular 18 Hole	\$	45			
Regular 9 Hole	\$	31			
Regular 18 Hole SR, JR, Ladies	\$	37			
Regular 9 Hole SR, JR, Ladies	\$	26			
Play & Walk Weekdays (M-F):					
Regular 18 Hole	\$	30			
Regular 9 Hole	\$	21			
Regular 18 Hole SR, JR, Ladies	\$	24			
Regular 9 Hole SR, JR, Ladies	\$	18			
Play & Ride Weekends/Holidays:					
Regular 18 Hole	\$	55			
Regular 9 Hole (after 2pm)	\$	34			
Play & Walk Weekends/Holidays:					
Regular 18 Hole	\$	39			
Regular 9 Hole (after 2pm)	\$	24			
Regular 18 Hole JR (after 2pm)	\$	25			
Regular 9 Hole JR (after 2pm)	\$	18			
Resident Discount		20%			
Spectator Cart	\$	25			
Driving Range:					
Large bucket	\$	12			
Medium bucket	\$	7			
Small bucket	\$	5			
Outing Rates:					
Half Day Rental weekend (Fri-Sun)	\$	5,800			
Full Day Rental Weekend	\$	8,200			
Weekday Rental (M-Th)	\$	47	per player		
Golf Shop Room Rental:					
Room rental Deposit (Required)	\$	150			
Mendenhall Room 8am-4pm	\$	75	per hour		
Mendenhall, Lindsay, Charles Room evenings (4 hours)	\$	400			
Event Host (One per every 50 guests)	\$	50	per hour		
Paid Security - if necessary (Guilford County Sheriff)	\$	50	per hour		

WATER AND SEWER:**Water Rates (per unit):**

In-town	\$ 3.90	\$ 4.35 12%
Out-of-town	\$ 7.80	\$ 8.70 12%

Irrigation Rates (per unit):

In-town	\$ 5.75	\$ 6.40 11%
Out-of-town	\$ 11.50	\$ 12.80 11%

Sewer Rates (per unit):

In-town	\$ 6.30	\$ 6.85 9%
Out-of-town	\$ 12.60	\$ 13.70 9%

Other Fees

Meter Deposit Fee	\$ 150	
Utility Billing Late Fee	\$ 10	
Connection Fee	\$ 50	
Meter Box Access Charge	\$ 50	
Meter Box & Cleanout Tampering Fee	\$ 100	+ 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 + MXU + Admin	\$ variable	cost of meter, MXU +\$100
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System Development Fees

Meter size	Max Flow	
Water 3/4"	30	\$1,300
Sewer 3/4"	30	\$1,700
Water 1"	50	\$2,200
Sewer 1"	50	\$2,800
Water 1.5"	100	\$4,300
Sewer 1.5"	100	\$5,700
Water 2"	160	\$6,900
Sewer 2"	160	\$9,100
Water 3"	320	\$13,900
Sewer 3"	320	\$18,100
Water 4"	500	\$21,700
Sewer 4"	500	\$28,300
Water 6"	1000	\$43,300
Sewer 6"	1000	\$56,700
Water 8"	1600	\$69,300
Sewer 8"	1600	\$90,700
Water 10"	2300	\$99,700
Sewer 10"	2300	\$130,300
Water 12"	3100	\$134,300
Sewer 12"	3100	\$175,700

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	