TOWN OF JAMESTOWN
2026/2027
ANNUAL BUDGET - Preliminary
SUMMARY OF ALL FUNDS

FUND	Total Revenues and Other Financing Sources DEPARTMENT	(as adopted) 2025-2026	(as amended to date) 2025-2026	Proposed 2026-2027	Increase / Decrease	%
General	All	9,174,452	9,659,667	10,946,771	1,287,104	13.32%
General Capital Reserve		153,546	153,546	227,818	74,272	48.37%
Water/Sewer		8,761,899	10,486,581	10,689,844	203,263	1.94%
Water/Sewer Capital Reserve		1,776,724	1,776,724	1,549,984	(226,740)	-12.76%
Randleman Reservoir Capital Reserve		118,376	118,376	118,376	-	0.00%
Total Revenues and Other Financing Sources - All Funds		19,984,997	22,194,894	23,532,793	1,337,899	6.03%

FUND	Total Expenditures and Other Financing Uses DEPARTMENT	(as adopted) 2025-2026	(as amended to date) 2025-2026	Proposed 2026-2027	Increase / Decrease	%
General	Governing	209,500	290,700	243,800	(46,900)	-16.13%
	Administration	1,132,749	1,132,449	1,348,920	216,471	19.12%
	Planning	401,174	413,174	488,920	75,746	18.33%
	Buildings & Grounds	274,600	274,600	239,900	(34,700)	-12.64%
	Public Safety	528,000	538,000	569,000	31,000	5.76%
	Fire	1,115,526	1,115,526	1,365,826	250,300	22.44%
	Street	541,540	541,540	584,400	42,860	7.91%
	Stormwater	310,000	310,000	160,000	(150,000)	100.00%
	Powell Bill	130,000	130,000	255,800	125,800	-100.00%
	Sanitation	412,247	412,247	413,350	1,103	0.27%
	Recreation	788,320	843,820	885,050	41,230	4.89%
	Golf Course - Maintenance	1,158,918	1,153,168	1,200,950	47,782	4.14%
	Golf Course - Golf Shop	825,812	829,412	831,050	1,638	0.20%
	Debt Service	555,100	555,100	658,922	103,822	18.70%
	Capital outlay	637,500	706,465	846,000	139,535	19.75%
	Transfers	153,466	413,466	227,718	(185,748)	-44.92%
	Reserve for future expenditures	-	-	627,165	627,165	100.00%
	General Fund Total	9,174,452	9,659,667	10,946,771	1,287,104	13.32%
General Capital Reserve:						
Transfers		70,100	70,100	157,718	87,618	100.00%
Reserve For Future Expenditures		83,446	83,446	70,100	(13,346)	-15.99%
	General Capital Reserve Fund Total	153,546	153,546	227,818	74,272	48.37%
Water/Sewer:						
Operating / debt service		4,749,575	4,918,542	5,087,760	169,218	3.44%
Capital outlay		3,480,224	5,035,939	5,054,984	19,045	0.38%
Transfers		532,100	532,100	547,100	15,000	2.82%
	Water/Sewer Fund Total	8,761,899	10,486,581	10,689,844	203,263	1.94%
Water/Sewer Capital Reserve:						
Transfers		1,776,724	1,776,724	1,549,984	(226,740)	-12.76%
Reserve for Future Expenditures		-	-	-	-	100.00%
		1,776,724	1,776,724	1,549,984		
Randleman Reservoir Capital Reserve:						
Transfers		118,376	118,376	118,376	-	0.00%
Total Expenditures and Other Financing Uses - All Funds		19,984,997	22,194,894	23,532,793	1,337,899	6.03%

	22,194,894	23,532,793	
Total Transfers between funds	2,510,646	2,513,278	
	19,684,248	21,019,515	excluding transfers
		1,335,267	increase
		7%	

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		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
Revenue											
3100	AD VALOREM TAXES	2,790,610	3,477,935	3,721,141	3,891,147	3,898,201	100%	5,511,964	0	5,511,964	141%
3101	Interest on Ad	3,355	7,426	3,603	4,007	1,000	401%	2,000	0	2,000	200%
3102	Tax and Tag	254,134	300,665	371,100	222,624	368,443	60%	402,457	0	402,457	109%
3103	Interest on Tax	2,125	3,141	4,350	2,514	2,500	101%	4,000	0	4,000	160%
3104	MOTOR VEHICLE FEES		83,010	110,730	61,380	111,240	55%	111,150	0	111,150	99%
3105	INTEREST ON MOTOR		231	348	184	200	92%	300	0	300	150%
3230	SALES AND USE TAX	1,055,284	1,105,337	1,298,529	719,703	1,150,000	63%	1,249,850	0	1,249,850	108%
3250	Solid Waste	2,895	2,995	2,937	2,255	2,900	78%	3,000	0	3,000	103%
3256	ELECTRICITY SALES	218,420	263,464	311,825	155,634	307,500	51%	310,000	0	310,000	100%
3257	TELECOMMUNICATIONS	29,051	27,432	26,374	11,515	23,600	49%	22,000	0	22,000	93%
3258	PIPED NATURAL GAS	28,607	25,142	28,390	7,288	28,000	26%	29,000	0	29,000	103%
3261	VIDEO PROGRAMMING	32,902	30,328	27,276	11,865	27,800	43%	25,000	0	25,000	89%
3311	STATE GRANTS		200,000	5,000		0	0%	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		0	0%	0	0	0	0%
3316	POWELL BILL	107,489	119,978	130,551	127,907	130,000	98%	127,900	0	127,900	98%
3322	ALCOHOLIC	16,865	18,488	15,132		18,300	0%	15,000	0	15,000	81%
3325	ABC DISTRIBUTION	50,000	50,000	50,000	37,500	50,000	75%	78,000	0	78,000	156%
3341	Telecommunications	3,500	3,500	3,500		7,500	0%	3,500	0	3,500	46%
3343	REVIEW FEES	7,526	32,256	105,539	26,843	15,000	179%	5,000	0	5,000	33%
3344	CODE ENFORCEMENT			400		0	0%	0	0	0	0%
3345	INSPECTION AND	625	525	300	200	55,000	0%	100	0	100	0%
3346	CELL TOWER LEASE	48,831	42,567	48,831	58,065	65,500	89%	40,000	0	40,000	61%
3347	Cell tower fees	1,566				0	0%	0	0	0	0%
3348	REFUSE COLLECTION	206,071	251,617	252,832	190,625	245,000	78%	250,000	0	250,000	102%
3350	STORMWATER FEES		99,225	170,165	129,370	160,000	81%	170,000	0	170,000	106%
3351	Sales of yard		16,560	2,758	1,140	0	***%	0	0	0	0%
3600	GREEN FEES	618,135	669,507	681,486	521,253	650,000	80%	675,000	0	675,000	103%
3602	School Golf Fees		2,900	3,700	6,600	1,200	550%	1,200	0	1,200	100%
3603	Golf Now Booking	1,023	3,714	3,574	2,009	0	***%	0	0	0	0%
3604	Golf Now No Shows		850	1,495	385	0	***%	0	0	0	0%
3610	MECHANICAL CART	329,246	369,616	418,055	376,563	425,000	89%	450,000	0	450,000	105%
3620	PULL CART RENTALS	298	185	103	26	300	9%	150	0	150	50%
3650	DRIVING RANGE	61,145	94,232	91,010	64,536	100,000	65%	100,000	0	100,000	100%
3660	GOLF SHOP	107,257	105,764	109,749	84,435	100,000	84%	100,000	0	100,000	100%
3665	Golf Special	9,920	1,936	290	45	6,000	1%	500	0	500	8%
3675	Golf Clubhouse	6,395	9,080	8,075	1,920	8,000	24%	5,000	0	5,000	62%
3676	GOLF COURSE			3,400	11,438	0	***%	2,000	0	2,000	*****%
3680	Special Event					0	0%	15,000	0	15,000	*****%
3765	CREDIT CARD		11,141	19,593	21,460	15,000	143%	17,000	0	17,000	113%
3829	Lessor Interest	24,657	23,632	22,568		0	0%	0	0	0	0%
3831	INVESTMENT	155,215	223,703	247,985	276,683	165,000	168%	150,000	0	150,000	90%
3832	Sponsorships	1,450	4,575	3,900		0	0%	0	0	0	0%
3833	CONTRIBUTIONS AND		487	48,200	100	0	***%	0	0	0	0%

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		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
3835	SALES OF FIXED	3,250	12,330	5,292		0	0%	0	0	0	0%
3836	SALES - PRO SHOP	73,455	76,590	76,118	57,562	70,000	82%	70,000	0	70,000	100%
3837	SHELTER RENTALS	4,750	7,588	5,905	4,600	7,000	66%	5,000	0	5,000	71%
3838	Building lease	11	3,600	7,012	7,011	7,022	100%	7,000	0	7,000	99%
3839	MISCELLANEOUS	1,065	8,497	1,620	5,798	4,600	126%	235,000	0	235,000	5108%
3840	Rental Golf Sets	3,610	4,385	3,600	3,147	3,000	105%	3,000	0	3,000	100%
3841	Ball Field Rentals	19,725	24,911	26,645	24,625	30,000	82%	35,000	0	35,000	116%
3910	Insurance		16,471	28,229		0	0%	0	0	0	0%
3920	Issuance of		322,186	279,989		0	0%	515,000	0	515,000	*****%
3950	OTHER FINANCING	9,764		431,684		0	0%	0	0	0	0%
3951	OTHER FINANCING	58,053		66,251		0	0%	0	0	0	0%
3983	TRANSFER FROM	74,931	72,108	72,000	52,720	70,100	75%	70,100	0	70,100	100%
3984	TRANSFER FROM	35,168	27,398	45,731		0	0%	0	0	0	0%
3985	Transfer from	1,431,311				0	0%	0	0	0	0%
3990	POWELL BILL					0	0%	130,600	0	130,600	*****%
3991	FUND BALANCE					1,274,261	0%	0	0	0	0%
	Total Revenues	7,945,190	8,314,708	9,470,370	7,240,182	9,659,667	75%	10,946,771	0	10,946,771	113%

Expenditures

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
4100-1019	PROFESSIONAL	110,216	35,951	39,987	80,000	130,000	62%	100,000	0	100,000	76%
4100-2100	DEPARTMENT	2,489	1,701	990	2,211	2,000	111%	3,000	0	3,000	150%
4100-2200	FOOD AND	2,317	2,605	2,712	2,737	3,100	88%	3,500	0	3,500	112%
4100-2600	OFFICE SUPPLIES	16			20	200	10%	500	0	500	250%
4100-2900	ASSETS NOT	691	1,256	3,315	1,140	3,000	38%	1,000	0	1,000	33%
4100-3100	TRAVEL			518	1,551	2,500	62%	4,000	0	4,000	160%
4100-3150	CONFERENCE FEES	513	2,232	1,980	3,122	7,000	45%	7,000	0	7,000	100%
4100-3200	COMMUNICATIONS	26			900	900	100%	500	0	500	55%
4100-3400	PRINTING					100	0%	300	0	300	300%
4100-3700	MARKETING /	1,098	1,055	895	1,490	1,500	99%	2,000	0	2,000	133%
4100-3800	DATA PROCESSING	639	857	870	1,000	2,200	45%	1,500	0	1,500	68%
4100-3805	Subscription Fees	6			1,000	1,000	100%	1,000	0	1,000	100%
4100-3950	DUES AND	1,782	1,829	1,423	1,476	2,500	59%	2,500	0	2,500	100%
4100-3955	Permit Fees	800	800	800	1,000	1,000	100%	1,000	0	1,000	100%
4100-3970	ELECTIONS		6,591		7,500	7,500	100%	0	0	0	0%
4100-3980	MISCELLANEOUS	374	142	1,813	83	500	17%	500	0	500	100%
4100-4990	OTHER CONTRACTED	3,750	10,138	17,050	119,091	125,700	95%	115,000	0	115,000	91%
4100-9700	CONTINGENCY			300		0	0%	500	0	500	*****%
4200-1000	SALARIES AND WAGES	479,753	584,301	606,300	461,886	637,788	72%	738,900	0	738,900	115%
4200-1003	LONGEVITY PAY	9,029	7,999	10,508		11,540	0%	14,500	0	14,500	125%
4200-1009	FICA EXPENSE	36,998	44,956	46,794	35,126	49,674	71%	57,700	0	57,700	116%
4200-1010	RETIREMENT EXPENSE	58,830	75,738	83,502	65,772	93,179	71%	114,000	0	114,000	122%
4200-1011	HEALTH INSURANCE	52,861	67,157	67,617	46,489	75,000	62%	90,000	0	90,000	120%
4200-1012	FLEX & PR TIME	154	48	105	144	500	29%	500	0	500	100%
4200-1014	WORKER'S	545	728	868	494	1,200	41%	1,200	0	1,200	100%

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		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
4200-1015	Unemployment					479	0%	520	0	520	108%
4200-1017	401K EXPENSE	23,083	27,849	29,827	22,215	31,889	70%	37,000	0	37,000	116%
4200-1019	PROFESSIONAL	22,400	17,500	23,250	25,000	25,000	100%	25,000	0	25,000	100%
4200-2100	DEPARTMENT	3,660	4,797	3,656	1,783	6,000	30%	6,000	0	6,000	100%
4200-2200	FOOD AND	990	1,175	2,142	1,591	2,000	80%	2,000	0	2,000	100%
4200-2600	OFFICE SUPPLIES	1,752	1,736	243	522	3,200	16%	3,000	0	3,000	93%
4200-2900	ASSETS NOT	5,076	5,296	4,579		5,000	0%	2,000	0	2,000	40%
4200-3100	TRAVEL	4,043	16,357	3,807	15,626	15,500	101%	18,000	0	18,000	116%
4200-3150	CONFERENCE FEES	5,129	7,259	6,053	6,812	7,000	97%	19,000	0	19,000	271%
4200-3200	COMMUNICATIONS	7,681	9,130	9,181	7,520	11,000	68%	12,000	0	12,000	109%
4200-3400	PRINTING	168	265	375	126	500	25%	500	0	500	100%
4200-3700	MARKETING /	100				0	0%	0	0	0	0%
4200-3800	DATA PROCESSING	18,619	18,724	20,404	33,002	33,100	100%	30,000	0	30,000	90%
4200-3805	Subscription Fees	22,173		6,999	11,364	16,000	71%	22,000	0	22,000	137%
4200-3900	DRUG TESTING &	345			400	400	100%	400	0	400	100%
4200-3950	DUES AND	11,215	19,401	10,634	12,069	12,000	101%	14,000	0	14,000	116%
4200-3980	MISCELLANEOUS	628	453	644	117	700	17%	700	0	700	100%
4200-4300	EQUIPMENT RENTAL	1,428	605	680	225	300	75%	500	0	500	166%
4200-4400	SERVICE &	10,328	9,390	10,503	11,997	15,000	80%	16,000	0	16,000	106%
4200-4500	INSURANCE AND	5,998	20,077	20,026	23,262	25,000	93%	27,500	0	27,500	110%
4200-4990	OTHER CONTRACTED	39,227	43,134	59,802	40,538	53,000	76%	94,000	0	94,000	177%
4200-5500	CAPITAL OUTLAY				46,510	46,600	100%	1,000	0	1,000	2%
4200-5501	Right to Use Asset	9,764				0	0%	0	0	0	0%
4200-9700	CONTINGENCY					500	0%	1,000	0	1,000	200%
4900-1000	SALARIES AND WAGES	97,722	124,095	77,996	97,368	156,290	62%	173,500	0	173,500	111%
4900-1003	LONGEVITY PAY	695	1,271	50		1,038	0%	1,800	0	1,800	173%
4900-1009	FICA EXPENSE	7,573	9,606	5,999	7,505	12,036	62%	13,400	0	13,400	111%
4900-1010	RETIREMENT EXPENSE	11,913	16,184	10,674	14,002	22,577	62%	26,500	0	26,500	117%
4900-1011	HEALTH INSURANCE	18,524	19,984	9,358	14,726	25,000	59%	30,000	0	30,000	120%
4900-1012	FLEX & PR TIME	160	36	36		500	0%	500	0	500	100%
4900-1014	WORKER'S	341	364	434	247	1,000	25%	1,000	0	1,000	100%
4900-1015	Unemployment					118	0%	120	0	120	101%
4900-1017	401K EXPENSE	4,931	6,144	3,754	4,819	7,815	62%	8,700	0	8,700	111%
4900-1019	PROFESSIONAL		8,667	578	16,480	25,000	66%	15,000	0	15,000	60%
4900-2100	DEPARTMENT	1,527	1,369	1,422	365	1,500	24%	1,000	0	1,000	66%
4900-2200	FOOD AND	144	51	249	265	750	35%	750	0	750	100%
4900-2500	VEHICLE SUPPLIES	150				500	0%	500	0	500	100%
4900-2520	FUELS - GAS & OIL	541	781	243	129	1,000	13%	500	0	500	50%
4900-2600	OFFICE SUPPLIES	231	558	200	46	750	6%	750	0	750	100%
4900-2900	ASSETS NOT	2,241	1,098			1,000	0%	1,000	0	1,000	100%
4900-3100	TRAVEL	7	2,873	-1,048		4,000	0%	4,000	0	4,000	100%
4900-3150	CONFERENCE FEES	1,459	3,924	830	630	3,000	21%	4,000	0	4,000	133%
4900-3200	COMMUNICATIONS	2,299	2,567	1,978	2,370	3,000	79%	3,000	0	3,000	100%
4900-3400	PRINTING					700	0%	700	0	700	100%
4900-3500	REPAIRS AND			100		500	0%	0	0	0	0%
4900-3700	MARKETING /	11,695	1,135	1,435	2,167	3,000	72%	3,000	0	3,000	100%
4900-3800	DATA PROCESSING	2,365	3,991	1,822	9,000	13,000	69%	9,000	0	9,000	69%

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		Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
4900-3805	Subscription Fees	9,832		2,489	2,800	4,000	70%	9,000	0	9,000	225%
4900-3900	DRUG TESTING &	119		135	200	200	100%	200	0	200	100%
4900-3950	DUES AND	4,472	3,893	3,491	2,538	3,000	85%	4,000	0	4,000	133%
4900-3960	BANK AND MERCHANT				2	100	2%	100	0	100	100%
4900-3980	MISCELLANEOUS	47	156	21	53	400	13%	500	0	500	125%
4900-4400	SERVICE &					200	0%	200	0	200	100%
4900-4500	INSURANCE AND	193	278	335	337	700	48%	700	0	700	100%
4900-4990	OTHER CONTRACTED	43,050	15,010	53,324	57,241	117,000	49%	175,000	0	175,000	149%
4900-4991	Telecommunications	2,000	2,000	2,000	1,000	3,000	33%	0	0	0	0%
4900-9700	CONTINGENCY					500	0%	500	0	500	100%
5000-2100	DEPARTMENT	4,920	6,551	4,819	3,899	8,250	47%	8,000	0	8,000	96%
5000-2140	SEED and SOD	800	970	949	1,080	1,200	90%	1,200	0	1,200	100%
5000-2141	CHEMICALS	198	123			600	0%	600	0	600	100%
5000-2142	FERTILIZER AND	498	710	360	450	800	56%	800	0	800	100%
5000-2144	MULCH & PINE	2,475	2,613	3,614	2,790	4,000	70%	4,000	0	4,000	100%
5000-2400	CONSTRUCTION &	621	2,456	3,471		4,000	0%	4,000	0	4,000	100%
5000-2900	ASSETS NOT	19,740	14,735			1,000	0%	5,000	0	5,000	500%
5000-3200	COMMUNICATIONS	-5,651	-487	2,202	1,960	2,700	73%	3,000	0	3,000	111%
5000-3300	UTILITIES	16,627	31,350	15,916	14,377	49,000	29%	50,000	0	50,000	102%
5000-3350	Water Utilities	202	153	168	74	800	9%	800	0	800	100%
5000-3500	REPAIRS AND	5,390	15,212	22,738	17,585	60,000	29%	56,000	0	56,000	93%
5000-3940	LANDFill		142			500	0%	500	0	500	100%
5000-3980	MISCELLANEOUS		75			500	0%	500	0	500	100%
5000-4300	EQUIPMENT RENTAL	225	126			500	0%	500	0	500	100%
5000-4400	SERVICE &	36,121	43,242	43,558	45,269	60,000	75%	70,000	0	70,000	116%
5000-4500	INSURANCE AND	16,108	17,010	20,318	20,469	27,750	74%	32,000	0	32,000	115%
5000-4990	OTHER CONTRACTED	29,964	7,755	1,293	50,500	51,000	99%	3,000	0	3,000	5%
5000-5500	CAPITAL OUTLAY			15,505		0	0%	0	0	0	0%
5000-5800	CAPITAL OUTLAY -	255,716	189,323	89,249		15,000	0%	15,000	0	15,000	100%
5000-9700	CONTINGENCY					2,000	0%	0	0	0	0%
5100-4910	SHERIFF CONTRACT	424,374	427,594	503,812	500,000	500,000	100%	526,000	0	526,000	105%
5100-4911	Sheriff Off Duty -	3,968	4,978	8,408	11,866	20,000	59%	25,000	0	25,000	125%
5100-4912	Sheriff off-duty	1,068	2,123	1,107		4,000	0%	4,000	0	4,000	100%
5100-4920	ANIMAL CONTROL	10,040	11,612	12,265	14,000	14,000	100%	14,000	0	14,000	100%
5300-2100	DEPARTMENT		779			500	0%	500	0	500	100%
5300-2500	VEHICLE SUPPLIES					500	0%	500	0	500	100%
5300-3500	REPAIRS AND					2,000	0%	2,000	0	2,000	100%
5300-3956	Fire Inspection	7,587	12,182	9,734	14,000	14,000	100%	0	0	0	0%
5300-3980	MISCELLANEOUS	154				0	0%	0	0	0	0%
5300-4900	PINECROFT	866,154	874,472	865,598	1,098,526	1,098,526	100%	1,362,826	0	1,362,826	124%
5600-2100	DEPARTMENT	1,442	4,122	1,773	2,059	5,000	41%	5,000	0	5,000	100%
5600-2400	CONSTRUCTION &	6,999	4,750	9,556	810	10,000	8%	15,000	0	15,000	150%
5600-2500	VEHICLE SUPPLIES	8,272	2,430	5,711	5,528	10,000	55%	10,000	0	10,000	100%
5600-2520	FUELS - GAS & OIL	4,963	2,756	3,206	2,011	6,000	34%	6,000	0	6,000	100%
5600-2900	ASSETS NOT	3,437	11,637	20,431	8,144	30,000	27%	20,000	0	20,000	66%
5600-3300	UTILITIES	171,241	182,127	204,213	153,331	226,000	68%	283,000	0	283,000	125%
5600-3500	REPAIRS AND	7,704	7,896	9,023		5,000	0%	6,000	0	6,000	120%

10 GENERAL FUND

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
5600-3805	Subscription Fees		385	635	1,200	1,200	100%	1,200	0	1,200	100%
5600-3940	LANDFIll		314	595	542	1,000	54%	1,000	0	1,000	100%
5600-3955	Permit Fees	860	860	1,000		1,100	0%	1,000	0	1,000	90%
5600-3980	MISCELLANEOUS	96	45	26		100	0%	100	0	100	100%
5600-4300	EQUIPMENT RENTAL	321				4,000	0%	4,000	0	4,000	100%
5600-4400	SERVICE &	2,981	2,804	2,196	2,610	8,000	33%	8,000	0	8,000	100%
5600-4500	INSURANCE AND	773	937	1,596	1,127	1,900	59%	2,100	0	2,100	110%
5600-4980	STORMWATER FEES	5,605				0	0%	0	0	0	0%
5600-4990	OTHER CONTRACTED	33,416	75,988	162,974	111,899	231,240	48%	221,000	0	221,000	95%
5600-4995	ENGINEERING FEES			36,633		0	0%	0	0	0	0%
5600-5500	CAPITAL OUTLAY	8,433	5,258	282,094	11,000	12,000	92%	11,000	0	11,000	91%
5600-5700	CAPITAL OUTLAY -	17,837			301	300,000	0%	0	0	0	0%
5600-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
5650-2100	DEPARTMENT				125	9,500	1%	10,000	0	10,000	105%
5650-2400	CONSTRUCTION &			5,191	1,048	10,000	10%	10,000	0	10,000	100%
5650-3700	MARKETING /		1,924			2,200	0%	2,200	0	2,200	100%
5650-4400	SERVICE &		2,400	2,400	2,600	2,900	90%	2,400	0	2,400	82%
5650-4980	STORMWATER FEES		5,605	5,997	5,760	7,000	82%	7,500	0	7,500	107%
5650-4990	OTHER CONTRACTED		44,791	51,800	123,335	278,400	44%	127,900	0	127,900	45%
5700-4990	OTHER CONTRACTED	290,051		227,180		130,000	0%	255,800	0	255,800	196%
5800-1000	SALARIES AND WAGES	80,238	119,341	61,038	46,570	100,270	46%	82,200	0	82,200	81%
5800-1003	LONGEVITY PAY	976	1,144	1,384		1,467	0%	1,600	0	1,600	109%
5800-1009	FICA EXPENSE	6,095	9,102	4,695	3,548	6,174	57%	5,000	0	5,000	80%
5800-1010	RETIREMENT EXPENSE	9,964	15,568	8,484	6,697	8,842	76%	9,900	0	9,900	111%
5800-1011	HEALTH INSURANCE	20,255	30,823	12,267	7,518	12,500	60%	15,000	0	15,000	120%
5800-1012	FLEX & PR TIME	142	60	71	72	750	10%	750	0	750	100%
5800-1014	WORKER'S	5,114	7,283	8,674	4,938	11,000	45%	9,000	0	9,000	81%
5800-1015	Unemployment					91	0%	100	0	100	109%
5800-1017	401K EXPENSE	3,935	5,837	3,061	2,250	2,933	77%	3,200	0	3,200	109%
5800-2100	DEPARTMENT	113,619	46,471	2,864	25,340	39,000	65%	45,000	0	45,000	115%
5800-2200	FOOD AND	143	37		100	300	33%	500	0	500	166%
5800-2500	VEHICLE SUPPLIES	14,000	3,974	24,357	12,942	13,000	100%	20,000	0	20,000	153%
5800-2520	FUELS - GAS & OIL	26,805	29,179	23,250	33,646	40,000	84%	42,000	0	42,000	105%
5800-3200	COMMUNICATIONS	1,090	1,097	1,097	950	1,300	73%	2,000	0	2,000	153%
5800-3400	PRINTING	425	1,526			3,000	0%	3,000	0	3,000	100%
5800-3500	REPAIRS AND	11,648	14,747	8,399	16,838	20,000	84%	15,000	0	15,000	75%
5800-3700	MARKETING /	16,298				2,000	0%	2,000	0	2,000	100%
5800-3805	Subscription Fees		1,890	3,513	4,200	4,200	100%	4,700	0	4,700	111%
5800-3900	DRUG TESTING &	386	234	98	1,182	1,500	79%	1,500	0	1,500	100%
5800-3940	LANDFIll	58,056	55,468	56,638	55,696	74,000	75%	75,000	0	75,000	101%
5800-3945	Recycle Fees	85,708	24,930	23,572	30,000	30,000	100%	35,000	0	35,000	116%
5800-3950	DUES AND			196	-101	200	-51%	200	0	200	100%
5800-3960	BANK AND MERCHANT				2	100	2%	0	0	0	0%
5800-3980	MISCELLANEOUS		125			100	0%	200	0	200	200%
5800-4300	EQUIPMENT RENTAL					500	0%	500	0	500	100%
5800-4500	INSURANCE AND	2,561	5,004	4,147	4,178	7,020	60%	8,000	0	8,000	113%
5800-4990	OTHER CONTRACTED	54,735	42,413	24,141	19,698	30,000	66%	30,000	0	30,000	100%

10 GENERAL FUND

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
5800-5400	CAPITAL OUTLAY -	887,739	2,006			0	0%	525,000	0	525,000	*****%
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	134,702	181,874	274,755	229,477	344,277	67%	375,200	0	375,200	108%
6200-1003	LONGEVITY PAY	3,134	4,394	4,719		6,838	0%	7,450	0	7,450	108%
6200-1009	FICA EXPENSE	10,449	14,224	21,417	17,597	26,918	65%	29,500	0	29,500	109%
6200-1010	RETIREMENT EXPENSE	16,915	24,086	38,207	32,999	44,752	74%	52,000	0	52,000	116%
6200-1011	HEALTH INSURANCE	29,095	32,679	45,971	34,618	50,000	69%	60,000	0	60,000	120%
6200-1012	FLEX & PR TIME	166	96	107	72	750	10%	750	0	750	100%
6200-1014	WORKER'S	2,046	5,098	6,071	3,456	10,000	35%	8,000	0	8,000	80%
6200-1015	Unemployment					259	0%	300	0	300	115%
6200-1017	401K EXPENSE	6,519	8,689	13,603	11,160	14,526	77%	15,600	0	15,600	107%
6200-2100	DEPARTMENT	10,191	11,086	13,536	9,864	16,350	60%	16,350	0	16,350	100%
6200-2115	SAFETY-PPE					0	0%	2,000	0	2,000	*****%
6200-2140	SEED and SOD	1,240	970	876	420	3,500	12%	3,500	0	3,500	100%
6200-2141	CHEMICALS	3,638	4,359	4,156	6,384	6,500	98%	8,000	0	8,000	123%
6200-2142	FERTILIZER AND	2,871	1,955	3,847	5,622	7,000	80%	7,000	0	7,000	100%
6200-2143	IRRIGATION	372	622	674		1,500	0%	2,000	0	2,000	133%
6200-2144	MULCH & PINE	4,303	4,981	50,647	2,325	5,000	47%	5,000	0	5,000	100%
6200-2145	TOPSOIL (Sand)	1,411		1,352		3,000	0%	3,000	0	3,000	100%
6200-2200	FOOD AND	36	21	147	345	500	69%	500	0	500	100%
6200-2400	CONSTRUCTION &	1,785	2,594	1,637	4,028	5,000	81%	5,000	0	5,000	100%
6200-2500	VEHICLE SUPPLIES	982	1,360	449	117	2,500	5%	2,500	0	2,500	100%
6200-2520	FUELS - GAS & OIL	4,384	7,115	7,359	3,561	10,000	36%	10,000	0	10,000	100%
6200-2550	EQUIPMENT SUPPLIES	1,855	2,439	2,664	3,133	5,000	63%	6,000	0	6,000	120%
6200-2600	OFFICE SUPPLIES		81	141		500	0%	500	0	500	100%
6200-2900	ASSETS NOT	6,300	7,493	13,906	6,265	16,000	39%	18,000	0	18,000	112%
6200-3100	TRAVEL	1,132	1,727	87		4,000	0%	4,000	0	4,000	100%
6200-3150	CONFERENCE FEES	445	843	3,345		4,000	0%	4,000	0	4,000	100%
6200-3200	COMMUNICATIONS	9,181	9,842	10,395	9,840	13,000	76%	14,000	0	14,000	107%
6200-3300	UTILITIES	12,675	15,284	17,274	13,748	20,500	67%	25,000	0	25,000	121%
6200-3350	Water Utilities	314	338	327	404	600	67%	600	0	600	100%
6200-3500	REPAIRS AND	23,158	2,590	821	2,364	6,000	39%	9,500	0	9,500	158%
6200-3800	DATA PROCESSING	-93	4,176	6,277	8,000	8,500	94%	9,000	0	9,000	105%
6200-3805	Subscription Fees	3,715	2,961	70,112	5,315	7,000	76%	9,000	0	9,000	128%
6200-3900	DRUG TESTING &	257	311	475	600	700	86%	800	0	800	114%
6200-3940	LANDFIll	95	283	1,168	2,817	3,150	89%	3,000	0	3,000	95%
6200-3950	DUES AND	1,058	-1,045	545	720	1,500	48%	1,500	0	1,500	100%
6200-3960	BANK AND MERCHANT		859	392	500	1,200	42%	1,200	0	1,200	100%
6200-3980	MISCELLANEOUS	57	192			500	0%	500	0	500	100%
6200-3981	Special Events	12,203	20,039	14,964	19,064	19,600	97%	25,000	0	25,000	127%
6200-4101	Library Services	119,500	124,500	119,500	119,500	119,500	100%	64,000	0	64,000	53%
6200-4102	Recreation	18,200	7,981	8,425	10,000	10,000	100%	20,000	0	20,000	200%
6200-4103	Culture/Historical	10,500	15,500	10,500	10,500	10,500	100%	20,000	0	20,000	190%
6200-4300	EQUIPMENT RENTAL	1,283	2,009	1,666	499	2,500	20%	2,500	0	2,500	100%
6200-4301	Property tax on			800		3,000	0%	3,000	0	3,000	100%
6200-4400	SERVICE &	1,761	1,900	2,584	2,349	5,000	47%	6,000	0	6,000	120%

10 GENERAL FUND

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
6200-4500	INSURANCE AND	1,160	1,180	1,789	1,423	3,000	47%	3,300	0	3,300	110%
6200-4990	OTHER CONTRACTED	9,074	18,912	90,625	2,726	18,400	15%	20,000	0	20,000	108%
6200-5400	CAPITAL OUTLAY -			55,697		0	0%	60,000	0	60,000	*****%
6200-5500	CAPITAL OUTLAY		16,660	45,616	8,932	56,000	16%	0	0	0	0%
6200-5700	CAPITAL OUTLAY -	7,556			19,169	20,000	96%	0	0	0	0%
6200-5800	CAPITAL OUTLAY -	12,750	9,900			0	0%	20,000	0	20,000	*****%
6200-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
6300-1000	SALARIES AND WAGES	381,158	389,843	376,842	329,500	502,995	66%	516,200	0	516,200	102%
6300-1003	LONGEVITY PAY	6,139	5,301	5,646		7,018	0%	8,600	0	8,600	122%
6300-1009	FICA EXPENSE	28,420	28,980	28,205	24,460	39,195	62%	40,400	0	40,400	103%
6300-1010	RETIREMENT EXPENSE	47,529	47,842	48,296	43,673	67,232	65%	72,700	0	72,700	108%
6300-1011	HEALTH INSURANCE	74,111	68,932	75,072	61,204	100,000	61%	105,000	0	105,000	105%
6300-1012	FLEX & PR TIME	160	72	71	156	650	24%	650	0	650	100%
6300-1013	RETIREE HEALTH	2,644	8,393	8,129	8,187	10,800	76%	10,800	0	10,800	100%
6300-1014	WORKER'S	3,750	6,243	6,939	3,950	10,000	40%	8,000	0	8,000	80%
6300-1015	Unemployment	1,012				380	0%	400	0	400	105%
6300-1017	401K EXPENSE	18,853	17,231	17,163	15,373	22,348	69%	42,500	0	42,500	190%
6300-2100	DEPARTMENT	8,174	11,414	11,351	8,202	11,000	75%	13,000	0	13,000	118%
6300-2115	SAFETY-PPE				304	2,000	15%	2,000	0	2,000	100%
6300-2140	SEED and SOD	2,573	4,858	730	7,921	8,000	99%	9,000	0	9,000	112%
6300-2141	CHEMICALS	40,504	40,784	42,233	54,967	55,000	100%	60,000	0	60,000	109%
6300-2142	FERTILIZER AND	27,232	27,672	28,953	35,015	35,000	100%	40,000	0	40,000	114%
6300-2143	IRRIGATION	3,525	4,284	33,279	400	25,000	2%	15,000	0	15,000	60%
6300-2144	MULCH & PINE	1,663	1,425	839	1,163	2,500	47%	2,500	0	2,500	100%
6300-2145	TOPSOIL (Sand)	6,660	9,734	8,130	7,671	12,000	64%	12,000	0	12,000	100%
6300-2155	TEE AND GREEN	3,618	1,653	4,971	3,839	5,000	77%	5,000	0	5,000	100%
6300-2200	FOOD AND	45	77	127	265	500	53%	500	0	500	100%
6300-2400	CONSTRUCTION &	1,490	7,724	7,600	11,236	15,000	75%	15,000	0	15,000	100%
6300-2500	VEHICLE SUPPLIES	222	1,145	265	71	2,000	4%	2,000	0	2,000	100%
6300-2520	FUELS - GAS & OIL	19,460	22,273	20,765	17,006	25,000	68%	26,000	0	26,000	104%
6300-2550	EQUIPMENT SUPPLIES	29,254	29,729	30,055	25,796	34,400	75%	34,500	0	34,500	100%
6300-2600	OFFICE SUPPLIES	86	93	355		1,500	0%	1,500	0	1,500	100%
6300-2900	ASSETS NOT	4,524	18,038	13,997	11,830	15,000	79%	6,000	0	6,000	40%
6300-3100	TRAVEL	2,139	807	2,452	2,088	4,000	52%	4,000	0	4,000	100%
6300-3150	CONFERENCE FEES	505	470	2,390	1,085	2,000	54%	2,500	0	2,500	125%
6300-3200	COMMUNICATIONS	7,549	9,246	11,849	9,662	13,000	74%	14,300	0	14,300	110%
6300-3300	UTILITIES	11,290	18,957	20,410	15,074	30,000	50%	33,000	0	33,000	110%
6300-3350	Water Utilities	314	338	323	400	600	67%	600	0	600	100%
6300-3500	REPAIRS AND	10,697	12,347	4,062	6,757	19,250	35%	20,000	0	20,000	103%
6300-3800	DATA PROCESSING	-2,137	1,353	3,242	7,000	5,000	140%	6,000	0	6,000	120%
6300-3805	Subscription Fees	6,955	2,550	5,567	2,570	7,100	36%	7,100	0	7,100	100%
6300-3900	DRUG TESTING &	134	380	316	1,000	1,200	83%	1,200	0	1,200	100%
6300-3940	LANDFill	2,130	2,290	3,764	4,000	4,000	100%	4,500	0	4,500	112%
6300-3950	DUES AND	3,926	-1,150	1,270	825	5,000	17%	5,000	0	5,000	100%
6300-3980	MISCELLANEOUS		472		8	500	2%	500	0	500	100%
6300-4300	EQUIPMENT RENTAL	6,414	18,222	1,527	715	10,000	7%	10,000	0	10,000	100%
6300-4301	Property tax on			3,683	1,363	5,000	27%	5,000	0	5,000	100%

10 GENERAL FUND

		Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
6300-4400	SERVICE &	6,542	4,011	4,267	3,783	9,000	42%	9,000	0	9,000	100%
6300-4500	INSURANCE AND	6,573	9,429	10,722	10,646	17,000	63%	18,000	0	18,000	105%
6300-4990	OTHER CONTRACTED	5,762	8,533	10,950	8,542	10,000	85%	10,000	0	10,000	100%
6300-5500	CAPITAL OUTLAY	89,007	328,186	444,034	116,690	118,615	98%	110,000	0	110,000	92%
6300-5700	CAPITAL OUTLAY -	64,495		305,973	110,390	110,750	100%	45,000	0	45,000	40%
6300-5800	CAPITAL OUTLAY -	159,369	124,782			0	0%	0	0	0	0%
6300-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
6301-1000	SALARIES AND WAGES	296,987	236,161	214,565	180,013	319,414	56%	346,400	0	346,400	108%
6301-1003	LONGEVITY PAY	3,615	1,631	1,943		2,259	0%	3,400	0	3,400	150%
6301-1009	FICA EXPENSE	23,157	18,280	16,611	13,786	24,778	56%	27,000	0	27,000	108%
6301-1010	RETIREMENT EXPENSE	25,117	15,899	15,083	16,638	24,175	69%	29,800	0	29,800	123%
6301-1011	HEALTH INSURANCE	42,318	21,845	22,539	24,673	37,500	66%	45,000	0	45,000	120%
6301-1012	FLEX & PR TIME			35	132	100	132%	100	0	100	100%
6301-1013	RETIREE HEALTH	6,303	6,651	5,274	2,996	10,800	28%	10,800	0	10,800	100%
6301-1014	WORKER'S	1,091	1,457	1,736	988	2,500	40%	2,500	0	2,500	100%
6301-1015	Unemployment					242	0%	300	0	300	123%
6301-1017	401K EXPENSE	9,681	5,307	5,395	5,586	7,724	72%	8,400	0	8,400	108%
6301-2100	DEPARTMENT	9,668	8,915	9,910	9,470	15,500	61%	15,500	0	15,500	100%
6301-2101	Grill Supplies	3,556	688	158	1,294	2,000	65%	3,500	0	3,500	175%
6301-2156	RANGE SUPPLIES	5,894	4,474	6,568	7,169	8,000	90%	8,000	0	8,000	100%
6301-2200	FOOD AND	224	365	687	722	1,000	72%	1,000	0	1,000	100%
6301-2400	CONSTRUCTION &	78	540	199	343	1,000	34%	2,000	0	2,000	200%
6301-2520	FUELS - GAS & OIL			-2,532	-696	0	***%	0	0	0	0%
6301-2600	OFFICE SUPPLIES	237	978	32	144	1,500	10%	1,500	0	1,500	100%
6301-2700	GOLF INVENTORY FOR	40,811	43,624	57,609	68,703	75,000	92%	65,000	0	65,000	86%
6301-2705	Golf Special	8,855	5,306	2,133	214	8,000	3%	500	0	500	6%
6301-2710	CONCESSION	36,581	47,290	47,649	56,396	70,000	81%	75,000	0	75,000	107%
6301-2715	Food purchased not	14,463				0	0%	5,000	0	5,000	*****%
6301-2900	ASSETS NOT	2,288	10,472	7,131	12,785	15,600	82%	15,600	0	15,600	100%
6301-3100	TRAVEL	20			1,115	1,000	112%	2,500	0	2,500	250%
6301-3150	CONFERENCE FEES	248	133	1,350	365	2,500	15%	5,000	0	5,000	200%
6301-3200	COMMUNICATIONS	5,202	7,619	8,203	8,910	11,000	81%	12,100	0	12,100	110%
6301-3300	UTILITIES	14,197	15,592	16,762	12,394	25,400	49%	28,600	0	28,600	112%
6301-3350	Water Utilities	314	338	323	400	600	67%	600	0	600	100%
6301-3400	PRINTING	128		375	533	750	71%	1,000	0	1,000	133%
6301-3500	REPAIRS AND	4,418	3,152	4,388	4,975	6,000	83%	7,000	0	7,000	116%
6301-3700	MARKETING /	2,225	7,295	3,877		5,000	0%	4,000	0	4,000	80%
6301-3800	DATA PROCESSING	6,386	2,298	2,104	9,943	10,000	99%	10,000	0	10,000	100%
6301-3805	Subscription Fees	15,371			1,611	2,000	81%	2,000	0	2,000	100%
6301-3900	DRUG TESTING &	663	328	428	1,500	1,500	100%	1,500	0	1,500	100%
6301-3940	LANDFIll	2,566	2,378	3,018	4,000	4,000	100%	4,000	0	4,000	100%
6301-3950	DUES AND	820	-2,370	110	1,565	1,600	98%	2,000	0	2,000	125%
6301-3955	Permit Fees	220	100	100	100	220	45%	500	0	500	227%
6301-3960	BANK AND MERCHANT	23,935	29,633	32,421	29,928	30,000	100%	15,000	0	15,000	50%
6301-3980	MISCELLANEOUS		200		78	250	31%	250	0	250	100%
6301-4300	EQUIPMENT RENTAL	-1	159			0	0%	0	0	0	0%
6301-4301	Property tax on					2,000	0%	2,000	0	2,000	100%

10 GENERAL FUND

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
6301-4310	GOLF CART RENTALS	3,339	8,484	4,466		6,000	0%	0	0	0	0%
6301-4311	SALES AND USE TAX	20,576	22,547	25,864	26,143	23,000	114%	26,000	0	26,000	113%
6301-4400	SERVICE &	14,098	16,691	15,813	10,378	20,000	52%	20,000	0	20,000	100%
6301-4500	INSURANCE AND	8,713	8,331	9,951	9,480	17,000	56%	18,700	0	18,700	110%
6301-4990	OTHER CONTRACTED	60,869	7,387	7,677	16,862	31,500	54%	1,000	0	1,000	3%
6301-5500	CAPITAL OUTLAY			7,453		7,500	0%	60,000	0	60,000	800%
6301-5700	CAPITAL OUTLAY -	59,080			19,000	20,000	95%	0	0	0	0%
6301-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
8000-7100	DEBT PRINCIPAL	157,543	127,894	190,115	220,242	223,412	99%	330,500	0	330,500	147%
8000-7101	LEASE PRINCIPAL	156,489	115,961	123,337	154,873	191,438	81%	160,000	0	160,000	83%
8000-7102	Subscription	20,320	27,897	36,248	93,548	79,400	118%	98,000	0	98,000	123%
8000-7200	DEBT INTEREST	11,784	13,862	30,001	28,348	30,000	94%	42,422	0	42,422	141%
8000-7201	LEASE INTEREST	3,174	1,796	2,619	20,832	25,850	81%	23,000	0	23,000	88%
8000-7202	Subscription	915	538	1,111	2,132	5,000	43%	5,000	0	5,000	100%
9600-9600	TRANSFERS TO OTHER	176,839	204,714	347,681	413,446	413,466	100%	227,718	0	227,718	55%
9600-9800	RESERVE FOR FUTURE					0	0%	627,165	0	627,165	*****%
	Total Expenditures	7,813,633	6,637,315	8,075,276	6,914,497	9,659,667	72%	10,946,771	0	10,946,771	113%
Overall Fund Total Revenue less Expenditures)		131,557	1,677,393	1,395,094	325,685				0	0	

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2026 - 2027

11 General Capital Reserve Fund

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
Revenue											
3831	INVESTMENT	67	354	330	100	100	100%	100	0	100	100%
3981	TRANSFER FROM	124,854	149,214	146,926	153,446	153,446	100%	227,718	0	227,718	148%
	Total Revenues	124,921	149,568	147,256	153,546	153,546	100%	227,818	0	227,818	148%
Expenditures											
9600-9600	TRANSFERS TO OTHER	74,931	72,108	72,000	52,720	70,100	75%	70,100	0	70,100	100%
9600-9800	RESERVE FOR FUTURE					83,446	0%	157,718	0	157,718	189%
	Total Expenditures	74,931	72,108	72,000	52,720	153,546	34%	227,818	0	227,818	148%
Overall Fund Total Revenue less Expenditures)		49,990	77,460	75,256	100,826				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, 2026

	Project Author-ization	Actual: Prior Year	Actual: Current Year	Actual: Total to Date	Variance Positive (Negative)
Revenues:					
Federal CMAQ funds	$ 160,000	$ 39,589		$ 39,589	$ (120,411)
Investment income	-	-	-	-	-
	160,000	39,589	-	39,589	(120,411)
Expenditures:					
Capital outlay - land improvements	200,000	52,896	-	52,896	147,104
Revenues under expenditures	(40,000)	(13,307)	-	(13,307)	26,693
Other financing sources:					
Transfer from General Fund	40,000	40,000	-	40,000	-
Net change in fund balance	$ -	$ 26,693	$ -	$ 26,693	$ 26,693
Fund balance:					
Beginning of year, July 1			26,693		
End of year, June 30			$ 26,693		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Federal CMAQ funds	$ 540,000	$ 82,709		$ 82,709	$ (457,291)
Investment income	-	1,055	28	1,083	1,083
	540,000	83,764	28	83,792	(456,208)
Expenditures:					
Capital outlay - land improvements	675,000	146,238	-	146,238	528,762
Revenues under expenditures	(135,000)	(62,474)	28	(62,446)	72,554
Other financing sources:					
Transfer from General Fund	135,000	135,000	-	135,000	-
Net change in fund balance	$ -	$ 72,546	$ 28	$ 72,574	$ 72,574
Fund balance:					
Beginning of year, July 1			72,546		
End of year, June 30			$ 72,574		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Federal CMAQ funds	$ 964,000	$ -	$ -	$ -	$ (964,000)
Investment income	-	-		-	-
	964,000	-	-	-	(964,000)
Expenditures:					
Capital outlay - land improvements	1,205,000	-		-	1,205,000
Revenues under expenditures	(241,000)	-	-	-	241,000
Other financing sources:					
Transfer from General Fund - fy26/27	190,000				
Transfer from General Fund - fy23	51,000	51,000	-	51,000	-
Net change in fund balance	$ -	$ 51,000	$ -	$ 51,000	$ 241,000
Fund balance:					
Beginning of year, July 1			51,000		
End of year, June 30			$ 51,000		

GRANTS PROJECTS FUND - PARTF PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
NC Parks & Recreation Trust Fund	$ 215,205	$ -	$ 67,910	$ 67,910	$ (147,295)
Guilford County Coronavirus State & Local Fiscal Recovery Funds	215,205	173,819	34,323	208,142	(7,063)
	$ 430,410	$ 173,819	$ 102,233	$ 276,052	$ (154,358)
Expenditures:					
Equipment	356,410	166,552	92,846	259,398	97,012
Land Improvement	53,504	7,267	9,387	16,654	36,850
Contingency	20,496	-	-	-	20,496
Toal expenditures	430,410	173,819	102,233	276,052	154,358
Revenues under expenditures	-	-	-	-	-
Net change in fund balance	$ -	$ -	$ -	$ -	$ -
Fund balance:					
Beginning of year, July 1			-		
End of year, June 30			$ -		

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	Actual Prior Year	Actual Current Year	Actual Total to Date	Variance Positive (Negative)
Revenues:					
Guilford Co Coronavirus State & Local Fiscal Recovery Funds	$ 2,294,795	$ 651,127	$ 70,366	$ 721,493	$ (1,573,302)
Expenditures:					
Professional Services	$ 30,000	30,000	-	30,000	-
Construction	2,264,795	617,563	70,366	687,929	1,576,866
Toal expenditures	2,294,795	647,563	70,366	717,929	1,576,866
Revenues under expenditures	-	3,564	-	3,564	3,564
Net change in fund balance	$ -	$ 3,564	$ -	$ 3,564	$ 3,564
Fund balance:					
Beginning of year, July 1			3,564		
End of year, June 30			$ 3,564		

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, 2026

	Project Author-ization	Actual Prior Year	Actual Current Year	Actual Total to Date	Variance Positive (Negative)
Revenues:					
Transfer from Water Sewer	242,700	34,065	31,632	65,697	(177,003)
GoldenLeaf	769,000	-	-	-	(769,000)
	$ 1,011,700	$ 34,065	$ 31,632	$ 65,697	$ (946,003)
Expenditures:					
Professional Services	$ 89,950	34,065	31,632	31,632	58,318
Construction	921,750	-		-	921,750
Toal expenditures	1,011,700	34,065	-	-	980,068
Revenues under expenditures	-	-	31,632	65,697	34,065
Net change in fund balance	$ -	$ -	$ 31,632	$ 65,697	$ 34,065
Fund balance:					
Beginning of year, July 1			208,635		
End of year, June 30			$ 177,003		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Transfer from General Fund OSBM Funds	200,000	200,000	-	200,000	-
AP Grant	500,000	-	-	-	(500,000)
Interest income	2,000	2,271	318	2,589	(2,589)
	$ 702,000	202,271	318	202,589	(502,589)
Expenditures:					
Professional Services	102,000	8,805	24,948	33,753	68,247
Construction	600,000	-	-	-	600,000
Toal expenditures	702,000	8,805	24,948	33,753	668,247
Revenues under expenditures	-	193,466	24,630	168,836	165,658
Net change in fund balance	$ -	193,466	24,630	168,836	165,658
Fund balance:					
Beginning of year, July 1			193,466		
End of year, June 30			$ 168,836		

30 WATER AND SEWER

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
Revenue											
3345	INSPECTION AND	4,368	1,275	62,582	21,159	30,000	71%	30,000	0	30,000	100%
3710	UTILITY CHARGE -	955,863	1,051,726	1,152,067	956,734	1,390,000	69%	1,571,376	0	1,571,376	113%
3720	UTILITY CHARGE -	2,876,362	3,928,415	4,328,992	3,603,771	4,000,000	90%	4,700,000	0	4,700,000	117%
3741	Meter Fee	3,700	2,000	21,350	65,275	2,000	***%	50,000	0	50,000	2500%
3742	System Development	18,500	16,300	578,189	360,000	0	***%	0	0	0	0%
3743	System Admin /	1,150	600	5,500	9,200	0	***%	0	0	0	0%
3745	Connection Fees -	9,452	7,700	9,100	5,550	7,000	79%	7,000	0	7,000	100%
3750	NONPAYMENT /	20,017	25,350	24,250	13,550	20,000	68%	10,000	0	10,000	50%
3755	Return Check Fees	525	575	2,445	1,813	500	363%	1,000	0	1,000	200%
3760	LATE FEES	20,952	24,190	27,335	16,940	20,000	85%	15,000	0	15,000	75%
3765	CREDIT CARD	795	1,323	284	177	300	59%	300	0	300	100%
3831	INVESTMENT	294,448	551,204	447,320	213,181	200,000	107%	150,000	0	150,000	75%
3839	MISCELLANEOUS	50	4,777	10,167	4,523	500	905%	1,000	0	1,000	200%
3910	Insurance			7,576	2,343	2,342	100%	0	0	0	0%
3950	OTHER FINANCING	9,764				0	0%	0	0	0	0%
3987	TRANSFER FROM	118,376	118,376	118,376	118,376	118,376	100%	118,376	0	118,376	100%
3988	TRANSFER FROM				61,502	1,776,724	3%	1,549,984	0	1,549,984	87%
3992	NET POSITION					2,918,839	0%	2,485,808	0	2,485,808	85%
	Total Revenues	4,334,322	5,733,811	6,795,533	5,454,094	10,486,581	52%	10,689,844	0	10,689,844	101%
Expenditures											
7100-1000	SALARIES AND WAGES	719,835	812,852	976,927	761,469	1,224,978	62%	1,275,100	0	1,275,100	104%
7100-1003	LONGEVITY PAY	13,633	14,954	16,598		21,032	0%	17,600	0	17,600	83%
7100-1009	FICA EXPENSE	55,876	62,386	73,058	58,098	94,880	61%	98,500	0	98,500	103%
7100-1010	RETIREMENT EXPENSE	89,285	106,510	130,678	107,733	175,108	62%	191,800	0	191,800	109%
7100-1011	HEALTH INSURANCE	120,139	124,430	151,912	117,631	200,000	59%	225,100	0	225,100	112%
7100-1012	FLEX & PR TIME	294	116	281	360	1,200	30%	1,200	0	1,200	100%
7100-1013	RETIREE HEALTH	16,345	16,404	16,404	16,494	21,600	76%	21,600	0	21,600	100%
7100-1014	WORKER'S	7,500	10,925	13,009	5,341	18,000	30%	15,000	0	15,000	83%
7100-1015	Unemployment					935	0%	1,000	0	1,000	106%
7100-1017	401K EXPENSE	34,521	39,093	45,640	35,512	58,161	61%	68,500	0	68,500	117%
7100-1019	PROFESSIONAL	17,500	17,500	23,250	25,000	25,000	100%	25,000	0	25,000	100%
7100-1020	Pension Expense	52,298	63,508	107,818		0	0%	0	0	0	0%
7100-1021	OPEB Expense	-9,210	4,974	66,824		0	0%	0	0	0	0%
7100-2100	DEPARTMENT	29,253	32,232	39,186	29,513	40,000	74%	50,000	0	50,000	125%
7100-2105	WATER METERS	29,985	51,513	127,468	121,329	121,330	100%	100,000	0	100,000	82%
7100-2200	FOOD AND	1,176	1,173	2,374	1,637	2,000	82%	2,000	0	2,000	100%
7100-2400	CONSTRUCTION &	37,735	22,399	42,450	12,190	17,395	70%	35,000	0	35,000	201%
7100-2500	VEHICLE SUPPLIES	5,362	6,234	5,903	3,813	11,000	35%	20,000	0	20,000	181%
7100-2520	FUELS - GAS & OIL	27,688	32,790	31,402	65,000	65,000	100%	65,000	0	65,000	100%
7100-2550	EQUIPMENT SUPPLIES	8,950	5,553	1,994	7,122	15,000	47%	15,000	0	15,000	100%

30 WATER AND SEWER

		Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
7100-2600	OFFICE SUPPLIES	930	1,053	1,408	1,421	2,000	71%	2,000	0	2,000	100%
7100-2750	PURCHASE OF WATER	305,404	276,911	287,211	399,902	423,000	95%	449,000	0	449,000	106%
7100-2755	Water Transmission	31,532	33,931	41,318	31,000	63,000	49%	90,000	0	90,000	142%
7100-2900	ASSETS NOT	17,043	13,966	19,559	17,723	20,000	89%	20,000	0	20,000	100%
7100-3100	TRAVEL		1,050	36		6,000	0%	4,000	0	4,000	66%
7100-3150	CONFERENCE FEES	4,304	4,140	10,303	4,421	12,300	36%	13,000	0	13,000	105%
7100-3200	COMMUNICATIONS	26,445	29,060	33,181	29,157	50,000	58%	50,000	0	50,000	100%
7100-3300	UTILITIES	15,169	13,150	14,628	12,412	25,000	50%	25,000	0	25,000	100%
7100-3350	Water Utilities	153	67	57	20	500	4%	500	0	500	100%
7100-3400	PRINTING	5,004	5,267	5,642	4,500	7,000	64%	10,000	0	10,000	142%
7100-3500	REPAIRS AND	35,929	38,918	50,598	54,428	52,342	104%	45,000	0	45,000	85%
7100-3700	MARKETING /				18,000	20,000	90%	20,000	0	20,000	100%
7100-3800	DATA PROCESSING	8,525	11,824	21,788	33,348	29,800	112%	33,000	0	33,000	110%
7100-3805	Subscription Fees				3,864	3,200	121%	5,000	0	5,000	156%
7100-3900	DRUG TESTING &	488	190	1,255	1,318	1,800	73%	1,800	0	1,800	100%
7100-3940	LANDFill	103	1,066	529	1,128	4,000	28%	4,000	0	4,000	100%
7100-3950	DUES AND	4,512	29,969	39,849	15,899	42,000	38%	47,000	0	47,000	111%
7100-3955	Permit Fees	3,235	4,910	5,450	2,230	5,500	41%	5,500	0	5,500	100%
7100-3960	BANK AND MERCHANT	15,656	18,702	7,341	3,001	22,000	14%	15,000	0	15,000	68%
7100-3980	MISCELLANEOUS		265	749	35	1,000	4%	1,000	0	1,000	100%
7100-3981	Special Events					0	0%	5,000	0	5,000	*****%
7100-4300	EQUIPMENT RENTAL	4,447	1,321	1,207	322	1,900	17%	5,000	0	5,000	263%
7100-4400	SERVICE &	48,332	50,683	48,850	52,090	65,000	80%	70,000	0	70,000	107%
7100-4401	NC811 Fees	1,466	1,301	1,523	3,000	3,000	100%	3,000	0	3,000	100%
7100-4500	INSURANCE AND	24,913	24,193	27,552	37,333	41,400	90%	40,100	0	40,100	96%
7100-4600	DEPRECIATION	454,937	478,634	464,749		0	0%	0	0	0	0%
7100-4700	Amortization	295,657	285,314	285,315		0	0%	0	0	0	0%
7100-4701	AMORTIZATION	1,764	4,996	4,999		0	0%	0	0	0	0%
7100-4702	AMORTIZATION	2,270	12,614	3,638		0	0%	0	0	0	0%
7100-4950	LAB TESTING	5,498	7,732	7,540	7,149	10,000	71%	10,000	0	10,000	100%
7100-4960	SEWER TREATMENT	614,910	805,698	806,628	827,699	925,000	89%	905,000	0	905,000	97%
7100-4990	OTHER CONTRACTED	460,603	261,391	335,509	337,475	433,400	78%	601,500	0	601,500	138%
7100-4995	ENGINEERING FEES	3,820	32,915	83,882	52,564	120,000	44%	120,000	0	120,000	100%
7100-5400	CAPITAL OUTLAY -	59,063	67,113	1,647	156,556	156,600	100%	70,000	0	70,000	44%
7100-5500	CAPITAL OUTLAY	138,998	18,200	8,694	253,383	253,615	100%	785,000	0	785,000	309%
7100-5501	Right to Use Asset	9,764				0	0%	0	0	0	0%
7100-5700	CAPITAL OUTLAY -				20,000	70,000	29%	0	0	0	0%
7100-5900	CAPITAL OUTLAY -	63,097	187,505	1,374	1,252,124	2,435,600	51%	2,050,000	0	2,050,000	84%
7100-5910	CAPITAL OUTLAY -	1,263,220	61,277	6,927	61,502	2,276,724	3%	2,149,984	0	2,149,984	94%
7100-6800	OPERATING PAYMENTS	45,332	46,318	47,345	48,600	48,600	100%	50,800	0	50,800	104%
7100-6801	DEBT PRINCIPLE	118,376	108,119		112,000	112,000	100%	113,900	0	113,900	101%
7100-6802	INTEREST PAYMENTS		10,256	8,374	6,376	6,500	98%	4,510	0	4,510	69%
7100-6810	PRINCIPLE PAYMENTS	22,037	21,031		21,031	21,031	100%	21,032	0	21,032	100%
7100-6811	INTEREST PAYMENTS		1,052	1,052	1,052	1,100	96%	1,052	0	1,052	95%
7100-7100	DEBT PRINCIPAL	50,003	49,140		50,003	50,050	100%	50,004	0	50,004	99%
7100-7101	LEASE PRINCIPAL	1,822	4,300	28	5,022	6,000	84%	6,000	0	6,000	100%
7100-7200	DEBT INTEREST	6,202	4,992	3,782	2,571	2,600	99%	1,362	0	1,362	52%

TOWN OF JAMESTOWN, NC
Budget Statement
For the Year: 2026 - 2027

30 WATER AND SEWER

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
7100-7201	LEASE INTEREST	68	195	172	172	300	57%	300	0	300	100%
7100-7202	Subscription	483	218			1,000	0%	1,000	0	1,000	100%
7100-9600	TRANSFERS TO OTHER	481,116	503,337	1,331,623	532,100	532,100	100%	547,100	0	547,100	102%
7100-9700	CONTINGENCY					10,000	0%	10,000	0	10,000	100%
	Total Expenditures	5,910,795	4,959,830	5,896,488	5,842,173	10,486,581	56%	10,689,844	0	10,689,844	101%
Overall Fund Total Revenue less Expenditures)		-1,576,473	773,981	899,045	-388,079				0	0	

61 WATER AND SEWER CAPITAL RESERVE FUND

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
Revenue											
3744	Transfer from W/S	18,500	16,300	578,189		0	0%	0	0	0	0%
3831	INVESTMENT	1,248	3,968	3,522	1,089	1,000	109%	1,500	0	1,500	150%
3986	TRANSFER FROM	430,516	454,937	478,634	500,000	500,000	100%	515,000	0	515,000	103%
3992	NET POSITION					1,275,724	0%	1,033,484	0	1,033,484	81%
	Total Revenues	450,264	475,205	1,060,345	501,089	1,776,724	28%	1,549,984	0	1,549,984	87%
Expenditures											
9600-9600	TRANSFERS TO OTHER				61,502	1,776,724	3%	1,549,984	0	1,549,984	87%
	Total Expenditures				61,502	1,776,724	3%	1,549,984	0	1,549,984	87%
Overall Fund Total Revenue less Expenditures)		450,264	475,205	1,060,345	439,587				0	0	

60 RANDLEMAN RESERVOIR CAPITAL RESERVE FUND

		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
Revenue											
3831	INVESTMENT	18,954	22,707	14,260	8,407	5,000	168%	1,000	0	1,000	20%
3986	TRANSFER FROM	32,100	32,100	32,100	32,100	32,100	100%	32,100	0	32,100	100%
3992	NET POSITION					81,276	0%	85,276	0	85,276	104%
	Total Revenues	51,054	54,807	46,360	40,507	118,376	34%	118,376	0	118,376	100%
Expenditures											
7130-9600	TRANSFERS TO OTHER	118,376	118,376	118,377	118,376	118,376	100%	118,376	0	118,376	100%
	Total Expenditures	118,376	118,376	118,377	118,376	118,376	100%	118,376	0	118,376	100%
Overall Fund Total Revenue less Expenditures)		-67,322	-63,569	-72,017	-77,869				0	0	

GRANTS PROJECTS FUND - PARTF PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
NC Parks & Recreation Trust Fund	$ 215,205	$ -	$ 67,910	$ 67,910	$ (147,295)
Guilford County Coronavirus State & Local Fiscal Recovery Funds	215,205	173,819	34,323	208,142	(7,063)
	$ 430,410	$ 173,819	$ 102,233	$ 276,052	$ (154,358)
Expenditures:					
Equipment	356,410	166,552	92,846	259,398	97,012
Land Improvement	53,504	7,267	9,387	16,654	36,850
Contingency	20,496	-	-	-	20,496
Toal expenditures	430,410	173,819	102,233	276,052	154,358
Revenues under expenditures	-	-	-	-	-
Net change in fund balance	$ -	$ -	$ -	$ -	$ -
Fund balance:					
Beginning of year, July 1			-		
End of year, June 30			$ -		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Transfer from General Fund OSBM Funds	200,000	200,000	-	200,000	-
AP Grant	500,000	-	-	-	(500,000)
Interest income	2,000	2,271	318	2,589	(2,589)
	$ 702,000	202,271	318	202,589	(502,589)
Expenditures:					
Professional Services	102,000	8,805	24,948	33,753	68,247
Construction	600,000	-	-	-	600,000
Toal expenditures	702,000	8,805	24,948	33,753	668,247
Revenues under expenditures	-	193,466	24,630	168,836	165,658
Net change in fund balance	$ -	193,466	24,630	168,836	165,658
Fund balance:					
Beginning of year, July 1			193,466		
End of year, June 30			$ 168,836		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Transfer from Water Sewer	242,700	34,065	31,632	65,697	(177,003)
GoldenLeaf	769,000	-	-	-	(769,000)
	$ 1,011,700	$ 34,065	$ 31,632	$ 65,697	$ (946,003)
Expenditures:					
Professional Services	$ 89,950	34,065	31,632	31,632	58,318
Construction	921,750	-		-	921,750
Toal expenditures	1,011,700	34,065	-	-	980,068
Revenues under expenditures	-	-	31,632	65,697	34,065
Net change in fund balance	$ -	$ -	$ 31,632	$ 65,697	$ 34,065
Fund balance:					
Beginning of year, July 1			208,635		
End of year, June 30			$ 177,003		

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	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Guilford Co Coronavirus State & Local Fiscal Recovery Funds	$ 2,294,795	$ 651,127	$ 70,366	$ 721,493	$ (1,573,302)
Expenditures:					
Professional Services	$ 30,000	30,000	-	30,000	-
Construction	2,264,795	617,563	70,366	687,929	1,576,866
Toal expenditures	2,294,795	647,563	70,366	717,929	1,576,866
Revenues under expenditures	-	3,564	-	3,564	3,564
Net change in fund balance	$ -	$ 3,564	$ -	$ 3,564	$ 3,564
Fund balance:					
Beginning of year, July 1			3,564		
End of year, June 30			$ 3,564		

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, 2026

	Project Authorization	Actual Prior Year	Actual Current Year	Actual Total to Date	Variance Positive (Negative)
Revenues:					
Federal CMAQ funds	$ 160,000	$ 39,589		$ 39,589	$ (120,411)
Investment income	-	-	-	-	-
	160,000	39,589	-	39,589	(120,411)
Expenditures:					
Capital outlay - land improvements	200,000	52,896	-	52,896	147,104
Revenues under expenditures	(40,000)	(13,307)	-	(13,307)	26,693
Other financing sources:					
Transfer from General Fund	40,000	40,000	-	40,000	-
Net change in fund balance	$ -	$ 26,693	$ -	$ 26,693	$ 26,693
Fund balance:					
Beginning of year, July 1			26,693		
End of year, June 30			$ 26,693		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Federal CMAQ funds	$ 964,000	$ -	$ -	$ -	$ (964,000)
Investment income	-	-		-	-
	964,000	-	-	-	(964,000)
Expenditures:					
Capital outlay - land improvements	1,205,000	-		-	1,205,000
Revenues under expenditures	(241,000)	-	-	-	241,000
Other financing sources:					
Transfer from General Fund - fy26/27	190,000				
Transfer from General Fund - fy23	51,000	51,000	-	51,000	-
Net change in fund balance	$ -	$ 51,000	$ -	$ 51,000	$ 241,000
Fund balance:					
Beginning of year, July 1			51,000		
End of year, June 30			$ 51,000		

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, 2026

	Project Author-ization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues:					
Federal CMAQ funds	$ 540,000	$ 82,709		$ 82,709	$ (457,291)
Investment income	-	1,055	28	1,083	1,083
	540,000	83,764	28	83,792	(456,208)
Expenditures:					
Capital outlay - land improvements	675,000	146,238	-	146,238	528,762
Revenues under expenditures	(135,000)	(62,474)	28	(62,446)	72,554
Other financing sources:					
Transfer from General Fund	135,000	135,000	-	135,000	-
Net change in fund balance	$ -	$ 72,546	$ 28	$ 72,574	$ 72,574
Fund balance:					
Beginning of year, July 1			72,546		
End of year, June 30			$ 72,574		

Town of Jamestown Preliminary Rates 2026-2027

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	
Rezonings		
< 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) Technical Review and Analysis	$ 1,000	
Expedited Application Process	$ 2,500	
Amendment or Waiver Request	$ 500	per item or issue
Final Inspection	$ 2,000	per inspection
Lease Negotiations	$ 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:	$	150	per day
Shelter #2:	$	125	per day
Jamestown Park Fields			
Field Preparation Fee	$	25	per hour (minimum 3 hours)
Youth Rates:			
Baseball Field Rental Rates			
Games / practice - Unlighted	$	75	
Soccer Field			
Games / practice - Unlighted	$	75	
Concession Building - Baseball			
Monthly rental	$	100	
Jamestown Elementary School Field-Lighted	$	125	
Jamestown Elementary School Field-Unlighted	$	75	
Adult / Group Rates:			
Baseball Field Rental Rates			
Games / practice - Unlighted	$	100	
Soccer Field			
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-Monday-Thursday, before noon on Fridays	$	38	
Regular 18 Hole SR, JR, Ladies-After noon on Fridays	$	50	
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	$	60	
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		30%	
Spectator Cart	$	25	

Driving Range:		
Large bucket	$ 12	
Medium bucket	$ 7	
Small bucket	$ 5	
Outing Rates:		
Half Day Rental (Friday Morning)	$ 5,800	
Half Day Deposit (Friday Morning)	$ 1,450	
Full Day Rental (Friday Morning)	$ 8,400	
Full Day Deposit (Friday Morning)	$ 2,100	
Hafl Day Rental Weekend Mornings (Sat-Sun)	$ 6,600	
Hafl Day Weekend Mornings Deposit (Sat-Sun)	$ 1,650	
Full Day Rental Weekend (Sat-Sun)	$ 9,000	
Full Day Weekend Deposit (Sat-Sun)	$ 2,250	
Weekday Morning Rental (M-Th)	$ 47	
Golf Shop Room Rental:		
Room rental Deposit (Required)	$ 200	
Mendenhall Room 8am-4pm	$ 100	per hour
Lindsay, Charles Room 8am-4pm	$ 60	
Mendenhall, Lindsay, Charles Room evenings (4 hours)	$ 500	
Event Host (One per every 50 guests)	$ 50	per hour
Paid Security - if necessary (Guilford County Sheriff)	$ 100	per hour

WATER AND SEWER:

Water Rates (per unit):		
In-town	$ 4.35	
Out-of-town	$ 8.70	
Irrigation Rates (per unit):		
In-town	$ 6.40	
Out-of-town	$ 12.80	
Sewer Rates (per unit):		
In-town	$ 6.85	
Out-of-town	$ 13.70	
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
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	