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JAMESTOWN
NORTH CAROLINA

BUDGET MESSAGE

Originally Submitted: May 21, 2024

Updated: June 25, 2024

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

We are pleased to present the proposed budget for the fiscal year (FY) 2024-2025. 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. And, 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 and affords the citizens transparency related to the goals which helps 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 2024-25 operating and capital budgets, as presented herein.

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, further development of Music in the Park and Town-sponsored events, discussions with utility partners to plan for future needs, and working with Pinecroft-Sedgefield Fire Department to plan for future capital needs. New goals have also been identified and staff will begin working on those with the adoption of the new budget in July 2024. Those include: update website to expand functionality and ease of use, update purchasing policy for town staff, evaluate and plan for overflow parking at the Charles Turner Athletic Complex, and review historic assets and create plans to preserve and protect

them. And finally, there will always 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 2024/25 BUDGET DISCUSSION

The recommended budget for FY 2024-25 totals \$17,370,048 for all Town operations, capital improvements, transfers, and debt service. The total budget, excluding inter-fund transfers, amounts to \$16,270,022.

PROPOSED REVENUES:

The budget, as presented, includes a tax rate of \$.625 for the 2024-25 fiscal year. At this current tax rate, the amount of ad valorem property tax revenues is estimated to be approximately \$3,562,977, based on a collection rate of 99%. Sales and use tax revenues are expected to be \$1,071,000 and tax and tag motor vehicle taxes are estimated to be approximately \$306,000. This represents some of the larger General Fund revenues.

In the Water & Sewer Fund, the budget proposes to increase the water rate by approximately 14% over the 2023-24 fiscal year rate, 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 14%, 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 are slated to come due in the next fiscal year and subsequent years. Investing in our infrastructure to ensure quality water and sewer utilities are available for all citizens is vital to Jamestown's future. Water and sewer usage fees are projected to bring in approximately \$4,600,000 in revenues, while additional revenue sources, such as connection fees, late fees, and investment income are projected at approximately \$281,000 for the 2024-2025 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 which are restricted as to their use. The Town receives an annual Powell Bill allocation, which is based in part on population and part on public street mileage. Estimated receipts to be received under the Powell Bill are \$119,000.

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 have

continued to be very strong, as have rentals of recreation fields and picnic shelters. Total recreation revenues are projected at approximately \$1,173,000 for the 2024-2025 fiscal year.

The Town has experienced a favorable return on investments over the past year, 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 \$415,000 for all funds for 2024-2025.

PROPOSED EXPENDITURES:

Personnel: This category of expenditures accounts for \$4,350,991 or approximately 26.7% of the total budget (excluding transfers). These expenditures include salaries, FICA, retirement, group insurance, 401(k), and other miscellaneous benefits for 35 full-time positions. The Town also employs part-time and seasonal employees; however, the only benefit they receive is FICA. The 2024-25 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 \$1,395,800 or 8.6% 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 \$4,162,450 or approximately 25.6% of the total budget and includes attorney fees, property and liability insurance, cleaning, security system maintenance, other building service contracts, and other miscellaneous services.

Other operating expenditures: This category accounts for \$1,302,195 or 8.1% of the total budget and includes travel expenses, conferences and educational classes, utilities, dues, advertising, repairs and maintenance, telephone and data fees, and other miscellaneous fees.

Capital outlay: This category accounts for \$3,726,060 or approximately 22.9% 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 2024-25 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 open are sidewalk projects and several recreational projects.

Debt payments (\$756,500 or 4.6%), and transfers to the Capital Reserve Fund (\$576,026 or 3.5%), 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 black ink that reads "Matthew Johnson". The signature is written in a cursive style with a large initial "M".

Matthew Johnson, ICMA-CM
Town Manager

A handwritten signature in blue ink that reads "Faith Wilson". The signature is written in a cursive style with a large initial "F".

Faith Wilson
Finance Director

**TOWN OF JAMESTOWN
BUDGET ORDINANCE
FISCAL YEAR 2024-2025**

BE IT ORDAINED by the Town Council of the Town of Jamestown, NC meeting in session on the 25th day of June, 2024;

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$	126,025
Administration		1,103,276
Planning		222,600
Buildings and Grounds		284,200
Public Safety		528,000
Fire		882,700
Streets		748,550
Stormwater		171,600
Powell Bill		220,000
Sanitation		496,450
Recreation		851,365
Golf Course - Maintenance		1,403,650
Golf Course - Golf Shop		711,920
Debt Service		482,000
Other Financing Uses - Transfer to Gen. Capital Reserve Fund		146,926
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Total Appropriations	\$	<u>8,379,262</u>

SECTION 2. It is estimated that the following revenues and other financing sources will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Ad valorem taxes (including tax & tag)	\$	3,875,677
Unrestricted intergovernmental		1,381,700
Restricted intergovernmental		231,470
Services and fees		1,786,710
Investment income		165,000
Miscellaneous		1,000
Proceeds from Issuance of Installment Debt		280,000
Other Financing Sources - Transfer from Gen. Capital Res Fund		72,000
Other Financing Sources - Powell Bill Reserve		101,000
Other Financing Sources - Appropriated Fund Balance		484,705
		<hr/>
Total Appropriations	\$	<u>8,379,262</u>

SECTION 3. The following amounts are hereby appropriated in the General Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Other Funds	\$	72,000
Reserve for Future Expenditures		75,026
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Total Appropriations	\$	<u>147,026</u>

SECTION 4. It is estimated that the following revenues and other financing sources will be available in the General Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Investment income	\$	100
Other Financing Sources - Transfer from General Fund		146,926
		<hr/>
Total Appropriations	\$	<u>147,026</u>

SECTION 5. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer system for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Water and Sewer Utility Operations	\$ 7,185,160
Debt Service	276,500
Other Financing Uses - Transfers to W/S Capital Reserve funds	<u>762,700</u>
 Total Appropriations	 <u><u>\$ 8,224,360</u></u>

SECTION 6. It is estimated that the following revenues and other financing sources will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Charges for Services	\$ 4,633,000
Other Operating Revenues	21,600
Nonoperating Revenues	253,500
Other Financing Sources - Transfer from W/S Capital Reserve funds and Appropriated Net Position	<u>3,316,260</u>
 Total Appropriations	 <u><u>\$ 8,224,360</u></u>

SECTION 7. The following amounts are hereby appropriated in the Water and Sewer Capital Reserve Fund for the accumulation of funds for water and sewer system improvements for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Transfer to Other Funds	\$ 148,060
Reserve for Future Expenditures	<u>352,940</u>
 Total Appropriations	 <u><u>\$ 501,000</u></u>

SECTION 8. It is estimated that the following revenues and other financing sources will be available in the Water and Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Nonoperating Revenues	\$ 1,000
Other Financing Sources - Transfer from Water & Sewer Fund	500,000
Other Financing Sources - Net Position Appropriated	<u>-</u>
 Total Appropriations	 <u><u>\$ 501,000</u></u>

SECTION 9. The following amounts are hereby appropriated in the Randleman Reservoir Capital Reserve Fund for payment of debt payments to PTRWA for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Water & Sewer Fund	\$ <u>118,400</u>
 Total Appropriations	 <u><u>\$ 118,400</u></u>

SECTION 10. It is estimated that the following revenues and other financing sources will be available in the Randleman Reservoir Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Nonoperating Revenues	\$ 8,000
Other Financing Sources - Transfer from Water & Sewer Fund	32,100
Other Financing Sources - Net Position Appropriated	<u>78,300</u>
 Total Appropriations	 <u><u>\$ 118,400</u></u>

SECTION 11. There is hereby levied a tax at the rate of \$.625 per one hundred dollars (\$100) assessed valuation of taxable property, as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance. This rate is based on a total estimated valuation of property for purposes of taxation of \$578,594,090 and the Fiscal Year 2024-2025 estimated rate of collection of 99%, plus a tax and tag valuation of motor vehicles of \$52,308,500. The Town taxes will be payable under the same discount rate applicable to Guilford County taxes.

SECTION 12. - Pursuant to authority granted to the Budget Officer by North Carolina General Statute 159-15, the Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

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

SECTION 13. - The Town Manager, Assistant Town Manager, and Finance Director are hereby authorized to execute contractual documents on behalf of the Town of Jamestown for the purchase of apparatus, supplies, materials, or equipment up to \$89,999.99 upon the condition that they are in compliance with the requirements of Article 8 of Chapter 143 of the North Carolina General Statutes. The Town Manager, Assistant Town Manager, and Finance Director are further authorized to enter into general contracts and agreements on behalf of the Town of Jamestown up to \$50,000.

SECTION 14. - The Town Manager or a designee may make cash advances between funds without the approval of the Town Council. Advances will be reported to the Town Council monthly.

SECTION 15. - Appropriation herein authorized and made shall have the amount of outstanding purchase orders as of June 30, 2024, added to each appropriation as it applies, in order to honor legal and contractual commitments that have been made in accordance with budgetary authorizations under the 2024-2025 annual budget and in order to properly account for the payment in the fiscal year in which it is paid. Corresponding changes shall be made to Appropriated Fund Balance/Net Position, or other revenue category if applicable as the funding source, and/or Addition to Fund Balance/Net Position.

SECTION 16. - Copies of the Ordinance shall be furnished to the Finance Director of the Town of Jamestown, to be kept for direction in the disbursement of the funds.

Town of Jamestown 2023-24 Fee Schedule Current

2024-2025
Recommended

% 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	
Change of Occupancy / Special Event, Temp. Structure	\$ 40	
DCC for all other projects	\$ 75	
Floodplain Development Permit	\$ 100	+ cost of site plan, DCC, and/or
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	\$ 2,500	
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)

Remove Change of Occupancy Fee

\$250 100% (New Fee)

\$400 100% (New Fee)

RECREATION:

Shelters - Jamestown Park		
Shelter #1:	\$ 125	per day
Shelter #2:	\$ 100	per day
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	
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:		
<i>Play & Ride Weekdays (M-F):</i>		
Regular 18 Hole	\$ 40	
Regular 9 Hole	\$ 26	
Resident 18 Hole	\$ 31	
Resident 9 Hole	\$ 21	
Regular 18 Hole SR, JR, Ladies	\$ 32	
Regular 9 Hole SR, JR, Ladies	\$ 21	
Resident 18 Hole SR, JR, Ladies	\$ 26	
Resident 9 Hole SR, JR, Ladies	\$ 19	
Twilight (based on time of year)	\$ 30	
<i>Play & Walk Weekdays (M-F):</i>		
Regular 18 Hole	\$ 26	
Regular 9 Hole	\$ 17	
Resident 18 Hole	\$ 18	
Resident 9 Hole	\$ 12	
Regular 18 Hole SR, JR, Ladies	\$ 20	
Regular 9 Hole SR, JR, Ladies	\$ 14	
Resident 18 Hole SR, JR, Ladies	\$ 16	
Resident 9 Hole SR, JR, Ladies	\$ 10	
<i>Play & Ride Weekends/Holidays:</i>		
Regular 18 Hole	\$ 50	
Regular 9 Hole (after 2pm)	\$ 29	
Resident 18 Hole	\$ 35	
Resident 9 Hole (after 2pm)	\$ 23	
Twilight (based on time of year)	\$ 40	
<i>Play & Walk Weekends/Holidays:</i>		
Regular 18 Hole	\$ 35	
Regular 9 Hole (after 2pm)	\$ 20	
Resident 18 Hole	\$ 22	
Resident 9 Hole (after 2pm)	\$ 14	
Regular 18 Hole JR (after 2pm)	\$ 21	
Regular 9 Hole JR (after 2pm)	\$ 14	
Driving Range:		
Large bucket	\$ 10	
Small bucket	\$ 5	
Outing Rates:		
Half Day Rental weekend (Fri-Sun)	\$ 5,200	
Full Day Rental Weekend	\$ 6,500	
Weekday Rental (M-Th)		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	\$	3.40	\$	3.90 15%
Out-of-town	\$	6.80	\$	7.80 15%
Irrigation Rates (per unit):				
In-town	\$	5.10	\$	5.75 13%
Out-of-town	\$	10.20	\$	11.50 13%
Sewer Rates (per unit):				
In-town	\$	5.50	\$	6.30 15%
Out-of-town	\$	11.00	\$	12.60 15%
Other Fees				
Meter Deposit Fee	\$	150		
Utility Billing Late Fee	\$	10		
Connection Fee	\$	50		
Meter Box Access Charge	\$	50		
Meter Box & Cleanout Tampering Fee	\$	50	+ Cost of Damage	\$ 100.00 100%
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		