



*Settled 1752*  
**JAMESTOWN**  
NORTH CAROLINA

## BUDGET MESSAGE

June 20, 2023

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

We are pleased to present the proposed budget for the fiscal year 2023/24. The budget was prepared in accordance with North Carolina General Statute Chapter 159, "The North Carolina Local Government Budget and Fiscal Control Act". All funds within the proposed budget are balanced and all revenues and expenditures are identified.

The Mayor and Town Council adopted a strategic plan in June 2021 which would help the town realize its long-term vision by setting up outcomes and goals in a systematic, incremental manner.

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 2023-24 operating and capital budget, as presented herein. We have incorporated the goals into the Capital Improvement Program (CIP). This will show the outcome and goal that each of the projects relates to.

The recommended budget for fiscal year 2023/24 totals \$14,922,580 for all Town operations, capital improvements, transfers, and debt service. The total budget, excluding inter-fund transfers, amounts to \$14,087,180. This represents a 19% decrease (\$3,227,490) from the current amended 2022/23 budget. The decrease is attributable to much less capital expenditures expected in 2023/24.



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**AD VALOREM TAXES / WATER and SEWER OPERATING REVENUES:**

The budget, as presented, includes a tax rate of \$.585 for the 2023/24 fiscal year. At this current tax rate, the amount of ad valorem property tax revenues are estimated to be approximately \$3,187,350, based on a collection rate of 99.84%. Tax and tag motor vehicle taxes are estimated to be approximately \$303,300 at \$.585 per \$100 tax rate.

In the Water & Sewer Fund, the budget proposes to increase the water rate by approximately 4% over the 2022-23 fiscal year rate, essentially passing along the increases in the rates from Piedmont Triad Regional Water Authority and the City of High Point, both of whom the Town purchases water from. The budget proposes that the sewer rates increase approximately 30%, based on the same 30% increase in the rates that Jamestown pays the City of High Point for sewer treatment. Water and sewer usage fees are projected to bring in approximately \$3,990,000 in revenues, while additional revenue sources, such as connection fees, late fees, and investment income are projected at approximately \$335,000 for the 2023/24 fiscal year.

**OTHER REVENUES:**

Unrestricted intergovernmental revenues include distributions of local sales tax, telecommunications, utility sales, natural gas, and video programming sales tax. ABC system distributions are also included in this category of revenues. 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 the use. The Town receives an annual Powell Bill allocation, which is based in part on population and in part by miles of streets. Estimated receipts to be received under Powell Bill are \$115,000.

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 has continued to be very strong. Total golf course revenues are projected at approximately \$1,031,300 for the 2023/24 fiscal year. Rentals of the clubhouse are projected to be about \$8,000.



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The Town has experienced a favorable return on investments over the past year, with increased interest rate. We are conservatively projecting interest income of approximately \$519,000 for all funds for 2023/24.

**Personnel:** This category of expenditures accounts for \$3,906,550 or approximately 28% 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 2023/24 budget contains provisions to allow for a 4.00% cost of living increase, and a 0 – 3% merit increase for employees.

**Supplies and Materials:** This category accounts for \$1,380,210 or 9.8% 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 \$3,174,450 or approximately 22.5% 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 \$989,910 or 7% 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 \$3,311,000 or approximately 23.5% of the total budget and includes vehicles and equipment valued greater than \$5,000, buildings and improvements valued at greater than \$20,000 and infrastructure valued at greater than \$50,000. Recommended capital outlay in the 2023/24 budget includes a new service vehicle, Recreation/Golf equipment, and a snow plow, 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, a stormwater project, several recreational projects and a maintenance facility.

Debt payments (\$309,805), long-term commitments with other governments (\$198,000), reserve for future expenditures, etc. make up the remaining 9.2% of the budget.



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

Respectfully submitted,

Matthew Johnson  
Town Manager

Judy Gallman  
Finance Director

**TOWN OF JAMESTOWN  
BUDGET ORDINANCE  
FISCAL YEAR 2023-2024**

BE IT ORDAINED by the Town Council of the Town of Jamestown, NC meeting in session on the 20th day of June, 2023;

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$	138,400
Administration		1,121,790
Planning		259,100
Buildings and Grounds		184,250
Public Safety		523,000
Fire		873,000
Streets		360,550
Stormwater		58,400
Powell Bill		-
Sanitation		533,350
Recreation		542,150
Golf Course - Maintenance		1,411,650
Golf Course - Golf Shop		748,220
Debt Service		253,500
Other Financing Uses - Transfer to Gen. Capital Reserve Fund		125,000
Reserve for Future Expenditures		103,970
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Total Appropriations	\$	<u>7,236,330</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, 2023, and ending June 30, 2024:

Ad valorem taxes (including tax & tag)	\$	3,494,930
Unrestricted intergovernmental		1,410,790
Restricted intergovernmental		229,000
Services and fees		1,472,110
Investment income		210,000
Miscellaneous		500
Proceeds from Issuance of Installment Debt		344,000
Other Financing Sources - Transfer from Gen. Capital Res Fund		75,000
Other Financing Sources - Powell Bill Reserve		-
Other Financing Sources - Appropriated Fund Balance		-
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Total Appropriations	\$	<u>7,236,330</u>

SECTION 3. The following amounts are hereby appropriated in the General Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Other Funds	\$	75,000
Reserve for Future Expenditures		50,100
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Total Appropriations	\$	<u>125,100</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, 2023, and ending June 30, 2024:

Investment income	\$	100
Other Financing Sources - Transfer from General Fund		125,000
		<hr/>
Total Appropriations	\$	<u>125,100</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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Water and Sewer Utility Operations	\$ 6,368,000
Debt Service	56,750
Other Financing Uses - Transfers to W/S Capital Reserve funds	<u>517,000</u>
 Total Appropriations	 <u>\$ 6,941,750</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, 2023, and ending June 30, 2024:

Charges for Services	\$ 4,021,000
Other Operating Revenues	21,600
Nonoperating Revenues	303,500
Other Financing Sources - Transfer from W/S Capital Reserve funds and Appropriated Net Position	<u>2,595,650</u>
 Total Appropriations	 <u>\$ 6,941,750</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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

Transfer to Other Funds	\$ -
Reserve for Future Expenditures	<u>501,000</u>
 Total Appropriations	 <u>\$ 501,000</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, 2023, and ending June 30, 2024:

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>\$ 501,000</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, 2023, and ending June 30, 2024, 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>\$ 118,400</u>

SECTION 9. It is estimated that the following revenues and other financing sources will be available in the Randleman Reservoir Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Nonoperating Revenues	\$ 8,000
Other Financing Sources - Transfer from Water & Sewer Fund	17,000
Other Financing Sources - Net Position Appropriated	<u>93,400</u>
 Total Appropriations	 <u>\$ 118,400</u>

SECTION 10. There is hereby levied a tax at the rate of \$.585 per one hundred dollars (\$100) assessed valuation of taxable property, as listed for taxes as of January 1, 2022, 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 \$571,808,932 and the Fiscal Year 2021-2022 estimated rate of collection of 99.84%, plus a tax and tag valuation of motor vehicles of \$51,847,757.

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

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

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

SECTION 12. - The Town Manager, Assistant Town Manager, and Finance Director are hereby authorized to execute contractual documents on behalf of the Town of Jamestown for the purchase of apparatus, supplies, materials, or equipment up to \$89,999.99 upon the condition that they are in compliance with the requirements of Article 8 of Chapter 143 of the North Carolina General Statutes. The Town Manager, 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 13. - 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 14. - Appropriation herein authorized and made shall have the amount of outstanding purchase orders as of June 30, 2023 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 2022-23 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 15. - 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 2022-23 Fee Schedule Current

2023-2024  
Adopted %  
change

**GENERAL:**

**Shelters - Jamestown Park**

Jamestown residents	\$50 / day	N/A	
Non-residents	\$100 / day	N/A	
Shelter #1		\$125/ day	
Shelter #2		\$100 / day	

Sanitation Fees	\$12.5 / curbside p/u per month	\$15 / month	20%
White goods & mattress pick-up		\$20	
Yard Waste Cart (purchase; optional)		\$60	
Stormwater Fee	-	\$5 / month (residential)	100%
Motor Vehicle Fee	-	\$30 Annually	100%
Return Check or ACH Fee	\$25		

**PERMITS**

Development Clearance Certificate (or Elevation Certificate Review) :			
For accessory buildings < 144 sq. ft.	\$25		
Change of Occupancy / Special Event, Temp. Structure	\$25	\$40	60%
For all other projects	\$75		
Floodplain Development Permit	\$100 + applicable site plan, DCC, or other fees		
Permanent Signs (excluding temporary banners)	\$50	\$100	100%
Sandwich Board Signs	\$30	No cost	-100%
Tree Disturbance Permit	\$25 (if not part of approved site plan)	\$50	100%

**ZONING**

Rezoning			
< 1 ac	\$900	\$1,000	11%
1 ac – 4.99 ac	\$1,200		
> 5 ac	\$1,500		
Zoning Verification Letter	\$100		
If site visit required	\$150		
Board of Adjustment Hearing	\$400 per case		
Amendment to Special Use/ Conditional Use Permit	\$400		
Text Amendment Change Request	\$300	\$500	67%
Family Care Home Radius Check/Letter	\$100		

**PLAN & SUBDIVISION PLAT REVIEW**

Watershed Plan review Only	\$900		
Minor Site Plan Review (ex. - watershed review required; paving/parking/stripping; Minor site changes meeting Article 7 Sec. 7.7-2)	\$250		
Non-residential Site Plan Review	\$1400 + \$20 per 1,000 sq. ft. of GFA		
Subdivision Preliminary Plat (Plan) Review Fee			
Typical (SFR)	\$1000 + \$40 per lot		
Multifamily (Condo, TH, & Apt.)	\$1400 + \$30 per unit		
Plan Revisions/Modifications to already approved plans	\$250 per lot, sq. ft., dwelling unit or space fee listed above applied to any increase		
Final Plat Review	\$200 + recording fees at ROD		
(no charge if preliminary plat fee was received)			
Review of Covenants & Restrictions/Declarations of	\$110 + recording		
Subdivision, or any other HOA documents	fees at ROD		
"Exempt" Final Plats	\$200		



**TELECOMMUNICATIONS:**

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

**Town Application Fees:**

New Tower or Support Structure	\$5,000
Eligible Facility (Co-location or Non-Substantial Modification)	\$2,500
Amendment or Waiver Request	\$250 per item or issue
<b>Expert Assistance Fees:</b>	
New Tower or Support Structure or Substantial Modification	\$7,500
Eligible Facility (Co-location or Non-Substantial Modification):	
Technical Review and Analysis:	\$1,000
Expedited Application Process:	\$2,500
Amendment or Waiver Request:	\$500 per item or issue
Final Inspection	\$2,000 per inspection
Lease Negotiations	\$7500 (\$250/hr. beyond 30 hrs.)

**STREETS:**

Street / Easement Closings	\$400
Street Renaming / Renumbering	\$400
<b>ANNEXATIONS &amp; PUBLIC HEARINGS:</b>	
Voluntary Annexation Request	\$400
Any Other Request for a Public Hearing	\$400

**Publication Fees:**

Development Ordinance (and other official manuals)	\$30
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\$40 33%

**Photocopies of individual pages:**

single-sided up to 8 1/2 X14	\$.10 per sheet
double-sided up to 8 1/2 X14	\$.15 per sheet
single-sided 11 X 17	\$.20 per sheet
double-sided 11X 17	\$.25 per sheet
computer disk	\$1.00 each

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L**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	add \$10 per map
Special Projects and Custom Labor Rate	\$50 / hour (1/2 hour minimum)

**Jamestown Park:**

Field Preparation Fee includes 2 staff \$25/hour (minimum 3 hours)

**Youth Rates:****Baseball Field Rental Rates**

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

Games / practice - Unlighted	\$50	\$75	50.00%
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**Concession Building - Baseball**

Monthly rental	\$100		
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**Adult / Group Rates:****Baseball Field Rental Rates**

Games / practice - Unlighted	\$75	\$100	33.00%
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**Soccer Field**

Games / practice - Unlighted	\$75	\$100	33.00%
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Rental of entire soccer complex for a day	\$1,000	\$1,250	25.00%
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Wrenn Miller entire park rental (max. 8 hours)	\$3,000		
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**Golf Course:****Play & Ride Weekdays (M-F):**

Regular 18 Hole	\$36.00		
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Regular 9 Hole	\$24.00		
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Resident 18 Hole	\$31.00		
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Resident 9 Hole	\$21.00		
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Regular 18 Hole SR, JR, Ladies	\$28.00		
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Regular 9 Hole SR, JR, Ladies	\$19.00		
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Resident 18 Hole SR, JR, Ladies	\$26.00		
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Resident 9 Hole SR, JR, Ladies	\$19.00		
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Twilight (based on time of year)	\$30.00		
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**Play & Walk Weekdays (M-F):**

Regular 18 Hole	\$23.00		
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Regular 9 Hole	\$15.00		
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Resident 18 Hole	\$18.00		
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Resident 9 Hole	\$12.00		
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Regular 18 Hole SR, JR, Ladies	\$18.00		
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Regular 9 Hole SR, JR, Ladies	\$12.00		
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Resident 18 Hole SR, JR, Ladies	\$16.00		
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Resident 9 Hole SR, JR, Ladies	\$10.00		
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**Play & Ride Weekends/Holidays:**

Regular 18 Hole	\$45.00		
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Regular 9 Hole (after 2pm)	\$27.00		
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Resident 18 Hole	\$35.00		
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Resident 9 Hole (after 2pm)	\$23.00		
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Twilight (based on time of year)	\$37.00		
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**Play & Walk Weekends/Holidays:**

Regular 18 Hole	\$32.00		
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Regular 9 Hole (after 2pm)	\$18.00		
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Resident 18 Hole	\$22.00		
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Resident 9 Hole (after 2pm)	\$14.00		
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Regular 18 Hole JR (after 2pm)	\$18.00		
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Regular 9 Hole JR (after 2pm)	\$12.00		
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**Driving Range:**

Large bucket	\$10		
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Small bucket	\$5		
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**Outing Rates:**

Half Day Rental weekend (Fri-Sun)	\$5,200		
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Full Day Rental Weekend	\$6,500		
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Weekday Rental (M-Th)	per player		
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**Golf Shop Room Rental:**

Room rental Deposit (Required)	\$150		
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Mendenhall Room 8am-4pm	\$75/hour		
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Mendenhall, Lindsay, Charles Room evenings (4 hours)	\$400		
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Event Host (One per every 50 guests)	\$50/hour		
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Paid Security - if necessary (Guilford County Sheriff)	\$50/hour		
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RECREATION

**Water Rates (per unit):**

In-town	\$3.25	\$3.40	4.62%
Out-of-town	\$6.50	\$6.80	4.62%

**Irrigation Rates (per unit):**

In-town	\$4.90	\$5.10	4.08%
Out-of-town	\$9.80	\$10.20	4.08%

**Sewer Rates (per unit):**

In-town	\$4.25	\$5.50	29.41%
Out-of-town	\$8.50	\$11.00	29.41%

**OTHER FEES**

Meter Deposit Fee	\$150
Utility Billing Late Fee	\$10
Connection Fee	\$50
Meter Box Access Charge	\$50
Meter Box & Cleanout Tampering Fee	\$50 + Cost of Damage
Meter Size Testing Fee - 5/8"	\$75
Meter Size Testing Fee - 1" and larger	Actual cost plus 20%
Non-Payment / Re-connection Fee	\$50
Non-Payment / Re-connection Fee (after hours)	\$100
Administration Fee for all Food Service Establishments for inspection, etc. related to Fat, Oil and Grease policy	\$100/per year

**TAP FEES:**

Meter + MXU + Admin	variable - cost of meter, MXU +\$100
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**System Development Fees**

Meter size	Max flow gpm	
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