Settled 1752
JAMESTOWN
NORTH CAROLINA

Regular Meeting of the Town Council
June 23, 2026
6:00 pm in the Council Chambers
Agenda

I. **Call to Order-**
   A. Roll Call
   B. Pledge of Allegiance
   C. Moment of Silence
   D. Approval of Agenda

II. **Consent Agenda-**
   A. Approval of minutes from the May 12th Budget Work Session
   B. Approval of minutes from the May 19th regular Town Council meeting
   C. Approval & Sealing of the May 19th Closed Session minutes
   D. Approval of Resolution to close out the Recreation Maintenance Building Project
   E. Approval of Resolution to close out the Accessible for Parks Grant Capital Project
   F. Approval of Town of Jamestown Penny Rounding Policy
   G. Approval of audit contract with Strickland Hardee, PLLC for FY 2025/2026
   H. Approval of amended Interlocal Agreement between the Town of Jamestown and the County of Guilford for the Provision of Animal Shelter and Control Services
   I. Financial Position of the Town of Jamestown
   J. Budget Amendment #6

III. **Public Comment**

IV. **Council Community Corner**

V. **Monthly Reports**
   A. Manager Report
   B. Council Member Committee Reports
   C. High School Representative Report
   D. Guilford County Sheriff Department Report

VI. **Old Business-**
   A. Public Hearing for the consideration of adoption of the Proposed Budget and CIP FY 2026/2027- Matthew Johnson, Town Manager
   B. Consideration of adoption of the Town of Jamestown's updated Strategic Plan- Matthew Johnson, Town Manager

VII. **New Business-**
   A. Request to set a public hearing date for the consideration of the rezoning of a property located at 4909 Guilford College Road from Agriculture (AG) to Conditional Zoning-Single Family Residential (CZ-SFR)- José Colón, Planning Director
   B. Request to set a public hearing date for the consideration of a Land Development Ordinance (LDO) text amendments to Articles 3, 7, and 18 regarding Flood Damage prevention for Federal Emergency Management Agency (FEMA) Compliance and Adoption of revised Flood Insurance Rate Maps (FIRM) Maps- José Colón, Planning Director

VIII. **Public Comment**

IX. **Other Business**

X. **Closed Session per NCGS 143-318.11(a)(3) to consult with the Town Attorney to preserve the Attorney Client Privilege between the Town Attorney and the Town Council**

XI. **Adjournment**

Working Agenda for the June 23rd Regular Town Council Meeting

Tentative Time Line	Agenda Item	Responsible Party	Action required by the Town Council
6:00 pm	**I. Call to Order**	Mayor Dickenson	Mayor Dickenson to call the meeting to order.
6:00 pm	A. Roll Call	Call on K. Weiner	Weiner to take roll call.
6:00 pm	B. Pledge of Allegiance	Mayor Dickenson	Mayor Dickenson to lead everyone in the Pledge of Allegiance.
6:00 pm	C. Moment of Silence	Mayor Dickenson	Mayor Dickenson to call for a moment of silence
6:00 pm	D. Approval of Agenda	Mayor Dickenson	Mayor Dickenson to ask Council if there are any items that need to be added or deleted.
6:05 pm	**II. Consent Agenda**		
6:05 pm	A. Approval of minutes from the May 12th Budget Work Session B. Approval of minutes from the May 19th regular Town Council meeting C. Approval & Sealing of the May 19th Closed Session minutes D. Approval of Resolution to close out the Recreation Maintenance Building Project E. Approval of Resolution to close out the Accessible for Parks Grant Capital Project F. Approval of Town of Jamestown Penny Rounding Policy G. Approval of audit contract with Strickland Hardee, PLLC for FY 2025/2026 H. Approval of amended Interlocal Agreement between the Town of Jamestown and the County of Guilford for Provision of Animal Shelter and Control Services I. Financial Position of the Town of Jamestown J. Budget Amendment #6		Council Member makes a motion to approve the consent agenda. Council Member makes a second to the motion. Then vote.
6:05 pm	**III. Public Comment**	Call on K. Weiner	Please state your name and adhere to the 3 minute time limit
6:20 pm	**IV. Council Community Corner**	Council Member Burgess	Council Member Burgess to present a Certificate of Recognition to Lee Richmond.
6:25 pm	**V. Monthly Reports**		
6:25 pm	A. Manager Report	Call on M. Johnson	Johnson to present his monthly Manager's Report to Town Council.
6:30 pm	B. Council Member Committee Reports	Mayor Dickenson	Mayor Dickenson to request that Council Members give reports for any Committees that they serve on.
6:35 pm	C. High School Representative Report	Call on Eli Arnold	Arnold to present Council his High School Representative report.
6:40 pm	D. Guilford County Sheriff's Department Report	Call on Deputy Hernandez	Mayor Dickenson to call Deputy Hernandez forward to present the monthly Guilford County Sheriff Department Report
6:45 pm	**VI. Old Business**		
6:45 pm	A. Public Hearing for the Proposed 2026/2027 Fiscal Year (FY) Budget and CIP	Call on M. Johnson	Johnson to present the Proposed 2026/2027 Fiscal Year (FY) Budget and CIP. Mayor Dickenson to open the public hearing to anyone that would like to speak regarding the Proposed 2026/2027 Fiscal Year Budget and CIP. Please state your name and adhere to the 3 minute time limit. Mayor Dickenson to open the floor to Council for discussion. Council Member makes a motion to adopt the Budget ordinance for FY 2026/2027. Council Member makes a second to the motion. Roll Call Vote. Council Member makes a motion to approve the Resolution adopting a Capital Improvement Program for Fiscal Years 2026/2027 to 2030/2031. Council Member makes a second to the motion. Then vote.

7:30 pm		B. Consideration of adoption of the Town of Jamestown's updated Strategic Plan	Call on M. Johnson	Johnson to request that Council adopt the updated Strategic Plan for the Town of Jamestown. Council Member makes a motion to adopt the updated Strategic Plan for the Town of Jamestown. Council Member makes a second to the motion. Then vote.
7:40 pm	**VII.**	**New Business**		
7:40 pm		A. Request to set a public hearing date for the consideration of the rezoning of a property located at 4909 Guilford College Rd. from AG to CZ-SFR	Call on J. Colón	Colón to request that Council set a public hearing date for the consideration of the rezoning of 4909 Guilford College Road. Council Member makes a motion to set a public hearing date for the consideration of a rezoning request for the property located at 4909 Guilford College Road from Agriculture (AG) to Conditional Zoning-Single Family Residential (CZ-SFR) for the July 21st Town Council meeting at 6:00 pm in the Council Chambers at Town Hall. Council Member makes a second to the motion. Then vote.
7:45 pm		B. Request to set a public hearing date for the consideration of LDO text amendments to Articles 3, 7, and 18 regarding Flood Damage prevention for FEMA compliance and adoption of revised FIRM Maps	Call on J. Colón	Colón to request that Council set a public hearing date for the consideration of LDO text amendments. Council Member makes a motion to set a public hearing date for the consideration of Land Development Ordinance (LDO) text amendments to Articles 3, 7, and 18 regarding Flood Damage prevention for Federal Emergency Management Agency (FEMA) Compliance and adoption of revised Flood Insurance Rate Maps (FIRM) for the July 21st Town Council meeting at 6:00 pm in the Council Chambers at Town Hall. Council Member makes a second to the motion. Then vote.
7:50 pm	**VIII.**	**Public Comment**	Call on K. Weiner	Please state your name and adhere to the 3 minute time limit
8:05 pm	**IX.**	**Other Business**		
8:10 pm	**X.**	**Closed Session per Closed Session per G.S. 143-318 to discuss a matter related to attorney client privilege (Case #26CV010668-400)**		Council Member makes a motion to go into closed session per G.S. 143-318 to discuss a matter related to attorney client privilege (Case #26CV010668-400).
8:30 pm	**XI.**	**Adjournment**		Council Member makes a motion to resume open session. Council Member makes a second to the motion. Then vote. Council Member makes a motion to adjourn. Council Member makes a second to the motion. Then vote.

Mayor
Susan Dickenson

Town Manager
Matthew Johnson

Town Attorneys
Beth Koonce
Robert Brown

Council Members
Pam Burgess, Mayor Pro Tem
Sarah Glanville
Jim Gibson
Jim Westmoreland

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Approval of minutes from the May 12th Budget Work Session **AGENDA ITEM #:** II-A

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026 **ESTIMATED TIME FOR DISCUSSION:** 0 Minutes

DEPARTMENT: Administration **CONTACT PERSON:** Katie Weiner, Asst. Mgr./Town Clerk

SUMMARY:
Minutes from the May 12th Budget Work Session

ATTACHMENTS: Minutes from the May 12th Budget Work Session

RECOMMENDATION/ACTION NEEDED: Staff recommends that Council approve the consent agenda.

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Council Member makes a motion to approve/amend the consent agenda. Council Member makes a second to the motion. Then vote.

FOLLOW UP ACTION NEEDED: Approved minutes will be posted on the Town's website.

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

DRAFT

Budget Work Session
May 12, 2026
5:00 pm in the Council Chambers
Minutes & General Account

Council Members Present – Mayor Dickenson, Council Members Burgess, Gibson, Glanville & Westmoreland

Council Members Absent- None

Staff Members Present: Matthew Johnson, Katie M. Weiner, Faith Wilson. Karen Strausser, Scott Coakley, José Colón, Garrett Christy, Carson Bailey, Colby Shue, Phillip Cooper, Tyler Chambers, Johnathon Viar, John Halsey, Jeff Goard, Jonathon Beaver, Justin May, Marcy Newton, Weston Moore, Dennis Lain, & Josh Brown

Visitors Present: Cookie Billings, John Capes, & Robert Frederick

Call to Order – Mayor Dickenson called the meeting to order.

Council Member Westmoreland made a motion to amend the agenda by adding a discussion about the Sheriff's contract and to remove the second public comment period. Council Member Burgess made a second to the motion. The motion passed by a unanimous vote.

Sheriff's Contract Discussion- The Council's discussion about the sheriff's contract centered on whether to go above the $500,000 already budgeted for the coming year.

Town Manager Matthew Johnson explained that the Sheriff's Department wants the Town to agree to pay up to $517,091. Their attorney has proposed contract language saying that if the Town and County cannot agree on the annual payment for the next fiscal year by June 15th, the contract would end on June 30th of that year. Essentially, they are seeking assurance that the Town has budgeted the same amount they have requested and believe they need.

Council Member Westmoreland stressed that Council has already directed a budget of $500,000 and argued that, while the Town would always be responsible for paying its bills, the Sheriff's Department should be controlled in its use of resources. He pointed out that the Town was effectively paying for 4.7 full-time employees when only 4.2 were required, giving extra staffing cushion, and insisted that $500,000 should remain the Town's number.

Council Member Burgess agreed with holding at $500,000. She said there has been ongoing uncertainty, and that the Council needed clearer information about the specific services provided.

Council Member Glanville asked whether there would be a new contract. Mr. Johnson explained that a draft contract was emailed and the Sheriff's Department has accepted all of Town Attorney Robert Brown's edits. They revised section seven to narrow the Town's financial obligations and updated the list of vehicles bought with Town funds, and he added language in section one about what happens if the Town and County cannot agree on a future budget amount. The Sheriff's attorney is effectively saying that if the Town will put in writing that it will cover up to $517,091, they will finalize the contract for approval at the June meeting.

DRAFT

Council Member Jim Gibson stated that while he does not object in principle to paying what is owed, he is troubled by the Sheriff's Office presenting a higher figure on very short notice and effectively telling the Town what it will pay. He suggested using a budget amendment if additional funding became necessary and wanted to understand exactly what services might be cut before accepting any reduction in service level.

Council Member Westmoreland made a motion to direct the Town Attorney to cap the contract with the Sheriff's Department at $500,000. Council Member Burgess made a second to the motion. The motion passed by a unanimous vote.

Public Comment

- Cookie Billings- encouraged the Council to adopt the staff-recommended 26–27 budget, then use professional guidance to survey Jamestown taxpayers about the value of Town services and educate residents on the true costs of operations, maintenance, and facilities rather than letting misinformation on social media drive the narrative. She emphasized that Town Managers, Finance Officers, and Council Members must show wisdom, vision, and courage and recalled past decisions about securing Jamestown's water supply as an example of the importance of forward-looking investment.

- John Capes- stated that Council Members must show leadership and fiduciary responsibility rather than avoiding difficult decisions or chasing popularity. He criticizes "revenue neutral" as a do-nothing strategy, warns that prolonged debate over items like the Sheriff's contract can itself cost the Town money and strain relationships, and insists the Council should prioritize taking care of Town employees and infrastructure over popularity. He encouraged the Council to think long term about the growing population and to support the staff who "do the heavy lifting," rather than letting fear of criticism on social media drive decisions.

- Robert Frederick- read from Jamestown's annual comprehensive financial report to highlight that the Town ended the last fiscal year with an $8.1 million fund balance, an increase of $1.7 million—suggesting the Town has been consistently over-budgeting and underspending. He argues that even a revenue-neutral tax rate would still add a large amount to savings, and that the Town therefore has the ability to fund staff raises, the Sheriff's contract, the fire department, and other needs without continually building up the fund balance at the same pace. He frames revenue neutral as the minimum the Council should consider, given this financial position.

Discussion about the 2026/2027 Fiscal Year (FY) Annual Budget and Capital Improvement Plan (CIP)- Mayor Dickenson thanked the Council, Town Manager, and staff for their extensive work on the budget, noting long hours and about $400,000 in reductions already made after reviewing revenues, debt, expenses, and tax impacts. She explains that rising property values have made this year's process more challenging. She especially appreciates the expertise of Council Member Westmoreland, who is a former City Manager. His past experience has been very helpful in interpreting budgeting and tax issues. Mayor Dickenson plans to record a podcast-style Q&A with him so residents can submit questions and better understand the budget.

DRAFT

Council Member Westmoreland stated that based on the excellent work of Council to date, and additional budget development ideas offered by individual Council Members, he would like to make the following motion to provide direction to the Town Manager for use in preparing the Town's FY 26-27 preliminary budget for our scheduled May 19th public hearing:

"First, we establish the Town's FY 26-27 property tax rate at 51.63 cents per $100 valuation. While this is 2.93 cents more than the revenue neutral rate, it is required to fully fund the PSFD FY 26-27 budget request (for an additional $264,300) to support their contract operations.

Second, we fund all non-profit requests at their FY 25-26 levels and support the new request from NC Fusion.

Third, we eliminate the new $627,165 general fund expense line item in the Manager's proposed budget entitled "reserve for future expenditures".

Fourth, we modify the proposed staff salary increase to a 3% COLA to be more in line with other local governments in our region.

And finally, delay the implementation of the proposed AMI Water Meter project by one year to obtain additional details on the project and to reduce the proposed FY 26-27 water rate increase back to 7.5%."

After brief discussion, the motion was seconded by Council Member Burgess. The motion passed by unanimous vote.

Public Comment- No one signed up to speak.

Adjournment – Council Member Westmoreland made a motion to adjourn. Council Member Burgess made a second to the motion. The motion passed by a unanimous vote.

The meeting ended at 5:33 pm.

____
Mayor

____
Town Clerk

Mayor
Susan Dickenson

Town Manager
Matthew Johnson

Town Attorneys
Beth Koonce
Robert Brown

Council Members
Pam Burgess, Mayor Pro Tem
Sarah Glanville
Jim Gibson
Jim Westmoreland

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Approval of minutes from the May 19th regular Town Council meeting AGENDA ITEM #: II-B

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026 ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Administration CONTACT PERSON: Katie Weiner, Asst. Mgr./Town Clerk

SUMMARY:

Minutes from the May 19th regular Town Council meeting

ATTACHMENTS: Minutes from the May 19th regular Town Council meeting

RECOMMENDATION/ACTION NEEDED: Staff recommends that Council approve the consent agenda.

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Council Member makes a motion to approve/amend the consent agenda. Council Member makes a second to the motion. Then vote.

FOLLOW UP ACTION NEEDED: Approved minutes will be posted on the Town's website.

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

DRAFT

Regular Town Council Meeting
May 19, 2026
6:00 pm in the Council Chambers
Minutes & General Account

Council Members Present – Mayor Dickenson, Council Members Burgess, Gibson, Glanville & Westmoreland

Staff Members Present: Matthew Johnson, Katie M. Weiner, Rebecca Ashby, Karen Strausser, Faith Wilson, Jamie Johnson, Phillip Cooper, Colby Shue, Carson Bailey, Dillon Carroll, John Halsey, Jonathon Beaver, Garrett Christy, Jeff Goard, Scott Coakley, Marcy Newton, Paul Blanchard, Robert Brown (Town Attorney), & Beth Koonce (Town Attorney)

Visitors Present: Martha Stafford Wolfe, James Ortez, Cookie Billings, Larry Lain, Ken Alonge, Charles Hinsley, Cheryl Harvey, Inaya Ejaz, Eddie McGee, April McGee, Julia Rayborn, Lynn Montgomery, Larry Lain, Derek Carson, John Capes, & Carol Brooks

Call to Order – Mayor Dickenson called the meeting to order.

- Roll Call – Weiner took roll call as follows:
  - Council Member Glanville Present
  - Council Member Gibson Present
  - Mayor Dickenson Present
  - Council Member Burgess Present
  - Council Member Westmoreland Present

  Weiner stated a quorum was present.

- Pledge of Allegiance –Mayor Dickenson led the Pledge of Allegiance.
- Moment of Silence – Mayor Dickenson called for a moment of silence.
- Approval of the Agenda – Mayor Dickenson asked if anyone had any changes to the agenda.

Council Member Westmoreland made a motion to add Personnel Matter under the Closed Session per NCGS 143-318.11(a)(3) item. Council Member Burgess made a second to the motion. The motion passed by a unanimous vote.

Council Member Westmoreland made a motion to approve the agenda as amended. Council Member Gibson made a second to the motion. The motion passed by a unanimous vote.

Consent Agenda– The consent agenda included the following items:

A. Approval of the April 21st Regular Town Council meeting minutes
B. Approval & Sealing of the April 21st Closed Session minutes
C. Approval of the April 23rd Budget Work Session minutes
D. Proclamation in Observance of Memorial Day 2026
E. Financial Position of the Town of Jamestown

Council Member Glanville made a motion to approve the consent agenda. Council Member Gibson made a second to the motion. The motion passed by a unanimous vote.

(Proclamation in Observance of Memorial Day 2026)

Public Comment -

- Martha Wolfe stated that in regard to the Resolution supporting and protecting immigrant communities, that immigration and related law enforcement policies are governed by state and federal authorities. She urged the Town to remain nonpartisan and focused on matters within its control and authority.

- James Ortez spoke in support of the proposed Fourth Amendment Resolution, stating it affirms residents' constitutional rights against unreasonable searches and would provide peace and security for Jamestown's community.

- Cookie Billings stated that the Council's recent budget actions as disregarding professional staff guidance, including that of the long-tenured Town Manager and warned of long-term financial and staffing consequences. She expressed concern about apparent political grandstanding and lack of public deliberation.

- Charles Hinsley followed up on questions he raised at the previous meeting, asking if the Council was prepared to provide responses. He requested that those responses be shared with the public. *Council shared the responses following Public Comment.*

- Cheryl Harvey raised continuing concerns about the use of the Yellow House property, citing conflicting information between online claims and a staff email. She asked for a clear response about enforcement and late-night monitoring.

- John Capes expressed concern about the unusually brief budget meeting, the large withdrawal from the fund balance, and the Council's failure to address Jamestown's long-term infrastructure, public safety, and staffing needs.

Mayor Dickenson responded to prior questions by outlining the new Council's strategic plan, which includes seven focus areas (resource stewardship, amenities, communication, public health and safety, infrastructure resiliency, Main Street/economic development, and staff excellence) and comparing them with the previous Council's five goals. She described efforts to improve transparency and communication, tighten spending and reduce the tax burden while seeking grants, supporting public safety and environmental health, maintaining and upgrading water, sewer, stormwater, and transportation infrastructure, and enhancing Main Street's appearance and business climate. She also emphasized improving Town administration and staff policies. She concluded that the Council's most significant current task is finalizing a budget that all members can support.

Monthly Reports

- Manager's Report – Matthew Johnson thanked the Planning and Parks & Recreation staff members for their participation and coordination of the annual Arbor Day event. The event was held this year at Jamestown Park and included the planting of two trees near the new playground. The event was made even more enjoyable by having children participate in coloring a picture (now on display in Town Hall), receiving a complimentary Kona Ice, and meeting our local NC Forestry Service Ranger. This year marks our 18th year as a Tree City USA awardee.

  The Public Services staff installed two solar powered "Speed" signs along Guilford Road. We believe that this has already helped motorists be more aware of their speed along this corridor. Thank you to our Public Services staff for getting this project completed.

  Council Members Glanville, Gibson, and Burgess attended the NCLM CityVision conference in Raleigh last week. Council Member Burgess received a Certificate of Municipal Achievement for completing at least 12 hours of specialized training through the Advancing Municipal Leaders program.

Council Member Reports-

- Council Member Westmoreland announced that the TAC adopted a Resolution supporting the PTRC Comprehensive Transportation Safety Act, noting Jamestown was the first municipality to do so. He also reported discussions with the Division 7 traffic engineer about sidewalk-related projects on the regional MTIP list. The next MPO meeting is on June 23rd at 10:00 a.m. at the High Point History Museum. He invited anyone interested in transportation issues to attend.
- Council Member Burgess reported that the Parks and Recreation Committee did not meet in May, but there will be meeting June 1st.
- Council Member Gibson reported that the School Board did not meet formally but continued discussions on promoting Guilford County Schools, especially to residents of the new Johnson Farm development, by sharing information from individual schools and the district about educational opportunities for Jamestown families.
- Council Member Glanville reported that Jamestown Middle and Ragsdale High are under-enrolled and explained ongoing efforts to promote local public schools to new residents. She summarized the recent Planning Board meeting on a rezoning request near Harvest Church, where concerns about water runoff and lack of neighborhood outreach led the board to continue the hearing to allow the applicant to meet with adjacent residents. She also reported attending the High Point Schools Partnership student leadership awards, recognizing GTCC Middle College student DeAndre Jarrett and Ragsdale student Diana Chavez. Lastly, she thanked Parks & Recreation staff for their support of fundraising concessions for Jamestown Middle School band, chorus, and orchestra.

High School Representative Report- Eli Arnold reported on recent and upcoming Ragsdale High School events, including the "Starry Night" prom, concerts, senior activities, exams, and the June 10th graduation. He highlighted a successful spring sports season with multiple teams reaching

DRAFT

the second round of state playoffs and the women's track and field team winning the state championship.

Guilford County Sheriff's Department Report- A Guilford County Sheriff's Representative reported that there were 196 calls for service, an average response time of about 6 minutes 32 seconds, and approximately 45 traffic stops resulting in 7 citations in April.

Old Business-

- Discussion regarding the adoption of the citizen proposed Resolution Supporting and Protecting Immigrant Communities through the Jamestown Fourth Amendment Declaration – Mayor Dickenson explained that the Town received a request from Jesse Lopez, Co-Founder of Triad Advocates, to consider the adoption of a Resolution supporting and protecting immigrant communities through a Jamestown Fourth Amendment Declaration.

  Mayor Dickenson explained that Jamestown relies on the Guilford County Sheriff's Office (regulated by state training and standards) and has no authority over how federal or sheriff operations are conducted, contrasting Jamestown with larger cities that have their own police forces. She grounded her remarks in the Town's Quaker heritage of simplicity, peace, integrity, community, equality, and stewardship (SPICES) and affirmed shared values of equity and inclusion behind the proposed resolution. She concluded that while the Council supports those values, it lacks the authority to formally enact the requested policy.

- Public Hearing for the Recommended 2026/2027 Fiscal Year (FY) Budget and Capital Improvement Plan (CIP)- Town Manager Johnson presented the proposed FY 2026–27 budget, noting it was prepared under Council's direction to lower the tax rate to 51.63 cents, maintain nonprofit funding while supporting a new request from NC Fusion, eliminate the proposed reserve for future expenditures appropriations, reduce the vehicle fee from $30 to $15, delay the Advanced Metering Infrastructure (AMI) project by one year, limit the Sheriff's contract to $500,000, and fund a 3% cost-of-living adjustment without merit pay.

  Mr. Johnson explained the Town's fund balance structure and policy, stressing that using reserves for recurring operations is not sustainable and leaves only a small discretionary amount after maintaining a healthy reserve. He highlighted concerns about rising water loss and aging meters, recommending the AMI meter replacement as an infrastructure and revenue-protection project.

  He emphasized the importance of competitive employee compensation for retention and service quality, warning that eliminating merit pay and relying heavily on cuts and fund balance could harm morale and long-term stability.

  Mr. Johnson explained that the proposed budget follows Council's direction to cap the Guilford County Sheriff's Office contract at $500,000, even though the Sheriff's Office indicated about $517,000 would be needed to maintain dedicated 24/7/365 coverage for

Jamestown. He cautioned that the reduced funding level will likely require changes in coverage, availability, staffing flexibility, and deployment schedules. He flagged this as a concern for long-term service levels.

Mr. Johnson also described potential consequences if a budget is not adopted on time, including the current tax rate remaining in place and possible negative impacts on audits, the Local Government Commission's view of the Town, and borrowing conditions. Mr. Johnson concluded that, while the proposal reflects Council's policy direction, staff is concerned the cuts go too deep and reliance on fund balance is too great. He urged a focus on long-term financial stewardship to avoid larger corrective measures in the future.

Mayor Dickenson opened the Public Hearing to anyone that would like to speak regarding the Recommended 2026/2027 FY Budget and CIP.

- Ken Alonge, on behalf of Robert Frederick, stated that Mr. Frederick has conducted a detailed review of the proposed budget and identified multiple issues, including inconsistencies, inaccurate calculations, an unrepresentative tax collection rate, and a large difference in property valuation used for ad valorem taxes. Mr. Alonge asked that Mr. Frederick's written analysis be provided to Council for review before any final decision on the budget is made.

- Cheryl Harvey commended the work of the Public Service employees and encouraged Council to take care of them. They are the ones that keep Jamestown looking nice.

- Cookie Billings expressed concerns over the Council's budget decisions, stating that cutting undesignated reserves undermines disaster preparedness and ignores the Town's history of using reserves responsibly for emergencies and infrastructure needs. She warned that underfunding employee compensation risks damaging staff morale and creates a hardship on families. Reducing the Sheriff's contract risks public safety relationships and long-term service quality. Lastly, she encouraged clearer, more responsible communication about the budget.

- John Capes stated the importance of the Fund Balance Policy and objected to the large reduction in fund balance. He described the budget as fiscally unsound, predicting a significant deficit and warning that the Town will be unprepared for growth, emergencies, and major capital needs like fire department facilities. He stated that cost-of-living and merit increases are essential to retain quality staff and argued that failing to fund them signals the Council does not truly value employees.

- Martha Wolfe thanked the Council and staff for their service and acknowledged the difficulty of the budgeting process. She noted that, as a former Council Member, former employee, taxpayer, and senior citizen, she appreciates efforts to reduce the tax rate amid rising living costs. She stated that while in a perfect world she would like to see everything funded, she recognizes the need for compromise and believes Council has tried to look across contracts, payroll, public safety, and capital needs to balance competing interests.

DRAFT

- Lynn Montgomery encouraged the Council to maintain a healthy fund balance as the Town's savings account for cash flow, unexpected expenses, creditworthiness and economic downturns, and not to use it for ordinary expenses. She stated that the proposed tax rate is inadequate because it relies on $420,000 from the fund balance (about 8% of it) just to pay regular bills, which is fiscally irresponsible and unsustainable. She encouraged Council to rely on the Finance Director and financial software tools to develop a more sustainable budget.

Mayor Dickenson opened the floor to the Council for discussion.

Council Member Glanville asked why, after recent tax increases, the Town would still need both a large effective tax increase (about 14 cents without revaluation) and to draw from the fund balance to cover operations. Finance Director Faith Wilson explained that inflation and rising operating costs (like insurance, utilities, and services) have significantly increased expenses after many years with no operational tax rate changes. Even with revaluation and recent rate increases, each budget year still requires a fresh review of priorities and capital projects, and without the extra revenue from revaluation they would have needed to go through the same process, adjusting what to fund or defer. She stated that if the pending state legislation (the moratorium) passes, they may have to rework the budget again using the non-revaluation valuations.

Council Members Glanville asked whether the roughly $627,000 surplus was meant to be for the future fire station and why we would not wait to see if the state will give the Town money for that. Ms. Wilson explained it was modeled as a reserve for future expenditures that could be designated for the fire station or other capital projects, balancing taxpayer concerns with the need to plan for that major expense. Mr. Johnson explained that if the Town had kept the 65.5-cent tax rate and fully funded the budget, it would have created a surplus of over $600,000 for future fire station renovation, but out of empathy for residents affected by the tax revaluation they have been looking at how much they can reasonably lower the tax rate while still putting some money into fund balance.

Council Member Glanville asked what would be the lowest the Town could go without dipping into the fund balance. Ms. Wilson responded that the break-even point would be around 57 cents.

Council Member Burgess asked a for an update on CIP item #39—painting the equipment storage building at the fairgrounds—which they had previously discussed removing. Ms. Wilson responded that they found a good price to get the fairgrounds equipment storage building painted this fiscal year using extra available funds, so the project was removed from the CIP.

Council Member Westmoreland thanked staff for their work, then explains that while he respects Town Manager Johnson's comments, he disagrees with his budget message because he believes the Council's plan does protect Jamestown's long-term financial stability. He stated that the Manager's original proposal would have meant about a 39% tax bill increase and a $627,000 surplus added to an already over-target fund balance for undefined capital projects, which he cannot justify to taxpayers. Instead, he believes the adopted plan is fiscally responsible and sets the tax rate at $0.5163 per $100 (above revenue-neutral mainly to fully fund the Pinecroft Sedgefield Fire Department request), lowers the vehicle fee from $30 to $15, reduces planned water/sewer increases from 11.5% to 8%, and still provides employees with market-competitive salary and benefits. The Council has worked hard to maintain high service levels at the lowest reasonable cost.

Council Member Burgess acknowledged how difficult the budget process has been and stated that they care equally about Town employees and residents—especially those on fixed or tight incomes facing inflation. She appreciates Council Member Glanville's research on COLAs and neighboring jurisdictions, adding that there is still room for continued discussion.

Council Member Gibson stated that everyone involved wants what is best for the Town and called for compromise. The overall goal is to reduce taxes as much as possible without endangering the future, avoid over-reliance on fund balance, carefully review the fire/police contracts and staff raises (possibly revisiting the 3 and 3 structure), and find a middle-ground solution that respects both residents' financial burdens and employees' needs so the community can move forward together.

Council Member Glanville stated that limiting raises does not mean the Council devalues staff. Based on her research, Jamestown already offers more generous raises and benefits than many comparable jurisdictions, so in some budget years the Town may not be able to grant the full requested increase.

Council Member Gibson stated that Jamestown strives to be exceptional—not just as a place to live, play, and shop, but also as a place to work—so even in a difficult budget year, the Council should revisit staff compensation and consider a smaller combination of COLA and merit (e.g., "3 and 2") if the full 6% is not affordable, to still take care of employees within fiscal limits.

There was some discussion and questions around the Sheriff's contract and Town Attorney Robert Brown shared his past experience with negotiating the contract.

Council Member Westmoreland made a motion to request that Sheriff's Office be at the next budget work session to explain the $500,000 budget and how they are applying Guilford County property tax dollars towards patrol support. Council Member Glanville made a second to the motion. The motion passed by a unanimous vote.

A budget work session was scheduled for June 4th at 3:00pm in the Council Chambers.

Council Member Glanville made a motion to continue the Public Hearing to the June 23rd Town Council Meeting at 6:00 pm in the Council Chambers with no further advertisement. Council Member Gibson made a second the motion. The motion passed by a unanimous vote.

New Business-

- Presentation of overview of increased Jamestown Park usage data and resulting community impacts- Mr. Scott Coakley presented an update on the new inclusive playground and surrounding park, focusing on its design, usage, and community impact. He explained that the playground is a GameTime design installed through Cunningham Recreation and follows the seven principles of inclusive playground design—be fair, included, smart, independent, safe, active, and comfortable—which has earned it recognition as a National Demonstration site both for inclusive design and for promoting physical activity through the "Play On" program.

  Using data collected since opening, Mr. Coakley reported that unique visitors have increased by 159% and total visits by 246%, with usage rising from about 8,000 to roughly 28,400 visits between comparable six-month periods. He noted that people are staying longer at the park and that it has become a destination, drawing visitors from a wider area, many arriving via the nearby highway. Scott highlighted that about 61% of visitors plan to spend money while out, indicating a positive economic impact on local businesses.

  He also shared that, based on the community vitality and health framework used by PlayCore's research group, the 28,400 visits between September 2025 and March 2026 equate to an estimated $6,000 in average health savings, including around $4,308 in physical health benefits and $1,768 in mental health benefits. He described how the park's activities support several community vitality indicators such as physical health, social, and emotional well-being, diversity and inclusion, engagement, public services, environment, and education. Much of the visitor and impact data is gathered through QR codes at the site and cell phone pings, which allow them to collect feedback and better tell the story of the park's role in the community. Mr. Coakley commended his staff that keep the park going despite the challenges.

  Mr. Jeff Goard explained that the park has become a true destination, with new shelters, a future dog park, connecting sidewalks, and a volleyball court being added to meet grant requirements and improve accessibility. He highlighted the scale of recent use, including a major NC Fusion soccer tournament, full shelter rentals, and simultaneous golf, baseball, tee-ball, and YMCA games, all supported by dedicated Parks and Recreation staff. He emphasized that improvements to both the main park and the Jamestown Elementary fields are benefiting families, schools, and community events, and that these investments are making Jamestown a great place to be.

  The Council expressed their appreciation for the staff and former Council Members who made this possible.

Public Comment – No one signed up to speak

Other Business- Mayor Dickenson stated that the Town's FEMA floodplain update request, tied to the National Flood Insurance Program, and an update of the flood maps (with a process dating back to around 2009 and a public meeting in 2023), had been extended to August 21st due to the federal government shutdown. She stated that this is a significant issue in her neighborhood because flooding has been getting worse with heavy rains. Mayor Dickenson asked if the Town could hold an informational meeting before the deadline to better understand the history, details, and implications of the request. Town Clerk Weiner said that Mr. José Colón has been reviewing the materials and will be prepared to speak with Council at upcoming meetings. Town Manager Johnson also stated that he would work on arranging a briefing and would also explore whether someone with more specialized knowledge (possibly a FEMA-related contact) could come to present more information.

Mayor Dickenson announced that DR Horton is holding public comments around their 401-certification application for water quality. The public has until June 6th to submit comments.

Closed Session per G.S. 143-318.11 A3 to discuss a personnel matter- Council Member Gibson made a motion to go into closed session per G.S. 143-318.11(a)(3) in order to consult with the Town Attorney and preserve the attorney–client privilege (case number 26CV010668-400 and discuss a personnel matter. Council Member Glanville made a second to the motion. The motion passed by a unanimous vote.

---Closed Session---

Council Member Westmoreland made a motion to resume open session. Council Member Glanville made a second to the motion. The motion passed by unanimous vote.

Adjournment – Council Member Westmoreland made a motion to adjourn. Council Member Glanville made a second to the motion. The motion passed by a unanimous vote.

The meeting ended at 9:52 pm.

____

Mayor

____

Town Clerk

Mayor
Susan Dickenson

Town Manager
Matthew Johnson

Town Attorneys
Beth Koonce
Robert Brown

Council Members
Pam Burgess, Mayor Pro Tem
Sarah Glanville
Jim Gibson
Jim Westmoreland

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Approval & Sealing of the May 19th Closed Session minutes

AGENDA ITEM #: II-C

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Administration

CONTACT PERSON: Katie Weiner, Asst. Mgr./Town Clerk

SUMMARY:

The Town Council went into closed session per G.S. 143-318.11(a)(3) to consult with the Town Attorney to preserve the Attorney Client Privilege between the Town Attorney and the Town Council and to discuss a Personnel matter on May 19th.

Staff recommends that Council approve and seal the minutes from the May 19th regular meeting.

ATTACHMENTS: None

RECOMMENDATION/ACTION NEEDED: Staff recommends that Council approve the consent agenda.

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Council Member makes a motion to approve/amend the consent agenda. Council Member makes a second to the motion. Then vote.

FOLLOW UP ACTION NEEDED:

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Resolution to Close out Recreation Maintenance Building Project

AGENDA ITEM #: II.D

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

The Recreation Maintenance Building Project is complete and can be closed out.

ATTACHMENTS: Resolution to close out Recreation Maintenance Building Project

RECOMMENDATION/ACTION NEEDED: Adoption of the Resolution to close out the Recreation Maintenance Building Project

BUDGETARY IMPACT: None

SUGGESTED MOTION: Motion to Adopt the Resolution to close out the Recreation Maintenance Building Project.

FOLLOW UP ACTION NEEDED: None

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Settled 1752
JAMESTOWN
NORTH CAROLINA

RESOLUTION
Close-out of Capital Projects

WHEREAS, The Town of Jamestown began a capital project in December 2021 for the building of the Parks and Recreation Building Project using General Fund, and

WHEREAS, the project has been completed and the Parks and Recreation Director has approved the final invoice and considers the project to be complete, and

WHEREAS, final payments have been made for the project expenses and reimbursements have been received, and

WHEREAS, a balance of $81.00 in project funds is returned to the General Fund, and

NOW THEREFORE, BE IT RESOLVED BY THE TOWN OF JAMESTOWN that the Parks and Recreation Building Project is complete and all documentation will be preserved in the Town files to comply with recordkeeping requirements.

Adopted this 23rd day of June, 2026.

____
Mayor Susan Dickenson

Attest:

____
Katie M. Weiner, MPA, CMC
Assistant Manager/Town Clerk

PO Box 848
Jamestown, NC 27282
http://www.jamestown-nc.gov
Tel: (336) 454-1138
Fax: (336) 886-3504

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Resolution to Close out AFP Accessible Playground Project

AGENDA ITEM #: II.E

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

The AFP Accessible Playground Project is complete and can be closed out.

ATTACHMENTS: Resolution ro Close Out AFP Accessible Playground Project

RECOMMENDATION/ACTION NEEDED: Adoption of the Resolution to close out the AFP Accessible Playground Project

BUDGETARY IMPACT: None

SUGGESTED MOTION: Motion to Adopt the Resolution to close out the AFP Accessible Playground Project.

FOLLOW UP ACTION NEEDED: None

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Settled 1752
JAMESTOWN
NORTH CAROLINA

RESOLUTION
Close-out of Capital Projects

WHEREAS, The Town of Jamestown began a capital project in December 2023 for the installation of an accessible playground using ARPA and AFP funds, and

WHEREAS, the project has been completed and the Parks and Recreation Director has approved the final invoice and considers the project to be complete, and

WHEREAS, final payments have been made for the project expenses and reimbursements have been received, and

NOW THEREFORE, BE IT RESOLVED BY THE TOWN OF JAMESTOWN that the ARPA/AFP Accessible Playground Project is complete and all documentation will be preserved in the Town files to comply with recordkeeping requirements.

Adopted this 23rd day of June, 2026.

____
Mayor Susan Dickenson

Attest:

____
Katie M. Weiner, MPA, CMC
Assistant Manager/Town Clerk

PO Box 848
Jamestown, NC 27282
http://www.jamestown-nc.gov
Tel: (336) 454-1138
Fax: (336) 886-3504

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Penny Policy

AGENDA ITEM #: II.F

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION:

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

The Penny Policy is a new policy that will implemented in response to the elimination of the penny in US currency. The rounding schedule provides fairness and transparency and is in line with policies adopted by other jurisdictions.

ATTACHMENTS: Penny Policy

RECOMMENDATION/ACTION NEEDED: None

BUDGETARY IMPACT: None

SUGGESTED MOTION: None

FOLLOW UP ACTION NEEDED: None

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Settled 1752
JAMESTOWN
NORTH CAROLINA

Town of Jamestown Penny Rounding Policy

Purpose
This policy establishes guidelines for handling cash transactions when exact penny change is not available, ensuring consistency, fairness, and convenience for both customers and staff.

Policy Statement
In situations where exact change in pennies cannot be provided, the Town will apply a standardized rounding method to the total cash transaction amount. Rounding will be used sparingly and only when necessary.

Rounding Guidelines
When rounding is required, officials will apply the following rules to the final transaction amount:

- Amounts ending in $0.01 or $0.02 will be rounded down to $0.00
- Amounts ending in $0.03 or $0.04 will be rounded up to $0.05
- Amounts ending in $0.06 or $0.07 will be rounded down to $0.05
- Amounts ending in $0.08 or $0.09 will be rounded up to $0.10

Customer Payment Options
Customers will continue to have multiple convenient payment options. Rounding will only apply to cash transactions where exact pennies are not available. Customers may still choose to:

- Pay the exact amount using pennies
- Use checks
- Pay with credit or debit cards

Implementation
Town staff responsible for processing transactions will be trained on the proper application of this policy to ensure accuracy and consistency.

Commitment to Fairness
The Town is committed to maintaining fair and transparent practices. This policy is designed to simplify transactions while preserving customer choice and minimizing inconvenience.

P.O. Box 848
Jamestown, NC 27282
www.jamestown-nc.gov
Tel:(336)454-1138
Fax:(336)886-3504

Effective Date
July 1, 2026

Adopted this the 23rd day of June, 2026.,

Mayor Susan Dickenson

ATTEST:

Katie M. Weiner, MPA, CMC
Assistant Manager/Town Clerk

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Audit Contract

AGENDA ITEM #: II.G.

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

This contract is for FY 26 (ending June 30, 2026) audit is required by the Local Government Commission. The contract is with Strickland Hardee, PLLC.

ATTACHMENTS: Audit Contract

RECOMMENDATION/ACTION NEEDED: Approve Audit Contract FY 26

BUDGETARY IMPACT: $50,000, as budgeted for

SUGGESTED MOTION: Approve Audit Contract for FY 26

FOLLOW UP ACTION NEEDED: Mayor Dickenson to sign audit contract.

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

The	Governing Board TOWN COUNCIL
of	Primary Government Unit TOWN OF JAMESTOWN
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name STRICKLAND HARDEE PLLC
	Auditor Address 236 EAST CENTER STREET, LEXINGTON, NC 27292

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.

20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
b) the status of the prior year audit findings;
c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit.

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

N/A

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards,2018 Revision*. Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☑Auditor ☐Governmental Unit ☐Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	***Title and Unit / Company:***	***Email Address:***
FAITH WILSON	FINANCE DIRECTOR	fwilson@jamestown-nc.gov

OR Not Applicable ☐ *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	TOWN OF JAMESTOWN
Audit Fee (financial and compliance if applicable)	$ 36,500
Fee per Major Program (if not included above)	$ 3,500
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 10,000
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 50,000

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* STRICKLAND HARDEE PLLC	
Authorized Firm Representative (typed or printed)* NICHOLAS WICKER	Signature* Nick Wicker
Date* 03/24/26	Email Address* nick@shcpa.cpa

GOVERNMENTAL UNIT

Governmental Unit* TOWN OF JAMESTOWN	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* SUSAN DICKENSON	Signature*
Date	Email Address* sdickenson@jamestown-nc.gov

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	$ 50,000
Primary Governmental Unit Finance Officer* (typed or printed) FAITH WILSON	Signature*
Date of Preaudit Certificate*	Email Address* fwilson@jamestown-nc.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* **(Enter date in box to right)**	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). **Not applicable to hospital contracts.**

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

Strickland Hardee PLLC
Certified Public Accountants
INTEGRITY MEETS TRUST

March 24, 2026

To the Town Council and Management
Town of Jamestown
Jamestown, North Carolina

We are pleased to confirm our understanding of the services we are to provide the Town of Jamestown for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the Town of Jamestown as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Jamestown's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Jamestown's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Proportionate Share of the Net Pension Liability – Local Government Employees' Retirement System
3) Schedule of Contributions - Local Government Employees' Retirement System
4) Schedule of Changes in Total OPEB Liability and Related Ratios
5) Budgetary comparison schedules for the general fund and other major special revenue funds with a legally adopted annual budget.

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Jamestown's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Budgetary comparison schedules that are not considered RSI
2) Combing Balance Sheet – Nonmajor Governmental Funds
3) Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds
4) Schedule of Ad Valorem Taxes Receivable – Town-Wide Levy

236 East Center Street, Lexington, NC 27292 • (336) 843-4409 • info@shcpa.cpa

5) Analysis of Current Tax Levy – Town-Wide Levy.

In connection with our audit of the basic financial statements, we will read the following other information included in the annual report and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Introductory Section

2) Statistical Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards.* In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1) Management override of controls.
2) Improper revenue recognition due to fraud.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Jamestown's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Jamestown's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Town of Jamestown's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Town of Jamestown in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Town Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Strickland Hardee PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Strickland Hardee PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Travis Hardee is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 1, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $50,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Management and the Town Council of the Town of Jamestown. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Town of Jamestown and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Strickland Hardee PLLC

RESPONSE:

This letter correctly sets forth the understanding of Town of Jamestown.

Management signature: ______________________

Title: ______________________

Date: ______________________

Governance signature: ______________________

Title: ______________________

Date: ______________________

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Guilford County Animal Services Contract

AGENDA ITEM #: II.H.

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION:

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

This contract is for FY 27 (ending June 30, 2027) and is an interlocal agreement between the Town of Jamestown and Guilford County to provide services for animal control. This is a three year contract and the estimated expense for FY27 is $13,098.

ATTACHMENTS: Interlocal Agreement for Guilford County Animal Control Services

RECOMMENDATION/ACTION NEEDED: Approve Interlocal Agreement for Guilford County Animal Control Services

BUDGETARY IMPACT: $13,098.00, as budgeted for

SUGGESTED MOTION: Approve Interlocal Agreement for Guilford County Animal Control Services

FOLLOW UP ACTION NEEDED: Mayor Dickenson to sign Interlocal Agreement for Guilford County Animal Control Services

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

GUILFORD COUNTY CONTRACT NO. 90270045

NORTH CAROLINA

GUILFORD COUNTY　　　　　　　　　　　　TOWN OF JAMESTOWN

INTERLOCAL AGREEMENT BETWEEN THE TOWN OF JAMESTOWN, NOTH CAROLINA AND THE COUNTY OF GUILFORD FOR THE PROVISION OF ANIMAL SHELTER AND CONTROL SERVICES

This is an Interlocal cooperation agreement made and entered into this the 1st day of July, 2026, by and between the Town of Jamestown, North Carolina a municipal corporation in the State of North Carolina (hereinafter called the "TOWN"), and Guilford County, North Carolina, a body politic and corporate (hereinafter called the "COUNTY").

WITNESSETH:

WHEREAS, the North Carolina General Statutes in Chapter 160A, Article 20, provide that units of local government may enter into agreements in order to execute an undertaking providing for the continual exercise by one unit of any power, function or right, including the provision of animal control and shelter services; and

WHEREAS, in 1955, the General Assembly authorized the COUNTY, the CITY and the City of High Point to jointly construct and operate an animal shelter; and

WHEREAS, on August 1, 2011, the TOWN and COUNTY entered into an agreement (Guilford County Contract No. 87958-04/11-014) agreeing that it was in the best interest of both parties that the COUNTY assume full financial responsibility for the animal shelter; and

WHEREAS, the TOWN and COUNTY agree that continued cooperation will result in more efficient administration and delivery of animal control services, and that as a result the public interest will be better served by this agreement, as amended; and

WHEREAS, it is now desirable and in the mutual best interest of the TOWN and the COUNTY that both parties enter into an agreement for the provision of animal control services and the operation of an animal shelter in accordance with the terms and conditions hereinafter set out.

WHEREAS, the governing bodies of the TOWN and COUNTY ratified this Interlocal Agreement by resolutions being recorded in their respective minutes.

NOW, THEREFORE, IN CONSIDERATION of the mutual covenants, terms and conditions contained herein accruing to the benefit of each of the respective parties hereto, the receipt and sufficiency of which is hereby acknowledged, it is hereby agreed as follows:

1. Term of Agreement. This Interlocal Agreement shall continue for three (3) years, from July 1, 2026 to June 30, 2029, unless terminated pursuant to the terms herein.

2. Animal Shelter. The TOWN and COUNTY agree that the COUNTY will maintain full financial responsibility for the operation of the Guilford County Animal Shelter. Such responsibility includes all current and future capital expenditures related to the operation of the Guilford County Animal Shelter.

3. Annual Payment to COUNTY. For the term of this agreement, the TOWN will fund the provision of animal control services based on 0.7% of COUNTY's actual expenses for Animal Control services (within the meaning of Animal Control services under COUNTY's budget framework). Subject to this Agreement's provisions regarding termination, the COUNTY acknowledges that the TOWN may decide in the future to handle its own animal control functions. The annual payment is subject to future budget appropriations. Payments shall be due quarterly within thirty (30) days of invoice, which invoices shall follow the close of the July - September, October - December, January - March, and April - June quarters each year during which this agreement is in effect. Annual true-ups may be necessary in the following year if major mid-year action is required to enhance services. Invoices shall be based on actual expenses incurred during the previous quarter. For informational purposes, for fiscal year 2026-2027 services, the TOWN's estimated expense under this agreement is approximately **$13,098.00.**

4. Resolution. In approving this Interlocal Agreement, the TOWN also adopts the Resolution attached as Exhibit A.

5. Animal Control.

   a. The COUNTY agrees to enforce its animal control laws and ordinances of the COUNTY and TOWN within the corporate limits of the TOWN of Jamestown.
   b. The COUNTY agrees to humanely secure and protect animals found in violation of current animal control laws and to make every effort to safely return those animals to their owners.
   c. The COUNTY agrees to promote responsible pet ownership through education, assistance and effective enforcement, thereby decreasing the number of euthanized animals and violations committed.
   d. The COUNTY agrees to provide quality animal control service to the citizens of the TOWN of Jamestown and meet their needs in a courteous, professional, efficient, productive and cost-effective manner.
   e. The COUNTY agrees to provide adequate animal control positions for service delivery within the TOWN of Jamestown limits.
   f. The COUNTY agrees to operate animal control services within the corporate limits of the TOWN from 8:00 A.M. to 5:00 P.M., Monday through Saturday. The COUNTY agrees to maintain adequate twenty-four (24) hour emergency services. The COUNTY agrees to establish protocol with law enforcement agencies for after-hours use of animal control services.

6. Reporting. The COUNTY agrees to make available to the TOWN the following data on at least a quarterly basis:

   a. A report on the number of calls requesting animal control services within the TOWN limits each month. Further information regarding specific instances can be provided, upon request.

b. The annual proposed and adopted COUNTY budget for animal control services.
c. The COUNTY and TOWN population numbers as determined by obtaining the most recent **certified** Census data from the State Demographics Branch of the North Carolina Office of State Budget and Management.

7. Employees and Equipment. The TOWN and COUNTY agree that any employees or equipment transferred to the COUNTY under a prior agreement for animal control services are under the exclusive authority and ownership of the COUNTY. The COUNTY has the exclusive authority to appoint, remove and otherwise deal with any employees performing work under this agreement. The COUNTY'S employees acting pursuant to this agreement and within the scope of their authority or the course of their employment shall enjoy the jurisdiction, authority, rights, privileges and immunities including coverage under the workers' compensation laws which the officers, agents and employees of Guilford County enjoy within the COUNTY.

8. Liability. The COUNTY shall provide legal support and representation to its employees performing work under this Agreement in accordance with COUNTY policies and resolutions concerning defense of employees. The COUNTY shall handle all claims arising out of its animal control services and its operation of the animal shelter. The COUNTY agrees that the TOWN shall have no responsibility or liability regarding any such claims. Nothing in this agreement is intended, or shall be construed, to waive or prevent COUNTY from raising any immunity or defense that COUNTY, its officers, agents, and/or employees may have to such claims, all of which are reserved.

9. Termination. This Interlocal Agreement may be terminated by either party by providing twelve months' notice prior to the start of the next fiscal year.

10. Amendments. This Agreement may be amended from time to time upon mutual consent of the governing bodies of the TOWN and COUNTY as expressed in writing.

11. Prior Agreements. This Interlocal Agreement supersedes any existing Interlocal Agreements between the TOWN and the COUNTY regarding the animal shelter and/or animal control services with respect to services provided on or after July 1, 2026.

12. In accordance with N.C.G.S. §143C-6A-5 and other applicable sections of N.C.G.S. §143C-6A regarding the Iran Divestment Act of 2015, each Party hereby certifies that it is not identified on the State Treasurer's list of persons which the Treasurer has determined engage in investment activities in Iran, including any subcontractors of either Party.

13. The PARTIES agree that this Agreement is subject to the jurisdiction and laws of the State of North Carolina, and both PARTIES agree to comply with all applicable laws. Any controversies arising out of this Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina.

14. No Third-Party Beneficiaries. There are no intended third-party beneficiaries of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Interlocal Agreement, as amended, in their respective names and titles, by their proper officials, all by the authority of appropriate resolutions of the governing bodies of each of the taxing units, duly adopted, as of the day and year first written above.

GUILFORD COUNTY

____

Toy Beeninga Date
Guilford County Deputy Director

____

Jorge Ortega Date
Guilford County Animal Services Department Director

ATTEST:

____

Robin B. Keller Date
Guilford County Clerk to Board

TOWN OF JAMESTOWN, NORTH CAROLINA

____

Name: ______________________________
Town Manager

APPROVED AS TO FORM
LEGAL SUFFICIENCY

By: ______________________________
Town Attorney Date

ATTEST:

____

Name: ______________________________
Town Clerk

THIS INSTRUMENT HAS BEEN PREAUDITED IN THE MANNER REQUIRED BY THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT

By: ______________________________
Town Finance Officer Date

EXHIBIT A

A RESOLUTION RATIFYING AND AUTHORIZING EXECUTION OF AN INTERLOCAL AGREEMENT PERTAINING TO THE PROVISION OF ANIMAL SHELTER AND ANIMAL CONTROL SERVICES BY GUILFORD COUNTY TO THE TOWN OF JAMESTOWN.

WHEREAS, N.C. General Statute § 160A-461, "Interlocal cooperation authorized," authorizes units of local government to enter into agreements with each other in order to execute an undertaking by one unit of local government on behalf of another unit of local government; and

WHEREAS, N.C. General Statute § 153A-122, "Territorial jurisdiction of county ordinances," holds that county ordinances do not apply within towns unless the town, by resolution, permits the county ordinance to apply within the town; and

WHEREAS, the Town of Jamestown wishes to enter into an individual agreement with Guilford County, by which Guilford County has agreed to provide certain animal shelter and/or control services to the Town of Jamestown, pursuant to the attached Interlocal Agreement, and doing so is in the public interest.

NOW, THEREFORE, BE IT RESOLVED that the Town Council for the Town of Jamestown does hereby ratify and authorize, in substantial form, the attached Interlocal Agreement between Guilford County and the Town of Jamestown. The Jamestown Town Manager or an Assistant Town Manager is hereby authorized and directed to execute the attached Interlocal Agreement, in substantial form. This resolution shall be spread upon the minutes.

BE IT FURTHER RESOLVED that Guilford County Code, Chapter 5, "Animals," shall be effective within the Town of Jamestown upon passage of this Resolution and execution of the attached Interlocal Agreement.

Adopted this the ____ day of __________, 2026.

Mayor
Susan Dickenson

Town Manager
Matthew Johnson

Town Attorneys
Beth Koonce
Robert Brown

Council Members
Pam Burgess, Mayor Pro Tem
Sarah Glanville
Jim Gibson
Jim Westmoreland

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Financial Analysis for May 2026

AGENDA ITEM #: 11.1

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

Summary schedule of cash & deposits, debt balances, and total revenues collected to date and expenditures to date is provided. A detailed budget to actual statement is also included as of 05-31-2026.

In May 2026, sales tax came in 16.02% higher than in May 2025. These are February 2026 sales, collected in March 2026, distributed in May 2026. The Town has collected 80.80% of sales tax for the year. This time last year the Town had collected 76.70%. Currently, the Town has received 98.85% of property tax. This time last year the Town was at 103.10% collected property tax.

Expenditures during the month of May include code enforcement, legal payments, repair work on storm water, irrigation pump repair at golf course, and debt payments on golf shop and water sewer facility.

May was a good month for the Golf Course. Rounds played in May 2026 were slightly higher than compared to May 2025. There were 3,746 rounds of golf played in May 2026 compared to 3,657 rounds played in May 2025. The golf shop hosted 5 outing and no room rentals.

ATTACHMENTS: Summary of financial analysis

RECOMMENDATION/ACTION NEEDED: None

BUDGETARY IMPACT: None

SUGGESTED MOTION: None

FOLLOW UP ACTION NEEDED: None

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Town of Jamestown

FINANCIAL SUMMARY REPORT

FOR PERIOD OF 07/01/2025 - 06/30/2026

(Report is as of May 2026)

REVENUES (FUND 10)	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	FYE 06/30/25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR CURRENT BUDGET	As of May '25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR UNCOLLECTED TO DATE	As of May '25 PRIOR YEAR Y-T-D % COLLECTED
PROPERTY TAXES	$ 4,270,144	$ 4,220,872	$ 49,272	98.85%	$ 4,100,194	$ 3,875,577	$ 3,995,872	$ (120,295)	103.10%
MOTOR VEHICLE FEES	111,440	78,258	33,182	70.22%	111,078	112,570	81,858	30,712	72.72%
SALES TAXES/HOLD HARMLESS	1,150,000	929,251	220,749	80.80%	1,263,403	1,071,000	821,460	249,540	76.70%
UTILITIES SALES TAXES	389,800	188,557	201,243	48.37%	374,046	310,700	190,797	119,903	61.41%
GRANTS FROM GUILFORD COUNTY	55,500	55,500	-	100.00%	55,500	55,500	55,500	-	100.00%
GARBAGE & RECYCLING FEES	245,000	233,120	11,880	95.15%	252,832	245,000	231,852	13,148	94.63%
POWELL BILL	130,000	127,907	2,093	98.39%	130,551	130,551	130,551	(0)	100.00%
STORMWATER FEES	160,000	158,740	1,260	99.21%	170,165	171,600	155,900	15,700	90.85%
GOLF COURSE FEES	1,363,500	1,441,013	(77,513)	105.68%	1,400,656	1,171,000	1,223,023	(52,023)	104.44%
RECREATION FEES	37,000	35,550	1,450	96.08%	21,136	22,000	19,000	3,001	86.36%
INVESTMENT EARNINGS	165,000	251,442	(86,442)	152.39%	247,985	165,000	230,230	(65,230)	139.53%
ISSURANCE OF INSTALLMENT PURCHASE FINANCING	-	-	-	0.00%	279,989	280,000	279,989	11	100.00%
OTHER REVENUES	237,922	236,980	942	99.60%	546,081	573,998	426,217	147,781	74.25%
TRANSFER FROM GENERAL CAPITAL RESERVE FUND	70,100	52,720	17,380	75.21%	72,000	72,000	72,000	-	100.00%
BALANCING APPROPRIATION	1,274,261	-	1,274,261	0.00%	-	928,511	-	928,511	0.00%
	$ 9,659,667	$ 8,009,909	$ 1,649,758	82.92%	$ 9,025,616	$ 9,185,007	$ 7,914,249	$ 1,270,758	86.16%

CAPITAL RESERVE FUND (FUND 11) REVENUE	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	As of May '25 PRIOR YEAR CURRENT BUDGET	As of May '25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR UNCOLLECTED TO DATE	As of May '25 PRIOR YEAR Y-T-D % COLLECTED
INTEREST	$ 100	$ 121	$ (21)	121.00%	$ 100	$ 314	$ (214)	314.00%
TRANSFER FROM GENERAL FUND	153,446	153,446	-	100.00%	146,926	146,926	-	100.00%
	$ 153,546	$ 153,567	$ (21)	100.01%	$ 147,026	$ 147,240	$ (214)	100.15%

EXPENDITURES & ENCUMBRANCES (FUND 10)	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	FYE 06/30/25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR CURRENT BUDGET	As of May '25 PRIOR YEAR EXPENDITURES TO DATE	As of May '25 PRIOR YEAR ENCUMBRANCES TO DATE	As of May '25 PRIOR YEAR UNSPENT TO DATE	As of May '25 PRIOR YEAR Y-T-D % SPENT
GOVERNING BODY	$ 290,700	$ 173,870	$ 50,607	$ 66,223	77.22%	$ 72,651	$ 144,825	$ 51,060	$ 52,518	$ 43,247	70.55%
ADMINISTRATION	1,179,049	978,740	39,429	160,880	86.36%	1,028,498	1,117,076	925,870	23,637	167,569	85.00%
PLANNING	413,174	239,692	81,630	91,852	77.77%	177,209	232,600	158,861	16,873	56,866	75.55%
BUILDINGS & GROUNDS	289,600	121,189	110,520	57,891	80.01%	224,160	344,496	167,941	118,054	58,502	83.02%
PUBLIC SAFETY	538,000	325,061	200,806	12,133	97.74%	522,526	528,000	391,874	133,233	2,893	99.45%
FIRE	1,115,526	1,105,622	6,904	3,000	99.73%	875,332	886,100	873,284	6,314	6,502	99.27%
STREET	853,540	251,557	80,086	521,897	38.86%	740,307	908,079	530,735	198,633	178,710	80.32%
POWELL BILL	130,000	-	-	130,000	0.00%	227,180	262,551	-	231,550	31,001	88.19%
STORMWATER	310,000	126,811	12,267	170,922	44.86%	65,388	171,600	52,618	17,200	101,782	40.69%
SANITATION	412,247	251,379	37,407	123,461	70.05%	271,946	498,350	241,260	42,910	214,180	57.02%
RECREATION	919,820	667,922	38,185	213,713	76.77%	931,739	1,021,503	882,139	25,675	113,690	88.87%
GOLF COURSE MAINTENANCE	1,382,533	1,024,730	93,801	264,002	80.90%	1,231,650	1,488,176	1,148,906	70,169	269,101	81.92%
GOLF SHOP	856,912	590,650	48,488	217,774	74.59%	558,154	737,270	507,486	34,714	195,070	73.54%
DEBT SERVICE	555,100	427,694	95,709	31,697	94.29%	381,734	494,700	334,045	67,180	93,475	81.10%
OTHER FINANCE USES	413,466	413,446	-	20	100.00%	347,681	347,681	347,681	-	-	100.00%
	$ 9,659,667	$ 6,698,363	$ 895,839	$ 2,065,465	78.62%	$ 7,656,155	$ 9,185,007	$ 6,613,759	$ 1,038,660	$ 1,532,588	83.31%

EXPENDITURES & ENCUMBRANCES (FUND 11)	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	FYE 06/30/25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR CURRENT BUDGET	As of May '25 PRIOR YEAR EXPENDITURES TO DATE	As of May '25 PRIOR YEAR ENCUMBRANCES TO DATE	As of May '25 PRIOR YEAR UNSPENT TO DATE	As of May '25 PRIOR YEAR Y-T-D % SPENT
TRANSFERS TO OTHER FUNDS	$ 70,100	$ 52,720	$ -	$ 17,380	75.21%	$ 72,000	$ 72,000	$ 72,000	$ -	$ -	100.00%
RESERVE FOR FUTURE EXPENDITURES	83,446	-	-	83,446	0.00%	-	75,026	-	-	75,026	0.00%
	$ 153,546	$ 52,720	$ -	$ 100,826	34.33%	$ 72,000	$ 147,026	$ 72,000	$ -	$ 75,026	48.97%

WATER & SEWER FUND

	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	FYE 06/30/25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR CURRENT BUDGET	As of May '25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR UNCOLLECTED TO DATE	As of May '25 PRIOR YEAR Y-T-D % COLLECTED
REVENUES (FUND 30)									
WATER CHARGES	$ 1,390,000	$ 1,185,997	$ 204,003	85.32%	$ 1,155,805	$ 1,100,000	$ 1,027,566	$ 72,434	93.42%
SEWER CHARGES	4,000,000	4,016,771	(16,771)	100.42%	4,335,376	3,500,000	3,578,807	(78,807)	102.25%
INVESTMENT EARNINGS	200,000	283,674	(83,674)	141.84%	447,320	260,000	361,744	(101,744)	139.13%
OTHER REVENUES	82,642	791,802	(709,160)	958.11%	748,779	628,463	658,869	(28,406)	104.67%
TRANSFER FROM RANDLEMAN CAPITAL RESERVE FUND	118,378	118,376	0	100.00%	118,378	118,400	118,376	24	99.98%
TRANSFER FROM WATER SEWER CAPITAL RESERVE	1,776,724	61,502	1,715,222	3.46%	-	148,060	-	148,060	0.00%
BALANCING APPROPRIATION	2,918,839	-	2,918,839	0.00%	-	5,884,073	-	5,884,073	0.00%
	$ 10,486,581	$ 6,458,122	$ 4,028,459	61.58%	$ 6,805,856	$ 11,639,996	$ 5,745,361	$ 5,894,635	49.36%
RANDLEMAN RESERVOIR CAPITAL RESERVE FUND (FUND 60)									
REVENUE									
INVESTMENT EARNINGS	$ 5,000	$ 9,077	$ (4,077)	181.54%	$ 14,259	$ 8,000	$ 13,381	$ (5,381)	167.26%
TRANSFER FROM ENTERPRISE FUNDS	32,100	$ 32,100	$ -	100.00%	$ 32,100	32,100	$ 32,100	$ -	100.00%
APPROPRIATED NET ASSETS	81,276	-	81,276	0.00%	-	78,300	-	78,300	0.00%
	$ 118,376	$ 41,177	$ 77,199	34.78%	$ 46,359	$ 118,400	$ 45,481	$ 72,919	38.41%
WATER AND SEWER CAPITAL RESERVE FUND (FUND 61)									
REVENUE									
TRANSFER FROM ENTERPRISE FUNDS	$ 500,000	$ 500,000	$ -	100.00%	$ 578,189	$ 495,789	$ 495,789	$ -	100.00%
INVESTMENT EARNINGS	1,000	$ 1,311	$ (311)	131.10%	$ 3,522	1,000	$ 3,298	$ (2,298)	329.76%
NET POSITION APPROPRIATED	1,275,724	$ -	$ 1,275,724	0.00%	$ 478,634	500,000	$ 478,634	$ 21,366	0.00%
	$ 1,776,724	$ 501,311	$ 1,275,413	28.22%	$ 1,060,345	$ 996,789	$ 977,721	$ 19,068	98.09%

	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	FYE 06/30/25 PRIOR YEAR ACTUAL TO DATE	As of May '25 PRIOR YEAR CURRENT BUDGET	As of May '25 PRIOR YEAR EXPENDITURES TO DATE	As of May '25 PRIOR YEAR ENCUMBRANCES TO DATE	As of May '25 PRIOR YEAR UNSPENT TO DATE	As of May '25 PRIOR YEAR Y-T-D % SPENT
EXPENDITURES & ENCUMBRANCES (FUND 30)											
PERSONNEL	$ 1,815,894	$ 1,337,065	$ 1,457	$ 477,372	73.71%	$ 1,402,151	$ 1,667,900	$ 1,272,690	$ 1,404	$ 393,806	76.39%
WATER PURCHASES	486,000	278,763	157,567	49,670	89.78%	328,529	445,593	276,287	165,155	4,151	99.07%
SEWER TREATMENT	925,000	624,308	203,391	97,301	89.48%	806,628	825,000	672,166	145,473	7,361	99.11%
DEBT SERVICE	249,181	246,234	1,613	1,334	99.46%	246,731	249,386	246,731	2,655	0	100.00%
CONTRACT SERVICES & MAINTENANCE	618,400	345,458	158,462	114,480	81.49%	468,241	874,080	226,763	337,436	309,881	64.55%
CAPITAL	5,192,539	538,752	1,975,896	2,677,891	48.43%	1,455,456	5,599,060	1,379,401	321,401	3,898,258	30.38%
TRANSFER TO OTHER FUNDS	532,100	532,100	-	-	100.00%	1,331,623	1,258,489	1,249,223	-	9,266	99.26%
OTHER OPERATING EXPENDITURES	687,467	437,074	63,901	186,492	75.06%	530,407	720,488	485,132	89,459	145,897	79.75%
	$ 10,486,581	$ 4,339,754	$ 2,562,287	$ 3,584,540	65.82%	$ 6,569,765	$ 11,639,996	$ 5,808,393	$ 1,062,983	$ 4,768,620	59.03%
RANDLEMAN RESERVOIR CAPITAL RESERVE FUND (FUND 60)											
TRANSFER TO OTHER FUNDS	$ 118,376	$ 118,376	$ -	$ 0	100.00%	$ 118,376	$ 118,400	$ 118,376	$ -	$ 24	99.98%
	$ 118,376	$ 118,376	$ -	$ 0	100.00%	$ 118,376	$ 118,400	$ 118,376	$ -	$ 24	99.98%
WATER AND SEWER CAPITAL RESERVE FUND (FUND 61)											
TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	0.00%	$ -	$ 148,060	$ -	$ -	$ 148,060	0.00%
RESERVE FOR FUTURE EXPENDITURES	$ 1,776,724	$ 61,502	$ -	$ 1,715,222	3.46%	$ -	$ 833,529	$ -	$ -	$ 833,529	0.00%
	$ 1,776,724	$ 61,502	$ -	$ 1,715,222	3.46%	$ -	$ 981,589	$ -	$ -	$ 981,589	0.00%

Town of Jamestown
FINANCIAL SUMMARY REPORT
As of June 30, 2026

	Fund (#18) Oakdale Sidewalk Ph 3 Capital Project	Fund (#21) Oakdale Sidewalk Ph 2 Capital Project	Fund (#23) Penny Road Sidewalk Capital Project	Fund (#24) Sidewalk Project Guilford County ARPA Capital Project
Life to Date Revenues & Other Financing Sources	219,230	79,589	51,000	2,554,795
% of budget received	3%	40%	4%	111%
Life to Date Expenditures	146,088	52,896	-	730,561
% of budget expended	22%	26%	0%	32%

	Fund (#26) Parks and Rec PARTF Guilford County ARPA Capital Project	Fund (#27) Parks and Rec AFP Guilford County ARPA Capital Project	Fund (#28) Forestdale East Stormwater Project Capital Project	Fund (#29) Jamestown Park Restroom Project Capital Project
Life to Date Revenues & Other Financing Sources	430,410	600,000	1,011,700	702,589
% of budget received	100%	100%	100%	100%
Life to Date Expenditures	275,397	599,815	67,237	45,152
% of budget expended	64%	100%	11%	8%

Town of Jamestown
FINANCIAL SUMMARY REPORT
As of June 30, 2026

DEBT SERVICE

Installment Purchase Debt:	Balance at 6/30/2026	Final Payment Date	Final Payment Fiscal Year
GENERAL FUND:			
Golf Clubhouse Renovation	100,031	11/3/2027	2027/2028
Golf Equipment	189,253	6/5/2028	2027/2028
2024 Leaf truck	230,057	6/30/2031	2030/2031
	$ 519,341		
WATER & SEWER FUND:			
Water & Sewer Maintenance Facility Construction	$ 74,961	11/3/2027	2027/2028

Town of Jamestown
Financial Summary Report
as of June 30, 2026

Petty Cash	$	1,350
Operating Cash		6,956,865
Certificates of Deposit		3,104,341
Money Market Accounts - First Bank		912,046
North Carolina Capital Management Trust		14,652,058
	$	25,626,660

Reservations of cash:		
Cash reserved for Randleman Reservoir	$	264,754
Cash reserved by Powell Bill for street improvements	$	399,580
General Capital Reserve Fund		305,846
Oakdale Sidewalk Phase 3		72,579
Oakdale Sidewalk Phase 2		26,693
Penny Road Sidewalk Capital Project		51,000
Recreational Maintenance Facility Capital Project		82
Water Sewer Capital Reserve Fund		3,293,104
	$	4,413,638

Cash by Fund:		
General	$	8,221,772
General Capital Reserve Fund		305,846
Oakdale Sidewalk Phase 3		72,579
Oakdale Sidewalk Phase 2		26,693
Penny Road Sidewalk Capital Project		51,000
Recreational Maintenance Facility Capital Project		82
Sidewalk Project Fund-Guilford County ARPA and GF Transfer		261,483
Forestdale East Stormwater Project		177,003
Jamestown Park Restroom		157,437
Water/Sewer		12,794,906
Randleman Reservoir		264,754
Water/Sewer Capital Reserve Fund		3,293,104
	$	25,626,660

Cash by Bank:		
NCCMT	$	14,652,058
Pinnacle Bank		8,956,865
First Bank		2,016,387
	$	25,625,310

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Budget Amendment #6

AGENDA ITEM #: II.J.

☑ CONSENT AGENDA ITEM ☐ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 0 Minutes

DEPARTMENT: Finance Department

CONTACT PERSON: Faith Wilson

SUMMARY:

This amendment address the budget for items that should be adjusted before year-end. This includes the following:

-transferring System Development Fees to the W/S Capital Reserve, where they must be held until they are used for allowable purposes; nothing is budgeted until fees are received.

-to adjust excess or under budgeted items as needed with offsetting revenues

ATTACHMENTS: Budget Amendment #6

RECOMMENDATION/ACTION NEEDED: Approve Budget Amendment #6

BUDGETARY IMPACT: none-entries offset each other

SUGGESTED MOTION: Approve Budget Amendment #6

FOLLOW UP ACTION NEEDED: N/A

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

FYE 6/30/26
BUDGET AMENDMENT #6

Fund 10:

			Debit	Credit
a.	Bank and Merchant Fees	10-6301-3960	15,500	
	Sales and Use Tax Paid	10-6301-4311	25,000	
	Credit Card Administration Fees	10-3765		15,500
	Sales-Pro Shop Golf Inventory	10-3836		7,900
	Mechanical Cart Rentals	10-3610		17,100

Sales have increased at the golf course resulting in more bank fees and sales tax paid

			Debit	Credit
b.	Fuels-Gas & Oil	10-6300-2520	20,000	
	Green Fees	10-3600		20,000

Due to the cost of fuel and gas, an increase in budget is needed to cover additional cost

Fund 30:

			Debit	Credit
a.	Transfer to W/S Capital Reserve Fund	30-7100-9600	606,400	
	System Development Fees	30-3742		606,400

To budget for system development fees to be transferred to Capital Reserve Fund

Fund 61:

			Debit	Credit
a.	System Development Fees Transferred to Capital Reserve	61-3744		606,400
	Reserve for Future Expenditures	61-9600-9800	606,400	

Budget for transfer of system development fees transferred from Water Sewer Fund

Mayor
Susan Dickenson

Town Manager
Matthew Johnson

Town Attorneys
Beth Koonce
Robert Brown

Council Members
Pam Burgess, Mayor Pro Tem
Sarah Glanville
Jim Gibson
Jim Westmoreland

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Manager's Report

AGENDA ITEM #: V-A

☐ CONSENT AGENDA ITEM ☐ ACTION ITEM ☑ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 5 min

DEPARTMENT: Administration

CONTACT PERSON: Matthew Johnson, Town Manager

SUMMARY:

Manager's Report attached.

ATTACHMENTS: Manager's Report

RECOMMENDATION/ACTION NEEDED: N/A

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: N/A

FOLLOW UP ACTION NEEDED: N/A

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Manager's Report **Date: 06/23/2026**

A. The Town will be celebrating America's 250th Birthday with a cookout in Wrenn Miller Park on Friday, July 3rd from 12 Noon – 3 PM. Free hotdogs, hamburgers, and cake will be provided. Adult beverages will be available for purchase from vendors. This will precede the Town's second Music in the Park concert which will kick off at 6PM with Special Occasion Band! Join us for a fun-filled day in the park.

B. Town offices will be closed on July 3rd in observance of the Independence Day holiday. There will not be any changes to the solid waste schedule.

C. Sheriff Danny Rogers will host a Town Hall Meeting in the Jamestown Council Chambers on June 25th from 6 - 8 PM. The Sheriff will update the community on the services that the Sheriff's Office provides and give insight to each of the operations that his Command Staff oversee. The public is invited to attend.

Key Dates:

July 2nd – Bulk Pickup Day
July 3rd – Town offices closed in observance of the Independence Day holiday.
July 3rd – America's 250 Celebration – 12 Noon – 3 PM – Wrenn Miller Park
July 3rd – Music in the Park – 6PM – 10 PM
July 6th – Parks & Recreation Regular Meeting - 6 PM – Council Chambers
July 13th – Planning Board Regular Meeting – 6 PM – Council Chambers
July 21st – Town Council regular meeting – 6 PM – Council Chambers

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Public Hearing for Annual Budget FY 26/2

AGENDA ITEM #: VI-A

☐ CONSENT AGENDA ITEM ☑ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: 45 min

DEPARTMENT: Administration

CONTACT PERSON: Matthew Johnson, Town Manager

SUMMARY:

The Town Council has continued their public hearing from the May 19th meeting in order to receive further comments regarding the proposed Fiscal Year 2026-2027 Annual Budget Ordinance. The proposed budget includes funding for general government operations, public services, utilities, capital improvements, and other municipal services for the upcoming fiscal year.

The revised budget reflects policy direction provided by the Town Council during the budget development process, and includes directions given to staff at the June 4, 2026, budget meeting, updates related to the 2026 property revaluation - specifically as it relates to SB 889, operational expenditures, utility rates, staffing, and capital project timing.

A revised budget message is now included in the packet.

Citizens are encouraged to attend and provide input prior to Council consideration of the final budget ordinance.

ATTACHMENTS: Resolution Adopting a CIP for the Town for FY 2026/2027-2030/2031 & Annual Budget for FY 26-27

RECOMMENDATION/ACTION NEEDED: Motion to approve the FY 26/27 Annual Budget

BUDGETARY IMPACT: TBD

SUGGESTED MOTION: Move to approve the FY 26/27 Annual Budget as presented.

FOLLOW UP ACTION NEEDED: N/A

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Settled 1752
JAMESTOWN
NORTH CAROLINA

A RESOLUTION ADOPTING A CAPITAL IMPROVEMENT PROGRAM FOR THE TOWN OF JAMESTOWN FOR FISCAL YEARS 2026/2027 TO 2030/2031

WHEREAS, capital planning and budgeting is central to delivery of essential services, economic development, transportation, communication, and management of quality of life; and

WHEREAS, much of what is accomplished by a local government depends on a sound long-term investment in facilities, infrastructure, and equipment; and

WHEREAS, some capital projects and items require the issuance of the debt that results in annual operating debt service repayment, as well as additional annual operating costs; and

WHEREAS, these costs should be considered when determining which capital projects and items the Town of Jamestown will pursue;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Jamestown that the Capital Improvement Program for the fiscal years 2026/2027 to 2030/2031 is hereby adopted;

BE IT FURTHER RESOLVED, that adoption of this Capital Improvement Program does not constitute approval of the projects listed therein. Each project will be evaluated individually and approval or disapproval given based on the merits of the project. The Town Council directs Town staff to use the adopted document as a guide for proceeding with the implementation of projects detail in fiscal years 2026/2027.

Adopted this the 23rd day of June, 2026.

____
Susan Dickenson, Mayor

ATTEST:

____
Katie M. Weiner, MPA, CMC
Assistant Town Manager/Town Clerk

P.O. Box 848
Jamestown, NC 27282
www.jamestown-nc.gov
Tel:(336)454-1138
Fax:(336)886-3504

TOWN OF JAMESTOWN

RECOMMENDED BUDGET 2026-2027

(Includes Senate Bill 889-Tax Reappraisal Moratorium)

Settled 1752
JAMESTOWN
NORTH CAROLINA

BUDGET MESSAGE

Originally proposed: May 19, 2026
Updated to reflect SB 889 changes: June 23, 2026

Members of the Town Council and Citizens of Jamestown:

Following the ratification of SB 889, on June 10, 2026, staff is submitting an updated budget for the Council's consideration.

North Carolina law requires counties to periodically revalue all real property to reflect ***current market value,*** a process that typically drives assessed values significantly higher in a rising market. SB 889, ratified by the General Assembly on June 10, 2026, requires counties with reappraisals effective January 1, 2026, to revert to their prior schedule of values for the 2026-2027 fiscal year, meaning the new market-based assessments cannot be used for tax purposes until fiscal year 2027-2028. For Guilford County, which completed a reappraisal this year, this creates a direct gap between what property is actually worth today and what can legally be taxed. And, since a significant portion of Jamestown's revenues depend on the tax base, that gap flows directly into our budget planning. Council and residents should know that this is a state-imposed constraint on local fiscal capacity, not a local policy choice.

In accordance with the direction provided by the Town Council during the FY 2026-2027 budget process, we respectfully submit the proposed budget for consideration. 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.

Staff remains concerned that the revised approach places increased reliance on fund balance and deferred expenditures in ways that may impact the Town's long-term goals. Staff would welcome continued discussion regarding alternative service levels, expenditure reductions, revenue structures, and tax rates that could better align ongoing operational needs with the Town's long-term strategic priorities.

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 continue advancing the goals outlined in this mission statement, the Mayor and Town Council serving at that time adopted a Strategic Plan in June 2021 to guide the Town's priorities, investments, and decision-making in a systematic and incremental manner.

Each year, the Town Council receives updates on the progress of the goals outlined in this plan in roughly 6-month intervals. The Town Council adopts the annual update of the Strategic Plan during the budget adoption process. The Strategic Plan allows for continuity as staff and elected officials

PO Box 848
Jamestown, NC 27282
http://www.jamestown-nc.gov
Tel: (336) 454-1138
Fax: (336) 886-3504

change. It also provides citizens transparency related to the goals that help determine allocation of resources during the annual budget process.

The Strategic Plan now contains seven focus areas including (1) staff excellence, (2) communication and engagement, (3) infrastructure resiliency, (4) public health & safety, and (5) planning and economic development, (6) amenities, and (7) resource stewardship. There are multiple goals associated with these seven focus areas. These focus areas provide the framework through with the Town evaluates priorities, allocates resources, and plans for both current and future community needs.

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: completing sidewalks to improve pedestrian connectivity, achieving minimum staffing levels in all departments, working with Pinecroft-Sedgefield Fire Department to plan for future capital needs, and complete updates to our parks & recreation amenities. In addition, several projects have been completed or have had significant progress in the past year. Those include: seek training for improved customer service, update and expand functionality of Town websites, and update purchasing policies.

The revised budget continues to support many of Council's strategic priorities while also reflecting policy decisions intended to address affordability concerns during the County's property tax revaluation cycle. Staff remains mindful that balancing affordability, service expectations, infrastructure investment, and long-term resource stewardship will continue to require careful evaluation in future fiscal years.

PROPOSED FY 2026/27 BUDGET DISCUSSION

The revised budget for FY 2026-2027 reflects direction provided by the Town Council during the May 12, 2026, budget meeting. Council directed staff to establish a proposed property tax rate of $0.5163 per $100 valuation, fund non-profit requests at FY 2025-2026 levels while supporting a new request from NC Fusion, eliminate the originally proposed "Reserve for Future Expenditures" appropriation, fund a 3% cost-of-living adjustment without a merit component for employees, and delay implementation of the proposed Advanced Metering Infrastructure (AMI) project by one fiscal year.

As required by N.C.G.S. § 159-11(e), the proposed budget originally included the calculated revenue-neutral tax rate for comparison purposes following Guilford County's 2026 property revaluation. The revenue-neutral tax rate represents the rate estimated to generate approximately the same level of property tax revenue as the prior fiscal year, excluding new growth. As calculated, the revenue neutral tax rate would be $0.4765. However, SB 889, which was ratified on June 10, 2026, requires reversion to the prior schedule of values for FY 26/27, rendering the revenue-neutral calculation academic for this budget cycle.

The preliminary budget included a "Reserve for Future Expenditures" appropriation intended to strengthen the Town's long-term financial position and maintain operational flexibility. The reserve represented projected excess revenues that would have remained after funding all proposed operational and capital expenditures under the preliminary financial plan. Staff's intent was not necessarily to maintain the preliminary tax rate as proposed, but rather to evaluate opportunities to reduce the tax burden on citizens while still responsibly funding the Town's fund balance and preserving long-term financial stability.

Maintaining healthy fund balance levels is an important component of the Town's resource stewardship goals and helps position the Town to respond to emergencies, inflationary pressures, future capital obligations, grant match opportunities, and other unforeseen operational needs. Strong reserves also provide flexibility to reduce future reliance on debt financing and support pay-as-you-go capital investment where appropriate. Council directed staff to eliminate this appropriation in order to achieve the desired tax rate reduction.

While this action assists in addressing near-term affordability concerns, staff remains mindful of the importance of maintaining adequate reserves and preserving long-term financial flexibility consistent with the Town's adopted resource stewardship goals and generally accepted local government financial management practices.

As outlined in the North Carolina League of Municipalities publication "Ten Keys to Effective Governing Board Oversight," sustainable financial management requires balancing current service expectations with long-term fiscal resiliency. Staff believes continued discussions regarding service levels, operational expectations, and long-term capital obligations will remain important as the Town moves forward.

The originally proposed budget includes a proposed tax rate of \$0.5163 per \$100 valuation for the 2026-2027 fiscal year, per Council direction. Due to SB 889, the Town staff recommends holding the current tax rate of \$0.6550 per \$100 of valuation. Because SB 889 requires Guilford County to use pre-revaluation property values for FY 2026-27, the assessed value base the proposed rate of \$0.5163 was built on no longer applies. Applying that rate to the older, lower values would generate significantly less revenue than the budget requires. Holding the current rate of \$0.6550 ensures the Town can meet its obligations without a mid-year shortfall while the full fiscal impact of the legislation is absorbed.

Also due to SB 889, the Pinecroft-Sedgefield Fire District is proposing a rate increase of \$0.0388, bringing their rate to \$0.2060 from \$0.1672, to cover their budgetary requirements. Jamestown's longstanding practice has been to pass that cost through to residents in the fire district, consistent with how the County handles it. Staff does not recommend absorbing this increase and asks the Council to direct that the Town's rate be adjusted accordingly. While the proposed budget for June 23, 2026, is based on a tax rate of \$0.655, the staff respectfully requests that the Council consider a tax rate of \$0.6938 (\$0.655 + \$0.0388) to keep Jamestown on a more sound financial footing. Absorbing this increase, combined with the significant fund balance draw already built into this budget, poses a real risk to the Town's long-term financial position.

In the Water & Sewer Fund, a water rate increase of 7.5% was proposed by the rate study completed this year. After reviewing final revenue calibration and rounding adjustments, this will result in an approximately 8% overall increase in water rates only. Sewer rates remain unchanged. Per Council's direction at the June 4, 2026, budget meeting, staff have included \$100,000 from the water/sewer fund balance to fund the replacement of approximately 225 meters to help prevent further issues with our utility infrastructure, while a more in-depth look at the AMI project and customer utility portal will occur over the next year.

Personnel expenditures continue to represent one of the Town's largest operational investments, which is consistent with most service-based organizations in both the public and private sectors where people, not products, deliver the core mission. In local government, nearly every service residents rely upon, from public safety and infrastructure maintenance to customer service and recreation programs, is ultimately carried out by employees.

The revised budget includes funding for a 3% cost-of-living adjustment for employees but removes the originally proposed merit component. This adjustment reflects Council's direction to prioritize immediate tax relief objectives while balancing the Town's ongoing commitment to staff excellence, employee retention, and organizational stability.

Staff remains mindful that local governments throughout North Carolina continue to face significant recruitment and retention challenges, particularly as inflationary pressures have materially increased household costs over the past several years. Jamestown has historically sought to avoid large compensation corrections through measured annual adjustments designed to support employee morale, retention, and continuity of service delivery.

During the June 4, 2026, budget meeting, the Council received information from the Guilford County Sheriff's Office that the proposed actual-cost to provide 24/7/365 coverage to the Town of Jamestown for law enforcement would be approximately $592,102. After discussion, the Council directed staff to include $475,000 in the proposed budget for law enforcement with the understanding that this would result in a reduction of coverage.

Capital expenditures within the revised budget continue to support operational and infrastructure needs; however, certain projects and long-term investments have been delayed or modified in order to accommodate the revised financial approach directed by Council. Due to SB 889 and the challenges resulting from that, the latest proposed budget includes the following cuts or deferments from staff to help keep tax rates as low as possible:

1) Remove Music in the Park events for September & October 2026 and June 2027. ($15,000)
2) Defer Civic Center technology to FY 27/28. ($20,000)
3) Defer HVAC replacement at the Fire Station to FY 27/28. ($15,000)
4) Defer tarp replacement at golf course to FY 27/28. ($30,000)

The Council also directed staff to include the following items in the FY 26/27 budget:

1) Reduce lobbyist fees, but retain some amount for FY 26/27 to continue to assist in efforts to secure funding for the fire station and bathrooms at Wrenn Miller Park. Staff are proposing to retain $35,000, down from $70,000, for this service.
2) Include $4,000 for the America's 250 Celebration event. A sponsorship of $1,000 will bring this total line item to $5,000.

The Council's revised budget for FY 2026/27 reflects the policy direction provided during the May 12, 2026, budget meeting and totals $21,627,200 for all Town operations, capital improvements, transfers, and debt service. The total budget, excluding inter-fund transfers, amounts to $19,802,894.

PROPOSED REVENUES:

The budget, as presented, includes a tax rate of $0.655 for the 2026-2027 fiscal year. At that tax rate, the amount of ad valorem property tax revenue is estimated to be approximately $3,876,227, based on a collection rate of 98%. Sales and use tax revenues are expected to be $1,417,000, and tax and tag motor vehicle taxes are estimated to be approximately $402,457. This represents some of the larger General Fund revenues.

The Finance team has worked closely with department heads to sharpen revenue projections for the coming year. Golf course performance has been strong, and if current trends hold, we expect that momentum to carry into FY 2026-27. Sales tax collections have also remained steady, and the Finance Director determined it was appropriate to modestly increase projected sales tax revenues while remaining conservative.

Thanks in part to favorable weather and the Recreation staff's commitment to quality conditions and excellent hospitality, golf revenues are projected to increase approximately $76,000 and recreation revenues approximately $9,000 over the prior year.

Sales tax revenues have come in stronger than anticipated, and while we remain cautious about broader economic conditions, current trends support a modest increase in projections. Taken together, these adjustments reflect an additional $167,150 in anticipated revenues, which have been incorporated into the proposed budget.

In the Water & Sewer Fund, the budget proposes a water rate increase of approximately 8%. While the Town's utility rate study consultants originally recommended a 7.5% adjustment, the final proposed rate reflects the additional percentage necessary to accommodate rate rounding and billing structure calculations. Sewer rates are proposed to remain unchanged.

Although the Council had initially expressed a desire to remove the Advanced Metering Infrastructure (AMI) project from the proposed budget at this time, Council directed staff to budget $100,000 from the water/sewer fund balance to replace some of the most critical meters. Staff continues to recommend revisiting this issue in the near future. A significant portion of the Town's existing water meters are approaching or have reached the end of their useful life. As water meters age, they tend to slow over time, which can result in under-registration of water usage and a corresponding loss of utility revenue for water already being delivered to customers.

These rates also take into account pending capital projects that will be due in the upcoming and subsequent fiscal years. Investing in our infrastructure is essential in order to ensure quality water and sewer utilities are available for all citizens. Water and sewer usage fees are projected to bring in approximately $6,210,811 in revenues. Additional revenue sources, such as connection fees, late fees, and investment income, are projected at approximately $264,300 for the 2026-2027 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. Negotiations with the High Point ABC Board regarding a potential modification to the current revenue distribution structure remain ongoing and could ultimately prove beneficial to the Town. However, because those discussions have not yet been finalized, the proposed budget conservatively reflects the current estimated annual revenue amount of approximately $50,000.

Based on projections from the NC League of Municipalities, we are projecting the total sales tax distributions to be fairly flat.

Restricted intergovernmental revenues include funds received from federal, state, or local sources and are restricted in their use. The Town receives an annual Powell Bill allocation, which is based on population and public street mileage. Estimated receipts to be received under the Powell Bill are approximately $127,900.

In FY 2024-25, the Council implemented a motor vehicle fee to supplement Powell Bill funding for street maintenance. For FY 2026-2027, the proposed budget reflects Council's direction to reduce the fee from $30 annually per vehicle to $15 annually per vehicle, resulting in estimated revenues of approximately $55,575.

In the past, these revenues have been instrumental in allowing the Town to significantly increase the amount of biannual street resurfacing work completed. However, with continued increases in asphalt and construction costs, staff anticipates that future resurfacing bids will likely come in higher, resulting in fewer roadway miles being resurfaced with the funding available.

Regular resurfacing remains one of the most effective ways to protect the Town's long-term investment in its street network. It also provides a direct and visible benefit to residents through improved roadway conditions, enhanced drivability, and reduced long-term maintenance and repair costs.

Services and fees include revenues from golf course operations, planning and development fees, sanitation fees, and cell tower and other leases. Golf course rounds played and recreation field/picnic shelter rentals have continued to be extremely strong. Staff believe that demand for these services will continue to increase with the renovations now underway at Jamestown Park and with additional growth and development in our area. Recreation revenues (greens fees, cart rentals, golf shop, pro shop sales, shelter rentals, and ball field rentals) are projected at approximately $1,543,850 for the 2026-2027 fiscal year.

The Town has experienced a favorable return on investments over the past few years, with increased interest rates. However, forecasts are calling for a flattening trend in interest income as interest rates adjust downward. We are conservatively projecting interest income of approximately $302,600 for all funds for 2026-2027.

PROPOSED EXPENDITURES:

Personnel: This category of expenditures accounts for $5,135,477 or approximately 26% of the total budget (excluding transfers). These expenditures include salaries, FICA, retirement, group insurance, 401(k), and other miscellaneous benefits for up to 40 full-time positions. The Town also employs part-time and seasonal employees; however, these positions do not receive benefits. The 2026-2027 budget contains provisions to allow for a 3% cost of living adjustment (COLA) increase and eliminates merit increases for employees.

Supplies and Materials: This category accounts for $1,709,451 or approximately 9% 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 $4,933,404 or approximately 25% of the total budget and includes attorney fees, property and liability insurance, cleaning, security system maintenance, building service contracts, and miscellaneous services.

Other operating expenditures: This category accounts for $1,344,850 or approximately 7% of the total budget and includes travel expenses, conferences, educational classes, utilities, dues, advertising, repairs/maintenance, telephone/data fees, and other miscellaneous fees.

Capital outlay: This category accounts for $5,171,984 or approximately 26% of the total budget and includes items of property that are; 1) tangible in nature, 2) have a life longer than one year, and 3) have a value of $10,000 or greater. The recommended capital outlay in the 2026-2027 budget includes items such as a new solid waste truck, recreation/golf equipment, repairs to existing infrastructure, as well as water and sewer improvements. Various capital expenditures are also accounted for in Capital Project Ordinance funds – which are multi-year funds that exist for the life of the projects. The current Capital Project Ordinance funds that the Town has include sidewalk projects and several recreational projects.

Debt payments ($615,888 or approximately 3%) and transfers to the Capital Reserve Fund ($700,546 or approximately 4%) make up the remaining balance of the budget.

The preparation of the annual budget requires balancing present affordability with long-term sustainability. The revised budget reflects policy decisions made during a period of significant public concern surrounding the County's revaluation process and this budget process has been challenging for both the Council and the staff alike.

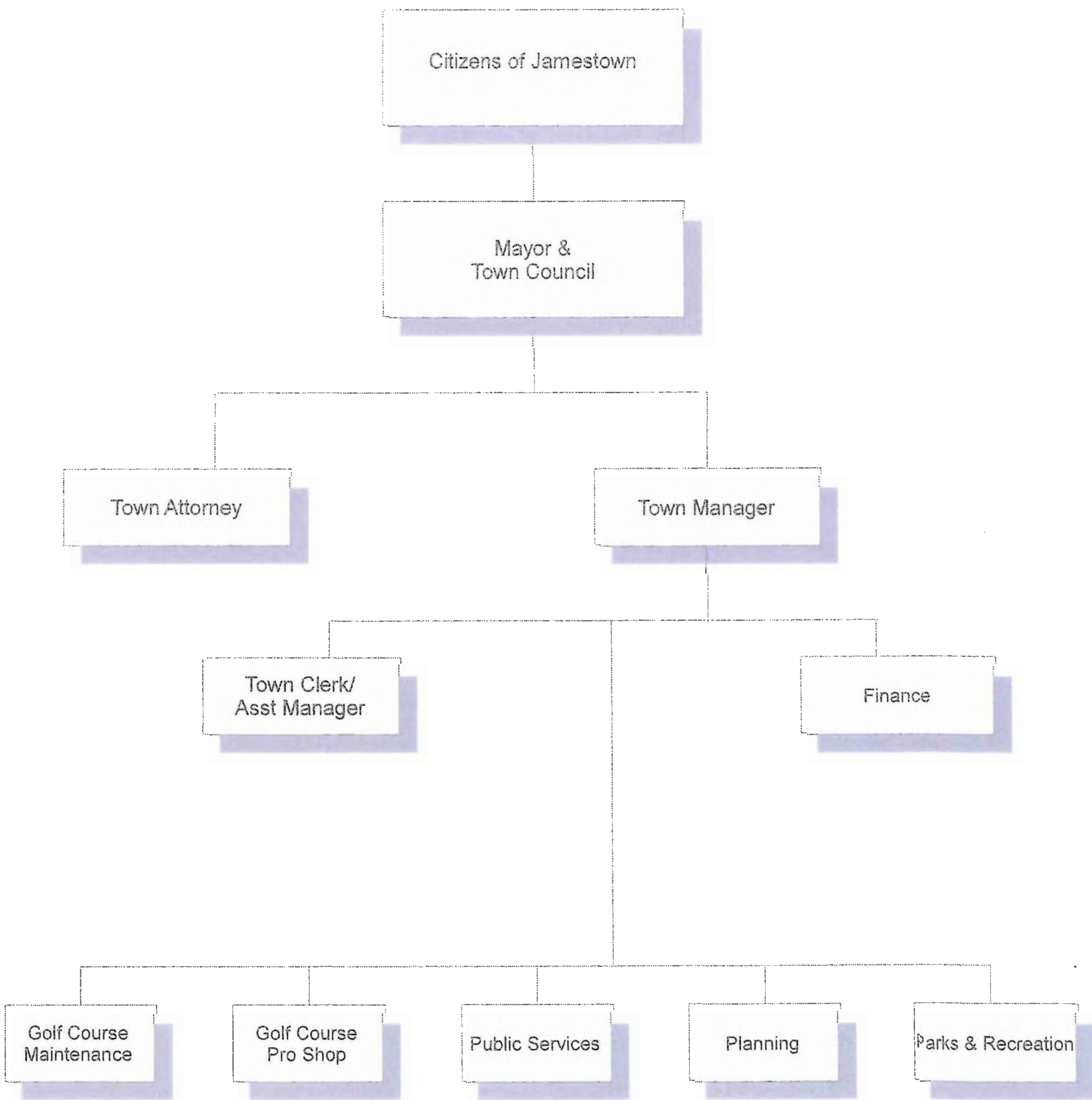
Staff have made every effort to reduce non-critical expenditures while maintaining the levels of service that our citizens have requested. Staff remains concerned that continued reliance on fund balance expenditures and absorption of tax increases from our partners in the fire district could create additional financial pressures in future fiscal years and limit the Town's flexibility to respond to infrastructure, operational, staffing, and service needs. Maintaining strong resource stewardship and long-term financial resiliency will remain essential to avoiding larger corrective adjustments to the tax rate in the future.

Submitted for Council consideration,

Matthew Johnson, ICMA-CM
Town Manager

Faith Wilson, CLGFO
Finance Director

Town of Jamestown, North Carolina
Organizational Chart
June 30, 2026



Assignment of Grades to Classes
Adjustment based on 3% COLA
FY 25-26 Full-time Employees

Grade		Salary Range Minimum		Midpoint		Maximum	Empls	Classification
1		0	-	0		0		
2		0	-	0		0		
3		0	-	0		0		
4	$ 17.45	36,296	-	47,540		58,787		
5	$ 18.31	38,085		49,899		61,708		Sanitation Technician I
							1.00	Public Services Maintenance Tech. I
							1.00	Golf Shop Clerk
6	$ 19.23	39,998	-	52,397	-	64,796	3.00	Groundskeeper I
								Sanitation Technician II
7	$ 20.20	42,016	-	55,036	-	68,059	2.00	Public Services Maintenance Tech. II
							1.00	Golf Professional 1 (Asst Pro-no cert)
8	$ 21.21	44,112	-	57,787	-	71,461	3.00	Groundskeeper II
							1.00	Park Maintenance Technician 1
9	$ 22.27	46,320	-	60,676	-	75,036		Golf Professional II
								Clubhouse Café Manager
							2.00	PS Equipment Operator I
								Accounting Technician I
10	$ 23.38	48,631	-	63,431	-	78,785	2.00	Accounting Technician II
								Groundskeeper III
							1.00	Park Maintenance Technician II
							1.00	Planning Tech
11	$ 24.54	51,043	-	66,880		82,706	1.00	Sanitation Equipment Operator
							2.00	PS Equipment Operator II
							1.00	PS Water Specialist I
12	$ 25.77	53,602		70,219	-	86,836		Accounting Specialist
							1.00	Head Golf Professional
13	$ 27.07	56,306	-	73,755	-	91,209	1.00	Turf Equipment Mechanic
								Public Services Specialist
								Water Specialist 2
14	$ 28.42	59,114	-	77,432	-	95,756		Asst. Golf Maint Superintendent
							1.00	Fleet Mechanic

Grade	Salary Range						Empls	Classification
	Minimum		Midpoint		Maximum			
15	62,062	-	81,301	-	98,629		1.00	Project Coordinator
							1.00	HR Analyst
							1.00	Utility Billing Manager
16	65,164	-	85,365	-	105,566			
17	68,423	-	89,635	-	110,846			Town Clerk
								Town Planner
								Financial Analyst
								Grants Administrator
18	71,845	-	94,116	-	116,388		1.00	Golf Maintenance Superintendent
							1.00	Parks and Recreation Superintendent
							1.00	Grants Administrator/Purchasing Coordinator
							1.00	Staff Accountant
19	75,436	-	98,822	-	122,206			
20	79,208	-	103,762	-	128,316		1.00	Public Services Superintendent
							1.00	Golf & Recreation Director
							1.00	Planning Director
								Deputy Finance Officer
21	83,168	-	108,950	-	134,733			
22	87,326	-	114,396	-	141,468		1.00	Assistant Public Services Director
23	91,693	-	120,118	-	148,543			
24	96,278	-	126,125	-	155,971		1.00	Finance Director
							1.00	Asst Town Mgr./Town Clerk
							1.00	Public Services Director
25	101,091	-	132,430	-	163,768			
26	106,147	-	139,052	-	171,958			
27	111,453	-	146,004	-	180,554			
28	117,026	-	153,304	-	189,582			
29	122,877	-	162,515	-	199,061			
30	129,021	-	169,018	-	209,014			
	Total Number of Full-time Employees							
							1.00	Town Manager
							40.00	

TOWN OF JAMESTOWN
BUDGET ORDINANCE
FISCAL YEAR 2026-2027

BE IT ORDAINED by theTown Council of the Town of Jamestown, NC meeting in session on the 23rd day of June, 2026;

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	$	183,800
Administration		1,348,090
Planning		383,310
Buildings and Grounds		239,900
Public Safety		503,000
Fire		1,391,004
Streets		539,825
Stormwater		160,000
Powell Bill		311,375
Sanitation		936,101
Recreation		911,237
Golf Course - Maintenance		1,309,524
Golf Course - Golf Shop		870,014
Debt Service		557,222
Other Financing Uses - Transfer to Gen. Capital Reserve Fund		153,446
Total Appropriations	$	9,797,848

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, 2026, and ending June 30, 2027:

Ad valorem taxes (including tax & tag)	$	4,281,684
Unrestricted intergovernmental		1,806,000
Restricted intergovernmental		353,775
Services and fees		1,955,450
Investment income		150,000
Miscellaneous		235,000
Proceeds from Issuance of Installment Debt		515,000
Other Financing Sources - Transfer from Gen. Capital Res Fund		70,100
Other Financing Sources - Powell Bill Reserve		186,175
Other Financing Sources - Appropriated Fund Balance		244,664
Total Appropriations	$	9,797,848

SECTION 3. The following amounts are hereby appropriated in the General Capital Reserve Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Other Funds	$	70,100
Reserve for Future Expenditures		83,446
Total Appropriations	$	153,546

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, 2026, and ending June 30, 2027:

Investment income	$	100
Other Financing Sources - Transfer from General Fund		153,446
Total Appropriations	$	153,546

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Water and Sewer Utility Operations	$	9,210,386
Debt Service		249,960
Other Financing Uses - Transfers to W/S Capital Reserve funds		547,100
Total Appropriations	$	10,007,446

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, 2026, and ending June 30, 2027:

Charges for Services	$	6,210,811
Other Operating Revenues		47,000
Nonoperating Revenues		217,300
Other Financing Sources - Transfer from W/S Capital Reserve funds and Appropriated Net Position		3,532,335
Total Appropriations	$	10,007,446

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Transfer to Other Funds	$	1,549,984
Reserve for Future Expenditures		-
Total Appropriations	$	1,549,984

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, 2026, and ending June 30, 2027:

Nonoperating Revenues	$	1,500
Other Financing Sources - Transfer from Water & Sewer Fund		515,000
Other Financing Sources - Net Position Appropriated		1,033,484
Total Appropriations	$	1,549,984

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses - Transfer to Water & Sewer Fund	$	118,376
Total Appropriations	$	118,376

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, 2026, and ending June 30, 2027:

Nonoperating Revenues	$	1,000
Other Financing Sources - Transfer from Water & Sewer Fund		32,100
Other Financing Sources - Net Position Appropriated		85,276
Total Appropriations	$	118,376

SECTION 11. There is hereby levied a tax at the rate of $.655 per one hundred dollars ($100) assessed valuation of taxable property, as listed for taxes as of January 1, 2025, 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 $605,548,418 and the Fiscal Year 2026-2027 estimated rate of collection of 98%, plus a tax and tag valuation of motor vehicles of $61,443,834. 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 $89,999.

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, 2026, 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 2025-2026 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
2026/2027
ANNUAL BUDGET - Recommended
SUMMARY OF ALL FUNDS

FUND	DEPARTMENT	Total Revenues and Other Financing Sources (as adopted) 2025-2026	(as amended to date) 2025-2026	Recommended 2026-2027	Increase / Decrease	%
General	All	9,174,452	9,659,667	9,797,848	138,181	1.43%
General Capital Reserve		153,546	153,546	153,546	-	0.00%
Water/Sewer		8,761,899	10,486,581	10,007,446	(479,135)	-4.57%
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	21,627,200	(567,694)	-2.56%

FUND	DEPARTMENT	Total Expenditures and Other Financing Uses (as adopted) 2025-2026	(as amended to date) 2025-2026	Recommended 2026-2027	Increase / Decrease	%
General	Governing	209,500	290,700	183,800	(106,900)	-36.77%
	Administration	1,132,749	1,132,449	1,348,090	215,641	19.04%
	Planning	401,174	413,174	383,310	(29,864)	-7.23%
	Buildings & Grounds	274,600	274,600	239,900	(34,700)	-12.64%
	Public Safety	528,000	538,000	503,000	(35,000)	-6.51%
	Fire	1,115,526	1,115,526	1,391,004	275,478	24.69%
	Street	541,540	541,540	528,825	(12,715)	-2.35%
	Stormwater	310,000	310,000	160,000	(150,000)	100.00%
	Powell Bill	130,000	130,000	311,375	181,375	-100.00%
	Sanitation	412,247	412,247	411,101	(1,146)	-0.28%
	Recreation	788,320	843,820	851,237	7,417	0.88%
	Golf Course - Maintenance	1,158,918	1,153,168	1,184,524	31,356	2.72%
	Golf Course - Golf Shop	825,812	829,412	825,014	(4,398)	-0.53%
	Debt Service	555,100	555,100	557,222	2,122	0.38%
	Capital outlay	637,500	706,465	766,000	59,535	8.43%
	Transfers	153,466	413,466	153,446	(260,020)	-62.89%
	Reserve for future expenditures	-	-	-	-	100.00%
	General Fund Total	9,174,452	9,659,667	9,797,848	138,181	1.43%
General Capital Reserve:						
Transfers		70,100	70,100	70,100	-	100.00%
Reserve For Future Expenditures		83,446	83,446	83,446	-	0.00%
	General Capital Reserve Fund Total	153,546	153,546	153,546	-	0.00%
Water/Sewer:						
Operating / debt service		4,749,575	4,918,542	5,055,362	136,820	2.78%
Capital outlay		3,480,224	5,035,939	4,404,984	(630,955)	-12.53%
Transfers		532,100	532,100	547,100	15,000	2.82%
	Water/Sewer Fund Total	8,761,899	10,486,581	10,007,446	(479,135)	-4.57%
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	21,627,200	(567,694)	-2.56%

	22,194,894	21,627,200		
Total Transfers between funds	2,510,646	2,452,352		
	19,684,248	19,174,848	excluding transfers	
		(509,400)	decrease	
		-3%		

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
Revenue											
3100	AD VALOREM TAXES	2,790,610	3,477,935	3,721,141	3,927,381	3,898,201	101%	5,511,964	-1,635,737	3,876,227	99%
3101	Interest on Ad	3,355	7,426	3,603	5,138	1,000	514%	2,000	-1,000	1,000	100%
3102	Tax and Tag	254,134	300,665	371,100	285,101	368,443	77%	402,457	0	402,457	109%
3103	Interest on Tax	2,125	3,141	4,350	3,252	2,500	130%	4,000	-2,000	2,000	80%
3104	MOTOR VEHICLE FEES		83,010	110,730	78,030	111,240	70%	111,150	-55,575	55,575	49%
3105	INTEREST ON MOTOR		231	348	228	200	114%	300	0	300	150%
3230	SALES AND USE TAX	1,055,284	1,105,337	1,298,529	929,251	1,150,000	81%	1,249,850	167,150	1,417,000	123%
3250	Solid Waste	2,895	2,995	2,937	2,955	2,900	102%	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	14,975	18,300	82%	15,000	0	15,000	81%
3325	ABC DISTRIBUTION	50,000	50,000	50,000	50,000	50,000	100%	78,000	-28,000	50,000	100%
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	38,212	15,000	255%	5,000	0	5,000	33%
3344	CODE ENFORCEMENT			400		0	0%	0	0	0	0%
3345	INSPECTION AND	625	525	300	25,701	55,000	47%	100	0	100	0%
3346	CELL TOWER LEASE	48,831	42,567	48,831	63,622	65,500	97%	40,000	20,000	60,000	91%
3347	Cell tower fees	1,566				0	0%	0	0	0	0%
3348	REFUSE COLLECTION	206,071	251,617	252,832	233,240	245,000	95%	250,000	0	250,000	102%
3350	STORMWATER FEES		99,225	170,165	158,740	160,000	99%	170,000	0	170,000	106%
3351	Sales of yard		16,560	2,758	1,560	0	***%	0	0	0	0%
3600	GREEN FEES	618,135	669,507	681,486	722,593	650,000	111%	675,000	25,000	700,000	107%
3602	School Golf Fees		2,900	3,700	8,590	1,200	716%	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	445	0	***%	0	0	0	0%
3610	MECHANICAL CART	329,246	369,616	418,055	505,375	425,000	119%	450,000	25,000	475,000	111%
3620	PULL CART RENTALS	298	185	103	26	300	9%	150	0	150	50%
3650	DRIVING RANGE	61,145	94,232	91,010	83,874	100,000	84%	100,000	0	100,000	100%
3660	GOLF SHOP	107,257	105,764	109,749	114,712	100,000	115%	100,000	10,000	110,000	110%
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	3,020	8,000	38%	5,000	0	5,000	62%
3676	GOLF COURSE			3,400	13,828	0	***%	2,000	8,000	10,000	*****%
3680	Special Event					0	0%	15,000	0	15,000	*****%
3765	CREDIT CARD		11,141	19,593	30,786	15,000	205%	17,000	3,000	20,000	133%
3829	Lessor Interest	24,657	23,632	22,568		0	0%	0	0	0	0%
3831	INVESTMENT	155,215	223,703	247,985	262,985	165,000	159%	150,000	0	150,000	90%
3832	Sponsorships	1,450	4,575	3,900		0	0%	0	1,000	1,000	*****%
3833	CONTRIBUTIONS AND		487	48,200	100	0	***%	0	0	0	0%

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
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	78,540	70,000	112%	70,000	5,000	75,000	107%
3837	SHELTER RENTALS	4,750	7,588	5,905	7,325	7,000	105%	5,000	4,000	9,000	128%
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	7,224	4,600	157%	235,000	0	235,000	5108%
3840	Rental Golf Sets	3,610	4,385	3,600	3,977	3,000	133%	3,000	0	3,000	100%
3841	Ball Field Rentals	19,725	24,911	26,645	43,400	30,000	145%	35,000	5,000	40,000	133%
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	70,091	70,100	100%	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	55,575	186,175	*****%
3991	FUND BALANCE					1,274,261	0%	267,659	-22,995	244,664	19%
	Total Revenues	7,945,190	8,314,708	9,470,370	8,153,051	9,659,667	84%	11,214,430	-1,416,582	9,797,848	101%

Expenditures

		22-23	23-24	24-25	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	2,254	2,000	113%	3,000	0	3,000	150%
4100-2200	FOOD AND	2,317	2,605	2,712	2,988	3,100	96%	3,500	0	3,500	112%
4100-2600	OFFICE SUPPLIES	16			94	200	47%	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	1,500	2,500	60%	4,000	0	4,000	160%
4100-3150	CONFERENCE FEES	513	2,232	1,980	3,597	7,000	51%	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	1,565	1,500	104%	2,000	0	2,000	133%
4100-3800	DATA PROCESSING	639	857	870	967	2,200	44%	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	800	1,000	80%	1,000	0	1,000	100%
4100-3970	ELECTIONS		6,591		6,776	7,500	90%	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	115,311	125,700	92%	115,000	-60,000	55,000	43%
4100-9700	CONTINGENCY			300		0	0%	500	0	500	*****%
4200-1000	SALARIES AND WAGES	479,753	584,301	606,300	595,060	637,788	93%	738,900	-19,355	719,545	112%
4200-1003	LONGEVITY PAY	9,029	7,999	10,508	10,750	11,540	93%	14,500	0	14,500	125%
4200-1009	FICA EXPENSE	36,998	44,956	46,794	46,068	49,674	93%	57,700	-1,480	56,220	113%
4200-1010	RETIREMENT EXPENSE	58,830	75,738	83,502	86,253	93,179	93%	114,000	-2,928	111,072	119%
4200-1011	HEALTH INSURANCE	52,861	67,157	67,617	64,406	75,000	86%	90,000	0	90,000	120%
4200-1012	FLEX & PR TIME	154	48	105	138	500	28%	500	0	500	100%
4200-1014	WORKER'S	545	728	868	494	1,200	41%	1,200	0	1,200	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
4200-1015	Unemployment				479	479	100%	520	0	520	108%
4200-1017	401K EXPENSE	23,083	27,849	29,827	29,336	31,889	92%	37,000	-967	36,033	112%
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	2,326	6,000	39%	6,000	0	6,000	100%
4200-2200	FOOD AND	990	1,175	2,142	1,930	2,000	97%	2,000	0	2,000	100%
4200-2600	OFFICE SUPPLIES	1,752	1,736	243	937	3,200	29%	3,000	0	3,000	93%
4200-2900	ASSETS NOT	5,076	5,296	4,579	6,365	5,000	127%	2,000	0	2,000	40%
4200-3100	TRAVEL	4,043	16,357	3,807	11,481	15,500	74%	18,000	0	18,000	116%
4200-3150	CONFERENCE FEES	5,129	7,259	6,053	7,019	7,000	100%	19,000	0	19,000	271%
4200-3200	COMMUNICATIONS	7,681	9,130	9,181	8,957	11,000	81%	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	15,161	33,100	46%	30,000	0	30,000	90%
4200-3805	Subscription Fees	22,173		6,999	11,529	16,000	72%	22,000	23,900	45,900	286%
4200-3900	DRUG TESTING &	345			400	400	100%	400	0	400	100%
4200-3950	DUES AND	11,215	19,401	10,634	11,894	12,000	99%	14,000	0	14,000	116%
4200-3980	MISCELLANEOUS	628	453	644	197	700	28%	700	0	700	100%
4200-4300	EQUIPMENT RENTAL	1,428	605	680	-7,602	300	***%	500	0	500	166%
4200-4400	SERVICE &	10,328	9,390	10,503	12,015	15,000	80%	16,000	0	16,000	106%
4200-4500	INSURANCE AND	5,998	20,077	20,026	25,003	25,000	100%	27,500	0	27,500	110%
4200-4990	OTHER CONTRACTED	39,227	43,134	59,802	42,611	53,000	80%	94,000	0	94,000	177%
4200-5500	CAPITAL OUTLAY				56,591	46,600	121%	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	130,148	156,290	83%	173,500	-4,391	169,109	108%
4900-1003	LONGEVITY PAY	695	1,271	50	994	1,038	96%	1,800	0	1,800	173%
4900-1009	FICA EXPENSE	7,573	9,606	5,999	10,109	12,036	84%	13,400	-336	13,064	108%
4900-1010	RETIREMENT EXPENSE	11,913	16,184	10,674	18,858	22,577	84%	26,500	-664	25,836	114%
4900-1011	HEALTH INSURANCE	18,524	19,984	9,358	21,026	25,000	84%	30,000	0	30,000	120%
4900-1012	FLEX & PR TIME	160	36	36	30	500	6%	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	118	100%	120	0	120	101%
4900-1017	401K EXPENSE	4,931	6,144	3,754	6,507	7,815	83%	8,700	-219	8,481	108%
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	487	1,500	32%	1,000	0	1,000	66%
4900-2200	FOOD AND	144	51	249	303	750	40%	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		600	1,000	60%	1,000	0	1,000	100%
4900-3100	TRAVEL	7	2,873	-1,048	1,349	4,000	34%	4,000	0	4,000	100%
4900-3150	CONFERENCE FEES	1,459	3,924	830	2,370	3,000	79%	4,000	0	4,000	133%
4900-3200	COMMUNICATIONS	2,299	2,567	1,978	2,670	3,000	89%	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	2,492	3,000	83%	3,000	0	3,000	100%
4900-3800	DATA PROCESSING	2,365	3,991	1,822	6,075	13,000	47%	9,000	0	9,000	69%

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
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	107,241	117,000	92%	175,000	-100,000	75,000	64%
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	4,611	8,250	56%	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	1,708	4,000	43%	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	2,269	2,700	84%	3,000	0	3,000	111%
5000-3300	UTILITIES	16,627	31,350	15,916	17,094	49,000	35%	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	17,034	60,000	28%	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	49,625	60,000	83%	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	17,500	51,000	34%	3,000	0	3,000	5%
5000-5500	CAPITAL OUTLAY			15,505		0	0%	20,000	-20,000	0	0%
5000-5800	CAPITAL OUTLAY -	255,716	189,323	89,249	65,978	15,000	440%	15,000	-15,000	0	0%
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	-51,000	475,000	95%
5100-4911	Sheriff Off Duty -	3,968	4,978	8,408	12,809	20,000	64%	25,000	-15,000	10,000	50%
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	14,000	14,000	100%
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	11,178	1,374,004	125%
5600-2100	DEPARTMENT	1,442	4,122	1,773	4,237	5,000	85%	5,000	0	5,000	100%
5600-2400	CONSTRUCTION &	6,999	4,750	9,556	10,339	10,000	103%	15,000	0	15,000	150%
5600-2500	VEHICLE SUPPLIES	8,272	2,430	5,711	6,552	10,000	66%	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	8,680	30,000	29%	20,000	0	20,000	66%
5600-3300	UTILITIES	171,241	182,127	204,213	184,488	226,000	82%	283,000	0	283,000	125%
5600-3500	REPAIRS AND	7,704	7,896	9,023	-39	5,000	-1%	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	194	1,000	19%	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	2,631	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	111,967	231,240	48%	221,000	-55,575	165,425	71%
5600-4995	ENGINEERING FEES			36,633		0	0%	0	0	0	0%
5600-5500	CAPITAL OUTLAY	8,433	5,258	282,094	9,360	12,000	78%	11,000	0	11,000	91%
5600-5700	CAPITAL OUTLAY -	17,837			5,370	300,000	2%	0	0	0	0%
5600-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
5650-2100	DEPARTMENT				432	9,500	5%	10,000	0	10,000	105%
5650-2400	CONSTRUCTION &			5,191	1,325	10,000	13%	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	6,816	7,000	97%	7,500	0	7,500	107%
5650-4990	OTHER CONTRACTED		44,791	51,800	127,461	278,400	46%	127,900	0	127,900	45%
5700-4990	OTHER CONTRACTED	290,051		227,180		130,000	0%	255,800	55,575	311,375	239%
5800-1000	SALARIES AND WAGES	80,238	119,341	61,038	58,644	100,270	58%	82,200	-1,760	80,440	80%
5800-1003	LONGEVITY PAY	976	1,144	1,384	1,467	1,467	100%	1,600	0	1,600	109%
5800-1009	FICA EXPENSE	6,095	9,102	4,695	4,580	6,174	74%	5,000	-135	4,865	78%
5800-1010	RETIREMENT EXPENSE	9,964	15,568	8,484	8,644	8,842	98%	9,900	-266	9,634	108%
5800-1011	HEALTH INSURANCE	20,255	30,823	12,267	10,668	12,500	85%	15,000	0	15,000	120%
5800-1012	FLEX & PR TIME	142	60	71	96	750	13%	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	91	100%	100	0	100	109%
5800-1017	401K EXPENSE	3,935	5,837	3,061	2,927	2,933	100%	3,200	-88	3,112	106%
5800-2100	DEPARTMENT	113,619	46,471	2,864	23,218	39,000	60%	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	13,160	13,000	101%	20,000	0	20,000	153%
5800-2520	FUELS - GAS & OIL	26,805	29,179	23,250	34,409	40,000	86%	42,000	0	42,000	105%
5800-3200	COMMUNICATIONS	1,090	1,097	1,097	1,100	1,300	85%	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	17,269	20,000	86%	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	56,310	74,000	76%	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	6,118	7,020	87%	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	291,123	344,277	85%	375,200	-8,777	366,423	106%
6200-1003	LONGEVITY PAY	3,134	4,394	4,719	6,277	6,838	92%	7,450	0	7,450	108%
6200-1009	FICA EXPENSE	10,449	14,224	21,417	22,809	26,918	85%	29,500	-671	28,829	107%
6200-1010	RETIREMENT EXPENSE	16,915	24,086	38,207	42,710	44,752	95%	52,000	-1,328	50,672	113%
6200-1011	HEALTH INSURANCE	29,095	32,679	45,971	47,218	50,000	94%	60,000	0	60,000	120%
6200-1012	FLEX & PR TIME	166	96	107	120	750	16%	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	259	100%	300	0	300	115%
6200-1017	401K EXPENSE	6,519	8,689	13,603	14,536	14,526	100%	15,600	-438	15,162	104%
6200-2100	DEPARTMENT	10,191	11,086	13,536	13,401	16,350	82%	16,350	1,901	18,251	111%
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	6,228	7,000	89%	7,000	0	7,000	100%
6200-2143	IRRIGATION	372	622	674	819	1,500	55%	2,000	0	2,000	133%
6200-2144	MULCH & PINE	4,303	4,981	50,647	1,752	5,000	35%	5,000	0	5,000	100%
6200-2145	TOPSOIL (Sand)	1,411		1,352	2,831	3,000	94%	3,000	0	3,000	100%
6200-2200	FOOD AND	36	21	147	465	500	93%	500	0	500	100%
6200-2400	CONSTRUCTION &	1,785	2,594	1,637	4,736	5,000	95%	5,000	0	5,000	100%
6200-2500	VEHICLE SUPPLIES	982	1,360	449	1,250	2,500	50%	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	2,528	5,000	51%	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	7,515	16,000	47%	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	10,440	13,000	80%	14,000	0	14,000	107%
6200-3300	UTILITIES	12,675	15,284	17,274	16,109	20,500	79%	25,000	0	25,000	121%
6200-3350	Water Utilities	314	338	327	594	600	99%	600	0	600	100%
6200-3500	REPAIRS AND	23,158	2,590	821	8,189	6,000	136%	9,500	0	9,500	158%
6200-3800	DATA PROCESSING	-93	4,176	6,277	7,601	8,500	89%	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	852	1,500	57%	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	17,624	19,600	90%	25,000	-15,000	10,000	51%
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	7,006	10,000	70%	20,000	0	20,000	200%
6200-4103	Culture/Historical	10,500	15,500	10,500	10,421	10,500	99%	20,000	-9,500	10,500	100%
6200-4300	EQUIPMENT RENTAL	1,283	2,009	1,666	2,451	2,500	98%	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	2,367	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	14,592	18,400	79%	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	-20,000	0	0%
6200-9700	CONTINGENCY					1,000	0%	1,000	0	1,000	100%
6300-1000	SALARIES AND WAGES	381,158	389,843	376,842	428,500	502,995	85%	516,200	-12,855	503,345	100%
6300-1003	LONGEVITY PAY	6,139	5,301	5,646	6,758	7,018	96%	8,600	0	8,600	122%
6300-1009	FICA EXPENSE	28,420	28,980	28,205	32,291	39,195	82%	40,400	-983	39,417	100%
6300-1010	RETIREMENT EXPENSE	47,529	47,842	48,296	57,892	67,232	86%	72,700	-1,945	70,755	105%
6300-1011	HEALTH INSURANCE	74,111	68,932	75,072	83,368	100,000	83%	105,000	0	105,000	105%
6300-1012	FLEX & PR TIME	160	72	71	192	650	30%	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	380	100%	400	0	400	105%
6300-1017	401K EXPENSE	18,853	17,231	17,163	21,817	22,348	98%	42,500	-643	41,857	187%
6300-2100	DEPARTMENT	8,174	11,414	11,351	10,475	11,000	95%	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	34,984	35,000	100%	40,000	0	40,000	114%
6300-2143	IRRIGATION	3,525	4,284	33,279	7,026	25,000	28%	15,000	0	15,000	60%
6300-2144	MULCH & PINE	1,663	1,425	839	-60	2,500	-2%	2,500	0	2,500	100%
6300-2145	TOPSOIL (Sand)	6,660	9,734	8,130	10,384	12,000	87%	12,000	0	12,000	100%
6300-2155	TEE AND GREEN	3,618	1,653	4,971	4,813	5,000	96%	5,000	0	5,000	100%
6300-2200	FOOD AND	45	77	127	385	500	77%	500	0	500	100%
6300-2400	CONSTRUCTION &	1,490	7,724	7,600	9,602	15,000	64%	15,000	0	15,000	100%
6300-2500	VEHICLE SUPPLIES	222	1,145	265	1,626	2,000	81%	2,000	0	2,000	100%
6300-2520	FUELS - GAS & OIL	19,460	22,273	20,765	33,279	25,000	133%	26,000	0	26,000	104%
6300-2550	EQUIPMENT SUPPLIES	29,254	29,729	30,055	30,629	34,400	89%	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	14,832	15,000	99%	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	1,155	2,000	58%	2,500	0	2,500	125%
6300-3200	COMMUNICATIONS	7,549	9,246	11,849	12,862	13,000	99%	14,300	0	14,300	110%
6300-3300	UTILITIES	11,290	18,957	20,410	18,761	30,000	63%	33,000	0	33,000	110%
6300-3350	Water Utilities	314	338	323	590	600	98%	600	0	600	100%
6300-3500	REPAIRS AND	10,697	12,347	4,062	7,095	19,250	37%	20,000	0	20,000	103%
6300-3800	DATA PROCESSING	-2,137	1,353	3,242	4,547	5,000	91%	6,000	0	6,000	120%
6300-3805	Subscription Fees	6,955	2,550	5,567	6,539	7,100	92%	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		-977	500	***%	500	0	500	100%
6300-4300	EQUIPMENT RENTAL	6,414	18,222	1,527	2,866	10,000	29%	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 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
6300-4400	SERVICE &	6,542	4,011	4,267	3,789	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	8,909	10,000	89%	10,000	0	10,000	100%
6300-5500	CAPITAL OUTLAY	89,007	328,186	444,034	116,690	118,615	98%	110,000	-30,000	80,000	67%
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	240,449	319,414	75%	346,400	-4,723	341,677	106%
6301-1003	LONGEVITY PAY	3,615	1,631	1,943	2,178	2,259	96%	3,400	0	3,400	150%
6301-1009	FICA EXPENSE	23,157	18,280	16,611	18,572	24,778	75%	27,000	-362	26,638	107%
6301-1010	RETIREMENT EXPENSE	25,117	15,899	15,083	21,912	24,175	91%	29,800	-715	29,085	120%
6301-1011	HEALTH INSURANCE	42,318	21,845	22,539	34,123	37,500	91%	45,000	0	45,000	120%
6301-1012	FLEX & PR TIME			35	114	100	114%	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	242	100%	300	0	300	123%
6301-1017	401K EXPENSE	9,681	5,307	5,395	7,403	7,724	96%	8,400	-236	8,164	105%
6301-2100	DEPARTMENT	9,668	8,915	9,910	11,602	15,500	75%	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	7,304	8,000	91%	8,000	0	8,000	100%
6301-2200	FOOD AND	224	365	687	797	1,000	80%	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	67,715	75,000	90%	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	62,803	70,000	90%	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	15,652	15,600	100%	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	9,360	11,000	85%	12,100	0	12,100	110%
6301-3300	UTILITIES	14,197	15,592	16,762	15,231	25,400	60%	28,600	0	28,600	112%
6301-3350	Water Utilities	314	338	323	590	600	98%	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	4,550	6,000	76%	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	5,727	10,000	57%	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	38,757	30,000	129%	15,000	0	15,000	50%
6301-3980	MISCELLANEOUS		200		172	250	69%	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

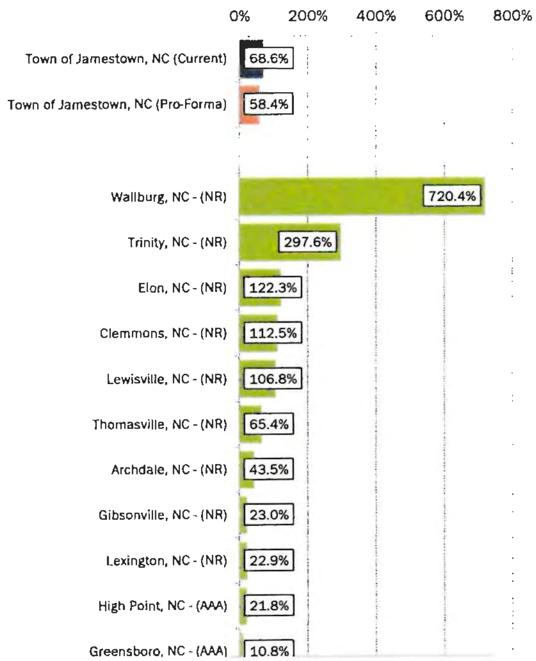
		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
6301-4310	GOLF CART RENTALS	3,339	8,484	4,466		6,000	0%	0	0	0	0%
6301-4311	SALES AND USE TAX	20,576	22,547	25,864	34,630	23,000	151%	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	18,307	31,500	58%	1,000	0	1,000	3%
6301-5500	CAPITAL OUTLAY			7,453		7,500	0%	60,000	-15,000	45,000	600%
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	-2,600	327,900	146%
8000-7101	LEASE PRINCIPAL	156,489	115,961	123,337	156,333	191,438	82%	160,000	-17,100	142,900	74%
8000-7102	Subscription	20,320	27,897	36,248	83,448	79,400	105%	98,000	-74,700	23,300	29%
8000-7200	DEBT INTEREST	11,784	13,862	30,001	28,348	30,000	94%	42,422	700	43,122	143%
8000-7201	LEASE INTEREST	3,174	1,796	2,619	21,023	25,850	81%	23,000	-3,700	19,300	74%
8000-7202	Subscription	915	538	1,111	1,620	5,000	32%	5,000	-4,300	700	14%
9600-9600	TRANSFERS TO OTHER	176,839	204,714	347,681	413,446	413,466	100%	227,718	-74,272	153,446	37%
	Total Expenditures	7,813,633	6,637,315	8,075,276	7,755,402	9,659,667	80%	10,339,606	-541,758	9,797,848	101%
Overall Fund Total	Revenue less Expenditures)	131,557	1,677,393	1,395,094	397,649			874,824	-874,824	0	

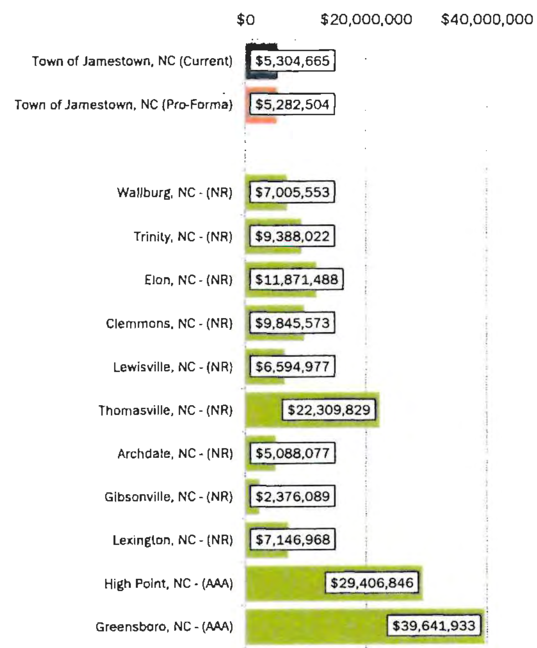
City / Town	Unassigned Fund Balance (FY2025)	General Fund Expenditures (FY2025)	Unassigned Fund Balance as a % of Expenditures (FY2025)
Wallburg, NC	7,005,553	972,509	720.36%
Trinity, NC	9,388,022	3,154,659	297.59%
Lewisville, NC	6,594,977	6,176,040	106.78%
Jamestown, NC	5,304,665	7,727,597	68.65%
Clemmons, NC	9,845,573	8,750,456	112.51%
Elon, NC	11,871,488	9,706,938	122.30%
Gibsonville, NC	2,376,089	10,348,891	22.96%
Archdale, NC	5,088,077	11,694,207	43.51%
Lexington, NC	7,146,968	31,256,373	22.87%
Thomasville, NC	22,309,829	34,090,932	65.44%
High Point, NC*	29,406,846	135,052,929	21.77%
Greensboro, NC**	39,641,933	367,004,709	10.80%

*Note: High Point also maintains $10.9mm of Fund Balance in its General Debt Service Fund.

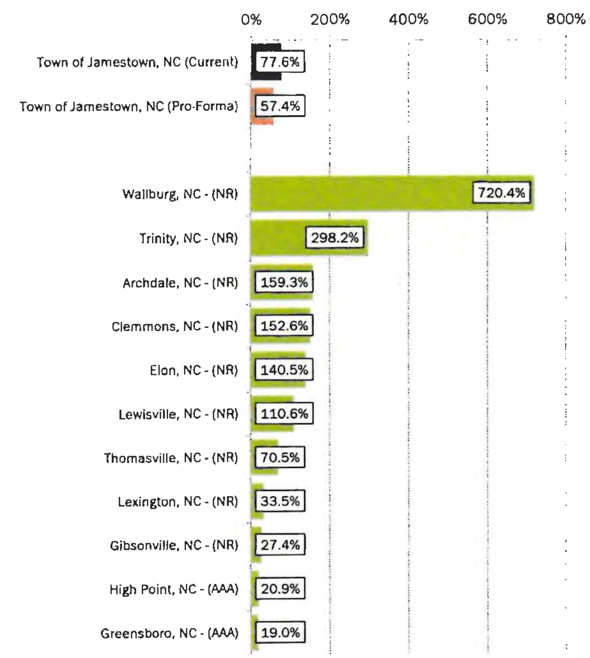
**Note: Greensboro also maintains $39.7mm of Fund Balance in its Debt Service Fund.

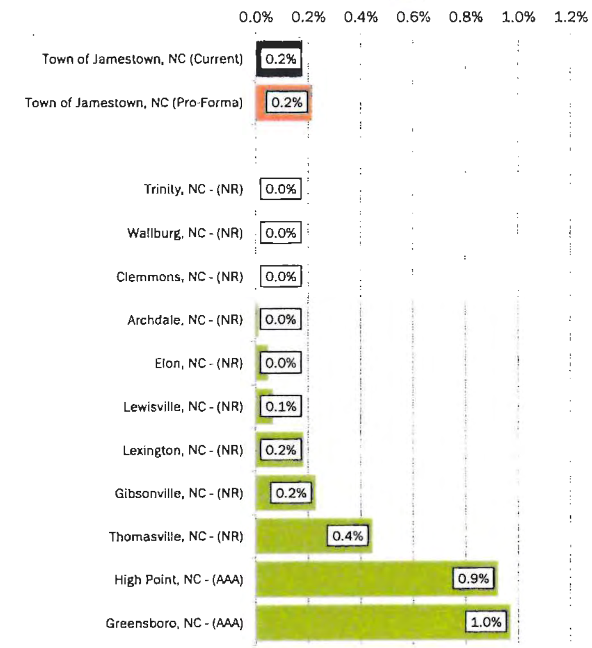
Unassigned FB as a % of Expenditures		Unassigned FB	
Town of Jamestown, NC (Current)	68.6%	Town of Jamestown, NC (Current)	5,304,665
Town of Jamestown, NC (Pro-Forma)	58.4%	Town of Jamestown, NC (Pro-Forma)	5,282,504
Wallburg, NC - (NR)	720.4%	Wallburg, NC - (NR)	7,005,553
Trinity, NC - (NR)	297.6%	Trinity, NC - (NR)	9,388,022
Elon, NC - (NR)	122.3%	Elon, NC - (NR)	11,871,488
Clemmons, NC - (NR)	112.5%	Clemmons, NC - (NR)	9,845,573
Lewisville, NC - (NR)	106.8%	Lewisville, NC - (NR)	6,594,977
Thomasville, NC - (NR)	65.4%	Thomasville, NC - (NR)	22,309,829
Archdale, NC - (NR)	43.5%	Archdale, NC - (NR)	5,088,077
Gibsonville, NC - (NR)	23.0%	Gibsonville, NC - (NR)	2,376,089
Lexington, NC - (NR)	22.9%	Lexington, NC - (NR)	7,146,968
High Point, NC - (AAA)	21.8%	High Point, NC - (AAA)	29,406,846
Greensboro, NC - (AAA)	10.8%	Greensboro, NC - (AAA)	39,641,933



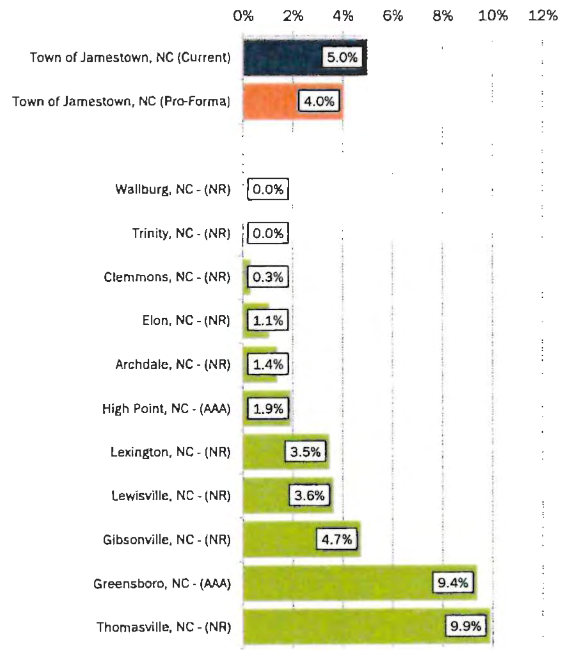


Available FB as a % of Expenditures		Debt to Assessed Value	
Town of Jamestown, NC (Current)	77.6%	Town of Jamestown, NC (Current)	0.2%
Town of Jamestown, NC (Pro-Forma)	57.4%	Town of Jamestown, NC (Pro-Forma)	0.2%
Wallburg, NC - (NR)	720.4%	Trinity, NC - (NR)	0.0%
Trinity, NC - (NR)	298.2%	Wallburg, NC - (NR)	0.0%
Archdale, NC - (NR)	159.3%	Clemmons, NC - (NR)	0.0%
Clemmons, NC - (NR)	152.6%	Archdale, NC - (NR)	0.0%
Elon, NC - (NR)	140.5%	Elon, NC - (NR)	0.0%
Lewisville, NC - (NR)	110.6%	Lewisville, NC - (NR)	0.1%
Thomasville, NC - (NR)	70.5%	Lexington, NC - (NR)	0.2%
Lexington, NC - (NR)	33.5%	Gibsonville, NC - (NR)	0.2%
Gibsonville, NC - (NR)	27.4%	Thomasville, NC - (NR)	0.4%
High Point, NC - (AAA)	20.9%	High Point, NC - (AAA)	0.9%
Greensboro, NC - (AAA)	19.0%	Greensboro, NC - (AAA)	1.0%





Debt Service to Expenditures	
Town of Jamestown, NC (Current)	5.0%
Town of Jamestown, NC (Pro-Forma)	4.0%
Wallburg, NC - (NR)	0.0%
Trinity, NC - (NR)	0.0%
Clemmons, NC - (NR)	0.3%
Elon, NC - (NR)	1.1%
Archdale, NC - (NR)	1.4%
High Point, NC - (AAA)	1.9%
Lexington, NC - (NR)	3.5%
Lewisville, NC - (NR)	3.6%
Gibsonville, NC - (NR)	4.7%
Greensboro, NC - (AAA)	9.4%
Thomasville, NC - (NR)	9.9%



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	121	100	121%	100	0	100	100%
3981	TRANSFER FROM	124,854	149,214	146,926	153,446	153,446	100%	227,718	-74,272	153,446	100%
	Total Revenues	124,921	149,568	147,256	153,567	153,546	100%	227,818	-74,272	153,546	100%
Expenditures											
9600-9600	TRANSFERS TO OTHER	74,931	72,108	72,000	70,091	70,100	100%	70,100	0	70,100	100%
9600-9800	RESERVE FOR FUTURE					83,446	0%	157,718	-74,272	83,446	100%
	Total Expenditures	74,931	72,108	72,000	70,091	153,546	46%	227,818	-74,272	153,546	100%
Overall Fund Total Revenue less Expenditures)		49,990	77,460	75,256	83,476				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 Prior Year	Actual Current Year	Actual Total to Date	Variance Positive (Negative)
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 Prior Year	Actual Current Year	Actual Total to Date	Variance Positive (Negative)
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 Prior Year	Actual Current Year	Actual Total to Date	Variance Positive (Negative)
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		

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
Revenue											
3345	INSPECTION AND	4,368	1,275	62,582	21,257	30,000	71%	30,000	0	30,000	100%
3710	UTILITY CHARGE -	955,863	1,051,726	1,152,067	1,185,997	1,390,000	85%	1,571,376	-47,664	1,523,712	109%
3720	UTILITY CHARGE -	2,876,362	3,928,415	4,328,992	4,016,771	4,000,000	100%	4,700,000	-12,901	4,687,099	117%
3741	Meter Fee	3,700	2,000	21,350	80,775	2,000	***%	50,000	0	50,000	2500%
3742	System Development	18,500	16,300	578,189	610,300	0	***%	0	0	0	0%
3743	System Admin /	1,150	600	5,500	12,500	0	***%	0	0	0	0%
3745	Connection Fees -	9,452	7,700	9,100	8,200	7,000	117%	7,000	0	7,000	100%
3750	NONPAYMENT /	20,017	25,350	24,250	14,950	20,000	75%	10,000	0	10,000	50%
3755	Return Check Fees	525	575	2,445	2,088	500	418%	1,000	0	1,000	200%
3760	LATE FEES	20,952	24,190	27,335	20,820	20,000	104%	15,000	0	15,000	75%
3765	CREDIT CARD	795	1,323	284	303	300	101%	300	0	300	100%
3831	INVESTMENT	294,448	551,204	447,320	288,709	200,000	144%	150,000	0	150,000	75%
3839	MISCELLANEOUS	50	4,777	10,167	29,603	500	***%	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	-621,833	1,863,975	63%
	Total Revenues	4,334,322	5,733,811	6,795,533	6,474,494	10,486,581	62%	10,689,844	-682,398	10,007,446	95%
Expenditures											
7100-1000	SALARIES AND WAGES	719,835	812,852	976,927	980,110	1,224,978	80%	1,275,100	-33,651	1,241,449	101%
7100-1003	LONGEVITY PAY	13,633	14,954	16,598	17,734	21,032	84%	17,600	0	17,600	83%
7100-1009	FICA EXPENSE	55,876	62,386	73,058	76,228	94,880	80%	98,500	-2,574	95,926	101%
7100-1010	RETIREMENT EXPENSE	89,285	106,510	130,678	141,276	175,108	81%	191,800	-5,091	186,709	106%
7100-1011	HEALTH INSURANCE	120,139	124,430	151,912	161,533	200,000	81%	225,100	0	225,100	112%
7100-1012	FLEX & PR TIME	294	116	281	354	1,200	30%	1,200	0	1,200	100%
7100-1013	RETIREE HEALTH	16,345	16,404	16,404	16,404	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	935	100%	1,000	0	1,000	106%
7100-1017	401K EXPENSE	34,521	39,093	45,640	48,484	58,161	83%	68,500	-1,682	66,818	114%
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	36,784	40,000	92%	50,000	0	50,000	125%
7100-2105	WATER METERS	29,985	51,513	127,468	121,307	121,330	100%	100,000	0	100,000	82%
7100-2200	FOOD AND	1,176	1,173	2,374	1,770	2,000	89%	2,000	0	2,000	100%
7100-2400	CONSTRUCTION &	37,735	22,399	42,450	17,394	17,395	100%	35,000	0	35,000	201%
7100-2500	VEHICLE SUPPLIES	5,362	6,234	5,903	9,658	11,000	88%	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	6,361	15,000	42%	15,000	0	15,000	100%

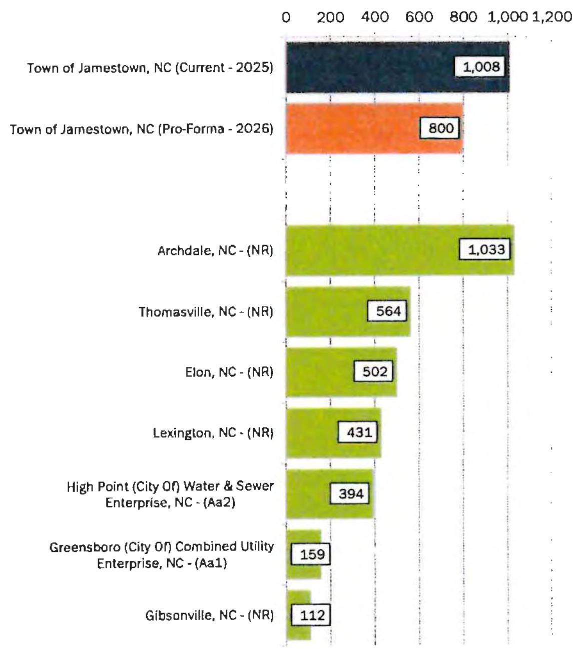
30 WATER AND SEWER

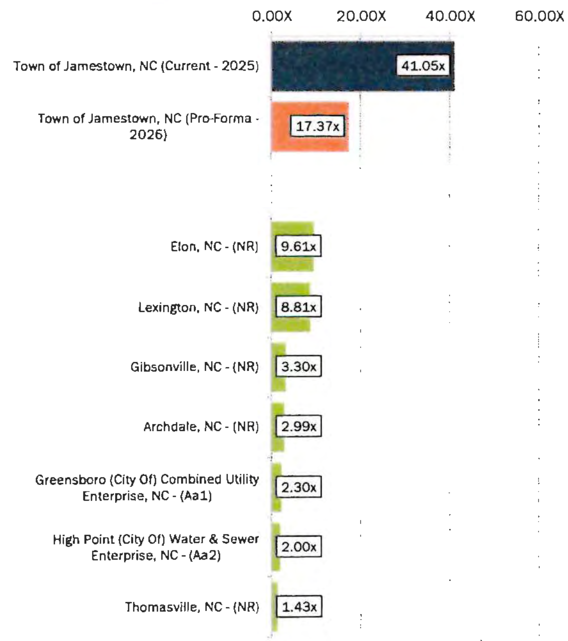
		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
7100-2600	OFFICE SUPPLIES	930	1,053	1,408	1,940	2,000	97%	2,000	0	2,000	100%
7100-2750	PURCHASE OF WATER	305,404	276,911	287,211	399,830	423,000	95%	449,000	0	449,000	106%
7100-2755	Water Transmission	31,532	33,931	41,318	36,500	63,000	58%	90,000	0	90,000	142%
7100-2900	ASSETS NOT	17,043	13,966	19,559	19,823	20,000	99%	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	5,316	12,300	43%	13,000	0	13,000	105%
7100-3200	COMMUNICATIONS	26,445	29,060	33,181	34,011	50,000	68%	50,000	0	50,000	100%
7100-3300	UTILITIES	15,169	13,150	14,628	14,244	25,000	57%	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	5,522	7,000	79%	10,000	0	10,000	142%
7100-3500	REPAIRS AND	35,929	38,918	50,598	55,310	52,342	106%	45,000	0	45,000	85%
7100-3700	MARKETING /				18,134	20,000	91%	20,000	0	20,000	100%
7100-3800	DATA PROCESSING	8,525	11,824	21,788	25,201	29,800	85%	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	215	4,000	5%	4,000	0	4,000	100%
7100-3950	DUES AND	4,512	29,969	39,849	16,366	42,000	39%	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	184	1,000	18%	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	515	1,900	27%	5,000	0	5,000	263%
7100-4400	SERVICE &	48,332	50,683	48,850	51,483	65,000	79%	70,000	10,600	80,600	124%
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	36,398	41,400	88%	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	394,427	433,400	91%	601,500	0	601,500	138%
7100-4995	ENGINEERING FEES	3,820	32,915	83,882	48,804	120,000	41%	120,000	0	120,000	100%
7100-5400	CAPITAL OUTLAY -	59,063	67,113	1,647	155,140	156,600	99%	70,000	0	70,000	44%
7100-5500	CAPITAL OUTLAY	138,998	18,200	8,694	243,367	253,615	96%	785,000	-650,000	135,000	53%
7100-5501	Right to Use Asset	9,764				0	0%	0	0	0	0%
7100-5700	CAPITAL OUTLAY -				25,217	70,000	36%	0	0	0	0%
7100-5900	CAPITAL OUTLAY -	63,097	187,505	1,374	1,251,824	2,157,672	58%	2,050,000	0	2,050,000	95%
7100-5910	CAPITAL OUTLAY -	1,263,220	61,277	6,927	838,800	2,554,652	33%	2,149,984	0	2,149,984	84%
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	4,450	6,000	74%	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%

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	150	300	50%	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				2,193	10,000	22%	10,000	0	10,000	100%
	Total Expenditures	5,910,795	4,959,830	5,896,488	7,039,051	10,486,581	67%	10,689,844	-682,398	10,007,446	95%
Overall Fund Total Revenue less Expenditures)		-1,576,473	773,981	899,045	-564,557				0	0	

Days Cash on Hand		Debt Service Coverage	
Town of Jamestown, NC (Current - 2025)	1,008	Town of Jamestown, NC (Current - 2025)	41.05x
Town of Jamestown, NC (Pro-Forma - 2026)	800	Town of Jamestown, NC (Pro-Forma - 2026)	17.37x
Archdale, NC - (NR)	1,033	Elon, NC - (NR)	9.61x
Thomasville, NC - (NR)	564	Lexington, NC - (NR)	8.81x
Elon, NC - (NR)	502	Gibsonville, NC - (NR)	3.30x
Lexington, NC - (NR)	431	Archdale, NC - (NR)	2.99x
High Point (City Of) Water & Sewer Enterprise, NC - (Aa2)	394	Greensboro (City Of) Combined Utility Enterprise, NC - (Aa1)	2.30x
Greensboro (City Of) Combined Utility Enterprise, NC - (Aa1)	159	High Point (City Of) Water & Sewer Enterprise, NC - (Aa2)	2.00x
Gibsonville, NC - (NR)	112	Thomasville, NC - (NR)	1.43x





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	1,311	1,000	131%	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	501,311	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	439,809				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	9,077	5,000	182%	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	41,177	118,376	35%	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	-77,199				0	0	

Town of Jamestown
Capital Improvement Program
General Fund

Preliminary FY 26-27

#	Item	Department	Strategic Plan Initiative Outcome.Goal	FY 2026/27		FY 2027/28		FY 2028/29		FY2029/30		Beyond 5 Years		Total
1	Sidewalk - Oakdale Rd (Phase 3) (Capital Project Fund)	Planning	7A	540,000	(7)(8)	-	-	-		-				540,000
2	Sidewalk - Penny Rd (Main St - HP Greenway)-(Capital Project Fund)	Planning	7A	-						1,205,000	(7)(8)			1,205,000
3	Sidewalk - Oakdale Rd (Phase 2) (Capital Project Fund)	Planning	7A	160,000	(7)(8)									160,000
4	Sidewalk - Oakdale Rd. (Phase 1) (Capital Project Fund)-reappropriate from FY 25-26	Planning	7A	300,000	(19)									300,000
5	PARTF project	Recreation	8J	85,468	(11)									85,468
6	AFP project	Recreation	8J											-
7	Sidewalk connectors - Guilford County ARPA funding ($260k from GF FY 25-26)	Public Services-Streets	7A	1,834,834	(10),(19)									1,834,834
8	Stormwater Forestdale East Project	Public Services-Stormwater		1,014,000	(16),(18)									1,014,000
9	Jamestown Park ADA Restroom (AP)	Recreation	8J	708,635	(12)(14)							-		708,635
	Totals for Capital Project Funds (Multi-year funds)			**4,642,937**		-		-		1,205,000		-		**5,847,937**
10	Fire Department Building	Public Safety Services				12,000,000	(6)							
						12,000,000								**12,000,000**
	Operating Budget Items:													
11	Roadway Improvements (paving) ($73k reappropriate MTV fees from FY 25-26)	Public Services/Powell Bill	5F	440,150	(1) (19)(13)(2)			440,000	1)(13)(2)			440,000	(1) (13) (2)	1,320,150
12	Storm Drainage (13,100 reencumber from FY 25-26)	Public Services-Stormwater	8H	70,000	(2),(19)			-						70,000
13	Snow plow	Public Services-Streets	8E	11,000	(2)	11,000	(2)			11,000	(2)	11,000	(2)	44,000
14	Main Street Corridor Study (reappropriate from FY 25-26)	Planning	7A	50,000	(19)	100,000	(2)							150,000
15	Main Street Stragetic Planning	Planning		-	(2)	100,000	(2)							100,000
16	Roof-Pro Shop	Golf Shop				30,000	(2)							30,000
17	Service Truck	Recreation		60,000	(2)									60,000
18	Wrenn Miller bathrooms	Recreation	8J	-		450,000	(2)							450,000
19	Bed Knife Grinder	Golf - Maint.		45,000	(2)									45,000
20	Paving Cart Paths	Golf - Maint.		25,000	(2)			50,000	(2)			50,000	(2)	125,000
21	Drainage-golf course	Golf - Maint.		20,000	(2)	20,000	(2)							40,000
22	Tarp Replacement	Golf - Maint.		-	-	40,000	(2)							40,000
23	Fencing at Soccer Complex	Recreation		-		30,000	(2)							30,000
24	Pave shelter parking lot	Recreation	8J			-		30,000	(2)			8,000	(2)	38,000
25	HVAC system replacements	Building - Fire Department	8E	-		15,000	(2)							15,000
26	Bunker/Tees Construction	Golf - Maint	5C			500,000	(17)(2)	500,000	(17)(2)					1,000,000
27	New Park Shelter - replacement of shelter #3	Recreation	8J									100,000	(2)	100,000
28	Soccerfield overflow parking lot	Recreation	8I			-		200,000	(2)					200,000
29	Paving at Baseball field parking lot	Recreation						175,000	(2)					175,000
30	Town Hall - Roof	Building and Grounds	8E			72,000	(2)							72,000
31	Irrigation	Golf Maint.	5C					700,000	(2)					700,000
32	Replace greens roller	Golf Maint.		35,000	(2)									35,000
33	Jamestown Park Phase II - update plan	Recreation	8J	-		30,000	(2)	-	-			-		30,000
34	Paving at golf shop, including driveway into parking lot	Pro Shop	5C			-		150,000	(2)			-		150,000
35	Furniture	Pro Shop		15,000	(2)									15,000
36	Carport/Equipment Shelter	Golf Maint.				20,000	(2)							20,000
37	Security Cameras for Park/Playground	Recreation		-	(2)	10,000	(2)							10,000
38	Range Ball Dispenser	Golf Shop		-	(2)	15,000	(2)							15,000
39	Clubhouse alarm/cameras	Golf Shop		10,000	(2)									10,000
40	Trash Truck-DRH ($515k for truck, $10k for tax and tags)	Sanitation		525,000	(6),(2)									525,000
41	Civic Center remodel	Building		-		375,000	(2)							375,000
42	Sidepath - E Fork (Greenway to Charles P Turner Sports Complex)	Planning	7A									348,000	(2)	348,000
43	Sidepath - Guilford Rd (E Main St to Guilford College Rd)	Planning	7A									1,662,000	(2)	1,662,000
44	Sidewalk - Scientific St (Main St to Shannon Gray Ct.)	Planning	7A									490,000	(2)	490,000
45	Sidepath - E Fork (Guilford Rd to Greenway)	Planning	7A									1,200,000	(2)	1,200,000
46	Sidepath - Dillon Rd (W Main to Deep River)	Planning	7A									170,000	(2)	170,000
47	Slow Streets - Potter Dr and Mendenhall Rd	Planning	7A									31,000	(2)	31,000
48	Deep River Paddle Trail/Greenway Trail (Phase I, II & III)	Planning	8J									1,300,000	(2)	1,300,000
49	Kitchen Renovation @ Golf Pro Shop	Golf Shop		-		398,000	(2)							398,000
50	Dumpster Enclosure	Golf Shop		20,000	(2)									20,000
51	Paving Town Hall	Town Hall						150,000	(2)					150,000
52	Technology-Big Screens for Civic Center, added per council	Town Hall		-		20,000	(2)	-						20,000
	Total Projects, General Fund (excludes capital project funds)			**$ 1,326,150**		**$ 2,236,000**		**$ 2,395,000**		**$ 11,000**		**$ 5,810,000**		**$ 11,778,150**
	FUNDING SOURCE - Operating Budget only			**FY 2026/27**		**FY 2027/28**		**FY 2028/29**				**5 Years**		**Total**
	(1) Powell Bill current yr and reserve fund balance			255,800		-		220,000		-		220,000		105 695,800
	(2) Operating budget / fund balance			363,475		2,236,000		2,064,000		11,000		5,479,000		10,153,475

(3) Federal STP-EB funds				-	-	-	-	-	-
(4) NCDOT				-	-	-	-	-	-
(5) NCDOT Enhancement funding				-	-	-	-	-	-
(6) Installment financing				515,000	12,000,000	-	-	-	12,515,000
(7) Transfer from General Fund to Capital Project Fund				-	-	-	-	-	-
(8) CMAQ Funding				700,000	-	-	1,205,000	-	1,905,000
(9) HP MPO				-	-	-	-	-	-
(10) Guilford County Coronavirus State & Local Fiscal Recovery Funds				1,574,834	-	-	-	-	1,574,834
(11) PARTF funding				85,468	-	-	-	-	85,468
(12) AFP funding				500,000	-	-	-	-	500,000
(13) Motor Vehicle Fee				55,575	-	111,000	-	111,000	277,575
(14) State Grant				208,635	-	-	-	-	208,635
(15) Stormwater Fee				-	-	-	-	-	-
(16) Golden LEAF Grant				769,000	-	-	-	-	769,000
(17) LWCF (Land and Water Conservation Fund)				-	-	-	-	-	-
(18) Transfer from Water Sewer Fund	Transfer in FY 25-26			245,000	-	-	-	-	245,000
(19) Reappropriate funds from prior fiscal year fund balance	73,200+300,000+260,000+50,000+13100			696,300					696,300
Total for Budget Year				**$ 5,969,087**	**$ 14,236,000**	**$ 2,395,000**	**$ 1,216,000**	**$ 5,810,000**	**$ 29,626,087**

difference	$ -	$ -	$ -	$ -	$ -	$ -

Town of Jamestown
Capital Improvement Program **Preliminary FY 26-27**
Water/Sewer Fund

#		Department	Dept. Priority	Strategic Plan Initiative Outcome.Goal	FY 2026/27	FY 2027/28	FY 2028/29	FY2029/30	FY2030/31	Beyond 5 Years	Total
	Jamestown's portion of Eastside improvements (7.692%):			8H							
1	Odor Control Project	Public Services	City of HP ❷	8H	23,000 (1)	23,000 (1)	23,000 (1)	5,500 (1)		-	74,500
2	Eastside UV System Upg & Primary Drain Pump Station	Public Services	City of HP ❷	8H	1,228,643 (3)						1,228,643
3	Pre-Heat Burner	Public Services	City of HP ❷	8H			176,916 (1)				176,916
5	ESWWTP Primary Catwalk	Public Services	City of HP ❷	8H	45,383 (3)						45,383
6	Eastside Rebuild of Final Clarifier #1&2	Public Services	City of HP ❷	8H							-
7	Eastside Expansion (26 to 32 mgd)	Public Services	City of HP ❷	8H					7,760,460 (2)		7,760,460
8	Eastside Rebuild of Final Clarifier #4	Public Services	City of HP ❷	8H		26,076 (1)					26,076
9	Eastside Filter 1-4 Rebuild	Public Services	City of HP ❷	8H		170,243 (1)					170,243
10	Eastside Barscreen 1&3	Public Services	City of HP ❷	8H	40,152 (3)						40,152
11	Sluice Gate Modification	Public Services	City of HP ❷	8H	5,554 (3)					6,000 (1)	11,554
12	Mercurty Modules	Public Services	City of HP ❷	8H							-
13	SCADA Upgrades	Public Services	City of HP ❷	8H	198,454 (3)						198,454
14	ARC Flash	Public Services	City of HP ❷	8H				4,615 (1)			4,615
15	AAA Gate & Valve Modification-Upgrade (NEW)	Public Services	City of HP ❷	8H			115,380 (1)				115,380
16	Plant Condition & Operational Assessment (NEW)	Public Services	City of HP		26,922 (3)						26,922
17	Process Issue Resolution (NEW)				4,876 (3)						4,876
18	Dissolved Air Flotation System (DAF) (NEW)					182,454 (1)					182,454
19	Primary Clarifiers 1-4 Rehab (NEW)					204,607 (1)					204,607
20	Filters 1-4 Replacement (NEW)								2,384,520 (2)		2,384,520
21	Centrifuge #2 Rotating Assembly (NEW)					44,478 (1)					44,478
											-
22	Riverdale Pump Station Phase 2 Rebuild (Invoice TBD)	Public Services	City of HP ❷	8H	-	3,650,000 (2)					3,650,000
	Total - Eastside / Riverdale				**1,572,984**	**4,300,858**	**315,296**	**10,115**	**10,144,980**	**6,000**	**16,350,233**
23	Expansion of Randleman Reservoir Treatment Plant ($1mm reappropriated from FY 25-26)	Public Services	PTRWA	8H	**1,800,000** (1), (5)	**3,600,000** (2)	**3,600,000** (2)			-	**9,000,000**
24	Other Sewer projects	Public Services		8H	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	600,000
25	Main Street Water Line* (not completed reappropriate funds from FY 25-26)	Public Services		8H	1,187,852 (5)						1,187,852
26	Other Water Line projects	Public Services		8H		450,000 (1)	140,000 (1)			420,000 (1)	1,010,000
27	Penny Road waterline-reappriopriated $350k from FY25-26	Public Services		8H	500,000 (1)(5)						500,000
28	Powell Bill Water and Sewer	Public Services		8H	140,000 (1)					140,000 (1)	280,000
29	Knollwood Dr. Water Line	Public Services		8H		500,000 (1)					500,000
30	Harvey Rd. Water Line	Public Services		8H						600,000 (1)	600,000
31	Cured in Place Forestdale North	Public Services		8H		500,000 (1)					500,000
32	Jet Truck, replaces 2008	Public Services		8E		300,000 (1)					300,000
33	Grandover/Shop Generator	Public Services		8E						100,000 (1)	100,000
34	Mobile Generator 1982/2008	Public Services		8E		120,000 (1)					120,000
35	Tractor	Public Services		8E						50,000 (1)	50,000
36	Paving - Crosswalk Improvements (stamping, etc), complete when Main Street Water Line project is completed, (reappriorate from FY 25-26)	Public Services			50,000 (5)						50,000
37	Flatbed dump truck	Public Services		8H							
38	Vehicle Replacement	Public Services		8E	70,000 (1)	72,000 (1)	74,000 (1)	76,000 (1)	78,000 (1)	120,000 (1)	490,000
39	Dillon Rd./Mill Area water line	Public Services		8H						500,000 (1)	500,000
40	Backhoe	Public Services		8E						120,000 (1)	120,000
41	Mini-Excavator 2017	Public Services		8E						90,000 (1)	90,000
42	Tractor 2015+	Public Services		8E						60,000 (1)	60,000
43	Skid Steer	Public Services		8E						80,000 (1)	80,000
44	Mowers	Public Services		8E	15,000 (1)						15,000
45	Mendenhall Pump Station reno	Public Services		8H						50,000 (1)	50,000
46	Grandover Pump Station reno	Public Services								40,000 (1)	40,000
47	Clifton Park Pump Station reno	Public Services								30,000 (1)	30,000
48	Dump Truck replacement (2014+)	Public Services								150,000 (1)	150,000
49	Fuel Tank	Public Services			20,000 (1)						20,000

50	Misc. Water	Public Services	100,000	(1)						100,000
51	Misc. Sewer	Public Services			100,000					100,000
52	AMI Project	Public Services	0	(1)	750,000					750,000
53	Cured in Place Outfall Sewer improvement	Public Services	500,000	(1)						500,000
54	Meter Replacement	Public Services	100,000	(1)						
	Total Projects, Water/Sewer Fund		**$ 2,782,852**		**$ 2,892,000**	**$ 314,000**	**$ 176,000**	**$ 178,000**	**$ 2,650,000**	**$ 8,892,852**

FUNDING SOURCE

	FY 2026/27	FY 2027/28	FY 2028/29	FY2029/30	FY2030/31	Beyond 5 Years	
(1) Operating / Net Position Appropriated	$ 2,918,000	$ 3,542,858	$ 629,296	186,115	178,000	2,656,000	$ 10,110,269
(2) Financing - through City of High Point or PTRWA	-	7,250,000	3,600,000	-	10,144,980	-	20,994,980
(3) Transfer-in from W/S Capital Reserve Fund	1,549,984	-	-	-	-	-	1,549,984
(4) Installment financing	-		-	-	-	-	-
(5) Reappropriate funds from prior fiscal year net position	1,687,852	-	-	-	-	-	1,687,852
Amount unfunded							
Total for Budget Year	**$ 6,155,836**	**$ 10,792,858**	**$ 4,229,296**	**$ 186,115**	**$ 10,322,980**	**$ 2,656,000**	**$ 34,343,085**

OPERATING BUDGET EFFECTS

2 HP - Jamestown's share of ownership in High Point Eastside WWTF / Riverdale Pump Station improvements

NOTE: Jamestown is an 8% owner of Eastside WWTP; Jamestown share of Riverdale Pump Station costs is based on % of flows

$ 6,155,836	$ 10,792,858	$ 4,229,296	$ 186,115	$ 10,322,980	$ 2,656,000	$ 34,243,085

Town of Jamestown Recommended 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	$ 15	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	

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Adoption of the Council's Strategic Plan for 2026/27 **AGENDA ITEM #:** VI-B

☐ CONSENT AGENDA ITEM ☑ ACTION ITEM ☑ INFORMATION ONLY

MEETING DATE: June 23, 2026 **ESTIMATED TIME FOR DISCUSSION:** 5 min

DEPARTMENT: Administration **CONTACT PERSON:** Matthew Johnson, Town Manager

SUMMARY:

The Council will consider adoption of the Council Strategic Plan for FY 26/27.

ATTACHMENTS: Council Strategic Plan for FY 26/27

RECOMMENDATION/ACTION NEEDED: Move to approve Strategic Plan

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Move to approve Council's Strategic Plan as presented.

FOLLOW UP ACTION NEEDED: N/A

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Town of Jamestown
Strategic Plan
Outcomes and Goals

Adopted: June 15, 2021
Last Update: June 23, 2026

Introduction to the Town's Strategic Plan

The Town of Jamestown Strategic Plan is designed to be a multiyear representation of the Town's mission. It aims to serve as a roadmap for staff and Town Council over the next three to five years.

This plan, an outgrowth of Council and staff input, further defines the Town's strategic priorities.

The structure better links Council and staff plans and employs a format that should be more useable for elected officials, staff, partners and citizens.

The plan includes these components:

- Outcome statements that are the foundation of the Town's mission statement;
- Short and long-range goals that further define and support the outcomes;
- Multiyear (three- to five-year) goals that will be executed to achieve the outcomes; and
- Annual tasks captured in a separate working document and a reporting structure that will be updated regularly to track progress.

Outcomes and Goals Snapshot

The outcomes and goals snapshot represents a graphical method for displaying specific desired outcomes and the goals necessary to bring these to fruition.

Goals are grouped under seven (formerly five) focus areas. Each individual outcome represents an initiative that has been reviewed by staff and the Council together during the annual retreat process to ensure that citizen needs are being met in an effective and efficient manner.

This document will be reviewed periodically and the Town Manager will communicate progress on each of the goals with the Council as needed.

The Town Council will review this document annually to ensure that goals are still relevant. The document will be updated and adopted as a part of the annual budget process in June.

Mission

Creating an exceptional quality of life for all residents and businesses by providing superior services and amenities.

Vision

Jamestown is a thriving community with deep roots in its history and a strong commitment to the future. We are dedicated to a high quality of life for residents of all ages by supporting recreation, education, and local businesses, while fostering clean, beautiful, and safe surroundings. Jamestown is a welcoming community where neighborhoods are connected and everyone feels at home.

Values

Compassion & Fairness

We treat all people—residents, businesses, staff, and visitors—with compassion and fairness. Our decisions are thoughtful, considerate, and grounded in the belief that everyone deserves equal consideration.

Accountability

We are accountable to the residents and businesses of Jamestown. We take ownership of our actions, decisions, and outcomes, and we hold ourselves to high ethical and professional standards.

Servant Leadership

We lead by serving. Our role is to put the needs of the community first, engage residents and businesses, and act in the best interest of the public we serve.

Collaboration & Listening

We commit to working together by actively listening to the needs, concerns, and perspectives of our residents and businesses. Diverse backgrounds and experiences strengthen our work, and we strive to hear all voices and incorporate them into thoughtful, effective solutions.

Stewardship

We will be responsible for the management, protection, and use of all Town resources entrusted to our care.

Innovation

We embrace curiosity, open-mindedness, and continuous improvement. We seek new ideas and better ways of doing our work while remaining adaptable and responsive to the evolving needs of Jamestown.

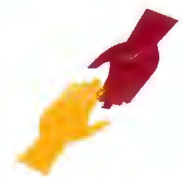
Hospitality

We approach every interaction with professionalism, respect, and care. We strive to create welcoming, courteous, and inclusive experiences for residents, businesses, staff, and visitors, recognizing that how we treat people reflects who we are as a community.

The Town's Strategic Plan is organized around seven focus areas, which make up its mission. We are committed to promoting:

Staff Excellence

Recruit and retain a team of excellent employees



Communication and Engagement

Provide outlets for citizen outreach and engagement

Infrastructure Resiliency

Ensure logical investment in infrastructure and facilities to meet future needs

Public Health & Safety

Provide partnerships to ensure effective services that match community needs

Planning and Economic Development

Grow and maintain a robust diversified economy

Amenities

Provide existing and new community amenities

Resource Stewardship

Provide the highest levels stewardship for the finite resources of the Town.

Jamestown Strategic Plan

Focus Areas, Outcomes, and Goals

Adopted: June 15, 2021   Updated: January 22, 2026

Staff Excellence

		Outcome 1: To attract, develop, and retain town staff in order to support services and meet community needs	Jan 2025	Jan 2026
	C.	*Complete/Update Pay Classification Study*	New Goal	●

		Outcome 2: To improve the administration of Town government	Jan 2025	Jan 2026
	B.	*Engage with partners to provide quarterly reports to Council*	New Goal	●

Communication and Engagement

		Outcome 3: Develop and implement strategies to promote Jamestown	Jan 2025	Jan 2026
	A.	Further develop Music in the Park and other Town-sponsored events	●	●
	B.	Schedule work session to discuss the Town's goals and role in marketing opportunities	●	●

		Outcome 4: Conduct community engagement through multiple strategies to increase resident involvement in Town matters	Jan 2025	Jan 2026
★	D.	*Develop and offer senior citizen programing and resources*	New Goal	●
	E.	*Research and implement improved communication strategies between the town and citizens*	New Goal	●
★	F.	***Research posibility of creating hiring a Communications/Marketing/Public Relations position***		***New Goal***

Infrastructure Resiliency

		Outcome 5: Make plans to improve current infrastructure, facilities, and services	Jan 2025	Jan 2026
	B	Repair/replace golf course irrigation system, bunkers, and cart paths	●	●
	C	Work with PSFD to create a plan for Fire Station improvements	●	●
	J	*Complete current capital improvement projects before adding additional projects*	New Goal	●

Public Health & Safety

		Outcome 6: Continue to develop plans to improve public safety in the Town of Jamestown	Jan 2025	Jan 2026
★	B.	*Enhance the pedestrian-friendliness and safety of Main Street/Downtown*	New Goal	●
	C.	*Evaluate street lighting in targeted areas of Jamestown*	New Goal	

★ Priority Goal	Limited Progress / Unscheduled	Pending / Deferred	Moderate Progress	Significant Progress	✓ Complete / Near Completion

Planning and Economic Development

		Outcome 7: Implement a broad program of community planning, development, and land management through zoning	Jan 2025	Jan 2026
★	A.	Review historic assets and create plans to preserve and protect them		
	B.	*Seek grant funding to complete projects included in the BiPed Plan*	*New Goal*	
	C.	*Support Main St/Downtown economic development and improvement*	*New Goal*	
	D.	*Schedule UNC School of Govt. training for Planning Board/Council*	*New Goal*	●
★	E.	*Consider and plan beautification and aesthetic improvements to Downtown/Main St,* ***including maitenance.***	*New Goal*	
★	F.	*Research and adopt short-term rental ordinance*	*New Goal*	
★	G.	*Discuss and work toward Oakdale Mill redevelopment/improvement*	*New Goal*	

Amenities

		Outcome 8: Ensure development, maintenance, and enhancement of public amenities that support quality of life and community well-being	Jan 2025	Jan 2026
	D	Increase internet capabilities at all Town facilities	●	●
	G	Evaluate and Plan for overflow parking at the Charles Turner Athletic		
	H	*Seek grant funding for Jamestown Golf Course improvements*	*New Goal*	
	I	*Evaluate options to fully utilize the Grill at Jamestown Golf Course*	*New Goal*	
★	K	*Construct bathrooms at Wrenn Miller Park*	*New Goal*	

Resource Stewardship

		Outcome 9: Implement responsible management of financial and operational resources to ensure long-term sustainability and community resilience.	Jan 2025	Jan 2026
★	A	**Focus on options to lower tax rate with 2026 Revalutation**		***New Goal***
★	A	**Conduct ongoing review of Town Service Agreements**		***New Goal***

★ Priority Goal	Limited Progress / Unscheduled	Pending / Deferred	Moderate Progress	Significant Progress	✓ Complete / Near Completion

Ongoing Goals	
8. Ongoing Goals	
	A. Provide employee training opportunities
	B. Evaluate benefits and insurance for Town employees
	C. Maintain and update the Town's Code of Ordinances and Land Development Ordinance
	D. Maintain and Update Strategic Plan Outcomes and Goals
	E. Provide for the repair, improvement, and replacement of vehicle and facility needs
	F. Seek AARP Livable Communities/Community Challenge Grant Opportunities
	G. Hold a joint planning retreat for the Planning Board, Council, and Town staff
	H. Maintain integrity of water/sewer/stormwater infrastructure
	I. Seek opportunities for grant funding for pedestrian and parks/recreation facilities
	J. Utilize Comprehensive Parks and Recreation Plan/Golf Strategic Plan to guide park
	K. Promote excellence in customer service
	L. Seek marketing opportunities to promote Jamestown
	M. Maintain effective communications with NCDOT and HPMPO
	N. Schedule candidate information sessions for election cycles
	O. Implement Strategies to recruit employees from diverse populations
	P. Coordinate a joint staff meeting to discuss plan of service with PSFD and GCSD (w/ annual
	Q. Utilize the ADA plan to increase compliance in public facilities
	R. Fully utilize Town social media accounts
	S. Continue to develop stormwater programing utilizing available funding sources
	T. Install security measures at Town facilities (parks, maintenance facilities, and Town Hall)
	U. *Seek training for improved customer service. Seek specific training for working with groups with specific needs and implement safety training and security options for staff. **
	V. *Develop and implement Citizen Academy **

**Completed, moved to Ongoing*

★ Priority Goal	Limited Progress / Unscheduled	Pending / Deferred	Moderate Progress	Significant Progress	✓ Complete / Near Completion

COMPLETED

COMPLETED

July 2021
A. Prepare a strategic plan for outcomes and goals *(Staff Excellence)*
B. Complete and adopt a Parks and Recreation Master Plan to seek grant funding opportunities *(Infrastructure and Facilities)*

January 2022
A. Review and upgrade current Town mission, vision, and core values *(Staff Excellence)*
B. Schedule a candidate information session *(Staff Excellence)*
C. Complete update of the Town of Jamestown's Comprehensive Plan *(Planning and Dev.)*
D. Enhance Code Enforcement capabilities throughout Jamestown to help protect property values *(Planning and Dev.)*

June 2022
A. Prepare operations continuity plan for key positions *(Staff Excellence)*
B. Complete plans for the construction of a new recreation maintenance facility *(Infrastructure and Facilities)*
C. Establish/redefine ordinances for the application of a commercial maintenance code *(Planning and Dev.)*
D. Prepare operations continuity plan for key positions *(Staff Excellence)*

January 2023
A. Update street pavement condition study (Infrastructure and Facilities)
B. Prepare strategic growth plan for Jamestown and surrounding ETJ areas (Infrastructure and Facilities)
C. Evaluate effectiveness of current solid waste collection and recycling services (Infrastructure and Facilities)
D. Prepare plans for effective utilization of space at Town Hall and the Civic Center (Infrastructure and Facilities
E. Seek Funding through the American Rescue Plan (Infrastructure and Facilities)
F. Update the Solid Waste Collection Policy

June 2023	
A.	Perform pay classification study to remain competitive in the marketplace (Staff Excellence)
B.	Update facility use policy and forms for all Town Facilities (Staff Excellence)
C.	Develop Branding and marketing strategies for Jamestown (Outreach and Involvement)
D.	Prepare Golf Course Strategic Plan (Infrastructure and Facilities)
E.	Review and update the Comprehensive Pedestrian Transportation Plan (Planning and Dev.)
F.	Utilize the Bicycle and Pedestrian Plan to improve and build sidewalk and cycling connectivity (Planning and Dev.)

January 2025
A. Prepare a plan to implement government mandated stormwater regulations (Public Health and Safety)

January 2026
A. Update website to expand functionality and ease of use for customers (Staff Excellence)
B. Update purchasing policies for Town Staff (Staff Excellence)
C. Establish a process for advertising openings and selecting residents for Town boards and committees (Communication and Engagement)
D. Clarify and update the bid process (Infrastructure Resiliency)
E. Update Civic Center facility use policy (Amenities)
F. Provide heat to Civic Center bathrooms (Amenities)
G. Update purchasing policies for Town Staff (Resource Stewardship)

Town of Jamestown
301 E. Main St
PO Box 27282
Jamestown, NC 27282

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Request for public hearing- Rezoning (2026-01) - Harvest Church

AGENDA ITEM #: VII-A

☐ CONSENT AGENDA ITEM ☑ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: N/A

DEPARTMENT: Planning

CONTACT PERSON: José Colón Rivera-Planning Director

SUMMARY:

A petition for rezoning has been received and reviewed by the Planning Board. The staff recommend that the Council set a public hearing date for the consideration of the rezoning of the parcel located at 4909 Guilford College Rd. (PARCEL #156695) for the July 21, 2026 regular meeting at 6pm in the Council Chambers.

ATTACHMENTS: Rezoning Application

RECOMMENDATION/ACTION NEEDED: Motion to set a public hearing date for July 21, 2026

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Move to Staff recommend that the Council set a public hearing date for the consideration of the rezoning of the parcel located at 4909 Guilford College Rd for the July 21, 2026, regular meeting at 6pm in the Council Chambers.

FOLLOW UP ACTION NEEDED: Consider scheduled item on the July 21st hearing

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504

Town of Jamestown, North Carolina
Department of Planning

Application for Zoning Amendment

The following items must be submitted with this form before the application may be processed.
Please bring the following items with you when submitting your application form:

1. Copy of survey plat(s) and/or deed(s) or map to the parcel(s) requested for rezoning.
2. Completed *Adjoining Property Owner(s) List* form.
3. Completed *Project Questionnaire* included on page three of the application.
4. A site plan/development plan outlining features of the proposed use of the property (if new construction is proposed). The following items should be included on the plan:
   - Title, preparer, and date of plan
   - Property lines and dimensions
   - Easements affecting the property
   - Physical features such as flood plains
   - Setbacks, dimensions, floor area, and height of all existing and proposed buildings
   - Dimensions and locations of existing and proposed roads, driveways, entrances/exits, and parking areas (please label number of parking spaces on plan)
   - Location and description of site features such as landscaping, lighting, and signage (if proposed).

Additional Notes:

- Following approval of the rezoning application, your project may require additional permits. Please contact the Planning Department to discuss permits that may be required for the construction of your project at (336) 454-1138.
- By signing this form, you are granting permission for members of the staff or any appointed or elected board the right to access your property, including but not limited to the use of unmanned aerial systems to overfly your property.
- You (or a designated representative) are strongly encouraged to attend all public hearings for your project. Failure to appear may result in the delay of the application.

Applicant Information

Applicant Name: Harvest World Outreach Church

4915 Guilford College Road — Greensboro, NC 27407
Street Address or P.O. Box — City/State/Zip Code

336-885-0587 — 336-908-2456 — pjc@hwoc.org
Home/Work Phone Number — Mobile Number — Email

Is the applicant the owner of the parcel(s) to be rezoned? Yes ✓No

Owner Information

Owner Name: Glen A. Laivins & Connie L. Laivins

4909 Guilford College Rd — Greensboro, NC 27407
Street Address or P.O. Box — City/State/Zip Code

614-496-4955 — Glaivins@icloud.com
Home/Work Phone Number — Mobile Number — Email

Applicant and Owner Certification and Signature

(If Applicant and Owner are different individuals, both must sign. If Applicant and Owner are the same, please sign as Owner.)

Applicant Signature: [signature] Date: 4/28/26

I, THE UNDERSIGNED, AM AN OWNER OF THE ABOVE-DESCRIBED PARCEL(S) AND CERTIFY I AM LEGALLY AUTHORIZED TO MAKE THIS APPLICATION FOR REZONING, HAVING THE PERMISSION OF ALL OTHER OWNERS (IF ANY).

Owner Signature: [signature] Date: 4/28/26

NOTARY STATEMENT:

State of North Carolina County of Guilford to wit: (SEAL)

LUZMILA CHAVEZ
NOTARY PUBLIC
GUILFORD COUNTY
My Commission Expires Aug. 28, 2026

I, Luzmila Chavez a notary public in and for the state and county aforesaid, do hereby certify that Glen A. Laivins & Joyah Conn[illegible] whose name(s) is (are) signed to the foregoing statement, personally appeared before me in my state and county and acknowledged the same.

My commission expires August 28, 2026

Given under my hand this 28th Day of April 2026

Notary Signature [signature] Printed Name of Notary: Luzmila Chavez

1

Permit Information

Owner Requests Rezoning of the Following Parcel(s):

Parcel #1: 0156695 Parcel Size: 2.18 4909 Guilford College Rd., Greensboro, NC 27407

Tax Map ID | Acres/Square Ft | Street Address

Current Parcel Zoning: AG Request to Rezone to: CZ-SFR

Current Parcel Use: Agricultural Commercial Industrial ✓Residential Vacant/Unused

Owner Requests Rezoning of the Following Parcel(s):

Parcel #2: ______ Parcel Size: ______ ______

Tax Map ID | Acres/Square Ft | Street Address

Current Parcel Zoning: ______ Request to Rezone to: ______

Current Parcel Use: Agricultural Commercial Industrial Residential Vacant/Unused

Owner Requests Rezoning of the Following Parcel(s):

Parcel #3: ______ Parcel Size: ______ ______

Tax Map ID | Acres/Square Ft | Street Address

Current Parcel Zoning: ______ Request to Rezone to: ______

Current Parcel Use: Agricultural Commercial Industrial Residential Vacant/Unused

If you are requesting a Zoning Text Amendment, please provide proposed new language or uses below. Add additional sheets if necessary.

Adjoining Property Owner(s)

Please list ALL property owner(s) and street address(es) of parcel(s) immediately adjoining AND directly across street(s), road(s), and highway(s) from parcel(s) requested for rezoning.		Tax Map Numbers
Harvest World Outreach Church	4915 Guilford College Rd., Greensboro, NC 27407	0156702
Adjoining Property Owner	Street Address of Adjoining Property (if none, list 'Vacant')	
William L. Dameron & Alice Dameron Living Trust	4905 Guilford College Rd., Greensboro, NC 27407	0156699
Adjoining Property Owner	Street Address of Adjoining Property (if none, list 'Vacant')	
Joseph & Jean Kelly	4908 Kacia Ct., Greensboro, NC 27407	0157007
Adjoining Property Owner	Street Address of Adjoining Property (if none, list 'Vacant')	
James R. & Carol Williford	4906 Kacia Ct., Greensboro, NC 27407	0157006
Adjoining Property Owner	Street Address of Adjoining Property (if none, list 'Vacant')	
Kenneth & Brandy Stafford	4904 Kacia Ct., Greensboro, NC 27407	0157005
Adjoining Property Owner	Street Address of Adjoining Property (if none, list 'Vacant')	

Project Questionnaire

Rezoning requests involve analysis by Town staff, Planning Board, and Town Council members. The information provided below will help staff members review the application for compliance with town regulations. The questionnaire will also serve as an introduction to the Planning Board, as a copy of the application will be included in information delivered to each member prior to the meeting date. Please use additional sheets and attach photographs if necessary.

Why are you requesting this rezoning? The rezoning is requested to allow for the expansion of an existing church and religious institutional use adjacent to the subject property. The proposed rezoning will permit church-related and community-serving religious activities that are consistent with nearby land uses and support the continued growth and outreach of an established religious institution This request represents a logical and compatible extension of an existing institutional use and does not introduce a new or unrelated land use to the area

Please provide a description of the site before and after development (if construction is proposed).
Before Development: the approximately 2.18-acre property is currently zoned Agricultural (AG), and remains largely undeveloped, located adjacent to an existing church within a predominantly residential area; Following rezoning, the property will accommodate the expansion of church and related religious uses in a manner that is compatible with the surrounding neighborhoon and compliant with all applicable setbacks, buffering, and building requirements.

Please describe the operation proposed including number of employees and hours of operation, if applicable.
The proposed use with funcion as part of an existing church operation. Activities will include worship services, ministry programs, and community outreach events. Staffing will be minimal consistent with church operations.

Please describe how the properties around your site are used (residential, churches, business, schools) and how the proposed project may impact the surrounding area (e.g. noise, traffic, light, impact on environmental or other unique features).
Surrounding properties are predominantly residential, with nearby churches and other community-serving institutional uses. The proposed church use is compatible with the surrounding area. Traffic associated with church activities is generally limited to specific days and times and is not expected to significantly alter existing traffic patterns.

Please describe potential impacts on public facilities and infrastructure such as the water/wastewater system, public schools, and roads.
The proposed rezoning and use are not expected to create significant impacts on public facilities or infrastructure. Church-related activities typically generate limited demand on water and wastewater systems and do not impact public schools. Traffic impacts on local roads are expected to be minimal, intermittent, and limited to scheduled

Will your project require a permit from other licensing agencies (e.g. NCDENR, NC Department of Transportation, US Army Corps of Engineers, etc). Yes No If yes, please explain.
No - At this time, no additional permits from outside licensing agencies are anticipated beyond standard local approvals. If future development activities require review or permitting by state or federal agencies, the applicant will comply fully with all applicable requirements.

For Town Use Only
Date Application Received: 4/25/26 - Reapplication of RZ 26-[illegible]

Town of Jamestown, North Carolina
301 E. Main St.
Jamestown, NC 27282
(336) 454-1138

Concept Plan – 2026-01- 4909 Guilford College Rd- Harvest Church Expansion

Proposed Conditions – 2026-01- 4909 Guilford College Rd- Harvest Church Expansion

(Updated Conditions)

1) *Uses are limited to churches and any church-related accessory uses, and single family residence and residential accessory uses.*
2) *A request for historic de-designation must be approved by Town Council separately.*
3) *A privacy fence (6 ft in height) shall be installed adjacent to the singe-family subdivision to the east, according to the concept plan.*
4) *Any additional built-upon area on the property must meet stormwater regulations per the Jamestown Land Development Ordinance.*
5) *The property must meet the additional development standards for Church, Synagogue, Place of Worship on Single Family Residential zoning district (LDO Section 10.1.-12).*

Mayor
Susan Dickenson

Town Manager
Matthew Johnson

Town Attorneys
Beth Koonce
Robert Brown

Council Members
Pam Burgess, Mayor Pro Tem
Sarah Glanville
Jim Gibson
Jim Westmoreland

TOWN OF JAMESTOWN AGENDA ITEM

ITEM ABSTRACT: Request for public hearing- LDO Text Amendment and FIRM Floodplain Maps Adoption - FEMA

AGENDA ITEM #: VII-B

☑ CONSENT AGENDA ITEM ☑ ACTION ITEM ☐ INFORMATION ONLY

MEETING DATE: June 23, 2026

ESTIMATED TIME FOR DISCUSSION: N/A

DEPARTMENT: Planning

CONTACT PERSON: José Colón Rivera-Planning Director

SUMMARY:

The Town Council is requested to schedule a public hearing for July 21, 2026 to consider adoption of LDO text amendment related to Flood Damage Prevention, updated FEMA Flood Insurance Rate Maps (FIRMs), and associated flood hazard data. The updated maps and ordinance guidelines are being issued by the Federal Emergency Management Agency (FEMA) as part of the statewide floodplain mapping update process.

Adoption of LDO text amendment and updated floodplain maps prior to the effective date is necessary to maintain the Town's participation in the National Flood Insurance Program (NFIP). According to the North Carolina Department of Public Safety, failure to adopt the updated maps before August 21, 2026 would result in suspension from the NFIP until the maps are adopted. Suspension from the NFIP would affect the availability of federally backed flood insurance policies within the Town. The state requires an approved amendment pf the LDO and revised maps by the governing board (Town Council) to satisfy the requirement.

A hard copy of the updated floodplain maps and study will be available at Town Hall (Front Conference Room) if you would like to review them in person, and included in the link below or under the Town's website under "Documents", "Planning" . The proposed updates to the Town's LDO to remain in compliance with FEMA guidelines will be sent to Council as part of their July 21st agenda packet.

Matthew Stillwagon, NFIP Planner with the Division of Emergency Management, will be present at the July 21st Council hearing to answer related questions regarding this compliance item.

https://cms2.revize.com/revize/jamestownnc/FIRM%20Maps%20-%20Jamestown%20and%20Index%20-%202026.pdf?t=202605151406160&t=202605151406160

ATTACHMENTS: New Floodplain (FIRM) Maps, effective on June 10, 2026 - Link

RECOMMENDATION/ACTION NEEDED: Motion to set a public hearing date for July 21, 2026

BUDGETARY IMPACT: N/A

SUGGESTED MOTION: Move to Staff recommend that the Council set a public hearing date for the consideration of the LDO Text Amendments and adoption of updated FIRM maps for the July 21, 2026, regular meeting at 6pm in the Council Chambers.

FOLLOW UP ACTION NEEDED: Consider scheduled item on the July 21st hearing

P.O. Box 848 • Jamestown, North Carolina 27282
Tel: (336) 454-1138 • Fax: (336) 886-3504