



**TOWN OF SUMMERFIELD
2008-2009
FISCAL YEAR OPERATING BUDGET
PRESENTED
MAY 28, 2008**

**Michael M. Brandt, AICP
Town Manager**

**Dana M. Luther, CPA
Finance Officer**

www.summerfieldgov.com

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Budget Message	
Budget Process	4
Economic Outlook	5
Revenue Projections	5
Budget Priorities	7
Future Budget Outlook	10
Conclusion	11
Revenue	
Property Tax	12
Sales Tax	13
Intergovernmental Transfers	13
Investment Income	13
Fees and Miscellaneous Revenue	14
Donations	14
Grants	14
Undesignated/Designated Fund Balance	14
Expenditures	
Governing Body	15
Administration	16
Professional Services	18
Planning Services	19
Public Property/Buildings	21
Town Committees, Boards, and Services	22
Community Resources	
Parks and Recreation Committee	23
Historical Committee	25

TABLE OF CONTENTS, CONTINUED

<u>SECTION</u>	<u>PAGE</u>
Community Services	
Public Safety Committee	26
Community Relations	28
Community Planning	
Zoning Board	29
Board of Adjustment	30
Thoroughfare Committee	31
Capital Allocation	32
Budget Ordinance	33
Organizational Chart for Town of Summerfield	38
Budget Priorities	39
Changes in Committee Requests	42
Detailed Budget	43



TOWN OF SUMMERFIELD

VISION...



Summerfield is a town that respects the history of the community and balances growth with the preservation and utilization of our natural, cultural, fiscal, and citizen resources to enhance our quality of life and our small town identity.

Adopted May 2008

May 28, 2008

Honorable Mark Brown, Mayor
Members of the Summerfield Town Council
4117 Oak Ridge Road
Summerfield, NC 27358

Dear Mayor and Town Council:

It is my pleasure to formally present to you the Town of Summerfield's proposed operating budget for fiscal year 2008-2009. The document serves as a resource allocation plan that meets the requirements of the General Statutes of North Carolina by being balanced and prepared under the principles and rules of the Local Government Budget & Fiscal Control Act. The fiscal plan presented is a continuation of previous years' efforts to bring quality services to the citizens of Summerfield while maintaining a strong fiscal position for the future. The operating budget is \$2,870,630.00. The recommended tax rate is \$0.035 per \$100 of assessed value, a rate reduced 10% from last year.

The proposed budget has been filed with the Town Clerk for public inspection. In addition, an electronic version is posted on the Summerfield web site www.summerfieldgov.com.

Budget Process

Over the past five months, the Town Council met to develop town priorities, establish various policies and ordinances governing town operations, and provide direction and leadership for the development of the fiscal operating budget. The budget process began in January with a Council Planning Retreat where staff presented information regarding demographics, regulatory issues, revenue sources, and current expenditures. Included in these meetings was brainstorming and consensus building of an overall "Vision Statement" to guide town activities. During the month of February, each committee and town department met with the Council to present reports and goals and objectives of the committees/departments.

After hearing from the committees and departments, the Council took time to develop a list of priorities and projects that should be addressed in the fiscal year budget. The list was shared

with the committees and staff to be used as a tool in developing their budget requests and as a guide for funding priorities. With that in mind, the budget message and supporting information attempt to address these priorities.

Economic Outlook

Summerfield is located in the northwest quadrant of Guilford County, NC, within the region known as the Piedmont Triad. Residential growth has significantly increased the population and tax base of the town, and the supply of new houses has far exceeded the natural absorption rate. Although relatively few lots were added to the inventory in FY 2007-2008, less than sixty new homes were permitted, leaving more than 350 approved residential lots available in Summerfield. The Town continues to have potential for significant residential growth due to its natural scenic beauty, rural lifestyle, and proximity to employment centers in downtown and northern Greensboro, PTIA Airport, and Winston-Salem. This potential growth must be tempered with the reality of the recent and continued downturn in the local and national housing markets. Many of the recent residential developments are at the higher end of the market and may be affected by the economic slow-down more so than other communities of the Triad that have a more balanced housing market. In addition, the unprecedented increases in fuel and associated cost of living may play a longer term roll in slowing residential growth due to long commutes to neighboring cities and counties.

There will be continued pressure to develop retail and professional offices to service the expanded residential population. This new commercial development is a very small component of our overall tax base but does show strong growth. Industrial development continues to remain flat overall, but as development of Interstate 73 creeps ever closer, demand for industrial/warehouse/transportation facilities will grow along the northern US 220 corridor in future years.

Although growth in the overall tax base is projected, the anticipated rate of growth will continue to decline to approximately 2.59% for 2008.

Revenue Projections

Summerfield collects revenue from a variety of sources including property taxes, sales and use taxes, transfers from fund balance, grants, intergovernmental transfers, investment income, fees and miscellaneous income, and donations. Significant items of note for some of these revenue sources are listed below. More detail is provided in the main body of the budget document.

Property Tax

In keeping with a budget priority of maintaining or reducing the local property tax rate, the proposed budget reduces the tax rate by 10%. Due to the growth in the value of the taxable property discussed above, income generated from the property tax is budgeted to only be a reduction of 8% from the current year estimated property tax levy, despite a ten percent decrease in the rate.

Sales and Use Tax

Due to the method of sales tax distribution used by Guilford County and the current economic environment, sales tax revenue is projected to remain flat for the upcoming fiscal year. Sales tax is budgeted to be approximately 28.5% of estimated property tax revenue to be collected in fiscal year 2007-2008. It should be noted that sales tax revenue will decrease in future years if the proposed tax rate is adopted.

Fund Balance Transfer

Summerfield currently has an estimated \$8.6 million fund balance, or savings, invested in various money market and interest bearing certificates of deposit (CDs). Revenue generated from these investments is equivalent to over three cents of property tax. Much like personal or business savings, the purpose of these funds is to provide needed funding for large capital projects such as the Summerfield Community Park and the active recreation facilities. Expenditures, both current and proposed as detailed later, will reduce the fund balance to an estimated \$8 million during the coming fiscal year.

Fund balance is divided into "designated" and "undesignated" categories. The proposed budget provides for a fund balance allocation of \$716,304 of undesignated fund balance and \$400,000 of designated Parks and Recreation fund balance.

Grants

The Town of Summerfield is the recipient of a \$492,000 Parks and Recreation Trust Fund Grant from the State of North Carolina for the construction of Phase II of the Summerfield Community Park, a portion of which will be received for fiscal year 2007-2008. Construction is expected to be completed by fall 2008.

Summerfield is also the beneficiary of a \$250,000 grant spread over five years from the Edward M. Armfield Sr. Foundation for the construction of public park facilities. The first installment of \$50,000 was allocated to the purchase of land for athletic fields during the current fiscal year. The second installment of \$50,000 will be allocated to the construction of the fields during the coming fiscal year.

Other Revenue

Revenues from intergovernmental transfers, i.e. tax receipts collected by the state and distributed to the Town, are anticipated to show moderate growth. Expected revenues from the Summerfield ABC store were not realized in the 2006-2007 fiscal year as a result of start-up costs; however, revenues for fiscal year 2007-2008 were higher than expected due to the removal of start-up costs from the revenue calculation. By the end of the current fiscal year, the ABC store revenues for the year will amount to approximately twice the revenues the Town would have received during the two fiscal years had the Town not opened the store. Revenues are expected to increase by 4% for fiscal year 2008-2009. The opening of a restaurant serving liquor as well as additional restaurants in the future will boost ABC revenues in coming years.

Planning and Development fees are expected to be lower than budgeted in 2007-2008 due to the decrease in building permits issued and general downturn in the economy. Fees for development are recommended to be reviewed in the 2008-2009 fiscal year with the intention of developing a new fee structure that attempts to better capture the costs associated with development, watershed protection, and code enforcement. Planning and Development fees are expected to increase slightly due to the new fee structure.

Budget Priorities

The budget priorities were developed by Town Council, staff, and committees. There are some priorities that overlap between these groups. All were evaluated, but those that more closely resembled the ones established by the Council have a greater probability of being funded. A complete list of budget priorities can be found under each section of the Budget and a full list can be found under **Budget Priorities** on page 39.

Town Council

The Town Council established a list of eleven priorities that were deemed important to address in the coming fiscal year. The proposed budget directly or indirectly addresses all but two items.

A priority of the Council was to keep the tax rate steady or reduce the rate; the proposed rate is 10% less than the current year tax rate.

The budget provides funding for finishing Phase II of the Summerfield Community Park (SCP) and planning and development of the athletic fields. The dam located at SCP is being addressed as part of the construction of Phase II. In addition, the budget provides for the funding of a master plan for the Armfield public park, and efforts are continuing for the purchase of property for the Summerfield Rail Trail.

A survey is being sent to older adult households to determine if there are additional service needs within the community. Dependent upon the survey results, Council may need to determine what, if any, additional services or programs they will provide.

The SPARC Committee proposed that the town-owned Summerfield Road property be used for a Farmers' Market as an interim use. The recommended budget does not fund this activity but instead suggests that the Summerfield Community Park be used as a test site for a Farmers' Market before expending funds on the Summerfield Road property.

Council and staff agree that a Comprehensive Communication Plan needs to be developed to more easily provide information to the public and provide opportunities for public input into the programs and services provided by the town. I recommend that the Community Relations Committee be divided into a Founders' Day Committee and a Community Relations Committee. The new Community Relations Committee would concentrate on ways to reach citizens with information about Town-wide activities, events, and issues.

Two lower priority items discussed by council but not addressed in the proposed budget are the acquisition of additional land for future parks/recreation/open space and the development of a plan of action to move and rehabilitate the Saunder's Inn. Both of these projects involve significant funding and would directly impact the fund balance and potentially the property tax rate. Although both are laudable projects, additional direction from Council is necessary to determine an appropriate course of action for these projects.

Administration

Eleven priorities were established for the Administration Department, of which ten are addressed in the budget. From a direct funding perspective, the budget provides for the Codification of Town Ordinances as required by State Statute and the upgrade of technology at both Town Hall and the Summerfield Community Center.

Town staff will be continuing the process of implementing the change to the Council/Manager form of Government. This change will require time and effort to review existing ordinances and policies to ensure compliance. In addition, staff will be negotiating new terms for the Solid Waste Franchise Agreement, investigating other funding sources, and continuing to develop a performance management system for town operations.

Consideration was given last year to borrow funds to purchase and construct the athletic fields. Based on the current economic climate, it is the recommendation of the Manager and the Finance Committee that the benefits of borrowing funds are now out weighed by the costs associated with borrowing. Therefore, it is expected that the construction of the fields will be on a "pay as you go" basis with transfers from fund balance to pay for construction.

The recommended Cost of Living Increase is 2.9% for all employees except the Town Manager. In addition, merit increases up to a maximum of 3.1% are recommended for employees other than the Town Manager.

Costs associated with professional services, i.e. accounting and legal, will rise due to the need to continue to develop and review policies. In addition, the development of data for use in a Comprehensive Annual Financial Report, the proposed issuance of a banking RFP, and the preparation of the annual audit report by the Finance Officer will require increased accounting time.

Parks and Recreation

Budget priorities for parks and recreation were very high on the Council list. The only priority not addressed in the proposed budget is the acquisition of additional land for parks and recreation as discussed earlier.

Programming for activities at SCP will begin with the completion of Phase II and the outdoor community events area. In addition, it is recommended that the annual Town Tree Lighting event move from the Town Hall to SCP to take advantage of the larger area and the Community Center.

Winfree Park, located at the edge of the Town Hall parking lot, was approved with a scaled-back budget based upon a review of the minutes and discussions with the Winfree family.

Planning Department

Eight priorities were established for the Planning Department of which six are addressed in the budget. Town Council has approved staff to develop a scope of services with a new consultant to finish the Comprehensive Plan. This contract is not finalized, but projected costs are expected to be over \$130,000 to finish the project.

In order to provide enhanced data collection for the Zoning Board and Town Council, the budget recommends the purchase of a traffic counting system. In addition, professional engineering services for site plan review and watershed protection will continue to be a critical need, especially with Jordan Lake Watershed and Haw River Reclassification Rules proposed by the State.

The budget does not provide funding for a permitting software system or for purchasing updated aerial photography.

Historical Committee

Seven priorities were established for the Historical Committee. Four are recommended to be funded at this time to include developing a museum collection and acquisition plan, creating rotating exhibits, repairing a historic document, and developing a new historic district brochure.

The Finance Committee has recommended that the historical marker project submitted by the Committee be funded only after review of a detailed plan with numbers and locations of markers and after maintenance and ownership questions are addressed.

The Committee has also recommended that the project to include the Summerfield Elementary School Gym on the National Register of Historic Places be removed from the budget since the Town does not own the gym. Discussions between the Guilford County School System and the Town will need to occur in order to get approval from the school system and prior to a recommendation for inclusion in the budget.

Public Safety

Sixteen priorities were established for the Public Safety Committee. Many of these were not directly related to funding but do have long-term implications to the development and safety of the community, including issues related to water points for emergency services and public sidewalks and accessibility to neighborhoods for emergency response. Some of these issues can be addressed during the development of the Comprehensive Plan; others will require Council discussion and action.

The proposed budget provides for the purchase of defibrillator machines, “Knox” boxes, and emergency supplies as well as generator maintenance.

The proposed budget does not provide for funding enhanced law enforcement through the use of a sheriff’s deputy and vehicle.

Future Budget Outlook

As with the prior year, this year’s proposed budget continues to build on the capital projects planned in previous years that are scheduled to be completed in the coming year. These projects will require the Town to be responsible for maintaining almost 100 acres of land, athletic fields, park facilities, and other structures.

The staffing level included in this budget is five full time employees. Staff will be responsible for overseeing the various contracted services required to maintain and manage the facilities. Additional staff is not projected at this time; however, staffing levels are reviewed each fiscal year to determine the need to allocate or reallocate employees.

The economic slowdown that began last year does not show significant signs of turning around over the coming six to twelve months. While the town is in a strong financial position, it will be important to monitor the local and national economy to determine if trends regarding growth and development are shifting away from communities like Summerfield, which may have negative effects on both the citizens and the town itself.

Future consideration must also be given to significant changes being implemented by the State regarding watershed regulations. This one-two punch of Jordan Lake Rules and Haw River Reclassification will have both immediate impacts on expenses related to updating ordinances and watershed review and long term impacts on growth and development in Summerfield. The proposed regulations have the potential for requiring the retrofitting of existing neighborhoods with watershed devices. The responsibility for the retrofitting will fall mainly on the Town to develop, construct, and maintain the watershed devices. These changes may require development of stormwater fees or increased property taxes to pay for the necessary capital expenditures.

The proposed budget reduces the fund balance of the Town to approximately eight million dollars. In previous years, Town Council stated the intention for the fund balance not to drop to five million dollars, except in cases of extreme emergency, and the preference for the fund balance to remain above seven million dollars. The Town is in an enviable fiscal position in that even after capital project expenditures projected herein, significant funds will be available to act as an “endowment” that will provide funding for future expenditures of the Town. However, if it is Council’s intention to develop new capital projects including construction of a Town Hall, additional recreational facilities, or acquisition of property for parks and open space, then the proposed tax rate of \$0.035 may not provide the income necessary to replenish fund balance levels in future years.

Conclusion

The proposed budget, if fully implemented, will add significant recreational activities for the citizens and will provide a strong foundation to continue the high quality of life that residents have come to expect by living in Summerfield. In addition, the budget provides staff and services to continue the autonomy originally sought by the founders of the Town.

As always, I would like to take this opportunity to thank the volunteers on all of the committees for their continued hard work and dedication to the Town and citizens. I would like to especially thank the dedicated employees of the Town who ensure that the services provided by the Town are professional and customer oriented. I would also like to thank Dana Luther for continuing to provide sound fiscal advice and professional and technical support.

I stand ready to address any and all items of this budget.

Respectfully Submitted,

Michael M. Brandt, AICP
Town Manager



REVENUE



Revenue to operate the town is generated through taxes, intergovernmental transfers, fees, interest income, grants, and fund balance transfers. Revenue forecasts are always subject to factors beyond the control of the Town of Summerfield. For this reason, it is incumbent upon the budget officer to be conservative in making revenue estimations.

Property Tax:

The proposed budget includes an ad valorem property tax collection of **\$422,154.00**. This revenue estimate is based on slow growth in the value of real and personal property of 2.59%. Over the past two years, there has been a significant slowdown in new housing development reducing our rate of growth substantially. New commercial development has not filled this gap.

Property tax revenue of \$422,154.00 is approximately 14.7% of the proposed budget. This represents a decrease of 8% from the anticipated current year revenue.

Assessed Real and Personal Property 2004, 2005, 2006, 2007, est. 2008
 (2004, 2005, 2006, 2007 Data from Summerfield TR-2 Report provided by Guilford County Tax Department)

	2004	2005	2006	2007	% increase (decrease) From '04 to '05	% increase (decrease) From '05 to '06	% increase (decrease) From '06 to '07	2008 Estimated
Assessed value of residential real property (after exclusions)	671,287,830	755,453,734	825,957,206	892,030,994	12.54%	9.33%	8.00%	918,791,924
Assessed value of commercial real property	16,514,400	17,184,100	22,447,500	24,205,800	4.06%	30.63%	7.83%	25,658,148
Assessed value of industrial real property	4,112,000	4,375,100	4,375,100	4,398,200	6.40%	0.00%	0.53%	4,398,200
Assessed value other real property not included above	116,074,700	114,191,900	115,101,500	118,252,100	-1.62%	0.80%	2.74%	118,252,100
Assessed value Personal Property (other than vehicles)	10,707,445	11,267,287	13,093,968	13,511,972	5.23%	16.21%	3.19%	13,917,331
Assessed Value of public service companies	39,616	741,113	7,280,958	8,888,369	1770.74%	882.44%	22.08%	10,666,043
Total assessed real property	818,735,991	903,213,234	988,256,232	1,061,287,435	10.32%	9.42%	7.39%	1,091,683,746
Motor Vehicles taxed at last yr. rate*	63,028,915	68,951,881	74,877,413	74,706,026	9.40%	8.59%	-0.23%	74,706,026
Motor Vehicles taxed at this year rate	30,428,684	33,042,769	39,227,579	39,763,950	8.59%	18.72%	1.37%	39,763,950
Total real/personal property value	912,193,590	1,005,207,884	1,102,361,224	1,175,757,411	10.20%	9.66%	6.66%	1,206,153,722

Note: * As a result of no property tax being assessed in 2003, there is no assigned value for "Motor Vehicles taxed at last year's rate" The estimated value is based on the percentage increase in the "Motor Vehicles taxed at this year's rate" from the 2004 to 2005 calendar years which is an 8.59% increase.

REVENUE, Cont.

Sales Tax:

Currently, Guilford County distributes its portion of local option sales and use taxes (equivalent to \$0.025) using the ad valorem method. All local governments and all fire districts that have a local property tax receive a portion of the sales tax. Summerfield receives a very small portion (less than 1%) of all revenue generated through this tax. The revenue produced by this tax is directly affected by the strength of the local, state, and national economy. The local economy has shown signs of weakness in sales tax receipts indicating that growth will be flat in this category. As stated in previous years, changes in the tax rates of other Guilford County governments directly affects the percentage of sales tax distributed to Summerfield. In previous years, this reduction has been offset by increased economic activity, which may not occur in the coming year.

Sales tax revenue of \$130,530 is approximately 4.5% of revenues in the proposed budget. This represents an increase of .38% from the current year.

Intergovernmental Transfers:

Revenue from this category includes state franchise fees for telecommunications, electricity, natural gas, and beer and wine sales as well as ABC store revenue. Moderate growth of between zero and four percent (0-4%) is estimated for these categories. The State now collects the Town's portion of the cable franchise tax and distributes funds based on the amounts paid to the Town in the last two quarters of 2006. Significant growth is not expected in cable franchise tax. The Summerfield ABC store started to realize a profit in the current fiscal year, and 4% growth is expected in the 2008-2009 budget.

Intergovernmental transfer revenue of \$406,842 is approximately 14.2% of revenues in the proposed budget. This represents an increase of 1.4% from the current year.

Investment Income:

Revenue from interest is based upon the total amount of invested funds and the interest rates that are available for government fund investing. Over the past year, CD rates have fallen to a market rate of below 3% as a result of the soft national home market and Federal Reserve rate cuts. An annualized return of 4.6% is recommended on an investment portfolio of approximately \$7.6 million (annualized) since the Town currently has over \$6 million invested in five year CD's with rates ranging from 4.64% to 5.2%. Although these five year CD's provide for the opportunity to withdraw the funds early without penalty, there is no intention of exercising this option.

Investment revenue of \$350,000 is approximately 12.2% of revenues in the proposed budget. This represents a decrease of 15.66% from the current year.

REVENUE, Cont.

Fees and other Miscellaneous Revenues:

Fees are charged for various Planning and Development activities. Revenues from rezoning, subdivision, and site plan review are highly susceptible to market conditions and are, therefore, difficult to predict. The number of rezoning and other development cases is expected to decrease over the next year; however, it is recommended that the Town review its fee structure and establish new fees in January of 2009.

Fees and Miscellaneous revenue of \$27,300 is approximately 1% of revenues in the proposed budget. This represents a decrease of 6.2% from the current year.

Donations:

Monetary donations are expected to decline in fiscal year 2008-2009 as no specific fundraising efforts have been identified. As goods are donated to the Town, primarily during park construction, property donations are recorded.

An estimated revenue of \$5,000 is approximately 0.2% of revenues in the proposed budget. This represents a decrease of 5.66% from the current year.

Grants:

Summerfield is the recipient of a \$492,000 PARTF grant, a portion of which will be received for fiscal year 2007-2008, and an additional \$50,000 from the Edward M. Armfield Sr. Foundation. These funds are designated for the construction of Summerfield Community Park and athletic field development.

An estimated revenue of \$412,500 is approximately 14.4% of the revenues in the proposed budget. This represents an increase of 129.17% from the current year.

Undesignated/Designated Fund Balance Transfer:

The Town of Summerfield's fund balance consists of funds that are remaining at the end of one fiscal year that may be appropriated to finance expenditures in the next year's budget. "It is the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year." (G.S. 159-8 (a)) Undesignated fund balance will be approaching \$9 million for the end of fiscal year 2006-2007. Expected expenditures for the purchase and development of land for athletic fields and construction of Summerfield Community Park will decrease the fund balance to approximately \$8 million.

An estimated revenue of \$1,116,304 is approximately 38.9% of the revenues in the proposed budget. This represents an increase of 305.93% from the current year.



EXPENDITURES Governing Body



A voter-approved referendum changed the Town form of government from Council/Mayor to Council/Manager in November 2007. The Council enacted the change in January of 2008. The Mayor is directly elected by the citizenry for a two-year term. There are five council members serving four-year staggered terms. The current Mayor and Council are as follows: Mayor Mark Brown (2009), Mayor Pro-Tem Dena Barnes (2011), Mrs. Alicia Flowers (2011), Mr. Robert "Bob" Williams (2011), Ms. Becky Strickland (2009), and Mr. John Wray (2009).

Fiscal Year 2007-08 Accomplishments:

- Collaborated on the development of the Town vision and mission statements to guide future Town goals and objectives
- Participated in discussion and planning meetings for the establishment of budget priorities and Town goals
- Developed new policies and procedures for fiscal and committee management
- Implemented voter-approved change to Council/Manager government

Budget Highlights:

- Eliminate the PTCOG Cable Program service fees
- Fund the Piedmont Triad Partnership CBO application in the amount of \$500
- Fund the Kids Voting NC CBO application in the amount of \$500

Personnel: Expenditures include compensation plan, workers' compensation, bonding/insurance, and membership dues and subscriptions.

Operating Expenses: Expenditures include fees for governing body retreat.

Services: The Town encourages training for Town Council members by providing education and per diem travel expenditures to attend seminars, conferences, and other educational opportunities. An annual volunteer appreciation event is included to honor the many hours of service provided by the town's many volunteers.

Capital Outlay: Does not apply to this budget category.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Governing Body Personnel	20,871	34,556	30,892	30,892	-10.60%
Governing Body Oper. Expenses	0	400	300	300	-25.00%
Governing Body Services	3,530	7,000	6,700	6,700	-4.29%
Grand Total	24,400	41,956	37,892	37,892	-9.69%

EXPENDITURES

Administration

Administration includes the position of Town Manager and Town Clerk. The Town Manager is responsible for the Town's day-to-day operations, management of the Town's monetary reserves, budgeting, and acting as a liaison with the various volunteer committees, adjoining governing bodies, and other local, state and federal government agencies. The Town Clerk is responsible for all statutory requirements as the official record keeper of the Town in addition to providing administrative support to the Town Manager.

Fiscal Year 2007-08 Accomplishments

- Transitioned to Council/Manager form of government
- Organized all minutes, ordinances, policies, and proclamations and created a universal numbering system
- Participated in the development of policies and procedures for the fiscal and operational management of the Town

Funded Budget Priorities

- Continue implementing change to Council/Manager government
- Prepare Solid Waste Service Provision/RFP
- Continue development of Performance Management system
- Develop Codification of Town Ordinances
- Approach County regarding SCP property transfer
- Investigate other available funding sources (grants, business licenses, etc.)
- Upgrade technologies as appropriate including audio system for hearing impaired
- Prepare banking RFP

Unfunded Budget Priorities

- Consider development of Town Entrance Signage
- Prepare Local Government Commission application and banking RFP for debt issuance

Continued Next Page

EXPENDITURES

Administration, Cont.

Budget Highlights:

- Purchase new computer hardware and software to replace existing computer and server
- Purchase hearing devices for town meetings
- Recommend Cost of Living Increase of 2.9% for all employees except the Town Manager
- Recommend Merit increases up to a maximum of 3.1% for employees other than the Town Manager
- Propose additional insurance costs related to the historical replacement cost of Town Hall when the “**historical value**” appraisal is completed
- Increase expenditures related to the Town Truck as a result of the increasing cost of gasoline as well as the need for new tires
- Recommend the codification of Town ordinances in the amount of \$7,500

Personnel: All costs associated with Town Manager and Town Clerk salaries and benefits are allocated to this line item as well as memberships and dues.

Operating Expenses: The administrative budget includes all expenditures necessary for the operations of a municipal office including office supplies, postage, computer system maintenance, software, phone and internet services, etc. Additional operating expenditures include advertising, insurance, records storage, and vehicle maintenance.

Services: The Town encourages training for staff by providing education and per diem travel expenditures for staff to attend seminars, conferences, and other educational opportunities. Expenditures also include the town newsletter communications and the codification of ordinances.

Capital Outlay: The purchase of a new computer and server are included in this line item.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Administration Personnel	184,514	143,568	153,689	153,689	7.05%
Administration Oper. Expenses	38,203	45,809	52,100	52,100	13.73%
Administration Services	4,382	16,500	19,500	19,500	18.18%
Administration Capital Outlay	3,209	25,700	5,000	5,000	-80.54%
Grand Total	230,308	231,577	230,289	230,289	-0.56%

EXPENDITURES Professional Services

Summerfield contracts for a variety of professional services: *Accounting* Dana M. Luther, CPA; *Audit* Rouse, Rouse, Penn & Rouse LLP; *Legal Services* Frazier Franklin Hill and Fury, RLLP; *Elections* Guilford County Elections Department; *Tax Collection* Guilford County Tax Department; *Inspections* Guilford County Community Development.

Fiscal Year 2007-08 Accomplishments:

- Participated in the development of new policies and procedures for fiscal and operational management of the Town
- Received Town auditor commendation regarding preparedness for completion of a CAFR (Comprehensive Annual Financial Report) to the GFOA (Government Finance Officers Association)

Funded Budget Priorities:

- Support the Town Council, staff, and committees in meeting the budget priorities and goals of the Town
- Accumulate historical data for use in CAFR

Unfunded Budget Priorities:

Budget Highlights:

- Finance services include auditor, accounting services, miscellaneous financial fees, and tax collection expenditures. Accounting and legal expenditures are scheduled to increase this year.
- The Finance Officer will prepare the audit report in-house as recommended by the auditor for compliance with new accounting standards, thereby, saving time and funds related to the annual audit.
- No Town elections are scheduled for the coming year.
- *Personnel*: Does not apply to this budget category.
- *Operating Expenses*: Does not apply to this budget category.
- *Services*: The Town contracts for auditing, accounting, legal, election, and tax collection services. Education is important for Finance Committee members; therefore, effort is being made to provide opportunities for the committee to become more familiar with governmental budgeting and accounting.
- *Capital Outlay*: Does not apply to this budget category.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Election Services	0	6,500	0	0	-100.00%
Finance-Services	42,507	50,269	51,922	51,922	3.29%
Legal-Services	33,338	60,000	65,000	65,000	8.33%
Grand Total	75,845	116,769	116,922	116,922	0.13%

EXPENDITURES

Planning Services

Summerfield provides Planning Services including Zoning, Subdivision, Code Enforcement, and Watershed Review. The position of Town Planner was filled in October of 2007. The Planning Technician position has been reclassified as a full-time 40-hour per week position.

Fiscal Year 2007-2008 Accomplishments:

- Hired and trained new Town Planner
- Issued 166 Development Clearance Certificates for new homes, additions, and commercial buildings
- Reviewed 25 planning cases (rezoning, subdivision, site plans, etc)
- Transitioned from contract code enforcement to in-house code enforcement
- Investigated 36 code enforcement violations and closed 20 cases
- Provided staff support for Founders' Day activities

Funded Budget Priorities

- Consider purchase of traffic counting system
- Continue development of Comprehensive Plan
- Provide training for staff and volunteer boards
- Develop/revise Ordinances as necessary
- Implement various watershed rules
- Prepare for Census 2010

Unfunded Budget Priorities

- Consider purchase of permitting software
- Consider purchase of updated aerial photography

Continued on Next Page

EXPENDITURES

Planning Services, Cont.

Budget Highlights:

- The new Comprehensive Plan consultant is expected to be hired to continue the process in July 2008. The estimated cost for the contract and related expenses associated with the process is \$130,000.
- A traffic counting system is budgeted to support staff, Zoning Board, and Town Council review of development requests. The estimated cost is \$1,000.
- The Planning Technician position is reclassified to a full-time 40 hour per week position.
- Watershed issues related to Jordan Lake Rules and Haw River Reclassification will require additional contract engineering expenditures.

Personnel: All salary and benefit expenditures for the Town Planner and Planning Technician as well as memberships and dues are included in this category.

Operating Expenses: Expenditures for software maintenance, mileage reimbursements, and office supplies are included in the operating line item.

Services: Education and related travel, Watershed, Code Enforcement, planning related engineering, and the Comprehensive Plan effort are included herein.

Capital Outlay: There are no planned capital outlay expenditures for fiscal year 2008-2009.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Planning Services-Personnel	75	94,760	103,454	103,454	9.17%
Planning Services-Operating Exp	2,525	4,000	5,000	5,000	25.00%
Planning Services-Services	22,720	131,150	148,000	148,000	12.85%
Planning Services-Cap. Outlay	0	0	0	0	100.00%
Grand Total	25,321	229,910	256,454	256,454	11.55%

EXPENDITURES Public Property/Buildings

The Town currently owns five properties, Town Hall (Brittain Building); a small municipal parking lot located across from Town Hall; a 1.3 acre property at 7300 Summerfield Road (purchased April 2004) which was intended for a sheriff's sub-station and municipal office building; Armfield Park, a 30 acre undeveloped tract; and property located at 5200 US 220 North (future athletic fields). Summerfield is leasing approximately 50 acres from the Summerfield Community Center and Guilford County for the Summerfield Community Park. The Park expenditures are included in the Parks and Recreation budget category.

Fiscal Year 2007-08 Accomplishments:

- Enhanced handicapped accessibility to the main entrance of Town Hall
- Refinished, repaired, and repainted exterior doors at Town Hall
- Installed new Lexan panels to protect antique glass windows at Town Hall

Budget Highlights:

- Continue repairs and maintenance of the Brittain Building to include interior painting and programmable thermostats to save on energy costs
- Continue lawn care maintenance for Town Hall, the parking lot, and the Summerfield Road property

Personnel: Does not apply to this budget category.

Operating Expenses: Operating expenditures for Public Property/Buildings include repairs and maintenance of the interior of the building, landscaping (excluding SCP), utilities, and the rental of the Summerfield Community Center for Town meetings.

Services: Does not apply to this budget category.

Capital Outlay: There are no capital expenditures planned for the coming year.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Public Prop/Build-Oper. Expense	17,127	39,600	33,250	33,250	-16.04%
Public Prop/Build-Cap Outlay	15,062	5,000	0	0	-100.00%
Grand Total	32,189	44,600	33,250	33,250	-25.45%



SUMMERFIELD TOWN COMMITTEES, BOARDS, AND SERVICES



Since its incorporation in 1996, Summerfield has enjoyed a significant amount of civic involvement through the establishment of volunteer citizen committees. These committees have undertaken important projects including restoration of the Brittain Building for use as the Summerfield Town Hall and efforts to develop a public park. Citizens interested in particular aspect of the Town created many of the committees. There are over sixty-five committee members and an additional two dozen or more volunteers that support Founders' Day activities. Through these dedicated citizens, Summerfield has managed to build a community that is one of the most sought after addresses in Guilford County and ensured the fiscal well-being of the Town through strong investment portfolios and budgetary restraint.

To more clearly define the activities of the various volunteer committees, the budget divides the committees into functional categories. Each committee has a separate division within the larger Budget Category to which they have been assigned.

Over the next year, all committees will continue the process initiated in fiscal year 2006-2007 to more clearly define, develop, and implement new policies and procedures developed by the committees and approved by the Town Council.

Community Resources includes *Parks and Recreation* and *Historical Committee*.

Community Services includes *Public Safety* and *Community Relations*.

Community Planning includes *Zoning Board*, *Board of Adjustment*, *Thoroughfare*, and *Comprehensive Plan Committee*.

The budget for the Comprehensive Plan Committee is included as a line item within the Planning Department budget.

COMMUNITY RESOURCES

Parks and Recreation Committee

Parks and Recreation Committee: The mission of the Summerfield Parks and Recreation Committee is to enlighten and enrich life and to work toward the preservation of the environment by providing quality parks, facilities, and services designed for people of all ages and abilities. The Conservation Council has re-organized as a sub-committee of the Parks and Recreation Committee.

Fiscal Year 2007-08 Accomplishments

- Began construction of SCP Phase II
- Purchased property for athletic fields
- Finished the second phase of installation of the SCP brick walkway with donor-purchased bricks

Funded Priorities

- Finish SCP phase II
- Begin/continue planning and construction of Summerfield Ball Park
- Maintain Town properties
- Institute public programming at SCP
- Develop master plan for Armfield Park
- Develop Winfree Park
- Continue discussions with Guilford County and the City of Greensboro for a joint effort in purchasing and developing parking and access to the Summerfield Rail Trail

Unfunded Priorities

- Develop acquisition plan for additional park land/future needs
- Develop long-term landscape plan for SCP

Continued on Next Page

COMMUNITY RESOURCES Parks and Recreation Committee Cont.

Budget Highlights:

- SPARC recommends the following programs: Phase II Opening of SCP; Fall Festival; Annual Tree Lighting; Spring Fling; and Ball Field Opening.
- A fishing pier is included in the proposed budget as a cost-share with NC Fish and Wildlife Service.
- Winfree Park is proposed to include a picnic table, bronze plaque, flowers, and landscaping.
- It is recommended that SCP serve as a Farmers' Market test site prior to expenditure of funds on the Summerfield Road property for that use.
- The athletic field expenditure includes planning and engineering services, construction of three lit baseball/softball fields, and support facilities.

Personnel: Salary and benefit expenditures for the Parks and Recreation Supervisor as well as memberships and dues are included in this category.

Operating Expenses: Expenditures include activities during the Founders' Day celebration, maintenance of current and future park facilities and trails, and communications with the community.

Services: Expenditures include education and related travel expenses, programming for special events at SCP, and potential grant writing for Phase II of the ball fields.

Capital Outlay: Capital outlay includes expenditures for Phase II, Armfield Park master plan, Winfree Park development, Summerfield Rail Trail property acquisition and development, and active recreation facilities.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Parks and Rec Committee-Personnel	0	68,801	62,075	62,075	-9.78%
Parks and Rec Committee-Operating	29,130	48,467	70,000	69,000	42.36%
Parks and Rec Committee-Services	6,330	7,450	7,900	18,500	148.32%
Parks and Rec Committee-Capital	78,975	3,009,090	1,996,000	1,976,000	-34.33%
Grand Total	114,435	3,133,808	2,135,975	2,125,575	-32.17%

COMMUNITY RESOURCES Historical Committee

The Historical Committee's mission is to seek, identify, locate, list, and record, with photographs and written descriptions, historical structures in Summerfield. The goal of the committee is to share information with other interested organizations and provide educational resources for citizens. The vision is to promote the restoration and preservation of the historical structure of Summerfield.

2007-08 Fiscal Year Accomplishments

- Developed and installed twenty "Welcome to Historic Summerfield" banners along NC 150 and Summerfield Road

Funded Priorities

- Develop museum collection plan and acquisition plan
- Plan historical receptions in museum (rotating exhibits)
- Repair and frame damaged picture/certificate
- Update historic district brochure

Unfunded Priorities

- Plan and construct historical highway markers-to be re-evaluated once a plan is developed and submitted.
- List the Summerfield Elementary Gymnasium on the National Register of Historic Places
- Develop plan for protection of Saunders' Inn historic property to include community participation and communication

Budget Highlights:

- Hire intern to develop museum collection plan and acquisition plan (\$1,000)
- Update historic district brochure (\$600) to be printed in-house to cut costs

Personnel: Membership and dues to organizations involved in Historic Preservation are the only personnel budget items.

Operating Expenses: Expenditures include communication with the citizens.

Services: Services include revolving exhibits for Town Hall, per diem and travel, restoration of historic document, museum collection plan, and the Founders' Day celebration.

Capital Outlay: No expenditures are budgeted in the coming year.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Historical Committee-Personnel	0	120	0	150	25.00%
Historical Committee-Operating	15	250	600	600	140.00%
Historical Committee-Services	3,390	4,900	4,300	3,800	-22.45%
Historical Committee-Capital	0	6,000	3,035	0	-100.00%
Grand Total	3,405	11,270	7,935	4,550	-59.63%

COMMUNITY SERVICES

Public Safety Committee

The Public Safety Committee addresses and investigates any issues concerning public safety that may affect the citizens of Summerfield and reports their findings to the Town Council. The Committee acts as a liaison between the Town and the Guilford County Sheriff's Department, Guilford County Emergency Services, and the Summerfield Fire Department (an independent unit of government). The Public Safety Committee is also the liaison for the Senior Resources Program administered by Senior Resources of Guilford County.

Fiscal Year 2007-08 Accomplishments

- Initiated program to geo-reference public trails in Summerfield
- Reviewed speed limit reduction requests for two neighborhoods
- Served the needs of over 70 older adults through the Senior Resources Program

Funded Priorities

- Purchase defibrillators
- Provide additional "Knox" boxes for elderly and others in community
- Provide additional services to area seniors through Senior Resources-type of programming to include annual trip, transportation, and monthly activities
- Create trail marking system in SCP and other trails
- Address speeding enforcement issues (no funding but still accomplishing)
- Recruiting volunteers for staffing Emergency Shelter (no funding still accomplishing)
- Purchase additional emergency preparedness supplies
- Re-establish a maintenance agreement for the generator
- Create citizen awareness of public safety issues

Unfunded Priorities

- Investigate of water source for fire protection and develop a new Water Resources Committee
- Investigate public sidewalks for safety/accessibility
- Review accessibility to neighborhoods for emergency response
- Prepare a disaster plan and creation of neighborhood Community Emergency Response Teams (CERT)
- Hire a police officer and vehicle dedicated to Town
- Consider purchase of small 4-wheel drive vehicle for off-road accessibility for both maintenance and emergency response (Gator- type vehicle)
- Consider possible expansion of senior programs after review of survey results

Continued on Next Page

COMMUNITY SERVICES Public Safety Committee, Cont.

Budget Highlights:

- Increase funding for Senior Resource Programs to include an annual trip and transportation
- Purchase two auto defibrillator machines and necessary accessory supplies
- Increase funding for Operation Safe County

Personnel: Does not apply to this budget category.

Operating Expenses: Expenditures include funds for Operation Safe County and communications with citizens.

Services: Services include the Senior Resources Program, responsibility for the Town emergency generator, emergency preparedness supplies, and Fire Inspections by the Fire Marshal.

Capital Outlay: None requested this fiscal year.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Public Safety Committee-	4,146	3,100	3,300	2,750	-11.29%
Public Safety Committee-	18,401	22,312	25,398	25,798	15.62%
Public Safety Committee-Capital	10,180	0	12,414	3,100	100.00%
Grand Total	32,727	25,412	41,112	31,648	24.54%

<p>COMMUNITY SERVICES Community Relations Committee</p>
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The Community Relations Committee is primarily in charge of organizing the Founders' Day Celebration and the Holiday Tree Lighting event. Founders' Day is celebrated in mid-May with a parade of cars and floats, rides, children's activities, craft booths, and food vendors. The Holiday Tree Lighting takes place in late November, and the Summerfield Youth Council provides logistical support.

Fiscal Year 2007-08 Accomplishments:

- Successfully staged the 12th annual Founders' Day Event with over 2,000 visitors and 200 parade entries
- Hosted the Holiday Tree Lighting Event

Budget Highlights:

- Expenditures for the Founders' Day Celebration are proposed to increase with more staff involvement and planning to include events in the park.
- The Tree Lighting Event is recommended to be relocated to SCP to provide more area and use of the Community Center.
- The Tree Lighting Event is recommended to be staged by SPARC.
- It is recommend that the Committee split into two functions: Founders' Day Committee and Community Relations Committee.
- The new Community Relations Committee would concentrate on ways to reach citizens with information about Town-wide activities, events, and issues.

Personnel: Does not apply to this budget category.

Operating Expenses: No expenditures are budgeted in the coming year.

Services: Services include the Founders' Day Celebration.

Capital Outlay: Does not apply to this budget category

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Community Relations Committee- Operating Exp	0	500	0	0	-100.00%
Community Relations Committee- Services	19,467	25,750	28,000	28,000	8.74%
Grand Total	19,467	26,250	28,000	28,000	6.67%

COMMUNITY PLANNING Zoning Board

The Zoning Board is responsible for reviewing all development requests for rezoning, subdivision, and site plans. Their responsibility is to enforce and interpret the Summerfield Unified Development Ordinance, Summerfield Land Use Plan, Thoroughfare Plan, and the Commercial Needs Assessment during their deliberations. The Zoning Board is a recommending body for all rezoning requests and major subdivisions and has approval authority for minor subdivisions and site plans.

Fiscal Year 2007-08 Accomplishments:

- Attended the Urban Design conference-three members
- Reviewed six rezoning cases, two site plans, and four major subdivisions

Budget Highlights:

- Education is emphasized for all Zoning Board members

Personnel: Zoning Board members hold memberships with various planning related organizations.

Operating Expenses: Does not apply to this budget category.

Services: Education is a critical element of responsibility; therefore, effort is made to continually provide educational opportunities.

Capital Outlay: Does not apply to this budget category

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Zoning Board-Personnel	700	744	750	750	0.81%
Zoning Board-Services	789	4,050	3,900	3,900	-3.70%
Grand Total	1,489	4,794	4,650	4,650	-3.00%

COMMUNITY PLANNING Board of Adjustment

The Board of Adjustment is responsible for hearing and deciding appeals and reviewing any order, requirement, decision, determination, or interpretation made by an administrative official charged with enforcing the Summerfield Unified Development Ordinance. The BoA is also tasked with hearing all quasi-judicial Special Use Permits.

Fiscal Year 2007-08 Accomplishments:

- Heard three cases during the current fiscal year

Budget Highlights:

- Education is emphasized for all BoA Members.

Personnel: BoA members hold memberships with various planning related organizations

Operating Expenses: Does not apply to this budget category.

Services: Education is a critical element of responsibility; therefore, effort is made to continually provide educational opportunities.

Capital Outlay: Does not apply to this budget category

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Board of Adjustment-Personnel	0	300	300	300	0.00%
Board of Adjustment-Services	0	1,100	1,100	1,100	0.00%
Grand Total	0	1,400	1,400	1,400	0.00%

COMMUNITY PLANNING Thoroughfare Committee

The Thoroughfare Committee is no longer an active committee; however, any budget allocation for transportation projects is budgeted to this category.

Budget Highlights:

- No expenditures are budgeted.

Personnel: Does not apply to this budget category.

Operating Expenses: Does not apply to this budget category.

Services: No expenditures are budgeted for the fiscal year.

Capital Outlay: Does not apply to this budget category.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Thoroughfare Committee-Services	0	20,100	0	0	-100.00%
Thoroughfare Committee-Capital	0	0	0	0	100.00%
Grand Total	0	20,100	0	0	-100.00%

CAPITAL ALLOCATION

A capital allocation is used to establish a “savings account” that is for a specific purpose. By designating revenue to a capital allocation, it is a clear indication by the Council to specify projects or needed facilities that are important to the community. Capital allocations typically are used to fund projects that take more than a year to plan and build and that the Council wants to fund over a period of years. In addition, capital projects are typically projects that create a facility that will last for many years and are a fiscal asset to the community.

Due to the large expenditures and transfers from fund balance proposed in the 2008-2009 fiscal budget, no capital allocation is requested.

Acct Sub-Category ▼	Jul'06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Requested by Committee	Jul '08- Jun '09 Budget	Percent Change
Parks and Recreation Fund	0	0	0	0	100.00%
Transportation Improvement Fund	0	0	0	0	100.00%
Grand Total	0	0	0	0	100.00%



2008-2009
TOWN OF SUMMERFIELD
Budget Ordinance



BE IT ORDAINED, by the Town Council for the Town of Summerfield, North Carolina:

The following anticipated fund revenues, departmental expenditures and capital reserve are hereby approved and appropriated for the operation of the Town of Summerfield and its activities for the fiscal year beginning July 1, 2008, and ending June 30, 2009.

Section 1 - General Fund

General Fund Revenues:

Revenue Type	Jul '08- Jun '09 Budget
Property Taxes - 2008	422,154.00
1% Local Gov't Sales Tax(39)	52,212.00
1/2% Add'l Local Sales Tax(42)	26,106.00
1/2% Local Option Sales Tax(44)	26,106.00
1/2% Suppl Local Sales Tax(40)	26,106.00
ABC Distribution	23,216.00
Beer and Wine Tax	35,589.00
Cable Franchise	83,620.00
Excise Tax on Piped Natural Gas	6,404.00
Franchise Tax on Electric Power	232,693.00
Sales Tax on Telecommunication	25,320.00
Invest. Earnings	350,000.00
Misc. Revenue	2,300.00
Planning Fees	25,000.00
PARTF Grant	362,500.00
Miscellaneous Grants	50,000.00
Donations - Founder's Day	2,500.00
Donations - Parks and Rec	2,500.00
Transfer from Undes Fund Bal	716,304.00
Trans from FB Res for Parks	400,000.00
Grand Total	2,870,630.00

2008-2009
TOWN OF SUMMERFIELD
Budget Ordinance

General Fund Expenditures

Governing Body	
Governing Body Personnel	30,892.00
Governing Body Oper. Expenses	300.00
Governing Body Services	6,700.00
<i>Governing Body Total</i>	37,892.00
Adminstration	
Administration Personnel	153,689.00
Administration Oper. Expenses	52,100.00
Administration Services	19,500.00
Administration Capital Outlay	5,000.00
<i>Administration Total</i>	230,289.00
Professional Services	
Finance-Services	51,922.00
Legal-Services	65,000.00
Election Services	-
<i>Professional Services Total</i>	116,922.00
Planning Services	
Planning Services-Personnel	103,454.00
Planning Services-Operating Exp	5,000.00
Planning Services-Services	148,000.00
Planning Services-Cap. Outlay	-
<i>Planning Services Total</i>	256,454.00
Public Property/Buildings	
Public Prop/Build-Oper. Expense	33,250.00
Public Prop/Build-Cap Outlay	-
<i>Public Property/Buildings Total</i>	33,250.00
Community Resources	
Parks and Rec Committee-Personnel	62,075.00
Parks and Rec Committee-Operating	69,000.00
Parks and Rec Committee-Services	18,500.00
Parks and Rec Committee-Capital Outlay	1,976,000.00
<i>Parks and Rec Committee Total</i>	2,125,575.00
Historical Committee-Personnel	150.00
Historical Committee-Operating Exp	600.00
Historical Committee-Services	3,800.00
Historical Committee-Capital Outlay	-
<i>Historical Committee Total</i>	4,550.00
 Community Resources Total	 2,130,125.00

2008-2009
TOWN OF SUMMERFIELD
Budget Ordinance

General Fund Expenditures-Continued

Community Services	
Public Safety Committee-Operating Exp	2,750.00
Public Safety Committee-Services	25,798.00
Public Safety Committee-Capital Outlay	3,100.00
<i>Public Safety Committee Total</i>	<u>31,648.00</u>
Community Relations Committee-Operatin	-
Community Relations Committee-Services	28,000.00
<i>Community Relations Committee Total</i>	<u>28,000.00</u>
Community Services Total	59,648.00
Community Planning	
Zoning Board-Personnel	750.00
Zoning Board-Services	3,900.00
<i>Zoning Board Total</i>	<u>4,650.00</u>
Board of Adjustment-Personnel	300.00
Board of Adjustment-Services	1,100.00
<i>Board of Adjustment Total</i>	<u>1,400.00</u>
Thoroughfare Committee-Services	-
Thoroughfare Committee-Capital Outlay	-
<i>Thoroughfare Committee Total</i>	<u>-</u>
Community Planning Total	6,050.00
Capital Fund Allocation	
Parks and Recreation Fund	-
Transportation Improvement Fund	-
<i>Capital Fund Allocation Total</i>	<u>-</u>
Grand Total	<u><u>2,870,630.00</u></u>

SECTION 2 – Taxes

An Ad Valorem tax rate of \$0.035 (three and five-tenths cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2008, is hereby levied and established as the official tax rate for the Town of Summerfield for Fiscal Year 2008-2009. The rate is based upon a total projected valuation of \$1,206,153,722. The purpose of the ad valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Summerfield.

SECTION 3 – Special Authorizations and Restrictions

A. The Finance Officer may not transfer any amounts between line items above, except as approved by the Town Council in the Budget Ordinance as amended.

B. The Finance Officer may transfer amounts within line items above to meet the operational needs of the Town. Finance Officer transfers must be reported at the next Town Council meeting.

C. The Finance Officer may not make any change to salaries without approval by the Town Manager.

SECTION 4- Adoption of Fee Schedules

The fee schedule of July 1, 2006 remains in effect until modified by council action.

SECTION 5 – Budget Amendments

The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the Budget Ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes (159.8 and 159.13). The Town Council must approve all budget amendments.

SECTION 6 – Utilization of Budget and Budget Ordinance

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Summerfield during the Fiscal-Year 2008-2009. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina (GS 159.26).

SECTION 7 - Documentation

Copies of this ordinance shall be kept on file at the Town Hall and shall be furnished to the Town Staff and the Town Council to provide direction in the collection of revenues and disbursement of funds for the Town of Summerfield.

Adopted this _____ day of _____, 2008

Mark Brown, Mayor

Attest:

Valarie Halvorsen, Town Clerk

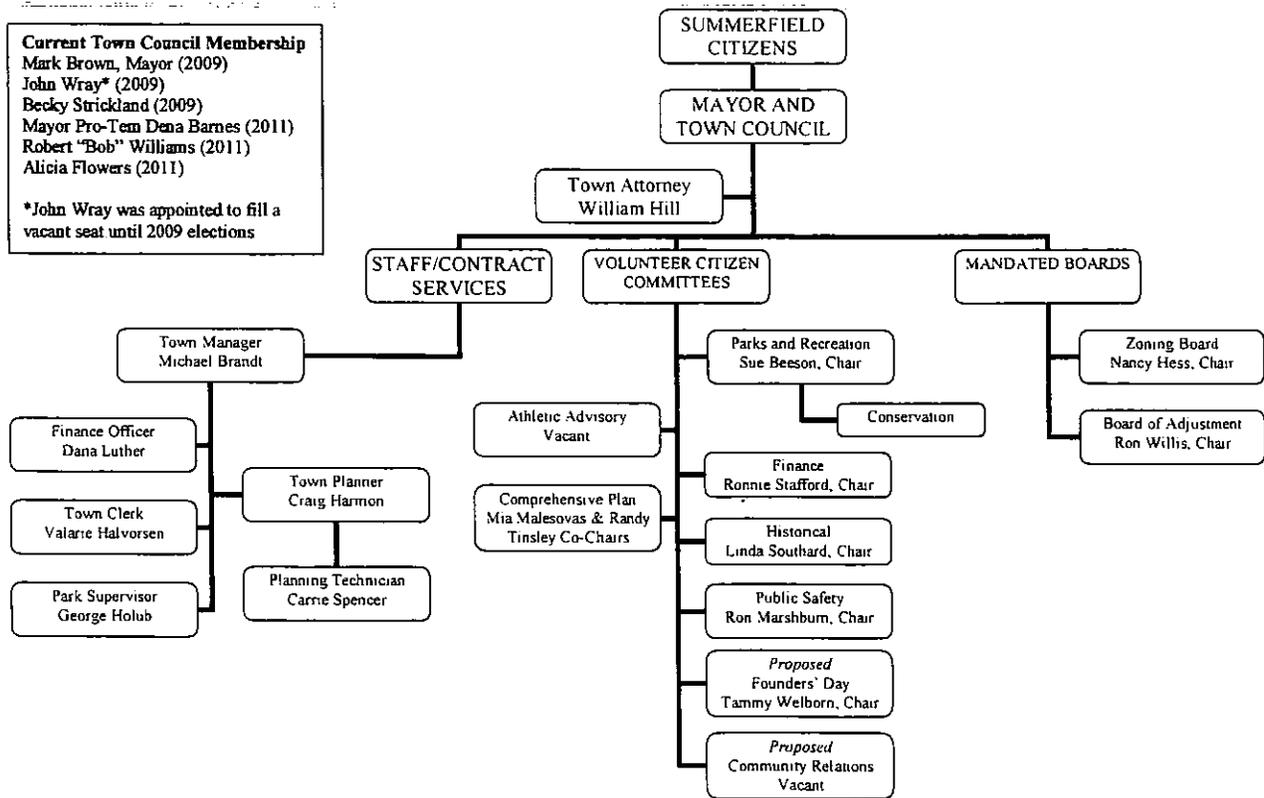
ORGANIZATIONAL CHART

Town of Summerfield

May 2008

Current Town Council Membership
 Mark Brown, Mayor (2009)
 John Wray* (2009)
 Becky Strickland (2009)
 Mayor Pro-Tem Dena Barnes (2011)
 Robert "Bob" Williams (2011)
 Alicia Flowers (2011)

*John Wray was appointed to fill a vacant seat until 2009 elections



Committees that are no longer active include the following:
 Library, Water Resources, Thoroughfare, Technology, Town Core, Text Amendment, Britain Building

Budget Priorities

March 18, 2008

Budget Priorities

The following list of priorities was developed based on comments and statements made by Council, staff, and committee representatives, or were added by Interim Town Manager. The Council indicated that some priorities were of higher priority (**bolded**) and some were of lower priority (*italicized*).

Town Council

- **Finish Summerfield Community Park phase II Construction**
- **Begin/continue planning and construction Summerfield athletic park**
- **Develop plan for repairing dam at SCP**
- Develop plan for use of Armfield Park
- Develop interim plan of use for Summerfield Road property
- Acquire land for parking for Summerfield Rail/Trail
- Acquire land for future Parks/Recreation/Open Space
- Provide additional services for elderly- if warranted
- Keep tax rate steady or decrease if possible
- Develop additional volunteer base for committees and projects
- Develop comprehensive communication plan for the Town
- *Develop plan for protection of Saunders' Inn historic property*

Administration

- **Continue implementing change to Council/Manager government**
- **Solid Waste Service Provision/RFP**
- Continue development of Performance Management system
- Develop Codification of Town Ordinances
- Approach County regarding SCP property transfer
- Investigate other available funding sources (grants, business licenses, etc.)
- Upgrade technologies as appropriate including audio system for hearing impaired
- Banking RFP
- Debt issuance
- *Consider development of Town entrance signage*
- *Put process in place to begin accumulating historical data for use in Comprehensive Annual Financial Report*

Budget Priorities, Cont.

Administration Parks and Recreation

- **Finish SCP phase II**
- **Begin/continue planning and construction of Summerfield athletic park**
- Maintain Town properties
- Institute public programming at SCP
- Build crosswalk and sidewalk across Summerfield Road between Town Hall and parking lot
- *Develop long-term landscaping plan for SCP*

Planning and Development

- **Consider purchase of traffic counting system**
- **Consider purchase of updated aerial photography**
- **Continue development of Comprehensive Plan**
- Provide training for staff and volunteer boards
- Develop/revise ordinances as necessary
- Implement various watershed rules
- Prepare for Census 2010
- *Consider purchase of permitting software*

Committees

Finance Committee

- Training

Historic Committee

- **Develop museum collection plan and acquisition plan**
- Historical receptions in museum
- Repairing damaged picture/certificate
- Historical highway markers
- Summerfield Elementary gymnasium on National Register of Historic Places
- Historic district brochure
- *Develop plan for protection of Saunders' Inn historic property to include community participation and communication*

Budget Priorities, Cont.

Public Safety

- **Defibrillator purchase**
- **Provide additional “Knox” boxes for elderly and others in community**
- **Provide additional services to area seniors through Senior Resources-type programming including annual trip, screenings, and transportation**
- Investigation of water source for fire protection and develop a new Water Resources Committee
- Trail marking system in SCP and other trails
- Investigation of public sidewalks for safety/accessibility
- Speeding enforcement issues
- Volunteers for staffing Emergency Shelter
- Accessibility to neighborhoods for emergency response
- Purchase of more emergency preparedness supplies
- Preparation of a disaster plan and creation of neighborhood Community Emergency Support Teams (CERT)
- Maintenance agreement for generator
- Citizen Awareness of public safety issues
- *Police officer and vehicle dedicated to Town*
- *Consider purchase of small 4-wheel drive vehicle for off-road accessibility for both maintenance and emergency response (Gator- type vehicle)*

Parks and Recreation

- **Develop plan for SCP park for community events**
- Consider plan for development of Armfield Park
- Develop acquisition plan for additional park land/future needs
- Develop Winfree Park
- *Develop long-term landscape plan for SCP*

Community Relations

- **Split Committee into a Founders’ Day Committee and Community Relations Committee and develop specific tasks/goals for each committee**
- Founders’ Day- develop long-term plan for school and park usage to provide additional events

Town of Summerfield 2008-2009 Budget Changes in Committee Requested Amounts

Parks & Recreation:

- Decreased P&R communications by \$1,000 for in-house printing of materials and consolidated and coordinated communications with the new Community Relations Committee
- Increased education by \$900 and per diem and travel by \$700 for Park Supervisor
- Increased grant writing by \$3,000 based on SCP Phase II grant writing costs
- Increased parks and rec programs by \$6,000 to include ball field opening and a spring fling
- Increase brick walkway by \$2,000 for the expenditure side of brick donations
- Decreased Winfree Park construction costs by \$7,000 based upon a review of the minutes and discussions with the Winfree family
- Decreased Armfield Park master plan by \$5,000 based on ball field quotes received
- Eliminated Summerfield Road construction costs of \$10,000 since the use of SCP as a Farmers' Market test site is proposed

Historical:

- Added \$150 for membership and dues to join historical association
- Added \$100 for per diem and travel
- Added \$400 for Town rotating exhibits
- Added \$100 for Founders' Day celebration
- Increased town history project by \$1,000 to bring in a person to catalog the museum
- Increased town history project by \$400 to include a frame and preservation glass once historic document is restored (Note: Multiple quotes must be obtained and a purchase order approved as required by the Town's Purchasing Policy and Procedures.)
- Eliminated \$2,500 under town history project for listing the Summerfield Elementary School Gym on the National Register since the Town does not own the gym and discussions with the Guilford County School system and the Town must occur first
- Eliminated \$3,035 for the highway markers in order for the committee to provide a plan as to numbers and locations and to resolve maintenance and ownership questions

Public Safety:

- Decreased communications by \$550 since Town communications should be consolidated and coordinated with the new Community Relations Committee
- Removed animal control of \$200 since no charge incurred by the Town
- Increased emergency preparedness by \$900 for additional "Knox" boxes once awareness is raised with the senior services survey
- Eliminated \$300 for emergency preparedness since a GPS is not deemed necessary at the current time
- Increased the auto external defibrillator machine line item by \$3,100 for the purchase of two units
- Eliminated the multi-use vehicle line of \$12,414 since area emergency service providers should evaluate the purchase for their needs

Town of Summerfield
Detail Budget FY 2008-2009

Acct Type	Acct Category	Acct Sub-Category	Acct Number	Acct Name	Jul '06-Jun'07 Actuals	Jul '07-Jun '08 Budget	Jul '07 - Jun 08 Actuals YTD-Mar	Jul '08- Jun '09 Budget	Requested by Committee		
Income	Revenue	1. Taxes	1010101	Property Taxes - 2004	(353.52)						
			1010102	1% Local Gov't Sales Tax(39)	(80,779.67)	(51,600.00)	(35,651.85)	(52,212.00)	(52,212.00)		
			1010103	1/2% Suppl Local Sales Tax(40)	(31,252.50)	(25,800.00)	(14,227.05)	(26,106.00)	(26,106.00)		
			1010104	1/2% Add'l Local Sales Tax(42)	(30,898.39)	(25,800.00)	(14,068.02)	(26,106.00)	(26,106.00)		
			1010105	Property Taxes - 2005	(2,383.17)						
			1010106	Property Taxes - 2006	(432,533.13)						
			1010107	1/2% Local Option Sales Tax(44)	(32,035.43)						
			1010108	Property Taxes - 2007	(471,927.00)						
			1010109	Property Taxes - 2008							
					1. Taxes Total		(610,238.81)	(600,927.00)	(511,306.42)	(422,154.00)	(422,154.00)
					2. Intergovernmental Revenue						
					1010201	Beer and Wine Tax	(33,303.04)	(33,782.00)			
					1010202	Franchise Tax on Electric Power	(204,425.00)	(207,364.00)	(115,901.00)		
					1010203	ABC Distribution		(10,000.00)	(13,648.00)		
					1010204	Cable Franchise	(72,489.53)	(70,646.00)	(41,810.02)		
					1010205	Excise Tax on Piped Natural Gas	(6,862.00)	(6,439.00)	(2,529.00)		
					1010206	Sales Tax on Telecommunication	(22,266.16)	(24,296.00)	(15,560.00)		
						2. Intergovernmental Revenue Total	(339,345.73)	(352,529.00)	(189,446.02)	(406,842.00)	(406,842.00)
					3. Investment Earnings						
					1010301	Invest Earnings	(438,889.95)	(350,000.00)	(136,496.61)		
						3. Investment Earnings Total	(438,889.95)	(350,000.00)	(136,496.61)	(350,000.00)	(350,000.00)
					4. Fees & Misc. Revenues						
					1010401	Planning Fees	(32,789.40)	(32,000.00)	(20,881.00)		
					1010404	Misc. Revenue	(2,395.81)	(2,000.00)	(71.75)		
						4. Fees & Misc. Revenues Total	(35,185.21)	(34,000.00)	(20,952.75)	(2,300.00)	(2,300.00)
					5. Grants and Intergov Transfers						
					1010501	PARTI Grant		(492,000.00)			
		1010504	Miscellaneous Grants		(50,000.00)	(50,000.00)					
			5. Grants and Intergov Transfers Total		(542,000.00)	(50,000.00)	(412,500.00)	(412,500.00)			
		6. Contributions and Donations									
		1010601	Donations - Parks and Rec	(381,763.00)	(5,000.00)	(4,868.00)					
		1010605	Donations - Founder's Day	(2,305.00)	(5,000.00)						
		1010606	Donations - Historical Committe	(110.50)		(75.00)					
		1010608	Donations - Vol Appreciation	(250.00)							
		1010609	Donations - Senior Resources			(25.00)					
			6. Contributions and Donations Total	(384,428.50)	(10,000.00)	(4,968.00)	(5,000.00)	(5,000.00)			
		7. Transfer from Fund Balance									
		1010701	Transfer from Undes Fund Bal		(663,833.00)						
		1010703	Transfer-Transportation Fund		(19,000.00)						
		1010704	Transfer from FB Res for Encumb		(915,557.00)						
		1010705	Trans from FB Res for Parks		(400,000.00)						
			7. Transfer from Fund Balance Total	(1,998,390.00)	(3,887,846.00)	(913,189.80)	(2,870,630.00)	(2,893,879.00)			
		Revenue Total		(1,808,074.20)	(3,887,846.00)	(913,189.80)	(2,870,630.00)	(2,893,879.00)			
Expense	1. Governing Body Expenses	Governing Body Personnel	2010101	Workers Compensation	103.68	108.00	98.92	108.00	108.00		
			2010102	Insurance & Bonding - Fidelity	522.50	6,100.00	5,334.30	5,100.00	5,100.00		
			2010103	Dues & Subscriptions	8,134.00	12,200.00	8,945.00	9,536.00	9,536.00		
			2010105	Town Council Stipends	11,250.00	15,000.00	11,250.00	15,000.00	15,000.00		
			2010106	FICA on Town Council Stipends	860.63	1,148.00	860.63	1,148.00	1,148.00		
				Governing Body Personnel Total	20,870.81	34,556.00	26,486.85	30,892.00	30,892.00		
			2010201	Retreat		400.00		300.00	300.00		
				Governing Body Oper. Expenses Total	21,870.81	35,356.00	26,947.45	31,192.00	31,192.00		
			2010301	Education	650.00	2,000.00	975.00	1,500.00	1,500.00		
			2010302	Per Diem and Travel	700.59	1,000.00	511.02	1,200.00	1,200.00		
			2010303	Volunteer Appreciation	2,176.95	4,000.00	61.95	4,000.00	4,000.00		
				Governing Body Services Total	3,528.54	7,000.00	1,547.97	6,700.00	6,700.00		

Town of Summerfield
Detail Budget FY 2008-2009

Acct Type	Acct Category	Acct Sub-Category	Acct Number	Acct Name	Jul '06-Jun '07 Actuals	Jul '07-Jun '08 Budget	Jul '07 - Jun '08 Actuals YTD-Mar	Jul '08- Jun '09 Budget	Requested by Committee			
Expense	1. Governing Body Expenses Total	Administration Personnel	3010101	Salaries and Wages	141,127.00	103,550.00	76,614.70	109,050.00	37,892.00	37,892.00		
			3010102	Social Security Contribution	10,984.45	7,922.00	5,854.53	8,330.00	8,330.00	109,050.00	109,050.00	
			3010104	Workers Compensation	1,655.95	347.00	330.42	360.00	360.00	360.00	360.00	
			3010105	Health, Vision, Dental Insur	18,638.82	21,013.00	16,678.50	24,089.00	24,089.00	24,089.00	24,089.00	
			3010106	Life Insurance	581.24	679.00	509.04	719.00	719.00	719.00	719.00	
			3010107	Employee Retirement-Pension	7,736.03	6,275.00	4,636.91	6,608.00	6,608.00	6,608.00	6,608.00	
			3010108	Dues and Subscriptions	592.00	675.00	343.00	1,261.00	1,261.00	1,261.00	1,261.00	
			3010110	Employee Retirement-401(k)	3,088.47	3,107.00	2,296.51	3,272.00	3,272.00	3,272.00	3,272.00	
				Administration Personnel Total			184,613.96	143,668.00	107,265.61	153,689.00	153,689.00	153,689.00
				Administration Oper. Expenses			5,293.83	4,750.00	2,169.56	5,000.00	5,000.00	5,000.00
							4,779.34	5,100.00	3,441.24	5,500.00	5,500.00	5,500.00
				3,115.37	3,500.00	1,898.65	3,200.00	3,200.00	3,200.00			
				2,087.88	3,200.00	1,818.16	3,000.00	3,000.00	3,000.00			
				1,436.39	1,500.00	1,130.94	500.00	500.00	500.00			
				3,185.00	5,000.00	3,942.75	12,000.00	12,000.00	12,000.00			
				7,594.21	6,109.00	4,384.47	6,000.00	6,000.00	6,000.00			
				232.80	500.00	454.53	500.00	500.00	500.00			
				6,534.29	6,400.00	2,773.42	4,500.00	4,500.00	4,500.00			
				3,941.94	6,000.00	3,122.38	6,000.00	6,000.00	6,000.00			
					750.00	438.35	1,000.00	1,000.00	1,000.00			
					500.00	23.59	500.00	500.00	500.00			
					2,500.00	1,803.22	4,300.00	4,300.00	4,300.00			
					38,203.05	45,809.00	27,401.26	52,100.00	52,100.00			
					1,428.05	2,500.00	575.00	2,000.00	2,000.00			
					555.45	2,000.00	368.16	2,000.00	2,000.00			
					2,398.62	12,000.00	3,598.85	8,000.00	8,000.00			
					4,382.12	16,500.00	4,541.01	19,500.00	19,500.00			
					3,209.00	25,700.00	1,667.62	5,000.00	5,000.00			
					3,209.00	25,700.00	1,667.62	5,000.00	5,000.00			
					230,308.13	231,577.00	140,876.60	230,289.00	230,289.00			
	2. Administration Total				7,450.00	7,800.00	7,800.00	8,200.00	8,200.00			
	3. Finance	Finance-Services	4011301	Audit	30,750.90	36,000.00	21,037.50	37,500.00	37,500.00			
			4011302	Contract Accounting Serv.		500.00		500.00	500.00			
			4011303	Insurance & Bonding - Fidelity	4,306.26	4,719.00		4,222.00	4,222.00			
			4011305	Tax Collection		500.00		500.00	500.00			
			4011306	Misc Finance Charges-Bank Chgs		750.00	175.84	500.00	500.00			
				Education				1,000.00	1,000.00			
				Finance-Services Total	42,507.16	60,269.00	29,013.34	51,922.00	51,922.00			
					42,507.16	60,269.00	29,013.34	51,922.00	51,922.00			
	3. Finance Total				33,338.00	60,000.00	33,358.40	65,000.00	65,000.00			
	4. Legal	Legal-Services	4012301	Contract Legal Services	33,338.00	60,000.00	33,358.40	65,000.00	65,000.00			
				Legal-Services Total	33,338.00	60,000.00	33,358.40	65,000.00	65,000.00			
	4. Legal Total											
	5. Planning Services	Planning Services-Personnel	4013108	Dues and Subscriptions	75.00	2,800.00	2,453.00	3,475.00	3,475.00			
			4013101	Salaries and Wages		66,156.00	43,293.50	77,917.00	77,917.00			
			4013102	Social Security Contribution		5,367.00	3,318.19	5,961.00	5,961.00			
			4013104	Workers Compensation		1,828.00	984.42	1,502.00	1,502.00			
			4013105	Health, Vision, Dental Insur		11,964.00	3,773.10	7,026.00	7,026.00			

Acct Type Expense	Acct Category	Acct Sub-Category	Acct Number	Acct Name	Jul '06-Jun '07		Jul '07-Jun '08		Jul '08-Jun '09		Requested by Committee		
					Actuals	Budget	Actuals YTD-Mar	Budget	Actuals	Budget			
6. Planning Services	6. Planning Services	Planning Services-Personnel	4013106	Life Insurance	-	289.00	129.30	514.00	-	-	514.00		
			4013107	Employee Retirement-Pension	-	4,251.00	2,627.50	4,722.00	-	-	4,722.00		
			4013110	Employee Retirement-401(k)	-	2,105.00	1,300.75	2,337.00	-	-	2,337.00		
		Planning Services-Personnel Total				75.00	94,760.00	57,879.76	103,454.00			103,454.00	
		Planning Services-Operating Exp	4013201	Office Supplies	2,468.66	2,500.00	780.95	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
			4013202	Vehicle Reimbursement	56.65	500.00	44.39	500.00	500.00	500.00	500.00	500.00	
			4013203	Equipment/Maintenance	-	1,000.00	608.14	1,000.00	1,000.00	1,000.00	1,000.00		
		Planning Services-Operating Exp Total				2,525.31	4,000.00	1,433.48	5,000.00			5,000.00	
		Planning Services-Services	Planning Services-Services	Education	4013301	Per Diem and Travel	205.00	3,000.00	655.00	2,000.00	2,000.00	2,000.00	1,500.00
					4013305	Zoning Enforcement	8.23	2,000.00	-	1,500.00	1,500.00	1,500.00	1,000.00
					4013306	Lighting Services Contract	-	1,000.00	6,960.94	1,000.00	1,000.00	1,000.00	1,000.00
					4013308	Town Engineer Contract	14,213.75	30,000.00	9,570.00	30,000.00	30,000.00	30,000.00	30,000.00
					4013309	Comprehensive Plan	8,293.26	87,150.00	29,582.86	112,500.00	112,500.00	112,500.00	112,500.00
		Planning Services-Services Total				22,720.24	131,150.00	46,768.80	148,000.00			148,000.00	
		6. Planning Services Total					26,320.55	229,916.00	108,082.04	266,454.00			266,454.00
6. Election Services	6. Election Services	Election Services	4014301	Contract Election Service	-	6,500.00	-	-	-	-	-		
			Election Services Total				6,500.00						
7. Public Property/Buildings	7. Public Property/Buildings	Public Prop/Build-Oper. Expense	Election Services Total				6,500.00						
			6010201	Repairs & Maintenance	3,128.26	22,000.00	14,129.71	16,000.00	16,000.00	16,000.00	16,000.00		
			6010202	Office Cleaning	2,790.00	3,500.00	1,755.00	3,000.00	3,000.00	3,000.00	3,000.00		
			6010203	Landscaping	5,461.06	6,500.00	4,600.00	6,500.00	6,500.00	6,500.00	6,500.00		
			6010204	Heating & Utility Supplies	3,962.01	4,200.00	2,704.38	4,500.00	4,500.00	4,500.00	4,500.00		
			6010205	Trash Disposal	180.56	200.00	130.91	250.00	250.00	250.00	250.00		
			6010206	Rental of Offices	1,605.00	3,200.00	1,140.00	3,000.00	3,000.00	3,000.00	3,000.00		
			Public Prop/Build-Oper. Expense Total				17,126.91	39,600.00	24,460.00	33,250.00			33,250.00
			6010402	Const. Services	15,062.02	5,000.00	-	-	-	-	-	-	
			Public Prop/Build-Cap Outlay Total				15,062.02						
7. Public Property/Buildings Total					32,188.93	44,600.00	24,460.00	33,250.00			33,250.00		
8. Community Resources	8. Community Resources	Historical Committee-Personnel	6013101	Membership and Dues	-	120.00	-	150.00	-	-	-		
			6013201	Communications	15.21	250.00	-	600.00	600.00	600.00	600.00		
		Historical Committee-Personnel Total				15.21	250.00	-	600.00			600.00	
		Historical Committee-Operating Exp	6013302	Per Diem and Travel	122.30	250.00	-	100.00	100.00	100.00	100.00		
			6013303	Town Hall Rotating Exhibits	337.98	400.00	-	400.00	400.00	400.00	400.00		
			6013304	Special Event-Founder's Day	-	300.00	-	100.00	100.00	100.00	100.00		
			6013305	Summ. Town History Project	-	3,950.00	91.00	3,200.00	3,200.00	3,200.00	3,200.00		
		Historical Committee-Operating Exp Total				2,930.00	4,900.00	91.00	3,800.00			4,300.00	
		Historical Committee-Services	6013404	Historic District Banners	-	6,000.00	3,356.80	-	-	-	-		
			6013406	Historic Site Markers	-	6,000.00	-	-	-	-	-		
		Historical Committee-Services Total				6,000.00	3,356.80	-	-			3,035.00	
		Historical Committee-Capital Outlay Total				51,805.00	29,607.45	45,837.00	45,837.00			45,837.00	
Parks and Rec Committee-Personnel				3,963.00	1,860.83	2,919.00	2,919.00			2,919.00			

Town of Summerfield
Detail Budget FY 2008-2009

Acct Type Expense	Acct Category 8. Community	Acct Sub-Category Parks and Rec Committee-Personnel	Acct Number	Acct Name	Jul '06-Jun'07		Jul '07-Jun '08		Jul '07 - Jun '08		Requested by Committee
					Actuals	Budget	Actuals	Budget	Actuals YTD-Mar	Budget	
			6011104	Workers Compensation		1,593.00		1,237.05	1,474.00	1,474.00	1,474.00
			6011105	Health, Vision, Dental Insur		6,966.00		5,160.50	7,014.00	7,014.00	7,014.00
			6011106	Life Insurance		259.00		98.07	178.00	178.00	178.00
			6011107	Employee Retirement-Pension		2,485.00		1,794.17	2,778.00	2,778.00	2,778.00
			6011108	Dues and Subscriptions		500.00			500.00	500.00	500.00
			6011110	Employee Retirement-401(K)		1,230.00		888.21	1,375.00	1,375.00	1,375.00
				Parks and Rec Committee-Personnel Total		68,801.00		40,666.28	62,075.00	62,075.00	62,075.00
			6011201	Summer, Elm. Track		1,500.00			1,500.00	1,500.00	1,500.00
			6011202	SC Park Landscape Maint.		14,394.31		12,473.36	30,000.00	30,000.00	30,000.00
			6011203	SC Park Janitorial Services		1,212.40		917.12	8,000.00	8,000.00	8,000.00
			6011204	P&R Communications		629.10		83.14	1,000.00	1,000.00	2,000.00
			6011205	SC Park-Maintenance & Contracts		11,544.68		3,241.94	20,000.00	20,000.00	20,000.00
			6011206	SC Park-Tools & Supplies		1,650.00		1,519.48	5,500.00	5,500.00	5,500.00
			6011207	SC Park Trail Maintenance		1,000.00			2,000.00	2,000.00	2,000.00
			6011208	Trail Maintenance		1,000.00			1,000.00	1,000.00	1,000.00
			6011209	Land Acquisition Search Expense		1,350.00					1,000.00
				Parks and Rec Committee-Operating Total		29,130.49		18,236.04	69,000.00	69,000.00	70,000.00
			6011301	Education		600.00			1,500.00	1,500.00	600.00
			6011302	Per Diem and Travel		108.71		154.74	1,000.00	1,000.00	300.00
			6011303	SRA Grant					500.00	500.00	500.00
			6011304	Parks & Rec-Founders Day		370.46					2,500.00
			6011305	SC Park Groundbreaking/Opening		605.66			5,500.00	5,500.00	2,500.00
			6011309	P&R Grant Writing		5,244.54		955.77	10,000.00	10,000.00	4,000.00
			6011310	Parks and Rec Programs		3,350.00					7,900.00
				Parks and Rec Committee-Services Total		6,329.57		1,110.51	18,600.00	18,600.00	7,900.00
			6011401	SC Park Phase 1		49,561.30		13,152.00			6,000.00
			6011402	SC Park Phase 2-non PARTF		11,563.00		32,667.59	6,000.00	6,000.00	6,000.00
			6011403	Land Acq/Dey for Ballfields		6,475.00		919,777.89	1,150,000.00	1,150,000.00	1,150,000.00
			6011404	Trail Construction		4,500.00			2,000.00	2,000.00	
			6011405	SC Park Brick Walkway		11,375.80		5,708.00	725,000.00	725,000.00	725,000.00
			6011406	SC Park Phase 2-PARTF		985,000.00		127,206.29	3,000.00	3,000.00	10,000.00
			6011407	Town Hall Park					75,000.00	75,000.00	75,000.00
			6011408	Greenway Trail Public Access		75,000.00			15,000.00	15,000.00	20,000.00
			6011409	Armfield Park							10,000.00
			6011410	Summerfield Road Property							1,996,000.00
				Parks and Rec Committee-Capital Outlay Total		78,975.10		1,098,511.77	1,976,000.00	1,976,000.00	1,996,000.00
				8. Community Resources Total		417,840.85		1,161,971.40	2,130,125.00	2,130,125.00	2,143,910.00
				9. Community Services							
			7012201	Community Project-Comm Relation		500.00					
				Community Relations Committee-Operating Exp Total		500.00					
			7012303	Special Event-Founders Day		19,077.07			28,000.00	28,000.00	28,000.00
			7012304	Special Event-Trees Lighting		390.28		710.95			
				Community Relations Committee-Services Total		19,467.35		710.95	28,000.00	28,000.00	28,000.00
			7011202	Community Project		1,800.00			2,000.00	2,000.00	2,000.00
			7011203	Vehicle Maintenance		2,345.68					
				Public Safety Committee-Operating Exp Total		4,145.68			750.00	750.00	1,300.00
			7011301	Education		3,100.00			2,750.00	2,750.00	3,300.00
			7011302	Per Diem and Travel		200.00			200.00	200.00	50.00
			7011305	Fire Inspections		631.00		4,000.00	50.00	50.00	4,000.00
			7011306	Summer Comm. Senior Program		9,370.00		12,334.00	4,000.00	4,000.00	12,334.00
			7011307	Municipal Equip-Generator		2,089.24		3,553.00	12,334.00	12,334.00	5,714.00

Town of Summerfield
Detail Budget FY 2008-2009

Acct Type Expense	Acct Category	Acct Sub-Category	Acct Number	Acct Name	Jul'06-Jun'07	Jul'07-Jun'08	Jul'07-Jun'08	Jul'08-Jun'09	Requested by
					Actuals	Budget	Actuals YTD-Mar	Budget	Committee
	9. Community	Public Safety Committee-Services	7011303	Animal Control	-	-	-	-	200.00
			7011308	Emergency Shelter/Preparedness	-	-	-	3,500.00	2,900.00
			7011309	Site Wiring for Emerg Generator	6,311.02	2,000.00	-	-	-
		Public Safety Committee-Services Total			18,401.26	22,312.00	3,553.00	25,798.00	25,398.00
		Public Safety Committee-Capital Outlay	7011401	Town Utility Truck	10,180.20	-	-	3,100.00	-
			7011402	Auto External Defite Machines	-	-	-	-	12,414.00
			7011404	Multi-Use Vehicle	-	-	-	3,100.00	12,414.00
		Public Safety Committee-Capital Outlay Total			10,180.20	-	-	3,100.00	12,414.00
	9. Community Services Total				52,194.49	51,682.00	4,283.95	59,648.00	69,112.00
	10. Community Planning	Board of Adjustment-Personnel	8012101	Membership & Dues	-	300.00	-	300.00	300.00
		Board of Adjustment-Personnel Total			-	300.00	-	300.00	300.00
		Board of Adjustment-Services	8012301	Education	-	600.00	-	600.00	600.00
			8012302	Per Diem and Travel	-	500.00	-	500.00	500.00
		Board of Adjustment-Services Total			-	1,100.00	-	1,100.00	1,100.00
		Thoroughfare Committee-Services	8013301	Education	-	600.00	-	-	-
			8013302	Per Diem and Travel	-	500.00	-	-	-
			8013304	NC 150 Realignment Study	-	5,000.00	-	-	-
			8013305	Greenlawn Upgrades	-	14,000.00	-	-	-
		Thoroughfare Committee-Services Total			-	20,100.00	-	-	-
		Zoning Board-Personnel	8011101	Memberships & Dues	700.00	744.00	610.00	750.00	750.00
		Zoning Board-Personnel Total			700.00	744.00	610.00	750.00	750.00
		Zoning Board-Services	8011301	Training/Education	30.00	1,600.00	405.00	1,600.00	1,600.00
			8011302	Per Diem and Travel	63.68	1,400.00	-	100.00	1,400.00
			8011303	Planning Library	695.00	800.00	-	800.00	800.00
			8011304	Planning Advisory Service	788.68	4,050.00	405.00	3,900.00	3,900.00
		Zoning Board-Services Total			1,488.68	26,284.00	1,015.00	6,050.00	6,050.00
	10. Community Planning Total				51,060.56	51,060.56	-	-	-
	12. Other Expense	Other Expense	9020000	Depreciation Expense	-	-	-	-	-
		Other Expense Total			-	-	-	-	-
	12. Other Expense Total				51,060.56	51,060.56	-	-	-
	Expense Total				610,547.50	3,887,846.00	1,629,076.45	2,870,630.00	2,893,879.00
	Net Income				(1,197,427.70)	-	-	615,906.65	-