



"Positive Transition"

FY2013-14
Annual Operating Budget
& Budget Ordinance

(as approved June 11, 2013)

NOTICE

This document has been modified within the detailed budget and budget ordinance on pages 22–31 in order to reflect final adopted numbers. All information prior to these pages was proposed. The only change between proposed and adopted budgets involved a reduction of \$2500 within “Music in the Park Events.”

May 28, 2013

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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.



budget message

May 28, 2013

to: Honorable Mayor Mark Brown
Council Member Dena Barnes
Council Member Alicia Flowers

Council Member Dianne Laughlin
Council Member Elizabeth McClellan
Council Member John Wray, Jr.

re: FY2013–14 Budget Message

Honorable Council:

AS I DELVED INTO THE BUDGET, I first took note of Summerfield’s vision statement adopted exactly five years ago and found on the preceeding page. Pondering this statement, I considered the value of those words and how the town’s Comprehensive Plan further articulates and puts “feet” to them.

Compared to more full-service towns, budgeting is less difficult in a limited-services government like Summerfield, yet still challenging given the unique dynamics of new staffing, a healthy fund balance during depressed economic times, and an enviable tax environment of low rates. It’s wonderful to be able to operate our local government with a low tax rate for citizens. I am privileged to work alongside a solid town clerk and team of bright and dedicated professionals, yet consider that the town has gained a new manager, a new parks and recreation manager, a new planner, and a new finance officer in less than a year with three of those hired within the past six months. Even with the depth of professional experience, there is no denying that a staff learning curve remains in understanding that history, growth, and preservation and utilization of resources referred to within our vision statement.

I often say that the town is “trending in a positive direction,” not to flippantly paint a rosy picture, but because that is my experience after almost one year in this position. Transition is simply a period of change, and in spite of any individual failures as council members and employees, the trend is positive. I see a town council that can put its differing perspectives aside to make solid decisions for the present and future, and staff views our local government work as a worthy endeavor. We know we make a difference and we care how we go about that important work.

Council: Mayor Mark Brown, Dena Barnes, Alicia Flowers, Dianne Laughlin, Elizabeth McClellan, John Wray, Jr.

Staff: Scott Whitaker (Manager), Jeff Goard (P&R Manager), Valarie Halvorsen (Clerk), Katrina Whitt (Finance Officer), (Planner position vacant)

Executive Summary

As Summerfield's town manager, statutory budget officer, and assistant finance officer, I propose a FY2013-14 budget of \$2,171,889. While that number may surprise at first glance, capital projects account for \$1,200,000 of that total. Excluding major projects outlined within this budget, the proposed operating budget is almost \$47,000 lower than our current budget excluding major projects—\$971,889 proposed versus \$1,018,825. The fee schedule remains the same as we continue to revamp operations.

As presented, the tax rate remains at a low 3.5 cents per \$100 of property valuation (\$1,337,100,000) for the fourth straight year; the rate average over the last nine years has been 4.14 cents per \$100. Given the healthy reserves and Town Council objectives to be discussed in fuller detail, I recommend funding the difference between total expenditures and revenue projections by appropriating fund balance in the amount of \$1,029,339. Doing so reduces the fund balance (estimated to be \$7,500,000 at the end of FY2012-13) and allocates these funds toward the following priorities. Summerfield's financial health makes this possible while the economy continues in a slow recovery and revenues remain tentative at the state level and investment income is drastically lower. The ability to accomplish so much while maintaining the current rate underscores the importance of planning during more prosperous times.

Budget Process Priorities

The budget process yielded some distinct focus areas. One identified need is for space for public meetings and staff. A dedicated public meeting was held to discuss the need and desired direction with a consensus that leadership has a preference to expand within the general vicinity of the existing town hall. The short-term priority was identified as land acquisition with possible improvements and/or architectural assistance to follow, not the actual construction, and this is the major project reflected in the proposed budget. Related to that commitment to existing facilities is the desire to make needed exterior repairs to the existing town hall. While the best approach is being assessed, this project constitutes another major project that should be feasible within the coming year.

Another significant priority is trails progress. While current year's funds have not been spent, trails and connectivity planning have been on-going for months. It is expected that the Trails and Open Space Committee formation will coincide with the adoption of this budget, and the proposed amount is intended for design costs and potential land acquisition in key locations.

Alleged structural, build quality, and drainage issues have plagued Summerfield Athletic Park's Field House Building since its construction. This past year has been one of monitoring and assessing those problems, and now the town has more information to move forward with practical Field House repairs. Also, as part of the master plan for the athletic park, work has been underway to secure property to construct a second entrance. While not discussed within the budget development process, it is the natural progression of a priority already expressed by Town Council and the construction of an entrance roadway is proposed.

Other priorities addressed include the Uniform Development Ordinance (UDO) revisions and adoption and disposal of property determined to be of limited benefit to the town. From a revenue perspective, this identification of capital projects on the horizon will bring more clarity of what funds will be available for investment.

Comprehensive Plan

The attractiveness of Summerfield's pastoral setting, four-season climate, impressive schools, location to services in Greensboro, low taxes, and overall quality of life have resulted in an almost 50% population growth during the last thirteen years. New growth-related issues have presented themselves, such as:

pressure for more commercial development; declines in farmland and wooded acreage; loss of small town character; concerns about water supplies; need for more parkland and open spaces; and local traffic. Adopted in May 2010, the Comprehensive Plan addressed those concerns and generated twelve common objectives and over 100 policies in the following categories:

1. Appropriate, Limited Commercial Development
2. Sidewalk, Bikeway and Trail System
3. Community Character Preservation
4. Transportation Improvements
5. Water Supply and Sewage Treatment Options
6. Appropriate Housing and Residential Development
7. Parks and Recreation Improvements
8. Attractive Community Appearance
9. Quality Schools
10. Summerfield Road Focus Area
11. Historic Preservation
12. Limited Services Local Government

These strategic priorities are infused throughout the budget and the plan encourages the appropriate use of money, staff, and time during implementation.

Departmental Budgets

This budget highlights the divisions' revenues and expenditures in full detail elsewhere, but following are departmental totals for FY2013-14:

• Governing Body	\$43,650
• Administration	295,950
• Finance	79,864
• Legal	65,000
• Planning	139,650
• Election Services	9,000
• Property and Buildings	876,200
• Community Resources	577,975
• Community Services	79,050
• Community Planning	5,550
Total budget	
	\$2,171,889

Capital Projects

Capital projects are described within the aforementioned priorities and include:

• Facilities Land Acquisition/Improvements	\$600,000
• Town Hall Exterior Repairs	250,000
• Trail Development	250,000
• Athletic Park Field House Repairs	50,000
• Athletic Park Entrance Roadway	50,000
Total capital projects	
	\$1,200,000

Conclusion

This document meets the requirements of the North Carolina General Statutes and the Local Government Budget and Fiscal Control Act and is in accordance with accepted financial practices of North Carolina governments. I recommend adoption of this balanced \$2,171,889 budget that maintains a tax rate of 3.5 cents per \$100 of property valuation and a strong financial position.

Furthermore, it gets to the heart of the vision statement—it “respects the history of the community,” “balances growth with the preservation and utilization of our natural, cultural, fiscal, and citizen resources,” and “enhance[s] our quality of life and our small town identity.”

I sincerely appreciate the dedicated effort of all staff involved in the budget development—Town Clerk Valarie Halvorsen, Parks and Recreation Manager Jeff Goard, Town Planner Carol Carter, and I especially thank Finance Officer Katrina Whitt for the extra hours and attention to detail. The FY2013–14 budget moves Summerfield forward and with its anticipated June 11 adoption, we continue a course of “positive transition.”

Respectfully,



Town Manager K. Scott Whitaker

Per the adopted budget calendar, the proposed budget is available for public inspection at Summerfield Town Hall and at www.summerfieldgov.com.



snapshot of Summerfield

SUMMERFIELD'S HISTORY as a formal township only dates to 1996. As a council member once thoughtfully described it, "Summerfield is like a teenager"—seventeen years old, still maturing and finding its way. The town is located in northwest Guilford County, adjacent to the City of Greensboro to the south, Oak Ridge to the west, and Stokesdale to the northwest. The most recent population numbers from North Carolina indicate a population of 10,487, which is 3,469 more residents than the recorded 7,018 in 2000 and an almost 50% increase during the last thirteen years. That growth has been reshaping the town into a dynamic citizenry with both an "old Summerfield" component and a "new Summerfield" constituent.

The area has a low poverty rate and its population is highly educated with a median home value and median household income level both well over twice the state average. Citizens are working, raising children, enjoying leisure time, and are interested in quality of life and their surroundings.

Demographics

BUSINESS QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
Total number of firms, 2007	1,004	798,791
Black-owned firms, 2007	F	10.5%
American Indian- and Alaska Native-owned firms, 2007	F	1.0%
Asian-owned firms, 2007	F	2.5%
Native Hawaiian and other Pacific Islander-owned firms, 2007	F	0.1%
Hispanic-owned firms, 2007	F	2.7%
Women-owned firms, 2007	S	28.2%
Manufacturers shipments, 2007 (\$1000)	NA	205,867,299
Merchant wholesaler sales, 2007 (\$1000)	5,040	88,795,885
Retail sales, 2007 (\$1000)	62,465	114,578,173
Retail sales per capita, 2007	\$8,268	\$12,641
Accommodation and food services sales, 2007 (\$1000)	D	16,126,939

PEOPLE QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
Population, 2013 estimate	10,487	—
Population, 2012 estimate	—	9,752,073
Population, 2011 estimate	10,381	9,651,103
Population, 2010 (April 1)	10,232	9,535,471
Population, 2000	7,018	8,049,313
Persons under age 5, 2010	4.7%	6.6%
Persons under age 18, 2010	28.9%	23.9%
Persons age 65 and over, 2010	9.5%	12.9%
Females, 2010	49.8%	51.3%
White, 2010(a)	89.9%	68.5%
Black, 2010(a)	4.4%	21.5%
American Indian and Alaska Native, 2010(a)	0.4%	1.3%
Asian, 2010(a)	2.2%	2.2%
Native Hawaiian and other Pacific Islander, 2010(a)	Z	0.1%
Persons reporting two or more races, 2010	1.5%	2.2%
Persons of Hispanic or Latino origin, 2010(b)	4.3%	8.4%
White persons not Hispanic, 2010	87.4%	65.3%
Living in same house 1 year and over, 2007–2011	92.2%	83.9%
Foreign born persons, 2007–2011	5.5%	7.4%
Language other than English spoken at home, age 5+, 2007–2011	7.9%	10.6%
High school graduate or higher, age 25+, 2007–2011	94.2%	84.1%
Bachelor's degree or higher, age 25+, 2007–2011	51.8%	26.5%
Veterans, 2007–2011	609	743,377
Mean travel time to work (minutes), workers age 16+, 2007–2011	26.3	23.4
Housing units, 2010	3,756	4,327,528
Homeownership rate, 2007–2011	91.1%	67.8%
Housing units in multi-unit structures, 2007–2011	0.2%	17.0%
Median value of owner-occupied housing units, 2007–2011	\$322,400	\$152,700
Households, 2007–2011	3,452	3,664,119
Persons per household, 2007–2011	2.87	2.50
Per capita income in the past 12 months (2011 dollars), 2007–2011	\$41,836	\$25,256
Median household income, 2007–2011	\$96,538	\$46,291
Persons below poverty level, percent, 2007–2011	4.0%	16.1%

GEOGRAPHY QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
Land area in square miles, 2010	26.56	48,617.91
Persons per square mile, 2010	385.3	196.1

(a) Includes persons reporting only one race. (b) Hispanics may be of any race, so also are included in applicable race categories.
 D: Suppressed to avoid disclosure of confidential information F: Fewer than 100 firms NA: Not available
 S: Suppressed; does not meet publication standards Z: Value greater than zero but less than half unit of measure shown

Source: U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Consolidated Federal Funds Report, Census of Governments.



town organizational structure

THE TOWN HAS A council-manager form of government supporting leadership's belief that a professionally-trained public administrator is ideal to manage daily operations, while policymaking is a function of the elected leadership. Town managers are usually educated in public administration and the perception is that municipalities operating under this structure benefit more from the manager's specific training related to best practices, benchmarking, personnel, budgeting/finance, and professional methods of operating a municipality. This structure is governed by North Carolina General Statutes (Part 2, Article 7 of Chapter 160A).

Governing Body

The governing body is comprised of a mayor and five council members determined by a general election voted on by qualified voters of the entire town. The mayor is elected directly by citizens for a two-year term and Council members serve four-year staggered terms. Summerfield's mayor votes only in the event of a tie. All members must be registered voters who reside inside Summerfield's corporate limits during their full time of service.

Current leadership and ending terms consist of Mayor Mark Brown (2013), Mayor Pro-tem Dena Barnes (2015), and Council Members Alicia Flowers (2015), Dianne Laughlin (2013), Elizabeth McClellan (2015), and John Wray, Jr. (2013). Collectively, the governing body currently has a depth of experience in local government. They hire the town manager, contract with the town attorney, and are responsible for general policymaking and legislative governance.

Departments

ADMINISTRATION is currently composed of Town Manager Scott Whitaker and Town Clerk Valarie Halvorsen. The manager oversees personnel and daily operations, implements policy, serves as the budget officer, and advises the governing body. He acts as a liaison to various volunteer committees, adjoining governing bodies, and other local, state, and federal government agencies. The clerk is responsible for all statutory requirements as the official town recordkeeper. She provides administrative support to the manager and serves as a critical "touch point" for citizens and stakeholders by handling requests, complaints, and questions. The part-time Manager Assistant/Events Coordinator position (unfilled at the moment) provides managerial support, serves as a liaison to committees, and manages event programming.

FINANCE is in charge of budget, payroll, and benefits oversight, and financial matters. The department tracks, monitors, reports, and stays abreast of regulatory and compliance matters, as well as performs year-end reporting. Finance Officer Katrina Whitt is also charged with management responsibility of the investment program.

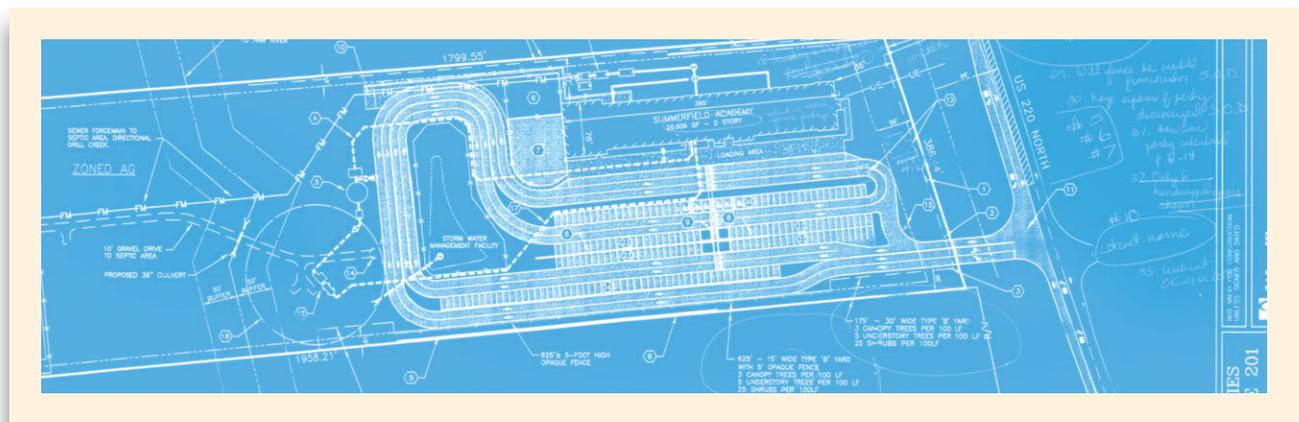
PLANNING includes zoning, subdivision, open space, and watershed review, along with code enforcement. Duties involve maintaining and improving town appearance and livability, promoting orderly growth and development, encouraging long-range planning, promoting land-use regulations to preserve Summerfield's character, and providing technical support to the Zoning Board and Board of Adjustment. Town Planner Carol Carter and contracted Code Enforcement Officer John Ganus form a solid team.

PARKS AND RECREATION has a mission of working toward the preservation of the environment by providing quality parks, facilities, and services designed for people of all ages and abilities. Parks and Recreation Manager Jeff Goard oversees both Summerfield Community Park and its lake and trails, along with Summerfield Athletic Park and its large multi-purpose field and three baseball fields. He handles rentals and also has direct oversight of all property and grounds. A new part-time seasonal position is proposed to handle needed evening and weekend duties specifically at the two parks.

Contracting

As a "limited-services" government, Summerfield focuses more internally on quality-of-life services and other professional services are provided by contract or private vendor:

- legalFrazier Hill & Fury, RLLP (attorney William Hill)
- auditingRouse, Rouse, Penn & Rouse LLP
- engineeringAnderson & Associates, Inc.
- code enforcementN-Focus Design, Inc.
- solid waste collection and disposalRepublic Services
- electionsGuilford County Board of Elections
- tax collectionGuilford County Tax Department
- inspectionsGuilford County Planning and Development
- animal controlGuilford County Animal Control
- fire inspectionsGuilford County Fire Marshal's Office
- law enforcementGuilford County Sheriff's Office
- senior citizen programsSenior Resources of Guilford



Boards and Committees

Summerfield values its citizens' participation and input and considers these key to building and maintaining the community. Boards and committees are key forums for direct decision-making, advising, and making quality-of-life improvements that support the vision and policies of the town. In addition to serving on a committee, there are often short-term projects for sharing one's expertise, time, and energy, such as helping at special events like Founders' Day or park events. The formal town committees and boards below are currently activated or being established.

BOARD OF ADJUSTMENT (BOA): 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 (UDO). The BOA is also tasked with hearing all quasi-judicial special use permits.

FINANCE COMMITTEE: Functions as a steward of town assets and collaborates to accomplish town goals. It lends financial expertise, offers unbiased review and financial recommendations, adheres to the Cash Management and Investment Policy, and provides and maintains fiscal responsibility in all actions.

FOUNDERS' DAY COMMITTEE: Tasked with helping to organize and plan the annual Founders' Day two-day event held in mid-May. The signature town event includes a parade, vendors, demonstrations, exhibits, rides and attractions, food, live music and entertainment, and children's activities. Considerable planning and preparation is required.

HISTORICAL COMMITTEE: Promotes the preservation and restoration of Summerfield's historical properties and maintains the unique community history for today and future generations. It locates, lists, identifies, and records photographs and written descriptions of historical structures while providing educational resources to citizens. The committee also oversees the town hall's museum of local history.

PUBLIC SAFETY COMMITTEE: Reviews and investigates citizen and town safety concerns and makes recommendations. The committee is responsible for ensuring the town's emergency preparedness by maintaining the town generator and emergency supplies and equipment, and providing training and staff for the two designated Red Cross emergency shelters located at Summerfield Methodist Church and Center Grove United Methodist Church.

TRAILS AND OPEN SPACE COMMITTEE: Will help develop and shape greenways, trails, and open space for recreational opportunities and connection to neighborhoods and amenities. More public input is needed, political and budgeting decisions remain, and the committee will be key. Also, open space must be planned as major transportation changes are on the horizon with Highway 220 improvements and the upcoming Interstate 73 project that will change the town's landscape.

ZONING BOARD: Responsible for reviewing all zoning map amendments (rezonings), major subdivision and site plan review, and all watershed modifications. The board acts in an advisory capacity for zoning map amendments and watershed modifications, passing on their recommendations to Town Council for final approval.

budget calendar

DATE	TIME	LOCATION	LEAD	EVENT OR BUDGET ACTION
WED/March 13	—	—	(Clerk) (Clerk) (Manager)	<ul style="list-style-type: none"> • Post/notice adopted calendar, including town website. • Forward calendar to committees, external organizations. • Staff meeting to discuss calendar, expectations.
FRI/March 15	—	—	(Fin. Officer)	<ul style="list-style-type: none"> • Forward budget worksheets to staff, committee chairs.
MON/March 18	7:00pm	Town Hall	(Chair)	<ul style="list-style-type: none"> • Finance Committee meeting/discussion (priorities focus).¹
TUE/March 19	6:30pm	Town Hall	— (Council)	<ul style="list-style-type: none"> • Budget-related public comment session (priorities focus).¹ • Town Council planning session (priorities focus).
THU/March 28	6:30pm	Town Hall	— (Council)	<ul style="list-style-type: none"> • Budget-related public comment session (priorities focus).¹ • Town Council planning session (priorities focus).
TUE/April 9	6:30pm	Comm. Center	— (Mayor)	<ul style="list-style-type: none"> • Budget-related public comment session.¹ • Regular monthly Town Council meeting.
WED/April 10	noon	—	(Fin. Officer)	<ul style="list-style-type: none"> • <u>Deadline for all budget worksheets, budget requests, and capital project requests to Town Manager.</u>
MON/April 15	6:30pm	Comm. Center	(Chair)	<ul style="list-style-type: none"> • Joint Finance Committee/Town Council session to discuss final requests.
TUE-FRI/ April 16–May 24	—	—	(Manager and Fin. Officer)	<ul style="list-style-type: none"> • Work on adjustments, budget message, and communications; review draft; communicate with staff, committees, external agencies, and Town Council about changes.
TUE/May 14	6:30pm	Comm. Center	— (Mayor)	<ul style="list-style-type: none"> • Budget-related public comment session.¹ • Regular monthly Town Council meeting.
WED/May 15	—	—	(Clerk)	<ul style="list-style-type: none"> • Advertise and post/notice of May 28 budget presentation and June 11 public hearing and potential adoption.
MON/May 20	7:00pm	Town Hall	(Chair)	<ul style="list-style-type: none"> • Finance Committee review of draft budget during regular meeting.
TUE-THU/ May 21–23	—	—	(Manager)	<ul style="list-style-type: none"> • Communicate individually with commissioners about any budget concerns.
TUE/May 28	6:30pm	Comm. Center	(Manager) (Clerk)	<ul style="list-style-type: none"> • <u>Final draft budget to be presented publicly</u> highlighting important features or fiscal policy changes. • Make draft budget available at Town Hall, post to town website, forward to local media with Manager statement that it is available for public inspection.
TUE/June 11	6:30pm 7:00pm	Comm. Center	(Mayor) (Mayor)	<ul style="list-style-type: none"> • <u>Budget public hearing.</u>² • Regular monthly Town Council meeting that will include <u>budget consideration and anticipated ordinance adoption</u> specifying estimated revenues, expenditures, and property tax rate.
WED/June 12	—	—	(Manager)	<ul style="list-style-type: none"> • Communicate with local media absent from hearing that budget passed (as needed).
FRI/June 14	—	—	(Clerk)	<ul style="list-style-type: none"> • Ensure budget ordinance is entered into minutes and copies are filed, available to the public, and posted on town website.
MON/July 1	—	—	—	<ul style="list-style-type: none"> • FY2013–14 budget goes into effect.

NOTES: 1 Public comment session is available for citizens, organizations, and groups

2 Town Council has the authority to approve the budget at any point following the public hearing

3 Times and dates are subject to change—check www.summerfieldgov.com for updates



budget policies and procedures

SUMMERFIELD ADHERES to the Local Government Budget and Fiscal Control Act within the North Carolina General Statutes to ensure compliance with accepted financial practices of North Carolina governments. The Local Government Commission (LGC) provides additional oversight at the state level. A solid annual budget is a policy document, financial plan, spending plan, operating plan, and communication device for leadership and staff. It is a public document that should transparently communicate how resources are being utilized to deliver town services.

Budget Process

- 1) Summerfield's fiscal year begins July 1 and ends June 30.
- 2) The town manager shall prepare a proposed budget with participation of all departments within the provisions of the town charter and as statutorily relegated to the manager. While the manager is the responsible party, Town Council, committees, citizens, and stakeholders help shape the final budget.
- 3) A budget calendar (left) shall be used, but the manager has discretion in its development and use providing that certain parameters are met:
 - a. three public budget workshops must be held;
 - b. the manager must present a proposed budget to Town Council no later than June 1; and,
 - c. the budget must be formally adopted by Town Council before July 1 following a public hearing.
- 4) Each proposed budget shall be reviewed and evaluated regarding the following components:
 - a. revenues (including user fees);
 - b. personnel costs;
 - c. operations and maintenance costs; and
 - d. capital and non-capital project costs.

Reporting

- 1) Monthly financial reports will be prepared by the finance officer to enable the management of internal budgets and to enable the finance officer and town manager to monitor and control the budget.
- 2) Summary financial and budgetary reports will be presented to Town Council monthly for review.

Budget Control

- 1) Special authorizations and restrictions:
 - a. The finance officer may not transfer any amounts between line items outlined specifically within the budget ordinance, except as approved by Town Council in the Budget Ordinance as amended;
 - b. The finance officer may transfer amounts within line items outlined specifically within the budget ordinance to meet the operational needs of the town. Finance officer transfers must be reported at the next Town Council meeting; and
 - c. The finance officer may not make any change to salaries without approval by the town manager.
- 2) Projected revenues will cover budgeted expenditures and the town shall avoid practices that cover current expenditures at the expense of meeting future expense obligations (accruing future revenues, postponing expenditures that need to be covered immediately, etc.).
- 3) All expenditures and revenues are monitored throughout the fiscal year.

Policy Guidelines

- 1) All funds must balance—anticipated revenues must equal the sum of budgeted expenditures.
- 2) The General Fund is based on long-range financial plans and fund reserves. While not defined specifically as a percentage, the town wishes to maintain in excess of the state-suggested 8% minimum on reserve in any given budget year for capital projects and operational expenses.
- 3) Summerfield shall maintain effective tax and fee collection systems to maximize revenues from available sources.
- 4) The town shall maintain a diversified revenue base to distribute the revenue burden equitably and mitigate against fluctuations in any given source.
- 5) Departments internally develop expenditure requests for the next fiscal year as dictated by the town manager's budget calendar or direction.
- 6) Summerfield will implement user fees in areas where feasible and productive and set fees at levels related to the costs of providing the services and consistent with those of similar governmental units. Fees will be reviewed periodically within the budget process and adjusted with Town Council approval to recoup costs and/or match market increases. A fee schedule shall be adopted as part of the Budget Ordinance.
- 7) Financial transactions shall be budgeted and recorded in individual funds comprised of related accounts associated with a specific purpose, department, or program. Funds are generally classified into these types: governmental funds, special revenue funds, capital project funds, proprietary funds, and fiduciary funds.
- 8) Town funds are accounted for on the modified accrual basis of accounting. Revenues are recognized when they become measurable, when they are available, and when they are susceptible to accrual. Expenditures are recorded as the liabilities are incurred, if measurable.
- 9) Summerfield's budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All annual appropriations lapse at the fiscal year end.

thrift is of great revenue...
 – Marcus Tullius Cicero



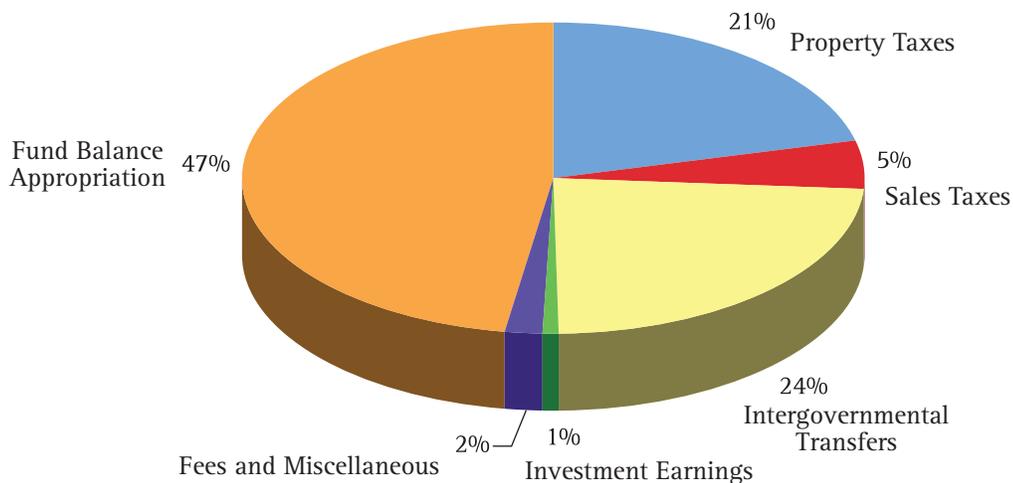
general fund revenues

REVENUES ARE THE FOUNDATION of any budget and Summerfield's departments are supported by the General Fund. These revenues come from property taxes, intergovernmental transfers, fees, interest income, grants, donations, and fund balance allocations. Revenue forecasts are subject to factors beyond the control of the town.

Historically, Summerfield sought longer-term CD when rates were attractive to hedge against volatility in the market. The town positioned much of its idle funds in a series of five-year CDs paying between 4.64% and 5.20% resulting in considerable investment income. The CDs all matured in 2012, drastically affecting the town's investment income potential.

• Property Tax	\$458,600
• Sales Tax	107,000
• Intergovernmental Transfers	512,000
• Investment Earnings	18,000
• Fees and Miscellaneous	46,950
• Fund Balance Appropriation	1,029,339
<hr/>	
Total budget	\$2,171,889

FY2013–14 Projected Revenue

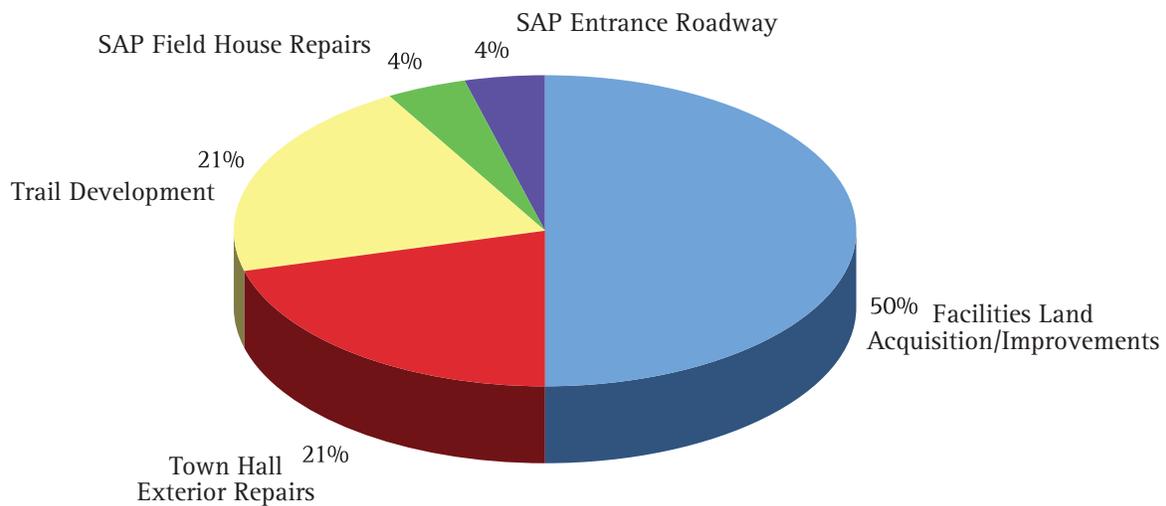




planned capital projects

CAPITAL PROJECTS are discussed in more detail within the budget message, but the focus will be on needed building repairs, trail progress for citizens, a previously-planned park improvement, and securing a suitable site for public meetings and staffing needs.

FY2013–14 Planned Capital Projects



- Facilities Land Acquisition/Improvements \$600,000
- Town Hall Exterior Repairs 250,000
- Trail Development 250,000
- Athletic Park Field House Repairs 50,000
- Athletic Park Entrance Roadway 50,000

Total capital projects \$1,200,000



general fund expenditures

EXPENDITURES made by municipalities must be made for a “public purpose” legally required. This requirement is for all public funds and not just taxes. This does not prevent public funds from being appropriated to private entities to provide services considered a public purpose (i.e. maintenance of town properties by private entities). Summerfield’s budget ordinance is divided into expenditures by department, committee, or function and is further divided into Personnel, Operating Expenses, Services, and Capital Outlay. Not every budget area has all four of these elements.

One focus area this fiscal year is a “tighter” budget that should better approximate actual expenses. While progress has already been made in FY2012–13, the on-going goal is to reel in some operational costs by revisiting existing contracts, rethinking processes, and consolidating related work. The intent is not only lowering costs but also improving efficiency and increasing vendor/contractor accountability for better results. Landscaping and janitorial services are good examples of target areas. Excluding major projects both years, the proposed operating budget is almost \$47,000 lower than our current budget – \$971,889 proposed versus \$1,018,825.

Comparison of Expenses per Department

	<u>FY2013–14</u>	<u>FY2012–13</u>	<u>Variance</u>
• Governing Body	\$43,650	\$43,450	\$200
• Administration	295,950	290,800	5,150
• Finance	79,864	91,564	(11,700)
• Legal	65,000	70,000	(5,000)
• Planning	139,650	142,900	(3,250)
• Election Services	9,000	0	9,000 ¹
• Property and Buildings	876,200	122,000	754,200 ²
• Community Resources	577,975	532,800	45,175 ²
• Community Services	79,050	80,716	(1,666)
• Community Planning	5,550	11,595	(6,045)
Total budget	\$2,171,889	\$1,385,825	\$786,064

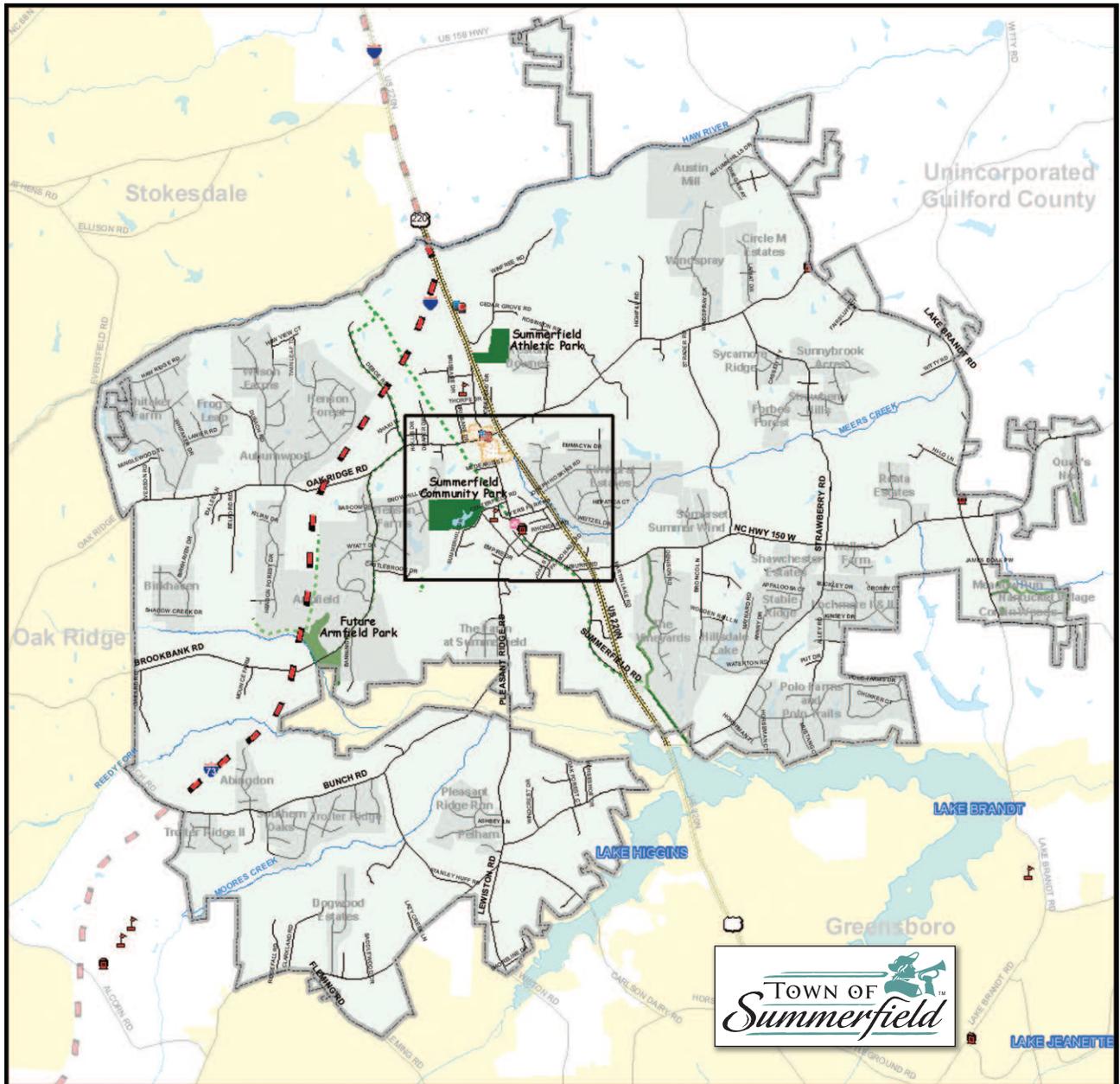
NOTES: 1 2013 is an election year.

2 Includes major capital projects named on previous page.

budget assumptions, justifications, and notes

- 1) **Tax collection rate:** Guilford County Tax Department collects taxes on behalf of Summerfield and an estimated tax collection rate of 98% underpins the proposed revenue estimate. This collection estimation is based on realized recent historical rates as provided by the county. The 2012 collection rate was 97.71% through the end of April with a 98.12% rate at the time of this writing.
- 2) **Property valuations:** State law requires counties to reappraise all real property at least every 8 years to reflect current market value. Guilford County last reappraised properties effective January 1, 2012. Market value is the most probable price which a property should bring in a competitive and open market given a fair sale. The recent revaluation captured the gains in value between 2004 and 2008 as well as the declines in value up to 2012, and tax values remained somewhat flat. The projected valuation for FY2012–13 was \$1,322,600,000 and for this year, that number has grown to \$1,337,100,000, which is an increase of 1.09%.
- 3) **State revenues:** Projected revenues are based on state allocations to local governments and are budgeted relatively in line with FY2012–13 levels, although the state legislative environment is tentative and unsettled based on review of legislative and budgetary resources. Based on preliminary April 2013 statistics from the North Carolina Department of Commerce, Guilford County's unemployment rate was 8.6% compared to a state rate of 8.5% (both not seasonally adjusted). Revenue expectations related to sales tax and planning are not expected to increase significantly.
- 4) **Local revenues:** Most utility, franchise, and alcohol revenues have been relatively consistent over the last few budget years, but two important changes are worth noting. Cable franchise fees are expected to be lower due to increased competition from satellites and internet-based programming, but ABC distributions are booming for Summerfield.
- 5) **Salaries:** No salary increase has been budgeted for the town manager. For other positions already hired, a 3% increase within salaries is included for potential merit incentives and/or to cover overtime.
- 6) **Fringe benefits:** No new employee benefits have been proposed or budgeted. Only three full-time employees are currently enrolled in the town's health insurance program. Summerfield's premium costs are increasing approximately 18% for those enrolled.
- 7) **Travel and Training:** Combined travel and education allowances were adjusted specifically for each department, committee, or board: Administration and Finance increased; Parks and Recreation, Historical Committee, Zoning Board, and Board of Adjustment remained the same; and Governing Body, Planning, and Public Safety Committee decreased.

Summerfield map



detailed FY2013-14 budget

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
General Fund Revenues					
1010000 · REVENUE					
1010100 · Tax Revenue					
1010114 · Property Taxes 2013	0.00	0.00	0.00	458,600.00	458,600.00
1010113 · Property Taxes 2012	0.00	462,000.00	457,026.30	0.00	(462,000.00)
1010112 · Property Taxes 2011	449,237.07	0.00	0.00	0.00	0.00
1010111 · Property Taxes 2010	3,121.93	0.00	0.00	0.00	0.00
1010110 · Property Taxes 2009	66.39	0.00	0.00	0.00	0.00
1010180 · City Hold Harmless Sales Tax	15,353.44	20,000.00	11,079.80	18,000.00	(2,000.00)
1010109 · Property Taxes 2008	321.59	0.00	0.00	0.00	0.00
1010108 · Property Taxes 2007	103.10	0.00	0.00	0.00	0.00
1010106 · Property Taxes 2006	80.79	0.00	0.00	0.00	0.00
1010105 · Property Taxes 2005	116.01	0.00	0.00	0.00	0.00
1010101 · Property Taxes 2004	223.72	0.00	0.00	0.00	0.00
1010102 · 1% Local Gov't Sales Tax (39)	49,648.05	40,000.00	32,116.14	45,000.00	5,000.00
1010103 · 1/2% Suppl Local Sales Tax (40)	20,005.57	20,000.00	13,796.82	22,000.00	2,000.00
1010104 · 1/2% Add'l Local Sales Tax (42)	23,864.47	20,000.00	15,487.93	22,000.00	2,000.00
1010107 · Local Option Sales Tax (44)	(593.92)	0.00	30.96	0.00	0.00
Total 1010100 · Tax Revenue	561,548.21	562,000.00	529,537.95	565,600.00	3,600.00
1010200 · Intergovernmental Revenue					
1010201 · Beer & Wine Tax	44,518.73	40,200.00	0.00	45,000.00	4,800.00
1010205 · Piped Natural Gas Excise Tax	5,858.00	6,900.00	2,561.00	7,000.00	100.00
1010202 · Electric Power Franchise Tax	249,657.00	274,600.00	139,461.00	278,000.00	3,400.00
1010206 · Telecommunication Sales Tax	24,243.00	25,800.00	15,511.38	22,000.00	(3,800.00)
1010203 · ABC Distribution	51,272.67	40,000.00	58,510.05	70,000.00	30,000.00
1010204 · Cable Franchise	94,819.64	98,000.00	46,708.65	90,000.00	(8,000.00)
Total 1010200 · Intergovernmental Revenue	470,369.04	485,500.00	262,752.08	512,000.00	26,500.00
1010300 · Investment Earnings					
1010301 · Investment Earnings	378,144.11	78,000.00	59,440.77	18,000.00	(60,000.00)
Total 1010300 · Investment Earnings	378,144.11	78,000.00	59,440.77	18,000.00	(60,000.00)
1010400 · Fees & Misc Revenue					
1010401 · Planning Fees	7,394.60	7,000.00	14,592.40	17,100.00	10,100.00
1010404 · Misc Revenue	294.60	500.00	19.70	100.00	(400.00)
Total 1010400 · Fees & Misc Revenue	7,689.20	7,500.00	14,612.10	17,200.00	9,700.00
1010500 · Grants & Intergov Transfers					
1010504 · Misc Grants	50,000.00	0.00	0.00	0.00	0.00
Total 1010500 · Grants & Intergov Transfers	50,000.00	0.00	0.00	0.00	0.00
1010600 · Donations & Program Revenue					
1010630 · Parks & Rec Revenue					
1010660 · SAP Concessions	1,236.49	500.00	576.76	750.00	250.00
1010670 · SAP Rental Fees	21,806.00	13,000.00	20,997.50	22,000.00	9,000.00
1010650 · SAP Advertising	500.00	1,000.00	500.00	1,000.00	0.00
1010631 · SCP Park Rental Fees	976.00	1,000.00	915.00	1,000.00	0.00
Total 1010630 · Parks & Rec Revenue	24,518.49	15,500.00	22,989.26	24,750.00	9,250.00
1010620 · Founders' Day Revenue					
1010628 · FD Food Vendor Revenue	460.04	500.00	0.00	0.00	(500.00)
1010627 · FD Misc Fees	448.00	400.00	0.00	200.00	(200.00)
1010626 · FD Sponsors	1,065.00	500.00	3,360.00	3,000.00	2,500.00
1010625 · FD Food Vendor Booth Space	200.00	200.00	450.00	500.00	300.00

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
1010623 · FD Booth Space	1,590.00	1,500.00	975.00	1,200.00	(300.00)
1010622 · FD Rides/Games	20.00	500.00	0.00	100.00	(400.00)
Total 1010620 · Founders' Day Revenue	3,783.04	3,600.00	4,785.00	5,000.00	1,400.00
1010601 · Parks & Rec Donations/Spon					
1010686 · Music in Park Event D/S	436.00	500.00	0.00	0.00	(500.00)
1010683 · Tree Lighting Event D/S	25.00	500.00	50.00	0.00	(500.00)
1010682 · Halloween Event D/S	402.57	0.00	0.00	0.00	0.00
1010601 · Other P&R Donations/Spon	91,000.00	500.00	0.00	0.00	(500.00)
Total 1010601 · Parks & Rec Donations/Spon	91,863.57	1,500.00	50.00	0.00	(1,500.00)
1010606 · Historical Committee Donations	36.00	100.00	0.00	0.00	(100.00)
Total 1010600 · Donations & Program Revenue	120,201.10	20,700.00	27,824.26	29,750.00	9,050.00
1010700 · Transfer from Fund Balance					
1010701 · Transfer from Undesig Fund Balance	0.00	232,125.00	0.00	1,026,839.00	794,714.00
Total 1010700 · Transfer from Fund Balance	0.00	232,125.00	0.00	1,026,839.00	794,714.00
Total 1010000 · Revenue	1,587,951.66	1,385,825.00	894,167.16	2,169,389.00	783,564.00

General Fund Expenditures

2010000 · GOVERNING BODY

2010100 · Gov Body Personnel					
2010101 · Workers Compensation	88.18	100.00	85.45	100.00	0.00
2010102 · Insurance & Bonding (Fidelity)	5,236.94	6,700.00	6,642.17	8,500.00	1,800.00
2010103 · Dues, Subscriptions, & Service Fees	10,952.00	13,500.00	13,312.00	14,500.00	1,000.00
2010105 · Town Council Stipends	15,083.87	15,000.00	12,500.00	15,000.00	0.00
2010106 · FICA on Town Council Stipends	1,153.92	1,150.00	956.24	1,150.00	0.00
Total 2010100 · Gov Body Personnel	32,514.91	36,450.00	33,495.86	39,250.00	2,800.00
2010200 · Gov Body Oper Exp					
2010201 · Retreat	229.68	1,500.00	0.00	500.00	(1,000.00)
Total 2010200 · Gov Body Oper Exp	229.68	1,500.00	0.00	500.00	(1,000.00)
2010300 · Gov Body Services					
2010301 · Training/Education	815.00	1,500.00	295.00	1,200.00	(300.00)
2010302 · Per Diem & Travel	883.89	1,500.00	577.92	1,200.00	(300.00)
2010303 · Volunteer Appreciation	1,632.50	2,500.00	1,217.00	1,500.00	(1,000.00)
Total 2010300 · Gov Body Services	3,331.39	5,500.00	2,089.92	3,900.00	(1,600.00)
Total 2010000 · Governing Body	36,075.98	43,450.00	35,585.78	43,650.00	200.00

3010000 · ADMINISTRATION

3010100 · Admin Personnel					
3010101 · Salaries & Wages	130,638.82	141,300.00	106,639.30	140,000.00	(1,300.00)
3010102 · Social Security Contribution	12,297.10	10,600.00	8,098.66	10,800.00	200.00
3010103 · Unemployment Compensation	0.00	6,400.00	0.00	0.00	(6,400.00)
3010104 · Workers Compensation	408.07	500.00	451.58	500.00	0.00
3010105 · Health, Vision, Dental Insur	21,881.50	41,600.00	25,270.00	45,000.00	3,400.00
3010106 · Life Insurance	584.78	900.00	631.68	900.00	0.00
3010107 · Employee Retirement (Pension)	13,115.01	11,600.00	7,126.85	11,500.00	(100.00)
3010108 · Dues & Subscriptions	50.00	1,000.00	900.25	1,000.00	0.00
3010110 · Employee Retirement (401k)	4,833.58	4,300.00	3,172.20	4,200.00	(100.00)

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
Total 3010100 · Admin Personnel	183,808.86	218,200.00	152,290.52	213,900.00	(4,300.00)
3010200 · Admin Oper Exp					
3010201 · Office Supplies & Materials	3,456.53	5,000.00	2,171.01	5,000.00	0.00
3010202 · Copier Lease & Maint	1,799.99	2,500.00	1,733.31	2,500.00	0.00
3010203 · Telephone	3,176.68	3,500.00	3,303.38	3,500.00	0.00
3010204 · Postage	1,421.83	2,000.00	837.65	1,700.00	(300.00)
3010205 · Furniture & Equipment	678.00	2,000.00	1,564.33	2,000.00	0.00
3010206 · Info Technology Exp	4,431.01	6,000.00	4,006.25	5,500.00	(500.00)
3010207 · Internet Exp	2,803.59	3,500.00	2,355.63	3,300.00	(200.00)
3010208 · Town Meeting Refreshments	582.65	1,500.00	129.32	800.00	(700.00)
3010209 · Insurance	7,302.56	7,600.00	7,402.21	8,500.00	900.00
3010210 · Advertising	4,013.85	5,000.00	2,475.91	4,500.00	(500.00)
3010211 · Records Storage	638.61	1,000.00	500.00	750.00	(250.00)
3010212 · Admin Misc Exp	139.90	500.00	443.52	1,000.00	500.00
3010213 · Vehicle Maint	3,205.86	5,000.00	1,082.32	4,000.00	(1,000.00)
Total 3010200 · Admin Oper Exp	33,651.06	45,100.00	28,004.84	43,050.00	(2,050.00)
3010300 · Admin Services					
3010301 · Training/Education	1,054.00	3,000.00	763.50	2,500.00	(500.00)
3010302 · Per Diem & Travel	940.58	2,500.00	1,179.51	3,500.00	1,000.00
3010303 · Town Newsletter	0.00	4,500.00	0.00	0.00	(4,500.00)
3010304 · Website Redesign	0.00	0.00	0.00	8,000.00	8,000.00
3010305 · Branding	0.00	0.00	0.00	10,000.00	10,000.00
Total 3010300 · Admin Services	1,994.58	10,000.00	1,943.01	24,000.00	14,000.00
3010400 · Admin Capital Outlay					
3010404 · Computer Equip & Peripherals	3,673.62	10,000.00	5,623.22	8,000.00	(2,000.00)
3010405 · Software	0.00	2,000.00	449.00	4,000.00	2,000.00
3010406 · Furniture	0.00	2,500.00	0.00	2,000.00	(500.00)
3010407 · Audio Visual Equipment	0.00	3,000.00	0.00	1,000.00	(2,000.00)
Total 3010400 · Admin Capital Outlay	3,673.62	17,500.00	6,072.22	15,000.00	(2,500.00)
Total 3010000 · Administration	223,128.12	290,800.00	188,310.59	295,950.00	5,150.00
4011000 · FINANCE					
4011100 · Finance Personnel					
4011107 · Employee Retirement (Pension)	0.00	5,100.00	3,465.75	4,200.00	(900.00)
4011110 · Employee Retirement (401k)	0.00	1,900.00	1,306.99	1,600.00	(300.00)
4011104 · Workers Comp Insurance	0.00	200.00	160.17	200.00	0.00
4011108 · Dues & Subscriptions	0.00	0.00	0.00	400.00	400.00
4011102 · FICA	0.00	4,800.00	3,933.68	4,000.00	(800.00)
4011101 · Salaries & Wages	0.00	65,100.00	51,420.75	51,200.00	(13,900.00)
Total 4011100 · Finance Personnel	0.00	77,100.00	60,287.34	61,600.00	(15,500.00)
4011300 · Finance Services					
4011301 · Audit	8,473.00	9,000.00	8,950.00	10,000.00	1,000.00
4011302 · Contract Accounting Services	44,917.50	1,000.00	600.00	1,000.00	0.00
4011303 · Insurance & Bonding (Fidelity)	506.98	625.00	510.01	625.00	0.00
4011304 · Tax Collection	2,639.00	2,639.00	2,639.00	2,639.00	0.00
4011305 · Misc Finance & Bank Charges	178.01	1,200.00	542.21	1,000.00	(200.00)
4011307 · Per Diem & Travel	0.00	0.00	0.00	1,000.00	1,000.00
4011306 · Training/Education	0.00	0.00	0.00	2,000.00	2,000.00
Total 4011300 · Finance Services	56,714.49	14,464.00	13,241.22	18,264.00	3,800.00
Total 4011000 · Finance	56,714.49	91,564.00	73,528.56	79,864.00	(11,700.00)

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
4012000 · LEGAL					
4012300 · Legal Services					
4012301 · Contract Legal Services	53,540.15	70,000.00	42,980.66	65,000.00	(5,000.00)
Total 4012300 · Legal Services	53,540.15	70,000.00	42,980.66	65,000.00	(5,000.00)
Total 4012000 · Legal	53,540.15	70,000.00	42,980.66	65,000.00	(5,000.00)
4013000 · PLANNING					
4013100 · Planning Personnel					
4013101 · Salaries & Wages	56,026.35	37,000.00	13,919.43	49,500.00	12,500.00
4013102 · FICA Contribution	4,487.00	3,100.00	1,065.72	3,800.00	700.00
4013103 · Unemployment Compensation	0.00	10,000.00	0.00	0.00	(10,000.00)
4013104 · Worker's Compensation	807.75	700.00	666.99	850.00	150.00
4013105 · Health, Dental, Vision Insur	2,934.00	3,000.00	1,473.00	10,700.00	7,700.00
4013106 · Life Insurance	332.64	300.00	77.28	350.00	50.00
4013107 · Retirement (Pension)	4,764.88	3,300.00	938.18	4,200.00	900.00
4013108 · Dues & Subscriptions	3,823.00	4,500.00	4,055.00	4,500.00	0.00
4013110 · Retirement (401k)	1,756.12	1,200.00	417.59	1,500.00	300.00
Total 4013100 · Planning Personnel	74,931.74	63,100.00	22,613.19	75,400.00	12,300.00
4013200 · Planning Oper Exp					
4013201 · Office Supplies	1,210.74	1,500.00	903.47	1,500.00	0.00
4013203 · Equipment Maint	580.00	1,000.00	0.00	1,000.00	0.00
Total 4013200 · Planning Oper Exp	1,790.74	2,500.00	903.47	2,500.00	0.00
4013300 · Planning Services					
4013310 · Development Ordinance	81,342.12	5,300.00	3,379.59	25,000.00	19,700.00
4013301 · Training/Education	209.00	1,500.00	0.00	1,500.00	0.00
4013302 · Per Diem & Travel	597.60	1,500.00	0.00	1,000.00	(500.00)
4013303 · Planning Services	0.00	30,000.00	29,436.00	0.00	(30,000.00)
4013305 · Zoning Enforcement	5,478.56	13,500.00	11,479.00	14,000.00	500.00
4013306 · Lighting Regs Assessments	0.00	1,000.00	0.00	250.00	(750.00)
4013308 · Town Engineer Contract	10,920.25	15,000.00	9,761.70	15,000.00	0.00
Total 4013300 · Planning Services	98,547.53	67,800.00	54,056.29	56,750.00	(11,050.00)
4013400 · Planning Capital Outlay					
4013401 · Computer Equip & Peripherals	0.00	9,500.00	8,595.00	5,000.00	(4,500.00)
Total 4013400 · Planning Capital Outlay	0.00	9,500.00	8,595.00	5,000.00	(4,500.00)
Total 4013000 · Planning	175,270.01	142,900.00	86,167.95	139,650.00	(3,250.00)
4014000 · ELECTION SERVICES					
4014300 · Elections Services					
4014301 · Contract Election Service	9,448.89	0.00	0.00	9,000.00	9,000.00
Total 4014300 · Election Services	9,448.89	0.00	0.00	9,000.00	9,000.00
5010000 · PROPERTY & BUILDINGS					
5010200 · Property/Bldgs Oper Exp					
5010201 · Repairs, Maint, & Contracts	2,802.32	5,000.00	2,112.61	11,000.00	6,000.00
5010202 · Office Cleaning	2,340.00	3,000.00	2,153.58	2,700.00	(300.00)
5010203 · Town Hall Landscaping	5,330.88	7,000.00	3,544.87	6,000.00	(1,000.00)
5010204 · Heating & Utility Supplies	3,179.29	4,000.00	2,784.04	4,000.00	0.00
5010206 · Rental of SFD Community Center	2,100.00	3,000.00	870.00	2,500.00	(500.00)
Total 5010200 · Property/Bldgs Oper Exp	15,752.49	22,000.00	11,465.10	26,200.00	4,200.00
5010400 · Property/Bldgs Capital Outlay					

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
5010402 · Construction Services	20,093.62	100,000.00	2,829.64	250,000.00	150,000.00
5010403 · Facilities Land Acquis/Improvemts	0.00	0.00	0.00	600,000.00	600,000.00
Total 5010400 · Property/Bldgs Capital Outlay	20,093.62	100,000.00	2,829.64	850,000.00	750,000.00
Total 5010000 · Property & Buildings	35,846.11	122,000.00	14,294.74	876,200.00	754,200.00
6010000 · COMMUNITY RESOURCES					
6011500 · Parks & Rec Committee					
6011530 · Parks & Rec Committee Services					
6011531 · P&R Committee Education	365.00	0.00	0.00	0.00	0.00
6011310 · Parks & Rec Programs					
6011390 · Trail Events	1,493.40	1,000.00	0.00	0.00	(1,000.00)
6011389 · Music in the Park Events	5,429.03	5,750.00	327.00	2,500.00	(3,250.00)
6011388 · Partnership Events	1,732.31	1,500.00	376.14	1,500.00	0.00
6011384 · Touch-a-Truck Event	2,500.00	600.00	0.00	750.00	150.00
6011383 · Christmas Tree Lighting Event	1,194.76	1,750.00	1,524.65	1,750.00	0.00
6011382 · Halloween Event	3,480.13	0.00	0.00	0.00	0.00
6011381 · Fishing Derby Event	20.00	2,000.00	0.00	1,200.00	(800.00)
Total 6011310 · Parks & Rec Programs	15,849.63	12,600.00	2,227.79	7,700.00	(4,900.00)
Total 6011530 · Parks & Rec Committee Service:	16,214.63	12,600.00	2,227.79	7,700.00	(4,900.00)
Total 6011500 · Parks & Rec Committee	16,214.63	12,600.00	2,227.79	7,700.00	(4,900.00)
6011000 · Parks & Rec Dept					
6011100 · P&R Personnel					
6011101 · Salaries & Wages	43,124.38	48,200.00	23,247.87	57,200.00	9,000.00
6011102 · FICA Contributions	3,240.63	3,700.00	1,834.76	4,500.00	800.00
6011104 · Workers' Comp	1,301.60	1,300.00	1,072.99	2,000.00	700.00
6011105 · Health, Dental, Vision Ins	8,802.00	8,900.00	736.50	0.00	(8,900.00)
6011106 · Life Insurance	127.68	200.00	105.84	250.00	50.00
6011107 · Retirement (Pension)	3,458.96	4,000.00	1,627.58	4,200.00	200.00
6011108 · Dues & Subscriptions	0.00	200.00	0.00	200.00	0.00
6011110 · Retirement (401k)	1,274.79	1,500.00	724.44	1,550.00	50.00
Total 6011100 · P&R Personnel	61,330.04	68,000.00	29,349.98	69,900.00	1,900.00
6011200 · P&R Oper Exp					
6011201 · SFD Elementary Track	1,126.63	1,500.00	605.47	1,250.00	(250.00)
6011208 · Trail Maint	0.00	5,000.00	9.06	0.00	(5,000.00)
6011250 · SCP Oper Exp					
6011202 · SCP Landscape Maint	19,514.99	30,000.00	17,976.98	25,000.00	(5,000.00)
6011203 · SCP Janitorial Services	8,152.00	10,000.00	5,660.00	3,000.00	(7,000.00)
6011205 · SCP Maint & Contracts	16,553.49	17,000.00	6,751.21	13,000.00	(4,000.00)
6011206 · SCP Tools & Supplies	1,125.88	2,000.00	622.33	1,500.00	(500.00)
6011207 · SCP Trail Maint	0.00	1,000.00	0.00	1,000.00	0.00
Total 6011250 · SCP Oper Exp	45,346.36	60,000.00	31,010.52	43,500.00	(16,500.00)
6011270 · SAP-Oper Exp					
6011275 · SAP Field Maint	27,486.25	30,000.00	13,356.00	20,000.00	(10,000.00)
6011274 · SAP Janitorial Services	5,762.00	8,500.00	5,131.00	3,500.00	(5,000.00)
6011273 · SAP Landscape Maint	22,731.67	27,000.00	19,146.05	24,000.00	(3,000.00)
6011272 · SAP Tools & Supplies	3,432.54	4,500.00	3,253.34	3,800.00	(700.00)
6011271 · SAP Maint & Contracts	38,748.70	42,500.00	19,898.01	35,000.00	(7,500.00)
Total 6011270 · SAP Oper Exp	98,161.16	112,500.00	60,784.40	86,300.00	(26,200.00)
Total 6011200 · P&R Oper Exp	144,634.15	179,000.00	92,409.45	131,050.00	(47,950.00)
6011300 · P&R Services					
6011301 · Training/Education	29.95	1,500.00	29.95	1,500.00	0.00

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
6011302 · Per Diem & Travel	51.54	1,000.00	0.00	1,000.00	0.00
Total 6011300 · P&R Services	81.49	2,500.00	29.95	2,500.00	0.00
6011400 · P&R Capital Outlay					
6011411 · Grounds Equipment	11,057.75	0.00	0.00	8,000.00	8,000.00
6011402 · SCP Phase 2 (non-PARTF)	125,964.74	86,000.00	5,995.67	0.00	(86,000.00)
6011403 · Land Acq/Dev for Ball Fields	29,085.13	81,000.00	25,425.48	0.00	(81,000.00)
6011404 · Trail Development	12,443.33	100,000.00	0.00	250,000.00	150,000.00
6011405 · SAP Field House Repairs	0.00	0.00	0.00	50,000.00	50,000.00
6011406 · SAP Entrance Development	0.00	0.00	0.00	50,000.00	50,000.00
Total 6011400 · P&R Capital Outlay	178,550.95	267,000.00	31,421.15	358,000.00	91,000.00
Total 6011000 · Parks & Rec Dept	384,596.63	516,500.00	153,210.53	561,450.00	44,950.00
6013000 · Historical Committee					
6013200 · Historical Comm Oper Exp					
6013201 · Communications	0.00	100.00	0.00	0.00	(100.00)
Total 6013200 · Historical Comm Oper Exp	0.00	100.00	0.00	0.00	(100.00)
6013300 · Historical Comm Services					
6013302 · Per Diem & Travel	22.77	100.00	0.00	100.00	0.00
6013303 · Town Hall Rotating Exhibits	0.00	400.00	0.00	400.00	0.00
6013304 · Special Events	165.79	600.00	200.88	825.00	225.00
6013305 · Town History Project	3,061.00	2,500.00	0.00	0.00	(2,500.00)
Total 6013300 · Historical Comm Services	3,249.56	3,600.00	200.88	1,325.00	(2,275.00)
6013400 · Hist Committee Capital Outlay					
6013404 · Historic District Pole Banners	0.00	0.00	0.00	5,000.00	5,000.00
Total 6013400 · Hist Comm Capital Outlay	0.00	0.00	0.00	5,000.00	5,000.00
Total 6013000 · Historical Committee	3,249.56	3,700.00	200.88	6,325.00	2,625.00
Total 6010000 · Community Resources	404,060.82	532,800.00	155,639.20	575,475.00	42,675.00

7010000 · COMMUNITY SERVICES

7011000 · Public Safety Committee					
7011200 · Public Safety Oper Exp					
7011201 · Community Project	1,800.00	1,800.00	1,800.00	1,800.00	0.00
Total 7011200 · Public Safety Oper Exp	1,800.00	1,800.00	1,800.00	1,800.00	0.00
7011300 · Public Safety Services					
7011301 · Training/Education	0.00	1,000.00	145.00	1,000.00	0.00
7011302 · Per Diem & Travel	0.00	100.00	0.00	50.00	(50.00)
7011303 · Animal Control/Shelter	17,153.00	25,816.00	19,362.75	26,000.00	184.00
7011305 · Fire Inspections	1,110.75	5,000.00	1,157.75	3,000.00	(2,000.00)
7011306 · Senior Program	11,057.00	13,500.00	5,533.00	12,500.00	(1,000.00)
7011307 · Municipal Equip & Generator	1,800.89	1,500.00	485.00	1,700.00	200.00
7011308 · Emerg Shelter/Preparedness	2,912.92	2,000.00	0.00	1,000.00	(1,000.00)
Total 7011300 · Public Safety Services	34,034.56	48,916.00	26,683.50	45,250.00	(3,666.00)
Total 7011000 · Public Safety Committee	35,834.56	50,716.00	28,483.50	47,050.00	(3,666.00)
7012000 · Founders' Day Committee					
7012300 · Founders' Day Services					
7012303 · Special Event Founders' Day	20,232.26	30,000.00	2,487.88	30,000.00	0.00
Total 7012300 · Founders' Day Services	20,232.26	30,000.00	2,487.88	30,000.00	0.00
Total 7012000 · Founders' Day Committee	20,232.26	30,000.00	2,487.88	30,000.00	0.00
7013000 · Trails & Open Space Committee					
7013300 · Trails & Open Space Services					
7013303 · Trails & Opens Space Exp	0.00	0.00	0.00	2,000.00	2,000.00
Total 7013300 · Trails & Open Space Committee	0.00	0.00	0.00	2,000.00	2,000.00

	Actual FY2011-12	Budgeted FY2012-13	To Date 5/17/13 FY2012-13	Proposed FY2013-14	Proposed vs. Current
Total 7013000 · Trails & Open Space Committee	0.00	0.00	0.00	2,000.00	2,000.00
Total 7010000 · Community Services	56,066.82	80,716.00	30,971.38	79,050.00	(1,666.00)
8010000 · COMMUNITY PLANNING					
8011000 · Zoning Board					
8011100 · Zoning Board Personnel					
8011101 · Memberships & Dues	439.00	500.00	400.00	500.00	0.00
Total 8011100 · Zoning Board Personnel	439.00	500.00	400.00	500.00	0.00
8011300 · Zoning Board Services					
8011301 · Training/Education	0.00	1,000.00	0.00	1,000.00	0.00
8011302 · Per Diem & Travel	0.00	1,000.00	0.00	1,000.00	0.00
8011303 · Planning Library	15.00	300.00	0.00	200.00	(100.00)
8011304 · Planning Advisory Service	795.00	795.00	795.00	850.00	55.00
Total 8011300 · Zoning Board Services	810.00	3,095.00	795.00	3,050.00	(45.00)
Total 8011000 · Zoning Board	1,249.00	3,595.00	1,195.00	3,550.00	(45.00)
8012000 · Board of Adjustment					
8012300 · BOA Services					
8012301 · Training/Education	0.00	1,000.00	0.00	1,000.00	0.00
8012302 · Per Diem & Travel	0.00	1,000.00	0.00	1,000.00	0.00
Total 8012300 · BOA Services	0.00	2,000.00	0.00	2,000.00	0.00
Total 8012000 · Board of Adjustment	0.00	2,000.00	0.00	2,000.00	0.00
8013000 · Thoroughfare Committee					
8013300 · Thoroughfare Comm Services					
8013303 · Kimley-Horn Contract	0.00	6,000.00	3,060.00	0.00	(6,000.00)
Total 8013300 · Thoroughfare Comm Services	0.00	6,000.00	3,060.00	0.00	(6,000.00)
Total 8013000 · Thoroughfare Committee	0.00	6,000.00	3,060.00	0.00	(6,000.00)
Total 8010000 · Community Planning	1,249.00	11,595.00	4,255.00	5,550.00	(6,045.00)
Total Expenditures	1,051,400.39	1,385,825.00	631,733.86	2,169,389.00	783,564.00

TOTAL BUDGET: \$2,169,389.00

TOWN OF SUMMERFIELD
Fiscal Year 2013-2014 Budget Ordinance

**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, 2013, and ending June 30, 2014.

SECTION 1 - General Fund

General Fund Revenues:

Revenue Type	Amount
Property Taxes - 2013	458,600.00
Sales Tax	107,000.00
ABC Distribution	70,000.00
Beer and Wine Tax	45,000.00
Cable Franchise	90,000.00
Excise Tax on Piped Natural Gas	7,000.00
Franchise Tax on Electric Power	278,000.00
Sales Tax on Telecommunication	22,000.00
Investment Earnings	18,000.00
Miscellaneous Revenue	100.00
Planning Fees	17,100.00
Program Revenues - Parks & Recreation	24,750.00
Program Revenues - Founders' Day	5,000.00
Fund Balance Appropriation	1,026,839.00
	2,169,389.00

General Fund Expenditures:

Governing Body

Governing Body Personnel	39,250.00
Governing Body Operating	500.00
Governing Body Services	3,900.00
<i>Governing Body Total</i>	43,650.00

Administration

Administration Personnel	213,900.00
Administration Operating	43,050.00
Administration Services	24,000.00
Administration Capital Outlay	15,000.00
<i>Administration Total</i>	295,950.00

Finance

Finance Personnel	61,600.00
<i>Finance Personnel Total</i>	61,600.00

Professional Services

Finance Services	18,264.00
Legal Services	65,000.00
Election Services	9,000.00
<i>Professional Services Total</i>	92,264.00

Planning Services

Planning Services Personnel	75,400.00
Planning Services Operating	2,500.00
Planning Services Services	56,750.00
Planning Services Capital Outlay	5,000.00
<i>Planning Services Total</i>	<u>139,650.00</u>

Public Property/Buildings

Public Prop/Buildings Operating	26,200.00
Public Prop/Buildings Capital Outlay	850,000.00
<i>Public Property/Buildings Total</i>	<u>876,200.00</u>

Community Resources

Parks and Rec Programs	7,700.00
<i>Parks and Rec Programs Total</i>	<u>7,700.00</u>

Parks and Rec Department Personnel	69,900.00
Parks and Rec Department Operating	131,050.00
Parks and Rec Department Services	2,500.00
Parks and Rec Department Capital Outlay	358,000.00
<i>Parks and Rec Department Total</i>	<u>561,450.00</u>

Historical Committee Services	1,325.00
Historical Committee Capital Outlay	5,000.00
<i>Historical Committee Total</i>	<u>6,325.00</u>

<i>Community Resources Total</i>	<u>575,475.00</u>
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Community Services

Public Safety Committee Operating	1,800.00
Public Safety Committee Services	45,250.00
Public Safety Committee Capital Outlay	0.00
<i>Public Safety Committee Total</i>	<u>47,050.00</u>

Founders' Day Committee Services	30,000.00
<i>Founders' Day Committee Total</i>	<u>30,000.00</u>

Trails & Open Space Committee Services	2,000.00
<i>Trails & Open Space Committee Total</i>	<u>2,000.00</u>

<i>Community Services Total</i>	<u>79,050.00</u>
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Community Planning

Zoning Board Personnel	500.00
Zoning Board Services	3,050.00
<i>Zoning Board Total</i>	<u>3,550.00</u>

Board of Adjustment Services	2,000.00
<i>Board of Adjustment Total</i>	<u>2,000.00</u>

<i>Community Planning Total</i>	<u>5,550.00</u>
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Grand Total	<u><u>2,169,389.00</u></u>
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SECTION 2 - Taxes

An ad valorem tax rate of \$0.035 per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2013, is hereby levied and established as the official tax rate for the Town of Summerfield for Fiscal Year 2013-2014. The rate is based upon a total projected valuation of \$1,337,100,000. 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 Planning and Development fee schedule of September 1, 2009 remains in effect. The fee schedule for the Summerfield Athletic Park of March 8, 2011, remains in effect. Additional fees as stated in the Application and Rental Agreement Contract for the Use of Summerfield Park Facilities remain in effect. The fees established in the Ordinance Establishing Town of Summerfield Expenditure Approval Procedure (O-2008-006) adopted June 19, 2008, remain in effect.

SECTION 5 - Budget Amendments

The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the Budget Ordinance at 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 Fiscal Year 2013-2014. 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 Summerfield 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 _____, 2013

Mark Brown, Mayor

Attest:

Valarie Halvorsen, Town Clerk



Summerfield Town Hall:

mail: POB 970

street: 4117 Oak Ridge Road
Summerfield, NC 27358

phone: 336-643-8655

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