



Sunflowers reach for the sky at Summerfield Farms, an agritourism facility and working farm along scenic Pleasant Ridge Road.

FY2016-17
Annual Operating Budget
& Budget Ordinance

(as adopted June 14, 2016)

NOTICE

This document has been updated to reflect the final Council-adopted budget immediately following the June 14, 2016, budget presentation. The only change between proposed and adopted budgets was a fee schedule change on page 33 for voluntary annexations – a fee of “\$250 per acre” was changed to “no fee” and did not necessitate a revenue adjustment.

adopted June 14, 2016

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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 24, 2016

to: Honorable Mayor Mark Brown
Council Member Dena Barnes
Council Member Mike Adams

Council Member Dianne Laughlin
Council Member John O'Day
Council Member Reece Walker

re: FY2016-17 Budget Message

Honorable Council:

THIS FY2016-17 BUDGET WAS DEVELOPED following an adopted budget calendar that delivers an early (April 7) line-item draft to allow Town Council and citizens a long review period and multiple feedback opportunities prior to a planned June budget adoption. New to the process last year, a facilitated strategic planning retreat was held again in early February 2016. The retreat afforded Council a dedicated time to discuss priorities and guide budget development. It has become a critical part of leadership's commitment to thinking and acting strategically concerning Summerfield's future.

Recap of Current-Year Priorities

It's helpful to review progress toward the present budget goals. These have been to: 1) develop a town center master plan for our historic crossroads of Oak Ridge Road and Summerfield Road within the next two years; 2) complete the A&Y Greenway; and, 3) to develop clear and concise ordinances, policies, and procedures.

Regarding a master plan for the crossroads, acquiring the historic Martin House corner was a needed next step prior to contracting for a professional plan. That was completed in 2015 as planned and now a more comprehensive approach can be designed. The goal is how to best tie historical and/or new structures together to fully develop the intersection area as a working, historical focal point and attractive junction of two scenic corridors.

Council: Mayor Mark Brown, Mayor Pro-tem Dena Barnes, Mike Adams, Dianne Laughlin, John O'Day, Reece Walker Manager: Scott Whitaker

Staff: Jeff Goard (P&R Mgr.), Cheryl Gore (Mgr. Asst./Events Coord.), Dee Hall (Finance Officer), Valarie Halvorsen (Clerk), (Planner position vacant)

Development of the A&Y Greenway is underway. Council moved forward with a key decision by selecting Stewart, a trails/greenway specialist firm, for design and engineering of the southern phase. Stewart has been assessing the technical needs of the project and started engaging citizens, but land permissions and agreements remain a challenge. Leadership, the Trails and Open Space Committee, and our area metropolitan planning organization (MPO) will continue to work with stakeholders to collaborate and bring it to fruition.

Revisiting ordinances, policies, and procedures is an on-going process; some solid progress has been made in making these clear and concise, such as consolidation of multiple committee ordinances. The Uniform Development Ordinance (UDO) received more recent upgrades affected by regulations.

In addition to these priorities, multiple capital or major goals were successfully completed or will be finished by this June 30. A key project that is mid-construction is the SAP second entrance/road development. By summer, Summerfield Athletic Park users will have a new access and to park visitors will be able to cross the divided highway once US-220 widening is completed. In the category of strategic property acquisitions and in addition to the Martin House purchase, a large tract near Summerfield Community Park, the “Vandergrift property,” was acquired.

While not a budget priority during last year’s budget development time, a water/fire protection feasibility study was initiated and the results are expected this coming month. Also, the town identified locations for anticipated town signage at key transportation points to ready for construction in the upcoming year, which will better coincide with the completion of both major roadway projects. One major project, construction of a new SAP parking lot, has not happened as planned due to design and engineering changes. In an effort to ensure that this project is built without problems, this project has been moved to the new budget instead.

Upcoming Budget Goals and Priorities

This year’s retreat topics included: citizen demographics and population; community and Council values; the Comprehensive Plan and its common objective areas; future direction for the Parks & Recreation Department (both Summerfield Community Park and Summerfield Athletic Park), including future park needs and/or facilities and staffing; future direction for the Planning Department, including staffing, the impact of growth, development, and challenges, the UDO, and code enforcement; Capital Improvement Plan (CIP) projects; and, town properties and highest and best uses. Participants also discussed progress toward 2015 retreat goals and finished with consensus building.

Many of the goals resulting from the retreat were continuing projects that are in various stages of development. Others have been on the CIP projects list and were anticipated for FY2016–17. Additional budget discussions and Council input have resulted in the priorities presented in this proposed budget (not in priority order):

- Construction of the northern SAP parking lot;
- Continuation of A&Y Greenway progress;
- Master planning the Oak Ridge Road and Summerfield Road intersection area;
- Renovation progress (architectural and construction) for the Gordon Building and Martin House after master plan completion;
- Construction of an amphitheater cover at Summerfield Community Park;
- Finishing and implementing the UDO;
- Construction of town signage at key roadway and scenic corridor junctions; and,
- Additional staffing for the Planning Department.

Executive Summary

As Summerfield's town manager, statutory budget officer, and assistant finance officer, I propose a FY2016-17 budget of \$2,348,235. This budget is \$53,206 higher than the current year's amended budget of \$2,295,029. Fee schedules that were consolidated and updated last year have also been further tweaked in the planning section to better offset expenses.

As presented, the tax rate remains at 2.75 cents per \$100 of property valuation (\$1,409,058,516) after a rate reduction of 0.75 cents two years ago following four straight years at 3.5 cents. Given the reserves and lack of debt, I recommend funding the difference between total expenditures and revenue projections by appropriating \$1,143,935 from the fund balance. Reserves are estimated to be about \$7,400,000 at the end of FY2015-16 and Summerfield's financial health remains strong. Investment earning potential remains limited given statutory restrictions and a safety-biased investment policy, yet these returns continue to grow significantly. The budget will fund identified citizen desires and needs without requiring new debt service.

Comprehensive Plan

One on-going topic of Council's strategic planning retreats is revisiting the basic tenets of the Comprehensive Plan. The attractiveness of our pastoral setting, four-season climate, highly-rated schools, location to services in Greensboro, extremely low taxes, and overall quality of life have resulted in a 58% population growth since 2000. New growth-related issues continue to present themselves, such as: two game-changing, major highway projects; more development; declines in wooded acreage and open space; concerns about sufficient water supplies and fire protection; need for more recreation land; and increased and redirected local traffic.

The Comprehensive Plan's strategic priorities are infused throughout the budget and the plan encourages appropriate use of revenue, staff, and time during implementation. Adopted in May 2010, this plan 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

Departmental Budgets

This budget highlights the divisions' revenues and expenditures in full detail elsewhere, but following are proposed departmental totals for FY2016-17:

• Governing Body	.....	\$44,877
• Administration	.....	.311,950
• Finance	.....	.65,500
• Professional Services	.....	.67,808
• Planning	.....	.281,350
• Property and Buildings	.....	.295,900
• Community Resources	.....	.1,191,200
• Community Services	.....	.86,500
• Community Planning	.....	.3,150

Total budget\$2,348,235

Larger Expenses or Capital Projects

Significant larger expenses or capital projects from the proposed budget include:

- SAP parking lot development500,000
- A&Y Greenway (South) development350,000
- Construction and architectural services (Martin House and Gordon Building improvements and architectural services)200,000
- SCP amphitheater cover construction65,000
- Intersection master plan45,000
- Town signage40,000
- Town hall copier6,000

Total larger expenses or capital projects \$1,206,000*

**Does not include all capital expenses or purchases, but instead reflects capital projects over \$5000.*

Conclusion

This document and budget ordinance meet 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 our state. I recommend adoption of this balanced \$2,348,235 budget with a tax rate of 2.75 cents per \$100 of property valuation. The town continues to receive excellent audit results and maintains its strong financial position. I appreciate the budget input and effort of staff and thank former Finance Officer Katrina Whitt and current Finance Officer Dee Hall for their financial expertise and commitment.

This proposed budget is congruent with the town 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.” The statement speaks to Summerfield’s need to manage growth and provide the right services and quality-of-life amenities amid an increasing population and major landscape changes.

Making the most of existing assets, improving weaknesses, and investing wisely in order to “do right by” our vision statement remains a tall order. Citizens need to communicate and be involved, leadership must deliver sound decision-making, and our staff should professionally implement policies and serve. The FY2016–17 budget and priorities keep Summerfield tracking on a positive trajectory.

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.

budget calendar

DATE	TIME	LOCATION	LEAD	EVENT OR BUDGET ACTION
TUE/Jan. 12	—	—	(Manager)	<ul style="list-style-type: none"> • Town Council receipt of draft budget calendar.
FRI/Jan. 15	—	—	(Clerk) (Clerk)	<ul style="list-style-type: none"> • Post/notice draft calendar, including town website. • Forward draft calendar to committees, external organizations.
FRI-SAT/ Feb. 5-6	4:30pm 8:30am	PTRC in Kernersville	(Facilitator and Manager) Kernersville (Council)	<ul style="list-style-type: none"> • While not a specific budget meeting, the Town Council retreat will include discussion of anticipated priorities and serve as a starting point for budget development. • Budget calendar adoption.
MON/Feb. 8	—	—	(Clerk) (Fin. Officer) (Manager)	<ul style="list-style-type: none"> • Post/notice/distribute adopted calendar internally/externally. • Forward budget worksheets to staff, committee chairs. • Staff meeting to discuss calendar, expectations.
TUE/Feb. 9	6:30pm	Comm. Center	(Mayor) —	<ul style="list-style-type: none"> • Regular monthly Town Council meeting. • Budget-related public comments (priorities focus) following brief review of any initial outcomes from Council retreat.¹
MON/Feb. 15	7:00pm	Town Hall	(Chair) —	<ul style="list-style-type: none"> • Finance Committee meeting/discussion (priorities focus). • Budget-related public comments.
MON/Feb. 29	6:30pm	Town Hall	(Council) —	<ul style="list-style-type: none"> • Special called Town Council meeting for planning session. • Budget-related public comments.¹
TUE/Mar. 8	6:30pm	Comm. Center	(Mayor) —	<ul style="list-style-type: none"> • Regular monthly Town Council meeting. • Budget-related public comments.¹
<u>THU/Mar. 17</u>	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>
<u>THU/Apr. 7</u>	—	—	(Manager)	<ul style="list-style-type: none"> • <u>Initial line-item budget draft available</u> highlighting key features or fiscal policy changes.
TUE/Apr. 12	6:30pm	Comm. Center	(Mayor) —	<ul style="list-style-type: none"> • Regular monthly Town Council meeting. • Budget-related public comments.¹
beginning WED/Apr.13	—	—	(Manager and Fin. Officer)	<ul style="list-style-type: none"> • Work on adjustments, budget message, and communications; communicate with staff, committees, external agencies, and Town Council about any significant changes.
MON/Apr. 18	7:00pm	Town Hall	(Chair) —	<ul style="list-style-type: none"> • Finance Committee meeting/discussion about any concerns with line-item budget draft. • Budget-related public comments.



DATE	TIME	LOCATION	LEAD	EVENT OR BUDGET ACTION
TUE/May 10	6:30pm	Comm. Center	(Mayor) —	<ul style="list-style-type: none"> • Regular monthly Town Council meeting. • Budget-related public comment session.¹
WED/May 11	—	—	(Clerk)	<ul style="list-style-type: none"> • Advertise and post/notice of May 24 budget presentation and June 10 public hearing and potential adoption.
WED–FRI/ May 11–13	—	—	(Manager and Fin. Officer)	<ul style="list-style-type: none"> • Work on adjustments, budget message, and communications; communicate with staff, committees, external agencies, and Town Council about any significant changes.
MON–THU/ May 16–19	—	—	(Manager)	<ul style="list-style-type: none"> • Communicate individually with commissioners about any budget concerns.
TUE/May 24	6:30pm	Comm. Center	(Manager) — (Clerk)	<ul style="list-style-type: none"> • <u>Special called Town Council meeting to present final draft budget publicly.</u> • Budget-related public comments.¹ • Make final 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 14	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, expenses, and property tax rate.
WED/June 15	—	—	(Manager)	<ul style="list-style-type: none"> • Communicate with local media absent from hearing that budget passed (as needed).
FRI/June 17	—	—	(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.
FRI/July 1	—	—	—	<ul style="list-style-type: none"> • FY2016–17 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 Dates, times, and venues are subject to change—check www.summerfieldgov.com for updates



snapshot of Summerfield

SUMMERFIELD BEGAN AS “Bruce’s Crossroads” and changed its name to “Summerfield” in the early 1800s. It wasn’t until 1996 that Summerfield incorporated and became a recognized municipality. The town is located in the Piedmont Triad’s beautiful northwest Guilford County, adjacent to Greensboro to the south, Oak Ridge to the west, and Stokesdale to the northwest.

The most recent state-certified population numbers indicate 11,067 residents as of July 1, 2014 (more than the following U.S Census Bureau estimate of 10,753), which is a 58% increase since 2000’s reporting of 7,018. Much of that growth happened in the early- to mid-2000s, fell sharply following 2008’s economic crisis, and climbed steadily but slowly in the last several years. Regardless, growth has been reshaping our relatively young town into a dynamic citizenry of both long-time, local residents and newer Summerfield citizens.

As evidenced by the demographics data, the area continues to have very low poverty 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 families, enjoying leisure time, and are interested in quality of life and their peaceful, safe, and attractive surroundings.

Demographics

BUSINESS QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
All firms, 2012	882	805,985
Men-owned firms, 2012	495	435,677
Women-owned firms, 2012	259	287,058
Minority-owned firms, 2012	89	183,380
Non-minority-owned firms, 2012	754	603,182
Veteran-owned firms, 2012	110	86,571
Non-veteran-owned firms, 2012	715	684,743
Manufacturers shipments, 2012 (\$1000)	D	202,344,646
Merchant wholesaler sales, 2012 (\$1000)	D	105,275,586
Retail sales, 2012 (\$1000)	48,362	120,691,007
Retail sales per capita, 2012	\$4,612	\$12,376
Accommodation and food services sales, 2012 (\$1000)	14,812	18,622,258

PEOPLE QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
Population, 2014 (estimate as of July 1)	10,753	9,943,964
Population, 2013 (estimate as of July 1)	10,614	9,848,917
Population, 2012 (estimate as of July 1)	10,476	9,748,364
Population, 2011 (estimate as of July 1)	10,374	9,651,377
Population, 2010 (estimate as of July 1)	10,260	9,559,533
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 alone, 2010(a)	89.9%	68.5%
Black or African American alone, 2010(a)	4.4%	21.5%
American Indian and Alaska Native alone, 2010(a)	0.4%	1.3%
Asian alone, 2010(a)	2.2%	2.2%
Native Hawaiian and other Pacific Islander alone, 2010(a)	Z	0.1%
Two or more races, 2010	1.5%	2.2%
Hispanic or Latino origin, 2010(b)	4.3%	8.4%
White alone, not Hispanic or Latino, 2010	87.4%	65.3%
Living in same house 1 year and over, 2010–2014	94.4%	84.7%
Foreign born persons, 2010–2014	4.8%	7.6%
Language other than English spoken at home, age 5+, 2009–2013	7.0%	10.9%
High school graduate or higher, age 25+, 2009–2013	94%	84.9%
Bachelor's degree or higher, age 25+, 2009–2013	51.8%	27.3%
Veterans, 2010–2014	682	709,471
Mean travel time to work (minutes), workers age 16+, 2010–2014	28.2	23.7
Housing units, 2010	3,756	4,327,528
Owner-occupied housing unit rate, 2010–2014	88.9%	65.8%
Housing units in multi-unit structures, 2009–2013	0.0%	17.2%
Median value of owner-occupied housing units, 2010–2014	\$335,700	\$153,600
Households, 2010–2014	3,836	3,742,514
Persons per household, 2010–2014	2.73	2.54
Per capita income in the past 12 months (2014 dollars), 2010–2014	\$46,253	\$25,608
Median household income, 2010–2014	\$102,713	\$46,693
Persons below poverty level, percent, 2010–2014	2.5%	17.2%

GEOGRAPHY QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
Land area in square miles, 2010	26.56	48,617.91
Persons per square mile, 2014	405	205

(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.

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 OPERATES WITHIN a council-manager form of government; leadership believes 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). For more information about the benefits of professional municipal management, the International City/County Management Association (ICMA) has an informative "Life Well Run" campaign that can be accessed at: http://icma.org/en/icma/priorities/life_well_run.

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 (2017), Mayor Pro-tem Dena Barnes (2019), and Council Members Mike Adams (2017), Dianne Laughlin (2017), John O'Day (2019), and Reece Walker (2019). The governing body currently has a mix of local government experience and private sector expertise. Town Council hires the town manager, contracts with the town attorney, and is responsible for general policymaking and legislative governance.

Departments

ADMINISTRATION is currently composed of Town Manager Scott Whitaker, Town Clerk Valarie Halvorsen, and part-time Manager Assistant/Events Coordinator Cheryl Gore. 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 manager assistant/events coordinator 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 Dee Hall 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 town character, and providing technical support to the Zoning Board and Board of Adjustment. Recruitment is under way for two critical planning positions and contracted Code Enforcement Officer Kevin May continues in that role.

PARKS AND RECREATION has a mission of 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 property and grounds. Part-time Parks and Recreation Attendants Rick Biggs and Rich Schlobohm handle evening and weekend duties, along with janitorial services at both 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:

- legal: Frazier Hill & Fury, RLLP (attorney William Hill)
- auditing: Rouse, Rouse, Penn & Rouse LLP
- engineering: Anderson & Associates, Inc.
- code enforcement: N-Focus Design, Inc.
- solid waste collection and disposal: Republic Services
- elections: Guil. Co. Board of Elections
- tax collection: Guil. Co. Tax Department
- inspections: Guil. Co. Planning & Development
- animal control: Guil. Co. Animal Control
- fire inspections: Guil. Co. Fire Marshal’s Office
- law enforcement: Guil. Co. Sheriff’s Office
- senior programs: Senior Resources of Guil.



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 committees and boards below are currently activated.

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.

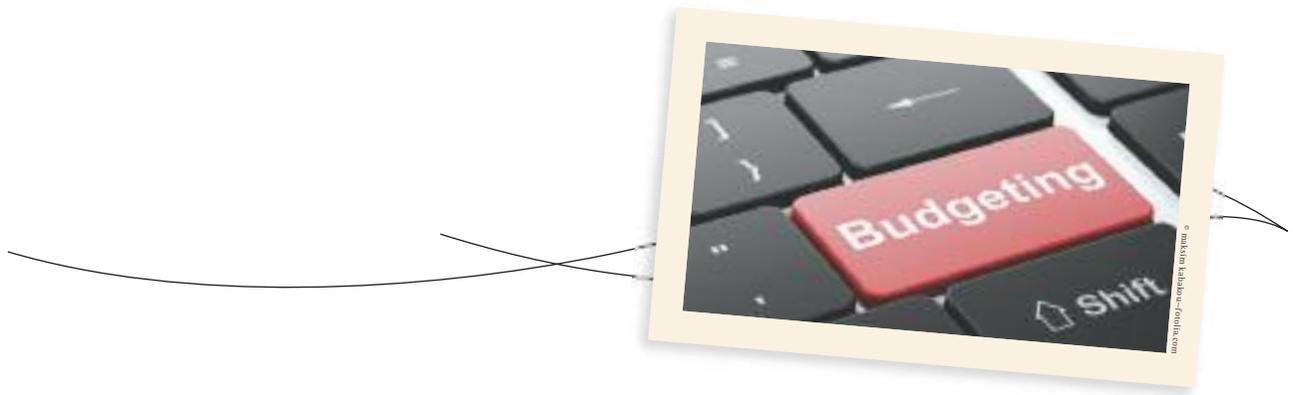
FOUNDERS' DAY COMMITTEE: Tasked with helping to organize and plan the annual Founders' Day two-day event held in mid-May. The signature town event includes a parade, vendors, demonstrations, exhibits, rides and attractions, food, live music and entertainment, and children's activities. Considerable planning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

HISTORICAL COMMITTEE: Promotes the preservation and restoration of town 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.

TRAILS AND OPEN SPACE COMMITTEE: Helps develop and shape greenways, trails, and open space for recreational opportunities and connection to neighborhoods and amenities. The committee provides representation for citizens and addresses related policy areas within the Comprehensive Plan. The Atlantic and Yadkin Greenway and diminishing open space are focus areas as major transportation changes with the US-220 and I-73 projects are altering the local landscape as they press toward completion.

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 Council for final approval.





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 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

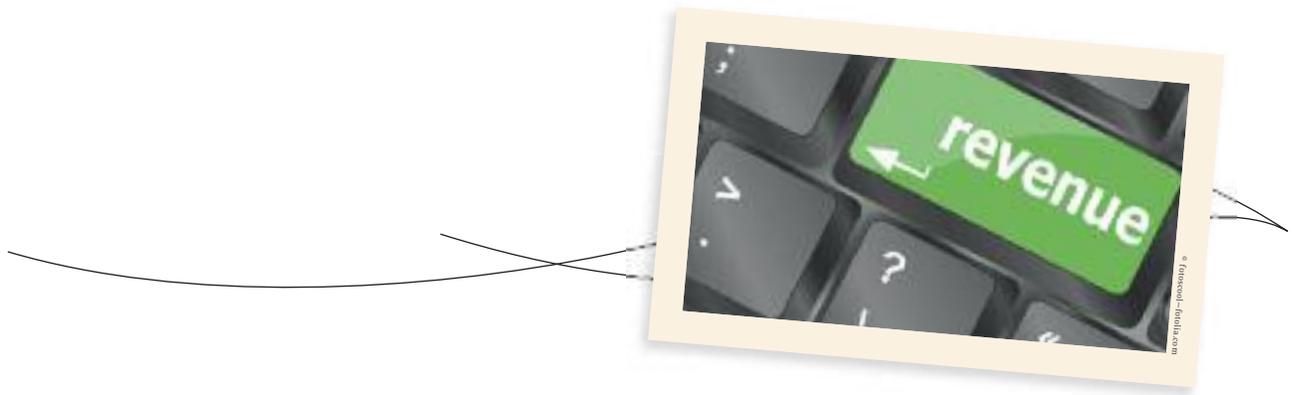
- 1) Monthly financial reports will be prepared by the finance officer to enable the management of internal budgets and to enable the finance officer and town manager to monitor and control the budget.
- 2) Summary financial and budgetary reports will be presented to Town Council monthly for review.

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. A 2008 expenditure approval ordinance dictates that “the General Fund undesignated fund balance should not be lower than 30% of the General Fund budgeted expenditures. The town wishes to maintain sufficient minimum reserves 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 the following 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.



general fund revenues

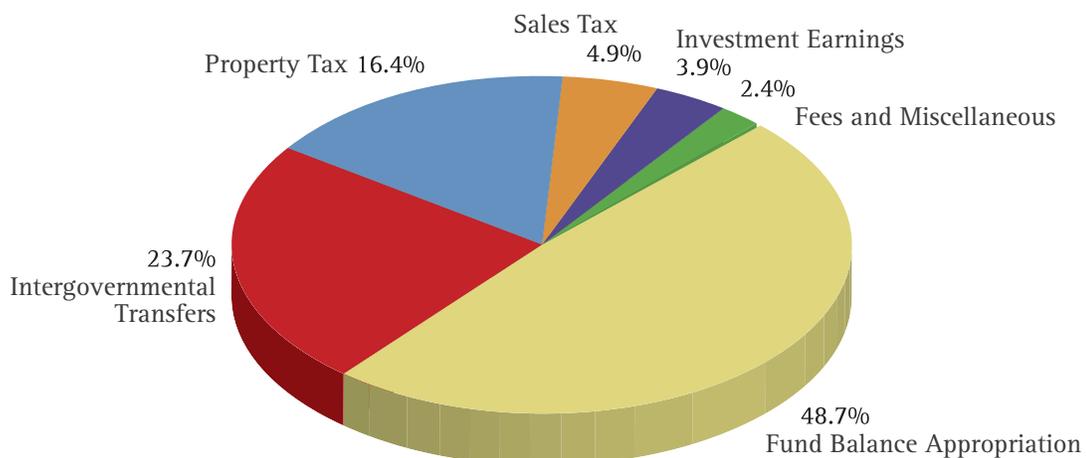
REVENUES ARE THE FOUNDATION of any budget and Summerfield's departments are supported by the General Fund. These revenues come from property tax, sales tax, intergovernmental transfers, fees, interest income, grants, donations, and fund balance allocations. Revenue forecasts are subject to factors beyond 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 five-year CDs resulting in considerable past investment income until those matured in 2012. Since that period of prosperity, the town investigated investment options and uses a diversified combination of money market and CDs (CDARS) accounts. The income has improved and these investments are revisited internally by the Finance Committee and Town Council as needed.

Options are constrained (more so than citizens and the private sector) by NCGS 159-30. The three main objectives of the town's Cash Management and Investment Policy are, in priority order, *Safety, Liquidity, and Yield.*

	<u>Percent</u>
• Fund Balance Appropriation . . .\$1,143,935	48.7%
• Intergovernmental Transfers556,500	23.7%
• Property Tax384,000	16.4%
• Sales Tax115,250	4.9%
• Investment Earnings93,000	3.9%
• Fees and Miscellaneous55,550	2.4%
<hr/>	
Total budget \$2,348,235	100%

FY2016–17 Projected Revenue





planned capital projects

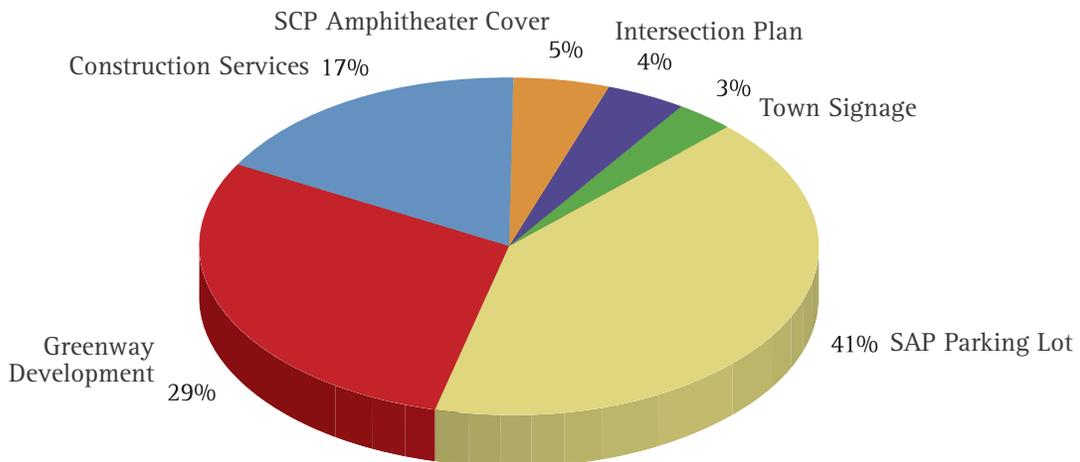
CAPITAL PROJECTS are discussed in more detail within the budget message. Some are existing projects in various stages of development, some were scheduled for implementation specifically this year, and others are recently-identified to address current needs. Some items are larger expenses that aren't necessarily capitalized, but the intent is to identify significant proposed expenditures.

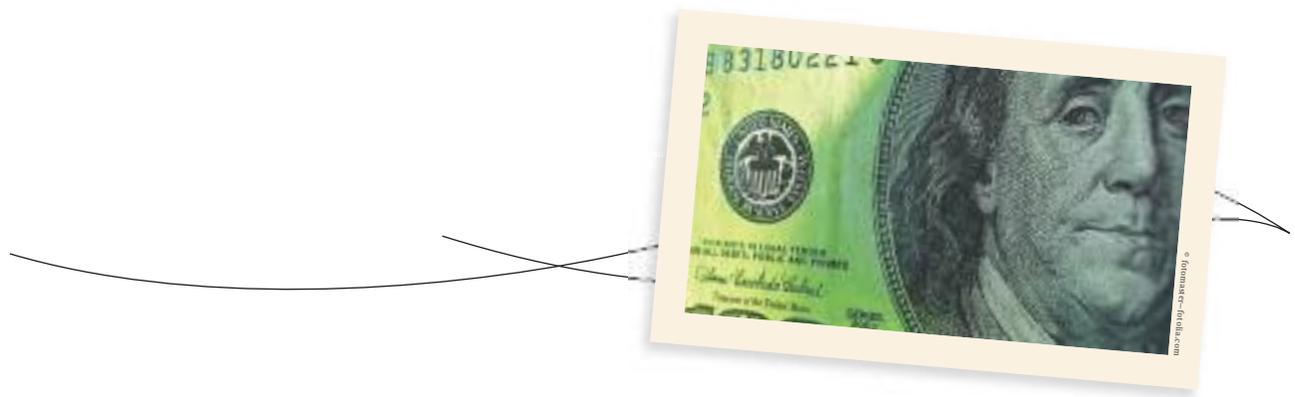
Larger Expenses or Capital Projects

	<u>Amount</u>	<u>Percent</u>
• SAP parking lot development . . . . .	.500,000	41%
• A&Y Greenway (South) development . . . . .	.350,000	29%
• Construction and architectural services (Martin House and Gordon Building improvements and architectural services) . . . . .	.200,000	17%
• SCP amphitheater cover construction . . . . .	.65,000	5%
• Intersection master plan . . . . .	.45,000	4%
• Town signage . . . . .	.40,000	3%
• Town hall copier . . . . .	.6,000	**

Total . . . \$1,206,000* 100%

**Reflects expenses \$5000 only. **Less than 1% and not graphed.*





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. The budget ordinance in its entirety can be found later within this document. The following chart provides a quick comparison of the proposed budget compared to the current one.

Comparison of Expenses per Department

	<u>Percent</u>	<u>FY2016-17</u>	<u>FY2015-16¹</u>	<u>Variance</u>
• Governing Body	1.9%	\$44,877	\$43,940	\$937
• Administration	13.3%	311,950	305,500	6,450
• Finance	2.8%	65,500	68,900	(3,400)
• Professional Services	2.9%	67,808 ²	77,889	(10,081) ²
• Planning	12%	281,350	182,500	98,850
• Property and Buildings	12.6%	295,900 ³	671,200	(375,300) ³
• Community Resources	50.7%	1,191,200 ³	851,850	339,350 ³
• Community Services	3.7%	86,500	90,000	(3,500)
• Community Planning	0.1%	3,150	3,250	(100)
Total budget	100%	\$2,348,235	\$2,295,029¹	\$53,206

NOTES: 1 *The FY2015-16 budget was amended February 2016 and this column reflects budget totals as amended.*

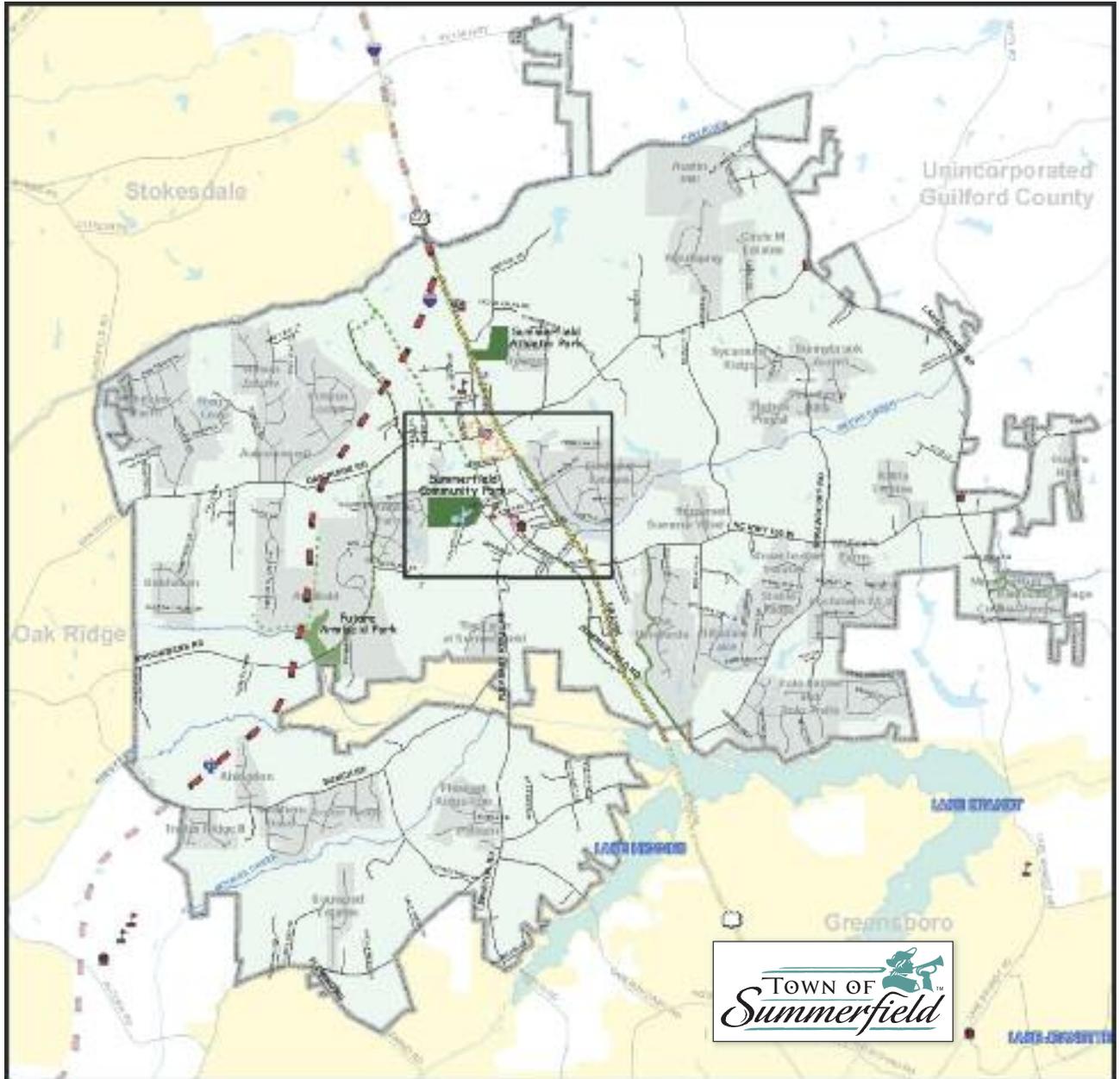
2 *Professional Services includes Finance Services, Legal Services, and Election Services and there is no election in 2016.*

3 *Includes or included major capital projects within those respective departments.*

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 99% underpins the proposed revenue estimate. This estimation is based on realized recent historical rates as provided by the county allowing a conservative margin. The 2015 collection rate was 99.83% and the 2016 rate through the end of April was 99.85%.
- 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 FY2015–16 was \$1,374,752,990 and for this year, that number has grown to \$1,409,058,516, an increase of 2.43%.
- 3) **State revenues:** Projected revenues are based on state allocations to local governments and are budgeted relatively in line with FY2015–16 levels. Based on April 2016 statistics from the North Carolina Department of Commerce, Guilford County’s unemployment rate has improved since 2015 with a 5.3% county rate compared to a 5.5% state rate (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. Telecommunication sales taxes are falling flat and ABC distributions remain strong for Summerfield.
- 5) **Salaries:** Maximum potential merit increases (not cost-of-living adjustments) are budgeted for with an emphasis on better alignment of salaries with those of similar public sector positions in North Carolina. While Summerfield is certainly not a carbon-copy municipality, there is reliable state data for analysis. Retaining well-trained staff is both a Council and Manager priority and adjustments reflect on-going review of market compensation. Appropriate additional hours are also included for all non-exempt positions. A key staff addition is proposed for the Planning Department to meet increasing needs.
- 6) **Fringe benefits:** The town’s long-standing medical plan provider (MedCost) will be significantly reducing benefits beginning in July without a substantial premium reduction. Switching plans is a major benefits change and health plans were re-evaluated in May. The selection of a new provider (Blue Cross Blue Shield) is proposed. The desired offering is similar to the current plan, but affords a considerable savings that helps to offset salary adjustments. Only two full-time employees are currently enrolled in the health insurance program, although that could grow to four, depending on the needs of incoming planning staff.
- 7) **Travel and Training:** Combined travel and education allowances were adjusted specifically for each department, committee, or board last year. No significant changes are proposed this year.

Summerfield map



detailed FY2016-17 budget

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
General Fund Revenues					
1010000 · REVENUE					
1010100 · Tax Revenue					
1010116 · Property Taxes 2015	0.00	374,000.00	378,417.92	384,000.00	10,000.00
1010115 · Property Taxes 2014	380,470.61	0.00	762.54	0.00	0.00
1010114 · Property Taxes 2013	2,029.35	0.00	379.50	0.00	0.00
1010113 · Property Taxes 2012	877.36	0.00	144.24	0.00	0.00
1010112 · Property Taxes 2011	563.40	0.00	182.22	0.00	0.00
1010111 · Property Taxes 2010	416.55	0.00	60.86	0.00	0.00
1010110 · Property Taxes 2009	39.44	0.00	27.83	0.00	0.00
1010109 · Property Taxes 2008	140.36	0.00	62.01	0.00	0.00
1010108 · Property Taxes 2007	30.90	0.00	53.12	0.00	0.00
1010106 · Property Taxes 2006	103.20	0.00	63.59	0.00	0.00
1010105 · Property Taxes 2005	60.02	0.00	0.00	0.00	0.00
1010101 · Property Taxes 2004	28.10	0.00	0.00	0.00	0.00
1010102 · 1% Local Gov't Sales Tax (39)	58,452.06	53,000.00	36,509.82	52,000.00	-1,000.00
1010103 · 1/2% Suppl Local Sales Tax (40)	24,328.40	22,000.00	15,616.76	21,500.00	-500.00
1010104 · 1/2% Add'l Local Sales Tax (42)	28,323.89	25,000.00	17,695.77	24,750.00	-250.00
1010107 · Local Option Sales Tax (44)	5.38	0.00	13.49	0.00	0.00
1010180 · City Hold Harmless Sales Tax	19,208.49	17,000.00	12,610.22	17,000.00	0.00
Total 1010100 · Tax Revenue	515,077.51	491,000.00	462,599.89	499,250.00	8,250.00
1010200 · Intergovernmental Revenue					
1010201 · Beer & Wine Tax	51,919.38	49,000.00	0.00	51,000.00	2,000.00
1010202 · Electric Power Franchise Tax	293,394.46	278,000.00	141,344.66	290,000.00	12,000.00
1010203 · ABC Distribution	84,611.68	80,000.00	49,735.31	73,000.00	-7,000.00
1010204 · Cable Franchise	97,205.76	95,000.00	45,247.54	89,000.00	-6,000.00
1010205 · Piped Natural Gas Excise Tax	68,101.07	5,000.00	24,736.93	32,000.00	27,000.00
1010206 · Telecommunication Sales Tax	20,626.50	16,000.00	5,992.96	14,500.00	-1,500.00
1010207 · Solid Waste Disposal Tax	7,024.81	6,500.00	5,396.24	7,000.00	500.00
Total 1010200 · Intergovernmental Revenue	622,883.66	529,500.00	272,453.64	556,500.00	27,000.00
1010300 · Investment Earnings					
1010301 · Investment Earnings	53,520.64	57,000.00	77,055.83	93,000.00	36,000.00
Total 1010300 · Investment Earnings	53,520.64	57,000.00	77,055.83	93,000.00	36,000.00
1010400 · Fees & Misc Revenue					
1010401 · Planning Fees	18,705.00	17,000.00	12,067.40	18,000.00	1,000.00
1010404 · Misc Revenue	735.00	500.00	1,306.03	300.00	-200.00
Total 1010400 · Fees & Misc Revenue	19,440.00	17,500.00	13,373.43	18,300.00	800.00
1010500 · Grants & Intergov Transfers					
1010504 · Misc Grants	0.00	0.00	0.00	0.00	0.00
Total 1010500 · Grants & Intergov Transfers	0.00	0.00	0.00	0.00	0.00
1010600 · Donations & Program Revenue					
1010630 · Parks & Rec Revenue					
1010660 · SAP Concessions	2,647.30	1,500.00	1,727.83	2,500.00	1,000.00
1010670 · SAP Rental Fees	29,952.50	32,000.00	20,715.00	31,500.00	-500.00
1010650 · SAP Advertising	0.00	0.00	0.00	0.00	0.00

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
1010631 · SCP Park Rental Fees	605.00	600.00	780.00	500.00	<i>-100.00</i>
Total 1010630 · Parks & Rec Revenue	33,204.80	34,100.00	23,222.83	34,500.00	<i>400.00</i>
1010620 · Founders' Day Revenue					
1010627 · FD Misc Fees	271.00	200.00	0.00	150.00	<i>-50.00</i>
1010626 · FD Sponsors	2,850.00	2,000.00	5,200.00	1,800.00	<i>-200.00</i>
1010625 · FD Food Vendor Booth Space	650.00	500.00	150.00	200.00	<i>-300.00</i>
1010623 · FD Booth Space	1,560.00	1,100.00	415.00	600.00	<i>-500.00</i>
1010622 · FD Rides/Games	0.00	25.00	0.00	0.00	<i>-25.00</i>
Total 1010620 · Founders' Day Revenue	5,331.00	3,825.00	5,765.00	2,750.00	<i>-1,075.00</i>
1010601 · Parks & Rec Donations					
1010686 · Music in Park Event Donations	0.00	0.00	0.00	0.00	<i>0.00</i>
1010683 · Tree Lighting Event Donations	0.00	0.00	0.00	0.00	<i>0.00</i>
1010601 · Other P&R Donations	0.00	0.00	0.00	0.00	<i>0.00</i>
Total 1010601 · Parks & Rec Donations	0.00	0.00	0.00	0.00	<i>0.00</i>
1010605 · Founders' Day Donations	25.00	0.00	0.00	0.00	<i>0.00</i>
1010606 · Historical Committee Donations	240.00	0.00	0.00	0.00	<i>0.00</i>
1010610 · Donations - General Purpose	17.00	0.00	2.00	0.00	<i>0.00</i>
Total 1010600 · Donations & Program Revenue	38,817.80	37,925.00	28,989.83	37,250.00	<i>-675.00</i>
1010700 · Transfer from Fund Balance					
1010701 · Transfer from Undesig Fund Balance	0.00	1,162,104.00	0.00	1,143,935.00	<i>-18,169.00</i>
Total 1010700 · Transfer from Fund Balance	0.00	1,162,104.00	0.00	1,143,935.00	<i>-18,169.00</i>
Total 1010000 · Revenue	1,249,739.61	2,295,029.00	854,472.62	<u>2,348,235.00</u>	<i>53,206.00</i>

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
General Fund Expenditures					
2010000 · GOVERNING BODY					
2010100 · Gov Body Personnel					
2010101 · Workers Compensation	102.21	125.00	92.97	125.00	0.00
2010102 · Insurance & Bonding (Fidelity)	6,529.40	7,400.00	7,341.30	7,500.00	100.00
2010105 · Town Council Stipends	15,000.00	15,000.00	12,500.00	15,000.00	0.00
2010106 · FICA on Town Council Stipends	1,147.50	1,150.00	956.25	1,150.00	0.00
2010103 · Dues, Subscriptions, & Service Fees					
2010107 · NCLM Service Fee	10,176.00	11,300.00	10,642.00	11,300.00	0.00
2010108 · Pied Triad Region Council Dues	2,238.00	2,286.00	2,286.00	2,324.00	38.00
2010109 · School of Govt Foundation Dues	1,218.00	1,279.00	1,279.00	1,328.00	49.00
Total 2010100 · Gov Body Personnel	36,411.11	38,540.00	35,097.52	38,727.00	187.00
2010200 · Gov Body Oper Exp					
2010201 · Retreat & Local Officials' Meetings	886.35	1,200.00	503.30	1,950.00	750.00
Total 2010200 · Gov Body Oper Exp	886.35	1,200.00	503.30	1,950.00	750.00
2010300 · Gov Body Services					
2010301 · Training/Education	600.00	1,400.00	1,100.00	1,500.00	100.00
2010302 · Per Diem & Travel	655.99	1,200.00	717.81	1,200.00	0.00
2010303 · Volunteer Appreciation	1,154.00	1,600.00	1,404.00	1,500.00	-100.00
Total 2010300 · Gov Body Services	2,409.99	4,200.00	3,221.81	4,200.00	0.00
Total 2010000 · Governing Body	39,707.45	43,940.00	38,822.63	44,877.00	937.00

3010000 · ADMINISTRATION

3010100 · Admin Personnel					
3010101 · Salaries & Wages	154,565.15	162,500.00	132,679.78	176,000.00	13,500.00
3010102 · FICA Contribution	11,547.23	12,500.00	9,986.99	13,500.00	1,000.00
3010103 · Unemployment Compensation	0.00	750.00	168.94	650.00	-100.00
3010104 · Workers Compensation	534.59	600.00	514.74	650.00	50.00
3010105 · Health, Vision, Dental Insur	40,778.00	42,000.00	34,710.00	30,000.00	-12,000.00
3010106 · Life Insurance	836.92	1,000.00	739.20	1,000.00	0.00
3010107 · Employee Retirement (Pension)	10,654.29	13,500.00	8,692.51	13,300.00	-200.00
3010108 · Dues & Subscriptions	1,104.46	1,250.00	1,108.88	1,400.00	150.00
3010110 · Employee Retirement (401k)	4,520.91	4,900.00	3,909.60	5,300.00	400.00
Total 3010100 · Admin Personnel	224,541.55	239,000.00	192,510.64	241,800.00	2,800.00
3010200 · Admin Oper Exp					
3010201 · Office Supplies & Materials	3,900.48	5,000.00	2,941.93	5,000.00	0.00
3010202 · Copier Lease & Maint	2,241.49	2,500.00	1,574.25	2,300.00	-200.00
3010203 · Telephone	2,588.63	3,200.00	2,520.29	3,200.00	0.00
3010204 · Postage	703.28	1,000.00	754.46	1,000.00	0.00
3010205 · Furniture & Equipment	1,781.77	2,000.00	1,131.93	2,000.00	0.00
3010206 · Info Technology Exp	8,271.25	10,000.00	9,444.58	13,000.00	3,000.00
3010207 · Internet Exp	2,915.14	3,200.00	3,087.72	3,400.00	200.00
3010208 · Town Meeting Refreshments	200.77	500.00	422.59	500.00	0.00
3010209 · Insurance	6,871.10	8,500.00	7,224.26	8,500.00	0.00

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
3010210 · Advertising	2,424.80	3,500.00	1,675.78	3,000.00	-500.00
3010211 · Records Storage	628.40	1,000.00	702.63	900.00	-100.00
3010212 · Admin Misc Exp	374.85	800.00	504.61	1,000.00	200.00
3010213 · Vehicle Maint	3,177.91	4,000.00	2,354.64	3,000.00	-1,000.00
Total 3010200 · Admin Oper Exp	36,079.87	45,200.00	34,339.67	46,800.00	1,600.00
3010300 · Admin Services					
3010301 · Training/Education	1,325.00	1,700.00	1,620.00	1,850.00	150.00
3010302 · Per Diem & Travel	3,744.38	4,000.00	3,832.11	4,500.00	500.00
3010303 · Town Newsletter	0.00	0.00	0.00	4,000.00	4,000.00
3010304 · Website Redesign	0.00	4,900.00	4,895.00	0.00	-4,900.00
3010305 · Branding	2,705.72	1,100.00	746.59	2,000.00	900.00
Total 3010300 · Admin Services	7,775.10	11,700.00	11,093.70	12,350.00	650.00
3010400 · Admin Capital Outlay					
3010404 · Computer Equip & Peripherals	11,129.00	4,000.00	978.37	6,000.00	2,000.00
3010405 · Software	0.00	1,000.00	0.00	1,500.00	500.00
3010406 · Furniture	0.00	3,000.00	4,053.75	3,000.00	0.00
3010407 · Audio Visual Equipment	1,296.87	1,600.00	1,469.45	500.00	-1,100.00
Total 3010400 · Admin Capital Outlay	12,425.87	9,600.00	6,501.57	11,000.00	1,400.00
Total 3010000 · Administration	280,822.39	305,500.00	55,844.54	311,950.00	6,450.00

4011000 · FINANCE

4011100 · Finance Personnel					
4011101 · Salaries & Wages	53,204.70	57,000.00	50,663.70	55,000.00	-2,000.00
4011102 · FICA	3,902.93	4,500.00	4,056.15	4,200.00	-300.00
4011103 · Unemployment	0.00	300.00	55.38	300.00	0.00
4011104 · Workers Comp Insurance	175.41	200.00	163.83	200.00	0.00
4011107 · Employee Retirement (Pension)	3,607.01	4,700.00	3,107.32	4,100.00	-600.00
4011108 · Dues & Subscriptions	270.00	400.00	0.00	0.00	-400.00
4011110 · Employee Retirement (401k)	1,530.56	1,800.00	1,397.59	1,700.00	-100.00
Total 4011100 · Finance Personnel	62,690.61	68,900.00	59,443.97	65,500.00	-3,400.00
4011300 · Finance Services					
4011301 · Audit	9,975.00	11,000.00	10,525.00	12,100.00	1,100.00
4011303 · Insurance & Bonding (Fidelity)	396.44	600.00	401.40	550.00	-50.00
4011304 · Tax Collection	2,639.00	2,639.00	2,639.00	2,158.00	-481.00
4011305 · Misc Finance & Bank Charges	582.89	900.00	761.67	1,000.00	100.00
4011306 · Training/Education	995.00	1,750.00	970.00	1,250.00	-500.00
4011307 · Per Diem & Travel	409.15	1,000.00	302.53	750.00	-250.00
Total 4011300 · Finance Services	14,997.48	17,889.00	15,599.60	17,808.00	-81.00
Total 4011000 · Finance	77,688.09	86,789.00	75,043.57	83,308.00	-3,481.00

4012000 · LEGAL

4012300 · Legal Services					
4012301 · Contract Legal Services	23,426.00	50,000.00	32,406.95	50,000.00	0.00
Total 4012300 · Legal Services	23,426.00	50,000.00	32,406.95	50,000.00	0.00
Total 4012000 · Legal	23,426.00	50,000.00	32,406.95	50,000.00	0.00

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
4013000 · PLANNING					
4013100 · Planning Personnel					
4013101 · Salaries & Wages	58,655.65	64,000.00	47,843.52	125,000.00	61,000.00
4013102 · FICA Contribution	3,826.47	5,000.00	2,855.17	9,750.00	4,750.00
4013103 · Unemployment Compensation	9,100.01	500.00	88.85	500.00	0.00
4013104 · Worker's Compensation	442.76	1,200.00	931.09	2,100.00	900.00
4013105 · Health, Dental, Vision Insur	15,507.00	17,000.00	13,440.00	19,000.00	2,000.00
4013106 · Life Insurance	369.60	400.00	322.00	800.00	400.00
4013107 · Retirement (Pension)	4,170.74	5,300.00	3,191.17	9,400.00	4,100.00
4013108 · Dues & Subscriptions	4,975.00	5,100.00	4,975.00	5,300.00	200.00
4013110 · Retirement (401k)	2,041.93	2,000.00	1,435.31	3,800.00	1,800.00
Total 4013100 · Planning Personnel	99,089.16	100,500.00	75,082.11	175,650.00	75,150.00
4013200 · Planning Oper Exp					
4013201 · Office Supplies	437.44	1,200.00	634.74	1,100.00	-100.00
4013203 · Equipment Maint	400.00	1,200.00	400.00	1,500.00	300.00
Total 4013200 · Planning Oper Exp	837.44	2,400.00	1,034.74	2,600.00	200.00
4013300 · Planning Services					
4013310 · Development Ordinance	400.00	800.00	0.00	1,000.00	200.00
4013301 · Training/Education	0.00	600.00	0.00	600.00	0.00
4013302 · Per Diem & Travel	154.11	1,500.00	0.00	1,000.00	-500.00
4013303 · Planning Services	0.00	35,000.00	11,760.00	55,000.00	20,000.00
4013305 · Zoning Enforcement	11,678.27	13,000.00	11,203.41	16,000.00	3,000.00
4013306 · Lighting Regs Assessments	0.00	0.00	0.00	0.00	0.00
4013308 · Town Engineer Contract	16,788.75	27,500.00	16,565.38	27,500.00	0.00
Total 4013300 · Planning Services	29,021.13	78,400.00	39,528.79	101,100.00	22,700.00
4013400 · Planning Capital Outlay					
4013401 · Computer Equip & Peripherals	1,985.90	1,200.00	0.00	2,000.00	800.00
Total 4013400 · Planning Capital Outlay	1,985.90	1,200.00	0.00	2,000.00	800.00
Total 4013000 · Planning	130,933.63	182,500.00	115,645.64	281,350.00	98,850.00
4014000 · ELECTION SERVICES					
4014300 · Elections Services					
4014301 · Contract Election Service	0.00	10,000.00	6,323.95	0.00	-10,000.00
Total 4014300 · Election Services	0.00	10,000.00	6,323.95	0.00	-10,000.00
5010000 · PROPERTY & BUILDINGS					
5010200 · Property/Bldgs Oper Exp					
5010201 · Repairs, Maint, & Contracts	8,002.35	8,000.00	4,994.39	11,000.00	3,000.00
5010202 · Office Cleaning	2,341.66	3,700.00	2,192.19	3,000.00	-700.00
5010203 · Landscaping	10,170.00	12,000.00	9,910.00	14,500.00	2,500.00
5010204 · Heating & Utility Supplies	4,893.73	5,500.00	3,946.04	5,500.00	0.00
5010206 · Rental of SFD Community Center	1,560.00	2,000.00	840.00	1,900.00	-100.00
Total 5010200 · Property/Bldgs Oper Exp	26,967.74	31,200.00	21,882.62	35,900.00	4,700.00
5010400 · Property/Bldgs Capital Outlay					
5010401 · Architectural Services	0.00	0.00	0.00	75,000.00	75,000.00
5010402 · Construction Services	8,185.29	15,000.00	6,117.00	125,000.00	110,000.00

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
5010403 · Facilities Land Acquis/Improvemts	43,613.01	625,000.00	101,301.89	60,000.00	-565,000.00
Total 5010400 · Property/Bldgs Capital Outlay	51,798.30	640,000.00	107,418.89	260,000.00	-380,000.00
Total 5010000 · Property & Buildings	78,766.04	671,200.00	129,301.51	295,900.00	-375,300.00

6010000 · COMMUNITY RESOURCES

6011500 · Parks & Rec Committee

6011530 · Parks & Rec Committee Services

6011310 · Parks & Rec Programs

6011381 · Fishing Derby	979.63	1,200.00	220.32	1,500.00	300.00
6011383 · Christmas Tree Lighting	4,246.49	3,800.00	2,922.79	3,800.00	0.00
6011384 · Touch-a-Truck	272.67	900.00	709.43	1,100.00	200.00
6011386 · Movies in the Park	0.00	0.00	0.00	3,250.00	3,250.00
6011388 · Partnership Events	361.05	900.00	604.62	650.00	-250.00
6011389 · Music in the Park	4,720.60	6,000.00	2,903.22	9,000.00	3,000.00
6011391 · Events in the Park	208.93	1,000.00	0.00	0.00	-1,000.00

Total 6011310 · Parks & Rec Programs **10,789.37** 13,800.00 7,360.38 **19,300.00** 5,500.00

Total 6011530 · Parks & Rec Committee Services **10,789.37** 13,800.00 7,360.38 **19,300.00** 5,500.00

Total 6011500 · Parks & Rec Committee **10,789.37** 13,800.00 7,360.38 **19,300.00** 5,500.00

6011000 · Parks & Rec Dept

6011100 · P&R Personnel

6011101 · Salaries & Wages	65,329.31	81,000.00	59,150.94	92,000.00	11,000.00
6011102 · FICA Contributions	4,946.66	6,200.00	4,528.26	7,000.00	800.00
6011103 · Unemployment Compensation	0.00	700.00	85.28	700.00	0.00
6011104 · Workers' Comp	1,989.78	2,800.00	2,094.02	2,500.00	-300.00
6011105 · Health, Dental, Vision Ins	0.00	0.00	0.00	0.00	0.00
6011106 · Life Insurance	304.64	350.00	264.60	400.00	50.00
6011107 · Retirement (Pension)	3,751.95	4,800.00	2,993.64	5,100.00	300.00
6011108 · Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
6011110 · Retirement (401k)	1,592.07	1,800.00	1,346.45	2,100.00	300.00

Total 6011100 · P&R Personnel **77,914.41** 97,650.00 70,463.19 **109,800.00** 12,150.00

6011200 · P&R Oper Exp

6011208 · Trail Maint 0.00 0.00 0.00 **900.00** 900.00

6011250 · SCP Oper Exp

6011202 · SCP Landscape Maint	18,135.50	24,000.00	21,972.50	24,000.00	0.00
6011203 · SCP Janitorial Services	0.00	0.00	0.00	0.00	0.00
6011205 · SCP Maint & Contracts	10,223.06	15,000.00	11,434.37	15,500.00	500.00
6011206 · SCP Tools & Supplies	2,144.45	2,000.00	1,497.85	2,000.00	0.00
6011207 · SCP Trail Maint	64.32	1,500.00	0.00	1,200.00	-300.00

Total 6011250 · SCP Oper Exp **30,567.33** 42,500.00 34,904.72 **42,700.00** 200.00

6011270 · SAP Oper Exp

6011271 · SAP Maint & Contracts	27,453.19	37,000.00	20,173.38	37,000.00	0.00
6011272 · SAP Tools & Supplies	2,658.34	3,000.00	2,688.08	3,500.00	500.00
6011273 · SAP Landscape Maint	18,200.50	24,000.00	22,072.50	24,000.00	0.00
6011274 · SAP Janitorial Services	0.00	0.00	0.00	0.00	0.00
6011275 · SAP Field Maint	8,813.60	10,000.00	5,723.28	29,000.00	19,000.00

Total 6011270 · SAP Oper Exp **57,125.63** 74,000.00 50,657.24 **93,500.00** 19,500.00

Total 6011200 · P&R Oper Exp **87,692.96** 116,500.00 85,561.96 **137,100.00** 20,600.00

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
6011300 · P&R Services					
6011301 · Training/Education	0.00	300.00	0.00	300.00	0.00
6011302 · Per Diem & Travel	0.00	300.00	0.00	300.00	0.00
Total 6011300 · P&R Services	0.00	600.00	0.00	600.00	0.00
6011400 · P&R Capital Outlay					
6011404 · Trail Development	0.00	175,000.00	72,357.84	350,000.00	175,000.00
6011411 · Grounds Equipment	5,272.65	5,000.00	97.36	2,500.00	-2,500.00
6011413 · SAP Entrance Development	8,097.48	240,000.00	48,666.75	0.00	-240,000.00
6011414 · SAP Grounds Improvement	66,491.00	197,500.00	9,389.83	500,000.00	302,500.00
6011415 · SCP Grounds Improvement				65,000.00	65,000.00
Total 6011400 · P&R Capital Outlay	79,861.13	617,500.00	130,511.78	917,500.00	300,000.00
Total 6011000 · Parks & Rec Dept	245,468.50	832,250.00	286,536.93	1,165,000.00	332,750.00
6013000 · Historical Committee					
6013300 · Historical Comm Services					
6013302 · Per Diem & Travel	0.00	200.00	0.00	300.00	100.00
6013303 · Town Hall Rotating Exhibits	0.00	400.00	0.00	300.00	-100.00
6013304 · Special Events	141.43	200.00	14.23	0.00	-200.00
6013305 · Town History Project	49.06	0.00	0.00	1,500.00	1,500.00
6013306 · Historic District Property Markers	0.00	0.00	0.00	0.00	0.00
Total 6013300 · Historical Comm Services	190.49	800.00	14.23	2,100.00	1,300.00
6013400 · Hist Committee Capital Outlay					
6013404 · Historic District Pole Banners	0.00	0.00	0.00	0.00	0.00
6013405 · Historical Site Projects	0.00	5,000.00	0.00	4,800.00	-200.00
Total 6013400 · Hist Comm Capital Outlay	0.00	5,000.00	0.00	4,800.00	-200.00
Total 6013000 · Historical Committee	190.49	5,800.00	14.23	6,900.00	1,100.00
Total 6010000 · Community Resources	256,448.36	851,850.00	293,911.54	1,191,200.00	339,350.00

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	750.00	0.00	200.00	-550.00
7011302 · Per Diem & Travel	0.00	250.00	0.00	200.00	-50.00
7011303 · Animal Control/Shelter	24,609.00	27,000.00	19,698.00	27,000.00	0.00
7011305 · Fire Inspections	3,209.50	4,000.00	976.75	3,800.00	-200.00
7011306 · Senior Program	9,856.00	12,500.00	7,982.00	14,000.00	1,500.00
7011307 · Municipal Equip & Generator	780.50	1,700.00	546.77	1,500.00	-200.00
7011308 · Emerg Shelter/Preparedness	565.70	1,000.00	0.00	1,000.00	0.00
7011310 · Water & Fire Protection Study	0.00	9,500.00	5,502.04	0.00	-9,500.00
Total 7011300 · Public Safety Services	39,020.70	56,700.00	34,705.56	47,700.00	-9,000.00
Total 7011000 · Public Safety Committee	40,820.70	58,500.00	36,505.56	49,500.00	-9,000.00
7012000 · Founders' Day Committee					
7012300 · Founders' Day Services					
7012303 · Special Event Founders' Day	25,968.32	30,000.00	25,987.88	31,000.00	1,000.00
Total 7012300 · Founders' Day Services	25,968.32	30,000.00	25,987.88	31,000.00	1,000.00

	Actual FY2014-15	Amended FY2015-16	To Date 5/19/16 FY2015-16	Proposed FY2016-17	Proposed vs. Current
Total 7012000 · Founders' Day Committee	25,968.32	30,000.00	25,987.88	31,000.00	1,000.00
7013000 · Trails & Open Space Committee					
7013300 · Trails & Open Space Services					
7013303 · Trails & Opens Space Exp	803.67	1,500.00	415.46	6,000.00	4,500.00
Total 7013300 · Trails & Open Space Committee	803.67	1,500.00	415.46	6,000.00	4,500.00
Total 7013000 · Trails & Open Space Committee	803.67	1,500.00	415.46	6,000.00	4,500.00
Total 7010000 · Community Services	67,592.69	90,000.00	62,908.90	86,500.00	-3,500.00
8010000 · COMMUNITY PLANNING					
8011000 · Zoning Board					
8011100 · Zoning Board Personnel					
8011101 · Memberships & Dues	400.00	400.00	400.00	500.00	100.00
Total 8011100 · Zoning Board Personnel	400.00	400.00	400.00	500.00	100.00
8011300 · Zoning Board Services					
8011301 · Training/Education	0.00	850.00	0.00	750.00	-100.00
8011302 · Per Diem & Travel	0.00	500.00	0.00	500.00	0.00
8011303 · Planning Library	0.00	150.00	0.00	150.00	0.00
Total 8011300 · Zoning Board Services	0.00	1,500.00	0.00	1,400.00	-100.00
Total 8011000 · Zoning Board	400.00	1,900.00	400.00	1,900.00	0.00
8012000 · Board of Adjustment					
8012300 · BOA Services					
8012301 · Training/Education	0.00	850.00	0.00	750.00	-100.00
8012302 · Per Diem & Travel	0.00	500.00	0.00	500.00	0.00
Total 8012300 · BOA Services	0.00	1,350.00	0.00	1,250.00	-100.00
Total 8012000 · Board of Adjustment	0.00	1,350.00	0.00	1,250.00	-100.00
Total 8010000 · Community Planning	400.00	3,250.00	400.00	3,150.00	-100.00
Total Expenditures	955,784.65	2,295,029.00	810,609.23	2,348,235.00	53,206.00

TOTAL BUDGET: \$2,348,235.00

fee schedule



FEE SCHEDULE



SCHEDULE NAME: **COMPREHENSIVE FEE SCHEDULE**

SCHEDULE #: SCH-2016-001

ORIGINAL ADOPTION DATE: 6-14-16

ORIGINAL EFFECTIVE DATE: 7-1-16

Summerfield fees span three main departmental categories: **administrative, planning, and parks and recreation**. This document consolidates all town fee schedules and rates as identified by the current budget ordinance and/or those that may otherwise be in practical use. It provides a singular fee source for easy reference by employees and the public.

ADMINISTRATION FEES

Copies or prints (black-and-white and color):

- ~ b/w letter (8.5"x11" or smaller) 10¢ per page
- ~ color letter (8.5"x11" or smaller) 25¢ per page
- ~ b/w legal (8.5"x14")..... 10¢ per page
- ~ color legal (8.5"x14")..... 25¢ per page
- ~ b/w tabloid (11"x17")..... 20¢ per page
- ~ color tabloid (11"x17")..... 50¢ per page
- ~ large-format (larger than 11"x17" and regardless of b/w or color) \$4.00 per 42"x42" square

Current plotter uses 42" roll paper; price is per 42"x42" square output required to process job (not trim size). Example: a 36"x60" finished document would require two squares of paper coverage and would cost \$8, while a 24"x18" output would cost \$4.

CD (compact disk) recordings \$2 per CD



FEE SCHEDULE



PLANNING FEES

Planning and Zoning Board Application Fees

~ rezoning residential (single lot).....	\$500
~ rezoning residential (subdivision).....	\$850 + \$10 per acre
~ rezoning non-residential.....	\$1000 + \$20 per acre
~ conditional use district rezoning.....	\$150
~ Development Ordinance amendment.....	\$1250
~ Comprehensive Plan amendment.....	\$1500
~ request for closing street or extinguishing easement.....	\$250
~ voluntary annexation.....	(no fee)

Board of Adjustment Application Fees

~ variance.....	\$400
~ special use permit.....	\$850 + \$20 per acre
~ appeal of Zoning Administrator decision.....	\$400

Site Plan Review Fees

~ single family detached.....	(see development permit)
~ multi-family residential.....	\$400 + \$40 per dwelling unit
~ non-residential.....	\$800 + \$40 per building
~ planned area development.....	\$1850 + \$50 per acre

Development Permit Fees

~ new single family home.....	\$75
~ addition or alteration to existing single family.....	\$50
~ multi-family/ non-residential.....	\$100 per building
~ change in use.....	\$50 per lot
~ any development within floodplain.....	\$400
~ stream classification study.....	up to \$500
~ watershed/stormwater/floodplain or other engineering.....	\$150 per hour



FEE SCHEDULE



Subdivision Fees

- ~ certificate of exemption (no fee)
- ~ minor subdivision plan review (1-3 lots, including new residual parent lot) \$250
- ~ major subdivision/single family residential plan review:
 - preliminary subdivision plat review base fee.....\$750
 - ~ additional lots (including new residential parent lot)..... \$75 per lot
 - final subdivision plat review fee.....\$500
 - ~ additional lots (including new residential parent lot)..... \$25 per lot
- ~ major subdivision/ multi-family and non-residential plan review:
 - preliminary subdivision plat review base fee.....\$1250
 - ~ additional fee for each lot, including new residual parent lot \$75 per lot
 - final subdivision plat review fee.....\$500
 - ~ additional fee for each lot, including new residual parent lot \$25 per lot

Sign Fees

- ~ review of master sign plan.....\$250
- ~ individual sign permit.....\$75
- ~ street naming sign fee (collected at preliminary plat)\$146 per sign

Other Fees and Services

- ~ custom mapping (on limited basis, half hour minimum)\$70 per hour
- ~ watershed/stormwater/floodplain or other engineering\$150 per hour
- ~ stream classification studyup to \$500

Areas of review (for compliance) may include subdivisions, planned area developments, or site plan.

Building Permits, Septic, and Wells

While the Town of Summerfield provides its own planning and zoning services, building permits for new residential and commercial construction are processed, permitted, and inspected by the Guilford County Planning and Development Department. Likewise, septic systems and wells are processed by the Guilford County Health Department.



PARKS & RECREATION FEES

Summerfield Community Park (SCP)

SCP has two areas available for rental during park hours: an open-sided picnic shelter and an amphitheater area. Rental rates for both facilities are based on the applicant’s town resident status and each requires a rental agreement. Resident status determination is based on the applicant. The picnic shelter requires a minimum two-hour rental and the amphitheater requires a minimum three-hour rental. Both require a cleaning deposit due with a rental agreement, but these are refundable if facilities are cleaned to the town’s satisfaction as determined by the Parks and Recreation Manager.

SCP picnic shelter (30’x60’):

- ~ cleaning deposit (refundable dependent upon left condition) \$25
- ~ resident rate for 2-hour block \$25
 - and each additional hour \$15
- ~ non-resident rate for 2-hour block \$40
 - and each additional hour \$20

SCP amphitheater, restrooms, and adjacent playground:

- ~ cleaning deposit (refundable dependent upon left condition) \$75
- ~ resident rate for 3-hour block \$150
 - and each additional hour \$50
- ~ non-resident rate for 3-hour block \$225
 - and each additional hour \$75

Summerfield Athletic Park (SAP)

SAP has two areas available for rental during park hours: four athletic fields (one multi-purpose field and three baseball/ softball fields) during spring and fall playing seasons and an indoor Field House room for small-capacity needs. Both rental situations require rental agreements and athletic field rentals also require detailed applications and approvals.

Athletic field rentals are in high demand by leagues and organizations and rates are based on a group’s resident/non-resident composition. At least 60% of the organization’s participants must be



FEE SCHEDULE



Summerfield residents in order to qualify for the resident rate, and rosters could be required in order to make a determination. Commercial lighting is available on all fields for an hourly fee and field lining and preparation are available for the baseball/ softball fields, but not the multi-purpose field. Lighting and lining and preparation are charged uniformly, regardless of resident status or rental situation. Athletic tournaments on the three baseball/ softball fields are also an option as schedules allow.

The Field House room can be rented at the discretion of the Parks and Recreation Manager based on availability and intended use, but the maximum room occupancy is 25. Room rental rates are based on the applicant's town resident status (determination is based on the applicant) and a minimum two-hour rental is required).

SAP athletic fields:

Field #1 (multi-purpose, 360'x240'):

- ~ resident rate.....\$15 per hour
- ~ non-resident rate\$25 per hour

Field #2 (baseball/ softball, 225' fence, bases at 50', 55', 60') or

Field #3 (baseball/ softball, 310' fence, bases at 50', 55', 60', 70', 80, 90') or

Field #4 (baseball/ softball, 275' fence, bases at 60', 65', 70'):

- ~ resident rate.....\$15 per hour
- ~ non-resident rate\$25 per hour

Baseball/softball tournaments:

Field #2, Field #3, or Field #4:

- ~ resident rate..... \$150 per field per day
- ~ non-resident rate\$175 per field per day hour

Field lighting\$10 per hour per field

Field lining and prep (baseball/ softball fields only) \$25 per occurrence/ field

SAP Field House room:

- ~ cleaning deposit (refundable dependent upon left condition) \$25
- ~ resident rate for 2-hour block\$50
 - and each additional hour\$20
- ~ non-resident rate for 2-hour block\$75
 - and each additional hour\$30

Town of Summerfield
 FY 2016-17 Budget Ordinance
 (O-2016-001)

ordinance

BE IT ORDAINED, by the Town Council for the Town of Summerfield, North Carolina, that 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, 2016, and ending June 30, 2017.

SECTION 1—General Fund

General Fund Revenues:

Property Taxes	\$384,000.00
Local Sales Taxes	115,250.00
ABC Distribution	73,000.00
Beer and Wine Tax	51,000.00
Cable Franchise	89,000.00
Piped Natural Gas Franchise Tax	32,000.00
Electric Power Franchise Tax	290,000.00
Telecommunication Sales Tax	14,500.00
Solid Waste Disposal Tax	7,000.00
Investment Earnings	93,000.00
Planning Fees	18,000.00
Miscellaneous Revenue	300.00
Parks & Recreation Revenue	34,500.00
Founders' Day Revenue	2,750.00
Fund Balance Appropriation	<u>1,143,935.00</u>
Grand Total Revenues	\$2,348,235.00

General Fund Expenditures:

Governing Body	Governing Body: Personnel	\$38,727.00
	Governing Body: Operating	1,950.00
	Governing Body: Services	<u>4,200.00</u>
	<i>Governing Body Total</i>	44,877.00
Administration	Administration: Personnel	241,800.00
	Administration: Operating	46,800.00
	Administration: Services	12,350.00
	Administration: Capital Outlay	<u>11,000.00</u>
	<i>Administration Total</i>	311,950.00
Finance	Finance: Personnel	<u>65,500.00</u>
		<i>Finance Personnel Total</i>	65,500.00
Professional Services	Finance	17,808.00
	Legal	50,000.00
	Election	<u>0.00</u>
	<i>Professional Services Total</i>	67,808.00

Planning	Planning: Personnel	175,650.00
	Planning: Operating	2,600.00
	Planning: Services	101,100.00
	Planning: Capital Outlay	<u>2,000.00</u>
	<i>Planning Total</i>	281,350.00
Property/Buildings	Property/Buildings: Operating	35,900.00
	Property/Buildings: Capital Outlay	<u>260,000.00</u>
	<i>Property/Buildings Total</i>	295,900.00
Community Resources	Parks & Rec Programs	<u>19,300.00</u>
	<i>Parks & Rec Programs Total</i>	19,300.00
	Parks & Rec: Personnel	109,800.00
	Parks & Rec: Operating	137,100.00
	Parks & Rec: Services	600.00
	Parks & Rec: Capital Outlay	<u>917,500.00</u>
	<i>Parks & Rec Total</i>	1,165,000.00
	Historical Committee: Services	2,100.00
	Historical Committee: Capital Outlay	<u>4,800.00</u>
	<i>Property/Buildings Total</i>	6,900.00
Community Services	Public Safety Committee: Operating	1,800.00
	Public Safety Committee: Services	47,700.00
	Public Safety Committee: Capital Outlay	<u>0.00</u>
	<i>Public Safety Committee Total</i>	49,500.00
	Founders' Day Committee: Services	<u>31,000.00</u>
	<i>Founders' Day Committee Total</i>	31,000.00
	Trails & Open Space (TOS) Committee: Services	<u>6,000.00</u>
	<i>TOS Committee Total</i>	6,000.00
	<i>Community Services Total</i>	86,500.00
Community Planning	Zoning Board: Personnel	500.00
	Zoning Board: Services	<u>1,400.00</u>
	<i>Zoning Board Total</i>	1,900.00
	Board of Adjustment: Services	<u>1,250.00</u>
	<i>Board of Adjustment Total</i>	1,250.00
	<i>Community Planning Total</i>	3,150.00
	<hr/> <hr/>	
	Grand Total Expenditures	\$2,348,235.00

SECTION 2–Taxes

An ad valorem tax rate of \$0.0275 per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2016, is hereby levied and established as the official tax rate for the Town of Summerfield for Fiscal Year 2016–2017. The rate is based upon a total projected valuation of \$1,409,058,516. The purpose of the ad valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations.

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

Town fees span three main departmental categories: Administrative, Planning, and Parks and Recreation. The “Comprehensive Fee Schedule” marked to go into effect July 1, 2016, consolidates and replaces all previous town fee schedules and rates. The revised fee schedule provides a singular fee source for easy reference by employees and the public.

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 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 2016–2017. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget, this ordinance, and North Carolina General Statutes 159.26.

SECTION 7–Documentation

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

Adopted this 14th day of June, 2016.

Mayor Mark Brown

Attest:

Town Clerk Valarie Halvorsen



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