



**TOWN OF SUMMERFIELD
2009-2010
FISCAL YEAR OPERATING BUDGET
PRESENTED
MAY 27, 2009**

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

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

Town of Summerfield
4117 Oak Ridge Road
Summerfield, NC 27358
www.summerfieldgov.com

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Budget Message	
Budget Process	4
Economic Outlook	5
Revenue Projections	5
Budget Priorities	7
Future Fiscal Outlook	10
Conclusion	12
Revenue	
Property Tax	14
Sales Tax	15
Intergovernmental Transfers	15
Investment Income	15
Fees and Miscellaneous Revenue	15
Donations	16
Grants	16
Undesignated/Designated Fund Balance	16
Expenditures	
Governing Body	17
Administration	18
Professional Services	20
Planning Services	21
Public Property/Buildings	22
Town Committees, Boards, and Services	23
Community Resources	
Parks and Recreation Committee	24
Historical Committee	26

TABLE OF CONTENTS, CONTINUED

<u>SECTION</u>	<u>PAGE</u>
Community Services	
Public Safety Committee	27
Founders' Day Committee	29
Community Planning	
Zoning Board	30
Board of Adjustment	31
Thoroughfare Committee	32
Capital Allocation	33
Budget Ordinance	34
Organizational Chart for Town of Summerfield	39
Budget Priorities	40
Changes in Committee Requests	42
Detailed Budget	43



TOWN OF SUMMERFIELD

VISION...



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

Adopted May 2008

May 27, 2009

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

Dear Mayor and Town Council:

It is my pleasure to formally present to you the Town of Summerfield's proposed operating budget for fiscal year 2009-2010. The document serves as a resource allocation plan that meets the requirements of the General Statutes of North Carolina by being balanced and prepared under the principles and rules of the Local Government Budget & Fiscal Control Act.

The fiscal plan presented is a continuation of previous years' efforts to bring quality services to the citizens of Summerfield while maintaining a strong fiscal position for the future. The operating budget is \$2,700,951. The recommended tax rate is \$0.030 per \$100 of assessed value; a rate reduced 14% from last year.

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

Budget Process

Over the past four months, the Town Council met to develop town priorities, establish various policies and ordinances governing town operations, and provide direction and leadership for the development of the fiscal operating budget. The budget process began in February with a series of Council planning retreats in which staff presented information regarding demographics, regulatory issues, revenue sources, and current expenditures. In addition, each Town committee met with the Council to present reports, goals, and objectives.

After hearing from the committees, the Council gave basic instruction to the staff and committees for developing their budget requests and as a guide for funding priorities. With that in mind, the budget message and supporting information attempt to address these priorities.

Economic Outlook

Summerfield is located in the northwest quadrant of Guilford County, NC, within the region known as the Piedmont Triad. The community is highly dependent upon the larger metropolitan cities of Greensboro, High Point, and Winston-Salem for employment opportunities, having no significant manufacturing or commercial centers. As was noted last year, concerns about the local housing market have proven to be true in that the construction of new housing units has all but disappeared. The local building community has been sharply affected by this downturn. Residential housing experts do not expect a significant increase in new home starts until 2010. The effect of the slowdown for Summerfield is that fewer homes are being built, which translates into a slower growth rate on taxable property. A major commercial development proposed for Lake Brandt Road near NC 150 was withdrawn in March. However, as the economy recovers, pressure for commercial development will build again. The silver lining from this slow-down is the decreased pressure to approve development and an opportunity to complete the Comprehensive Plan this fall.

Growth in the overall tax base is projected to be 2.31%, a slight reduction from previous year's growth rate. Guilford County has projected a 1.9% growth rate for the county; however, ours is projected to be higher due to the increased property values from public utility companies that had failed to report in Summerfield in previous years. In addition, we will be working closely with the State to recover back taxes from these public utility companies.

Revenue Projections

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

Property Tax

In keeping with a budget priority of maintaining or reducing the local property tax rate, the proposed budget reduces the tax rate by 14%. Due to the growth in the value of the taxable property discussed above, income generated from the property tax is budgeted to only be a reduction of 12% from the current year estimated property tax levy, despite the 14% decrease in the rate.

Sales and Use Tax

With the prior year reduction in the property tax rate, sales tax revenue is projected to decrease in the coming fiscal year. Sales tax is budgeted to be approximately 28.5% of estimated property tax revenue to be collected in fiscal year 2008-2009. It should be noted that sales tax revenue will decrease in future years if the proposed tax rate is adopted.

Fund Balance Transfer

Summerfield currently has an estimated \$9 million fund balance, or savings, invested in various money market and interest bearing certificates of deposit (CDs). Revenue generated from these investments is equivalent to almost three cents of property tax. Much like personal or business savings, the purpose of these funds is to provide needed funding for large capital projects such as the Summerfield Community Park and the athletic facilities.

Expenditures, both current and proposed as detailed later, will reduce the fund balance to an estimated \$7.7 million during the coming fiscal year.

Fund balance is divided into “designated” and “undesignated” categories. In the coming fiscal year, all designated fund balance from Parks and Recreation will be allocated for construction of the Summerfield Athletic Park. The proposed budget provides for a total fund balance allocation of \$1,276,311.

Grants

Awarded

The Town of Summerfield is the recipient of a \$492,000 Parks and Recreation Trust Fund Grant from the State of North Carolina for the construction of Phase II of the Summerfield Community Park. Construction was delayed due to weather related events throughout the winter and spring. Final components of the project will be completed in the next three months.

Summerfield is also the beneficiary of a \$250,000 grant spread over five years from the Edward M. Armfield Sr. Foundation for the construction of public park facilities. This grant has and will continue to be applied toward the purchase and construction of the Summerfield Athletic Park.

Submitted

Summerfield has applied for a \$500,000 Parks and Recreation Trust Fund Grant for the development of Phase II of the Athletic Park. The funding

announcement for this grant will not occur until July of 2009; therefore, respective grant revenue is not included in the proposed budget.

The Town has also submitted a grant application to the Greensboro United Arts Foundation for a children's theater program at Summerfield Community Park. If approved and accepted, the grant will provide over \$21,000 in funding for community theater activities including workshops and productions. The funding announcement will occur in July 2009.

Other Revenue

Revenues from intergovernmental transfers, i.e. tax receipts collected by the state and distributed to the Town, are anticipated to show moderate growth. Annual expected revenues from ABC sales continue to increase with the opening of the Summerfield ABC store several years ago. Revenues are expected to increase by 4% for fiscal year 2009-2010.

Planning and Development fees were estimated to be significantly lower in FY 2009. The Town has not met even the reduced estimates of 2009. A new fee schedule is proposed with this budget to better capture the costs associated with development and watershed protection. However, if no development activity takes place, then there will be no opportunity to charge a fee for services.

Budget Priorities

Town Council

This year, Town Council focused on providing services for the community while also being aware of the current state of the economy. The Council once again urged staff to develop a budget that included no tax increase or provided for a reduction, if possible. Further discussion was held in May regarding a proposal for a "Property Tax Holiday". The Council voted against the immediate implementation of the proposal; however, further discussion will follow.

Other priorities of Council are to complete Phase II of the Summerfield Community Park and continue development of our Athletic Park. In addition, committees were requested to work together to develop joint programming and to seek opportunities for fund raising for programs and activities.

Another area of discussion by Council was the completion of the *Comprehensive Plan* this fall. Over the course of developing the plan, a number of action items are being suggested to implement the plan. To date, action items have included such things as developing a Comprehensive Parks and Recreation Master Plan, new Development

Ordinance standards and zoning districts, a new Ground Water Study, etc. Each of these items will require time and funds to implement; however, Council has elected not to include funding for these projects until after the final approval of the Comprehensive Plan. This delay will allow time for a new Town Planner to be hired and for the action items to be prioritized by the committee, staff, and the Council.

Administration

The Town Manager has requested Council to prioritize work projects for staff to accomplish in the coming fiscal year. Since the resignation of the Town Planner in November 2008, the Town Manager has also served as Town Planner. This dual responsibility was possible as a result of the reduced planning activity but has caused projects both within planning and administration to be delayed. Once Council has prioritized projects, staff can begin to accomplish those tasks.

Council is requested to approve a staffing plan of 5 1/2 full time equivalent (FTE) positions; Town Manager, Town Clerk, Parks and Recreation Supervisor, Town Planner (vacant), Planning Technician/Deputy Town Clerk, and an Assistant to the Town Manager (vacant, part-time). The Assistant to the Manager position is proposed to support the Manager in performing special projects, research, and administrative tasks. The determination as to if and when the position is implemented would be after the position of Town Planner is filled and it is determined if the position is still needed by the Manager. The final decision to fund the position is for Town Council to decide.

During the coming fiscal year, there is no recommended Cost of Living adjustment for staff. The Finance Committee recommended an average 3-4% merit increase for staff; however, the proposed budget recommends a pool of 2% of salary for all approved positions.

Parks and Recreation

Priorities established by the Parks and Recreation Committee include developing a plan for activities and events at Summerfield Community Park, developing a Master Plan for Armfield Park, and developing an acquisition plan for additional park land. The availability of parks and recreation programs provides an opportunity to afford a high quality of life to the residents of Summerfield. Provision of these programs is supported in the proposed budget; however, some elements were reduced or removed due to either duplication of service (advertising) or scaled-back programming (nature series). The Committee has a very ambitious list of programs, and it will be imperative that the Committee organizes itself to ensure that programs are appropriate for the community, reach target audiences, and are cost effective.

The Armfield Park Master Plan was approved for development in the current fiscal year. The project is delayed due to the need for staff to concentrate on the development of the Summerfield Athletic Park. Under the Summerfield Development Ordinance, it is required that Council begin the development of a Master Plan within two years of acceptance of the property. The Town will need to begin the Master Plan development by the end of June to remain compliant.

With the completion of Summerfield Community Park and Athletic Park occurring next fiscal year, maintenance will begin. A majority of the maintenance will be associated with landscaping and mowing. Opportunities exist for either cost-sharing maintenance with non-profit sports leagues, contracting with other municipalities or private companies, or hiring part-time staff. Over the next fiscal year, these various proposals will need to be evaluated.

Planning Department

As mentioned above, many planning projects are on hold until a new Town Planner can be hired. It is expected that this position will be filled by mid-July. The immediate actions of the Planner will be to support the Comprehensive Plan and begin the process of updating the Development Ordinance.

Over the past two years, staff has been working with other local governments throughout the Haw River basin to fight the Jordan Lake Watershed Rules proposed by the State. The good news is that this effort has been largely successful in limiting the impacts of the regulations on towns such as Summerfield. However, the modified rules are in the process of being adopted and will require changes to how properties are developed and changes to our Development Ordinance. The ordinance changes will occur over the next fiscal year, and the Planner and town engineer will work together to implement the changes. Since the costs of implementation are unknown at this time, they are not formally budgeted but may be covered within the proposed engineering budget.

A new fee schedule is proposed to balance the staff and engineer review costs associated with development. The schedule includes higher fees for most zoning map amendments (rezonings), higher fees for subdivision review, and fees for maps, including custom GIS mapping. Additionally, it is proposed that staff review the legality of charging for annual watershed device inspections. If a fee is found to be legal, the charge may be implemented mid-year.

Historical Committee

The Committee is continuing its work on developing exhibits for the museum at Town

Hall, actively participating in Founders' Day, nominating the Summerfield Elementary School Gym for the National Register of Historic Places, developing Highway Markers, and cataloging museum collection items.

The fundraiser for the Gym was very successful by raising over \$1,700 for the nomination study. The recommended budget provides funds to move forward on this project using the \$1,700 raised in addition to other funds currently being held by the Town from previous Committee fundraisers. The additional funds will be allocated from fund balance.

If Council determines that the Highway Marker program is a project that the Town should undertake, then staff will need to work closely with the Committee to adequately address concerns raised by staff and the Finance Committee regarding ownership, costs, locations, and property selection. At this time, the project remains unfunded.

Public Safety

The Public Safety Committee's responsibilities include the Senior Resources Program. Senior Resources of Guilford oversees one program at Summerfield United Methodist Church and Council has requested that they also perform oversight at the Center United Methodist Church program. The budget for senior programs is increased to provide for an on-site coordinator at Center United, and Senior Resources is requesting additional funding to provide the necessary administrative documentation that the Town is requesting as part of our Community-Based Organization (CBO) policies. Council will need to determine if this additional documentation will continue to be required, and Council will need to agree to pay the additional fee proposed by Senior Resources of Guilford.

Future Fiscal Outlook

As with the prior year budget, this year's proposed budget continues to build on the capital projects planned in previous years that are scheduled to be completed in the coming year. These projects are an implementation of the Vision of the Town by providing a high quality of life and maintaining a small town character.

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

“Property Tax Holiday”

Over the past month, there has been significant discussion of a “tax holiday” for the taxpayers of Summerfield. Staff was requested to develop a pro/con memorandum for Council consideration during the May 12 Council meeting. Staff developed the memorandum; however, the decision to charge or not charge a property tax is not a staff-level decision and is inherently a Council decision. Arguments for and against were put forth by council members, and a motion was made to implement the holiday. The motion failed, at least in part, as some members felt that there was not enough information available yet without the presentation of the budget in order to enact a zero tax rate for the next fiscal year. As in prior years, the Town Manager and Finance Officer have reviewed the fiscal health of the town and have analyzed the effect of a zero tax rate on the town finances. In addition to a zero tax rate, analyses of a three-cent and a two and a half cent steady tax rate were performed. Certain assumptions must be made when making predictions as to future revenues and expenses. As the time period moves farther from the present, it becomes much harder to predict the outcome.

A three cent property tax rate extended over the next twenty years provides enough annual income to support capital project expenditures at the rate of one million dollars, adjusted for inflation, every five years while keeping fund balance over nine million dollars. The fund balance provides a cushion for any significant or unexpected capital projects or the loss of other revenues. Just as important, the fund balance provides an income generating investment opportunity that is the equivalent of two to three cents of property tax.

A property tax rate of two and a half cents over the next twenty years also provides enough annual income to support capital project expenditures at the rate of one million dollars, adjusted for inflation, every five years. However, the fund balance is reduced to just over six million dollars which Council has stated is the lower end of the preferred fund balance thresholds of the Town.

At a property tax rate of zero over the next fifteen years, it is assumed that the Town would not undertake any capital projects beyond the Summerfield Athletic Park and limited development at Armfield Park. By 2014, the fund balance would be below six million, by 2019 below four million, and exhausted by 2025.

A property tax holiday for a single year would not have a significant impact on the long-term fiscal health of the town but could quickly drain the fund balance if applied for more than one year. The question before the Town Council, and by extension the citizens, is “What are the goals, policies, and future plans of the Town?” It is evident based on the Comprehensive Plan that many citizens want the community to develop into a town with a “rural feel” yet provide limited commercial

development and a quality parks, recreation, and greenway system while maintaining a limited-services government. If Council adopts the plan, then by extension they are adopting the goals and policies and should begin the process of implementing the plan over the next couple of years.

Issues on the Horizon

As Council is aware, a number of proposals have been made in the legislature to transfer secondary roads to local governments. While this appears to have been defeated this year, it is evident that this issue will be raised each year and some change to the method of construction and maintenance of municipal roads will be enacted within the next few years. If and when this is implemented, the cost of maintaining 75 miles of secondary roads will have a significant impact on the Town's budget and will require additional revenues to offset these expenses.

Additional funding concerns raised this fiscal year include Animal Control and Animal Shelter services currently provided by Guilford County. If the County enacts the provisions of the existing contract for services, then Summerfield will be faced with additional yearly expenditures ranging from \$30,000 to \$50,000. There are alternatives that can be explored, but each will have an implementation cost.

It is evident that government funding at the state and county level is going through a period of change. It is unclear as to how many services currently provided by the state or county will be relinquished to municipalities, but it is incumbent upon the Town to be aware of these potential changes and prepare for them as much as possible. It is the responsibility of staff to look forward and prepare for any and all events.

The proposed budget reduces the fund balance of the Town to approximately 7.7 million dollars. In previous years, Town Council stated the intention for the fund balance not to be reduced to less than five million dollars, except in cases of extreme emergency, and the preference for the fund balance to remain above seven million dollars. The large fund balance continues to provide significant income through the investment of the funds.

Conclusion

The proposed budget, if fully implemented, provides funding for continued development of recreational resources and significantly increases the recreational programming available to citizens of the community. It is through these efforts that the Vision of the town can be met by providing a high quality of life for its residents.

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

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

Respectfully Submitted,

Michael M. Brandt, AICP
Town Manager



REVENUE



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

Property Tax:

The proposed budget includes an ad valorem property tax collection of **\$382,100.00**. This revenue estimate is based on slow growth in the value of real and personal property of 2.31%. Over the past three years, there has been a significant slowdown in new housing development reducing our rate of growth substantially. New commercial development has not filled this gap.

Property tax revenue of \$382,100.00 is approximately 14.1% of the proposed budget. This represents a decrease of 11.6% from the anticipated current year revenue.

Assessed Real and Personal Property 2004, 2005, 2006, 2007, 2008, est. 2009 (2004-2008 Data from Summerfield TR-2 Report provided by Guilford County Tax Department)									
	2005	2006	2007	2008	2009 Estimated	% increase (decrease) From '05 to '06	% increase (decrease) From '06 to '07	% increase (decrease) From '07 to '08	2009 Estimate of increase (decrease)
Assessed value of residential real property (after exclusions)	755,453,734	825,957,206	892,030,994	952,182,655	971,226,308	9.33%	8.00%	6.74%	2.00%
Assessed value of commercial real property	17,184,100	22,447,500	24,205,800	25,325,000	25,325,000	30.63%	7.83%	4.62%	0.00%
Assessed value of industrial real property	4,375,100	4,375,100	4,398,200	4,398,200	4,398,200	0.00%	0.53%	0.00%	0.00%
Assessed value other real property not included above	114,191,900	115,101,500	118,252,100	123,958,700	123,958,700	0.80%	2.74%	4.83%	0.00%
Assessed value Personal Property (other than vehicles)	11,267,287	13,093,968	13,511,972	15,257,276	15,257,276	16.21%	3.19%	12.92%	0.00%
Assessed Value of public service companies	741,113	7,280,958	8,888,369	8,284,427	18,018,629	882.44%	22.08%	-6.79%	117.50%
Total assessed real property	903,213,234	988,256,232	1,061,287,435	1,129,406,258	1,158,184,113	9.42%	7.39%	6.42%	2.55%
Motor Vehicles taxed at last yr. rate*	68,951,881	74,877,413	74,706,026	76,228,091	76,228,091	8.59%	-0.23%	2.04%	0.00%
Motor Vehicles taxed at this year rate	33,042,769	39,227,579	39,763,950	39,337,500	39,337,500	18.72%	1.37%	-1.07%	0.00%
Total real/personal property value	1,005,207,884	1,102,361,224	1,175,757,411	1,244,971,849	1,273,749,704	9.66%	6.66%	5.89%	2.31%

REVENUE, Cont.

Sales Tax:

Currently, Guilford County distributes its portion of local option sales and use taxes using the ad valorem method. All local governments and all fire districts that have a local property tax receive a portion of the sales tax. Summerfield receives a very small portion (less than 1%) of all revenue generated through this tax. The revenue produced by this tax is directly affected by the local, state, and national economies. As stated in previous years, changes in the Town's tax rate as well as the tax rates of other Guilford County governments directly affect the percentage of sales tax distributed to Summerfield. In previous years, this reduction has been offset by increased economic activity; however, an offset is not expected in the coming year with the current economic downturn.

Sales tax revenue of \$123,100 is approximately 4.6% of revenues in the proposed budget. This represents a decrease of 4.6% from the anticipated current year revenue.

Intergovernmental Transfers:

Revenue from this category includes state franchise fees for telecommunications, electricity, natural gas, and cable as well as beer and wine sales and ABC store revenue. Moderate growth of between zero and six percent (0-6%) is estimated for these categories.

Intergovernmental transfer revenue of \$425,340 is approximately 15.7% of revenues in the proposed budget. This represents an increase of 2.5% from the anticipated current year revenue.

Investment Income:

Revenue from interest is based upon the total amount of invested funds and the interest rates that are available for government fund investing. Over the past year, short-term CD rates have fallen to a market rate of below 1% as a result of the soft national home market and Federal Reserve rate cuts. The Town currently has over \$6 million invested in five year CD's with rates ranging from 4.64% to 5.2%. Although these five year CD's provide for the opportunity to withdraw the funds early without penalty, there is no intention of exercising this option.

Investment revenue of \$360,000 is approximately 13.3% of revenues in the proposed budget. This represents a decrease of 5.3% from the anticipated current year revenue.

Fees and other Miscellaneous Revenues:

Fees are charged for various Planning and Development activities. Revenues from rezoning,

REVENUE, Cont.

subdivision, and site plan review are highly susceptible to market conditions and are, therefore, difficult to predict. Indications are that the economy may begin to turn around toward the end of the fiscal year; however, this may not translate into new developments in Summerfield. A new draft fee schedule is proposed to address planning expenses related to rezoning and watershed review.

Fees and Miscellaneous revenue of \$15,100 is approximately .6% of revenues in the proposed budget. This represents an increase of 36.4% from the anticipated current year revenue.

Donations:

Monetary donations are expected to increase in fiscal year 2009-2010 as fundraising efforts related to Parks and Recreation programming and Founders' Day occur. As goods are donated to the Town, primarily during park construction, property donations are recorded.

An estimated revenue of \$6,500 is approximately 0.2% of revenues in the proposed budget. This represents an increase of 30% from the anticipated current year revenue.

Grants:

Summerfield is the recipient of a \$492,000 PARTF grant, the remainder of which will be received in fiscal year 2009-2010, and an additional \$50,000 from the Edward M. Armfield Sr. Foundation. These funds are designated for the construction of Summerfield Community Park and Summerfield Athletic Park.

An estimated revenue of \$112,500 is approximately 4.2% of the revenues in the proposed budget. This represents a decrease of 71.9% from the anticipated current year revenue.

Undesignated/Designated Fund Balance Transfer:

The Town of Summerfield's fund balance consists of funds that are remaining at the end of one fiscal year that may be appropriated to finance expenditures in the next year's budget. "It is the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year." (G.S. 159-8 (a)) Fund balance will be approaching \$9 million for the end of fiscal year 2008-2009. Expected expenditures for the development of land for athletic fields and construction of Summerfield Community Park will decrease the fund balance to approximately \$7.7 million.

An estimated revenue of \$1,276,311 is approximately 47.3% of the revenues in the proposed budget.



EXPENDITURES Governing Body



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

Fiscal Year 2008-09 Accomplishments:

- Approved five-year solid waste management franchise with Republic Waste Services
- Approved Guilford County Solid Waste Management Plan Update
- Approved ordinance to limit sex offenders from entering town parks

Budget Highlights:

- Eliminate funding for Community Based Organizations that have not provided complete applications with potential for budget amendments

Personnel: Expenditures include Council stipends, workers’ compensation, bonding/insurance, and membership dues and subscriptions.

Operating Expenses: Expenditures include fees for governing body retreat.

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

Capital Outlay: Does not apply to this budget category.

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Governing Body Oper. Expenses	-	300	300	300	0.00%
Governing Body Personnel	30,135	30,892	29,850	29,850	-3.37%
Governing Body Services	4,060	6,700	6,700	6,700	0.00%
Grand Total	34,194	37,892	36,850	36,850	-2.75%

EXPENDITURES **Administration**

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

Fiscal Year 2008-09 Accomplishments

- Town Manager performed Town Planner duties for seven months of the fiscal year
- Secured up to \$300,000 for Summerfield Rail/Trail parking lot purchase and development from the American Recovery and Reinvestment Act
- Developed new Founders' Day Committee including agreements with Summerfield PTA and Youth Council
- Participated in the development of policies and procedures for the fiscal and operational management of the Town

Budget Highlights:

- Recommend no Cost of Living Adjustment (COLA) increase
- Recommend merit salary increase pool to be 2% of all salaries for approved positions
- Propose additional insurance costs related to the historical replacement cost of Town Hall when the "**historical value**" appraisal is completed (continued from previous year)
- Recommend consideration of a part-time Assistant to the Manager to assist with various special projects and programs with final disposition determined after the hiring of the new Town Planner

Continued Next Page

EXPENDITURES Administration, Cont.

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

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

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

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

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Administration Capital Outlay	1,668	13,000	5,000	5,000	-61.54%
Administration Oper. Expenses	39,061	52,100	43,562	43,562	-16.39%
Administration Personnel	148,646	153,689	172,800	172,800	12.43%
Administration Services	5,654	19,500	12,000	12,000	-38.46%
Grand Total	195,029	238,289	233,362	233,362	-2.07%

EXPENDITURES Professional Services

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

Fiscal Year 2008-09 Accomplishments:

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

Budget Highlights:

- Finance services include auditor, accounting services, miscellaneous financial fees, and tax collection expenditures.
- The Finance Officer will continue to prepare the audit report in-house as recommended by the auditor for compliance with accounting standards, thereby saving time and funds related to the annual audit
- Legal fees are reduced to account for historical averages
- *Personnel*: Does not apply to this budget category.
- *Operating Expenses*: Does not apply to this budget category.
- *Services*: The Town contracts for auditing, accounting, legal, election, and tax collection services. Education is important for Finance Committee members; therefore, effort is being made to provide opportunities for the committee to become more familiar with governmental budgeting and accounting.
- *Capital Outlay*: Does not apply to this budget category.

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Election Services	8,602	-	10,000	10,000	100.00%
Finance-Services	49,608	51,922	50,729	50,729	-2.30%
Legal-Services	51,816	65,000	45,000	45,000	-30.77%
Grand Total	110,026	116,922	105,729	105,729	-9.57%

EXPENDITURES Planning Services

Summerfield provides Planning Services including Zoning, Subdivision, Code Enforcement, and Watershed Review. The position of Town Planner is currently vacant. The Planning Technician/Deputy Town Clerk position is a full-time 40-hour per week position.

Fiscal Year 2008-2009 Accomplishments:

- Town Manager acted as Town Planner for seven months of fiscal year
- Issued 71 Development Clearance Certificates for new homes, additions, and commercial buildings
- Reviewed 28 planning cases (rezoning, subdivision, site plans, etc)
- Provided staff support for Founders’ Day activities
- Developed new zoning maps and map book
- Provided staff support for Comprehensive Plan effort

Budget Highlights:

- New Town Planner will be hired in summer 2009
- Comprehensive Plan is projected to be finished in the fall of 2009
- Watershed issues related to Jordan Lake Rules will require additional contract engineering expenditures

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

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

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

Capital Outlay: There are no planned capital outlay expenditures for fiscal year 2009-2010.

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Planning Services-Cap. Outlay	-	-	-	-	100.00%
Planning Services-Operating Exp	1,788	5,000	3,000	3,000	-40.00%
Planning Services-Personnel	82,783	87,454	110,500	110,500	26.35%
Planning Services-Services	53,178	156,000	100,800	100,800	-35.38%
Grand Total	137,749	248,454	214,300	214,300	-13.75%

EXPENDITURES Public Property/Buildings

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

Fiscal Year 2008-09 Accomplishments:

- Winfree Park developed as a tribute to the Winfree family who donated the land for the Town Hall parking lot

Budget Highlights:

- Continue repairs and maintenance of the Brittain Building
- Continue lawn care maintenance for Town Hall, the parking lot, and the Summerfield Road property

Personnel: Does not apply to this budget category.

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

Services: Does not apply to this budget category.

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

Acct Sub-Category ▼	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Public Prop/Build-Cap Outlay	4,885	-	-	-	100.00%
Prop/Build-Oper. Expense	26,763	33,250	34,500	34,500	3.76%
Grand Total	31,648	33,250	34,500	34,500	3.76%



SUMMERFIELD TOWN COMMITTEES, BOARDS, AND SERVICES



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

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

Over the next year, all committees will continue the process to more clearly define, develop, and implement new policies and procedures governing the committees and the Town.

Community Resources includes *Parks and Recreation, Athletic Advisory, and Historical Committees.*

Community Services includes *Public Safety and Founders' Day Committees (Formally Community Relations).*

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

The budget for the Athletic Advisory Committee is included as a line item within the Parks and Recreation budget.

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

COMMUNITY RESOURCES Parks and Recreation Committee

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

Fiscal Year 2008-09 Accomplishments

- Oversaw construction of Summerfield Community Park Phase II
- Began programming at the park including a children's fishing tournament and "Touch-a-Truck" children's event
- Initiated fundraising for Town events
- Submitted a grant to the United Arts Council to fund a children's theater program (grant announcement-July 2009)
- Hosted the Holiday Tree Lighting Event with Summerfield Youth Council
- Athletic Advisory Committee developed Master Plan for Summerfield Athletic Park and developed construction plans with Miller Landscape Architecture

Budget Highlights:

- SPARC recommends the following programs: Phase II Opening of SCP, Children's Fishing Tournament, Haunted History Tour & Movie, Tree Lighting, Drama in Amphitheater, Movies in the Park, Touch-a-Truck, Nature and Wildlife Series, Athletic Park Grand Opening, and Partnership Events with other organizations
- A floating fish feeder is included in the proposed budget as a cost-share with NC Fish and Wildlife Service with Town funding to be provided from donations to the Children's Fishing Tournament
- The athletic field expenditure includes planning and engineering services, construction of two baseball fields, and associated support facilities.

Continued on Next Page

COMMUNITY RESOURCES Parks and Recreation Committee Cont.

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

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

Services: Expenditures include education and related travel expenses, programming for special events at SCP, and grand opening of Athletic Park.

Capital Outlay: Capital outlay includes expenditures for Phase II, Armfield Park master plan, ADA accessible sidewalk to fishing pier, and Summerfield Athletic Park facilities.

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun '09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Committee-Capital Outlay	1,245,859	1,961,000	1,841,500	1,841,500	-6.09%
Rec Committee-Operating	32,249	69,000	92,100	81,600	18.26%
Rec Committee-Personnel	55,965	62,075	64,200	64,200	3.42%
Rec Committee-Services	1,131	33,500	45,750	26,000	-22.39%
Grand Total	1,335,203	2,125,575	2,043,550	2,013,300	-5.28%

COMMUNITY RESOURCES Historical Committee

The Historical Committee's mission is to promote the preservation and restoration of Summerfield's historical properties for the purpose of maintaining the unique history of the community for today and for future generations.

2008-09 Fiscal Year Accomplishments

- Hired intern to develop museum collection plan and acquisition plan
- Repaired and framed damaged picture/certificate
- Updated historic Summerfield brochure
- Raised over \$1,700 for the nomination of the Rock Gym at Summerfield Elementary School for the National Register of Historic Places

Budget Highlights:

- Recommend developing a plan to list Gym on National Register
- If Council approves construction of Historical Markers, staff will work with committee to implement appropriate plan of action
- Extension of intern curator is not funded at this time

Personnel: No expenditures are budgeted in the coming year.

Operating Expenses: Expenditures include communication with the citizens.

Services: Services include revolving exhibits for Town Hall, nomination of Historic Gym to National Register, and the Founders' Day celebration.

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

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun '09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Committee-Capital Outlay	3,357	-	3,045	-	100.00%
Committee-Operating Exp	-	600	500	500	-16.67%
Historical Committee-Personnel	-	150	-	-	-100.00%
Historical Committee-Services	493	3,800	4,000	3,000	-21.05%
Grand Total	3,850	4,550	7,545	3,500	-23.08%

COMMUNITY SERVICES Public Safety Committee

The Public Safety Committee is to provide representation to citizens of Summerfield by supporting the Town Council's efforts to provide a safe community to live, work, and play. The Committee provides citizen input and makes recommendations to the Town Council on public safety issues. In addition, the Committee is responsible for the operations of the Senior Program of Summerfield.

Fiscal Year 2008-09 Accomplishments

- Initiated program to geo-reference public trails in Summerfield
- Served the needs of over 70 older adults through the Senior Resources Program
- Purchased defibrillators
- Provided additional services to area seniors through Senior Resources-types of programming included annual trip, transportation, and monthly activities
- Purchased additional emergency preparedness supplies
- Established a maintenance agreement for the generator
- Created citizen awareness of public safety issues

Budget Highlights:

- Increase funding for Senior Resource Programs to include supervisory personnel for Center United Methodist Church
- Reduce emergency supply materials for signage, barriers, and Knox Boxes
- Reduce funding for emergency use of Town generator
- Remove Crime Stoppers CBO funding until appropriate documentation received and funding approved by Council
- Reduce communications budget request

COMMUNITY SERVICES Public Safety Committee, Cont.

Personnel: Does not apply to this budget category.

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

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

Capital Outlay: None requested this fiscal year.

Acct Sub-Category ▼	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Committee-Capital Outlay	-	3,100	-	-	-100.00%
Committee-Operating Exp	1,800	2,750	4,100	2,300	-16.36%
Safety Committee-Services	13,282	25,798	29,820	22,852	-11.42%
Grand Total	15,082	31,648	33,920	25,152	-20.53%

COMMUNITY SERVICES Founders' Day Committee

The Founders' Day Committee is primarily in charge of organizing the Founders' Day Celebration. Founders' Day is celebrated in mid-May with a parade of cars and floats, rides, children's activities, craft and assorted vendor/community booths, and food vendors.

Fiscal Year 2008-09 Accomplishments:

- Successfully staged the 13th annual Founders' Day Event with over 3,000 visitors and 200 parade entries
- Developed sponsorship and revenue sharing agreements with Summerfield PTA and Summerfield Youth Council

Budget Highlights:

- No increase in funds is requested for Founders' Day

Personnel: Does not apply to this budget category.

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

Services: Services include the Founders' Day Celebration.

Capital Outlay: Does not apply to this budget category

NOTE: For historical purposes and computer accounting issues, the Committee is still referred to as Community Relations; this will be adjusted this year.

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun '09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Committee-Operating Exp	-	-	-	-	100.00%
ations Committee-Services	20,299	28,000	28,000	28,000	0.00%
Grand Total	20,299	28,000	28,000	28,000	0.00%

COMMUNITY PLANNING Zoning Board

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

Fiscal Year 2008-09 Accomplishments:

- Reviewed four rezoning cases, four site plans, two major subdivisions, and three watershed modifications

Budget Highlights:

- Education is emphasized for all Zoning Board members

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

Operating Expenses: Does not apply to this budget category.

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

Capital Outlay: Does not apply to this budget category

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Zoning Board-Personnel	610	750	854	854	13.87%
Zoning Board-Services	405	3,900	1,850	1,850	-52.56%
Grand Total	1,015	4,650	2,704	2,704	-41.85%

COMMUNITY PLANNING Board of Adjustment

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

Fiscal Year 2008-09 Accomplishments:

- Participated in internal training exercises

Budget Highlights:

- No budget provided as committee has not expended funds for training opportunities in the past few years

Personnel: Does not apply to this budget category

Operating Expenses: Does not apply to this budget category

Services: Education budget removed due to lack of usage in previous years

Capital Outlay: Does not apply to this budget category

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Board of Adjustment-Personnel	-	300	-	-	-100.00%
Board of Adjustment-Services	-	1,100	1,100	1,100	0.00%
Grand Total	-	1,400	1,100	1,100	-21.43%

COMMUNITY PLANNING Thoroughfare Committee

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

Budget Highlights:

- No expenditures are budgeted.

Personnel: Does not apply to this budget category.

Operating Expenses: Does not apply to this budget category.

Services: No expenditures are budgeted for the fiscal year.

Capital Outlay: Does not apply to this budget category.

Acct Sub-Category	Jul '07-Jun '08 Actuals	Jul '08 - Jun '09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Committee-Capital Outlay	-	-	-	-	100.00%
Thoroughfare Committee-Services	4,158	-	-	-	100.00%
Grand Total	4,158	-	-	-	100.00%

CAPITAL FUND ALLOCATION

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

Due to the large expenditures and transfers from fund balance proposed in the 2009-2010 fiscal budget, no capital fund allocation is requested.

Acct Sub-Category ▼	Jul '07-Jun '08 Actuals	Jul '08 - Jun 09 Budget	Requested by Committee FY 09-10	Jul '09- Jun '10 Budget	Percent Change
Parks and Recreation Fund	-	-	-	-	100.00%
Portation Improvement Fund	-	-	-	-	100.00%
Grand Total	-	-	-	-	100.00%



2009-2010 TOWN OF SUMMERFIELD Budget Ordinance



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

The following anticipated fund revenues, departmental expenditures and capital reserve are hereby approved and appropriated for the operation of the Town of Summerfield and its activities for the fiscal year beginning July 1, 2009, and ending June 30, 2010.

Section 1 - General Fund

General Fund Revenues:

Revenue Type	Jul '09- Jun '10 Budget
Property Taxes - 2009	26,680.00
1% Local Gov't Sales Tax(39)	49,240.00
1/2% Add'l Local Sales Tax(42)	24,620.00
1/4% Local Option(44)/Hold Harmless	24,620.00
1/2% Suppl Local Sales Tax(40)	24,620.00
ABC Distribution	28,100.00
Beer and Wine Tax	35,840.00
Cable Franchise	99,300.00
Excise Tax on Piped Natural Gas	7,700.00
Franchise Tax on Electric Power	224,800.00
Sales Tax on Telecommunication	29,600.00
Invest. Earnings	360,000.00
Misc. Revenue	100.00
Planning Fees	15,000.00
PARTF Grant	62,500.00
Miscellaneous Grants	50,000.00
Donations - Founder's Day	4,000.00
Donations - Parks and Rec	2,500.00
Transfer from Undes Fund Bal	1,229,277.00
Trans from FB Res for Parks	400,000.00

Grand Total

2,698,497.00

2009-2010 TOWN OF SUMMERFIELD Budget Ordinance

General Fund Expenditures

Governing Body	
Governing Body Oper. Expenses	300.00
Governing Body Personnel	29,850.00
Governing Body Services	6,700.00
<i>Governing Body Total</i>	36,850.00
Administration	
Administration Capital Outlay	5,000.00
Administration Oper. Expenses	43,562.00
Administration Personnel	172,800.00
Administration Services	12,000.00
<i>Administration Total</i>	233,362.00
Professional Services	
Finance-Services	50,729.00
Legal-Services	45,000.00
Election Services	10,000.00
<i>Professional Services Total</i>	105,729.00
Planning Services	
Planning Services-Cap. Outlay	-
Planning Services-Operating Exp	3,000.00
Planning Services-Personnel	110,500.00
Planning Services-Services	100,800.00
<i>Planning Services Total</i>	214,300.00
Public Property/Buildings	
Public Prop/Build-Cap Outlay	-
Public Prop/Build-Oper. Expense	34,500.00
<i>Public Property/Buildings Total</i>	34,500.00
Community Resources	
Parks and Rec Committee-Capital Outlay	1,841,500.00
Parks and Rec Committee-Operating	81,600.00
Parks and Rec Committee-Personnel	64,200.00
Parks and Rec Committee-Services	26,000.00
<i>Parks and Rec Committee Total</i>	2,013,300.00
Historical Committee-Capital Outlay	-
Historical Committee-Operating Exp	500.00
Historical Committee-Personnel	-
Historical Committee-Services	3,000.00
<i>Historical Committee Total</i>	3,500.00
 Community Resources Total	 2,016,800.00

2009-2010
TOWN OF SUMMERFIELD
 Budget Ordinance

General Fund Expenditures-Continued

Community Services

Public Safety Committee-Capital Outlay	-
Public Safety Committee-Operating Exp	2,300.00
Public Safety Committee-Services	22,852.00
<i>Public Safety Committee Total</i>	25,152.00

Community Relations Committee-Operating Exp	-
Community Relations Committee-Services	28,000.00
<i>Community Relations Committee Total</i>	28,000.00

Community Services Total 53,152.00

Community Planning

Zoning Board-Personnel	854.00
Zoning Board-Services	1,850.00
<i>Zoning Board Total</i>	2,704.00

Board of Adjustment-Personnel	-
Board of Adjustment-Services	1,100.00
<i>Board of Adjustment Total</i>	1,100.00

Thoroughfare Committee-Capital Outlay	-
Thoroughfare Committee-Services	-
<i>Thoroughfare Committee Total</i>	-

Community Planning Total 3,804.00

Capital Fund Allocation

Parks and Recreation Fund	-
Transportation Improvement Fund	-
<i>Capital Fund Allocation Total</i>	-

Grand Total 2,698,497.00

SECTION 2 – Taxes

An Ad Valorem tax rate of \$0.000 (zero cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2009, is hereby levied and established as the official tax rate for the Town of Summerfield for Fiscal Year 2008-2009. The rate is based upon a total projected valuation of \$1,273,749,704. The purpose of the ad valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Summerfield.

SECTION 3 – Special Authorizations and Restrictions

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

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

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

SECTION 4- Adoption of Fee Schedules

The fee schedule of July 1, 2006 remains in effect until September 1, when the proposed fee schedule is made effective.

SECTION 5 – Budget Amendments

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

SECTION 6 – Utilization of Budget and Budget Ordinance

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Summerfield during the Fiscal-Year 2009-2010. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina (GS 159.26).

SECTION 7 – Documentation

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

Adopted this _____ day of _____, 2009

Mark Brown, Mayor

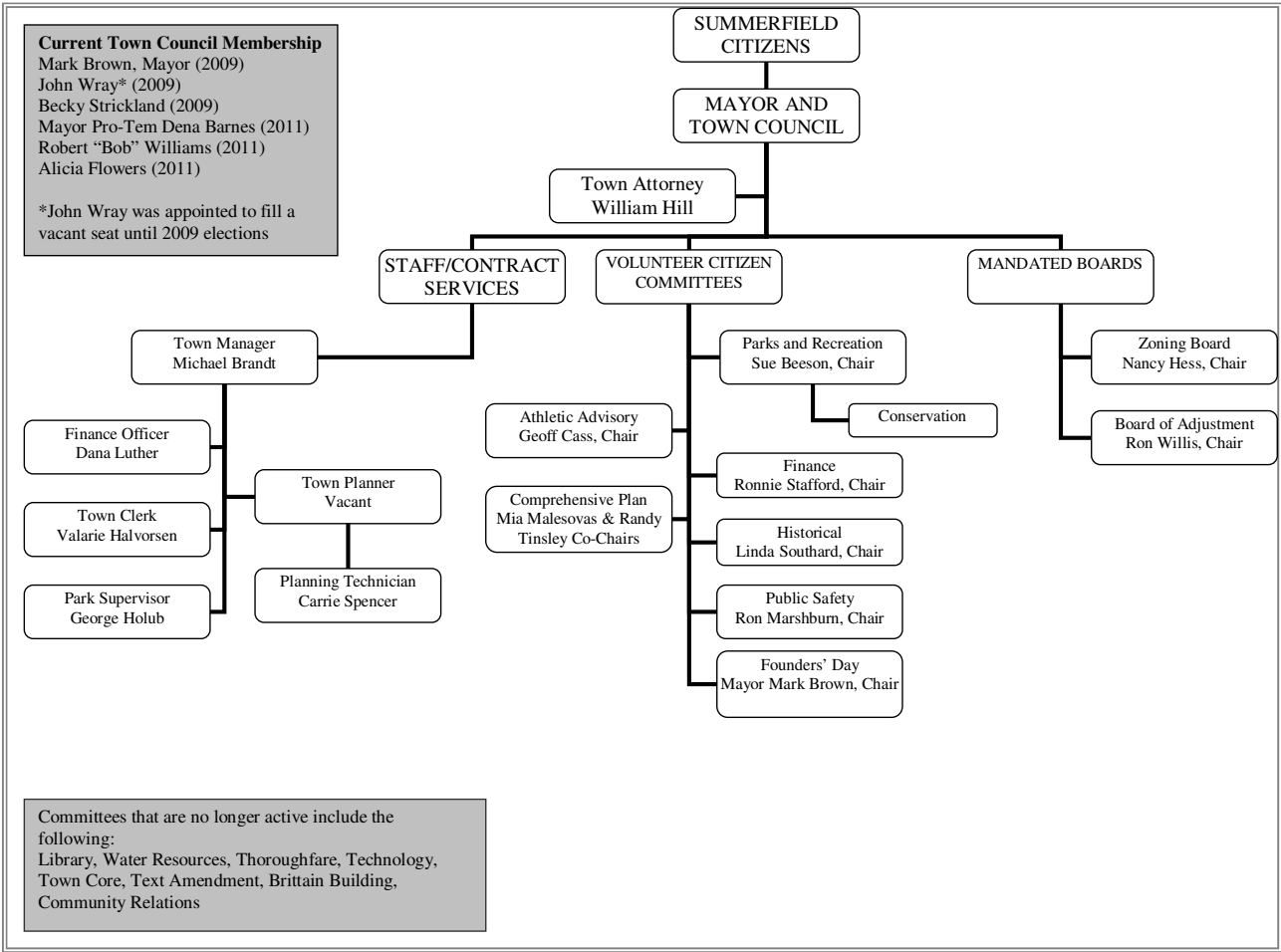
Attest:

Valarie Halvorsen, Town Clerk

ORGANIZATIONAL CHART

Town of Summerfield

May 2009



Budget Priorities

March 17, 2009

To: Summerfield Committee Chairpersons

From: Michael Brandt, Town Manager

Re: Budget Priorities for the 2009-2010 FY

Thank you for attending the recent budget planning workshops held by the Town Council. I appreciate the effort that you made to update the Council and staff with your committee work plans. As was explained to Council, at this time the current state of the economy has had little effect on Town finances, but both the state and county are having to cope with less revenues, raising the possibility that shared revenues may be reduced or cut for the Town.

Council discussed their priorities during the re-scheduled meeting on March 11, 2009. Based on the priorities and comments provided by Council staff has developed the following items that should be considered when developing your budgets.

- 1) Consider the current economy when making budget proposals. If there are areas of expenditure that can be cut or reduced please do so.
- 2) Provide more detailed expenditure plans for projects. Allow for contingency funding of up to 10% for any proposed projects or events. Underestimation of expenditures requires additional work and resources to be applied unexpectedly, which may limit available funds for other projects.
- 3). Indicate where the funds are proposed to be allocated from. In other words, if there are funds donated to the committee, how will those funds be used? If the committee is going to work towards fund raising indicate what percentage of the costs of a project or event is proposed to be donated. If fund raising is not an option or if the committee feels that it can not raise funds then funding will be allocated from general revenues.
- 4) When considering projects, events, or programs that are open to the public consider your audience and how best to advertise the event to that group and the general public. This means that if you are in need of newspaper advertising then you must plan for the expense and the time necessary to get the coverage you want.

Budget Priorities, Cont.

5) The Town has a fund set-up for a Town Clock. The Council is asking the committees to propose various appropriate locations for this clock, and a committee to take it on as a project.

6) Consider ways that the individual committees can work together to reach a larger audience. For example, SPARC and Senior Resources should work together to develop park programs that would benefit seniors in the community.

7) The Council will not consider a tax increase.

8) Projects and programs related to the future *Comprehensive Plan* will not be specifically budgeted since the plan is not yet adopted. Council will review the work program of the *Plan* after adoption in late 2009 or 2010 to determine which tasks it will begin undertaking immediately and which will be postponed.

9) Work will continue to develop the Summerfield Athletic Park based upon the outcome of the PARTF grant and project bid costs.

If you have further questions or need to discuss budget requests with me please do not hesitate to contact me. Continue working on the projects that you presented to Council and provide a priority list as to which is most important to the committee to accomplish so that if cuts are necessary there will be guidance from the committees built into your budget.

The budget forms are the same as we used last year, feel free to add additional information to support your requests. I would prefer an electronic submission, but paper copies are also acceptable.

Town of Summerfield 2009-2010 Budget Changes in Committee Requested Amounts

Parks & Recreation:

- Eliminated \$1,000 for Summerfield Elementary track due to funds remaining in school account from prior year funding
- Decreased P&R communications by \$2,500 for in-house printing of materials and consolidated and coordinated advertising efforts
- Increased education by \$500 and per diem and travel by \$800 for Park Supervisor
- Eliminated \$10,000 for the long range parks and recreation plan since the plan may be an outcome of the Comprehensive Plan
- Eliminated \$2,000 for the master landscape design plan
- Removed \$3,000 for wildlife signage and \$4,000 for erosion control since items are included in Phase II PART F budget
- Decreased parks and rec programs by \$7,750-reduced Haunted History Tour by \$750, drama by \$3,000, Carolina Raptor program by \$550 in advertising, Educational Nature Classes by \$350 in advertising, and partnership events by \$500 for unspecified event; eliminated \$2,600 Naturalist-in-Residence Program
- Added \$3,000 for ball field opening to park and rec programs

Historical:

- Added \$500 for committee communications to include in-house printing of brochure
- Eliminated \$1,000 for continuation of curator position until effectiveness of current process reviewed
- Added \$100 for Founders' Day celebration
- Eliminated \$3,045 for the highway markers in order for the committee to provide a detailed plan to Council and to resolve issues including maintenance, ownership, right of way, etc.

Public Safety:

- Eliminated \$1,000 for Crime Stoppers CBO funding until completed application received and approved by Council
- Decreased communications by \$800 for in-house printing of materials and consolidated and coordinated communication efforts with other committees
- Removed animal control of \$500 since no official change in current contract
- Decreased fire inspection services by \$1,000 due to historically lower spending
- Reduced emergency expenses by \$3,868 as emergency expenditures will be handled through the budget amendment process
- Eliminated \$300 for GPS, \$600 for Knox Boxes, and \$700 for emergency preparedness supplies