

Budget Message FY2024-25

I recommend adoption of this balanced \$10,411,373.00 budget with the same tax rate that's been in effect for the last nine years—2.75 cents per \$100 of property valuation. As always, this budget document, ordinance, and process meet the requirements of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act and are in accordance with accepted financial practices for municipalities. Summerfield continues to grow and protect its assets, receive praise-worthy yearly audits, and maintain its enviable financial position.

Many thanks to Finance Officer Dee Hall who has maintained the week-in and week-out transactions and has put her financial expertise to good use for Summerfield's benefit over the years. The heavy-lifting of dissecting revenues and expenditures has fallen into her lap during budget development. Staff and advisory committees provide support and projections of upcoming revenues and expenses. The Finance Committee also provide needed budget direction and review and citizens and other stakeholders offer feedback, even if indirect, by voicing opinions about desired projects and initiatives.

Summerfield's vision statement describes *"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."* We have endeavored to develop and present annual budgets that have honored these values and priorities. Thank you for the opportunity to have served this community for twelve years.

Respectfully,



Town Manager K. Scott Whitaker

Town of Summerfield
FY24-25 (Final Line-Item Draft 5-28-24)

	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
General Fund Revenues					
1010000 · REVENUE					
1010100 · Tax Revenue					
1010125 · Property Taxes 2024	0.00	0.00	11.29	568,000.00	568,000.00
1010124 · Property Taxes 2023	0.00	558,000.00	558,931.68	0.00	(558,000.00)
1010123 · Property Taxes 2022	550,725.44	0.00	507.46	0.00	0.00
1010122 · Property Taxes 2021	384.88	0.00	60.96	0.00	0.00
1010121 · Property Taxes 2020	134.20	0.00	20.42	0.00	0.00
1010120 · Property Taxes 2019	113.15	0.00	17.30	0.00	0.00
1010119 · Property Taxes 2018	11.10	0.00	15.26	0.00	0.00
1010118 · Property Taxes 2017	13.82	0.00	3.42	0.00	0.00
1010117 · Property Taxes 2016	10.62	0.00	0.15	0.00	0.00
1010116 · Property Taxes 2015	11.22	0.00	1.52	0.00	0.00
1010115 · Property Taxes 2014	13.19	0.00	1.42	0.00	0.00
1010114 · Property Taxes 2013	27.89	0.00	0.21	0.00	0.00
1010113 · Property Taxes 2012	22.08	0.00	0.07	0.00	0.00
1010112 · Property Taxes 2011	42.19	0.00	11.30	0.00	0.00
1010111 · Property Taxes 2010	1.69	0.00	0.00	0.00	0.00
1010110 · Property Taxes 2009	0.00	0.00	0.00	0.00	0.00
1010105 · Property Taxes 2005	0.00	0.00	4.79	0.00	0.00
1010299 · Penalties and Interest	4,484.85	0.00	0.00	0.00	0.00
1010102 · 1% Local Gov't Sales Tax (39)	83,340.47	90,000.00	62,123.84	90,000.00	0.00
1010103 · 1/2% Suppl Local Sales Tax (40)	37,559.16	40,000.00	28,423.01	40,000.00	0.00
1010104 · 1/2% Add'l Local Sales Tax (42)	40,494.15	43,500.00	30,139.99	43,500.00	0.00
1010107 · Local Option Sales Tax (44)	(3.26)	0.00	(1.85)	0.00	0.00
1010180 · City Hold Harmless Sales Tax	32,910.51	36,000.00	25,082.72	36,000.00	0.00
Total 1010100 · Tax Revenue	750,297.35	767,500.00	705,354.96	777,500.00	10,000.00
1010200 · Intergovernmental Revenue					
1010201 · Beer & Wine Tax	49,778.61	45,000.00	54,233.67	50,000.00	5,000.00
1010202 · Utilities Franchise Tax	406,709.50	380,000.00	187,273.26	415,000.00	35,000.00
1010203 · ABC Distribution	118,507.00	150,000.00	106,828.00	120,000.00	(30,000.00)
1010207 · Solid Waste Disposal Tax	8,854.05	9,000.00	6,596.52	9,000.00	0.00
Total 1010200 · Intergovernmental Revenue	583,849.16	584,000.00	354,931.45	594,000.00	10,000.00
1010300 · Investment Earnings					
1010301 · Investment Earnings	173,613.03	150,000.00	303,681.85	225,000.00	75,000.00
Total 1010300 · Investment Earnings	173,613.03	150,000.00	303,681.85	225,000.00	75,000.00

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	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
1010400 · Fees & Misc Revenue					
1010401 · Planning Fees	19,055.27	30,000.00	16,615.98	25,000.00	(5,000.00)
1010404 · Misc Revenue	2,748.70	2,000.00	1,139.87	2,000.00	0.00
1010406 · Code Enforcement Revenue	0.00	2,000.00	0.00	2,000.00	0.00
1010407 · Sale of Capital Assets	0.00	0.00	(104,320.52)	0.00	0.00
1010410 · Rental Income	1,500.00	6,000.00	5,685.00	6,000.00	0.00
Total 1010400 · Fees & Misc Revenue	23,303.97	40,000.00	(80,879.67)	35,000.00	(5,000.00)
1010500 · Grants & Intergov Transfers					
1010507 · Federal ARPA Grant Reserve	1,332,161.36	630,674.36	0.00	35,406.32	(595,268.04)
1010508 · Bandera Grant Funding	0.00	1,500,000.00	0.00	2,500,000.00	1,000,000.00
1010509 · Water Development Grant Funding	0.00	0.00	0.00	3,125,000.00	3,125,000.00
1010510 · NCDOT Matching Grant Funding	0.00	0.00	0.00	1,600,000.00	1,600,000.00
Total 1010500 · Grants & Intergov Transfers	1,332,161.36	2,130,674.36	0.00	7,260,406.32	5,129,731.96
1010600 · Donations & Program Revenue					
1010630 · Parks & Rec Revenue					
1010631 · SCP Park Rental Fees	8,705.00	7,500.00	8,185.00	7,500.00	0.00
1010660 · SAP Concessions	2,818.90	4,000.00	1,713.60	4,000.00	0.00
1010670 · SAP Rental Fees	19,775.00	35,000.00	15,807.50	30,000.00	(5,000.00)
Total 1010630 · Parks & Rec Revenue	31,298.90	46,500.00	25,706.10	41,500.00	(5,000.00)
1010620 · Founders' Day Revenue					
1010623 · FD Space Revenue	675.00	500.00	625.00	500.00	0.00
1010625 · FD Food Vendor Revenue	350.00	250.00	350.00	250.00	0.00
1010626 · FD Sponsor Revenue	8,450.00	5,000.00	8,774.00	4,000.00	(1,000.00)
1010627 · FD Misc Revenue	93.00	100.00	0.00	0.00	(100.00)
Total 1010620 · Founders' Day Revenue	9,568.00	5,850.00	9,749.00	4,750.00	(1,100.00)
1010601 · Parks & Rec Donations					
1010683 · Tree Lighting Donation/Sponsor	500.00	500.00	500.00	500.00	0.00
1010684 · Touch a Truck Donation/Sponsor	0.00	0.00	500.00	0.00	0.00
1010685 · Movies in Park Donation/Sponsor	0.00	0.00	0.00	0.00	0.00
1010686 · Music in Park Donation/Sponsor	1,000.00	1,000.00	0.00	1,000.00	0.00
Total 1010601 · Parks & Rec Donations	1,500.00	1,500.00	1,000.00	1,500.00	0.00
1010680 - Donated Property	0.00	0.00	0.00	0.00	0.00
Total 1010600 · Donations & Program Revenue	42,366.90	53,850.00	36,455.10	47,750.00	(6,100.00)
1010700 · Transfer from Fund Balance					
1010701 · Transfer from Undesig Fund Bal	0.00	1,834,314.77	0.00	1,471,716.68	(362,598.09)
Total 1010700 · Transfer from Fund Balance	0.00	1,834,314.77	0.00	1,471,716.68	(362,598.09)
Total 1010000 · Revenue	2,905,591.77	5,560,339.13	1,319,543.69	10,411,373.00	4,851,033.87

Town of Summerfield
FY24-25 (Final Line-Item Draft 5-28-24)

	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
General Fund Expenditures					
2010000 · GOVERNING BODY					
2010100 · Gov Body Personnel					
2010101 · Workers Compensation	62.54	55.00	48.57	60.00	5.00
2010102 · Insurance & Bonding (Fidelity)	6,914.08	7,000.00	6,921.65	7,500.00	500.00
2010105 · Council Stipends	36,838.73	37,500.00	31,250.00	37,500.00	0.00
2010106 · FICA on Council Stipends	2,818.16	2,900.00	2,390.62	2,900.00	0.00
Total 2010100 · Gov Body Personnel	46,633.51	47,455.00	40,610.84	47,960.00	505.00
2010200 · Gov Body Operating					
2010107 · NCLM Service Fee	11,032.00	11,590.00	11,590.00	12,171.00	581.00
2010108 · Pied Triad Region Council Dues	2,300.00	2,306.00	2,306.00	2,342.00	36.00
2010109 · School of Govt Foundation Dues	1,529.00	1,618.00	1,618.00	1,700.00	82.00
2010111 · Training/Education	175.00	1,500.00	940.00	1,000.00	(500.00)
2010112 · Per Diem & Travel	257.04	750.00	413.83	750.00	0.00
2010113 · Town Meeting Refreshments	119.39	500.00	213.53	500.00	0.00
2010114 · Retreat & Local Officials' Meetings	404.22	1,000.00	461.13	1,000.00	0.00
2010210 · De-Annexation PR Campaign	0.00	75,000.00	12,249.78	50,000.00	(25,000.00)
2010115 · Council Misc	1,742.19	2,000.00	1,238.29	2,000.00	0.00
Total 2010200 · Gov Body Oper	17,558.84	96,264.00	31,030.56	71,463.00	(24,801.00)
2010300 · Gov Body Services					
2014301 · Contract Election Service	0.00	7,000.00	7,434.34	0.00	(7,000.00)
Total 2010300 · Gov Body Services	0.00	7,000.00	7,434.34	0.00	(7,000.00)
2010400 · Gov Body Capital Outlay					
2010404 · Computer Equip & Peripherals	0.00	0.00	0.00	0.00	0.00
Total 2010400 · Gov Body Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total 2010000 · Governing Body	64,192.35	150,719.00	79,075.74	119,423.00	55,230.65
3012000 · PROFESSIONAL SERVICES					
3012300 · Professional Services					
3011301 · Audit	12,000.00	10,200.00	10,200.00	25,000.00	14,800.00
3011304 · Tax Collection	2,500.00	2,600.00	2,537.00	2,800.00	200.00
3012301 · Contract Legal Services	201,932.82	500,000.00	358,293.39	600,000.00	100,000.00
Total 3012300 · Professional Services	216,432.82	512,800.00	371,030.39	627,800.00	115,000.00
Total 3012000 · Professional Services	216,432.82	512,800.00	371,030.39	627,800.00	115,000.00

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FY24-25 (Final Line-Item Draft 5-28-24)

	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
4010000 · ADMINISTRATION					
4010100 · Administration Personnel					
4010101 · Salaries & Wages	344,920.49	410,000.00	312,941.16	375,000.00	(35,000.00)
4010102 · FICA Contribution	25,619.66	32,000.00	23,931.59	30,000.00	(2,000.00)
4010105 · Insurance Benefits	37,721.98	50,000.00	36,687.85	45,000.00	(5,000.00)
4010107 · Retirement (Pension)	40,460.20	53,000.00	40,212.87	51,000.00	(2,000.00)
4010110 · Retirement (401k)	10,031.51	12,500.00	9,388.24	12,000.00	(500.00)
Total 4010100 · Administration Personnel	458,753.84	557,500.00	423,161.71	513,000.00	(44,500.00)
4010200 · Admin Operating					
4010201 · Office Supplies & Materials	3,986.92	5,000.00	4,890.64	5,000.00	0.00
4010202 · Copier Lease & Maint	2,463.28	5,500.00	4,572.15	6,000.00	500.00
4010203 · Telephone	3,040.33	3,700.00	2,804.37	5,000.00	1,300.00
4010204 · Postage	555.26	900.00	1,087.70	1,000.00	100.00
4010206 · Info Technology	25,221.99	33,000.00	26,589.18	45,000.00	12,000.00
4010207 · Internet	4,239.64	5,000.00	2,782.86	5,500.00	500.00
4010209 · Insurance	12,517.73	15,000.00	14,346.81	16,000.00	1,000.00
4010210 · Advertising	539.00	1,000.00	0.00	1,000.00	0.00
4010211 · Records Storage	1,290.00	1,500.00	1,540.06	2,000.00	500.00
4010213 · Public Records Archiving	2,988.00	2,988.00	2,988.00	3,500.00	512.00
4010103 · Unemployment Compensation	0.00	178.71	178.71	0.00	(178.71)
4011305 · Misc Finance & Bank Charges	1,022.88	500.00	234.76	500.00	0.00
4010301 · Training/Education	5,426.94	6,500.00	4,068.00	10,000.00	3,500.00
4010302 · Per Diem & Travel	6,666.38	9,000.00	9,255.77	10,000.00	1,000.00
4010104 · Workers Comp Insurance	575.00	725.00	672.95	750.00	25.00
4010108 · Dues & Subscriptions	2,201.85	2,500.00	2,221.80	2,500.00	0.00
4010305 · Branding	935.99	1,500.00	1,821.70	1,500.00	0.00
4010212 · Admin Misc	443.88	500.00	0.00	500.00	0.00
Total 4010200 · Admin Operating	74,115.07	94,991.71	80,055.46	115,750.00	20,758.29
4010400 · Admin Capital Outlay					
4010404 · Computer Equip & Peripherals	15,426.63	10,500.00	0.00	10,500.00	0.00
Total 4010400 · Admin Capital Outlay	15,426.63	10,500.00	0.00	10,500.00	0.00
Total 4010000 · Administration	548,295.54	662,991.71	503,217.17	639,250.00	(23,741.71)
5010000 · PROPERTY & BUILDINGS					
5010200 · Property/Bldgs Operating					
5010201 · Repairs, Maint, & Contracts	8,464.31	12,000.00	6,308.44	12,000.00	0.00
5010202 · Office Cleaning	5,504.19	7,000.00	6,718.74	9,000.00	2,000.00
5010203 · Landscaping	14,885.00	19,000.00	12,960.00	19,000.00	0.00
5010204 · Heating & Utility Supplies	10,359.67	13,000.00	7,707.63	13,000.00	0.00
5010208 · Vehicle Maint	5,420.36	6,000.00	2,786.50	6,000.00	0.00
Total 5010200 · Property/Bldgs Operating	44,633.53	57,000.00	36,481.31	59,000.00	2,000.00
5010400 · Property/Bldgs Capital Outlay					
5010402 · Construction Services	16,665.00	0.00	0.00	70,000.00	70,000.00
5010403 · Land Acquis/Improvements	0.00	260,000.00	169,495.37	100,000.00	(160,000.00)
5010404 · Water Development	42,815.00	350,000.00	91,799.38	3,125,000.00	2,775,000.00
5010405 · Town Vehicle	55,178.08	6,000.00	0.00	6,000.00	0.00
Total 5010400 · Property/Bldgs Capital Outlay	114,658.08	616,000.00	261,294.75	3,301,000.00	2,685,000.00
Total 5010000 · Property & Buildings	159,291.61	673,000.00	297,776.06	3,360,000.00	2,687,000.00

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	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
4013000 · PLANNING					
4013100 · Planning Personnel					
4013101 · Salaries & Wages	74,180.82	130,000.00	92,005.42	140,000.00	10,000.00
4013102 · FICA Contribution	5,755.28	8,500.00	7,043.57	10,000.00	1,500.00
4013105 · Insurance Benefits	1,052.20	14,000.00	7,406.27	17,000.00	3,000.00
4013107 · Retirement (Pension)	9,159.43	14,000.00	11,822.69	17,000.00	3,000.00
4013110 · Retirement (401k)	2,255.60	3,500.00	2,760.16	4,000.00	500.00
Total 4013100 · Planning Personnel	92,403.33	170,000.00	121,038.11	188,000.00	18,000.00
4013200 · Planning Operating					
4013201 · Office Supplies	594.10	600.00	549.26	600.00	0.00
4013205 · Advertising	2,407.96	3,000.00	2,716.12	3,000.00	0.00
4013301 · Training/Education	905.00	3,000.00	2,061.43	5,000.00	2,000.00
4013302 · Per Diem & Travel	938.82	2,000.00	1,477.13	3,000.00	1,000.00
4013104 · Worker's Comp Insurance	1,517.84	2,000.00	1,851.54	2,500.00	500.00
4013108 · Dues & Subscriptions	4,994.00	6,000.00	5,175.00	6,000.00	0.00
8011303 · Planning Library	28.29	250.00	145.00	250.00	0.00
4013203 · Equipment Maint	1,664.12	1,500.00	1,570.07	2,000.00	500.00
Total 4013200 · Planning Operating	13,050.13	18,350.00	15,545.55	22,350.00	4,000.00
4013300 · Planning Services					
4013310 · Development Ordinance	0.00	0.00	0.00	0.00	0.00
4013303 · Planning Services	0.00	10,000.00	706.00	10,000.00	0.00
4013305 · Zoning and Code Enforcement	0.00	15,000.00	0.00	25,000.00	10,000.00
4013308 · Town Engineering	760.50	35,000.00	28,034.76	35,000.00	0.00
Total 4013300 · Planning Services	760.50	60,000.00	28,740.76	70,000.00	10,000.00
4013400 · Planning Capital Outlay					
4013401 · Computer Equip & Peripherals	0.00	0.00	0.00	0.00	0.00
4013402 · Land Use Development	0.00	0.00	0.00	0.00	0.00
4013403 · Comprehensive Plan Update	0.00	35,000.00	0.00	90,000.00	55,000.00
4013404 · Planning Archiving	18,376.00	0.00	0.00	0.00	0.00
Total 4013400 · Planning Capital Outlay	18,376.00	35,000.00	0.00	90,000.00	55,000.00
Total 4013000 · Planning	124,589.96	283,350.00	165,324.42	370,350.00	87,000.00
5010000 · PLANNING BOARDS					
5011000 · Planning Board					
5011100 · Planning Board Personnel					
5011101 · Memberships & Dues	529.00	800.00	264.50	800.00	0.00
Total 5011100 · Planning Board Personnel	529.00	800.00	264.50	800.00	0.00
5011300 · Planning Board Services					
5011301 · Training/Education	0.00	1,000.00	1,450.00	1,000.00	0.00
5011302 · Per Diem & Travel	0.00	500.00	0.00	500.00	0.00
Total 5011300 · Planning Board Services	0.00	1,500.00	1,450.00	1,500.00	0.00
Total 5011000 · Planning Board	529.00	2,300.00	1,714.50	2,300.00	0.00
5012000 · Board of Adjustment					
5012300 · BOA Services					
5012301 · Training/Education	285.00	500.00	0.00	500.00	0.00
5012302 · Per Diem & Travel	0.00	250.00	0.00	250.00	0.00
Total 5012300 · BOA Services	285.00	750.00	0.00	750.00	0.00
Total 5012000 · Board of Adjustment	285.00	750.00	0.00	750.00	0.00
Total 5010000 · Planning Boards	814.00	3,050.00	1,714.50	3,050.00	0.00

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	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
6010000 · PARKS & RECREATION					
6011500 · Community Events					
6011530 · Community Events					
6011310 · Community Events					
6011380 · Founders' Day	33,643.79	40,000.00	33,074.69	40,000.00	0.00
6011381 · Fishing Event	1,567.79	2,000.00	730.00	2,000.00	0.00
6011383 · Tree Lighting	4,924.96	5,000.00	4,343.42	5,000.00	0.00
6011384 · Touch-a-Truck	1,239.89	1,500.00	1,407.94	1,500.00	0.00
6011386 · Movies in the Park	4,603.15	5,500.00	5,220.63	5,500.00	0.00
6011388 · Partnership Events	1,535.68	2,000.00	1,057.87	2,000.00	0.00
6011389 · Music in the Park	8,684.58	10,500.00	9,330.07	10,500.00	0.00
2010303 · Volunteer Appreciation	1,989.70	2,500.00	2,000.00	2,500.00	0.00
6011391 · Misc Events	331.52	1,000.00	308.04	1,000.00	0.00
Total 6011310 · Community Events	58,521.06	70,000.00	57,472.66	70,000.00	0.00
Total 6011530 · Community Events	58,521.06	70,000.00	57,472.66	70,000.00	0.00
Total 6011500 · Community Events	58,521.06	70,000.00	57,472.66	70,000.00	0.00
6011000 · Parks & Rec Dept					
6011100 · P&R Personnel					
6011101 · Salaries & Wages	130,251.15	145,000.00	111,139.71	155,000.00	10,000.00
6011102 · FICA Contributions	9,767.93	12,000.00	8,497.14	13,000.00	1,000.00
6011105 · Insurance Benefits	11,618.42	12,000.00	11,273.81	13,000.00	1,000.00
6011107 · Retirement (Pension)	14,063.20	16,500.00	13,329.40	18,000.00	1,500.00
6011110 · Retirement (401k)	3,486.78	4,000.00	3,111.95	4,500.00	500.00
Total 6011100 · P&R Personnel	169,187.48	189,500.00	147,352.01	203,500.00	14,000.00
6011200 · P&R Operating					
6011208 · Non-Park Trail Maint	861.24	2,500.00	582.36	2,500.00	0.00
6011250 · SCP Operating					
6011202 · SCP Landscape Maint	24,550.50	29,000.00	24,627.90	30,000.00	1,000.00
6011205 · SCP Maint & Contracts	10,278.98	15,000.00	10,823.19	15,000.00	0.00
6011206 · SCP Tools & Supplies	1,996.01	3,000.00	1,815.15	3,000.00	0.00
6011207 · SCP Trail Maint	857.72	2,000.00	1,712.01	2,000.00	0.00
Total 6011250 · SCP Operating	37,683.21	49,000.00	38,978.25	50,000.00	1,000.00
6011270 · SAP Operating					
6011271 · SAP Maint & Contracts	28,275.03	37,000.00	27,711.74	42,500.00	5,500.00
6011272 · SAP Tools & Supplies	2,584.80	4,000.00	1,855.06	4,000.00	0.00
6011273 · SAP Landscape Maint	23,875.50	26,500.00	24,252.90	27,500.00	1,000.00
6011275 · SAP Field Maint	32,864.83	35,000.00	19,417.12	32,500.00	(2,500.00)
Total 6011270 · SAP Operating	87,600.16	102,500.00	73,236.82	106,500.00	4,000.00
Total 6011200 · P&R Operating	126,144.61	154,000.00	112,797.43	159,000.00	5,000.00
6011300 · P&R Services					
6011104 · Workers' Comp Insurance	2,800.00	4,428.42	4,428.42	5,000.00	571.58
Total 6011300 · P&R Services	2,800.00	4,428.42	4,428.42	5,000.00	571.58
6011400 · P&R Capital Outlay					
6011404 · Trail Development	23,476.88	750,000.00	125,156.99	2,000,000.00	1,250,000.00
6011411 · Grounds Equipment	2,863.34	20,000.00	0.00	9,500.00	(10,500.00)
6011414 · SAP Grounds Improvement	22,060.09	25,000.00	0.00	0.00	(25,000.00)
6011415 · SCP Grounds Improvement	84,666.96	250,000.00	22,626.61	250,000.00	0.00
6011416 · Bandera Farms Park Development	1,354.27	1,500,000.00	251,916.87	2,500,000.00	1,000,000.00
Total 6011400 · P&R Capital Outlay	134,421.54	2,545,000.00	399,700.47	4,759,500.00	2,214,500.00
Total 6011000 · Parks & Rec Dept	432,553.63	2,892,928.42	664,278.33	5,127,000.00	2,234,071.58
Total 6010000 · Parks & Recreation	491,074.69	2,962,928.42	721,750.99	5,197,000.00	2,234,071.58

**Town of Summerfield
FY24-25 (Final Line-Item Draft 5-28-24)**

	Actual FY2022-23	Amended FY2023-24	To Date 5/28/24 FY2023-24	Proposed FY2024-25	Proposed vs. Current
7010000 · COMMUNITY SERVICES & COMMITTEES					
7011300 · Public Services					
7011201 · Volunteer Programs	1,800.00	24,000.00	24,000.00	0.00	(24,000.00)
7011303 · Animal Control/Shelter	29,973.00	38,000.00	25,707.00	40,000.00	2,000.00
7011305 · Fire Inspections	4,524.83	6,000.00	1,080.00	6,000.00	0.00
7011306 · Senior Programs	13,580.23	13,500.00	7,708.56	13,500.00	0.00
Total 7011300 · Public Services	49,878.06	81,500.00	58,495.56	59,500.00	(22,000.00)
Total 7011000 · Public Services	49,878.06	81,500.00	58,495.56	59,500.00	(22,000.00)
7013000 · Trails & Open Space Committee					
7013300 · T&OS Committee Services					
7013303 · T&OS Committee Expenses	364.33	6,000.00	2,592.00	6,000.00	0.00
Total 7013300 · T&OS Committee Services	364.33	6,000.00	2,592.00	6,000.00	0.00
Total 7013000 · T&OS Committee	364.33	6,000.00	2,592.00	6,000.00	0.00
7013000 · Historical Committee					
7013300 · Historical Comm Services					
7013302 · Per Diem & Travel	295.58	750.00	131.31	750.00	0.00
7013313 · Exhibits and History Projects	0.00	1,500.00	649.99	1,500.00	0.00
7013304 · Special Events	479.50	750.00	692.23	750.00	0.00
Total 7013300 · Historical Comm Services	775.08	3,000.00	1,473.53	3,000.00	0.00
7013400 · Hist Committee Capital Outlay					
7013401 · Roadside Historic Markers	6,755.00	9,000.00	0.00	9,000.00	0.00
7013405 · Historical Site Projects	4,609.70	0.00	0.00	5,000.00	5,000.00
7013406 · Historical Site Archaeology	0.00	12,000.00	9,101.90	12,000.00	0.00
Total 7013400 · Hist Comm Capital Outlay	11,364.70	21,000.00	9,101.90	26,000.00	5,000.00
Total 7013000 · Historical Committee	12,139.78	24,000.00	10,575.43	29,000.00	5,000.00
Total 7010000 · Comm Services & Committees	62,382.17	111,500.00	71,662.99	94,500.00	(17,000.00)
Total Expenditures	1,667,073.14	5,360,339.13	2,211,552.26	10,411,373.00	8,744,299.86

TOTAL BUDGET: \$ 10,411,373.00

Operating budget: \$ 2,224,373.00
Operating expenses not covered by revenues: \$ 695,123.00
Capital expenditures: \$ 8,187,000.00
Grant appropriations: \$ 7,260,406.32
Fund balance appropriation: \$ 1,471,716.68



FEE SCHEDULE



** updated rates per Heath & Clay's request*

SCHEDULE NAME: **COMPREHENSIVE FEE SCHEDULE**
SCHEDULE #: SCH-2024-001

these do not yet match forms; awaiting Council approval

ORIGINAL ADOPTION DATE: 6-11-24 REVISION DATE(S):
ORIGINAL EFFECTIVE DATE: 7-1-24 REVISED PAGE(S):

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, although separate rental applications and/or agreements have additional details that affect fees (e.g., rules regarding cancellations, refunds, etc.). Designated staff make determinations regarding fees outlined in this schedule.

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)..... \$6.00 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 \$12, while a 24"x18" output would cost \$6.

FOIA or public records requests: may involve a "special service charge" as allowed per current Public Records Request Policy and North Carolina General Statutes.



PLANNING FEES

Planning and Planning Board Fees

~ rezoning up to 5 acres	\$500 + mailing/ notice fees
~ rezoning over 5 acres.....	\$1,000 + mailing/ notice fees
~ request for closing street or extinguishing easement.....	\$375
~ any other request for public hearing(s) (e.g., a text amendment).....	\$500
~ voluntary annexation	(no fee)
~ Negotiated Development Agreement (NDA).....	\$1,000 base + mailing/ notice fees
.....	+ remainder to be negotiated*

* Development Agreements are complex and to be negotiated on an individual project basis. Such agreements should follow the framework of NCGS 160D-1001 through NCGS 160D-1012.

Board of Adjustment Fees

~ variance	\$500
~ special use permit	\$500
~ appeal of Zoning Administrator decision	\$300
~ any other request for public hearing(s).....	\$500

Site Plan Review Fees

~ multi-family residential	\$1,000 + \$50 per dwelling unit
~ non-residential, minor (less than 10 acres)	\$1,000 + \$100 per 1,000 ft ² of gross floor area
~ non-residential, major	\$2,000 + \$200 per 1,000 ft ² of gross floor area
~ sketch plan	\$500

Development Permit Fees

~ new single-family home.....	\$150
~ addition or alteration to existing single family.....	\$50
~ multi-family/non-residential.....	\$300 per building
~ change in use with no site plan requirement.....	\$50
~ any development within floodplain.....	\$500

Subdivision Fees

~ minor subdivision (1-4 lots, including new residual parent lot).....	\$500 + \$100 per lot
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- ~ major subdivision/single family residential.....\$1,000 + \$200 per lot
- ~ major subdivision/multi-family and non-residential\$2,000 + \$200 per lot

Sign Fees

- ~ review of master sign plan\$350
- ~ individual sign permit.....\$150
- ~ street name sign fee (*collected at preliminary plat*)..... \$200 per sign
- ~ street renaming and renumbering.....\$500

Other Fees and Services

- ~ zoning verification letter\$25
- ~ custom mapping (*on limited basis, half hour minimum*) \$100 per hour
- ~ watershed/stormwater/floodplain or other engineering \$300 per hour
- ~ stream classification study.....\$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 outside areas available for rental during park hours and one inside area from 8am to 10pm, seven days a week. All SCP rentals require separate rental applications and/or agreements (available online or directly from town hall) and cleaning deposits. Rental rates are based on the applicant's town resident status as determined by the town. Each area has a minimum rental time.



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 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 & Recreation Director 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 picnic shelter (open-sided 24'x36'):

- ~ refundable cleaning fee (at P&R Director's discretion based upon group size and activity)\$25
- ~ resident rate for 2-hour block (minimum) \$25 (+ \$15 each add. hour)
- ~ non-resident rate for 2-hour block (minimum) \$40 (+ \$20 each add. hour)

SAP Field House room:

- ~ refundable cleaning fee (refundable dependent upon left condition)\$25
- ~ resident rate for 2-hour block \$50 (+ \$20 each add. hour)
- ~ non-resident rate for 2-hour block \$75 (+ \$30 each add. hour)

SAP athletic fields:

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

- ~ resident rate \$20 per hour
- ~ non-resident rate \$30 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 \$20 per hour
- ~ non-resident rate \$30 per hour

Baseball/softball tournaments on Field #2, Field #3, or Field #4:

- ~ resident rate \$200 per field per day
- ~ non-resident rate \$225 per field per day

Field lighting \$15 per hour per field

Field lining and prep:



FEE SCHEDULE



- ~ regular rate (baseball/softball fields)\$50 per field per occurrence
- ~ tournament rate (baseball/softball fields)\$40 per field per occurrence
- ~ soccer rate (soccer fields)*\$50 per occurrence

* Other lining and prep charges may apply at discretion of P&R Director.

**Town of Summerfield
FY2024–25 Budget Ordinance**

General Revenues:	
Property Taxes	568,000
Local Sales Taxes	209,500
ABC Distribution	120,000
Beer and Wine Tax	50,000
Utilities Franchise Tax	415,000
Solid Waste Disposal Tax	9,000
Investment Earnings	225,000
Planning Fees	25,000
Miscellaneous Revenue	2,000
Code Enforcement Revenue	2,000
Rental Income	6,000
Grants	7,260,406
Parks & Recreation Revenue	41,500
Event Revenue	6,250
Fund Balance Appropriation	<u>1,471,717</u>
Grand Total Revenues	10,411,373
 General Expenditures:	
Governing Body	
Operating and Personnel	119,423
Capital Outlay	<u>-</u>
Total Governing Body	119,423
 Professional Services	 627,800
 Administration	
Operating and Personnel	628,750
Capital Outlay	<u>10,500</u>
Total Administration	639,250
 Property and Buildings	
Operating	59,000
Capital Outlay	<u>3,301,000</u>
Total Property and Buildings	3,360,000
 Planning	
Operating and Personnel	280,350
Capital Outlay	<u>90,000</u>
Total Planning	370,350
 Planning Boards	 3,050
 Parks & Recreation	
Operating and Personnel	437,500
Capital Outlay	<u>4,759,500</u>
Total Parks & Recreation	5,197,000
 Community Services & Committees	
Operating	68,500
Capital Outlay	<u>26,000</u>
Total Community Services & Committees	94,500
 Grand Total Expenditures	 10,411,373

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 2024, is hereby levied and established as the official tax rate for the Town of Summerfield for FY2024–25. The rate is based upon a total projected valuation of \$2,075,636,681. 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 in “Section 1—General Fund” of this ordinance, except as approved by the Town Council in the budget ordinance as amended.
- B. The Finance Officer may transfer amounts within line items in “Section 1—General Fund” of this ordinance to meet the operational needs of the Town. These Finance Officer transfers must be reported at the next Town Council meeting.
- C. The Finance Officer may not make any change to staff salaries without approval by the Town Manager. Changes to the Town Manager’s salary are at the direction of Town Council.

SECTION 4—Adoption of Fee Schedules

Town fees span three main departmental categories: Administrative, Planning, and Parks and Recreation. The “Comprehensive Fee Schedule” goes into effect July 1, 2024. The schedule provides a singular fee source for easy reference by employees and the public.

SECTION 5—General Fund Threshold

The General Fund undesignated fund balance shall not be lower than 30% of the General Fund budgeted expenditures, which exceeds the Local Government Commission’s recommended minimum of 8%.

SECTION 6—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 7—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 FY2023–24. 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 8—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 11th day of June, 2024.

Mayor Tim Sessoms

Attest:

Acting Town Clerk

