



The year 2020 will be remembered for its pandemic, but the Canada geese in Summerfield Community Park Lake weren't sweating it on this beautiful spring morning.

FY2020-21 Annual Operating Budget & Budget Ordinance

(as adopted June 9, 2020)

adopted June 9, 2020

prepared by Town Manager Scott Whitaker and Finance Officer Dee Hall

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

–Vision statement adopted by Council in May 2008



budget message

May 28, 2020

to: Honorable Mayor BJ Barnes
Mayor Pro-tem/Council Member Tim Sessoms
Council Member Lynne Williams DeVaney
Council Member John O'Day
Council Member Teresa Pegram
Council Member Reece Walker
Summerfield Citizens
Area Stakeholders

re: FY2020-21 Budget Message

Mayor, Council, Citizens, and Stakeholders:

THIS FY2020-21 BUDGET PROCESS HAS been guided by an adopted calendar that stipulated an early line-item draft to allow Council and citizens a lengthy review period and numerous feedback opportunities prior to final adoption expected June 9. With the COVID-19 pandemic dominating our lives this spring, town meetings have required adjustments and flexibility, but requirements and deadlines have been met and Council has largely been in agreement about the operational and capital budgets.

Council's annual strategic planning retreat in early February kicked off budget planning and was followed by a budget meeting in March. The pandemic interfered with the Finance Committee's meeting schedule, but input was still received and the early budget draft has been publicly available since April 20 with only minor changes between then and this final, full draft. While some municipalities are opting for an interim budget due to the pandemic, Summerfield is proceeding with its the normal process.

Budgeting During a Pandemic

Budget planning amid the uncertainty of a global pandemic is not something towns are accustomed to experiencing. The virus was barely on our minds when the budget calendar was passed, but the country's economic outlook changed quickly with state and local stay-at-home orders, business closings, dramatic unemployment, shut-down school systems, market turns, healthcare shocked into a new normal, toilet paper hoarding, and no COVID-19 solution on the immediate horizon.

North Carolina's economic forecast is much like the rest of the country's—retail sales for many businesses nose-dived or stopped altogether. The North Carolina League of Municipalities makes revenue projections, but it's challenged to predict the upcoming year as we all are. Revenues for state transportation departments

that rely on fuel tax have tanked as oil futures crashed below \$0 per barrel. Budgeting likes the “known” and the virus has ushered in a healthy dose of unpredictability about revenues. We know the current losses, but not the ones ahead.

On the flip side, battling an unseen virus is requiring new expenses for safety and prevention measures—more physical space to social distance, plexiglass separators, additional cleaning efforts and supplies, signage, equipment, and tele-learning and tele-working IT expenses. Some will adapt while others will be unable to do so. Additional regulations will require more for the sake of public health.

While Summerfield is initially less impacted compared to many municipalities, no town exists in a bubble. The global economy affects the United States, it in turn impacts North Carolina, and it in turn our county and northwest Guilford. If today brought a decisive end to COVID-19, the effects of what’s already occurred are irreversible and it will take time to bounce back and regain the economy of early 2020. Regardless of our political leanings or level of optimism or pessimism, we have adjustments to make regarding how we socialize, worship, work, learn, play, and spend—in the short-term and likely in the long-term.

The Summerfield budgeting debate is a healthy one, as usual. The town has long been in a solid financial position and citizens feel differently about what a community does when faced with an economic downturn. Is tightening the grip on the fund balance the best sign of solid financial stewardship? Or is undertaking a major capital project when financially able a welcomed part of area economic recovery efforts? How much do citizens care about quality-of-life amenities, such as parks and trails? How much do taxpayers care about the town’s bank account as long as the tax rate is extremely low? How much do people expect from local government as populations grow? The Summerfield Comprehensive Plan’s “raison d’être” is to help answer these questions and representatives are elected to make important policy and capital decisions like these.

Upcoming Goals and Highlights

Council’s winter strategic planning retreat focused on identifying or modifying projects and initiatives and assessing these through the lens of the Comprehensive Plan. In addition to on-going projects in various forms of development or implementation, new or updated items of note were:

- permanent meeting space (a decision to address meeting space and facility needs by constructing a combined town hall);
- involvement with Bandera Farms (a multi-jurisdictional project to preserve open space and provide a future recreational facility);
- a new land use plan following adoption of the Unified Development Ordinance and per the past UDO Review Committee’s recommendation;
- water for fire protection (further exploration of water tanks and solutions outside of a public water system); and,
- a new “Summerfield Tomorrow Committee.”

The retreat afforded Council the opportunity to think strategically about capital improvements and community values through the lens of a limited-services organization. Discussion topics weaved in staffing, facilities, growth, development, and current challenges. Council reiterated its desire to avoid a tax increase.

Last year’s budget involved many internal improvements, such as renaming departments and line items and repositioning items to better reflect operations and ease navigation within the spreadsheets. The budget included new content to better describe and graphically illustrate how the fund balance, assets, and tax rate have trended throughout Summerfield’s history (see pages 20 and 21). These internal process improvements continue as evidenced by the recent overhaul of the town’s Purchasing Ordinance that resulted in further improvements to the Budget Ordinance itself.

Comprehensive Plan

The Comprehensive Plan is due for an update—it was adopted in 2010. In the recent past, the UDO Review Committee took a “deep dive” into the plan as part of the UDO development process. The attractiveness of Summerfield’s pastoral-but-changing setting, varied climate, highly-rated schools, proximity to Greensboro, low taxes, and quality of life have resulted in a 68.3% population growth since 2000. Growth issues continue to present themselves: road improvements and increased traffic; more development; a new charter school slated to open in early 2021; declines in open space; concerns about water supplies and fire protection; and, the desire for more recreation land. A land use plan is budgeted with a Comp Plan update to follow.

The Comp Plan’s priorities are infused throughout this budget with a goal of appropriate use of revenue, staff, and time. It has twelve common objectives and over 100 policies in the following categories:

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

Executive Summary

As Summerfield’s town manager, statutory budget officer, and assistant finance officer, I propose a FY2020–21 budget of \$2,163,700, which is \$387,485 higher than the current year’s budget of \$1,776,215. As presented, the tax rate remains at 2.75 cents per \$100 of property valuation (\$1,604,616,598). This tax rate has remained the same since a FY2014–15 rate reduction. Revenues are budgeted to cover all operational costs. No adjustments were made to the fee schedules this year.

I recommended funding the difference between total expenditures and revenue projections by appropriating \$868,975 from the fund balance. Capital costs account for the needed appropriation and town hall development is the largest capital item. While appropriating fund balance to balance the budget isn’t a long-term strategy, it’s a solid approach to fund one-time needs and the town has a history of turning to reserves given its lack of debt. This budget will fund identified priorities without requiring new debt service and the town’s financial health remains strong as illustrated within the “Overview of Fund Balance, Assets, and Tax Rate” section. Reserves are estimated to be excess of \$7,100,000 for the end of FY2019–20. Investment opportunities are monitored regularly by staff, the Finance Committee, and Council.

Departmental Budgets

This budget highlights the divisions’ revenues and expenditures in full detail elsewhere and following are the proposed departmental totals for FY2020–21:

| | <u>Operating Costs</u> | <u>Capital Costs</u> |
|---|------------------------|----------------------|
| • Governing Body | \$41,697 | \$41,497 |
| • Professional Services | 114,500 | 114,500 |
| • Administration | 452,078 | 445,678 |
| • Property and Buildings | 710,700 | 35,700 |
| • Planning | 270,275 | 218,475 |
| • Planning Boards | 3,050 | 3,050 |
| • Parks & Recreation | 466,550 | 366,500 |
| • Community Services & Committees | 104,850 | 58,750 |
| Totals | \$2,163,700 | \$1,284,400 |
| | | \$879,300 |

Conclusion

I recommend adoption of this balanced \$2,163,700 budget with the same tax rate that's been in effect for the last six years—2.75 cents per \$100 of property valuation. 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 receive excellent audits and maintains its strong financial position.

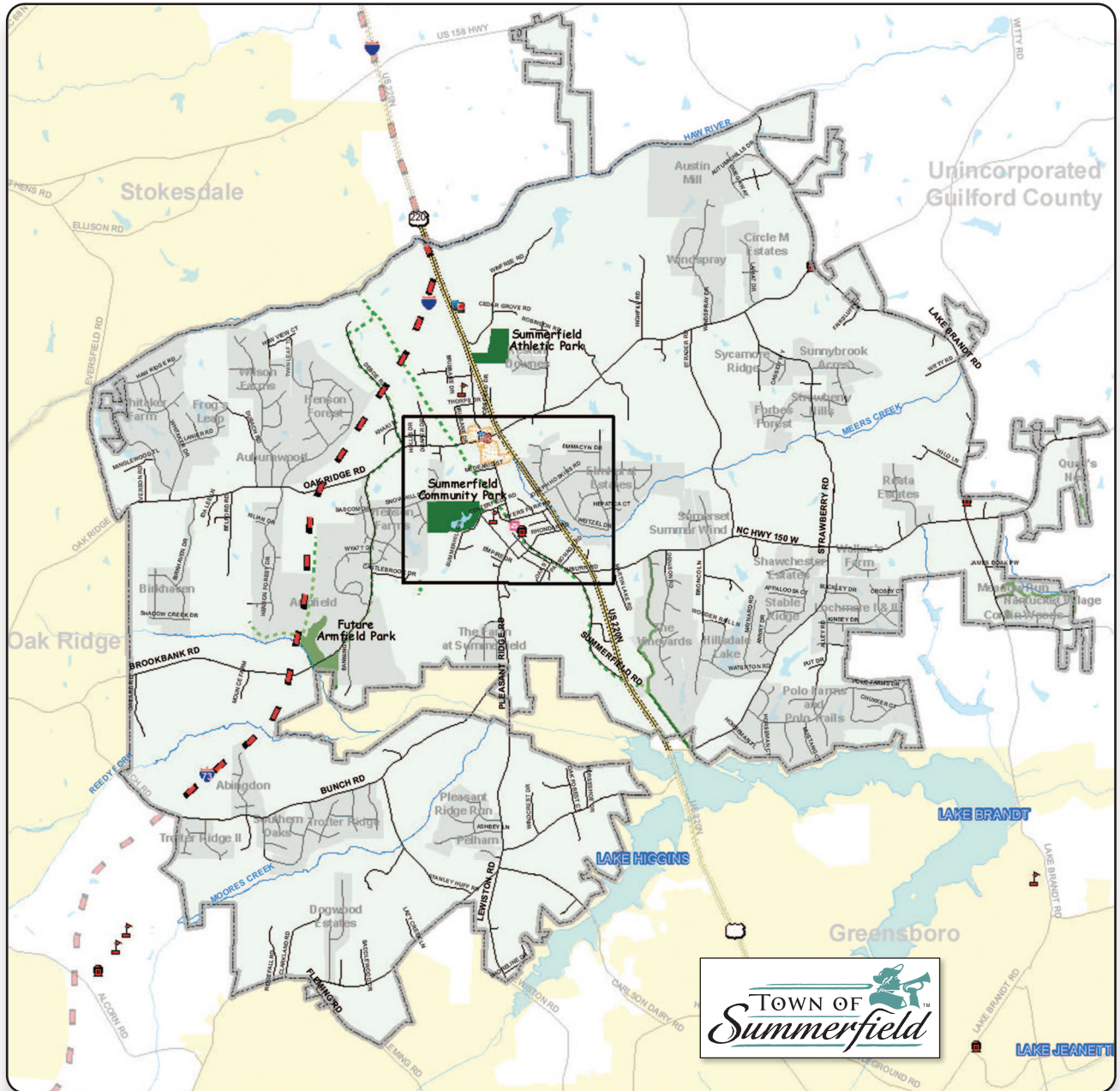
Thank you to Finance Officer Dee Hall for her financial and budgeting expertise and to Council, the Finance Committee, staff, citizens, and stakeholders for budget direction. This budget is consistent with the vision statement—it *“respects the history of the community,” “balances growth with the preservation and utilization of our natural, cultural, fiscal, and citizen resources,”* and *“enhance[s] our quality of life and our small-town identity.”* Current leadership strives to manage growth and provide the services and quality-of-life amenities that residents have come to expect. I appreciate the opportunity to be an integral cog (hopefully a strong and precise one) within our community's development.

Respectfully,



Town Manager K. Scott Whitaker

Summerfield map



budget calendar

| DATE | TIME | LOCATION | LEAD | EVENT OR BUDGET ACTION |
|---------------------------------|--------|--------------|---|--|
| TUE/Jan. 14 | ---- | ---- | <i>(Council)</i> | <ul style="list-style-type: none"> Budget calendar adoption (distributed to Council Jan. 10) |
| THUR/Jan. 16 | ---- | ---- | <i>(Clerk)</i> <i>(Fin. Officer)</i> <i>(Manager)</i> | <ul style="list-style-type: none"> Post/notice adopted calendar, including to town website, and distribute internally and externally, as needed. Forward budget worksheets to staff, committee chairs, external organizations, as needed. Staff meeting to discuss calendar and expectations. |
| SAT/Feb. 1 | 8:00am | PTRC | <i>(Manager)</i> | <ul style="list-style-type: none"> While not a specific budget meeting, the Council retreat will include discussion of anticipated priorities and serve as a starting point for budget development. |
| TUE/Feb. 11 | 6:30pm | Comm. Center | <i>(Mayor)</i> ---- | <ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comments (priorities focus) following brief review of any initial outcomes from Council retreat.¹ |
| TUE/Mar. 10 | 6:30pm | Comm. Center | <i>(Mayor)</i> ---- | <ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comments.¹ |
| MON/Mar. 16 | 7:00pm | Town Hall | <i>(Chair)</i> ---- | <ul style="list-style-type: none"> Finance Committee meeting/discussion (priorities focus). Budget-related public comments.¹ |
| TUE/Mar. 17 | 6:30pm | Town Hall | <i>(Council)</i> ---- | <ul style="list-style-type: none"> Special called Council meeting for planning session. Budget-related public comments.¹ |
| <u>THU/Mar. 19</u> | noon | ---- | <i>(Fin. Officer)</i> | <ul style="list-style-type: none"> <u>Deadline for all budget worksheets, budget requests, and capital project requests to Town Manager.</u> |
| TUE/Apr. 14 | 6:30pm | Comm. Center | <i>(Mayor)</i> ---- | <ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comments.¹ |
| <u>MON/Apr. 20</u> | 7:00pm | Town Hall | <i>(Manager)</i> <i>(Chair)</i> ---- | <ul style="list-style-type: none"> <u>Initial line-item budget draft available</u> highlighting key features or fiscal policy changes. Finance Committee meeting/discussion about any concerns with line-item budget draft. Budget-related public comments.¹ |
| beginning <u>MON/Apr. 27</u> | ---- | ---- | <i>(Manager and Fin. Officer)</i> | <ul style="list-style-type: none"> Work on adjustments, budget message, and communications; communicate with staff, committees, external agencies, and Council about any significant changes. |



| DATE | TIME | LOCATION | LEAD | EVENT OR BUDGET ACTION |
|-----------------------|--------|--------------|-------------------------------|---|
| TUE/May 12 | 6:30pm | Comm. Center | (Mayor) ---- | <ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comment session.¹ |
| WED/May 13 | ---- | ---- | (Clerk) | <ul style="list-style-type: none"> Advertise and post/notice of May 28 budget presentation and June 9 public hearing and potential adoption. |
| WED-FRI/ May 13-15 | ---- | ---- | (Manager and Fin. Officer) | <ul style="list-style-type: none"> Work on adjustments, budget message, and communications; communicate with staff, committees, external agencies, and Council about any significant changes. |
| MON-WED/ May 18-20 | ---- | ---- | (Manager) | <ul style="list-style-type: none"> Communicate individually with Council members about any budget concerns. |
| <u>THU/May 28</u> | 6:30pm | Comm. Center | (Manager) ---- (Clerk) | <ul style="list-style-type: none"> <u>Special called Council meeting to present final draft budget publicly.</u> Budget-related public comments.¹ Make final draft budget available at Town Hall, post to town website, forward to local media with Manager statement that it is available for public inspection. |
| <u>TUE/June 9</u> | 6:30pm | Comm. Center | (Mayor) | <ul style="list-style-type: none"> Regular monthly Council meeting that will include <u>budget public hearing, budget consideration, and anticipated ordinance adoption</u> specifying estimated revenues, expenses, and property tax rate.² |
| WED/June 10 | ---- | ---- | (Manager) | <ul style="list-style-type: none"> Communicate with local media absent from hearing that budget passed (as needed). |
| FRI/June 12 | ---- | ---- | (Clerk) | <ul style="list-style-type: none"> Ensure budget ordinance is entered into minutes and copies are filed, available to the public, and posted on town website. |
| WED/July 1 | ---- | ---- | ---- | <ul style="list-style-type: none"> FY2020-21 budget goes into effect. |

NOTES: • Dates, times, and venues are subject to change—check www.summerfieldnc.gov for updates

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

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

Budget calendar was approved by Council at its 1/14/20 monthly meeting and revised at its 2/11 monthly meeting.



snapshot of Summerfield

SUMMERFIELD BEGAN AS “Bruce’s Crossroads” and changed its name to “Summerfield” in 1812. It wasn’t until 1996 that Summerfield incorporated and became a recognized municipality. The town is located in the Piedmont Triad’s beautiful northwest Guilford County, adjacent to Greensboro to the south, Oak Ridge to the west, and Stokesdale to the northwest.

The most recent state-certified population numbers indicate 11,812 residents as of July 1, 2018 (more than the following U.S Census Bureau estimate of 11,376), which is a 68.3% increase since 2000’s reporting of 7,018. Much of that growth happened in the early- to mid-2000s, fell sharply following 2008’s economic crisis, and climbed steadily but slowly in the last several years. Regardless, growth has been reshaping our relatively young town into a dynamic citizenry of both long-time, local residents and newer Summerfield citizens.

As evidenced by the demographics data, the area continues to have very low poverty and its population is highly educated with a median home value and median household income level both well over twice the state average. Citizens are working, raising families, enjoying leisure time, and are interested in quality of life and their peaceful, safe, and attractive surroundings in northwest Guilford County.

Demographics

BUSINESS QUICKFACTS

(per latest 2012 report)

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

PEOPLE QUICKFACTS

| | <u>Summerfield</u> | <u>North Carolina</u> |
|---|--------------------|-----------------------|
| Population (est. 7/1/2019) | 11,376 | 10,488,084 |
| Population (est. 7/1/2015) | 10,861 | 10,042,802 |
| Population (est. 7/1/2010) | 10,260 | 9,559,533 |
| Population (est. 7/1/2000) | 7,018 | 8,049,313 |
| Persons under age 5 (2018) | 7.0% | 5.9% |
| Persons under age 18 (2018) | 24.9% | 22.2% |
| Persons age 65 and over (2018) | 13.4% | 16.3% |
| Females (2018) | 50.5% | 51.4% |
| White alone (2018) | 94.2% | 70.6% |
| Black or African American alone (a) (2018) | 2.5% | 22.2% |
| American Indian and Alaska Native alone (a) (2018) | 0.1% | 1.6% |
| Asian alone (a) (2018) | 2.1% | 3.2% |
| Native Hawaiian and other Pacific Islander alone (a) (2018) | 0.0% | 0.1% |
| Two or more races (2018) | 1.1% | 2.3% |
| Hispanic or Latino origin (b) (2018) | 3.5% | 9.6% |
| White alone, not Hispanic or Latino (2018) | 91.6% | 62.8% |
| Living in same house 1 year and over (2014–2018) | 92.2% | 84.8% |
| Foreign born persons (2014–2018) | 3.2% | 7.9% |
| Language other than English spoken at home, age 5+ (2014–2018) | 4.0% | 11.6% |
| High school graduate or higher, age 25+ (2014–2018) | 95.9% | 87.4% |
| Bachelor's degree or higher, age 25+ (2014–2018) | 53.6% | 30.5% |
| Veterans (2014–2018) | 615 | 667,696 |
| Mean travel time to work (in minutes), workers age 16+ (2014–2018) | 24.2 | 24.5 |
| Housing units (2018) | — | 4,684,876 |
| Owner-occupied housing unit rate (2014–2018) | 88.3% | 65.0% |
| Median value of owner-occupied housing units (2014–2018) | \$350,200 | \$165,900 |
| Households (2014–2018) | 3,891 | 3,918,597 |
| Persons per household (2014–2018) | 2.83 | 2.52 |
| Per capita income in the past 12 months in 2018 dollars (2014–2018) | \$49,499 | \$29,456 |
| Median household income (2014–2018) | \$104,883 | \$52,413 |
| Persons below poverty level (2018) | 3.8% | 14.0 % |

GEOGRAPHY QUICKFACTS

| | <u>Summerfield</u> | <u>North Carolina</u> |
|---|--------------------|-----------------------|
| Land area in square miles, 2010 | 26.56 | 48,617.91 |
| Persons per square mile, 2015 (using above estimated populations) | 424.6 | 213.6 |

D: Suppressed to avoid disclosure of confidential information.

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

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



town organizational structure

THE TOWN OPERATES WITHIN a council-manager form of government; leadership believes that a professionally-trained public administrator is ideal to manage daily operations, while policymaking is a function of the elected leadership. Town managers are usually educated in public administration and the perception is that municipalities operating under this structure benefit more from the manager’s specific training related to best practices, benchmarking, personnel, budgeting/finance, and professional methods of operating a municipality. Voters reaffirmed the council-manager approach at the polls in 2018.

This structure is governed by North Carolina General Statutes (Part 2, Article 7 of Chapter 160A). For more information about the benefits of professional municipal management, the International City/County Management Association (ICMA) has an article entitled “What Professional City, Town, and County Managers Do” that can be accessed at: <https://icma.org/professional-local-government-management>.

Governing Body

The governing body is comprised of a mayor and five council members determined by a general election voted on by qualified voters of the entire town. The mayor is the ceremonial head and presides over Council meetings, but the position is distinctly separate from Council and he or she votes only in the event of a tie. The mayor is elected by citizens for a two-year term and Council members serve four-year staggered terms. All members must be registered voters who reside inside Summerfield’s corporate limits during their full time of service.

Current leadership and ending terms consist of Mayor BJ Barnes (2021), Mayor Pro-tem Tim Sessoms (2021), and Council Members Lynne Williams DeVaney (2023), John O’Day (2023), Teresa Pegram (2021), and Reece Walker (2023). The governing body currently has a mix of local government experience and private sector expertise. Council hires the town manager, contracts with the town attorney, and is responsible for general policymaking and legislative governance. The next election will be in late 2021.

Departments

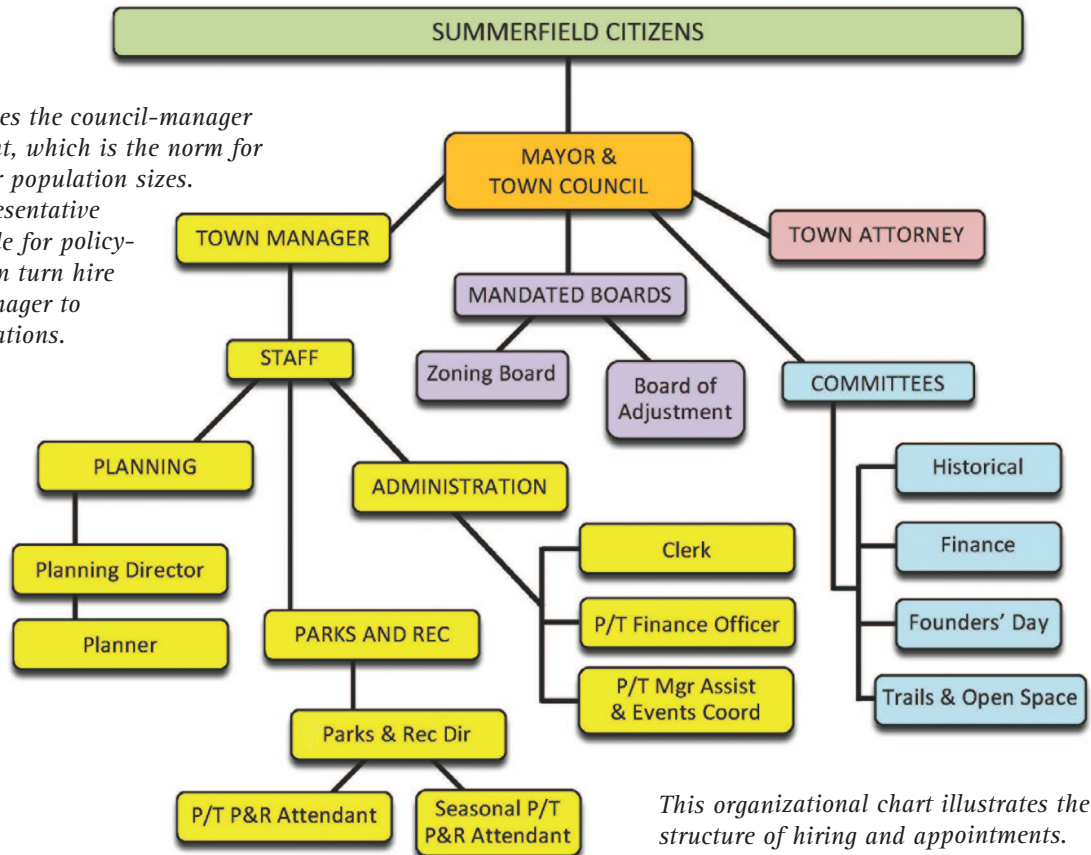
ADMINISTRATION is composed of: 1) Manager Scott Whitaker; 2) Clerk Lance Heater; 3) part-time Manager Assistant/Events Coordinator Cheryl Gore; and, 4) part-time Finance Officer Dee Hall. The manager oversees personnel and daily operations, implements policy, serves as the budget officer, and advises the governing body. He acts as a liaison to volunteer committees, adjoining governing bodies, and other local, state, and federal government agencies. The clerk is responsible for adherence to statutory requirements as the official

town recordkeeper and provides administrative support to the manager and serves as a critical “touch point” for citizens and stakeholders by handling requests, complaints, and questions. The manager assistant/events coordinator provides vital managerial support, serves as a liaison to committees, and manages event programming. The finance officer administers the budget, oversees payroll, preps for the annual audit, and stays abreast of regulatory and compliance matters. Hall and Whitaker are charged with management responsibility of the investment program with help from the Finance Committee. An independent, external auditor prepares the required annual audit.

PLANNING includes zoning, subdivision, open space, and watershed review, along with code enforcement. Duties involve maintaining and improving town appearance and livability, promoting orderly growth and development, encouraging long-range planning, promoting land-use regulations to preserve town character, and providing technical support to the Zoning Board and Board of Adjustment. Planner Chris York handles all planning and development needs and recruitment for a Planning Technician is budgeted, but on hold due to current economic uncertainty. Enforcement Officer Bill Bailey addresses code enforcement, complaints, and concerns and is on hand approximately three days per month on a contracted basis.

PARKS AND RECREATION has a mission of providing quality parks, facilities, and services designed for people of all ages and abilities. Parks and Recreation Director Jeff Goard oversees both Summerfield Community Park and its lake and trails, along with Summerfield Athletic Park and its large multi-purpose field and three baseball fields. He handles rentals and also has direct oversight of property and grounds. Part-time Parks and Recreation Attendant Rick Biggs handles evening and weekend duties, along with janitorial services at both parks. He is assisted by Attendant Tanner Nance as a seasonal employee and another seasonal employee is expected to be hired this summer.

Summerfield utilizes the council-manager form of government, which is the norm for towns with similar population sizes. Citizens elect representative officials responsible for policy-making and they in turn hire a professional manager to oversee daily operations.



This organizational chart illustrates the structure of hiring and appointments.

Contracting

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

- legal: *The Brough Law Firm (attorney Robert Hornik)*
- auditing: *CPA Wade Greene*
- engineering: *Freese & Nichols*
- code enforcement: *N-Focus Design*
- solid waste collection and disposal: *Republic Services*
- elections: *Guil. Co. Board of Elections*
- tax collection: *Guil. Co. Tax Department*
- inspections: *Guil. Co. Planning & Development*
- animal control: *Guil. Co. Animal Control*
- fire inspections: *Guil. Co. Fire Marshal's Office*
- law enforcement: *Guil. Co. Sheriff's Office*
- senior programs: *Senior Resources of Guil.*

Boards and Committees

Summerfield values citizen engagement and boards and committees are key forums for direct decision-making, advising, and creating quality-of-life improvements that support the town’s vision and policies. In addition to committee service, there are often short-term projects for sharing one’s expertise, time, and energy, such as helping at special events like Founders’ Day or park events. The following committees are currently active and a new “Summerfield Tomorrow Committee” is also being organized this year (*details TBA*).

BOARD OF ADJUSTMENT (BOA): Responsible for hearing and deciding appeals and reviewing any order, requirement, decision, determination, or interpretation made by an administrative official charged with enforcing the Summerfield Unified Development Ordinance (UDO). The BOA is also tasked with hearing all quasi-judicial special use permits.

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

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

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

TRAILS AND OPEN SPACE COMMITTEE: Helps develop and shape greenways, trails, and open space for recreational opportunities and connection to neighborhoods and amenities. Provides representation for citizens and addresses related policy areas within the Comprehensive Plan. The A&Y Greenway and diminishing open space are focus areas as major highway changes are altering the local landscape.

ZONING BOARD: Responsible for reviewing all zoning map amendments (rezonings), major subdivision and site plan review, and all watershed modifications. The board acts in an advisory capacity for zoning map amendments and watershed modifications, passing on their recommendations to Council for final approval. This board is slated to be renamed “Planning Board” with adoption of the revised UDO.



budget policies and procedures

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

Budget Process

- 1) Summerfield's fiscal year begins July 1 and ends June 30.
- 2) The town manager shall prepare a proposed budget with participation of all departments within the provisions of the charter and as statutorily relegated to the manager. While the manager is the responsible party, the Finance Officer, Council, committees, citizens, and stakeholders help shape the final budget.
- 3) A budget calendar shall be used, but the manager has discretion in its development and use providing that certain parameters are met:
 - a. “[b]efore April 30..., each department head shall transmit to the budget officer the budget requests and revenue estimates for his department for the budget year;”
 - b. the manager must present a proposed budget to Council “not later than June 1...[it] should, but need not, be submitted at a formal meeting of the board;” and,
 - c. the budget must be formally adopted by Council following a public hearing and “[n]ot earlier than 10 days after the day the budget is presented to [Council] and not later than July 1.”
- 4) Each proposed budget shall be reviewed and evaluated regarding the following components:
 - a. revenues (including user fees);
 - b. personnel costs;
 - c. operations and maintenance costs; and,
 - d. capital and non-capital project costs.

Reporting

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

Budget Control

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

Policy Guidelines

- 1) All funds must balance—anticipated revenues must equal the sum of budgeted expenditures.
- 2) The General Fund is based on long-range financial plans and fund reserves. In 2008, Council dictated that the General Fund undesignated fund balance should not be lower than 30% of the General Fund budgeted expenditures. This has since been commemorated in the Budget Ordinance itself. The town maintains sufficient minimum reserves in any given budget year for capital projects and operational expenses.
- 3) Summerfield shall maintain effective tax and fee collection systems to maximize revenues from available sources.
- 4) The town shall maintain a diversified revenue base to distribute the revenue burden equitably and mitigate against fluctuations in any given source.
- 5) Departments internally develop expenditure requests for the next fiscal year as dictated by the town manager's budget calendar or direction.
- 6) Summerfield will implement user fees in areas where feasible and productive and set fees at levels related to the costs of providing the services and consistent with those of similar governmental units. Fees will be reviewed periodically within the budget process and adjusted with Town Council approval to recoup costs and/or match market increases. A fee schedule shall be adopted as part of the Budget Ordinance.
- 7) Financial transactions shall be budgeted and recorded in individual funds comprised of related accounts associated with a specific purpose, department, or program. Funds are generally classified into the following types: governmental funds, special revenue funds, capital project funds, proprietary funds, and fiduciary funds.
- 8) Town funds are accounted for on the modified accrual basis of accounting. Revenues are recognized when they become measurable, when they are available, and when they are susceptible to accrual. Expenditures are recorded as the liabilities are incurred, if measurable.
- 9) Summerfield's budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All annual appropriations lapse at the fiscal year end.



budget assumptions and justifications

- 1) **Tax collection rate:** The Guilford County Tax Department collects taxes on behalf of Summerfield and a budgeted tax collection rate of 99.00% (slightly less than usual given COVID-related uncertainties) underpins the revenue estimate. The 2019 collection rate was 99.60% and the 2020 rate through the end of April was 98.91%.
- 2) **Property valuations:** State law requires counties to reappraise all real property at least every 8 years to reflect current market value. Guilford County last reappraised properties effective January 1, 2017. The projected valuation for FY2019–20 was \$1,564,832,609 and for this year, that number has grown to \$1,604,616,598, an increase of 2.54%.
- 3) **State revenues:** Projected revenues are based on state allocations to local governments and are budgeted less than current levels due to COVID-19. Based on March 2020 statistics from the North Carolina Department of Commerce, Guilford County's unemployment rate was 4.4% in March, but the pandemic was not in full force. The state rate was a whopping 12.5% in April (both not seasonally adjusted). Revenue expectations related to sales tax are budgeted to decrease 8.0%.
- 4) **Local revenues:** Utility Franchise Tax is expected to decrease 5.0% as more people transition to internet streaming instead of purchasing cablevision. ABC Distributions and Beer and Wine Taxes are predicted to increase. Investment earnings are expected to fall for idle funds.
- 5) **Salaries:** Recruitment and retention of well-trained staff is a priority and keeping salaries aligned with those of similar public sector positions in the state is important. Reliable data allows analysis of market compensation and salaries are currently well aligned. Maximum potential merit increases are budgeted at 2.75% across all departments and additional hours are included for some non-exempt positions.
- 6) **Fringe benefits:** BlueCross BlueShield with an accompanying health savings account (HSA) remains as the health insurance plan for covered employees after shopping for alternatives. Contributions have increased to maintain similar benefits compared to past years. Dental, life, and short-term disability continue to be provided through MedCost and vision is provided by VSP, but administered by MedCost.
- 7) **LGERS:** North Carolina municipalities are required to participate in the Local Government Employees' Retirement System (LGERS). Each local government employee in the state has 6% in retirement withheld and the town is directed as to the contribution rate. The LGERS board dictates the amount each city or town must hold as restricted fund balance to ensure they will support future retirements. The amount required for mid-2020 and mid-2021 will be 10.15% and 11.25%, respectively. This is part of the annual audit and is included in town financial reports. North Carolina's retirement system is recognized as one of the strongest in the country because of measures such as this to maintain the fund.

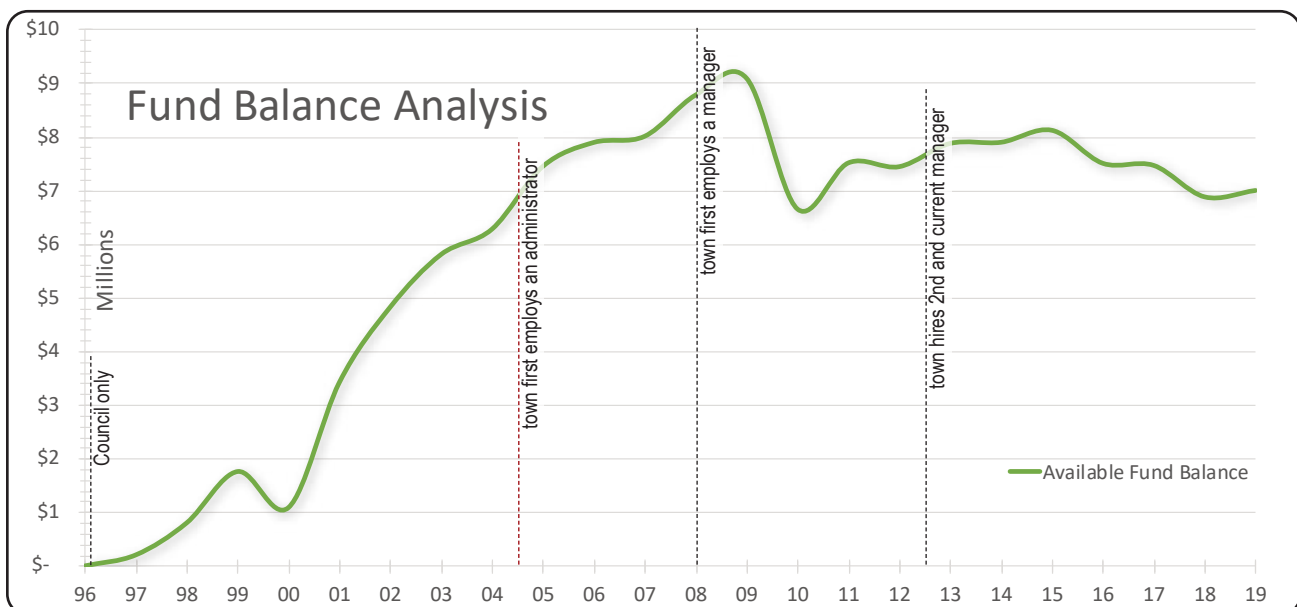


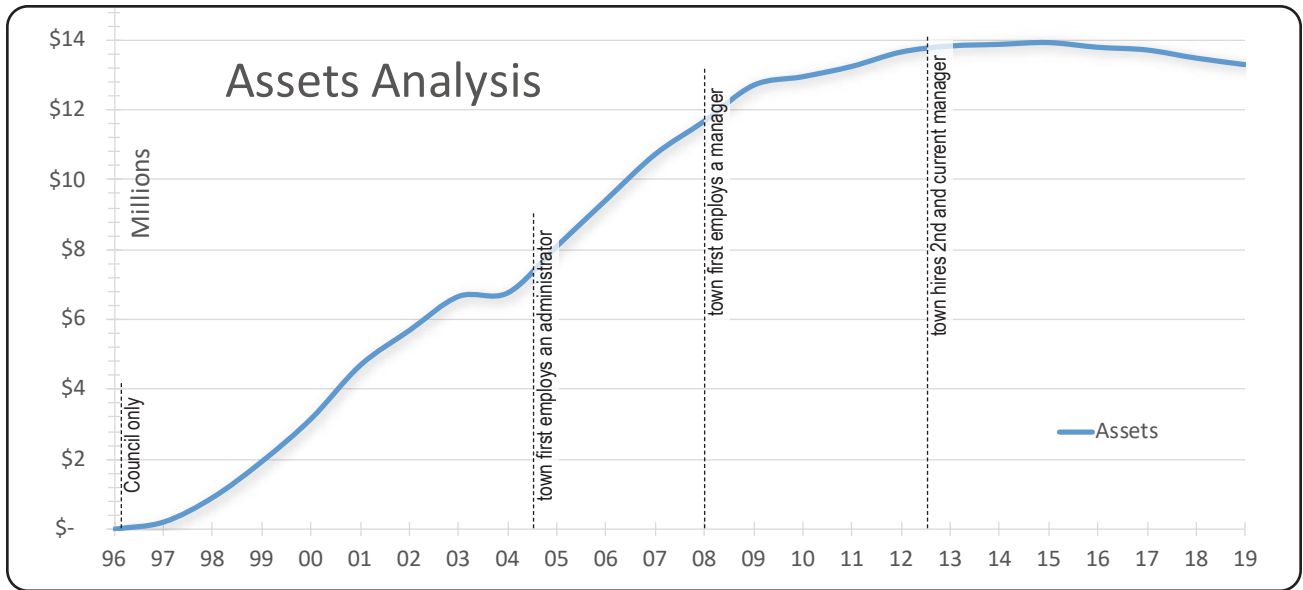
overview of fund balance, assets, and tax rate

A HISTORIC EXAMINATION OF the fund balance, assets, and tax rate is helpful in understanding how the town has managed its resources since its beginning. The following charts track data from the town's beginning in 1996 through 2019 and also pinpoint changes in administrative oversight and forms of government, which are referenced as important observation points. Takeaways are that Summerfield has:

- 1) the highest fund balance percentage (2018 and likely 2019 also) in North Carolina for towns its size;
- 2) steadily grown its assets while remaining debt-free; and,
- 3) maintained the lowest tax rate in the state for towns its size.

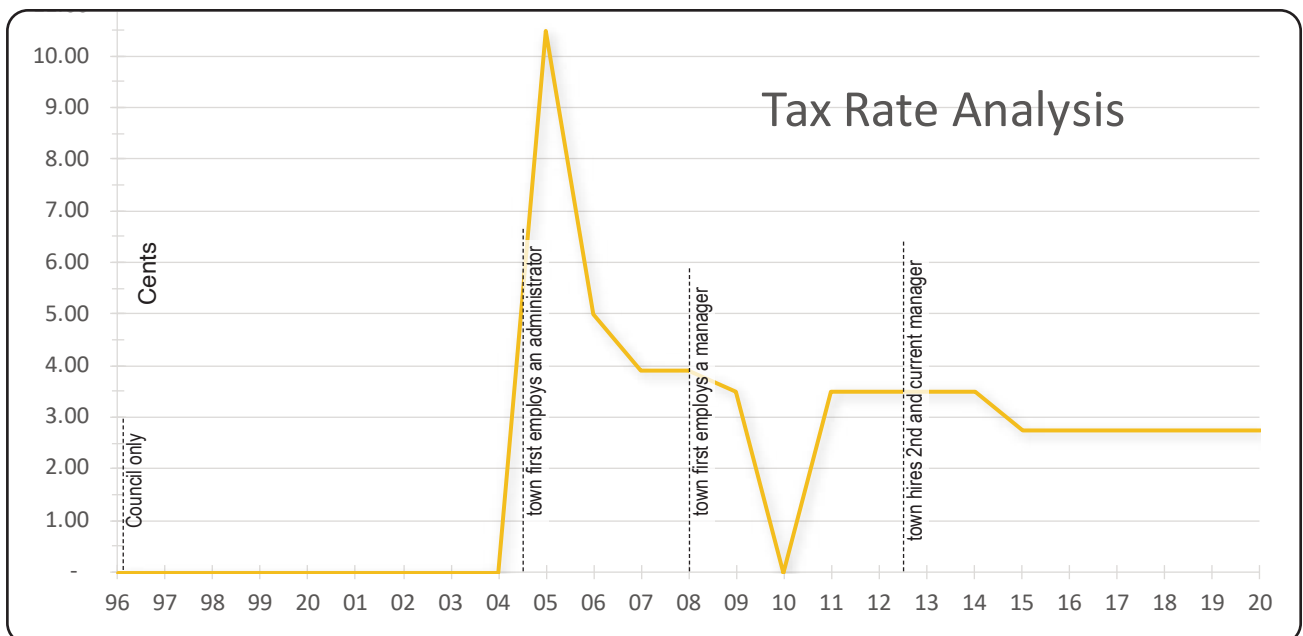
FUND BALANCE: The Local Government Commission (LGC) suggests maintaining a percentage of expenditures compared to undesignated savings; that baseline/minimal percentage is 8%, which equates to about \$173,000 for the proposed budget. Summerfield's much more conservative policy dictates a minimum of 30% or roughly \$650,000. As of 6/30/19, the fund balance was \$7,005,090 (\$119,610 more than 2018). Compared to other North Carolina municipalities with 10,000–49,999 residents, Summerfield ranked highest in fund balance percentage at 365% (the average was 55.5%) in 2018 and while 2019 comparative state data isn't yet available, it was 507% in 2019—a testament to sound financial practices.





ASSETS: The balance sheet reflects purchase prices and required depreciation, but many Summerfield assets are actually increasing in value. Consider this relationship example: the “book value” of combined town land is about \$2.25M, its tax value is \$2.93M, and its market value is likely closer to \$3.22M. The market value is approximately \$1M more than what’s on the balance sheet. The town continues to grow its assets without incurring debt.

TAX RATE: The town didn’t assess an ad valorem (value-based) tax until FY2004–05 following a change in Guilford County’s method of distributing local sales and use taxes. A “tax holiday” was approved in FY2009–10 and the rate was reduced to its current level in FY2014–15. Using the previously-mentioned state data of towns with similar populations, Summerfield had the lowest tax rate at 2.75¢ (the average was 44.31¢). The median value of an owner-occupied, Summerfield house is \$350,200 and as an example, the annual property tax paid to the Town of Summerfield for a home such as this is \$96.31 per year.





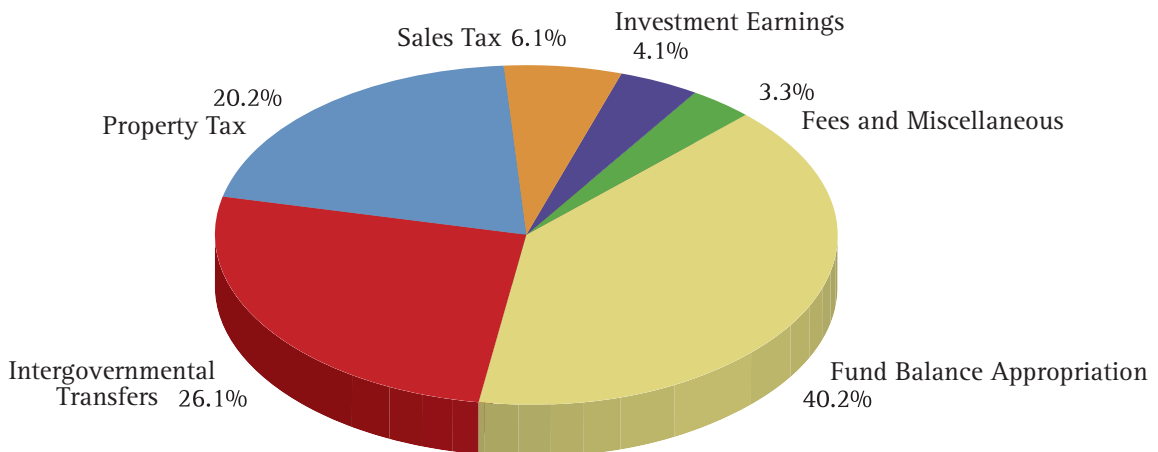
general fund revenues

REVENUES ARE THE FOUNDATION of any budget and Summerfield’s departments are supported by the General Fund. These revenues come from property tax, sales tax, intergovernmental transfers, fees, interest income, grants, donations, and fund balance allocations. Revenue forecasts are subject to factors beyond the control of the town and the current COVID-19 pandemic and loss of revenue is a prime example.

Historically, Summerfield sought longer-term CD when rates were attractive to hedge against volatility in the market. The town positioned much of its idle funds in five-year CDs resulting in considerable past investment income until those matured in 2012. Since that period of prosperity, the town investigated investment options and uses a diversified combination of money market and staggered CDs (CDARS) accounts. The income has improved and these investments are revisited by the Finance Committee and Town Council as needed. Options are constrained (more so than citizens and the private sector) by NCGS 159-30. The three main objectives of the town’s Cash Management and Investment Policy are, in priority order, *Safety, Liquidity, and Yield.*

| | <u>Amount</u> | <u>Percent</u> |
|---|---------------------|----------------|
| • Fund Balance Appropriation | \$868,975 | 40.2% |
| • Intergovernmental Transfers | \$564,000 | 26.1% |
| • Property Tax | .437,000 | 20.2% |
| • Sales Tax | .132,500 | 6.1% |
| • Investment Earnings | .90,000 | 4.1% |
| • Fees and Miscellaneous | .71,225 | 3.3% |
| Total budget | \$.2,163,700 | 100.0% |

FY2020–21 Projected Revenue





general fund expenditures

MUNICIPAL EXPENDITURES are legally required to serve a “public purpose.” This requirement is for all public funds and not just taxes. This does not prevent public funds from being appropriated to private entities to provide services considered a public purpose (i.e., maintenance of town properties by private entities), and this is especially important given that Summerfield has limited staff and contracts for several services.

The proposed budget is higher this year, as should be expected with town hall development as a major project (it will also span budget years into FY2021–22), the opportunity to participate in the area-wide Bandera Farms open-space acquisition, and from an operational standpoint, mounting legal fees for the last two-plus years. Costs related to various litigation matters have grown and continue to be a concern for Council and citizens as cases often take considerable time to resolve.

All FY2020–21 operating expenditures are covered by budgeted revenues and fund balance is appropriated solely for capital expenditures. The following chart provides perspective in relation to last year’s budgeting:

Comparison of Expenditures per Department

| | <u>Proposed FY2020–21</u> | | <u>FY2019–20</u> | | <u>Variance</u> | |
|--------------------------------------|---------------------------|----------------|--------------------|----------------|------------------|----------------|
| | <u>Amount</u> | <u>Percent</u> | <u>Amount</u> | <u>Percent</u> | <u>Amount</u> | <u>Percent</u> |
| • Governing Body | \$41,697 | 1.9% | \$58,366 | 3.3% | (\$16,669) | (28.6%) |
| • Professional Services | 114,500 | 5.3% | 118,475 | 6.7% | (3,975) | (3.4%) |
| • Administration | 452,078 | 20.9% | 450,005 | 25.3% | 2,073 | 0.5% |
| • Property & Buildings | 710,700 | 32.8% | 97,700 | 5.5% | 613,000 | 627.4% |
| • Planning | 270,275 | 12.5% | 250,225 | 14.1% | 20,050 | 8.0% |
| • Planning Boards | 3,050 | 0.1% | 1,800 | 0.1% | 1,250 | 69.4% |
| • Parks & Recreation | 466,550 | 21.6% | 677,684 | 38.1% | (211,134) | (31.2%) |
| • Community Services & Committees | 104,850 | 4.9% | 121,960 | 6.9% | 17,110 | (14.0%) |
| Totals | \$2,163,700 | 100.0% | \$1,776,215 | 100.0% | \$387,485 | 21.8% |

The proposed budget is \$387,485 more and 21.8% more than FY2019–20.



capital projects and larger expenses

CAPITAL PROJECTS REFLECT identified leadership priorities that are often in various stages of development and that sometimes cross fiscal years. Until now, the town has maintained an active project list, but not a dedicated **Capital Improvement Plan (CIP)** due to its limited-services/infrastructure approach to operations, strong financial position, and lack of debt.

With projects such as a new town hall and trail development on the horizon, it would be beneficial to have a working blueprint that outlines current and upcoming development priorities and details how Summerfield will develop, sustain, and improve its core assets. The intent was for CIP development and adoption to parallel that of the annual budget, but pandemic meeting restrictions have prevented review and discussion by the Finance Committee and Council. The CIP will instead be considered soon after budget adoption.

The goal of this section is to provide an overview of capital projects and larger expenses, which can differ, and to help citizens view the budget through two lenses—operations and capital. The following page transparently shows all larger, non-personnel-related expenses costing \$10,000 and above, regardless of whether these expenses are part of the draft CIP. The town has set some internal dollar thresholds and parameters that are used consistently in both budget and CIP documents and the following comparison makes distinctions among capital expenditures, larger expenses, and capital projects for Summerfield purposes:

Capital expenditure – costs at least \$1,000 with a useful life greater than one year
 – not highlighted in the budget document as a larger expense unless the item is at least \$10,000
 – might or might not be a capital project and included in the CIP document
 – examples: purchase of a \$1,500 computer

Larger expense – costs at least \$10,000 but isn't necessarily "capital" related
 – highlighted in the budget document to shed light on "big-ticket items that aren't budgeted on a regular basis"
 – might or might not be a "capital project" and included in the CIP document
 – example: one-time \$12,000 for legal expenses for specific litigation

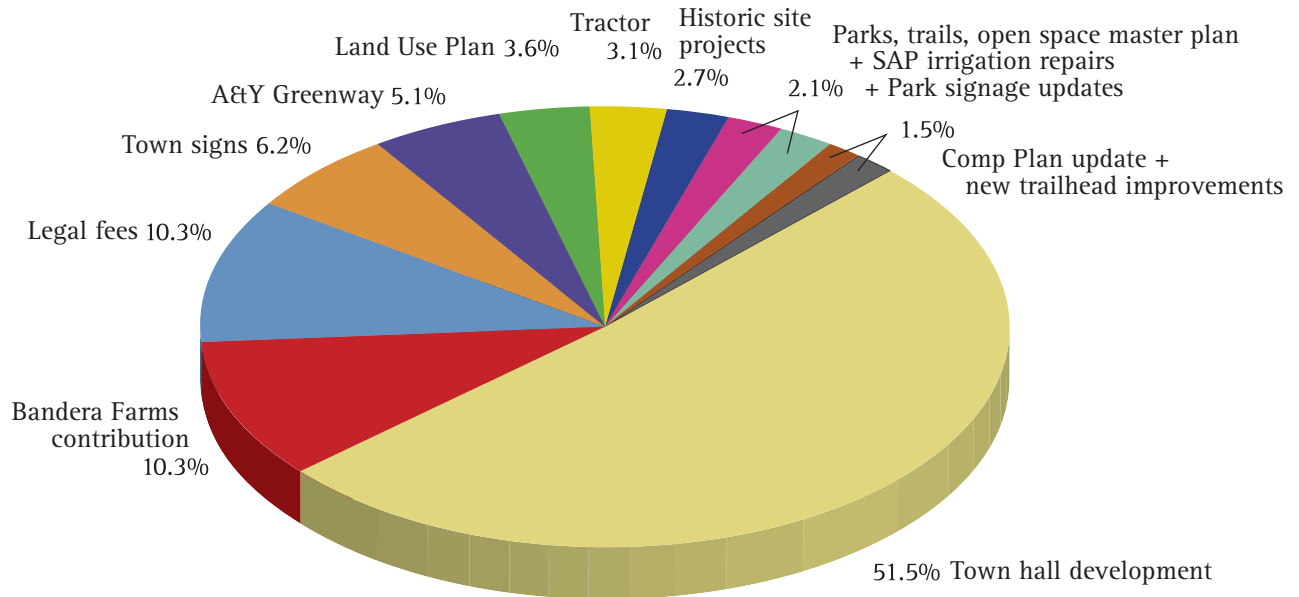
Capital project – costs at least \$30,000 with a useful life of at least five years
 – highlighted in the budget document as a CIP item
 – included in the CIP document
 – example: purchase of a \$40,000 utility truck

Capital Projects and Larger Expenses

(Non-Personnel-Related Expenses \$10,000 and Above)

| | <u>Amount</u> | <u>Percent</u> |
|--|---------------|----------------|
| • Town hall development (<i>architectural planning and start of construction</i>) | \$500,000 | 51.5% |
| • Bandera Farms contribution toward acquisition | 100,000 | 10.3% |
| • Legal fees | 100,000 | 10.3% |
| • Town welcome signs construction (<i>2 on US-220</i>) | 60,000 | 6.2% |
| • A&Y Greenway development | 50,000 | 5.1% |
| • Land Use Plan development | 35,000 | 3.6% |
| • Small tractor purchase | 30,000 | 3.1% |
| • Historical Committee site projects | 26,100 | 2.7% |
| • Parks, trails, & open space master plan (<i>started FY19/20, finish FY20/21</i>) | 20,000 | 2.1% |
| • SAP irrigation repairs and SAP/SCP signage updates | 20,000 | 2.1% |
| • Comprehensive Plan update (<i>to follow Land Use Plan completion</i>) | 15,000 | 1.5% |
| • Summerfield Road trailhead improvements | 15,000 | 1.5% |

Totals \$971,100 100.0%



detailed FY2020-21 budget

| | Actual FY2018-19 | Amended FY2019-20 | To Date 05/28/20 FY2019-20 | Proposed FY2020-21 | Proposed vs. Current |
|--|---------------------|----------------------|-------------------------------|-----------------------|-------------------------|
| General Fund Revenues | | | | | |
| 1010000 • REVENUE | | | | | |
| 1010100 • Tax Revenue | | | | | |
| 1010121 • Property Taxes 2020 | | | 3.32 | 437,000.00 | 437,000.00 |
| 1010120 • Property Taxes 2019 | 267.02 | 428,000.00 | 430,184.28 | 0.00 | (428,000.00) |
| 1010119 • Property Taxes 2018 | 428,583.52 | 0.00 | 1,413.20 | 0.00 | 0.00 |
| 1010118 • Property Taxes 2017 | 1,383.85 | 0.00 | 241.17 | 0.00 | 0.00 |
| 1010117 • Property Taxes 2016 | 235.16 | 0.00 | 72.23 | 0.00 | 0.00 |
| 1010116 • Property Taxes 2015 | 57.62 | 0.00 | 36.85 | 0.00 | 0.00 |
| 1010115 • Property Taxes 2014 | 61.83 | 0.00 | 5.64 | 0.00 | 0.00 |
| 1010114 • Property Taxes 2013 | 67.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010113 • Property Taxes 2012 | 78.39 | 0.00 | 22.14 | 0.00 | 0.00 |
| 1010112 • Property Taxes 2011 | 91.78 | 0.00 | 7.46 | 0.00 | 0.00 |
| 1010111 • Property Taxes 2010 | 29.55 | 0.00 | 3.98 | 0.00 | 0.00 |
| 1010110 • Property Taxes 2009 | 0.70 | 0.00 | 0.63 | 0.00 | 0.00 |
| 1010109 • Property Taxes 2008 | 7.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010108 • Property Taxes 2007 | 12.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010106 • Property Taxes 2006 | 6.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010102 • 1% Local Gov't Sales Tax (39) | 59,223.41 | 60,000.00 | 46,550.67 | 58,100.00 | (1,900.00) |
| 1010103 • 1/2% Suppl Local Sales Tax (40) | 25,491.65 | 25,000.00 | 20,224.04 | 25,000.00 | 0.00 |
| 1010104 • 1/2% Add'l Local Sales Tax (42) | 28,733.27 | 29,000.00 | 22,581.91 | 28,000.00 | (1,000.00) |
| 1010107 • Local Option Sales Tax (44) | (6.01) | 0.00 | 0.72 | 0.00 | 0.00 |
| 1010180 • City Hold Harmless Sales Tax | 21,560.05 | 21,000.00 | 17,163.95 | 21,400.00 | 400.00 |
| Total 1010100 • Tax Revenue | 565,886.50 | 563,000.00 | 538,512.19 | 569,500.00 | 6,500.00 |
| 1010200 • Intergovernmental Revenue | | | | | |
| 1010201 • Beer & Wine Tax | 50,255.52 | 52,000.00 | 0.00 | 55,000.00 | 3,000.00 |
| 1010202 • Utilities Franchise Tax | 419,603.56 | 385,000.00 | 197,004.17 | 380,000.00 | (5,000.00) |
| 1010203 • ABC Distribution | 101,170.28 | 75,000.00 | 122,718.63 | 120,000.00 | 45,000.00 |
| 1010207 • Solid Waste Disposal Tax | 8,641.32 | 8,000.00 | 6,804.23 | 9,000.00 | 1,000.00 |
| Total 1010200 • Intergovernmental Revenue | 579,670.68 | 520,000.00 | 326,527.03 | 564,000.00 | 44,000.00 |
| 1010300 • Investment Earnings | | | | | |
| 1010301 • Investment Earnings | 131,998.91 | 120,000.00 | 114,944.84 | 90,000.00 | (30,000.00) |
| Total 1010300 • Investment Earnings | 131,998.91 | 120,000.00 | 114,944.84 | 90,000.00 | (30,000.00) |

| | Actual FY2018–19 | Amended FY2019–20 | To Date 05/28/20 FY2019–20 | Proposed FY2020–21 | Proposed vs. Current |
|--|-----------------------------|------------------------------|---------------------------------------|-------------------------------|---------------------------------|
| 1010400 • Fees & Misc Revenue | | | | | |
| 1010401 • Planning Fees | 21,200.00 | 15,000.00 | 36,336.80 | 15,000.00 | 0.00 |
| 1010404 • Misc Revenue | 965.70 | 500.00 | 1,837.71 | 2,000.00 | 1,500.00 |
| 1010406 • Nuisance Abatement Revenue | 0.00 | 0.00 | 7,225.00 | 10,000.00 | 10,000.00 |
| 1010407 • Sale of Capital Assets | 3,150.00 | 0.00 | 3,600.00 | 0.00 | 0.00 |
| Total 1010400 • Fees & Misc Revenue | 25,315.70 | 15,500.00 | 48,999.51 | 27,000.00 | 11,500.00 |
| 1010500 • Grants & Intergov Transfers | | | | | |
| 1010504 • Misc Grants | 0.00 | 50,000.00 | 0.00 | 0.00 | (50,000.00) |
| Total 1010500 • Grants & Intergov Transfers | 0.00 | 50,000.00 | 0.00 | 0.00 | (50,000.00) |
| 1010600 • Donations & Program Revenue | | | | | |
| 1010630 • Parks & Rec Revenue | | | | | |
| 1010631 • SCP Park Rental Fees | 1,005.00 | 1,000.00 | 245.00 | 1,000.00 | 0.00 |
| 1010660 • SAP Concessions | 2,964.15 | 3,600.00 | 1,808.10 | 4,000.00 | 400.00 |
| 1010670 • SAP Rental Fees | 33,895.00 | 34,500.00 | 14,655.00 | 35,000.00 | 500.00 |
| Total 1010630 • Parks & Rec Revenue | 37,864.15 | 39,100.00 | 16,708.10 | 40,000.00 | 900.00 |
| 1010620 • Founders' Day Revenue | | | | | |
| 1010623 • FD Space Revenue | 585.00 | 450.00 | 0.00 | 450.00 | 0.00 |
| 1010625 • FD Food Vendor Revenue | 175.00 | 175.00 | 0.00 | 175.00 | 0.00 |
| 1010626 • FD Sponsor Revenue | 7,175.00 | 2,000.00 | 0.00 | 3,000.00 | 1,000.00 |
| 1010627 • FD Misc Revenue | 291.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| Total 1010620 • Founders' Day Revenue | 8,226.00 | 2,725.00 | 0.00 | 3,725.00 | 1,000.00 |
| 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 | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1010685 • Movies in Park Donation/Sponsor | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 |
| 1010686 • Music in Park Donation/Sponsor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 1010601 • Parks & Rec Donations | 750.00 | 500.00 | 1,000.00 | 500.00 | 0.00 |
| Total 1010600 • Donations & Program Revenue | 46,840.15 | 42,325.00 | 17,708.10 | 44,225.00 | 1,900.00 |
| 1010700 • Transfer from Fund Balance | | | | | |
| 1010701 • Transfer from Undesig Fund Bal | 0.00 | 465,390.14 | 0.00 | 868,975.00 | 403,584.86 |
| Total 1010700 • Transfer from Fund Balance | 0.00 | 465,390.14 | 0.00 | 868,975.00 | 403,584.86 |
| Total 1010000 • Revenue | 1,349,711.94 | 1,776,215.14 | 1,046,691.67 | 2,163,700.00 | 387,484.86 |

| | Actual FY2018-19 | Amended FY2019-20 | To Date 05/28/20 FY2019-20 | Proposed FY2020-21 | Proposed vs. Current |
|---|---------------------|----------------------|-------------------------------|-----------------------|-------------------------|
| General Fund Expenditures | | | | | |
| 2010000 • GOVERNING BODY | | | | | |
| 2010100 • Gov Body Personnel | | | | | |
| 2010101 • Workers Compensation | 64.02 | 65.00 | 64.52 | 65.00 | 0.00 |
| 2010102 • Insurance & Bonding (Fidelity) | 6,011.07 | 7,000.00 | 6,125.13 | 5,764.00 | (1,236.00) |
| 2010105 • Council Stipends | 14,341.90 | 15,000.00 | 12,500.00 | 15,000.00 | 0.00 |
| 2010106 • FICA on Council Stipends | 1,097.17 | 1,148.00 | 956.25 | 1,148.00 | 0.00 |
| Total 2010100 • Gov Body Personnel | 21,514.16 | 23,213.00 | 19,645.90 | 21,977.00 | (1,236.00) |
| 2010200 • Gov Body Operating | | | | | |
| 2010107 • NCLM Service Fee | 11,315.00 | 12,000.00 | 11,492.00 | 11,639.00 | (361.00) |
| 2010108 • Pied Triad Region Council Dues | 2,391.00 | 2,443.00 | 2,443.00 | 2,481.00 | 38.00 |
| 2010109 • School of Govt Foundation Dues | 1,438.00 | 1,510.00 | 1,510.00 | 1,600.00 | 90.00 |
| 2010110 • Council Info Technology Expenses | 0.00 | 1,400.00 | 0.00 | 0.00 | (1,400.00) |
| 2010111 • Training/Education | 0.00 | 3,500.00 | 571.62 | 1,000.00 | (2,500.00) |
| 2010112 • Per Diem & Travel | 41.76 | 1,400.00 | 46.69 | 500.00 | (900.00) |
| 2010113 • Town Meeting Refreshments | 742.08 | 500.00 | 489.14 | 500.00 | 0.00 |
| 2010114 • Retreat & Local Officials' Meetings | 571.69 | 1,500.00 | 301.81 | 1,000.00 | (500.00) |
| 2010115 • Council Misc | 823.00 | 1,200.00 | 801.16 | 1,000.00 | (200.00) |
| Total 2010200 • Gov Body Oper | 17,322.53 | 25,453.00 | 17,655.42 | 19,720.00 | (5,733.00) |
| 2010300 • Gov Body Services | | | | | |
| 2014301 • Contract Election Service | 0.00 | 6,700.00 | 6,665.29 | 0.00 | (6,700.00) |
| Total 2010300 • Gov Body Services | 0.00 | 6,700.00 | 6,665.29 | 0.00 | 0.00 |
| 2010400 • Gov Body Capital Outlay | | | | | |
| 2010404 • Computer Equip & Peripherals | 0.00 | 3,000.00 | 0.00 | 0.00 | (3,000.00) |
| Total 2010400 • Gov Body Capital Outlay | 0.00 | 3,000.00 | 0.00 | 0.00 | (3,000.00) |
| Total 2010000 • Governing Body | 38,836.69 | 58,366.00 | 43,966.61 | 41,697.00 | (16,669.00) |
| 3012000 • PROFESSIONAL SERVICES | | | | | |
| 3012300 • Professional Services | | | | | |
| 3011301 • Audit | 14,250.00 | 14,675.00 | 14,675.00 | 12,000.00 | (2,675.00) |
| 3011304 • Tax Collection | 2,232.44 | 2,350.00 | 2,348.61 | 2,500.00 | 150.00 |
| 3012301 • Contract Legal Services | 101,716.11 | 101,450.00 | 84,648.72 | 100,000.00 | (1,450.00) |
| Total 3012300 • Professional Services | 118,198.55 | 118,475.00 | 101,672.33 | 114,500.00 | (3,975.00) |
| Total 3012000 • Professional Services | 118,198.55 | 118,475.00 | 101,672.33 | 114,500.00 | (3,975.00) |

| | Actual FY2018-19 | Amended FY2019-20 | To Date 05/28/20 FY2019-20 | Proposed FY2020-21 | Proposed vs. Current |
|---|---------------------|----------------------|-------------------------------|-----------------------|-------------------------|
| 4010000 • ADMINISTRATION | | | | | |
| 4010100 • Administration Personnel | | | | | |
| 4010101 • Salaries & Wages | 262,584.10 | 275,000.00 | 223,543.54 | 282,000.00 | 7,000.00 |
| 4010102 • FICA Contribution | 19,851.01 | 22,500.00 | 17,063.55 | 22,500.00 | 0.00 |
| 4010105 • Insurance Benefits | 35,787.88 | 38,000.00 | 34,479.87 | 41,000.00 | 3,000.00 |
| 4010107 • Retirement (Pension) | 36,143.41 | 26,100.00 | 21,636.53 | 29,500.00 | 3,400.00 |
| 4010110 • Retirement (401k) | 7,814.47 | 9,000.00 | 7,336.35 | 9,000.00 | 0.00 |
| Total 4010100 • Administration Personnel | 362,180.87 | 370,600.00 | 304,059.84 | 384,000.00 | 13,400.00 |
| 4010200 • Admin Operating | | | | | |
| 4010201 • Office Supplies & Materials | 3,685.41 | 4,000.00 | 2,272.36 | 4,000.00 | 0.00 |
| 4010202 • Copier Lease & Maint | 1,802.46 | 2,000.00 | 1,518.29 | 2,000.00 | 0.00 |
| 4010203 • Telephone | 2,790.35 | 3,500.00 | 2,680.09 | 3,000.00 | (500.00) |
| 4010204 • Postage | 699.65 | 1,000.00 | 449.50 | 750.00 | (250.00) |
| 4010205 • Furniture & Equipment | 647.64 | 1,500.00 | 0.00 | 1,000.00 | (500.00) |
| 4010206 • Info Technology Expenses | 22,166.65 | 15,000.00 | 13,752.88 | 20,000.00 | 5,000.00 |
| 4010207 • Internet | 4,283.80 | 7,000.00 | 4,080.47 | 4,000.00 | (3,000.00) |
| 4010209 • Insurance | 7,976.64 | 8,175.00 | 8,058.51 | 8,900.00 | 725.00 |
| 4010210 • Advertising | 2,182.08 | 3,000.00 | 413.87 | 500.00 | (2,500.00) |
| 4010211 • Records Storage | 646.27 | 800.00 | 559.12 | 800.00 | 0.00 |
| 4010213 • Public Records Archiving | 0.00 | 0.00 | 0.00 | 2,388.00 | 2,388.00 |
| 4010103 • Unemployment Compensation | 17.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4011305 • Misc Finance & Bank Charges | 823.02 | 1,200.00 | 892.12 | 1,200.00 | 0.00 |
| 4010301 • Training/Education | 3,657.00 | 7,000.00 | 3,515.25 | 5,000.00 | (2,000.00) |
| 4010302 • Per Diem & Travel | 3,426.79 | 5,500.00 | 5,022.81 | 4,300.00 | (1,200.00) |
| 4010104 • Workers Comp Insurance | 559.11 | 580.00 | 545.81 | 590.00 | 10.00 |
| 4010108 • Dues & Subscriptions | 1,513.37 | 1,650.00 | 1,582.68 | 1,750.00 | 100.00 |
| 4010212 • Admin Misc | 0.00 | 1,000.00 | 0.00 | 500.00 | (500.00) |
| Total 4010200 • Admin Operating | 56,878.03 | 62,905.00 | 45,343.76 | 60,678.00 | (2,227.00) |
| 4010300 • Admin Services | | | | | |
| 4010305 • Branding | 1,150.89 | 1,300.00 | 495.11 | 1,000.00 | (300.00) |
| Total 4010300 • Admin Services | 1,150.89 | 1,300.00 | 495.11 | 1,000.00 | (300.00) |
| 4010400 • Admin Capital Outlay | | | | | |
| 4010404 • Computer Equip & Peripherals | 3,447.34 | 13,200.00 | 7,098.32 | 6,400.00 | (6,800.00) |
| 4010406 • Furniture | 0.00 | 1,000.00 | 0.00 | 0.00 | (1,000.00) |
| 4010407 • Audio Visual Equipment | 1,000.00 | 1,000.00 | 189.98 | 0.00 | (1,000.00) |
| Total 4010400 • Admin Capital Outlay | 4,447.34 | 15,200.00 | 7,288.30 | 6,400.00 | (8,800.00) |
| Total 4010000 • Administration | 424,657.13 | 450,005.00 | 357,187.01 | 452,078.00 | 2,073.00 |
| 5010000 • PROPERTY & BUILDINGS | | | | | |
| 5010200 • Property/Bldgs Operating | | | | | |
| 5010201 • Repairs, Maint, & Contracts | 6,398.70 | 10,000.00 | 3,641.25 | 7,500.00 | (2,500.00) |
| 5010202 • Office Cleaning | 2,406.56 | 3,000.00 | 2,237.61 | 3,000.00 | 0.00 |
| 5010203 • Landscaping | 11,532.00 | 15,000.00 | 11,095.00 | 17,000.00 | 2,000.00 |
| 5010204 • Heating & Utility Supplies | 4,948.42 | 6,000.00 | 4,364.39 | 6,000.00 | 0.00 |
| 5010206 • Rental of SFD Community Center | 1,620.00 | 2,200.00 | 630.00 | 2,200.00 | 0.00 |
| Total 5010200 • Property/Bldgs Operating | 26,905.68 | 36,200.00 | 21,968.25 | 35,700.00 | (500.00) |
| 5010400 • Property/Bldgs Capital Outlay | | | | | |
| 5010401 • Architectural Services | 0.00 | 1,500.00 | 0.00 | 100,000.00 | 98,500.00 |
| 5010402 • Construction Services | 0.00 | 20,000.00 | 0.00 | 400,000.00 | 380,000.00 |
| 5010403 • Facilities Land Acquis/Improvements | 0.00 | 40,000.00 | 1,000.00 | 175,000.00 | 135,000.00 |
| Total 5010400 • Property/Bldgs Capital Outlay | 0.00 | 61,500.00 | 1,000.00 | 675,000.00 | 613,500.00 |
| Total 5010000 • Property & Buildings | 26,905.68 | 97,700.00 | 22,968.25 | 710,700.00 | 613,000.00 |

| | Actual FY2018-19 | Amended FY2019-20 | To Date 05/28/20 FY2019-20 | Proposed FY2020-21 | Proposed vs. Current |
|---|---------------------|----------------------|-------------------------------|-----------------------|-------------------------|
| 4013000 • PLANNING | | | | | |
| 4013100 • Planning Personnel | | | | | |
| 4013101 • Salaries & Wages | 49,349.04 | 125,000.00 | 49,515.73 | 104,000.00 | <i>(21,000.00)</i> |
| 4013102 • FICA Contribution | 3,733.53 | 9,500.00 | 3,791.82 | 8,200.00 | <i>(1,300.00)</i> |
| 4013105 • Insurance Benefits | 7,806.43 | 25,000.00 | 9,701.67 | 26,000.00 | <i>1,000.00</i> |
| 4013107 • Retirement (Pension) | 6,820.45 | 12,000.00 | 4,837.23 | 11,000.00 | <i>(1,000.00)</i> |
| 4013110 • Retirement (401k) | 1,476.26 | 4,000.00 | 1,642.48 | 3,500.00 | <i>(500.00)</i> |
| Total 4013100 • Planning Personnel | 69,185.71 | 175,500.00 | 69,488.93 | 152,700.00 | <i>(22,800.00)</i> |
| 4013200 • Planning Operating | | | | | |
| 4013201 • Office Supplies | 495.78 | 500.00 | 449.72 | 500.00 | <i>0.00</i> |
| 4013205 • Advertising | 0.00 | 0.00 | 0.00 | 1,500.00 | <i>1,500.00</i> |
| 4013301 • Training/Education | 1,885.41 | 3,500.00 | 1,160.00 | 4,000.00 | <i>500.00</i> |
| 4013302 • Per Diem & Travel | 964.88 | 1,500.00 | 1,271.49 | 2,500.00 | <i>1,000.00</i> |
| 4013103 • Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.00 | <i>0.00</i> |
| 4013104 • Worker's Comp Insurance | 2,226.32 | 2,225.00 | 956.87 | 1,075.00 | <i>(1,150.00)</i> |
| 4013108 • Dues & Subscriptions | 5,055.26 | 7,000.00 | 5,276.72 | 7,000.00 | <i>0.00</i> |
| 8011303 • Planning Library | 0.00 | 150.00 | 3.30 | 200.00 | <i>50.00</i> |
| 4013203 • Equipment Maint | 700.00 | 2,200.00 | 700.00 | 2,000.00 | <i>(200.00)</i> |
| Total 4013200 • Planning Operating | 11,327.65 | 17,075.00 | 9,818.10 | 18,775.00 | <i>1,700.00</i> |
| 4013300 • Planning Services | | | | | |
| 4013310 • Development Ordinance | 27,767.95 | 13,100.00 | 9,000.00 | 1,000.00 | <i>(12,100.00)</i> |
| 4013303 • Planning Services | 47,967.71 | 10,000.00 | 7,225.00 | 5,000.00 | <i>(5,000.00)</i> |
| 4013305 • Zoning and Code Enforcement | 17,378.70 | 18,750.00 | 14,032.17 | 27,000.00 | <i>8,250.00</i> |
| 4013308 • Town Engineering | 11,989.25 | 13,900.00 | 11,666.00 | 14,000.00 | <i>100.00</i> |
| Total 4013300 • Planning Services | 105,103.61 | 55,750.00 | 41,923.17 | 47,000.00 | <i>(8,750.00)</i> |
| 4013400 • Planning Capital Outlay | | | | | |
| 4013401 • Computer Equip & Peripherals | 0.00 | 1,900.00 | 1,694.24 | 1,800.00 | <i>(100.00)</i> |
| 4013402 • Land Use Development | 0.00 | 0.00 | 0.00 | 35,000.00 | <i>35,000.00</i> |
| 4013403 • Comprehensive Plan Update | 0.00 | 0.00 | 0.00 | 15,000.00 | <i>15,000.00</i> |
| Total 4013400 • Planning Capital Outlay | 0.00 | 1,900.00 | 1,694.24 | 51,800.00 | <i>49,900.00</i> |
| Total 4013000 • Planning | 185,616.97 | 250,225.00 | 122,924.44 | 270,275.00 | <i>20,050.00</i> |
| 5010000 • PLANNING BOARDS | | | | | |
| 5011000 • Zoning Board | | | | | |
| 5011100 • Zoning Board Personnel | | | | | |
| 5011101 • Memberships & Dues | 652.50 | 750.00 | 681.50 | 1,000.00 | <i>250.00</i> |
| Total 5011100 • Zoning Board Personnel | 652.50 | 750.00 | 681.50 | 1,000.00 | <i>250.00</i> |
| 5011300 • Zoning Board Services | | | | | |
| 5011301 • Training/Education | 95.00 | 350.00 | 0.00 | 700.00 | <i>350.00</i> |
| 5011302 • Per Diem & Travel | 0.00 | 150.00 | 0.00 | 500.00 | <i>350.00</i> |
| Total 5011300 • Zoning Board Services | 95.00 | 500.00 | 0.00 | 1,200.00 | <i>700.00</i> |
| Total 5011000 • Zoning Board | 747.50 | 1,250.00 | 681.50 | 2,200.00 | <i>950.00</i> |
| 5012000 • Board of Adjustment | | | | | |
| 5012300 • BOA Services | | | | | |
| 5012301 • Training/Education | 300.00 | 400.00 | 0.00 | 500.00 | <i>100.00</i> |
| 5012302 • Per Diem & Travel | 0.00 | 150.00 | 0.00 | 350.00 | <i>200.00</i> |
| Total 5012300 • BOA Services | 300.00 | 550.00 | 0.00 | 850.00 | <i>300.00</i> |
| Total 5012000 • Board of Adjustment | 300.00 | 550.00 | 0.00 | 850.00 | <i>300.00</i> |
| Total 5010000 • Planning Boards | 1,047.50 | 1,800.00 | 681.50 | 3,050.00 | <i>1,250.00</i> |

| | Actual FY2018–19 | Amended FY2019–20 | To Date 05/28/20 FY2019–20 | Proposed FY2020–21 | Proposed vs. Current |
|---|---------------------|----------------------|-------------------------------|-----------------------|-------------------------|
| 6010000 • PARKS & RECREATION | | | | | |
| 6011500 • Community Events | | | | | |
| 6011530 • Community Events | | | | | |
| 6011310 • Community Events | | | | | |
| 6011380 • Founders' Day | 26,502.30 | 30,000.00 | 0.00 | 35,000.00 | 5,000.00 |
| 6011381 • Fishing Event | 1,036.22 | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| 6011383 • Tree Lighting | 3,260.70 | 4,000.00 | 3,970.64 | 4,500.00 | 500.00 |
| 6011384 • Touch-a-Truck | 674.09 | 850.00 | 741.28 | 900.00 | 50.00 |
| 6011386 • Movies in the Park | 3,682.30 | 5,000.00 | 2,722.86 | 5,000.00 | 0.00 |
| 6011388 • Partnership Events | 531.38 | 1,500.00 | 933.99 | 1,500.00 | 0.00 |
| 6011389 • Music in the Park | 7,975.04 | 8,500.00 | 5,857.99 | 9,000.00 | 500.00 |
| 2010303 • Volunteer Appreciation | 2,142.00 | 2,500.00 | 2,088.00 | 2,500.00 | 0.00 |
| 6011391 • Misc Events | 636.81 | 1,000.00 | 372.50 | 1,000.00 | 0.00 |
| Total 6011310 • Community Events | 46,440.84 | 54,850.00 | 16,687.26 | 60,900.00 | 6,050.00 |
| Total 6011530 • Community Events | 46,440.84 | 54,850.00 | 16,687.26 | 60,900.00 | 6,050.00 |
| Total 6011500 • Community Events | 46,440.84 | 54,850.00 | 16,687.26 | 60,900.00 | 6,050.00 |
| 6011000 • Parks & Rec Dept | | | | | |
| 6011100 • P&R Personnel | | | | | |
| 6011101 • Salaries & Wages | 103,119.94 | 120,000.00 | 83,951.08 | 125,000.00 | 5,000.00 |
| 6011102 • FICA Contributions | 7,831.77 | 9,500.00 | 6,428.02 | 10,000.00 | 500.00 |
| 6011105 • Insurance Benefits | 3,770.15 | 9,000.00 | 6,331.85 | 9,500.00 | 500.00 |
| 6011107 • Retirement (Pension) | 12,912.66 | 9,000.00 | 7,756.14 | 11,000.00 | 2,000.00 |
| 6011110 • Retirement (401k) | 2,791.96 | 3,100.00 | 2,632.50 | 3,500.00 | 400.00 |
| Total 6011100 • P&R Personnel | 130,426.48 | 150,600.00 | 107,099.59 | 159,000.00 | 8,400.00 |
| 6011200 • P&R Operating | | | | | |
| 6011208 • Non-Park Trail Maint | 4,535.00 | 3,000.00 | 390.41 | 2,500.00 | (500.00) |
| 6011250 • SCP Operating | | | | | |
| 6011202 • SCP Landscape Maint | 23,970.00 | 24,000.00 | 21,972.50 | 24,000.00 | 0.00 |
| 6011205 • SCP Maint & Contracts | 13,269.24 | 14,000.00 | 8,196.12 | 14,000.00 | 0.00 |
| 6011206 • SCP Tools & Supplies | 1,854.76 | 2,000.00 | 1,252.36 | 2,000.00 | 0.00 |
| 6011207 • SCP Trail Maint | 586.52 | 1,500.00 | 921.66 | 1,500.00 | 0.00 |
| Total 6011250 • SCP Operating | 39,680.52 | 41,500.00 | 32,342.64 | 41,500.00 | 0.00 |
| 6011270 • SAP Operating | | | | | |
| 6011271 • SAP Maint & Contracts | 31,622.72 | 37,000.00 | 22,745.85 | 37,000.00 | 0.00 |
| 6011272 • SAP Tools & Supplies | 2,109.78 | 3,750.00 | 2,496.14 | 3,750.00 | 0.00 |
| 6011273 • SAP Landscape Maint | 23,970.00 | 24,000.00 | 22,122.50 | 24,000.00 | 0.00 |
| 6011275 • SAP Field Maint | 24,433.16 | 30,000.00 | 14,195.83 | 30,000.00 | 0.00 |
| Total 6011270 • SAP Operating | 82,135.66 | 94,750.00 | 61,560.32 | 94,750.00 | 0.00 |
| Total 6011200 • P&R Operating | 126,351.18 | 139,250.00 | 94,293.37 | 138,750.00 | (500.00) |
| 6011300 • P&R Services | | | | | |
| 6011103 • Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6011104 • Workers' Comp Insurance | 2,685.56 | 2,800.00 | 2,623.61 | 2,900.00 | 100.00 |
| 6011301 • Training/Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6011302 • Per Diem & Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6010213 • Vehicle Maint | 2,469.51 | 4,500.00 | 3,398.76 | 5,000.00 | 500.00 |
| Total 6011300 • P&R Services | 5,155.07 | 7,300.00 | 6,022.37 | 7,900.00 | 600.00 |
| 6011400 • P&R Capital Outlay | | | | | |
| 6011404 • Trail Development | 32,251.86 | 22,800.00 | 0.00 | 50,000.00 | 27,200.00 |
| 6011410 • Sidewalk Development | 24,500.00 | 149,584.14 | 147,040.39 | 0.00 | (149,584.14) |
| 6011411 • Grounds Equipment | 0.00 | 20,000.00 | 16,456.03 | 30,000.00 | 10,000.00 |
| 6011414 • SAP Grounds Improvement | 113,682.20 | 25,000.00 | 21,609.85 | 10,000.00 | (15,000.00) |
| 6011415 • SCP Grounds Improvement | 88,546.00 | 106,600.00 | 106,053.62 | 10,000.00 | (96,600.00) |
| 6010404 • Computer Equip & Peripherals | 0.00 | 1,700.00 | 1,694.24 | 0.00 | (1,700.00) |
| Total 6011400 • P&R Capital Outlay | 258,980.06 | 325,684.14 | 292,854.13 | 100,000.00 | (225,684.14) |
| Total 6011000 • Parks & Rec Dept | 520,912.79 | 622,834.14 | 500,269.46 | 405,650.00 | (217,184.14) |
| Total 6010000 • Parks & Recreation | 567,353.63 | 677,684.14 | 516,956.72 | 466,550.00 | (211,134.14) |

| | Actual FY2018-19 | Amended FY2019-20 | To Date 05/28/20 FY2019-20 | Proposed FY2020-21 | Proposed vs. Current |
|--|---------------------|----------------------|-------------------------------|--------------------------|-------------------------|
| 7010000 • COMMUNITY SERVICES & COMMITTEES | | | | | |
| 7011300 • Public Services | | | | | |
| 7011201 • Volunteer Programs | 1,800.00 | 1,800.00 | 1,800.00 | 1,800.00 | 0.00 |
| 7011303 • Animal Control/Shelter | 24,050.00 | 30,500.00 | 22,866.00 | 30,500.00 | 0.00 |
| 7011305 • Fire Inspections | 3,483.00 | 5,500.00 | 3,945.00 | 5,500.00 | 0.00 |
| 7011306 • Senior Programs | 11,388.07 | 13,500.00 | 7,637.68 | 13,500.00 | 0.00 |
| 7011307 • Municipal Equip & Generator | 697.49 | 1,000.00 | 125.00 | 0.00 | (1,000.00) |
| Total 7011300 • Public Services | <u>41,418.56</u> | <u>52,300.00</u> | <u>36,373.68</u> | <u>51,300.00</u> | <u>(1,000.00)</u> |
| Total 7011000 • Public Safety & Services | 41,418.56 | 52,300.00 | 36,373.68 | 51,300.00 | (1,000.00) |
| 7013000 • Trails & Open Space Committee | | | | | |
| 7013300 • T&OS Committee Services | | | | | |
| 7013303 • T&OS Committee Expenses | 2,801.45 | 6,000.00 | 1,772.79 | 6,000.00 | 0.00 |
| Total 7013300 • T&OS Committee Services | <u>2,801.45</u> | <u>6,000.00</u> | <u>1,772.79</u> | <u>6,000.00</u> | <u>0.00</u> |
| 7013500 • T&OS Cap Outlay | | | | | |
| 7013550 • T&OS Master Plan | 0.00 | 40,000.00 | 2,010.00 | 20,000.00 | (20,000.00) |
| Total 7013800 • T&OS Capital Outlay | <u>0.00</u> | <u>40,000.00</u> | <u>2,010.00</u> | <u>20,000.00</u> | <u>(20,000.00)</u> |
| Total 7013000 • T&OS Committee | <u>2,801.45</u> | <u>46,000.00</u> | <u>3,782.79</u> | <u>26,000.00</u> | <u>(20,000.00)</u> |
| 7013000 • Historical Committee | | | | | |
| 7013300 • Historical Comm Services | | | | | |
| 7013302 • Per Diem & Travel | 169.63 | 100.00 | 0.00 | 600.00 | 500.00 |
| 7013303 • Town Hall Rotating Exhibits | 137.20 | 250.00 | 106.33 | 250.00 | 0.00 |
| 7013304 • Special Events | 0.00 | 400.00 | 250.00 | 600.00 | 200.00 |
| Total 7013300 • Historical Comm Services | <u>306.83</u> | <u>750.00</u> | <u>356.33</u> | <u>1,450.00</u> | <u>700.00</u> |
| 7013400 • Hist Committee Capital Outlay | | | | | |
| 7013401 • HD Property Markers | 0.00 | 0.00 | 0.00 | 3,900.00 | 3,900.00 |
| 7013404 • Historic District Pole Banners | 3,749.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7013405 • Historical Site Projects | 775.65 | 22,910.00 | 5,353.74 | 3,700.00 | (19,210.00) |
| 7013406 • Historical Site Archaeology | 0.00 | 0.00 | 0.00 | 18,500.00 | 18,500.00 |
| Total 7013400 • Hist Comm Capital Outlay | <u>4,524.73</u> | <u>22,910.00</u> | <u>5,353.74</u> | <u>26,100.00</u> | <u>3,190.00</u> |
| Total 7013000 • Historical Committee | <u>4,831.56</u> | <u>23,660.00</u> | <u>5,710.07</u> | <u>27,550.00</u> | <u>3,890.00</u> |
| Total 7010000 • Comm Services & Committees | <u>49,051.57</u> | <u>121,960.00</u> | <u>45,866.54</u> | <u>104,850.00</u> | <u>(17,110.00)</u> |
| Total Expenditures | 1,411,667.72 | 1,776,215.14 | 1,212,223.40 | 2,163,700.00 | 387,484.86 |

TOTAL BUDGET: \$ 2,163,700.00

Operating Budget: \$ 1,284,400.00

Capital Expenditures: \$ 879,300.00

Fund Balance Appropriation: \$ 868,975.00

fee schedule



FEE SCHEDULE



SCHEDULE NAME: **COMPREHENSIVE FEE SCHEDULE**

SCHEDULE #: SCH-2020-001

ORIGINAL ADOPTION DATE: 6-9-20

ORIGINAL EFFECTIVE DATE: 7-1-20

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

ADMINISTRATION FEES

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

- ~ b/w letter (8.5" x 11" or smaller) 10¢ per page
- ~ color letter (8.5" x 11" or smaller) 25¢ per page
- ~ b/w legal (8.5" x 14") 10¢ per page
- ~ color legal (8.5" x 14") 25¢ per page
- ~ b/w tabloid (11" x 17") 20¢ per page
- ~ color tabloid (11" x 17") 50¢ per page
- ~ large-format (larger than 11" x 17" and regardless of b/w or color) \$4.00 per 42" x 42" square

Current plotter uses 42" roll paper; price is per 42" x 42" square output required to process job (not trim size). Example: a 36" x 60" finished document would require two squares of paper coverage and would cost \$8, while a 24" x 18" output would cost \$4.

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



FEE SCHEDULE



PLANNING FEES

Planning and Zoning/Planning Board Fees

| | |
|--|--------------------------|
| ~ rezoning up to 5 acres | \$500 + \$100 per acre |
| ~ rezoning over 5 acres | \$1,000 + \$200 per acre |
| ~ request for closing street or extinguishing easement | \$375 |
| ~ any other request for public hearing | \$500 |
| ~ voluntary annexation | (no fee) |

Board of Adjustment Fees

| | |
|---|-------------------------|
| ~ variance | \$250 |
| ~ special use permit | \$1,000 + \$50 per acre |
| ~ appeal of Zoning Administrator decision | \$300 |
| ~ any other request for public hearing | \$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 |



FEE SCHEDULE



Subdivision Fees

- ~ minor subdivision (1-4 lots, including new residual parent lot)\$500 + \$100 per lot
- ~ 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

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

SCP picnic shelter (30’x60’):

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

SCP amphitheater, restrooms, and adjacent playground:

| | |
|---|-------|
| ~ cleaning deposit (refundable dependent upon left condition) | \$100 |
| ~ resident rate for 3-hour block | \$300 |
| and each additional hour | \$100 |
| ~ non-resident rate for 3-hour block | \$500 |
| and each additional hour | \$200 |

Summerfield Athletic Park (SAP)

SAP has three areas available for rental during park hours: 1) four athletic fields (one multi-purpose field and three baseball/softball fields) during spring and fall playing seasons; 2) a Field House room for small-capacity needs; and, 3) a newly-constructed outdoor shelter. All rental situations require rental agreements and athletic field rentals also require detailed applications and approvals.

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



FEE SCHEDULE



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

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

SAP athletic fields:

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

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

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

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

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

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

Baseball/softball tournaments:

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

- ~ resident rate..... \$175 per field per day
- ~ non-resident rate..... \$200 per field per day hour

Field lighting..... \$10 per hour per field

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

SAP Field House room:

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

SAP picnic shelter..... (rates identical to "SCP picnic shelter" rates)

ordinance

Town of Summerfield
 FY 2020-21 Budget Ordinance
 (O-2020-002)

BE IT ORDAINED, by the Town Council for the Town of Summerfield, North Carolina, that the following anticipated fund revenues, departmental expenditures and capital reserve are approved and appropriated for the operation of the Town and its activities for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

SECTION 1—General Fund

General Fund Revenues:

| | |
|-----------------------------|-----------------------|
| Property Taxes | \$437,000.00 |
| Local Sales Taxes | 132,500.00 |
| ABC Distribution | 120,000.00 |
| Beer and Wine Tax | 55,000.00 |
| Utilities Franchise Tax | 380,000.00 |
| Solid Waste Disposal Tax | 9,000.00 |
| Investment Earnings | 90,000.00 |
| Planning Fees | 15,000.00 |
| Miscellaneous Revenue | 2,000.00 |
| Nuisance Abatement Revenue | 10,000.00 |
| Parks & Recreation Revenue | 40,000.00 |
| Event Revenue | 4,225.00 |
| Fund Balance Appropriation | 868,975.00 |
| Grand Total Revenues | \$2,163,700.00 |

General Fund Expenditures:

| | | |
|--|--|-----------------------|
| Governing Body | Operating & Personnel | \$41,697.00 |
| | Capital Outlay | 0.00 |
| | <i>Governing Body Total</i> | <u>41,697.00</u> |
| Professional Services | | 114,500.00 |
| Administration | Operating & Personnel | 445,678.00 |
| | Capital Outlay | 6,400.00 |
| | <i>Administration Total</i> | <u>452,078.00</u> |
| Property & Buildings | Operating | 35,700.00 |
| | Capital Outlay | 675,000.00 |
| | <i>Property & Buildings Total</i> | <u>710,700.00</u> |
| Planning | Operating & Personnel | 218,475.00 |
| | Capital Outlay | 51,800.00 |
| | <i>Planning Total</i> | <u>270,275.00</u> |
| Planning Boards | | 3,050.00 |
| Parks & Rec | Operating & Personnel | 366,550.00 |
| | Capital Outlay | 100,000.00 |
| | <i>Parks & Rec Total</i> | <u>466,550.00</u> |
| Community Services & Committees | Operating | 58,750.00 |
| | Capital Outlay | 46,100.00 |
| | <i>Community Services & Committees Total</i> | <u>104,850.00</u> |
| Grand Total Expenditures | | \$2,163,700.00 |

SECTION 2–Taxes

An ad valorem tax rate of \$0.0275 per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2020, is hereby levied and established as the official tax rate for the Town of Summerfield for FY2020–21. The rate is based upon a total projected valuation of \$1,604,616,598. The purpose of the ad valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations.

SECTION 3–Special Authorizations and Restrictions

- A. The Finance Officer may not transfer any amounts between line items above, except as approved by the Town Council in the budget ordinance as amended.
- B. The Finance Officer may transfer amounts within line items above to meet the operational needs of the Town. Finance Officer transfers must be reported at the next Town Council meeting.
- C. The Finance Officer may not make any change to salaries without approval by the Town Manager.

SECTION 4–Adoption of Fee Schedules

Town fees span three main departmental categories: Administrative, Planning, and Parks and Recreation. The “Comprehensive Fee Schedule” marked to go into effect July 1, 2020, consolidates and replaces previous town fee schedules and rates. The fee 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 thirty percent (30%) of the General Fund budgeted expenditures, which exceeds the Local Government Commission’s recommended minimum of eight percent (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 FY2020–21. 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 9th day of June, 2020.

Mayor BJ Barnes

Attest:

Town Clerk Lance Heater



Summerfield Town Hall

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