



FY2021-22 Annual Operating Budget & Ordinance

(as adopted June 8 and effective July 1, 2021)



© K. Scott Whittaker

A new Summerfield Town Hall is under design, but the historic Brittain Building has served the community well for nearly 150 years and the town for the last 20. A treasure built to last!

adopted June 8 and effective July 1, 2021

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 27, 2021

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

re: FY2021-22 Budget Message

Mayor, Council, Finance Committee, Citizens, Stakeholders, and Staff:

THIS FY2021-22 BUDGET has followed the usual development process that solicits initial input, presents an early line-item draft for extended community review, and then delivers a final draft in late May and prior to June adoption. Council approves a budget calendar that pinpoints dates, times, tasks, and expected budget actions. Staff implements the process so that the final proposed budget is informative with realistic projections about the upcoming financial year.

The pandemic has continued to shape the current budget year, but as I write, North Carolina just lifted all state-mandated COVID restrictions. Although business has looked different, the town has adjusted and work continues to be accomplished with operational and capital budgets playing their appropriate roles. Council's annual strategic planning retreat this past February was cut short by adverse winter weather, but some priorities were established that kicked off development of this budget. The early draft has been publicly available since April 19 and the final draft moves forward with few changes.

Council approved a five-year Capital Improvement Plan (CIP) in 2020 that's an important budgetary tool for long-term planning and implementation. Having an adopted CIP in place is helpful as our relatively young community with limited services and infrastructure faces inevitable growth and new citizen wants, demands, and needs. With projects such as a new town hall, potential water initiatives, and trail development on the horizon, this working blueprint highlights capital priorities. For the first time, the CIP's development and adoption will parallel that of the annual budget as part of a fuller process.

Beyond COVID: Federal Stimulus

As much as we'd like to put COVID in our rear-view mirrors, it's still with us and the federal government has implemented the American Rescue Plan (ARP), which is a massive, federal, economic stimulus package to provide relief for a pandemic-stricken nation. The plan focus areas to use this money are designated to: 1) address COVID public health; 2) address COVID economic impact; 3) replace lost revenue; 4) afford premium pay for essential workers; and, 5) provide investment in water, sewer, and broadband.

The recovery plan funding is a rarity in its size. Of the \$350B in emergency funding for state, local, territorial, and tribal governments, \$130B is allocated for local governments, although the extent to which Summerfield will utilize these funds remains to be seen. While the categories of allowable uses are known, some aren't a solid fit for the town's small-government identity and structure. Water and sewer infrastructure will be looked at closely given the current \$1.1M grant to each of the northwest Guilford towns, the town's distinct ARP allocation, and Guilford County's separate allocation that could impact Summerfield. Water and development continue to be major area topics of discussion, but political decisions will determine infrastructure outcomes. For budgeting purposes, the initial allocation directly to the town will be a balance-sheet adjustment.

One year ago, I stated that "Summerfield is initially less impacted compared to many municipalities" and this played out in the long-run, too. The town lost some revenue, but also incurred less staff overtime and spent less on community events. While there were fewer negative financial impacts compared to many full-service jurisdictions, Summerfield also isn't positioned as well to benefit from recovery funding comparatively. The town's most significant contribution to stimulating the local economy in the upcoming budget year will likely be construction of a new town hall, which isn't anticipated to benefit from stimulus dollars.

Highlights of Initiatives

The CIP was the starting point for major projects and initiatives, Council's February strategic planning retreat built upon those established goals, and on-going leadership discussions and needs form the bigger-ticket items in the upcoming budget. Leadership's task is to think strategically about community values through the lens of the Comprehensive Plan and as a limited-services organization, which differentiates Summerfield from towns that directly provide more services and amenities. Growth and development continue to be challenges and current elected officials desire to avoid a tax increase.

While construction of the new town hall is planned as the primary capital focus in FY2021-22, much is underway for the benefit of residents and town operations. Following are highlights:

- construction of a new town hall on the northern Gordon tract (*expected to start this coming winter*);
- renovations and improvements to Summerfield Community Center;
- completion of the Summerfield Land Use Plan (LUP) now under development;
- purchase and implementation of an electronic planning management system;
- improvements at SAP (*laser grading baseball/softball infields, lighting updates, sound system repairs*);
- right-of-way progress for the A&Y Greenway (South) project and continued multi-jurisdictional involvement with Bandera Farms Park development;
- further exploration of water (*improved fire protection, tanks, and long-term options*);
- salary and Cost of Living Adjustments (COLAs) to better align compensation with state public sector rates and duties; and,
- archaeological investigations by the Historical Committee.

Staff continues to tweak this document to better describe and illustrate financial data to citizens who are often presented with misleading, external narratives. Transparently going "beyond just the spreadsheets" is our effort to educate residents about how Summerfield is operating and using tax dollars. The town's financial position is strong and elected officials and employees desire to demonstrate honorable stewardship.

Comprehensive Plan

Completion of the Summerfield Land Use Plan is expected on the heels of the new Unified Development Ordinance and the 2010 Comprehensive Plan is due for an update that's currently proposed for FY2022–23. Summerfield's attractive pastoral setting, varied climate, respected schools, proximity to Greensboro, very low taxes, and desirable quality of life have resulted in a 70.3% population growth since 2000. A new school opened this year, an extraterritorial jurisdiction (ETJ) is being explored, a major mixed-use project has been proposed, and growth issues continue to present themselves. Increased traffic, diminished open space due to residential construction, and water are on the minds of many.

The Comprehensive 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 FY2021–22 budget of \$4,665,739, which is \$2,502,039 higher than the current year's budget of \$2,163,700. As presented, the tax rate remains at 2.75 cents per \$100 of property valuation (\$1,630,762,338). This tax rate has remained the same since a FY2014–15 rate reduction. Revenues are budgeted to cover all operational costs. Minor adjustments were made to the fee schedules this year.

I recommended funding the difference between total expenditures and revenue projections by appropriating \$3,323,014 from the fund balance. Capital costs alone account for this needed appropriation and the new town hall is by far the largest capital item. Summerfield has no outstanding debt and has a history of turning to reserves to fund large, one-time needs and balance the budget. 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 \$7,000,000 for the end of FY2020–21. 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 FY2021–22:

	<u>Operating Costs</u>	<u>Capital Costs</u>
• Governing Body	\$49,838	\$0
• Professional Services	114,600	0
• Administration	489,551	0
• Property and Buildings	3,212,500	3,175,000
• Planning	217,450	52,000
• Planning Boards	4,000	0
• Parks & Recreation	365,450	75,000
• Community Services & Committees	57,950	27,400
Totals	\$1,336,339	\$3,329,400

Conclusion

I recommend adoption of this balanced \$4,665,739 budget with the same tax rate that's been in effect for the last seven 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 annual audits and maintains its strong financial position.

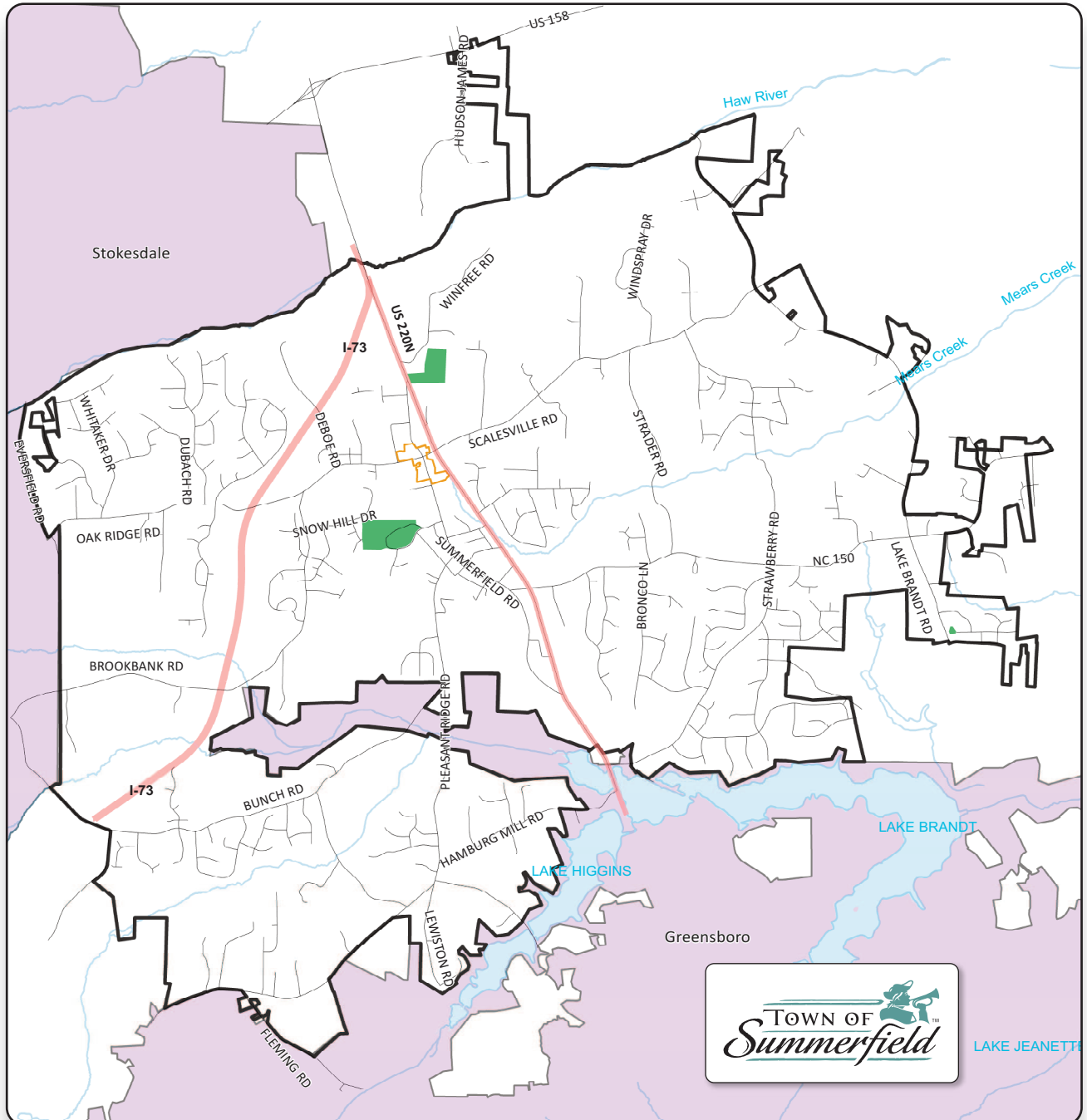
Finance Officer Dee Hall is to be commended for her financial and budgeting skills in developing this budget. Thanks are also due to staff and advisory committees for projections of upcoming revenues and expenses, to the Finance Committee and Council for budget direction and review, and to citizens and other stakeholders for feedback. 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”* per its vision statement. The goal is to develop each annual budget to reflect these values and Council priorities. Thank you for the opportunity to serve Summerfield for the past nine years.

Respectfully,

A handwritten signature in blue ink that reads "K. Scott Whitaker". The signature is written in a cursive, flowing style.

Town Manager K. Scott Whitaker

Summerfield map



budget calendar

DATE	TIME	LOCATION	LEAD	EVENT OR BUDGET ACTION
TUE/Dec. 8	----	----	<i>(Council)</i>	<ul style="list-style-type: none"> Budget calendar adoption (distributed to Council Dec. 3)
FRI/Dec. 11	----	----	<i>(Clerk)</i>	<ul style="list-style-type: none"> Post/notice adopted calendar, including to town website, and distribute internally and externally, as needed.
THU/Jan. 14	----	----	<i>(Fin. Officer)</i>	<ul style="list-style-type: none"> Forward budget worksheets to staff, committee chairs, external organizations, as needed. Staff meeting to discuss calendar and expectations.
	----	----	<i>(Manager)</i>	
TUE/Feb. 9	6:30pm	Comm. Center	<i>(Mayor)</i>	<ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comments prior to Council retreat.¹ While not a specific budget meeting, the Council retreat will include discussion of anticipated priorities and serve as a starting point for budget development.
SAT/Feb. 13	8:00am	Comm. Center	<i>(Manager)</i>	
TUE/Mar. 9	6:30pm	Comm. Center	<i>(Mayor)</i> ----	<ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comments.¹
MON/Mar. 15	7:00pm	Town Hall	<i>(Chair)</i> ----	
TUE/Mar. 16	6:30pm	Comm. Center	<i>(Council)</i> ----	<ul style="list-style-type: none"> Special called Council meeting for planning session. Budget-related public comments.¹
<u>THU/Mar. 18</u>	noon	----	<i>(Fin. Officer)</i>	
TUE/Apr. 13	6:30pm	Comm. Center	<i>(Mayor)</i> ----	<ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comments.¹ <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
<u>MON/Apr. 19</u>	7:00pm	(likely Zoom)	<i>(Chair)</i> ----	
beginning MON/Apr. 26	----	----	<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 11	6:30pm	Comm. Center ----	(Mayor)	<ul style="list-style-type: none"> Regular monthly Council meeting. Budget-related public comment session.¹
WED/May 12	----	----	(Clerk)	<ul style="list-style-type: none"> Advertise and post/notice of May 27 budget presentation and June 8 public hearing and potential adoption.
WED-FRI/ May 12-14	----	----	(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 17-19	----	----	(Manager)	<ul style="list-style-type: none"> Communicate individually with Council members about any budget concerns.
THU/May 27	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.
TUE/June 8	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 9	----	----	(Manager)	<ul style="list-style-type: none"> Communicate with local media absent from hearing that budget passed (as needed).
FRI/June 11	----	----	(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.
THU/July 1	----	----	----	<ul style="list-style-type: none"> FY2021-22 budget goes into effect.

NOTES: • Dates, times, and venues are subject to change, especially given the COVID pandemic and unknown gathering restrictions/recommendations—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 12/8/20 monthly meeting, revised 3/3/21 to correct a date (4/23 changed to 4/19), and revised again 3/16 to update meeting locations.



snapshot of Summerfield

SUMMERFIELD BEGAN AS “Bruce’s Crossroads” (a new historical marker will be unveiled soon) and changed its name to “Summerfield” in 1812. It wasn’t until 1996 that Summerfield was chartered as 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 11,949 residents as of July 1, 2019 (more than the following U.S Census Bureau estimate of 11,376), which is a 70.3% 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) <i>(state-certified number is 11,949)</i>	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 (2019)	7.3%	5.8%
Persons under age 18 (2019)	25.5%	21.9%
Persons age 65 and over (2019)	14.1%	16.7%
Females (2019)	52.6%	51.4%
White alone (2019)	94.3%	70.6%
Black or African American alone (a) (2019)	2.4%	22.2%
American Indian and Alaska Native alone (a) (2019)	0.1%	1.6%
Asian alone (a) (2019)	1.9%	3.2%
Native Hawaiian and other Pacific Islander alone (a) (2019)	0.0%	0.1%
Two or more races (2019)	1.2%	2.3%
Hispanic or Latino origin (b) (2019)	3.2%	9.8%
White alone, not Hispanic or Latino (2019)	91.9%	62.6%
Living in same house 1 year and over (2015–2019)	91.0%	84.8%
Foreign born persons (2015–2019)	3.0%	8.0%
Language other than English spoken at home, age 5+ (2015–2019)	3.0%	11.6%
High school graduate or higher, age 25+ (2015–2019)	95.9%	87.8%
Bachelor's degree or higher, age 25+ (2015–2019)	56.1%	31.3%
Veterans (2015–2019)	582	659,584
Mean travel time to work (in minutes), workers age 16+ (2015–2019)	23.6	24.8
Housing units (2019)	—	4,747,943
Owner-occupied housing unit rate (2015–2019)	87.4%	65.2%
Median value of owner-occupied housing units (2015–2019)	\$361,100	\$172,500
Households (2015–2019)	3,902	3,965,482
Persons per household (2015–2019)	2.86	2.52
Per capita income in the past 12 months in 2018 dollars (2015–2019)	\$50,319	\$30,783
Median household income (2015–2019)	\$103,769	\$54,602
Persons below poverty level (2019)	5.3%	13.6%

GEOGRAPHY QUICKFACTS

	<u>Summerfield</u>	<u>North Carolina</u>
Land area in square miles, 2010	26.56	48,617.91
Persons per square mile, 2019 (using above estimated populations)	428.3	215.7

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

SUMMERFIELD OPERATES WITHIN a council-manager form of local government; leadership is committed to employing a professionally-trained public administrator to manage daily operations, while policymaking is a function of the elected officials. Managers are usually educated in public administration and research supports 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 live inside Summerfield’s corporate limits while serving.

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 Perryman (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.

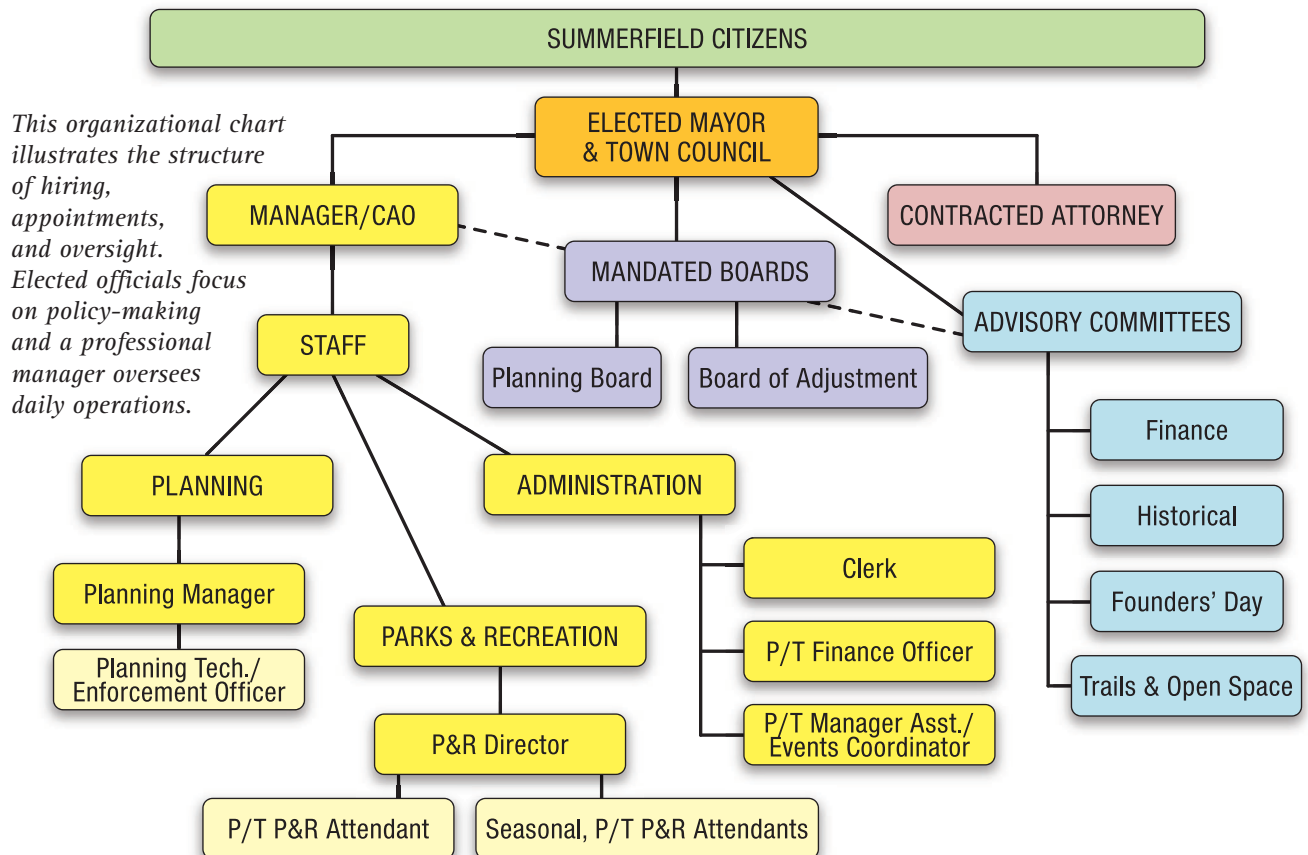
Departments

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 Planning Board and Board of Adjustment. Planning Manager Chris York handles strategic planning and development and projects and oversees Planning Technician/Enforcement Officer Brad Rentz. Rentz assists with daily tasks, code enforcement, complaints, and mapping.

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 Attendant Rick Biggs handles evening and weekend duties and janitorial services at both parks. Attendants Tanner Nance and Jaegar Nance round out the field as seasonal employees at the athletic park. Field maintenance and preparation are necessary, time-consuming duties.



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*
- solid waste collection/disposal: *Republic Services*
- elections: *Guil. Co. Board of Elections*
- 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*
- tax collection: *Guil. Co. Tax Department*

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.

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 and its functions are regulated by statutory law.

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 related to the annual budget, CIP, and investments. Adheres to guiding documents, such as the Cash Management and Investment Policy and the Purchasing Ordinance, and provides 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. Locates, identifies, and records photographs and written descriptions of historical structures while providing educational resources to citizens. Leads historical research projects to broaden the town’s understanding of its past.

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 and growth continue to alter the local landscape.

PLANNING BOARD (formerly the Zoning Board): Responsible for reviewing all zoning map amendments (rezonings), major subdivision and site plan reviews, and all watershed modifications. Also advises regarding text amendments to the Unified Development Ordinance and makes planning-related recommendations to Council as regulated by the UDO and statutory law.



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 99.50% underpins the revenue estimate. The 2020 collection rate was 99.75% and the 2021 rate through the end of April was 99.46%.
- 2) **Property valuations:** State law requires counties to reappraise all real property at least every 8 years to reflect current market value and Guilford County is on a 5-year cycle. Properties were last reappraised effective January 1, 2017, and the next round will be effective January 1, 2022. The projected valuation for FY2020–21 was \$1,604,616,598 and for this year, that number has grown 1.63% to \$1,630,762,338.
- 3) **State revenues:** Projected revenues are based on state allocations to local governments. Based on March 2021 statistics from the North Carolina Department of Commerce, Guilford County’s unemployment rate was 5.3% in late March and the state rate was 5.0% in April (both not seasonally adjusted). Revenue expectations related to sales tax are budgeted to increase 2.5% as the economy continues to improve.
- 4) **Local revenues:** Utility Franchise Tax is expected to remain about the same. ABC Distributions and Beer and Wine Taxes are predicted to increase. Investment earnings are expected to decrease for idle funds—interest rates remain low and the town hall project will require a large fund balance appropriation.
- 5) **Salaries:** Recruitment and retention of well-trained staff is a priority. This budget includes salary and Cost of Living Adjustments (COLAs) to better align compensation with state market rates and duties. Various potential merit increases are combined with a 4.0% COLA (the current Consumer Price Index is 4.2%) to competitively compensate employees as compared to the town’s population group. Also, 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. The provider warned of expected higher healthcare costs and a 10% increase is budgeted to increase contributions as an offset to the town’s higher-deductible HSA plan. 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 this coming fiscal year will be 11.35%. 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.

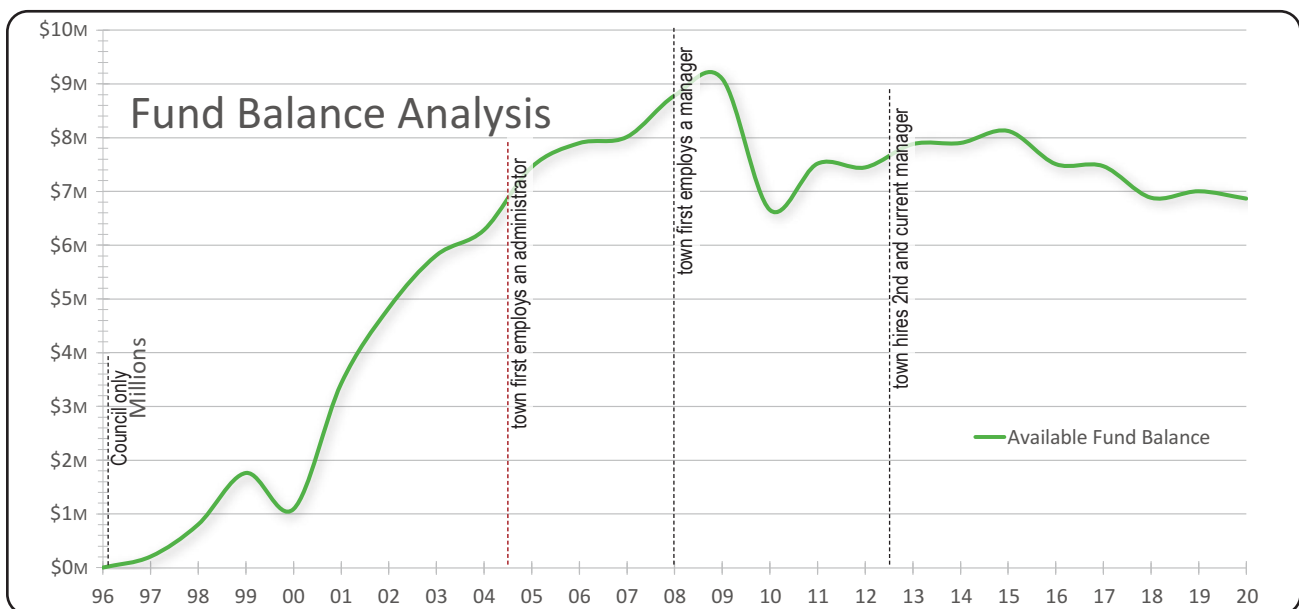


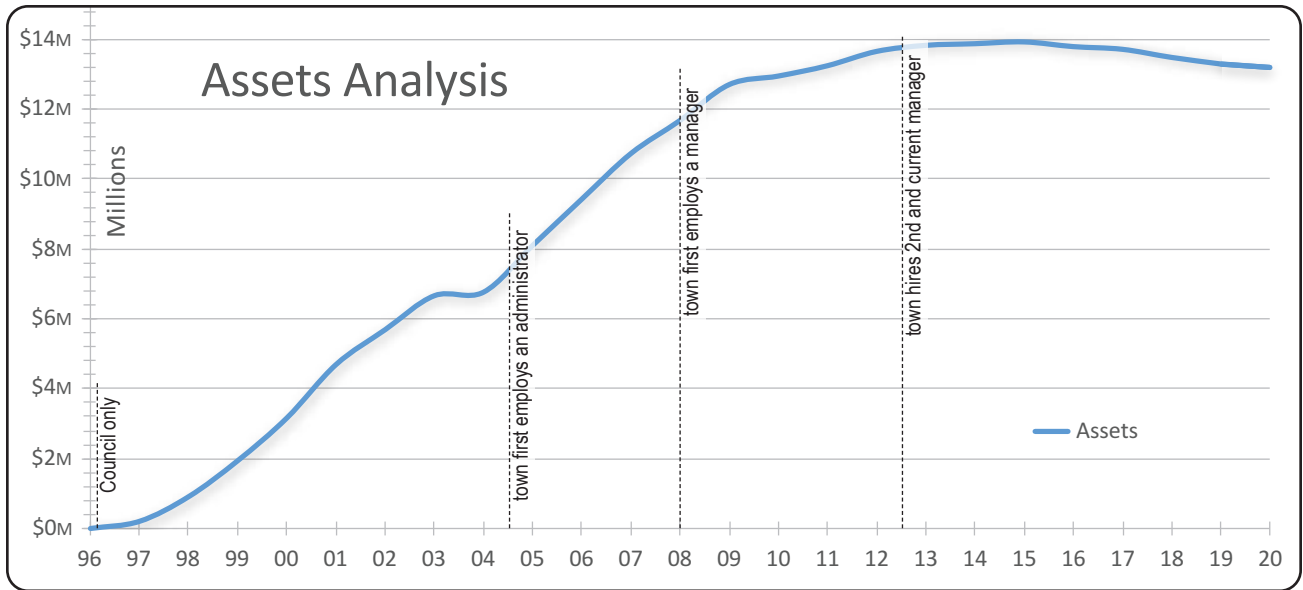
overview of fund balance, assets, and tax rate

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 2020 and also pinpoint changes in administrative oversight and forms of government, which are referenced as important observation points. Conclusions are that Summerfield has:

- 1) the highest fund balance percentage in 2019 and likely in 2020 for similar-sized North Carolina towns;
- 2) steadily grown its assets while remaining debt-free; and,
- 3) maintained the lowest tax rate in the state for towns its size.

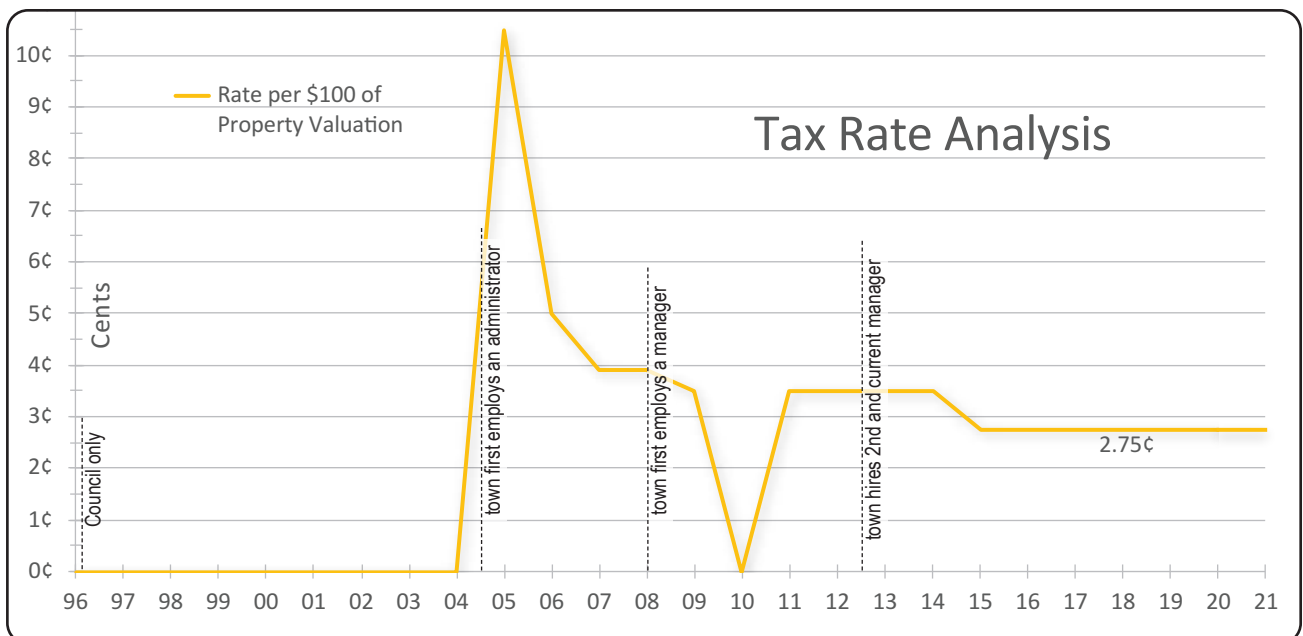
FUND BALANCE: The Local Government Commission (LGC) suggests maintaining a percentage of expenditures compared to undesignated savings; that baseline/minimal percentage is 8%, which equates to about \$373,000 for the proposed budget. Summerfield's much more conservative policy dictates a minimum of 30% or roughly \$1,400,000. As of 6/30/20, the fund balance was \$6,869,005 (\$136,085 less than 2019). Compared to other North Carolina municipalities with 10,000–49,999 residents, Summerfield ranked highest in fund balance percentage in 2019 at 507% (the average was 55.7%) and it remained at 498% in 2020 (comparative data isn't yet available). This will significantly decrease with construction of a new town hall.





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 currently about \$2.5M, its tax value is \$3.2M, and its market value is much higher. The market value is likely at least \$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 has the lowest tax rate at 2.75¢ (the average was 45.64¢). The median value of an owner-occupied, Summerfield house is \$361,100 and as an example, the annual property tax paid to the Town of Summerfield for a home such as this is \$99.30 per year.





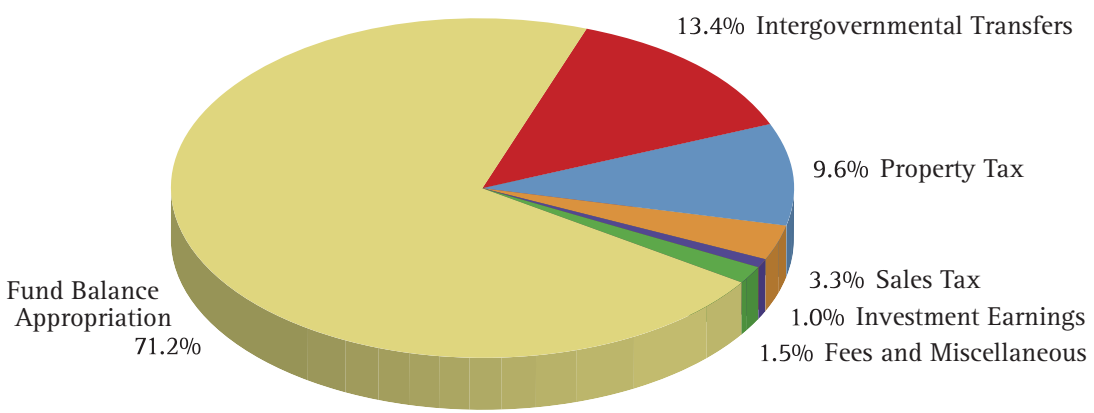
general fund revenues

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 town’s control and last year’s losses due to the pandemic are 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. This income has ebbed and flowed with market conditions, but these investments are regularly revisited by the Finance Committee and Council. Options are constrained (compared to private sector options) 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 . . .	\$3,323,014	71.2%
• Intergovernmental Transfers . . .	\$625,000	13.4%
• Property Tax446,000	9.6%
• Sales Tax156,000	3.3%
• Fees and Miscellaneous70,725	1.5%
• Investment Earnings45,000	1.0%
<hr/>		
Total budget	\$4,665,739	100.0%

FY2021–22 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 doesn’t prevent funds from being appropriated to private entities for services considered a public purpose (i.e., maintenance of town properties by private entities), and this is especially important given that the town has limited staff and contracts for several services.

Development and construction of the town hall is the primary cause of the drastically higher proposed budget, but several initiatives contribute. Among them are community center renovations, the Land Use Plan, an electronic planning management system, facility improvements at SAP, progress with greenway and open space projects, and employee compensation adjustments. Further exploration related to water will be significant, but revenue and expenditure details remain uncertain. Litigation fees from the last several years are finally subsiding.

All FY2021–22 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 FY2021–22</u>		<u>FY2020–21</u>		<u>Variance</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
• Governing Body	\$49,838	1.1%	\$41,697	1.9%	\$8,141	19.5
• Professional Services	114,600	2.5%	139,500	6.5%	(24,900)	(17.8%)
• Administration	489,551	10.4%	453,078	20.9%	36,473	8.1%
• Property & Buildings	3,212,500	68.9%	710,700	32.9%	2,501,800	352.0%
• Planning	269,450	5.8%	272,775	12.6%	(3,325)	(1.2%)
• Planning Boards	4,000	0.1%	3,050	0.1%	950	31.1%
• Parks & Recreation	440,450	9.4%	428,050	19.8%	12,400	2.9%
• Community Services & Committees	85,350	1.8%	114,850	5.3%	(29,500)	(25.7%)
Totals	\$4,665,739	100.0%	\$2,163,700	100.0%	\$2,502,039	115.6%

The proposed budget is \$2,502,039 and 115.6% more than FY2020–21, largely related to the new town hall.



capital projects and larger expenses

CAPITAL PROJECTS REFLECT identified leadership priorities that are often in various stages of development and cross fiscal years. Summerfield adopted a dedicated, 5-year **Capital Improvement Plan (CIP)** in 2020 to be revisited and updated in tandem with development of the annual budget. This CIP exists as a separate document for strategic planning but should be congruent with the shorter-term budget.

Apart from the CIP blueprint, it’s helpful to have a overview of FY2021–22 projects and larger expenses that outlines current and upcoming development priorities and details how the town will develop, sustain, and improve its core assets. The goal of this section is to help Council and citizens view the budget through two lenses—operations and capital. Remember that proposed operating expenditures are covered by projected revenues for the upcoming year and fund balance is solely for capital expenditures.

As a limited-services, small-staff municipality, many services are contracted, such as landscaping, animal control, engineering, and tax collection, but the town still invests in facilities, parks, trails, equipment, and studies that should be planned, phased, and maintained over time to maximize resources. The following page indicates larger, expenses costing \$10,000 and above, but doesn’t include personnel- or ongoing-provider expenses. The town has set 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 an 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

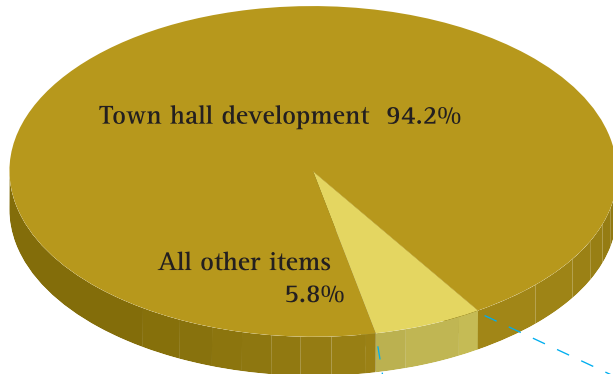
Capital project – costs at least \$30,000 with a useful life of at least five years
 – highlighted in the budget document as a CIP item
 – included in the CIP document
 – example: purchase of a \$40,000 utility truck

Capital Projects and Larger Expenses

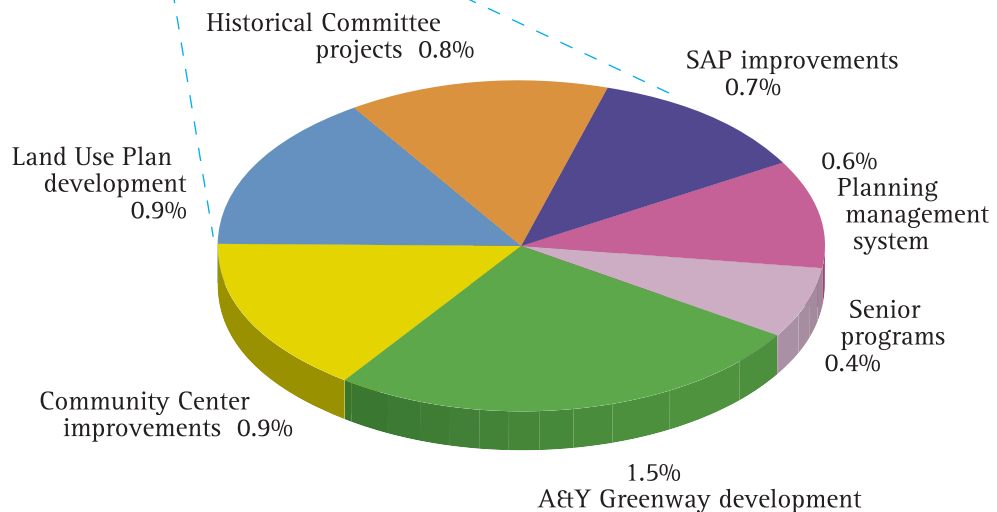
(\$10,000 and Above; Excludes Personnel- or Ongoing-Provider Expenses)

	<u>Amount</u>	<u>Percent</u>
• Town hall development (<i>continued development, majority of construction</i>)	\$3,140,000	94.2%
• A&Y Greenway (South) development (<i>right-of-way progress</i>)	50,000	1.5%
• Summerfield Community Center improvements (<i>ongoing repairs/renovations</i>)	30,000	0.9%
• Land Use Plan (LUP) development	30,000	0.9%
• Historical Committee site projects (<i>significant archaeological investigation</i>)	27,400	0.8%
• SAP improvements (<i>laser grading infields, lighting updates, sound system repairs</i>)	25,000	0.7%
• Electronic planning management system (<i>purchase/implementation</i>)	20,000	0.6%
• Senior programs (<i>monthly lunches/programming at two local churches</i>)	13,500	0.4%

Totals \$3,335,900 100.0%



An important topic not highlighted on this page is the continued exploration of water. No solid course has been decided and future decisions will determine outcomes. A \$1.1M state grant to Summerfield, forthcoming American Rescue Plan allocation, and potential assistance from Guilford County are possible funding sources but not yet directed for specific uses. Balance-sheet adjustments are expected initially, but it's premature to budget expenses.



detailed FY2021-22 budget

	Actual FY2019-20	Amended FY2020-21	To Date 5/27/21 FY2020-21	Proposed FY2021-22	Proposed vs. Current
General Fund Revenues					
1010000 · REVENUE					
1010100 · Tax Revenue					
1010122 · Property Taxes 2021			942.23	446,000.00	446,000.00
1010121 · Property Taxes 2020		437,000.00	440,819.73	0.00	(437,000.00)
1010120 · Property Taxes 2019	436,600.79	0.00	675.14	0.00	0.00
1010119 · Property Taxes 2018	1,428.16	0.00	92.15	0.00	0.00
1010118 · Property Taxes 2017	245.39	0.00	49.98	0.00	0.00
1010117 · Property Taxes 2016	101.30	0.00	3.79	0.00	0.00
1010116 · Property Taxes 2015	36.85	0.00	7.86	0.00	0.00
1010115 · Property Taxes 2014	7.23	0.00	0.24	0.00	0.00
1010114 · Property Taxes 2013	4.79	0.00	9.18	0.00	0.00
1010113 · Property Taxes 2012	23.90	0.00	10.92	0.00	0.00
1010112 · Property Taxes 2011	7.46	0.00	24.58	0.00	0.00
1010111 · Property Taxes 2010	3.98	0.00	4.19	0.00	0.00
1010110 · Property Taxes 2009	3.07	0.00	0.64	0.00	0.00
1010109 · Property Taxes 2008	0.00	0.00	0.00	0.00	0.00
1010108 · Property Taxes 2007	0.00	0.00	2,413.44	0.00	0.00
1010102 · 1% Local Gov't Sales Tax (39)	60,478.42	58,100.00	50,247.15	69,000.00	10,900.00
1010103 · 1/2% Suppl Local Sales Tax (40)	26,719.36	25,000.00	19,866.74	27,000.00	2,000.00
1010104 · 1/2% Add'l Local Sales Tax (42)	29,278.02	28,000.00	24,338.90	33,000.00	5,000.00
1010107 · Local Option Sales Tax (44)	0.73	0.00	(0.30)	0.00	0.00
1010180 · City Hold Harmless Sales Tax	22,753.61	21,400.00	19,103.52	27,000.00	5,600.00
Total 1010100 · Tax Revenue	577,693.06	569,500.00	558,610.08	602,000.00	32,500.00
1010200 · Intergovernmental Revenue					
1010201 · Beer & Wine Tax	50,804.11	55,000.00	0.00	56,000.00	1,000.00
1010202 · Utilities Franchise Tax	408,600.67	380,000.00	194,943.65	385,000.00	5,000.00
1010203 · ABC Distribution	166,663.24	120,000.00	142,823.11	175,000.00	55,000.00
1010207 · Solid Waste Disposal Tax	8,938.74	9,000.00	6,726.39	9,000.00	0.00
Total 1010200 · Intergovernmental Revenue	635,006.76	564,000.00	344,493.15	625,000.00	61,000.00
1010300 · Investment Earnings					
1010301 · Investment Earnings	136,608.90	90,000.00	87,831.48	45,000.00	(45,000.00)
Total 1010300 · Investment Earnings	136,608.90	90,000.00	87,831.48	45,000.00	(45,000.00)

	Actual FY2019-20	Amended FY2020-21	To Date 5/27/21 FY2020-21	Proposed FY2021-22	Proposed vs. Current
1010400 · Fees & Misc Revenue					
1010401 · Planning Fees	37,636.80	15,000.00	25,969.50	20,000.00	5,000.00
1010404 · Misc Revenue	1,864.31	2,000.00	12,237.39	3,000.00	1,000.00
1010406 · Code Enforcement Revenue	7,225.00	10,000.00	0.00	2,000.00	(8,000.00)
1010407 · Sale of Capital Assets	3,600.00	0.00	0.00	0.00	0.00
Total 1010400 · Fees & Misc Revenue	50,326.11	27,000.00	38,206.89	25,000.00	(2,000.00)
1010500 · Grants & Intergov Transfers					
1010505 · Downtown Revitalization Reserve	0.00	0.00	50,000.00	0.00	0.00
Total 1010500 · Grants & Intergov Transfers	0.00	0.00	50,000.00	0.00	0.00
1010600 · Donations & Program Revenue					
1010630 · Parks & Rec Revenue					
1010631 · SCP Park Rental Fees	285.00	1,000.00	1,605.00	2,500.00	1,500.00
1010660 · SAP Concessions	1,808.10	4,000.00	1,710.00	4,000.00	0.00
1010670 · SAP Rental Fees	14,872.50	35,000.00	14,565.00	35,000.00	0.00
Total 1010630 · Parks & Rec Revenue	16,965.60	40,000.00	17,880.00	41,500.00	1,500.00
1010620 · Founders' Day Revenue					
1010623 · FD Space Revenue	0.00	450.00	0.00	450.00	0.00
1010625 · FD Food Vendor Revenue	0.00	175.00	0.00	175.00	0.00
1010626 · FD Sponsor Revenue	0.00	3,000.00	0.00	3,000.00	0.00
1010627 · FD Misc Revenue	0.00	100.00	0.00	100.00	0.00
Total 1010620 · Founders' Day Revenue	0.00	3,725.00	0.00	3,725.00	0.00
1010601 · Parks & Rec Donations					
1010683 · Tree Lighting Donation/Sponsor	500.00	500.00	0.00	500.00	0.00
1010684 · Touch a Truck Donation/Sponsor	0.00	0.00	0.00	0.00	0.00
1010685 · Movies in Park Donation/Sponsor	500.00	0.00	0.00	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	1,000.00	500.00	0.00	500.00	0.00
1010680 · Donated Property	0.00	0.00	760,998.13	0.00	0.00
Total 1010600 · Donations & Program Revenue	17,965.60	44,225.00	778,878.13	45,725.00	1,500.00
1010700 · Transfer from Fund Balance					
1010701 · Transfer from Undesig Fund Bal	0.00	868,975.00	0.00	3,323,014.00	2,454,039.00
Total 1010700 · Transfer from Fund Balance	0.00	868,975.00	0.00	3,323,014.00	2,454,039.00
Total 1010000 · Revenue	1,417,600.43	2,163,700.00	1,858,019.73	<u>4,665,739.00</u>	<u>2,502,039.00</u>

	Actual FY2019-20	Amended FY2020-21	To Date 5/27/21 FY2020-21	Proposed FY2021-22	Proposed vs. Current
General Fund Expenditures					
2010000 · GOVERNING BODY					
2010100 · Gov Body Personnel					
2010101 · Workers Compensation	64.52	65.00	62.88	60.00	(5.00)
2010102 · Insurance & Bonding (Fidelity)	6,125.13	5,764.00	5,764.00	6,500.00	736.00
2010105 · Council Stipends	15,000.00	15,000.00	12,500.00	15,000.00	0.00
2010106 · FICA on Council Stipends	1,147.50	1,148.00	956.25	1,148.00	0.00
Total 2010100 · Gov Body Personnel	22,337.15	21,977.00	19,283.13	22,708.00	731.00
2010200 · Gov Body Operating					
2010107 · NCLM Service Fee	11,492.00	11,639.00	11,639.00	12,000.00	361.00
2010108 · Pied Triad Region Council Dues	2,443.00	2,481.00	2,481.00	2,509.00	28.00
2010109 · School of Govt Foundation Dues	1,510.00	1,600.00	1,573.36	1,621.00	21.00
2010111 · Training/Education	346.62	1,000.00	0.00	1,000.00	0.00
2010112 · Per Diem & Travel	70.84	500.00	0.00	500.00	0.00
2010113 · Town Meeting Refreshments	468.32	500.00	349.01	500.00	0.00
2010114 · Retreat & Local Officials' Meetings	301.81	1,000.00	288.01	1,000.00	0.00
2010115 · Council Misc	928.76	1,000.00	559.97	1,000.00	0.00
Total 2010200 · Gov Body Oper	17,561.35	19,720.00	16,890.35	20,130.00	410.00
2010300 · Gov Body Services					
2014301 · Contract Election Service	6,665.29	0.00	0.00	7,000.00	7,000.00
Total 2010300 · Gov Body Services	6,665.29	0.00	0.00	7,000.00	7,000.00
Total 2010000 · Governing Body	46,563.79	41,697.00	36,173.48	49,838.00	8,141.00
3012000 · PROFESSIONAL SERVICES					
3012300 · Professional Services					
3011301 · Audit	14,675.00	12,000.00	12,000.00	12,000.00	0.00
3011304 · Tax Collection	2,348.61	2,500.00	2,407.00	2,600.00	100.00
3012301 · Contract Legal Services	95,135.72	125,000.00	98,370.55	100,000.00	(25,000.00)
Total 3012300 · Professional Services	112,159.33	139,500.00	112,777.55	114,600.00	(24,900.00)
Total 3012000 · Professional Services	112,159.33	139,500.00	112,777.55	114,600.00	(24,900.00)

	Actual FY2019-20	Amended FY2020-21	To Date 5/27/21 FY2020-21	Proposed FY2021-22	Proposed vs. Current
4010000 · ADMINISTRATION					
4010100 · Administration Personnel					
4010101 · Salaries & Wages	251,245.37	282,000.00	236,575.08	306,000.00	24,000.00
4010102 · FICA Contribution	20,473.98	22,500.00	18,137.93	24,000.00	1,500.00
4010105 · Insurance Benefits	37,614.76	41,000.00	36,493.52	45,000.00	4,000.00
4010107 · Retirement (Pension)	23,685.42	29,500.00	23,774.45	35,500.00	6,000.00
4010110 · Retirement (401k)	8,677.60	9,000.00	7,026.96	9,300.00	300.00
Total 4010100 · Administration Personnel	341,697.13	384,000.00	322,007.94	419,800.00	35,800.00
4010200 · Admin Operating					
4010201 · Office Supplies & Materials	3,029.58	4,000.00	2,499.22	4,000.00	0.00
4010202 · Copier Lease & Maint	1,753.26	2,000.00	1,497.40	2,000.00	0.00
4010203 · Telephone	2,942.40	3,000.00	2,474.13	3,000.00	0.00
4010204 · Postage	582.00	750.00	362.40	750.00	0.00
4010205 · Furniture & Equipment	0.00	1,000.00	0.00	0.00	(1,000.00)
4010206 · Info Technology	19,056.59	20,000.00	17,213.81	27,000.00	7,000.00
4010207 · Internet	4,364.16	4,000.00	3,888.46	4,200.00	200.00
4010209 · Insurance	8,058.51	9,900.00	9,367.46	10,500.00	600.00
4010210 · Advertising	773.66	500.00	117.00	500.00	0.00
4010211 · Records Storage	686.33	800.00	626.00	800.00	0.00
4010213 · Public Records Archiving	0.00	2,388.00	2,388.00	2,241.00	(147.00)
4010103 · Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
4011305 · Misc Finance & Bank Charges	1,192.07	1,200.00	944.38	1,500.00	300.00
4010301 · Training/Education	3,640.25	5,000.00	1,132.75	5,000.00	0.00
4010302 · Per Diem & Travel	5,160.47	4,300.00	801.65	4,000.00	(300.00)
4010104 · Workers Comp Insurance	545.81	590.00	586.60	560.00	(30.00)
4010108 · Dues & Subscriptions	1,582.68	1,750.00	1,634.85	2,200.00	450.00
4010212 · Admin Misc	0.00	500.00	120.00	500.00	0.00
Total 4010200 · Admin Operating	53,367.77	61,678.00	45,654.11	68,751.00	7,073.00
4010300 · Admin Services					
4010305 · Branding	976.88	1,000.00	617.46	1,000.00	0.00
Total 4010300 · Admin Services	976.88	1,000.00	617.46	1,000.00	0.00
4010400 · Admin Capital Outlay					
4010404 · Computer Equip & Peripherals	13,312.32	6,400.00	3,360.70	0.00	(6,400.00)
4010407 · Audio Visual Equipment	615.82	0.00	0.00	0.00	0.00
Total 4010400 · Admin Capital Outlay	13,928.14	6,400.00	3,360.70	0.00	(6,400.00)
Total 4010000 · Administration	409,969.92	453,078.00	371,640.21	489,551.00	36,473.00
5010000 · PROPERTY & BUILDINGS					
5010200 · Property/Bldgs Operating					
5010201 · Repairs, Maint, & Contracts	6,866.25	7,500.00	6,754.10	7,500.00	0.00
5010202 · Office Cleaning	2,445.76	3,000.00	2,193.89	3,000.00	0.00
5010203 · Landscaping	12,210.00	17,000.00	12,365.00	17,000.00	0.00
5010204 · Heating & Utility Supplies	5,164.43	7,500.00	6,180.29	10,000.00	2,500.00
5010206 · Rental of SFD Community Center	1,290.00	700.00	145.00	0.00	(700.00)
Total 5010200 · Property/Bldgs Operating	27,976.44	35,700.00	27,638.28	37,500.00	1,800.00
5010400 · Property/Bldgs Capital Outlay					
5010401 · Architectural Services	0.00	100,000.00	63,251.68	170,000.00	70,000.00
5010402 · Construction Services	0.00	400,000.00	19,925.00	3,000,000.00	2,600,000.00
5010403 · Land Acquis/Improvmnts	1,000.00	175,000.00	87,327.00	5,000.00	(170,000.00)
5010404 · Water & Fire Protection Study	3,500.00	0.00	0.00	0.00	0.00
Total 5010400 · Property/Bldgs Capital Outlay	4,500.00	675,000.00	170,503.68	3,175,000.00	2,500,000.00
Total 5010000 · Property & Buildings	32,476.44	710,700.00	198,141.96	3,212,500.00	2,501,800.00

	Actual FY2019–20	Amended FY2020–21	To Date 5/27/21 FY2020–21	Proposed FY2021–22	Proposed vs. Current
4013000 · PLANNING					
4013100 · Planning Personnel					
4013101 · Salaries & Wages	60,229.31	104,000.00	75,189.83	120,000.00	16,000.00
4013102 · FICA Contribution	4,599.02	8,200.00	5,670.29	9,500.00	1,300.00
4013105 · Insurance Benefits	8,583.60	26,000.00	8,780.53	15,000.00	(11,000.00)
4013107 · Retirement (Pension)	5,479.83	11,000.00	7,800.44	14,000.00	3,000.00
4013110 · Retirement (401k)	1,958.73	3,500.00	2,305.55	3,700.00	200.00
Total 4013100 · Planning Personnel	80,850.49	152,700.00	99,746.64	162,200.00	9,500.00
4013200 · Planning Operating					
4013201 · Office Supplies	494.71	500.00	438.47	600.00	100.00
4013205 · Advertising	0.00	4,000.00	3,603.89	2,000.00	(2,000.00)
4013301 · Training/Education	1,160.00	4,000.00	1,734.95	3,500.00	(500.00)
4013302 · Per Diem & Travel	1,405.52	2,500.00	680.94	2,000.00	(500.00)
4013103 · Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
4013104 · Worker's Comp Insurance	956.87	1,075.00	1,047.92	2,000.00	925.00
4013108 · Dues & Subscriptions	5,276.72	7,000.00	5,223.00	7,000.00	0.00
8011303 · Planning Library	3.30	200.00	176.16	350.00	150.00
4013203 · Equipment Maint	989.68	2,000.00	856.87	1,800.00	(200.00)
Total 4013200 · Planning Operating	10,286.80	21,275.00	13,762.20	19,250.00	(2,025.00)
4013300 · Planning Services					
4013310 · Development Ordinance	10,500.00	3,000.00	2,141.06	1,000.00	(2,000.00)
4013303 · Planning Services	7,225.00	5,000.00	0.00	5,000.00	0.00
4013305 · Zoning and Code Enforcement	15,906.40	25,000.00	229.54	15,000.00	(10,000.00)
4013308 · Town Engineering	13,392.00	14,000.00	3,777.00	15,000.00	1,000.00
Total 4013300 · Planning Services	47,023.40	47,000.00	6,147.60	36,000.00	(11,000.00)
4013400 · Planning Capital Outlay					
4013401 · Computer Equip & Peripherals	1,694.24	1,800.00	1,596.55	2,000.00	200.00
4013402 · Land Use Development	0.00	35,000.00	0.00	30,000.00	(5,000.00)
4013403 · Comprehensive Plan Update	0.00	15,000.00	0.00	0.00	(15,000.00)
4013404 · Planning Management System	0.00	0.00	0.00	20,000.00	20,000.00
Total 4013400 · Planning Capital Outlay	1,694.24	51,800.00	1,596.55	52,000.00	200.00
Total 4013000 · Planning	139,854.93	272,775.00	121,252.99	269,450.00	(3,325.00)
5010000 · PLANNING BOARDS					
5011000 · Zoning Board					
5011100 · Zoning Board Personnel					
5011101 · Memberships & Dues	681.50	1,000.00	662.50	1,000.00	0.00
Total 5011100 · Zoning Board Personnel	681.50	1,000.00	662.50	1,000.00	0.00
5011300 · Zoning Board Services					
5011301 · Training/Education	60.00	700.00	0.00	1,000.00	300.00
5011302 · Per Diem & Travel	0.00	500.00	0.00	500.00	0.00
Total 5011300 · Zoning Board Services	60.00	1,200.00	0.00	1,500.00	300.00
Total 5011000 · Zoning Board	741.50	2,200.00	662.50	2,500.00	300.00
5012000 · Board of Adjustment					
5012300 · BOA Services					
5012301 · Training/Education	0.00	500.00	0.00	1,000.00	500.00
5012302 · Per Diem & Travel	0.00	350.00	0.00	500.00	150.00
Total 5012300 · BOA Services	0.00	850.00	0.00	1,500.00	650.00
Total 5012000 · Board of Adjustment	0.00	850.00	0.00	1,500.00	650.00
Total 5010000 · Planning Boards	741.50	3,050.00	662.50	4,000.00	950.00

	Actual FY2019-20	Amended FY2020-21	To Date 5/27/21 FY2020-21	Proposed FY2021-22	Proposed vs. Current
6010000 · PARKS & RECREATION					
6011500 · Community Events					
6011530 · Community Events					
6011310 · Community Events					
6011380 · Founders' Day	0.00	35,000.00	1,067.00	35,000.00	0.00
6011381 · Fishing Event	0.00	1,500.00	247.05	1,500.00	0.00
6011383 · Tree Lighting	3,970.64	4,500.00	433.53	4,500.00	0.00
6011384 · Touch-a-Truck	741.28	900.00	0.00	1,000.00	100.00
6011386 · Movies in the Park	2,722.86	5,000.00	1,440.73	5,000.00	0.00
6011388 · Partnership Events	933.99	1,500.00	0.00	1,500.00	0.00
6011389 · Music in the Park	5,857.99	9,000.00	365.00	9,000.00	0.00
2010303 · Volunteer Appreciation	2,088.00	2,500.00	0.00	2,500.00	0.00
6011391 · Misc Events	372.50	1,000.00	0.00	1,000.00	0.00
Total 6011310 · Community Events	<u>16,687.26</u>	<u>60,900.00</u>	<u>3,553.31</u>	<u>61,000.00</u>	<u>100.00</u>
Total 6011530 · Community Events	<u>16,687.26</u>	<u>60,900.00</u>	<u>3,553.31</u>	<u>61,000.00</u>	<u>100.00</u>
Total 6011500 · Community Events	<u>16,687.26</u>	<u>60,900.00</u>	<u>3,553.31</u>	<u>61,000.00</u>	<u>100.00</u>
6011000 · Parks & Rec Dept					
6011100 · P&R Personnel					
6011101 · Salaries & Wages	95,462.90	125,000.00	85,086.37	126,000.00	1,000.00
6011102 · FICA Contributions	7,514.19	10,000.00	6,515.28	9,500.00	(500.00)
6011105 · Insurance Benefits	8,907.64	9,500.00	8,882.21	11,000.00	1,500.00
6011107 · Retirement (Pension)	8,603.70	11,000.00	7,981.82	10,500.00	(500.00)
6011110 · Retirement (401k)	3,058.00	3,500.00	2,359.16	3,500.00	0.00
Total 6011100 · P&R Personnel	<u>123,546.43</u>	<u>159,000.00</u>	<u>110,824.84</u>	<u>160,500.00</u>	<u>1,500.00</u>
6011200 · P&R Operating					
6011208 · Non-Park Trail Maint	740.41	2,500.00	1,116.73	2,500.00	0.00
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	8,902.63	14,000.00	7,416.45	14,000.00	0.00
6011206 · SCP Tools & Supplies	1,655.40	2,000.00	1,899.66	2,000.00	0.00
6011207 · SCP Trail Maint	1,010.38	1,500.00	162.22	1,500.00	0.00
Total 6011250 · SCP Operating	<u>35,538.41</u>	<u>41,500.00</u>	<u>31,450.83</u>	<u>41,500.00</u>	<u>0.00</u>
6011270 · SAP Operating					
6011271 · SAP Maint & Contracts	25,926.41	37,000.00	22,736.30	37,000.00	0.00
6011272 · SAP Tools & Supplies	2,757.89	3,750.00	3,337.92	3,750.00	0.00
6011273 · SAP Landscape Maint	23,970.00	24,000.00	22,222.50	24,000.00	0.00
6011275 · SAP Field Maint	18,709.83	30,000.00	16,039.08	30,000.00	0.00
Total 6011270 · SAP Operating	<u>71,364.13</u>	<u>94,750.00</u>	<u>64,335.80</u>	<u>94,750.00</u>	<u>0.00</u>
Total 6011200 · P&R Operating	<u>107,642.95</u>	<u>138,750.00</u>	<u>96,903.36</u>	<u>138,750.00</u>	<u>0.00</u>
6011300 · P&R Services					
6011103 · Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
6011104 · Workers' Comp Insurance	2,623.61	2,900.00	2,843.01	2,700.00	(200.00)
6010213 · Vehicle Maint	3,451.36	5,000.00	1,573.35	2,500.00	(2,500.00)
Total 6011300 · P&R Services	<u>6,074.97</u>	<u>7,900.00</u>	<u>4,416.36</u>	<u>5,200.00</u>	<u>(2,700.00)</u>
6011400 · P&R Capital Outlay					
6011404 · Trail Development	0.00	11,500.00	0.00	50,000.00	38,500.00
6011410 · Sidewalk Development	147,040.39	0.00	0.00	0.00	0.00
6011411 · Grounds Equipment	19,687.46	30,000.00	21,057.58	0.00	(30,000.00)
6011414 · SAP Grounds Improvement	21,609.85	10,000.00	763.58	25,000.00	15,000.00
6011415 · SCP Grounds Improvement	106,053.62	10,000.00	0.00	0.00	(10,000.00)
6010404 · Computer Equip & Peripherals	1,694.24	0.00	0.00	0.00	0.00
Total 6011400 · P&R Capital Outlay	<u>296,085.56</u>	<u>61,500.00</u>	<u>21,821.16</u>	<u>75,000.00</u>	<u>13,500.00</u>
Total 6011000 · Parks & Rec Dept	<u>533,349.91</u>	<u>367,150.00</u>	<u>233,965.72</u>	<u>379,450.00</u>	<u>12,300.00</u>
Total 6010000 · Parks & Recreation	<u>550,037.17</u>	<u>428,050.00</u>	<u>237,519.03</u>	<u>440,450.00</u>	<u>12,400.00</u>

	Actual FY2019-20	Amended FY2020-21	To Date 5/27/21 FY2020-21	Proposed FY2021-22	Proposed vs. Current
7010000 · COMMUNITY SERVICES & COMMITTEES					
7011300 · Public Services					
7011201 · Volunteer Programs	1,800.00	1,800.00	0.00	1,800.00	0.00
7011303 · Animal Control/Shelter	30,486.00	30,500.00	9,395.00	30,000.00	(500.00)
7011305 · Fire Inspections	4,465.50	5,500.00	2,785.50	5,500.00	0.00
7011306 · Senior Programs	8,226.46	13,500.00	7,362.37	13,500.00	0.00
7011307 · Municipal Equip & Generator	125.00	0.00	0.00	0.00	0.00
Total 7011300 · Public Services	<u>45,102.96</u>	<u>51,300.00</u>	<u>19,542.87</u>	<u>50,800.00</u>	<u>(500.00)</u>
Total 7011000 · Public Safety & Services	45,102.96	51,300.00	19,542.87	50,800.00	(500.00)
7013000 · Trails & Open Space Committee					
7013300 · T&OS Committee Services					
7013303 · T&OS Committee Expenses	1,772.79	6,000.00	5,737.07	6,000.00	0.00
Total 7013300 · T&OS Committee Services	<u>1,772.79</u>	<u>6,000.00</u>	<u>5,737.07</u>	<u>6,000.00</u>	<u>0.00</u>
7013500 · T&OS Cap Outlay					
7013550 · T&OS Master Plan	13,085.70	30,000.00	26,964.14	0.00	(30,000.00)
Total 7013800 · T&OS Capital Outlay	<u>13,085.70</u>	<u>30,000.00</u>	<u>26,964.14</u>	<u>0.00</u>	<u>(30,000.00)</u>
Total 7013000 · T&OS Committee	<u>14,858.49</u>	<u>36,000.00</u>	<u>32,701.21</u>	<u>6,000.00</u>	<u>(30,000.00)</u>
7013000 · Historical Committee					
7013300 · Historical Comm Services					
7013302 · Per Diem & Travel	0.00	600.00	0.00	300.00	(300.00)
7013303 · Town Hall Rotating Exhibits	114.29	250.00	0.00	250.00	0.00
7013304 · Special Events	250.00	600.00	0.00	600.00	0.00
Total 7013300 · Historical Comm Services	<u>364.29</u>	<u>1,450.00</u>	<u>0.00</u>	<u>1,150.00</u>	<u>(300.00)</u>
7013400 · Hist Committee Capital Outlay					
7013401 · HD Property Markers	0.00	3,900.00	1,157.38	3,900.00	0.00
7013405 · Historical Site Projects	15,090.99	3,700.00	552.50	5,000.00	1,300.00
7013406 · Historical Site Archaeology	0.00	18,500.00	0.00	18,500.00	0.00
Total 7013400 · Hist Comm Capital Outlay	<u>15,090.99</u>	<u>26,100.00</u>	<u>1,709.88</u>	<u>27,400.00</u>	<u>1,300.00</u>
Total 7013000 · Historical Committee	<u>15,455.28</u>	<u>27,550.00</u>	<u>1,709.88</u>	<u>28,550.00</u>	<u>1,000.00</u>
Total 7010000 · Comm Services & Committees	<u>75,416.73</u>	<u>114,850.00</u>	<u>53,953.96</u>	<u>85,350.00</u>	<u>(29,500.00)</u>
Total Expenditures	1,367,219.81	2,163,700.00	1,132,121.68	4,665,739.00	2,502,039.00

TOTAL BUDGET: \$ 4,665,739.00

Operating budget: \$ 1,336,339.00

Capital expenditures: \$ 3,329,400.00

Fund balance appropriation: \$ 3,323,014.00

fee schedule



FEE SCHEDULE



SCHEDULE NAME: **COMPREHENSIVE FEE SCHEDULE**

SCHEDULE #: SCH-2021-001

ORIGINAL ADOPTION DATE: 6-8-21

ORIGINAL EFFECTIVE DATE: 7-1-21

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)..... \$4.00 per 42"x42" square

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

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 ft² of gross floor area
- ~ non-residential, major..... \$2,000 + \$200 per 1,000 ft² 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
- ~ major subdivision/single family residential..... \$1,000 + \$200 per lot
- ~ major subdivision/multi-family and non-residential \$2,000 + \$200 per lot



FEE SCHEDULE



Sign Fees

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

Other Fees and Services

~ custom mapping (<i>on limited basis, half hour minimum</i>)	\$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.



FEE SCHEDULE



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.

SCP picnic shelter (open-sided 30'x60'):

- ~ cleaning deposit (refundable dependent upon left condition) \$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)

SCP amphitheater, restrooms, and adjacent playground:

- ~ cleaning deposit (refundable dependent upon left condition) \$100
- ~ resident rate for 3-hour block (minimum)\$300 (+ 100 each add. hour)
- ~ non-resident rate for 3-hour block (minimum)\$500 (+ 200 each add. hour)

Summerfield Community Center (inside, upstairs):

- ~ cleaning and security deposit (non-refundable)..... \$25
- ~ resident rate for 2-hour block (minimum)\$50 (+ \$15 each add. hour)
- ~ resident rate for full day..... \$150
- ~ non-resident rate for 2-hour block (minimum)\$65 (+ \$20 each add. hour)
- ~ non-resident rate for full day..... \$185

See additional fee and cancellations details in the "Application & Rental Agreement for Summerfield Community Center."

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. SAP rentals require rental agreements and athletic field rentals also require detailed applications and approvals as determined by the Parks & Recreation Director.

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 & 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 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 (+ \$20 each add. hour)
- ~ non-resident rate for 2-hour block\$75 (+ \$30 each add. hour)

SAP picnic shelter (open-sided 24'x36'):

- ~ cleaning deposit (refundable dependent upon left condition) \$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)

ordinance

Town of Summerfield
 FY 2021 – 22 Budget Ordinance
 (O-2021-001)

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, 2021, and ending June 30, 2022.

SECTION 1 – General Fund

General Fund Revenues:

Property Taxes	\$446,000.00
Local Sales Taxes	156,000.00
ABC Distribution	175,000.00
Beer and Wine Tax	56,000.00
Utilities Franchise Tax	385,000.00
Solid Waste Disposal Tax	9,000.00
Investment Earnings	45,000.00
Planning Fees	20,000.00
Miscellaneous Revenue	3,000.00
Code Enforcement Revenue	2,000.00
Parks & Recreation Revenue	41,500.00
Event Revenue	4,225.00
Fund Balance Appropriation	<u>3,323,014.00</u>
Grand Total Revenues	\$4,665,739.00

General Fund Expenditures:

Governing Body	Operating & Personnel	\$49,838.00
	Capital Outlay	<u>0.00</u>
	<i>Governing Body Total</i>	49,838.00
Professional Services		114,600.00
Administration	Operating & Personnel	489,551.00
	Capital Outlay	<u>0.00</u>
	<i>Administration Total</i>	489,551.00
Property & Buildings	Operating	37,500.00
	Capital Outlay	<u>3,175,000.00</u>
	<i>Property & Buildings Total</i>	3,212,500.00
Planning	Operating & Personnel	217,450.00
	Capital Outlay	<u>52,000.00</u>
	<i>Planning Total</i>	269,450.00
Planning Boards		4,000.00
Parks & Rec	Operating & Personnel	365,450.00
	Capital Outlay	<u>75,000.00</u>
	<i>Parks & Rec Total</i>	440,450.00
Community Services & Committees	Operating	57,950.00
	Capital Outlay	<u>27,400.00</u>
	<i>Community Services & Committees Total</i>	85,350.00
Grand Total Expenditures		\$4,665,739.00

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 2021, is hereby levied and established as the official tax rate for the Town of Summerfield for FY2021–22. The rate is based upon a total projected valuation of \$1,630,762,338. 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, 2021, 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 FY2021–22. 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 8th day of June, 2021.

Mayor BJ Barnes

Attest:

Town Clerk Lance Heater



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