

TOWN OF WOODFIN
NORTH CAROLINA

ANNUAL BUDGET FISCAL YEAR 2019-2020



Board of Aldermen

M. Jerry VeHaun, Mayor

Debbie Giezentanner, Mayor Pro-tem

Jim Angel, Alderman

Jackie Pope Bryson, Alderman

Donald Hensley, Alderman

Donald Honeycutt, Alderman

Ronnie Lunsford, Alderman

Town Administrator

JASON YOUNG

Town of Woodfin

2019-2020 Budget Ordinance

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF WOODFIN, NORTH CAROLINA:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this Town:

Administration	\$ 796,401
Community Outreach	\$ 53,000
Parks & Recreation	\$ 165,400
Tax Collection Fee	\$ 288,200
Police	\$1,670,492
Environmental Services	\$ 978,826
Street	\$ 470,562
Powell Bill	\$ 241,500
Bond Debt	\$ 225,000
Total Expenditures	\$ 4,889,381

Section 2. It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Ad Valorem Taxes-Current Year	\$ 2,904,781
Prior Years, Penalties, etc.	\$0
Ad Valorem DMV	\$0
Revenue from Park Bond	\$396,000
Business Registration Fee	\$7,000
Beer & Wine Licenses	\$200
Interest on Investments	\$18,000
Rental Income –Comm. Center	\$15,000
Rental Income -Doggie Day Care	\$24,000
Picnic Shelter Reservations	\$4,500
Miscellaneous Income	\$15,000
Utilities Franchise Tax	\$315,000
Beer & Wine Tax	\$29,000
Statewide Tipping Tax	\$4,500
Powell Bill Revenue	\$189,000
Local Government Sales Tax	\$830,000
Court Costs & Fees	\$600
Administrative Impound Fee	\$4,000
Zoning Permits	\$48,660
NCLM Safety Grant	\$0
Sale of Recyclables	\$500
Transfer from Powell Bill	\$0
Transfer from Fund Balance	\$0
Community Program Donations	\$30,000
ABC Disbursement	\$60,000
ABC Offer -Contract	\$1,500
Vending Machine Revenue	\$1,500
Total Revenues	\$ 4,889,381

Section 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore approved for the Town:

Powell Bill	\$ 189,000
Total Expenditures	\$ 189,000

Section 4. It is estimated that the following reserves will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

NC State Highway Commission	\$ 189,000
Interest on Investments	\$ 100
Powell Bill Reserve Allocation	\$ 0
Total Revenue	\$ 189,000

Section 5. The citizens of Woodfin voted overwhelmingly in November of 2016 to impose up to a five cent (.05) additional millage on the ad Valorem tax rate to pay for the issuance of up to \$4,500,000 million dollars in bonds to fund construction. In May of 2019 the Town of Woodfin received approval from the North Carolina Local Government Commission to issue the debt approved by voters. In light of these developments this budget takes the legal step of adding four and half cents to the existing tax rate to support the repayment of said bonds. The Town segregates these funds from operation revenues and expenditures in light of the fact that these funds have a restricted purpose.

It is estimated that the annual bond payment due in the fiscal year beginning July 1, 2019 and ending, June 30, 2020 will be:

Bond Debt	\$225,000
Total Bond Expense	\$225,000

Section 6. The Town of Woodfin currently has a Capital Projects Ordinance in place to oversee the revenues and expenditures for the design and construction of the Woodfin Greenway-Blueway Riverfront Redevelopment. The citizens of Woodfin voted overwhelmingly in November of 2016 to impose up to a five cent (.05) additional millage on the ad Valorem tax rate to pay for the issuance of up to \$4,500,000 million dollars in bonds to fund construction. In May of 2019 the Town of Woodfin received approval from the North Carolina Local Government Commission to issue the debt approved by voters. In light of these developments this budget takes the legal step of adding four and half

cents to the existing tax rate to support the repayment of said bonds. The Town segregates these funds from operation revenues and expenditures in light of the fact that these funds have a restricted purpose.

It is estimated that the following funds will be available to the Capital Projects for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the voter approved measure:

Revenue from Greenway Tax First Tranche	\$225,000
Total Revenue	\$225,000

Section 7. The Budget Officer/Finance Officer is hereby authorized to distribute department funds upon the line item budget and make expenditures therefrom, in accordance with the Local Government Budget and Fiscal Control Act.

Section 8. The Budget Officer/Finance Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He/she may transfer amounts between line items, expenditures and revenues within a department without limitation and without a report being required.
- B. He/she may transfer amounts up to \$2,500 between departments within any one division, including contingency appropriations, within the same fund during any month. For the purpose of this ordinance, the Town of Woodfin has the following divisions: Public Works (Streets and Sanitation), Police, and Administration. The Budget Officer must make an official report on such transfers at the next regular meeting of the Governing Board. Transfers between divisions would require action of the Governing Board.
- C. He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 9. There is hereby levied a tax at the rate 33 cents (\$.33) per one hundred dollars (\$100) calculation of property as listed for taxes as of January 1, 2019 for the purpose of raising the revenue listed as “Taxes ad Valorem-Current Year” in the General Fund in Section 2 of this Ordinance. This rate is based upon an estimated valuation of \$900,323,213 and an estimated rate of collection of 99.91%.

Section 9. Copies of the Budget Ordinance shall be furnished to the Mayor, to the Board of Aldermen, and to the Clerk of the Town to be kept on file for their direction in the disbursement of funds.

ADOPTED AND APPROVED THIS, THE 25th DAY OF JUNE 2020.

M. JERRY VEHAUN
MAYOR
TOWN OF WOODFIN

ATTEST:

JODY JONES
TOWN CLERK
TOWN OF WOODFIN

Town of Woodfin

Budget Summary by Department:

Department: Administration

Department Head: Jason Young

Function/Intent: The purpose of this department is to provide a support role to the Board of Aldermen as well as to manage the day-to-day activities of the Town government, Planning and Zoning, Economic Development, Code Enforcement, Permitting, Storm Water Management, Personnel Records Management and other tasks.

Overview of the 2019-2020 Budget Request:

This budget includes funds for the continued day to day operations of the Town -including, but not limited to:

- Finance
- Code Enforcement
- Human Resources
- Planning and Zoning
- Economic Development
- Intergovernmental Relations
- Media Relations
- Constituent Services
- Strategic Planning
- Ordinance and Minutes Custodian
- Internal Presence
- Legal Representation
- Event Planning and Coordination

In addition to Core Administrative Functions identified above the Administration Department is also tasked with the oversight and operation of the following:

- Community Outreach
- Parks and Recreation
- Tax Collection

Overview of the 2019-2020 Budget Request:

The most significant request is for a cost of living adjustment of 3% for employees and additional funds for providing compensation increases for employees.

Administration Department
2019-2020 Budget Estimates

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Salaries	291,946	300,000	300,000	286,483
Overtime				8,594
Longevity				11,192
Prof. Services	65,000	40,000	66,000	80,000
FICA	17,625	22,950	22,950	23,032
Unemployment	781	500	500	500
Health Ins.	58,640	74,700	74,700	81,000
Retire-Local Gvt.	16,703	23,250	23,250	30,000
Workers Comp.	5,600	5,600	5,600	5,600
401K Cont.	13,823	24,000	24,000	27,000
Telephone	10,000	9,000	9,000	9,000
Postage	5,500	4,500	4,500	3,000
Printing	3,000	2,500	2,500	1,500
Utilities	10,000	10,000	10,000	10,000
Website/Tech	5,500	4,500	13,500	13,000
Travel	6,000	7,000	7,000	12,000
Maint. Bldg.	5,000	15,000	15,000	18,000
Maint. / Equip.	500	500	500	500
Maint. /Vehic.	500	500	500	500
Advertising	20,000	20,000	20,000	20,000
Vehicle Supplies	11,500	1,500	1,500	2,000
Dept. Supplies	35,000	25,000	25,000	40,000
Janitorial Service	16,000	----	----	10,000
Dues & Subs.	12,000	14,000	14,000	14,000
Ins. & Bonds	38,000	40,000	40,000	45,000
Capital Outlay	----	-----	-----	-----
Non-Capital Out.	----	-----	-----	2,500
Election Exp.	9,645	-----	-----	17,000
Miscellaneous	4,000	4,000	4,000	5,000
Aldermen Comp.	18,000	18,000	18,000	18,000
Totals	618,707	667,000	702,000	796,401

Community Outreach

Department: Community Outreach-Administration

Department Head: Jason Young

Function/Intent: The Community Outreach Program strives to assist Woodfin families in need of assistance related to food, fuel, medical, transportation, housing and other needs.

Long Term Goals/ Plans:

The long-term goals of the Community Outreach Department include:

1. Operating the Christmas Program for families in need.
2. The distribution of heating and electrical assistance to certain persons in need.
3. Raising funds towards the operation of the program from private and non-profit sources.
4. The distribution of intermittent food assistance to families in need.
5. The distribution of intermittent special needs assistance to certain persons.
6. Communicating with and assisting certain persons in need in finding outside assistance and care.

Community Outreach Department

2019-2020 Budget Estimates

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Salaries	----	----	-----	-----
Reimbursables	6,000	5,000	5,000	5,000
Heating Assist.	----	-----	----	----
Christmas Pro.	18,000	18,000	47,840	48,000
Total	24,000	23,000	52,840	53,000

Parks and Recreation Department

Department: Parks and Recreation Department

Department Head: Jason Young, Town Administrator

Function/Intent: The purpose of this department is to provide for the upkeep and maintenance of the Town's park system as well as identify ways to provide cost effective ways to build a sense of community within the Town. This department is responsible for managing the construction of new parks and recreational facilities and programing existing parks and recreational facilities.

Long-term Goals/Plans

1. Identify opportunities to expand the Woodfin Park System
2. Identify ways to enhance pedestrian and bicycle pathways throughout the community in order to improve access to recreational facilities and improve the health and wellness of the citizens of Woodfin.
3. Identify ways to beautify Woodfin and enhance its park system.
4. Operate and manage the Woodfin Community Center and grounds.
5. Identify partnerships that can enhance the appearance and use of community parks.
6. Identify methods and strategies to make the park system more cost effective.
7. Oversee the Construction of Silver-Line Park during the upcoming Fiscal Year.
8. Oversee and Plan the Expansion of the Woodfin Greenway Up the French Broad River and across the Town to Weaverville Road.
9. Begin design work on the as yet unnamed pocket park located on Weaverville Road and Adjacent to the Craggy Mountain Rail Line.
10. Assist with and manage the multi-organization effort to construct the Woodfin Greenway-Blueway project and Woodfin Whitewater Wave.

Parks & Recreation Department

2019-2020 Budget Estimates

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Operational	15,000	4,500	4,500	4,500
Prof. Services	----	500	500	500
Repairs	2,500	5,000	10,000	8,000
Elem. School	2,000	2,000	2,000	2,000
Labor Day Picnic	10,000	----	---	----
Golden Age Club	6,000	6,000	6,000	7,000
Youth League	5,000	4,000	4,000	5,000
Comm. Ctr. Oper.	14,000	14,000	14,000	14,000
Comm. Ctr. Bldg.	12,000	12,000	12,000	14,000
Bond/Const.	551,094	69,888	69,888	----
Debt Service	----	110,400	110,400	110,400
Total	617,594	228,288	233,288	165,400

Tax Collection Department

Department: Tax Collection

Department Head: Jason Young, Town Administrator

Function/Intent: The purpose of this department is to bring about the most efficient and economical sound manner of collecting ad Valorem taxes for: privately owned real estate, personal property, privately held facilities of various utility providers and automobiles and other vehicles.

Long-term Goals/Plans

- Identify opportunities to reduce collection costs for all ad Valorem taxes.
- Monitor and communicate to appropriate parties the accurate boundaries of the Town and its contents to ensure that all persons and organizations owing taxes to the Town of Woodfin are identified accurately.
- Identify potential avenues to introduce new or expand existing revenue streams.

Tax Collection Department

2019-2020 Budget Estimates

Tax Collection Expenditures represent an explanation of the funds the Town will money it to Buncombe County for the collection of the Town's taxes and tax related fund transfers related to the Town's Tax Increment Finance District. These expenditures do not constitute a separate department, and should be considered, in many ways, an addendum to the Administration budget.

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Tax Collection Fees	41,296	32,000	32,000	45,000
TIF District Payment	178,395	198,000	198,000	243,200
Total	219,691	230,000	230,000	288,200

Police Department

Department: Police

Department Head: Chief Michael J. Dykes

Function/Intent: The Woodfin Police Department endeavors to provide competent, efficient, diligent and personalized law enforcement services to residents and visitors of the Town of Woodfin.

Overview of the 2019-2020 Budget Request:

The most significant request is for a three percent cost of living adjustment and the hiring of one additional non-sworn position to serve in the role of Evidence Technician I.

Long Term Goals/ Plans:

The long-term goals of the Police Department include:

1. Enhanced training of officers to improve the quality of service available to Woodfin.
2. Maximizing the use of emerging technologies in a way that enhances safety and efficiency.
3. Continuing to ensure the safety of Woodfin resident and visitors.
4. Helping to foster a climate that is conducive to strong economic development by creating an atmosphere that is welcoming to non-residents.
5. Networking within the community to reduce the potential for criminal activity.
6. Fostering a positive relationship with local media.

Police Department**2019-2020 Budget Estimates**

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Salaries	773,642	800,000	800,000	798,203
Overtime				52,256
Longevity				20,076
FICA	56,089	61,200	61,200	65,129
Health Insurance	129,185	161,600	161,600	185,925
401 K	46,419	64,000	64,000	67,544
Special Seperat.	----	7,631	7,631	7,700
Retirement-Local	61,891	68,000	68,000	83,404
Workers Comp.	19,824	17,000	23,500	23,500
Telephone	18,500	25,000	13,000	13,000
Postage	----	1,000	1,000	500
Printing	1,000	1,000	1,000	1,000
Travel	5,000	4,000	4,000	4,000
Maint. Equip.	4,000	500	500	500
Maint. Vehic.	50,000	25,000	25,000	25,000
Vehicle Supplies	32,500	37,000	37,000	37,000
Dept. Supplies	50,000	50,000	50,000	68,000
Uniforms	11,000	9,000	9,000	9,000
Dues & Subs,	61,000	62,000	62,000	62,000
Ins. & Bonds	25,000	25,000	32,100	33,000
Personnel Test.	1,000	1,000	1,000	1,000
Miscellaneous	1,500	1,000	1,000	1,000
Invst. /Crime Pr.	2,000	1,000	1,000	1,000
Capital Outlay	----	----	----	----
Debt Serv. –Cur.	39,200	66,608	108,116	38,321
Debt Serv. –Prop.	46,371	66,608	----	72,434
Totals	1,445,187	1,555,147	1,531,647	1,670,492

Public Works:

The Woodfin Public Works Department is divided into two major entities for the purposes of accounting and planning: Environmental Services and the Street Department with shared oversight of the Powell Bill Fund.

Environmental Services Department: The Environmental Services Department is responsible for collecting household garbage from residents as well as many businesses. In addition, this department is tasked with maintaining the Woodfin Park System, enforcing the Animal Ordinances of the Town of Woodfin, and overseeing the Woodfin Recycling Program.

Street Department: The Woodfin Street Department is tasked with maintaining the municipality's 37 miles of roads as well as overseeing street lighting and the Town's Stormwater System. The Street Department receives some of its funding from the Powell Bill Program and duties related to this program are strictly segregated from other expenditures in order to comply with state statute governing these activities.

Powell Bill Fund:

As noted above the Street Department is tasked with spending funds from the Powell Bill, however, oversight of the Powell Bill Fund. Powell Bill Funds are best reviewed and understood as a functional aspect of the Street Department operations. Oversight of the Powell Bill Fund is divided between the Director of Public Works and the Town Administrator acting as head of the Administrative Department.

Overview of the 2018-2019 Budget Request:

The most significant request is for the addition of one new employee in Environmental Services and debt service funding sufficient to finance the purchase of the following vehicles: F-550 or equivalent dump truck (\$75,000), F-250 or equivalent (\$65,000) and ODB Leaf Vacuum or equivalent (\$55,000).

Environmental Services Department

Department: Environmental Services

Department Head: Superintendent Johnny Brooks

Function/Intent: The purpose of this department is to provide sanitation services to the residents of Woodfin. The Environmental Services Department –formerly known as Sanitation - is responsible for providing safe and sanitary refuse collection to residents, businesses and industries.

Long-term Goals/ Plans:

1. To continue to provide exceptional trash removal services to our growing population.
2. To find ways to better re-coup costs to the Town for extra or special services provided by the Environmental Services Department.
3. To continue the phased replacement of outdated equipment within the department.

Environmental Services Department

2019-2020 Budget Estimates

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Salaries	239,202	242,500	242,500	286,575
Overtime				14,938
Longevity				9,181
Contract Labor	----	----	18,000	20,000
FICA	18,299	15,600	15,600	22,538
Health Ins.	55,449	52,700	52,700	66,318
Retirement	17,342	19,000	19,000	26,368
Work Comp.	9,600	8,750	8,750	9,000
401K	14,352	19,400	19,400	23,569
Telephone	2,000	2,500	2,500	2,500
Utilities	6,200	6,500	6,500	6,500
Maint. Bldg.	10,000	3,500	3,500	2,500
Maint. Equip.	500	1,000	1,000	1,000
Maint. Vehic.	40,000	35,000	35,000	20,000
Vehicle Sup.	16,000	18,000	18,000	25,000
Dept. Sup.	13,000	35,000	35,000	37,598
Uniforms	4,000	4,000	4,000	6,500
Ins. & Bonds	6,000	8,000	8,000	11,000
Miscellaneous	500	500	500	1,500
Landfill Fee	86,000	80,000	80,000	91,000
Debt Service	----	108,964	108,964	118,241
Animal Control	4,000	-----	----	1,000
Spay/Neuter Prog.	3,000	3,000	3,000	3,000
Recycling	80,000	85,000	85,000	85,000
Totals	754,916	748,914	766,914	978,826

Street Department

Department: Street Department

Department Head: Johnny Brooks

Function/Intent: The purpose of this department is to provide for the proper upkeep of the Town's transportation routes. The Street Department is responsible for Stormwater management, road repair and resurfacing, snow removal, mowing and right-of-way maintenance.

Long-term Goals/Plans:

1. To investigate the possibility of widening certain streets within the Town to ensure that all roads maintained by the Town of Woodfin meet or exceed the NC DOT standard width of 16 feet or more.
2. To assist in the implementation of the Town's Stormwater Ordinance and action plan.
3. To look for opportunities to improve the appearance and livability of Woodfin within the general purview of the Town's street system.
4. To ensure the prompt removal of snow and ice to maintain the safety of the motoring public of the Town and to promote commerce within the Town.

Street Department

2019-2020 Budget Estimates

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Salaries	104,749	108,000	108,000	109,018
Overtime				9,212
Longevity				4,600
FICA	8,013	8,300	8,300	9,396
Health Ins.	15,495	16,000	16,000	17,400
Retirement	7,594	8,500	8,500	11,000
Work Comp.	5,451	2,500	2,800	2,800
401K	6,285	8,700	8,700	10,000
Utilities	5,400	4,000	3,700	2,000
Maint. Building	500	300	300	300
Maint. Equip.	16,000	13,000	13,000	10,000
Maint. Vehic.	7,500	9,000	11,000	15,000
Vehicle Supplies	7,000	7,800	7,800	7,800
Dept. Supplies	13,000	13,000	13,000	13,000
Uniforms	2,600	2,600	2,600	7,000
Street Lighting	55,000	50,000	50,000	50,000
Insurance/Bonds	5,000	5,000	5,000	9,000
Miscellaneous	500	500	500	500
Debt Service	44,868	13,957	13,957	55,923
Capital Outlay	----	14,900	14,900	20,000
Paving (Additional)				100,000
Totals	304,955	271,157	288,057	470,562

Powell Bill Fund Expenditures

Department Powell Bill Fund

Department Head: Jason Young/Johnny Brooks (combined oversight)

Function/Intent: The purpose of this department is to provide for the proper collection, investment, and expenditure of Powell Bill Funds which are required by law to be expended in accordance with the confines of the Powell Bill which mandates their specific application in all regards. Additionally, the Powell Bill Fund oversees the extensive reporting and recordation requirements of the law and ensures that necessary documents are filed with the state in a timely manner to ensure that the Town receives its proper share of said funds.

Powell Bill Fund Expenditures represent the explanation of how the Town will spend money it receives from the state for road maintenance. These expenditures do not constitute a separate department, and should be considered, in many ways, an addendum to the Street department budget.

The most important item to note in the Powell Bill expenditures and revenues is the addition of \$100,000 from the general fund to provide additional resources for covering more paving projects than the Town is currently able to provide using exclusively Powell Bill funds.

Powell Bill Fund

2019-2020 Budget Estimates

Account	2017-18 Actual	2018-19 Budget	2018-19 Amended	2019-20 Budgeted
Snow Removal	20,000	12,000	35,000	30,000
Patching & Resurf.	181,000	201,000	201,000	201,000
Culverts	12,000	5,000	5,000	5,000
Road Maint.	7,000	7,000	7,000	7,000
Engineering Serv.	5,000	3,500	3,500	3,500
Total	225,000	228,500	251,500	246,500

