



TOWN OF WOODFIN, NORTH CAROLINA

Mayor VeHaun, Board of Commissioners, and community members,

Please accept this recommended FY2022-2023 budget for the Town of Woodfin. Your guidance through budget discussions have been very valuable and continue to inform this plan, and your collaboration has been appreciated. To summarize, town staff and elected officials held three public budget workshops over the course of the past three months, carefully reviewing budget options and establishing spending priorities consistent with overall community needs. The FY2022-2023 budget builds on a year of introspection as the town reflects on leadership changes, both elected and administrative. The town board and staff continue to react to Covid-19 by effectively shuttering town hall for several months during the course of the fiscal year, rethinking the town's fiscal future, and implementing sanitation and safety protocols that would have been unimaginable several years ago. Additionally, leadership has focused on increased transparency in all areas of town operations, more structured development, and sound policy reflecting best practice in government operations.

We are looking optimistically forward to the next fiscal year. Last year's concerning revenue outlook led to conservative budgeting and spending, but the outcome has been far better than imagined, permitting the town to increase its projected yearend financial position year over year. Federal funding has provided support to offset increased costs of navigating the pandemic, and the American Rescue Plan Act promises to further improve conditions for Woodfin aiding in previously unaffordable but necessary capital investments and required program needs.

A summary of key accomplishments and decisions during FY2021-2022 include:

- Groundbreaking at Silver-Line Park, the debut of the long-awaited Woodfin Greenway & Blueway
- Approving \$3 million in spending to finance our road maintenance and paving project
- Hiring a seasoned town manager able to hit the ground running
- Hiring a project manager with a focus on our Blueway/Greenway and parks projects
- Assessing town assets and infrastructure by replacing aged public works equipment, sanitation trucks, and police vehicles
- Updating zoning ordinances and building in controls to ensure smart development with more comprehensive zoning ordinance and new steep slope ordinance and conditional zoning

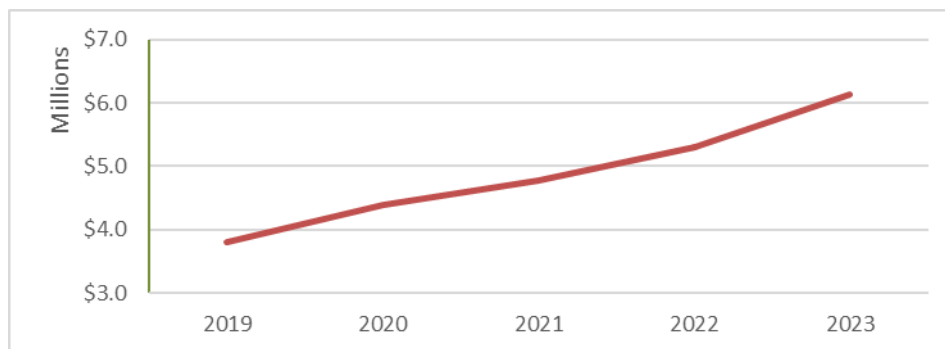
- Began work on the town’s new comprehensive plan which will lay the foundation for future decisions

Collectively and cumulatively, these key decisions laid a foundation for increased organizational performance, supplying resources to former and newer employees who strive to provide quality service to the community. They also inform the FY2022-2023 budget decisions that are now before us.

Revenue Overview

Compared to our tentative FY2021-2022 projections, next year’s recommended revenue budget increases funding by approximately \$335,692, or 5.47%, before considering the impacts of the recommended tax rate and fund balance appropriations.

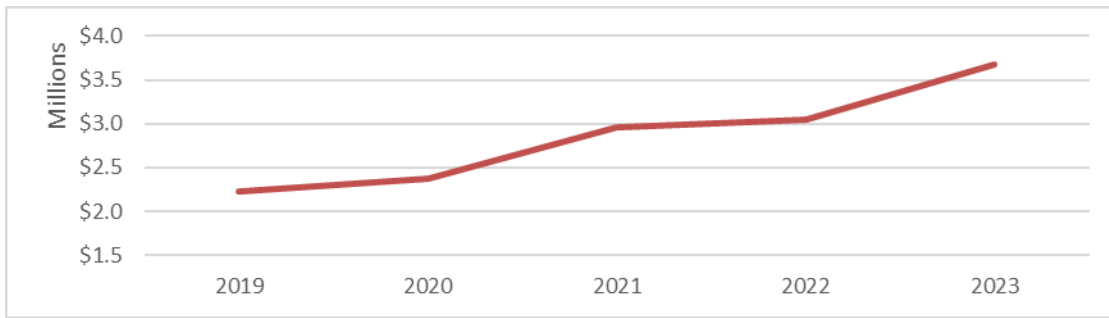
For context, the five-year trend of general fund revenue, compared to the FY2022-2023 recommended budget, is shown below:



The lion’s share of any municipal revenue derives from **ad valorem** (property) **taxes**. The County’s tax assessor revalues property on a four-year cycle, and marked January 1, 2021, as the date of most recent revaluation. The assessor’s estimate of property value across Woodfin lands at \$1,164,841,596, which is an increase of \$71,069,103, or 6.49% over the prior year’s tax base. (See Woodfin Tax Valuation Table)

The budget officer’s recommended tax rate is 33-cents per \$100 in value. This recommendation holds the current tax rate, 33 cents, steady for the next fiscal year. At this rate the estimated tax levy totals \$3,805,537, net of the less than 1% uncollected taxes. The annual growth in the tax base is strong but seems to be slowing from that of the previous four years where the average growth of 14.4% was experienced in Woodfin.

The five-year trend of ad valorem tax revenue by fiscal year, compared to the recommended FY2022-2023 budget, is shown here:



Sales and Use taxes represent the other major revenue stream for Woodfin. The distribution from the NC Department of Revenue in FY2021-2022 is projected to exceed expectations set one year ago as the town continued to grapple with the economic shutdowns associated with Covid-19. An explanation for this strong performance in sales tax receipts may be found in the booming construction sector of the economy, coupled with stronger consumer demand, and fueled by direct financial stimulus payments and other indirect aid to taxpayers. Year over year disposable income across the nation increased as of April 2022 as depicted in the chart below.

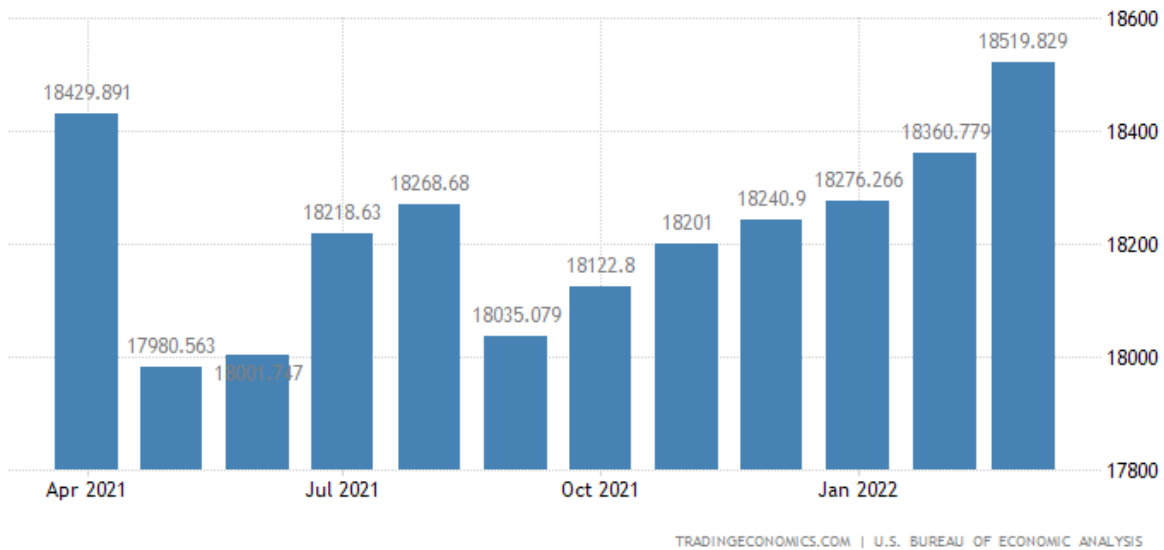
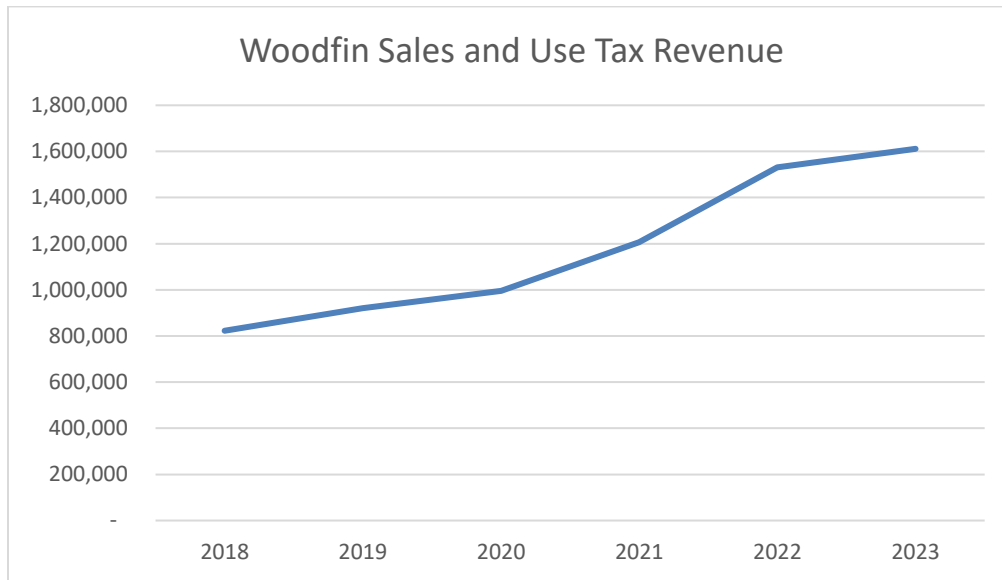


Figure 1 US Disposable Personal Income in Billions

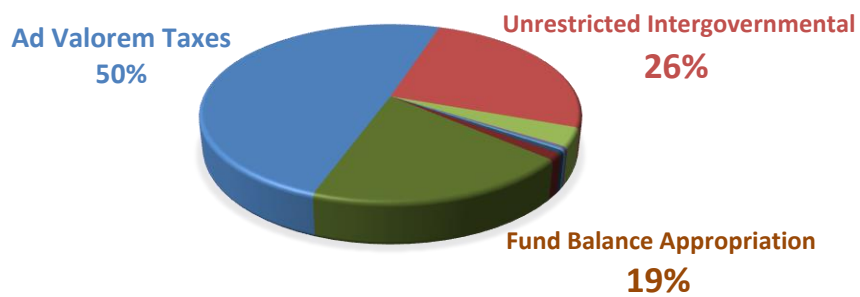
The FY2022-2023 recommended budget reflects continued strength of sales and use tax revenue. Increases realized in FY2021-2022 are expected to increase further in FY2022-2023 by another 5.3% over the prior year with projected revenue expected at \$1,611,310.

A depiction of the five-year trend of sales and use tax revenue by fiscal year, compared to the recommended FY2022 budget, is shown below:



All other recurring revenues are either nominal or estimated to remain flat when comparing this FY2022-2023 recommended budget to FY2021-2022 budget projections.

GENERAL FUND REVENUE



Fund balance is appropriated at \$1,549,855; the majority of this amount is for one-time projects made possible through General Fund savings due to the American Recovery Act funding.

Estimated FY2022-2023 revenues are summarized as follows:

Ad Valorem Taxes	\$ 3,977,375
Unrestricted intergovernmental	2,052,776
Restricted intergovernmental	270,724
Permits and Fees	30,200
Sales and Services	22,500
Investment earnings	1,500
Miscellaneous	40,600
Grant	96,041
Fund Balance Appropriation	1,549,855
Total Estimated General Fund Revenue	\$ 8,041,572

Expenditure Overview

FY2022-2023 recommended expenditures for the **baseline budget** (or expenditures before expansion budget items) represents no net increase over the prior year. Minimal increases in operational accounts due to inflation and increased fuel costs were offset by a reduction in debt service payment requirements on the 1054 Riverside Drive building (paid in full May 2022) and the Public Works building (scheduled to be paid in full December 2022).

FY2022 Expansion Budget

Separating base budget revenue and expenditures from expansion budget items aid in the understanding of significant departures from the prior year in the budget officer’s recommendation. Decision makers and reviewers of the budget may draw conclusions based on this reporting structure.

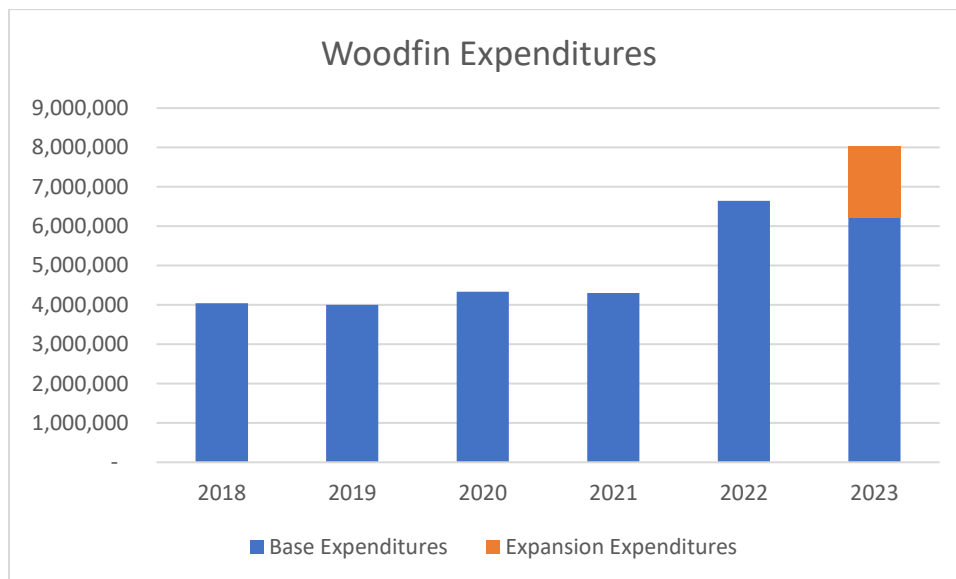
Revenue sources identified in the expansion budget total \$1,361,417 and include \$325,403 (rounded) in Local Option Sales Tax collections projected to exceed the level collected in the previous fiscal year. Another \$1,549,855 in fund balance appropriations, \$1,036,014 greater than fiscal year 2022, to support expansion spending due to savings created by the American Rescue Plan Act grant.

Expenditures identified in the expansion budget total \$1,850,377 (rounded), as detailed on the final page of this submittal letter. The expansion budget is organized into several categories: Capital, Operations, Personnel, and Transfers to Other Funds. Key proposed expansion expenditures are:

- \$78,512 in debt service to finance \$2,400,000 in streets maintenance;
- \$140,000 in professional services to conduct a needs assessment and feasibility study for town hall expansion or replacement

- \$270,000 in asset and facilities replacement in the Public Works department (\$180,000 for the new salt shed and \$90,000 for vehicle/equipment replacement)
- \$334,000 to acquire rollout carts for trash and recycling
- \$78,000 in leasing and capital expenditures to replace four police patrol vehicles
- \$328,645 to establish the town’s stormwater program
- \$401,600 investment in park assets (\$250,000 for improvements to the Silver-Line Park building and \$151,600 for storm drain infrastructure)
- \$212,102 for 6.0% cost of living adjustment for town staff
- \$7,198 for computers and software improvements

For context, the five-year trend of general fund expenditures, compared to the FY2022-2023 recommended budget, is shown below:



FY2023 and Beyond

Town leadership faces several challenges over the next five years. Some of these are recognized in the FY2023 recommended budget, while others are expected in future years.

As a National Pollutant Discharge Elimination System (NPDES) MS4 permit holder, the town is required to ensure that runoff flowing into the French Broad River and other major streams does not impugn the quality of those vital waterways. In late 2021, the town commissioned an inventory of its storm drain assets. The Town plans to assess the condition of each of the stormwater assets in its inventory to gain a better understanding of the system’s condition. There is high probability that significant investment will be required in future years to repair and maintain culverts, drains, and other stormwater conveyance systems. The town is also expected to inform, educate, and enforce best practices to control runoff and preserve the health of the river and streams that feed into it.

The proposed FY2023 budget contains a new stormwater administrator position to aid in the development and administration of the required stormwater program moving forward. The town anticipates adding a stormwater utility fee to support the costs associated with required stormwater management in FY2024.

Improved stormwater management is consistent with the town's significant \$18 million investment in the Woodfin Greenway & Blueway (WGB), which will draw community members and visitors alike to the French Broad River. Although the town may realize significant funding from grantors and community donors, there remains a significant funding gap for the project and fundraising efforts continue with an optimistic outlook for both funding and construction completion, currently projected for 2025. Operating costs to run and maintain the parks are expected to be partially offset by rental income.

Aging town facilities are also in poor condition and deteriorating. Town Hall has reached maximum capacity and is not well suited for the demands of the community. Short-term improvements will no longer be sufficient to stave off deterioration and will not address space and technology challenges. The Public Works site is likely to be acquired by NCDOT as I-26 expansion approaches, requiring a relocation of that facility.

Amid these major challenges, however, is the opportunity to leverage federal funding in ways that mitigate those challenges. Woodfin was awarded \$2.14 million in American Rescue Plan Act (ARPA) funds, receiving half of the grant award in FY2022 and we anticipate the remaining distribution in early FY2023. Additionally, federal infrastructure funds are currently under consideration. Spending guidelines issued by the US Treasury in its Final Rule related to ARPA spending was released in January 2022, and whose provisions were effective April 1, 2022. Under those provisions, on April 5th, 2022, the Town elected to take the revenue replacement standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARPA/CSLFRF funds for the provision of government services. This decision allows the town to free up equivalent general fund dollars to support many of the onetime expansion items in the FY2023 proposed budget.

Expenditures by Department or Functional Area are summarized as follows:

Administration	1,030,525
Tax Collections	392,826
Planning and Zoning	430,272
Police	2,495,951
Public Works:	
Streets Division	750,058
Powell Bill Division	233,000
Stromwater Management Division	592,541
Sanitation Division	1,225,775
Parks and Recreation	489,024
Transfers to Capital Projects Fund	401,600
Total Estimated General Fund Expenditures	8,041,572

In closing, I believe this budget positions the town to address current and future challenges from a financial perspective. I look forward to the ongoing discussion.

Respectfully,

Shannon Tuch, Town Manager

Woodfin Tax Valuations							
Fiscal year		Assessed Valuation as of June 30	Annexation (De-annexation)		Total adjusted for Annexation or (De-annexation)	Valuation increase	Percentage change
2022-2023	estimated	\$ 1,164,841,596	\$ -	22-23	\$ 1,164,841,596	\$ 71,069,103	6.5%
				21-22	1,093,772,493		
2021-2022	Reval 1/1/2021	1,093,772,493	-	21-22	1,093,772,493	200,262,190	22.4%
				20-21	893,510,303		
2020-2021		893,510,303	-	20-21	893,510,303	37,896,732	4.4%
				19-20	855,613,571		
2019-2020		855,613,571	-	19-20	855,613,571	49,157,142	6.1%
				18-19	806,456,429		
2018-2019	Reval 1/1/2017	806,456,429	-	18-19	806,456,429	159,038,724	24.6%
				17-18	647,417,705		
						Average	14.4%

**EXPANSION
BUDGET
SUMMARY**

Description	Amount
\$3 million in street improvements (debt service \$2.3m, first year interest plus financing costs)	\$ 78,512
Sanitation (converting to rollout carts for trash and recycling)	334,500
Park investments (Silverline Building \$250,000 plus storm drain infrastructure \$151,600)	401,600
Vehicles and heavy equipment (Police and public works incl. debt service)	168,000
Facilities (salt storage \$180,000 and town hall \$140,000 needs/feasibility)	320,000
Stormwater program (stormwater administrator \$60,000 plus benefits plus & \$250,000 in infrastructure)	328,465
Personnel (6% COLA \$154,297 and police officer position/benefits \$57,805)	212,102
Computers and Software	<u>7,198</u>
Total EXPANSION	\$1,850,377

TOWN OF WOODFIN, NORTH CAROLINA

FY2022-2023 ANNUAL BUDGET ORDINANCE

WHEREAS, NCGS §159-8 requires that the Town of Woodfin appoint a Budget Officer to serve at the will of the governing body and Board of Commissioners has and hereby appoints the Town Manager to serve in such capacity; and

WHEREAS, in accordance with NCGS §159-10, departmental budget requests were submitted to the Budget Officer before April 30, 2022, and in accordance with NCGS §159-11, the Budget Officer submitted the budget message to the Mayor and Board of Commissioners on May 17, 2022, which included the tax rate calculated as thirty-three cents (\$0.33) per \$100 in valuation per the Buncombe County Tax Department's estimated assessments representing no increase in the tax rate over the previous year; and

WHEREAS, in accordance with NCGS §159-12(a), the Budget Officer filed the proposed budget with the Town Clerk on May 16, 2022, and posted the same on the Town's website, and the Town Clerk caused a statement indicating that the proposed budget had been submitted to the governing body and was available for public inspection and that a public hearing on the budget was scheduled for June 21, 2022; and

WHEREAS, the Board of Commissioners, in accordance with NCGS §159-12(b) and after proper notice under NCGS §159-12(a), held a public hearing on the proposed budget on June 21, 2022, providing the public with an opportunity to attend and provide comment; and

WHEREAS, the Board of Commissioners has carefully considered the anticipated revenues and expenditures necessary to provide for the provision of municipal services within the Town of Woodfin during the 2022-2023 fiscal year and wishes to adopt this Budget Ordinance which reflects a balanced budget in accordance with NCGS §159-8 with the sum of estimated net revenues and appropriated fund balances equal to expenditure appropriations.

BE IT, THEREFORE, ORDAINED by the Board of Commissioners for the Town of Woodfin, North Carolina:

Section 1. General Fund Revenues

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Ad Valorem Taxes	\$ 3,977,375
Unrestricted intergovernmental	84,890
Restricted intergovernmental	270,724
Permits and Fees	30,200
Sales and Services	22,500
Investment earnings	1,500
Miscellaneous	40,600
Grant	96,041
Fund Balance Appropriation	1,549,855
Total Estimated General Fund Revenue	\$ 8,041,572

Section 2. General Fund Appropriations

The following amounts are hereby appropriated in the General Fund for the operation of Town government and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the departmental units heretofore established for the Town:

Administration	1,030,525
Tax Collections	392,826
Police	2,495,951
Public Works:	
Streets Division	750,058
Powell Bill Division	233,000
Stromwater Management Division	592,541
Sanitation Division	1,225,775
Parks and Recreation	489,024
Transfers to Capital Projects Fund	401,600
Total Estimated General Fund Expenditures	8,041,572

Section 3. Capital Projects Funds

A Capital Project Fund for the Woodfin Greenway and Blueway was established by ordinance on April 23, 2019, and subsequently amended on April 20, 2021, and April 5, 2022. The total cost of the project was previously estimated at \$9,087,349. Budgeted revenues for the project include:

- \$4,500,000 in general obligations bonds approved by Woodfin's voters in 2016
- \$2,055,000 in grants
- \$35,414 in donations
- \$2,496,935 in General Fund transfers during the life of the project

Of this amount, \$3,328,803 [\$1,163,698 land acquisition + prof services + S-L Park + RP/WW design] in expenditures have been paid as of May 17, 2022. Further revisions to this Capital Project budget will be submitted to the Town Board for consideration as design and construction costs are refined due to escalating costs of materials, regulatory requirements, and unprecedented inflation. The Town is also aggressively seeking additional financing through local, state, and federal grants and community partners.

Section 4. ARPA Special Revenue Funds

The Town of Woodfin has received the first tranche in the amount of \$1,070,345.37 of CSLFRF funds. The total allocation is \$2,140,690.73, with the remainder to be distributed to the Town expected in July

of 2022. The Town has elected to take the revenue replacement standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services. The original budget established for the Town’s Special Revenue Fund on August 17, 2021, was amended on April 5th, 2022, by Budget Ordinance 2022-050401 reflecting this election. The Town’s adopted budget for the ARPA Special Revenue Fund is as follows:

Account	Department	Object	Project Description	Expenditure Category (EC)	Appropriation of ARP/CSLFRF Funds
420000	Admin	100	Administration services for period of July 1, 2021, through December 31, 2024	6.1	321,858.76
490000	Planning	100	Planning services for period of July 1, 2021, through December 31, 2024	6.1	131,107.80
510000	Police	100	Law enforcement services for period of July 1, 2021, through December 31, 2024	6.1	1,030,878.09
540000	Streets	100	Street division services for period of July 1, 2021, through December 31, 2024	6.1	133,895.16
545000	Sanitation	100	Sanitation services for period of July 1, 2021, through December 31, 2024	6.1	306,132.45
620000	Parks & Rec	100	Parks & Rec. services for period of July 1, 2021, through December 31, 2024	6.1	64,692.28
420000	Admin	220	F.I.C.A. TAX	6.1	24,623.20
490000	Planning	220	F.I.C.A. TAX	6.1	10,029.75
510000	Police	220	F.I.C.A. TAX	6.1	78,862.17
540000	Streets	220	F.I.C.A. TAX	6.1	10,242.98
545000	Sanitation	220	F.I.C.A. TAX	6.1	23,419.13
620000	Parks & Rec	220	F.I.C.A. TAX	6.1	4,948.96
			Total		2,140,690.73

The ARPA Federal funding has provided support to offset increased costs of navigating the pandemic and has aided Woodfin in provisioning previously unaffordable but necessary capital investments and required program needs.

Section 5. Ad Valorem Taxes

An *ad valorem* tax rate of thirty-three cents (\$0.33) per one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2022, is hereby levied and established as the official tax rate for the Town of Woodfin for fiscal year beginning July 1, 2022, and ending June 30, 2023. This tax rate is based upon a total projected valuation of \$1,164,841,596 and an estimated collection rate of 99.0%.

Section 6. Fee Schedule

There is hereby adopted an official Fee Schedule listing monies receivable by the Town of Woodfin as referenced in Sections 1 of this Budget Ordinance. The Fee Schedule is incorporated as an addendum to this Budget Ordinance.

Section 7. Salary and Classification Schedule

There is hereby adopted an official Salary and Classification Schedule listing authorized positions of the Town of Woodfin funded through the appropriations referenced in Section 2 of this Budget Ordinance. The Salary and Classification Schedule is incorporated as an addendum to this Budget Ordinance and includes 37 full-time employees for FY 2022-2023.

Section 8. Authorizations and Conditions

The Town Manager, serving also as the Budget Officer for the Town of Woodfin, is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. This Budget Ordinance defines departments and divisions as follows:

General Fund Departments	Divisions
Administration	
Planning and Zoning	
Police	
Parks and Recreation	
Public Works:	
	Streets Division
	Powell Bill Division
	Stormwater Management Division
	Sanitation Division

- B. The Budget Officer or his/her designee is hereby authorized to distribute departmental funds based upon the line-item budgets and make expenditures therefrom, in accordance with the Local Government Budget and Fiscal Control Act.
- C. The Budget Officer or his/her designee may authorize transfers between line items, expenditures, and revenues, within a department or division without limitation and without a report being required.
- D. The Budget Officer or his/her designee may transfer amounts up to 5%, but not to exceed \$10,000 monthly, between departments, including contingency appropriations, but only within the same fund. The Budget Officer must make an official report on such transfers at a subsequent regular meeting of the Board of Commissioners.
- E. The Budget Officer or his/her designee may not transfer any amounts between funds, except as approved by the Board of Commissioners, as a budget amendment.

Section 9. Utilization of Budget Ordinance

This Budget Ordinance shall be the basis for the financial plan of the Town of Woodfin during the fiscal year beginning July 1, 2022 and ending June 30, 2023. The Budget Officer or his/her designee shall administer the budget. The accounting system shall establish records, which are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina.

Section 10. Distribution & Documentation

Copies of this Budget Ordinance shall be furnished to the Town Clerk, the Budget Officer, and the Finance Officer to be kept on file by them for direction in the collection of revenues and disbursement of Town funds.

DULY ADOPTED this the 21st day of June 2022.

M Jerry VeHaun, Mayor

Town of Woodfin

Shannon Tuch, Town Manager

Town of Woodfin

ATTEST:

Ryan Vinson, Town Clerk

Town of Woodfin
90 Elk Mountain Road
Woodfin, NC 28804
828 253-4487



<https://www.woodfin-nc.gov>

FY2023 Schedule of Fees

Administration and Police		
Copies	\$	0.25 Per Page
Police Report Copies	\$	5.00
NSF Return Check Fee	\$	35.00
Vehicle Release	\$	35.00
Off-duty Police Officer	\$	40.00 Per hour
Parks and Recreation		
Picnic Shelter Reservation	\$	30.00 Per 3 hour block
Additional Hour	\$	10.00 Per additional hour
Community Center Reservation:		
Deposit	\$	500.00
Rental Fee	\$	250.00 Per day - 6am until midnight
Community Center Reservation with Alcohol		
Deposit	\$	500.00
Rental Fee	\$	500.00 Per day - 6am until midnight
Police Officer required on-site	\$	40.00 Per hour
Commercial Use of Park Permit		\$75 per park registration fee plus \$75/month use fee
Public Works		
Extra/Special Garbage Pick-up	\$	250.00 Plus Tipping Fees
Street Right of Way Closure Request	\$	500.00
Street Review for Municipal Takeover	\$	300.00
Street Cut Permit	\$	200.00
Planning & Zoning		
Driveway Permit	\$	100.00
Zoning Compliance Permit for:		
Storage Building/Utility Shed	\$	50.00
Residential Single Family Dwelling	\$	200.00
Residential Multi-Family Dwelling	\$	300.00 Plus \$50 per unit
Building Addition	\$	100.00
Single Wide Mobile Home	\$	200.00
Commercial/Industrial Facility	\$	500.00
Hotel/Motel/Inn	\$	500.00
Zoning Verification Letter	\$	35.00
Appeal of Zoning Enforcement	\$	500.00
Application for Variance	\$	300.00
Application for Special Use	\$	500.00
Application for Rezoning	\$	500.00 Plus \$50/acre or portion over 5 acres
Conditional Rezoning		
<1 acre or <5,000 sf	\$	500.00
1-5 acres or 5,001sf-10,000 sf	\$	750.00
6-10 acres and 10,001-19,999 sf	\$	1,000.00
>10 acres or >20,000 sf	\$	1,500.00
Subdivision Review:		
Minor		\$75 plus \$50/lot
Major	\$	500.00 Plus \$50 per lot or dwelling
Sign Permit:		
Freestanding	\$	250.00
Temporary	\$	25.00
Sandwich Board	\$	50.00
All other signs	\$	200.00
Telecommunications Tower	\$	1,000.00
Steep Slope Permit	\$	100.00

SALARY AND CLASSIFICATION SCHEDULE							
WOODFIN FY 2022-2023 AFTER COLA of 6%							
GRADE	POSITION	FLSA	HOURS	Salary	Salary	Salary	BUDGETED
		STATUS	PER PAY PD	MINIMUM	MID-POINT	MAXIMUM	POSITIONS
15	Maintenance Worker I	Hourly	80	32,598.27	40,747.84	48,897.41	3
16	Maintenance Worker II	Hourly	80	34,228.18	42,785.24	51,342.28	0
17	Equipment Operator I	Hourly	80	35,939.60	44,924.50	53,909.40	5
18	Equipment Operator II	Hourly	80	37,736.58	47,170.72	56,604.87	0
19	Evidence & Property Custodian	Hourly	80	39,623.41	49,529.26	59,435.11	1
20	Police Officer	Hourly	84	41,604.58	52,005.72	62,406.87	10
22	Police Detective	Hourly	80	43,684.81	57,336.31	68,803.57	2
23	Public Works Assistant Director	Hourly	80	48,162.50	60,203.12	72,243.75	1
23	Accounts Payable/Payroll Speci	Hourly	80	48,162.50	60,203.12	72,243.75	1
23	Town Clerk	Hourly	80	48,162.50	60,203.12	72,243.75	1
24	Planner/ Zoning Administrator	Hourly	80	50,570.62	63,213.28	75,855.94	1
24	Police Sergeant	Hourly	84	50,570.62	63,213.28	75,855.94	4
27	Police Lieutenant	Hourly	80	58,541.82	73,177.27	87,812.73	1
27	Stormwater Administrator	Hourly	80	58,541.82	73,177.27	87,812.73	1
31	Public Works Director	Exempt	80	71,157.95	88,947.43	106,736.92	1
32	Planning Director	Exempt	80	74,715.84	93,394.80	112,073.76	1
32	Project/Facilities Manager	Exempt	80	74,715.84	93,394.80	112,073.76	1
33	Finance Director	Exempt	80	78,451.64	98,064.54	117,677.45	1
33	Police Chief	Exempt	80	78,451.64	98,064.54	117,677.45	1
NA	Town Manager	Exempt	80	Contract Employee			1
Total Full Time Employees Authorized							37

Town of Woodfin FY 2022-2023 Line-Item Budget					
Function		Function Description	Account	Account Description	Budget Officer Recommended FY 2022-2023 Budget
Revenue					
301000	1	Ad Valorem Taxes	301000	Ad Valorem Taxes	3,752,018
301002	1	Ad Valorem Taxes	301002	Ad valorem taxes - DMV	225,358

321000	3	Unrestricted Intergovernmental	321000	Utilities franchise tax	356,576
312000	3	Unrestricted Intergovernmental	312000	Solid waste disposal fee	5,390
311000	3	Unrestricted Intergovernmental	311000	Local option sales & use tax	1,611,310
351000	3	Unrestricted Intergovernmental	351000	Court costs & fees	500
352000	3	Unrestricted Intergovernmental	352000	Impound fee	4,000
327000	3	Unrestricted Intergovernmental	327000	ABC Distribution	75,000
322000	4	Restricted Intergovernmental	322000	Beer & wine tax	28,427
343000	4	Restricted Intergovernmental	343000	Powell Bill	233,957
347000	4	Restricted Intergovernmental	347000	Unauthorized substance	1,340
348000	4	Restricted Intergovernmental	348000	Distribution from ABC - Law Enforcement	7000
353000	5	Permits and Fees	353000	Beer & wine licenses	200
355000	5	Permits and Fees	355000	Zoning permits	30,000
361000	6	Sales and Services	361000	Rental income - other	22,500
371000	7	Investment Earnings	371000	Interest on investments	1,500
380100	8	Miscellaneous	380100	Miscellaneous	25,000
349000	8	Miscellaneous	349000	Grant	96,041
382000	8	Miscellaneous	382000	Sale of recyclables	600
383000	8	Miscellaneous	383000	Sales of fixed assets	15,000
399000		Fund Balance Appropriation	399000	Fund Balance Appropriation	1,549,855
Total				TOTAL GENERAL FUND REVENUE	8,041,572
Expenditures					
Administration					
420000		Admin	100	Salaries And Wages	372,194

420000	Admin	102	Commissioner Compensation	18,000
420000	Admin	105	Overtime	5,000
420000	Admin	110	Contract Labor	
420000	Admin	220	F.I.C.A. Tax	30,232
420000	Admin	230	Group Health Insurance	53,152
420000	Admin	240	Retirement - Local Government	45,640
420000	Admin	250	Workman's Compensation Insur.	7,950
420000	Admin	255	Unemployment Insurance	2,000
420000	Admin	260	401(K) Contributions	30,176
420000	Admin	305	Professional Services	120,000
420000	Admin	310	Telephone	9,440
420000	Admin	311	Postage	2,215
420000	Admin	312	Printing	5,000
420000	Admin	326	Advertising	14,596
420000	Admin	330	Utilities - Heat, Light, Water	13,031
420000	Admin	333	Departmental Supplies	32,953
420000	Admin	338	Website And Computer	19,500
420000	Admin	340	Travel And Training	8,743
420000	Admin	400	Janitorial Service - Town Hall	12,000
420000	Admin	450	Maint. To Building & Grounds	19,646
420000	Admin	500	Engineering Services/Studies Contingency	140000
420000	Admin	530	Dues & Subscriptions	21,607
420000	Admin	540	Insurance & Bonds - Liability	21,450
420000	Admin	550	Election Expense	13500

420000		Admin	570	Miscellaneous Expense	7,500
420000		Admin	740	Capital Outlay	5000
		Admin		Administration	1,030,525
460000		Tax Collections	575	Tax Collection Fees	79,548
460000		Tax Collections	576	Debt Service (TIF)	313,278
460000 Total		Tax Collections		Non-departmental	392,826
Planning & Zoning					
490000		Planning & Zoning	100	Salaries And Wages	142,942
490000		Planning & Zoning	105	Overtime	3,668
490000		Planning & Zoning	220	F.I.C.A. Tax	11,216
490000		Planning & Zoning	230	Group Health Insurance	18,326
490000		Planning & Zoning	240	Retirement - Local Government	17,740
490000		Planning & Zoning	250	Workers Compensation	2,492
490000		Planning & Zoning	260	401(K) Contributions	11,729
490000		Planning & Zoning	305	Professional Services	185000
490000		Planning & Zoning	310	Telephone	2,100
490000		Planning & Zoning	311	Postage	2,500
490000		Planning & Zoning	326	Advertising	5,500
420000		Planning & Zoning	331	Vehicle Supplies - Gas, Oil	1,800
490000		Planning & Zoning	333	Departmental Supplies	10,000
490000		Planning & Zoning	338	Website and Computers	7,210
490000		Planning & Zoning	340	Travel and Training	4,000
490000		Planning & Zoning	420	Maint. & Rep Vehicles	500
490000		Planning & Zoning	530	Dues & Subscriptions	250

490000		Planning & Zoning	540	Insurance & Bonds - Liability	3,300
490000 Total		Planning & Zoning			430,273
Police					
510000		Police	100	Salaries And Wages	1,087,726
510000		Police	105	Overtime	53,036
510000		Police	120	Special Separation Allowance	15,350
510000		Police	220	F.I.C.A. Tax	88,443
510000		Police	230	Group Health Insurance	246,026
510000		Police	240	Retirement - Local Government	148,755
510000		Police	250	Workman's Compensation Insur.	31,800
510000		Police	260	401(K) Contributions	91,261
510000		Police	301	Contract Labor	5,000
510000		Police	305	Professional Services	151,827
510000		Police	310	Telephone	22,000
510000		Police	311	Postage	500
510000		Police	312	Printing	1,500
510000		Police	331	Vehicle Supplies - Gas, Oil	60,000
510000		Police	333	Departmental Supplies	54,353
510000		Police	336	Uniforms	10,000
510000		Police	338	Website And Computer	30,000
510000		Police	340	Travel And Training	28,492
510000		Police	415	Lease Vehicles	116,933
510000		Police	420	Maint. & Repairs - Vehicles	20,000

510000		Police	430	Maint. & Repairs - Equipment	500
510000		Police	437	K-9 Unit	5,000
510000		Police	530	Dues & Subscriptions	77,000
510000		Police	540	Insurance & Bonds - Liability	38,755
510000		Police	555	Personnel Testing	2,500
510000		Police	570	Miscellaneous Expense	1,000
510000		Police	740	Capital Outlay	76,049
510000		Police	742	Non-Capital Outlay	32,145
510000 Total		Police			2,495,951
Streets					
541000		Streets	100	Salaries And Wages	230,152
541000		Streets	105	Overtime	5,250
541000		Streets	220	F.I.C.A. Tax	18,114
541000		Streets	230	Group Health Insurance	28,996
541000		Streets	240	Retirement - Local Government	28,484
541000		Streets	250	Workman's Compensation Insur.	3,980
541000		Streets	260	401(K) Contributions	18,832
541000		Streets	305	Professional Services	38,000
541000		Streets	310	Telephone	500
541000		Streets	330	Utilities - Heat, Light, Water	3,280
541000		Streets	331	Vehicle Supplies - Gas, Oil	15,188
541000		Streets	333	Departmental Supplies	15,000
541000		Streets	336	Uniforms	4,213

541000		Streets	340	Travel And Training	2,600
541000		Streets	420	Maint. & Repairs - Vehicles	20,000
541000		Streets	430	Maint. & Repairs - Equipment	6,670
541000		Streets	440	Street Lighting	63,550
541000		Streets	450	Maint. To Building & Grounds	57,597
541000		Streets	540	Insurance & Bonds - Liability	8,016
541000		Streets	740	Capital Outlay	90,000
541000		Streets	750	Debt Service	91,637
541000 Total		Streets			750,059
542000		Powell Bill	456	Patching & Resurfacing Streets	233,000
Stormwater					
543000		Stormwater Management	100	Salaries And Wages	60100
543000		Stormwater Management	105	Overtime	2500
543000		Stormwater Management	220	F.I.C.A. Tax	4,598
543000		Stormwater Management	230	Group Health Insurance	12,003
543000		Stormwater Management	240	Retirement - Local Government	7,272
543000		Stormwater Management	250	Workman's Compensation Insur.	1,064
543000		Stormwater Management	260	401(K) Contributions	2,504
543000		Stormwater Management	305	Professional Services	50,000
543000		Stormwater Management	311	Postage	2,000
543000		Stormwater Management	333	departmental supplies	3,000
543000		Stormwater Management	340	Travel and Training	10,000
543000		Stormwater Management	530	Dues & Subscriptions	7,500
543000		Stormwater Management	740	Capital	180,000

543000		Stormwater Management	450	Maintenance and Repairs	250,000
543000 Total		Stormwater Management			592,541
Sanitation					
545000		Sanitation	100	Salaries And Wages	233,471
545000		Sanitation	105	Overtime	9,063
545000		Sanitation	220	F.I.C.A. Tax	18,554
545000		Sanitation	230	Group Health Insurance	86,504
545000		Sanitation	240	Retirement - Local Government	29,347
545000		Sanitation	250	Workman's Compensation Insur.	13,910
545000		Sanitation	260	401(K) Contributions	19,403
545000		Sanitation	310	Telephone	3,540
545000		Sanitation	330	Utilities - Heat, Light, Water	6,290
545000		Sanitation	331	Vehicle Supplies - Gas, Oil	23,496
545000		Sanitation	333	Departmental Supplies	6,500
545000		Sanitation	336	Uniforms	5,000
545000		Sanitation	340	Travel And Training	2,000
545000		Sanitation	420	Maint. & Repairs - Vehicles	30,000
545000		Sanitation	430	Maint. & Repairs - Equipment	1,000
545000		Sanitation	438	Animal Control	1,500
545000		Sanitation	439	Spay/Neuter Program	
545000		Sanitation	450	Maint. To Building & Grounds	4,000
545000		Sanitation	530	Dues & Subscriptions	500
545000		Sanitation	540	Insurance & Bonds - Liability	23,220
545000		Sanitation	580	Landfill Tipping Fees	108192

545000		Sanitation	585	Recycling	124,920
545000		Sanitation	740	Capital Outlay	364,000
545000		Sanitation	750	Debt Service	111,366
545000 Total		Sanitation			1,225,775
Parks & Recreation					
620000		Parks & Recreation	100	Salaries And Wages	89,930
620000		Parks & Recreation	220	F.I.C.A. Tax	6,880
620000		Parks & Recreation	230	Group Health Insurance	13,752
620000		Parks & Recreation	240	Retirement - Local Government	10,882
620000		Parks & Recreation	250	Workman's Compensation Insur.	2,028
620000		Parks & Recreation	260	401K Contribution	7,194
620000		Parks & Rec	305	Professional Services	11,000
620000		Parks & Recreation	330	Utilities - Heat, Light, Water	11,338
620000		parks & Rec	340	Travel And Training	1,650
620000		Parks & Recreation	333	Departmental Supplies	12,000
620000		Parks & Recreation	338	Website And Computer	500
620000		Parks & Recreation	450	Maint. To Building & Grounds	26,120
620000		Parks & Recreation	530	Dues & Subscriptions	500
620000		Parks & Recreation	750	Debt Service	287,250
620000		Parks & Recreation	910	Woodfin Golden Age Club	6000
630000		Parks & Recreation	970	Woodfin Elementary School Allow	2,000
630000 Total		Parks & Recreation			489,024
Other financial sources and uses					

	Other financial sources and uses	992	Transfer Out	401,600	
Grand Total			TOTAL EXPENDITURES	8,041,572	