

**TOWN OF WEAVERVILLE
FISCAL YEAR 2026-2027 BUDGET ORDINANCE FOR
THE GENERAL FUND AND SPECIAL REVENUE FIRE FUND**

WHEREAS, N.C.G.S §159-8 requires that the Town of Weaverville appoint a Budget Officer to serve at the will of the governing body and Town Council has and hereby appoints the Town Manager to serve in such capacity; and

WHEREAS, in accordance with N.C.G.S. §159-10, departmental budget requests were submitted to the Budget Officer by February 16, 2026, and in accordance with N.C.G.S. §159-11, the Budget Officer submitted the budget message to the Mayor and Town Council on April 13, 2026, which included the tax rate calculated as 31 cents (\$0.31) per \$100 in valuation per the Buncombe County Tax Department’s assessments; and

WHEREAS, in accordance with N.C.G.S. §159-12(a), the Budget Officer filed the proposed budget with the Town Clerk on April 14, 2026, 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 May 18, 2026; and

WHEREAS, Town Council, in accordance with N.C.G.S. §159-12(b) and after proper notice under N.C.G.S. §159-12(a), held a public hearing on the proposed budget on May 18, 2026, providing the public with an opportunity to attend and provide comment; and

WHEREAS, Town Council has carefully considered the anticipated revenues and expenditures necessary to provide for the provision of municipal services within the Town of Weaverville during the 2026-2027 fiscal year and wishes to adopt this Budget Ordinance which reflects a balanced budget in accordance with N.C.G.S. §159-8, with the sum of estimated net revenues and appropriated fund balances equal to appropriations;

BE IT, THEREFORE, ORDAINED by the Town Council for the Town of Weaverville, 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, 2026, and ending June 30, 2027:

GENERAL FUND REVENUES	
Prior Year Tax Revenue	\$4,000
Ad Valorem Tax Revenue	\$5,993,911
DMV Tax Revenue	\$282,807
Tax Penalties & Interest	\$7,000
Utilities Franchise Tax	\$541,121
Beer & Wine Tax	\$20,000
Powell Bill Distributions	\$165,000
Local Government Sales Tax	\$2,205,679
ABC Store Distribution to Town	\$170,000

Cell Tower Revenue	\$22,300
Miscellaneous Revenue	\$14,000
Interest Earned	\$263,362
Interest Earned-Powell Bill	\$9,000
Zoning Inspections Fees	\$20,000
Facility Use Rental Fees	\$45,000
Parking Enforcement Fees	\$5,000
Sale of Property	\$16,000
Appropriated Fund Balance	\$1,152,241
TOTAL ESTIMATED GENERAL FUND REVENUES	\$10,936,421

Section 2. General Fund Appropriations

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, 2026, and ending June 30, 2027, in accordance with the departmental units heretofore established for the Town:

GENERAL FUND APPROPRIATIONS	
Governance	\$309,444
Administration	\$1,232,192
Planning & Code Enforcement	\$266,981
Police Department	\$4,068,850
Public Works:	
Streets Division	\$703,247
Powell Bill Division	\$19,607
Sanitation Division	\$816,872
Stormwater Management Division	\$338,604
Grounds Maintenance Division	\$515,003
Recreation / Community Center	\$384,619
Debt Service	\$139,200
Transfer to Fire District Fund	\$2,141,802
TOTAL GENERAL FUND APPROPRIATIONS	\$10,936,421

Section 3. Special Revenue Fund – Weaverville Fire Department Revenue

A Special Revenue Fund was established in fiscal year 2021-2022 to account for North Buncombe Fire Tax revenue as well as all expenditures associated with the Town’s fire department, as required by Buncombe County to remain eligible for fire tax revenue. It is estimated that the following revenues will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

FIRE DISTRICT FUND REVENUES	
Buncombe County Fire Protection	\$2,970,755
Fire Fees	\$1,000
Transfer from General Fund	<u>\$2,141,802</u>
TOTAL FIRE DISTRICT FUND REVENUES	\$5,113,557

Section 4. Special Revenue Fund – Weaverville Fire Department Appropriations

The following amounts are hereby appropriated in the Special Revenue Fund for the operation of the Town’s fire department and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

FIRE DISTRICT FUND APPROPRIATIONS	
Fire Department	\$4,930,277
Debt Service	<u>\$183,280</u>
TOTAL FIRE DISTRICT FUND APPROPRIATIONS	\$5,113,557

Section 5. Grant Project Funds

A Grant Project Fund was established for the FEMA funds and OSBM funds related to Tropical Storm/Hurricane Helene to account for the funds received and spent by the Town on debris removal and other storm-related expenditures.

Section 6. Ad Valorem Property Taxes

An *ad valorem* property tax rate of 32 cents (\$0.32) per one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2026, is hereby levied and established as the official tax rate for the Town of Weaverville for fiscal year beginning July 1, 2026, and ending June 30, 2027. This tax rate is based upon a total projected valuation of \$1,874,972,128 and an estimated collection rate of 99.9%.

Section 7. Fee and Rate Schedule

A fee schedule is adopted by separate ordinance to establish monies receivable by the Town of Weaverville for July 1, 2026, through June 30, 2027.

Section 8. Pay Plan and Position Classification Plan

Any Pay Plan or Position Classification Plan adopted by Town Council, and amendments, that are effective for fiscal year beginning July 1, 2026, and ending June 30, 2027, are hereby incorporated into this Budget Ordinance by reference.

Section 9. County Fire Revenue

Buncombe County adopted a Countywide Fire Tax effective for this fiscal year and has established a FY2027 County Fire Tax Rate of \$0.1196 per \$100.00 in valuation. The County’s

appropriation to the Town’s Fire Fund Budget as approved in the County’s FY2027 budget is \$2,970,755.

Section 10. Senate Bill 889

This budget has been developed based on Buncombe County’s property revaluation that was effective on January 1, 2026. Senate Bill 889 is still pending in the North Carolina General Assembly at the time of adoption and if passed in its current form would require the Town to use property values in place prior to the revaluation. The Town will revise and readopt a budget ordinance to comply with legislative mandates if necessary.

Section 11. Authorizations & Conditions

The Town Manager, serving as the Budget Officer for the Town of Weaverville, 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 and Fire Fund Departments:	Divisions:
Governance	
Administration	
Planning Department	
Recreation/Community Center	
Police Department	
Fire Department	
Public Works:	<ul style="list-style-type: none"> • Streets • Powell Bill • Sanitation • Stormwater Management • Grounds Maintenance

- B. The Budget Officer or their 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 their 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 their 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 Town Council.
- E. The Budget Officer or their designee may not transfer any amounts between funds, except as a budget amendment approved by the Weaverville Town Council.

F. The Town Manager is hereby designated as the Deputy Finance Officer.

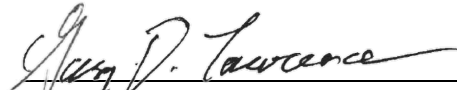
Section 12. Utilization of Budget Ordinance

The Budget Ordinance shall be the basis for the financial plan of the Town of Weaverville during the fiscal year beginning July 1, 2026, and ending June 30, 2027. The Budget Officer or their 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 13. Distribution and 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 8th day of June 2026.



Gary D. Lawrence, Mayor
Town of Weaverville

ATTEST:



Tamara Mercer, Town Clerk

