

**TOWN OF WEAVERVILLE**

Weaverville Community Room at Town Hall  
30 South Main Street, Weaverville, NC 28787

Remote Access Option for General Public via Zoom (unless technical difficulties):

<https://us02web.zoom.us/j/85948891960> ; Meeting ID: 859 4889 1960

**TOWN COUNCIL AGENDA**

Monday, November 20, 2023  
Regular Meeting at 6:00 pm

	Pg #	Presenter
<b>1. Call to Order .....</b>		Vice Mayor McKenna
<b>2. Continuation of November 14, 2023 Public Hearings.....</b>		Town Attorney Jackson
A. Annexation - Reems Creek Village Recombination Areas .....	3	
B. Initial R-2 Zoning - Reems Creek Village Recombination Areas .....	12	
C. Annexation - 300 Hamburg Mtn Road .....	18	
D. Initial R-3 Zoning – 300 Hamburg Mtn Road .....	28	
E. Annexation – Northridge Farms .....	36	
F. Initial Zoning – Northridge Farms .....	54	
G. Comprehensive Land Use Plan Update .....	68	
<b>3. Approval/Adjustments to the Agenda .....</b>		Vice Mayor McKenna
<b>4. Conflict of Interests Statement .....</b>		Vice Mayor McKenna
<b>5. Consent Agenda .....</b>		Town Manager Coffey
A. October 23, 2023 Town Council Regular Meeting Minutes .....	80	
B. Monthly Tax Report and Request for Refunds/Releases .....	84	
C. Budget Amendments – Governing Body & Police Department .....	89	
D. Fee Schedule Revision: Community Center Deposit Increase .....	91	
E. ABC Audit Update .....	94	
F. Comprehensive Land Use Plan – Resolution Approving Updates .....	95	
<b>6. Town Manager’s Report .....</b>	101	Town Manager Coffey
<b>7. General Public Comments (see below for additional information) .....</b>		Vice Mayor McKenna
<b>8. Discussion &amp; Action Items</b>		
A. Audit Presentation .....	110	Travis Kever, CPA
B. Annexation and Zoning – 492 Reems Creek Road – Action .....	242	Town Attorney Jackson
C. Annexation and Zoning – Reems Creek Village Recomb. Areas – Action .....	246	Town Attorney Jackson
D. Annexation and Zoning – 300 Hamburg Mountain Road – Action .....	251	Town Attorney Jackson
E. Annexation and Zoning – Northridge Farms – Action .....	256	Town Attorney Jackson
F. Annexation Petition – Maple Trace Subdivision – Update .....	270	Town Attorney Jackson
G. Planner/Code Enforcement Officer Position .....	277	Town Manager Coffey
H. Quarterly Report – Police .....	280	Police Chief Davis
I. Quarterly Report – Fire .....	288	Fire Chief Harris
<b>9. Closed Session .....</b>		Vice Mayor McKenna
<i>NCGS § 143-318.11(a)(3) – To consult with the Town Attorney under attorney-client privilege and consider/ give instructions concerning the handling/ settlement of a claim</i>		
<b>10. Adjournment .....</b>		Vice Mayor McKenna

General public comments may be submitted during the meeting or in writing in advance on any meeting topic or any other item of interest related to the Town of Weaverville. Normal rules of decorum apply to all comments and duplicate comments are discouraged. The general public comments section of the meeting will be limited to 20 minutes. Comments during the meeting are generally limited to 3 minutes. You must be recognized before giving your comment. Written comments timely received will be provided to Town Council and read during the 20-minute general public comment period as time allows. Written comments are limited to no more than 450 words and can be submitted as follows: (1) by putting your written comment in a drop box at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, (2) by emailing to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (3) by mailing your written comment (received not later than Monday’s mail delivery) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments. For more information please call (828)645-7116.

## **WEAVERVILLE TOWN COUNCIL REGULAR MEETING REMOTE ELECTRONIC MEETING LOGIN CREDENTIALS**

The Weaverville Town Council has elected to continue to provide the general public with remote electronic access to its regular monthly meetings, unless technical issues prevent such access.

This **NOTICE OF REMOTE ELECTRONIC MEETING** is provided to inform the public that the **Weaverville Town Council regular monthly meeting will be held as an in-person meeting (Council Chambers/Community Room at Town Hall, 30 South Main Street) with remote attendance by the general public allowed via Zoom.** For those members of the public wishing to attend remotely via Zoom the following information is provided.

**A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting. The instructions to access this meeting are:**

**To join the meeting by computer,** go to this link <https://us02web.zoom.us/j/85948891960>  
You may be asked for permission to access your computer's video and audio. If so, click "allow."  
You will then be asked for the Meeting ID which is: 859 4889 1960. You will first enter a virtual waiting room. The host will admit you into the meeting just prior to the start of the meeting.

**To join the meeting by phone,** call: (253) 215-8782 or (301)715 8592  
You will then be asked for the Meeting ID which is: 859 4889 1960 . There is no password for this meeting, so if asked for one just press the # button.

**Guidelines and Instructions for General Public Comment:** A portion of the meeting will be set aside for general public comments. Town adopted Rules for Public Comment will apply. Normal rules of decorum apply to all comments and duplicate comments are discouraged. Public comments may be submitted during the in-person meeting or in writing in advance, but will not be taken from those attending remotely. The public comments section of the meeting will be limited to approximately 20 minutes, but may be extended by Town Council if time allows. You must be recognized before giving your comment and must make comments from the podium. Individual comments during the meeting are generally limited to 3 minutes. Written comments timely received will be provided to Town Council and read into the record during the meeting as time allows. Written comments are limited to no more than 450 words and can be submitted as follows: (1) by emailing to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (2) by putting your written comment in a drop box at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, (3) by mailing your written comment (received not later than with the mail delivery on the meeting day) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments. For more information please call (828)645-7116.

**To view the agenda and related materials,** please visit the Town's website at <https://www.weavervillenc.org>.

**Access to the Meeting Recording:** A recording of the meeting will be available for one or two months, depending on storage capacity, beginning about 24 hours after the meeting. To access the recording visit the Town's website at <https://www.weavervillenc.org> or the Town's YouTube channel at [https://www.youtube.com/channel/UCkBK1doIGY\\_O6\\_vIqimFUQ](https://www.youtube.com/channel/UCkBK1doIGY_O6_vIqimFUQ), or call the Town Clerk at (828)645-7116.

Patrick Fitzsimmons, Mayor

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation – Reems Creek Village Recombination Areas

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Public Hearing Notice  
Annexation Petition and Related Materials

**DESCRIPTION/SUMMARY OF REQUEST:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUCIL MEETING ON 14 NOVEMBER 2023.**

The owners of Lots 44 (Boyce Trusts), 46 (Elder), 47 (McVay), 49 (Siegel), and 50 (Siegel) within Reems Creek Village have each acquired additional land adjoining their respective lots. The area proposed for annexation is all of Lots A, B, C, and E, as shown on the attached map and collectively is approximately 2.513 acres. This additional property has been recombined with their existing lots so that the additional acreage has been added to those existing lots. These owners are all seeking annexation of this additional land to fix the split jurisdiction that has occurred due to the recombinations.

The Town Clerk has previously certified the sufficiency of the annexation petition and this annexation request is now eligible for public hearing.

Tonight's public hearing on the annexation petition was advertised in accordance with North Carolina law.

As a part of the public hearing staff will provide any written comments that were timely received regarding the proposed annexation, offer brief staff level comments, and be available to answer questions of Town Council.

An accompanying zoning request for R-2 zoning is the subject of a separate public hearing scheduled for tonight. Questions and comments concerning the zoning of this property, should it be annexed, should be made during the public hearing on the proposed R-2 zoning.

**COUNCIL ACTION REQUESTED:**

Town Council is asked to hear from the public on the proposed annexation.

**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

Due to significant technological difficulties affecting remote participation during its meeting on Tuesday, November 14, 2023, the Weaverville Town Council continued all of the public hearings that began during that meeting to Monday, November 20, 2023, at 6pm. The public hearings that were continued include the following:

- Annexation – Reems Creek Village Recombination Areas
- Initial R-2 Zoning – Reems Creek Village Recombination Areas
- Annexation – 300 Hamburg Mountain Rd
- Initial R-3 Zoning – 300 Hamburg Mountain Rd
- Annexation – Northridge Farms Properties
- Initial Zoning – Northridge Farms Properties
- Comprehensive Land Use Plan Update

These continued public hearings will occur as an in-person meeting in Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC, with a remote electronic attendance option for the general public via Zoom Meeting. The same log-in credentials noted in the original public hearing notices can be used.

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WRITTEN PUBLIC COMMENTS can also be submitted in advance of the public hearing and will be read into the record of the public hearing. Written public comments can be submitted as follows: (1) by EMAILING to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (2) by putting your written comment in a DROP BOX at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, or (3) BY MAILING your written comment (must be received not later than the day of the meeting) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments.

If you would like ADDITIONAL INFORMATION or to review the content related to the Public Hearings, or have questions regarding how to submit a comment or join the meeting, you may contact Planning Director James Eller at 828-484-7002 or [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org) or Town Clerk Tamara Mercer at 828-484-7003 or [tmercerc@weavervillenc.org](mailto:tmercerc@weavervillenc.org) .

Tamara Mercer, Town Clerk  
11/15/2023

## **TOWN OF WEAVERVILLE NOTICE OF PUBLIC HEARINGS AND NOTICE OF REMOTE ELECTRONIC MEETING**

**PUBLIC NOTICE** is hereby given that the Weaverville Town Council will hold two separate public hearings during its regularly scheduled workshop meeting on **Tuesday, November 14, 2023, beginning at 6:00 p.m.**, or as soon thereafter as Town Council can reach the matter. One public hearing will be on a **voluntary annexation petition for the Reems Creek Village Recombination Areas, being Lots A, B, C, and E, as shown on that plat recorded in Book 233 at Page 67, and being the unincorporated portions of the following Buncombe County parcel identification numbers: 9742-95-5700, 9742-95-6456, 9742-95-6247, and 9742-95-9006**, and the other public hearing will be on a **zoning map amendment to designate those properties as R-2 zoning if they are annexed into the Town.**

These public hearings will occur as an in-person meeting in **Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC**, with a remote electronic attendance option for the general public via Zoom Meeting.

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**PETITION FOR VOLUNTARY ANNEXATION**  
**PETITION/APPLICATION**  
**Town of Weaverville, North Carolina**

Submittal Date: 9/11/23  
 Date Fee Paid: 9/5/23  
 Petition No: 2023-4

**STATE OF NORTH CAROLINA**  
**COUNTY OF BUNCOMBE**

**TO THE TOWN COUNCIL OF WEAVERVILLE, NORTH CAROLINA**

1. We, the undersigned owners of real property, respectfully request that the area described in Part 4 below be annexed to the Town of Weaverville, Buncombe County, North Carolina.
2. The area to be annexed is ☒ contiguous, ☐ non-contiguous (satellite) to the Town of Weaverville, North Carolina, and the boundaries are as contained in the metes and bounds description attached hereto.
3. If contiguous, this annexation will include all intervening rights-of-way for streets, railroads and other areas as stated in G.S. § 160A-31(f), unless otherwise stated in the annexation agreement/ordinance.
4. The property and property owner information is as follows:

Property Owner and Mailing Address	Phone Number & Email Address	Deed Reference & Property PIN	Property Owner Signature
Barry B. Boyce Revocable Trust 11/26/2002	561-339-6677 bbbtg@a gmail.com	9742959 190-00000	<i>[Signature]</i> Co-Trustee
Pamela K. Boyce Revocable Trust 11/26/2002	561-339-6678 pamelaboyce@ gmail.com	9742959 190-00000	<i>[Signature]</i> Co-Trustee
Denise & Robert Siegel	561-302-6595 rms7575@aol.com	9742-955700	<i>[Signature]</i> Denise Siegel
Thomas & Tina McVay	828-215-6021 tdmcvay1@gmail.com	9742-956456	<i>[Signature]</i> Thomas McVay

5. Zoning vested rights ☒ are not claimed, ☐ have been established under G.S. §§ 160D-108 and/or 160D-108.1 as follows [describe and attach the order and approved site plan]

Total Acreage to be annexed: 2.513 ac  
 Population in annexed area: 0  
 Proposed Zoning District: R-2  
 Reason for annexation: ☒ Receive Town Services ☐ Other (please specify)

2.513 ac (lots A, B, C, E on plat recorded in Book 233, Page 67)  
0  
R-2  
☒ Receive Town Services ☐ Other (please specify)  
to fix split jurisdiction

The applicant must also submit a zoning map amendment application with the petition for voluntary annexation to establish a Weaverville zoning designation. Please contact the Planning Department at (828)484-7002 for questions. If the purpose of the petition is a connection to public water, contact Public Works Department at (828)645-0606 to confirm that public water is available to the property and the cost of that connection.

# PETITION FOR VOLUNTARY ANNEXATION

## PETITION/APPLICATION

Town of Weaverville, North Carolina


N/A

Submittal Date: 9/11/23  
 Date Fee Paid: 9/5/23  
 Petition No: 2023-4

STATE OF NORTH CAROLINA  
 COUNTY OF BUNCOMBE

TO THE TOWN COUNCIL OF WEAVERVILLE, NORTH CAROLINA

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2. The area to be annexed is ☒ contiguous, ☐ non-contiguous (satellite) to the Town of Weaverville, North Carolina, and the boundaries are as contained in the metes and bounds description attached hereto.
3. If contiguous, this annexation will include all intervening rights-of-way for streets, railroads and other areas as stated in G.S. § 160A-31(f), unless otherwise stated in the annexation agreement/ordinance.
4. The property and property owner information is as follows:

Property Owner and Mailing Address	Phone Number & Email Address	Deed Reference & Property PIN	Property Owner Signature
Stefanie Elder 12815 Morn: Park Lane Alpharetta, GA 30004	770.265.9827 smelder@bellsouth.net	6301/1640 9742.95.6247	

5. Zoning vested rights ☒ are not claimed, ☐ have been established under G.S. § 153A-344.1 or § 160A-385.1 as follows [describe and attach the order and approved site plan]:

Total Acreage to be annexed:  
 Population in annexed area:  
 Proposed Zoning District:  
 Reason for annexation:

2.513 ac (lots A, B, C, E on plat recorded in Book 233, Page 67)  
0  
R-2  
☒ Receive Town Services ☒ Other (please specify)  
to fix split jurisdiction

The applicant must also submit a rezoning application with the petition for voluntary annexation to establish a Weaverville zoning designation. Please contact the Planning Department at (828)484-7002 for questions. If the purpose of the petition is a connection to public water, contact Public Works Department at (828)645-0606 to confirm that public water is available to the property and the cost of that connection.



# PETITION FOR VOLUNTARY ANNEXATION DATA SHEET

**Town of Weaverville, North Carolina**

Submittal Date: 9/14/23

Petition No. 2023-4

Annexation Area Name: Reems Creek Village Recombination Area

Petitioner: various

Subject Area Acreage: 2.513 ac (lots A, B, C, E on plat recorded in Book 233, Page 67)

Current Land Use: vacant

Proposed Land Use or Development (describe): to be added to existing lots within Reem creek Village for recombination purpose

Residential (single family): Number of Units: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Average Sales Price: \$ \_\_\_\_\_ /dwelling unit

Residential (multi-family): Number of Units: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Owned: Average Sales Price: \$ \_\_\_\_\_ /building unit  
Rental: Average Rental Amt: \$ \_\_\_\_\_ /month

Retail: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Commercial - Non-Retail: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Other: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Development Scale: Max building height of \_\_\_\_\_ ; max number of stories of \_\_\_\_\_

Infrastructure: Linear feet of publicly dedicated roadways proposed: \_\_\_\_\_ feet  
Public water proposed (describe): \_\_\_\_\_

Other Public Services Requested (describe): \_\_\_\_\_

Zoning Vested Rights Claimed (describe and attach documentation): none

Signature of Owner(s)

**PETITION FOR VOLUNTARY ANNEXATION  
CERTIFICATE OF AUTHORITY FOR TRUST  
Town of Weaverville, North Carolina**

The undersigned, being (a/the) Trustee(s) of a Trust, the exact name of which is Pamela K. Boyce Revocable Trust, (hereinafter "Trust"), does hereby certify that:

1. That the Trust is dated as of 11/26/2002 is currently in existence and was executed on 11/26/2002;
2. That the name of the settlors of the Trust is/are: Pamela K. Boyce Co-Trustee and Barry B. Boyce Co-Trustee;
3. That name(s) and address(s) of the currently acting trustee(s) is/are (herein the "Trustee(s)") and that the signature(s) appearing above their name is their signature(s):

**NAME, ADDRESS, and SIGNATURE OF TRUSTEE(S):**

Pamela K. Boyce

Name: Pamela K. Boyce

Address: 68 Governor Thomson Ter. Weaverville, NC 28787

Barry B. Boyce

Name: Barry B. Boyce

Address: 68 Governor Thomson Ter. Weaverville, NC 28787

4. That the powers of the Trustee(s) include the authority to conduct real property transactions and tax transactions, which would include the execution of a voluntary annexation petition.
5. That said Trustee(s) adopted/approved the Petition for Voluntary Annexation and authorized any and all actions on behalf of the Trust to complete the process for the Petition to be approved by the Town of Weaverville and that no further authorizing action need be taken.

SIGNATURE: Pamela K. Boyce

TRUSTEE NAME: Pamela K. Boyce Co-Trustee

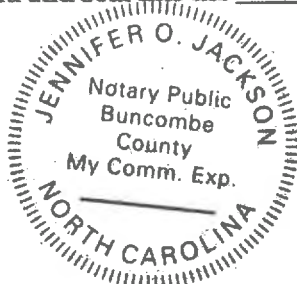
DATE: 09/05/2023

Barry B. Boyce  
Co-Trustee

**STATE OF NORTH CAROLINA**

COUNTY OF Buncombe

I, Jennifer O. Jackson, a Notary Public, certify that Pamela K. Boyce and Barry B. Boyce personally came before me this day and acknowledged that they are the Trustee of Pamela K. Boyce Revocable Trust, and that by authority duly given and as the act of the Trust, the foregoing Certificate of Authority was signed by him/her on behalf of the Trust. Witness my hand and seal this the 5 day of Sept., 2023



Notary Public [Signature]

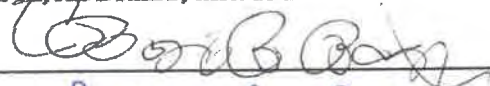

My Commission Expires: 5/29/2026

**PETITION FOR VOLUNTARY ANNEXATION  
CERTIFICATE OF AUTHORITY FOR TRUST  
Town of Weaverville, North Carolina**



The undersigned, being (a/the) Trustee(s) of a Trust, the exact name of which is Barry B. Boyce Revocable Trust (hereinafter "Trust"), does hereby certify that:

1. That the Trust is dated as of 11/26/2002, is currently in existence and was executed on 11/26/2002;
2. That the name of the settlors of the Trust is/are: Barry B. Boyce Co-Trustee and Pamela K. Boyce Co-Trustee
3. That name(s) and address(s) of the currently acting trustee(s) is/are (herein the "Trustee(s)") and that the signature(s) appearing above their name is their signature(s):

**NAME, ADDRESS, and SIGNATURE OF TRUSTEE(S):**

	
Name: <u>Barry B. Boyce</u>	Name: <u>Pamela K. Boyce</u>
Address: <u>68 Governor Thomson</u>	Address: <u>68 Governor Thomson Ter.</u>
<u>Weaverville, NC 28787</u>	<u>Weaverville, NC 28787</u>

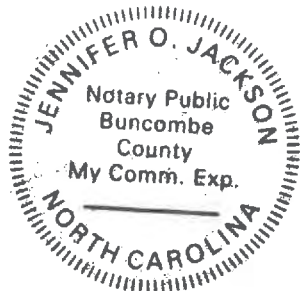
4. That the powers of the Trustee(s) include the authority to conduct real property transactions and tax transactions, which would include the execution of a voluntary annexation petition.
5. That said Trustee(s) adopted/approved the Petition for Voluntary Annexation and authorized any and all actions on behalf of the Trust to complete the process for the Petition to be approved by the Town of Weaverville and that no further authorizing action need be taken.

SIGNATURE:    
TRUSTEE NAME: Barry B. Boyce Co-Trustee Pamela K. Boyce  
DATE: 09/05/2023 Co-Trustee

**STATE OF NORTH CAROLINA**

COUNTY OF Buncombe

I, Jennifer O. Jackson, a Notary Public, certify that Barry B. Boyce and Pamela K. Boyce personally came before me this day and acknowledged that they are the Trustee of the Barry B. Boyce Revocable Trust, and that by authority duly given and as the act of the Trust, the foregoing Certificate of Authority was signed by him/her on behalf of the Trust.  
Witness my hand and seal this the 5 day of Sept, 2023.



Notary Public 

My Commission Expires: 5/29/2026

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Initial R-2 Zoning – Reems Creek Village Recombination Areas

**PRESENTER:** Town Planner James Eller

**ATTACHMENTS:** Public Hearing Notice  
Planning Board Findings and Recommendation

**DESCRIPTION/SUMMARY OF REQUEST:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUCIL MEETING ON 14 NOVEMBER 2023.**

The annexation petition submitted for the Reems Creek Village Recombination Areas, Annexation #2023-4, was accompanied by an initial zoning request for R-2 zoning which is consistent with the R-2 zoning of the Reems Creek Village subdivision that adjoins the properties to be annexed.

Tonight's public hearing is on that R-2 zoning request and has been advertised in accordance with North Carolina law.

The Planning Board offers a unanimous favorable recommendation on R-2 zoning for these properties and has found R-2 zoning to be consistent with the Comprehensive Land Use Plan and Town Council's recently adopted resolution addressing Growth Area 5, and reasonable.

As a part of the public hearing, staff will formally present the Planning Board's findings and recommendations, provide any written comments that were timely received regarding the proposed zoning, and will also be available to answer questions.

**COUNCIL ACTION REQUESTED:**

Town Council is asked to hear from the public on the proposed R-2 zoning for the Reems Creek Village Recombination Areas that are proposed for annexation.



**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

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Tamara Mercer, Town Clerk  
11/15/2023



## **TOWN OF WEAVERVILLE NOTICE OF PUBLIC HEARINGS AND NOTICE OF REMOTE ELECTRONIC MEETING**

**PUBLIC NOTICE** is hereby given that the Weaverville Town Council will hold two separate public hearings during its regularly scheduled workshop meeting on **Tuesday, November 14, 2023, beginning at 6:00 p.m.**, or as soon thereafter as Town Council can reach the matter. One public hearing will be on a **voluntary annexation petition for the Reems Creek Village Recombination Areas, being Lots A, B, C, and E, as shown on that plat recorded in Book 233 at Page 67, and being the unincorporated portions of the following Buncombe County parcel identification numbers: 9742-95-5700, 9742-95-6456, 9742-95-6247, and 9742-95-9006**, and the other public hearing will be on a **zoning map amendment to designate those properties as R-2 zoning if they are annexed into the Town.**

These public hearings will occur as an in-person meeting in **Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC**, with a remote electronic attendance option for the general public via Zoom Meeting.

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The Town of  
**Weaverville**  
NORTH CAROLINA

October 4, 2023

Mayor Patrick Fitzsimmons and  
Weaverville Town Council

Re: *Reems Creek Village Recombination Areas - +/- 2.513 acres*  
*Proposed Zoning Map Amendment - R-2 Zoning*  
**Statement of Consistency/Reasonableness and Recommendation**

Dear Mayor and Council –

At the direction of Town Council, the Planning Board reviewed the application for a zoning map amendment that was submitted in conjunction with the pending annexation petition on the above-referenced properties, and submits this letter as its statement on plan consistency and reasonableness.

The property involved consists of four parcels shown as Lots A, B, C, and E on the attached map and located adjacent to Lots 44, 47, 49, and 50 within the Reems Creek Village subdivision. The properties have been added to those Reems Creek Village lots and are proposed for annexation to fix the split jurisdiction issues that occurred as a result of the recombinations. The property owners have requested R-2 zoning in order to be consistent with the zoning on the Reems Creek Village lots.

Town development regulations concerning zoning map amendments require the Planning Board to review the application for plan consistency and reasonableness. **At the meeting on October 3, 2023, the Planning Board reviewed the project for compliance with the Comprehensive Land Use Plan and the reasonableness factors contained in Town Code Section 20-1505(d) and submits a favorable recommendation on the requested R-2 zoning.**

**In a unanimous vote, the Planning Board found that R-2 zoning for these properties is consistent with the Town's Comprehensive Land Use Plan (CLUP).** In making this finding the Board considered and found the requested zoning to be consistent with the future land use map and a consistent and compatible use when considering the zoning and current uses in the area, including properties within the Town and just outside its municipal limits.

**In that same vote, the Planning Board also found that the proposed R-2 zoning is reasonable.** To support this finding the Board found that the R-2 zoning is compatible with the current residential uses of the properties within the area, including existing single-family residences.

It is noted that this recommendation was largely based on these properties being within the Town's identified Growth Area 5 and Town Council resolution adopted on December 13, 2022, which indicated that R-2 zoning is consistent with Town Council's desired zoning for these properties. While it hasn't

been formally adopted as part of the CLUP, the Planning Board is taking into consideration this resolution in its review process and appreciates Town Council's action in this regard.

Please let me know if you need anything further from the Board on this matter.

Sincerely,

A handwritten signature in black ink that reads "Bob Pace". The signature is written in a cursive, flowing style.

Bob Pace  
Planning Board Chairman

cc: James Eller, Town Planner  
Selena Coffey, Town Manager  
Jennifer Jackson, Town Attorney



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation – Windsor Built Homes-Reems Creek (300 Hamburg Mountain Rd)

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Public Hearing Notice  
Annexation Petition and Related Materials

**DESCRIPTION/SUMMARY OF REQUEST:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUCIL MEETING ON 14 NOVEMBER 2023.**

Joseph Penley and Reems Creek Village L.L.C. have submitted a voluntary annexation petition seeking to have a total of +/-9.488 acres located near the intersection of 300 Hamburg Mountain Road and Reems Creek Road annexed into the Town of Weaverville. The purpose of their annexation appears to be to obtain Town services, including water, to support a 35-lot single family lot subdivision that is proposed for development by Windsor Built Homes, Inc. The petitioners are requesting an initial zoning designation of R-3 to accommodate small lot sizes within the proposed subdivision.

The Town Clerk has previously certified the sufficiency of the annexation petition and this annexation request is now eligible for public hearing.

Tonight's public hearing on the annexation petition was advertised in accordance with North Carolina law.

As a part of the public hearing staff will provide any written comments that were timely received regarding the proposed annexation, offer brief staff level comments, and be available to answer questions of Town Council.

An accompanying zoning request for R-3 zoning is the subject of a separate public hearing scheduled for tonight. Questions and comments concerning the zoning of this property, should it be annexed, should be made during the public hearing on the proposed R-3 zoning.

**COUNCIL ACTION REQUESTED:**

Town Council is asked to hear from the public on the proposed annexation.



**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

Due to significant technological difficulties affecting remote participation during its meeting on Tuesday, November 14, 2023, the Weaverville Town Council continued all of the public hearings that began during that meeting to Monday, November 20, 2023, at 6pm. The public hearings that were continued include the following:

- Annexation – Reems Creek Village Recombination Areas
- Initial R-2 Zoning – Reems Creek Village Recombination Areas
- Annexation – 300 Hamburg Mountain Rd
- Initial R-3 Zoning – 300 Hamburg Mountain Rd
- Annexation – Northridge Farms Properties
- Initial Zoning – Northridge Farms Properties
- Comprehensive Land Use Plan Update

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Tamara Mercer, Town Clerk  
11/15/2023

**TOWN OF WEAVERVILLE**  
**NOTICE OF PUBLIC HEARINGS AND**  
**NOTICE OF REMOTE ELECTRONIC MEETING**

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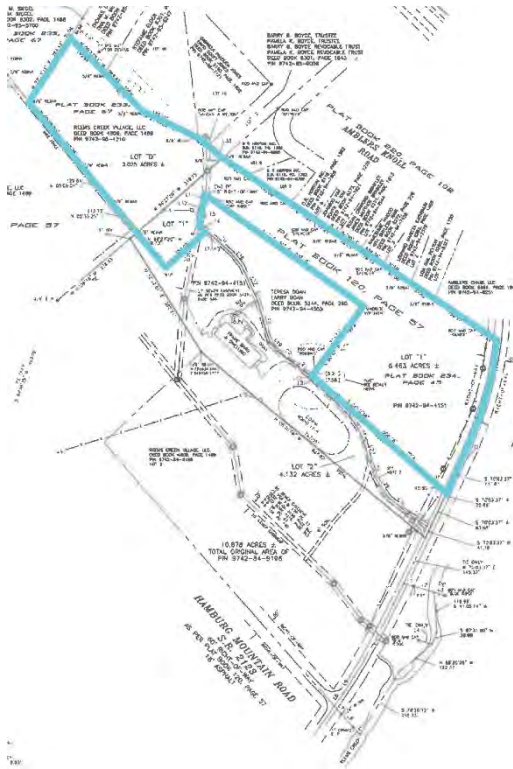
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# ANNEXATION STAFF REPORT

## ANNEXATION #2023-5 – 300 HAMBURG MOUNTAIN RD



### PROPERTY DESCRIPTION

+/- 9.5 acres on Reems Creek Road; PIN: 9742-95-4210 & portion of 9742-94-4151; no direct access to Hamburg Mountain Road but road frontage on Reems Creek Road

**SUFFICIENCY OF PETITION** – Town Clerk certified the sufficiency of the annexation petition on 11 October 2023.

### FINANCIAL PROJECTIONS

Town Tax Value = +/- \$12,250,000

Property Tax Revenue = +/- \$42,875 annually

System Development Fees = +/- \$96,250

Water Revenue = +/- \$12,600 annually

### ZONING CLASSIFICATION

Town R-3 zoning was requested to accommodate some small lot sizes. The Planning Board reviewed the zoning request and voted to recommend R-3 zoning on 3 October 2023.

### OPERATIONAL AND SYSTEM IMPACTS

**WATER** – A water commitment/extension application has been submitted to the Town for 35 single family lots (14,000 GPD) with a connection to the existing 8" Town water main running along Reems Creek Road. There is WTP capacity to serve this project. Waterlines are expected to be built to Town specifications and accepted into the Town's Water System and will require long-term maintenance.

**STREETS AND STORMWATER**– The project is to be a gated community so the streets and stormwater system will be private; no impact on the Town.

**SANITATION** – If annexed the 35 properties must be added to the weekly garbage route and the leaf/yard waste schedule. This, by itself, will not significantly impact the ability of the Sanitation Division to provide Town services; however, when considered with the other annexation petitions that are pending, there will likely be a need to add another garbage pickup day and staffing may have to be increased.

**POLICE** – 35 single family residences are not anticipated to have any real impact on the Police Department, at its approved staffing level, except that this new subdivision would be added to a routine patrol route.

**FIRE** – Reems Creek Fire Department (RCFD) currently provides fire service to this property. If annexed this property will be removed from the RCFD district and the Town will be responsible for providing fire and first responder services to this property if it is annexed.

Weaverville's Fire Department (WFD) and RCFD have a long-standing agreement that RCFD will provide automatic aid to Town properties in the vicinity of the RCFD fire station, particularly east of the intersection of Hamburg Mountain Road and Reems Creek Road. WFD can provide fire and first responder services to this property, however, the response times from the WFD fire station will be pushing acceptable limits and a greater WFD presence in the Reems Creek Road corridor will likely be needed in the future. In the meantime, the Town and RCFD are working on formalizing an automatic aid agreement. Financial compensation to RCFD for providing automatic aid services to Town properties is under negotiation and will include any small amounts legally owed to RCFD for the Town's proportionate share of RCFD debt as a result of the anticipated reduction in their tax base.





**PETITION FOR VOLUNTARY ANNEXATION**  
**PETITION/APPLICATION**  
**Town of Weaverville, North Carolina**

Submittal Date: 9/19/2023  
 Date Fee Paid: 8/22/2023  
 Petition No: 2023-5

**STATE OF NORTH CAROLINA**  
**COUNTY OF BUNCOMBE**

**TO THE TOWN COUNCIL OF WEAVERVILLE, NORTH CAROLINA**

1. We, the undersigned owners of real property, respectfully request that the area described in Part 4 below be annexed to the Town of Weaverville, Buncombe County, North Carolina.
2. The area to be annexed is ☒ contiguous, ☐ non-contiguous (satellite) to the Town of Weaverville, North Carolina, and the boundaries are as contained in the metes and bounds description attached hereto.
3. If contiguous, this annexation will include all intervening rights-of-way for streets, railroads and other areas as stated in G.S. § 160A-31(f), unless otherwise stated in the annexation agreement/ordinance.
4. The property and property owner information is as follows:

Property Owner and Mailing Address	Phone Number & Email Address	Deed Reference & Property PIN	Property Owner Signature
Reems Creek Village L.L.C.	40 Windsor Built Homes, Inc.	9742454210 4609/1449 Lt D, Plat 233/67	Member/Manager Joseph E. Perles
Joseph Penley	40 Windsor Built Homes, Inc.	9742944151 3311/422 Lt 1, Plat 234/45	Joseph E. Perles

5. Zoning vested rights ☒ are not claimed, ☐ have been established under G.S. §§ 160D-108 and/or 160D-108.1 as follows [describe and attach the order and approved site plan]:

Total Acreage to be annexed: 9.488  
 Population in annexed area: 0  
 Proposed Zoning District: R-3  
 Reason for annexation: ☒ Receive Town Services ☐ Other (please specify)

The applicant must also submit a zoning map amendment application with the petition for voluntary annexation to establish a Weaverville zoning designation. Please contact the Planning Department at (828)484-7002 for questions. If the purpose of the petition is a connection to public water, contact Public Works Department at (828)645-0606 to confirm that public water is available to the property and the cost of that connection.



**TOWN OF WEAVERVILLE**  
**AGENT AUTHORIZATION FOR LAND USE DEVELOPMENT**  
**PETITION/APPLICATION AND APPROVAL**

**PROPERTY LEGAL DESCRIPTION:**

PARCEL ID: 9742-95-4210  
STREET ADDRESS: 300 Hamburg Mountain Rd,  
Weaver ville, NC 28787

**PROPERTY OWNER:**

(complete Certificate of Authority if a corporation or LLC)

PROPERTY OWNER: JOSEPH Peabody

**PROPERTY OWNER CONTACT INFORMATION:**

EMAIL ADDRESS:

PHONE NUMBER: 828-691-4156

MAILING ADDRESS: 380 Reems Creek Rd

WEAVERVILLE, NC 28787 Voluntary Annexation  
PERMIT SOUGHT/APPLICATION TO BE SUBMITTED: Zoning Map Amendment  
Water Availability

NAME OF INDIVIDUAL AGENT: Windsor Built Homes, Inc.

NAME OF CONTRACTOR/CONSULTING FIRM: WGLA Engineering

**AGENT CONTACT INFORMATION:**

EMAIL ADDRESS: 55street@WindsorBuilt.com

PHONE NUMBER: 864-430-2995

MAILING ADDRESS: 40 W Broad Street  
Suite 500  
Greenville, SC 29601

We, the undersigned property owner(s) of the above noted property, do hereby authorize the individual or company listed above as the property owner's agent to act on his/her/their behalf and to take all actions necessary for the processing, issuance, and acceptance of the above-referenced permit or application. We hereby certify the above information submitted in this application is true and accurate to the best of our knowledge.

  
\_\_\_\_\_  
Property Owner Signature

\_\_\_\_\_  
Property Owner Signature

Date: 8/10/23

Date: \_\_\_\_\_

# PETITION FOR VOLUNTARY ANNEXATION DATA SHEET

*Town of Weaverville, North Carolina*

Submittal Date: 9/19/2023

Petition No. 2023-5

Annexation Area Name: 300 Hamburg Mountain Rd

Petitioner: Windsor Built Homes, Inc

Subject Area Acreage: 9.488 acres

Current Land Use: vacant

Proposed Land Use or Development (describe): Residential Development

Residential (single family): Number of Units: 35 Anticipated build out in 2.5 years  
Average Sales Price: \$ 500K /dwelling unit

Residential (multi-family): Number of Units: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Owned: Average Sales Price: \$ \_\_\_\_\_ /building unit  
Rental: Average Rental Amt: \$ \_\_\_\_\_ /month

Retail: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Commercial - Non-Retail: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Other: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Development Scale: Max building height of 35'; max number of stories of 2

Infrastructure: Linear feet of publicly dedicated roadways proposed: 1800 feet  
Public water proposed (describe): Proposed water extension along new Roadway  
Other Public Services Requested (describe): All town services except street maintenance

Zoning Vested Rights Claimed (describe and attach documentation): NA



Signature of Owner(s)

STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE

COMPANY RESOLUTION  
OF  
REEMS CREEK VILLAGE LLC

At a specially called meeting of the members of REEMS CREEK VILLAGE, LLC, a North Carolina limited liability company (herein "Company") on May 30<sup>th</sup>, 2023 the sole Member/Manager, Joseph E. Penley, approved the sale of that property identified as All of Lot D (PIN 9742-95-4210), and Lot 1 (PIN 9742-94-4151) appearing on a Plat recorded in Plat Book 234, Page 45 and recorded in the Office of the Register of Deeds for Buncombe County, North Carolina.

Joseph E. Penley and/or Amit Dorf have the authority to sign the Deed and any other documents necessary to complete the sale of said property to Windsor Autrey.

There being no further business, the specially called meeting consisting of the members of REEMS CREEK VILLAGE, LLC was duly adjourned.

REEMS CREEK VILLAGE, LLC, a NC LLC

By: \_\_\_\_\_

Joseph E. Penley, Member/Manager


By: \_\_\_\_\_

Amit Dorf, Authorized Representative

**CERTIFICATE OF AUTHORITY FOR CORPORATION  
TOWN OF WEAVERVILLE, NORTH CAROLINA**

The undersigned, being (a/the) duly elected officer of Windsor Built Homes, Inc., a corporation organized and existing in the State of North Carolina (hereinafter "Corporation"), does hereby certify that:

1. That the Corporation currently exists and is in good standing with the NC Secretary of State;
2. That a controlling majority of shareholders of the Corporation have adopted resolutions with respect to the attached Agent Authorization for Land Use Development Permit/Application and Approval and such resolutions have been duly and validly adopted and are in full force and effect.
3. That said resolutions adopted/approved the Agent Authorization for Land Use Development Permit/Application and Approval and authorized any and all actions on behalf of the Corporation and that no further authorizing action need be taken.
4. That the said resolutions authorized the following person or persons to execute all documents in connection with the Agent Authorization and that the signature appearing to the right of their name(s) is his/her genuine signature:

NAME	SIGNATURE	OFFICE HELD
Scott Street For Windsor Built Homes, Inc.		President

THIS the 9 day of August, ~~2022~~ 2023

Signature of Officer

South  
STATE OF ~~NORTH~~ CAROLINA  
COUNTY OF Greenville

I, Oksana Goretoy, a Notary Public, certify that Scott Street personally came before me this day and acknowledged that he/she is the President of Windsor Built Homes Inc, a South North Carolina corporation, and that by authority duly given and as the act of the Corporation, the foregoing Certificate of Authority was signed by him/her on behalf of the Corporation. Witness my hand and seal this the 9 day of August, ~~2022~~ 2023

Oksana Goretoy  
Notary Public

My Commission Expires: 6.19.24



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Initial R-3 Zoning – Windsor Built Homes-Reems Creek (300 Hamburg Mountain Rd)

**PRESENTER:** Town Planner James Eller

**ATTACHMENTS:** Public Hearing Notice  
Planning Board Findings and Recommendation

**DESCRIPTION/SUMMARY OF REQUEST:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUCIL MEETING ON 14 NOVEMBER 2023.**

The annexation petition submitted for the Windor Built Homes – Reems Creek project, 300 Hamburg Mountain Road, Annexation #2023-5, was accompanied by an initial zoning request for R-3 zoning to accommodate some small lot sizes expected in the project.

Tonight’s public hearing is on that R-3 zoning request and has been advertised in accordance with North Carolina law.

The Planning Board offers a favorable recommendation on R-3 zoning for these properties and has found R-3 zoning to be consistent with the Comprehensive Land Use Plan and Town Council’s recently adopted resolution addressing Growth Area 5, and reasonable.

As a part of the public hearing, staff will formally present the Planning Board’s findings and recommendations, provide any written comments that were timely received regarding the proposed zoning, and will also be available to answer questions.

**COUNCIL ACTION REQUESTED:**

Town Council is asked to hear from the public on the proposed R-3 zoning for the proposed annexation area.



**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

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- Initial Zoning – Northridge Farms Properties
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Tamara Mercer, Town Clerk  
11/15/2023

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**NOTICE OF PUBLIC HEARINGS AND**  
**NOTICE OF REMOTE ELECTRONIC MEETING**

**PUBLIC NOTICE** is hereby given that the Weaverville Town Council will hold two separate public hearings during its regularly scheduled workshop meeting on **Tuesday, November 14, 2023, beginning at 6:00 p.m.**, or as soon thereafter as Town Council can reach the matter. One public hearing will be on a **voluntary annexation petition for +/- 9.5 acres at 300 Hamburg Mountain Road, bearing the following Buncombe County parcel identification numbers: 9742-95-4210 and a portion of 9742-94-4151**, and the other public hearing will be on a **zoning map amendment to designate these properties as R-3 zoning if they are annexed into the Town.**

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The INSTRUCTIONS TO ACCESS THE REMOTE ELECTRONIC PUBLIC MEETING are: To join the meeting BY COMPUTER, use this link: <https://us02web.zoom.us/j/85948891960> . You may be asked for permission to access your computer's video and audio. If so, click "allow." You will then be asked for the Meeting ID which is: 859 4889 1960. To join the meeting BY PHONE, call: (253) 215-8782 or (301) 715 8592. You will then be asked for the Meeting ID which is: 859 4889 1960. A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting.

WRITTEN PUBLIC COMMENTS can also be submitted in advance of the public hearing and will be read into the record of the public hearing. Written public comments can be submitted as follows: (1) by EMAILING to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (2) by putting your written comment in a DROP BOX at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, or (3) BY MAILING your written comment (must be received not later than the day of the meeting) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments.

If you would like ADDITIONAL INFORMATION or to review the content related to the Public Hearings, or have questions regarding how to submit a comment or join the meeting, you may contact Planning Director James Eller at 828-484-7002 or [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org) or Town Clerk Tamara Mercer at 828-484-7003 or [tmercerc@weavervillenc.org](mailto:tmercerc@weavervillenc.org).



**TOWN OF WEAVERVILLE APPLICATION FOR  
A ZONING MAP OR TEXT AMENDMENT**

Planning and Zoning Department, 30 South Main Street, P.O. Box 338, Weaverville, NC 28787  
(828) 484-7002 --- fax (828) 645-4776 --- [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org)  
**Application Fee Based Upon Size of Property**

OWNER/APPLICANT NAME:

APPLICATION DATE:

PHONE NUMBER:

MAILING ADDRESS:

Application is made to the Town Council of Weaverville to amend:



The Zoning Map



The text of the Zoning Ordinance (Chapter 20 Planning and Development)

APPLICATION TO AMEND ZONING MAP

PROPERTY ADDRESS: 300 Hamburg Mt Road and 9999 Reems Creek Road

PIN: portion of 9742-94-4151 and 9742-95-4210      LOT AREA (acres): 9.488 acres +/-

CURRENT ZONING DISTRICT: R-2 (Buncombe County) PROPOSED ZONING DISTRICT: R-3 (Weaverville)

APPLICATION IS NOT COMPLETE WITHOUT A BOUNDARY SURVEY DEPICITING:



Total acreage



Current owner(s) and date of survey



Property location relative to streets



North arrow



Existing easements, rights of way, or other restrictions on the property



Areas located within the floodplain



Adjoining property owners, addresses, and Buncombe County PINs

APPLICATION TO AMEND TEXT

SECTION(S) OF CHAPTER 20 TO AMEND:

PROPOSED CHANGE TO TEXT (attach additional documentation if necessary):

JUSTIFICATION OF PROPOSED AMENDMENT(S):

# TOWN OF WEAVERVILLE APPLICATION FOR A ZONING MAP OR TEXT AMENDMENT

Planning and Zoning Department, 30 South Main Street, P.O. Box 338, Weaverville, NC 28787  
(828) 484-7002 --- fax (828) 645-4776 --- [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org)  
Application Fee Based Upon Size of Property

**I certify that the above information is accurate and true and that I am the owner or a duly appointed agent of the owner.**



SIGNATURE OF APPLICANT

August 17, 2023  
DATE

**It is the applicant's responsibility to obtain a copy of the Town of Weaverville Zoning Ordinance and to be fully aware of the regulations detailed therein.**

**Application fees are due at the time of submittal. Withdrawal of an application after the public hearing has been advertised will result in the forfeiture of the application fee.**

## REZONING FEE SCHEDULE:

< 1 acre	\$250.00
1-3 acres	\$500.00
4-9 acres	\$750.00
10 + acres	\$1,000.00

Text Amendment

Fees..... \$500.00

## OFFICE USE ONLY

FEE: S	DATE PAID:	CHECK	CASH
DATE OF INTIAL COUNCIL MEETING:		ACTION TAKEN:	
DATE OF PLANNING BOARD MEETING:		ACTION TAKEN:	
DATE OF PUBLIC HEARING & COUNCIL DECISION:		FINAL ACTION:	



# The Town of Weaverville

NORTH CAROLINA

October 4, 2023

Mayor Patrick Fitzsimmons and  
Weaverville Town Council

Re: *Penley and Reems Creek Village LLC – 300 Hamburg Mountain Rd - +/- 9.5 acres*  
*Proposed Zoning Map Amendment - R-3 Zoning*  
**Statement of Consistency/Reasonableness and Recommendation**

Dear Mayor and Council –

At the direction of Town Council, the Planning Board reviewed the application for a zoning map amendment that was submitted in conjunction with the pending annexation petition on the above-referenced properties, and submits this letter as its statement on plan consistency and reasonableness.

The property involved consists of two separate parcels, encompassing approximately 9.5 acres and shown on the attached map, and located on Reems Creek Road near the intersection of Reems Creek Road and Hamburg Mountain Road. These properties are currently in the unincorporated portion of Buncombe County and zoned County R-2.

Town development regulations concerning zoning map amendments require the Planning Board to review the application for plan consistency and reasonableness. **At the meeting on October 3, 2023, the Planning Board reviewed the project for compliance with the Comprehensive Land Use Plan and the reasonableness factors contained in Town Code Section 20-1505(d) and submits a favorable recommendation on the requested R-3 zoning.**

**In a majority vote of 4 to 1, the Planning Board found that R-3 zoning for these properties is consistent with the Town's Comprehensive Land Use Plan (CLUP) and reasonable.** In making this finding the Board considered that the future land use map identifies the properties as being within a gap area between a residential area and a mixed use area. As stated in the CLUP, "Gaps have been intentionally provided between areas on the future land use map as there is a need for flexibility to allow for the uncertainty of the future. ... The boundaries and gaps should be viewed as flexible rather than fixed lines and the final decision on land use types in these transitional areas should be left to the discretion and good judgment of the appointed and elected officials that are charged with establishing development policy and regulations in the Town." Mixed use areas, as specifically defined in the CLUP, are "where the town has experienced a variety of development pressures ranging from high density single family residential development and multifamily residential development to local retail establishments and restaurants." The Board found that the requested R-3 zoning offers a moderate level of residential development, which was viewed as transitional between the single family zoning

that is prevalent in the residential area on the northern side of Reems Creek Road, including the Reems Creek Golf Course community, some limited existing commercial development, and the mixed use area shown on the southern side of Reems Creek Road, which can include high density residential development.

This proposed zoning district represents a consistent and compatible use when considering the zoning and current uses in the area, including properties within the Town and just outside its municipal limits, and could serve to diversify the housing stock within the Town's municipal limits.

To support the finding of reasonableness, the Board found that the R-3 zoning is compatible with the current residential uses of the properties within the area, including existing single-family residences and some limited multifamily development and a proposed townhouse development in the area.

Under current Buncombe County regulations, a wide array of residential uses can be accomplished on this property under County R-2 zoning, up to and including moderate density multifamily development. There is also a fair amount of County R-3 zoning in the immediate area which can support a residential density of up to 12 units per acre and residential development on smaller lots.

It is noted that this recommendation was largely based on these properties being within the Town's identified Growth Area 5 and Town Council resolution adopted on December 13, 2022, which indicated that R-3 zoning is consistent with Town Council's desired zoning for these properties. While it hasn't been formally adopted as part of the CLUP, the Planning Board is taking into consideration this resolution in its review process and appreciates Town Council's action in this regard.

Please let me know if you need anything further from the Board on this matter.

Sincerely,

A handwritten signature in black ink that reads "Bob Pace". The signature is written in a cursive, flowing style.

Bob Pace  
Planning Board Chairman

cc: James Eller, Town Planner  
Selena Coffey, Town Manager  
Jennifer Jackson, Town Attorney

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation – Northridge Farms

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Public Hearing Notice, Staff Report, Map,  
Annexation Petition and Related Materials

**DESCRIPTION/SUMMARY OF REQUEST:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUCIL MEETING ON 14 NOVEMBER 2023.**

The property owners comprising the properties on which the Northridge Farms development is approved have signed a voluntary annexation petition seeking to have a total of +/-88 acres located in the Gill Branch valley (south of the Northridge Commons shopping center) annexed into the Town of Weaverville. The Northridge Farms development has been approved by Buncombe County and consists of approximately 568 dwelling units in a variety of housing types. The petitioners claim vested rights to develop the properties in accordance with the Special Use Permit issued by Buncombe County and related approved master site plan which include minor modifications approved on September 22.

The Town Clerk has previously certified the sufficiency of the annexation petition and this annexation request is now eligible for public hearing.

Tonight's public hearing on the annexation petition was advertised in accordance with North Carolina law.

As a part of the public hearing staff will provide any written comments that were timely received regarding the proposed annexation, offer brief staff level comments, and be available to answer questions of Town Council.

The zoning on property, should it be annexed, is the subject of a separate public hearing scheduled for tonight. Questions and comments concerning the zoning of this property, should it be annexed, should be made during that separate public hearing.

**COUNCIL ACTION REQUESTED:**

Town Council is asked to hear from the public on the proposed annexation.

**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

Due to significant technological difficulties affecting remote participation during its meeting on Tuesday, November 14, 2023, the Weaverville Town Council continued all of the public hearings that began during that meeting to Monday, November 20, 2023, at 6pm. The public hearings that were continued include the following:

- Annexation – Reems Creek Village Recombination Areas
- Initial R-2 Zoning – Reems Creek Village Recombination Areas
- Annexation – 300 Hamburg Mountain Rd
- Initial R-3 Zoning – 300 Hamburg Mountain Rd
- Annexation – Northridge Farms Properties
- Initial Zoning – Northridge Farms Properties
- Comprehensive Land Use Plan Update

These continued public hearings will occur as an in-person meeting in Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC, with a remote electronic attendance option for the general public via Zoom Meeting. The same log-in credentials noted in the original public hearing notices can be used.

The INSTRUCTIONS TO ACCESS THE REMOTE ELECTRONIC PUBLIC MEETING are:

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<https://us02web.zoom.us/j/85948891960> . You may be asked for permission to access your computer's video and audio. If so, click "allow." You will then be asked for the Meeting ID which is: 859 4889 1960. To join the meeting BY PHONE, call: (253) 215-8782 or (301) 715 8592. You will then be asked for the Meeting ID which is: 859 4889 1960. A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting.

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Tamara Mercer, Town Clerk  
11/15/2023

## **TOWN OF WEAVERVILLE NOTICE OF PUBLIC HEARINGS AND NOTICE OF REMOTE ELECTRONIC MEETING**

**PUBLIC NOTICE** is hereby given that the Weaverville Town Council will hold two separate public hearings during its regularly scheduled workshop meeting on **Tuesday, November 14, 2023, beginning at 6:00 p.m.**, or as soon thereafter as Town Council can reach the matter. One public hearing will be on a **voluntary annexation petition for the Northridge Farms properties, being +/- 88 acres bearing the following Buncombe County parcel identification numbers: 9732-77-7382, 9732-76-2936, 9732-76-5731, 9732-76-5475, 9732-66-5806, and 9732-78-9228,** and the other public hearing will be on a **zoning map amendment to designate those properties either as R-3 zoning or conditional district zoning if such properties are annexed into the Town.**

These public hearings will occur as an in-person meeting in **Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC**, with a remote electronic attendance option for the general public via Zoom Meeting.

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# ANNEXATION STAFF REPORT

## ANNEXATION #2023-6 – NORTHRIDGE FARMS

**PROPERTY DESCRIPTION** – +/- 88 acres in the Gill Branch Valley; PIN: 9732-77-7382, 9732-76-2936, 9732-76-5731, 9732-76-5475, 9732-66-5806, and 9732-78-9228; entrance and exit generally from Northridge Commons Parkway (private road), exit and emergency access via Gill Branch Road (SR 1724)

**SUFFICIENCY OF PETITION** – With the assistance of the Town Attorney, the Town Clerk certified the sufficiency of the annexation petition on 19 October 2023

**PROJECT DETAILS** – 568 total dwelling units are expected to be constructed within 3 to 4 years with the following housing options offered:

- 296 Apartment Units in 12 Buildings
- 65 Townhouses in 17 Buildings
- 100 Duplexes in 50 Buildings
- 107 Single Family Residences

### FINANCIAL PROJECTIONS

- Town Tax Value = +/- \$118,178,000
- Property Tax Revenue = +/- \$413,623 annually
- System Development Fees = +/- \$770,000
- Water Revenue = +/- \$204,480 annually



### VESTED RIGHTS AND ZONING CLASSIFICATION

Vested rights allow this project to develop in accordance with a Special Use Permit issued by Buncombe County on 8 February 2023, and minor modifications approved 22 September 2023. A zoning designation is required, however, and the Planning Board reviewed the properties and potential zoning districts and voted on 3 October 2023 to recommend an option of R-3 or conditional district zoning.

# **ANNEXATION STAFF REPORT**

## **ANNEXATION #2023-6 – NORTHRIDGE FARMS**

### **OPERATIONAL AND SYSTEM IMPACTS**

*This project represents 568 dwelling units in 186 structures with an expected population increase of approximately 1,500 people. Increases in Town staffing levels and proper planning will be needed to meet the service needs associated with this project during construction and after completion.*

**WATER** – Project engineers have met with Town staff and a water application for the project is expected to be submitted to the Town. Connections are proposed at the existing 8" Town water line in Northridge Commons Parkway below Hobby Lobby and is recommended at the existing 8" Town water line in Gill Branch Rd to create a loop connection to Monticello Rd for reliable service to the development. With the WTP Expansion Project proceeding there is WTP capacity to serve this project. This project will push the Town's WTP capacity limits beyond 90% but Town staff believes that the expected completion of the expansion of the WTP will align well with the 3-4 year timeline projected by the project engineers. Waterlines are expected to be built to Town specifications and should be accepted into the Town's Water System and will require long-term maintenance. At the point that the WTP capacity exceeds 80%, additional WTP staff will be needed and, with this project, that is likely to occur prior to the completion of the WTP expansion.

**STREETS** –The project will primarily be accessed via Northridge Commons Parkway, with emergency access, and exit only traffic, via Gill Branch Road. A combination of private and public streets within the development are expected. Town staff believes that the street configuration through the Northridge Commons Shopping Center and at intersections with NCDOT maintained streets is critical and collaboration between NCDOT, the Town, and the developer will be necessary for the success of the project. Town staff expects to provide leadership in this area in order to ensure that the infrastructure is designed and built to maximum vehicular and pedestrian safety and efficient movement of traffic.

**SANITATION** – The apartment portion of this project should provide its own garbage removal, but the remainder of the project is expected to rely on Town staff for sanitation services. Especially when considered with the other annexation petitions that are pending, there will likely be a need to add another garbage pickup day and staffing levels will likely have to be increased.

**PARKS** – Town Council, Town staff, and the developer have all noted the benefit of providing public bike and pedestrian access through the development as a connector between the Northridge Commons Shopping Center and Gill Branch Valley areas to the portion of the Reems Creek Greenway which is expected to run along Reems Creek west of Lake Louise. The development of this portion of the Reems Creek Greenway will require funding for planning, design, construction, and on-going maintenance. The timing of this Reems Creek Greenway project may be hindered by the I-26 bridge replacement project that will be active until 2027 and is impacting a portion of the property over which the Reem Creek Greenway is to be located. Completion of this future greenway and the resulting connection to Lake Louise Park is expected to result in additional usage at the park, possibly causing a need for additional facilities and staffing.

**POLICE** – The ability of the Weaverville Police Department to efficiently and effectively serve this large project and associated population increase must be monitored and additional staffing is likely to be needed.

**FIRE** – These properties are located within the North Buncombe Fire District (NBFD) which are serviced by the Weaverville Fire Department (WFD). There will be an insignificant loss in NBFD tax revenue on the unimproved properties if annexed. This project does represent a substantial number of dwellings and a corresponding increase in the population and will require an increase in WFD staffing levels as the project is completed. Proper planning will be needed to meet the service needs associated with this project.

**PLANNING** – While the "Master Plan" for the project has already been approved, each section of development will require planning review and approval of site plans, and the issuance of up to 186 Town zoning permits may be required. The Town's one-person Planning Department will not be able to provide all of the work on this project and a new Planner/Code-Enforcement Officer position will be requested in anticipation of this annexation moving forward.

**PETITION FOR VOLUNTARY ANNEXATION**  
**PETITION/APPLICATION**  
***Town of Weaverville, North Carolina***

Submittal Date: 9/20/2023  
Date Fee Paid: \_\_\_\_\_  
Petition No: 2023-6

**STATE OF NORTH CAROLINA**  
**COUNTY OF BUNCOMBE**

**TO THE TOWN COUNCIL OF WEAVERVILLE, NORTH CAROLINA**

1. We, the undersigned owners of real property, respectfully request that the area described in Part 4 below be annexed to the Town of Weaverville, Buncombe County, North Carolina.
2. The area to be annexed is ☒ contiguous, ☐ non-contiguous (satellite) to the Town of Weaverville, North Carolina, and the boundaries are as contained in the metes and bounds description attached hereto.
3. If contiguous, this annexation will include all intervening rights-of-way for streets, railroads and other areas as stated in G.S. § 160A-31(f), unless otherwise stated in the annexation agreement/ordinance.
4. The property and property owner information is as follows:

Property Owner and Mailing Address	Phone Number & Email Address	Deed Reference & Property PIN	Property Owner Signature
See attached.			

5. Zoning vested rights ☐ are not claimed, ☒ have been established under G.S. §§ 160D-108 and/or 160D-108.1 as follows [describe and attach the order and approved site plan]:








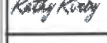

Order attached. Additional documentation will be timely supplemented.

Total Acreage to be annexed: Approx. 88 acres  
Population in annexed area: \_\_\_\_\_  
Proposed Zoning District: TBD  
Reason for annexation: ☒ Receive Town Services ☐ Other (please specify)

The applicant must also submit a zoning map amendment application with the petition for voluntary annexation to establish a Weaverville zoning designation. Please contact the Planning Department at (828)484-7002 for questions. If the purpose of the petition is a connection to public water, contact Public Works Department at (828)645-0606 to confirm that public water is available to the property and the cost of that connection.



Petition for Voluntary Annexation  
Addendum

Property Owner and Mailing Address	Phone Number & Email Address	Deed Reference and Property PIN	Property Owner Signature
DFK Development, LLC 542 S. Caldwell Street Brevard, NC 28712	828-884-7934 <a href="mailto:travis@firstvictory.com">travis@firstvictory.com</a>	BK 6337, PG 1301  9732777382; 9732762936	
First Victory, Inc. 542 S. Caldwell Street Brevard, NC 28712	828-884-7934 <a href="mailto:travis@firstvictory.com">travis@firstvictory.com</a>	BK 6307, PG 698  9732765731; 9732765475	
Danny C. Buckner 56 Gill Branch Road Weaverville, NC 28787	828-775-2444  Dbucker7@frontier.com	BK 5098, PG 290  9732665806	<div>             9/20/2023         </div>
John E. Kilby Shawn Kilby Shara Kilby Matthew Kilby Kathy Kirby John W. Kilby 170 Deer Trail Lake Lure, NC 28746	828-287-6828  <a href="mailto:Johnkilby164@gmail.com">Johnkilby164@gmail.com</a> <a href="mailto:Wesley.kilby@ncfbins.com">Wesley.kilby@ncfbins.com</a> <a href="mailto:spchf@msn.com">spchf@msn.com</a> <a href="mailto:bry831@gmail.com">bry831@gmail.com</a> <a href="mailto:lakelurenana@gmail.com">lakelurenana@gmail.com</a> <a href="mailto:shawnmarielk@gmail.com">shawnmarielk@gmail.com</a>	BK 1283, P 312 23-E-1164  9732789228	<div>   <small>doLoop verified 09/20/23 9:04 AM EDT BXBF INVS BANIS MNVS</small> </div> <div>   <small>doLoop verified 09/19/23 6:34 PM EDT N4XC 64XS 1CWN 8H4V</small> </div> <div>   <small>doLoop verified 09/19/23 6:21 PM EDT 24UM AYCL 1FRU J6CQ</small> </div> <div>   <small>doLoop verified 09/19/23 7:04 PM EDT G6BD WQCH C9Q2 J6ZU</small> </div> <div>   <small>doLoop verified 09/20/23 9:28 AM EDT P7EJ HKQZ ARYI HJMP</small> </div> <div>   <small>doLoop verified 09/20/23 11:14 AM EDT TLYB BRSD MYYL BQ63</small> </div>

# PETITION FOR VOLUNTARY ANNEXATION DATA SHEET

*Town of Weaverville, North Carolina*

Submittal Date: \_\_\_\_\_

Petition No. \_\_\_\_\_

Annexation Area Name: \_\_\_\_\_

Petitioner: Owners Identified Herein

Subject Area Acreage: 88.12

Current Land Use: \_\_\_\_\_

Proposed Land Use or Development (describe): The proposed land use and development will be the same already approved by Buncombe County. The order permitted such planned use is attached to this Petition.

Residential (single family): Number of Units: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Average Sales Price: \$ \_\_\_\_\_ /dwelling unit

Residential (multi-family): Number of Units: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Owned: Average Sales Price: \$ \_\_\_\_\_ /building unit  
Rental: Average Rental Amt: \$ \_\_\_\_\_ /month

Retail: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Commercial - Non-Retail: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Other: Square footage: \_\_\_\_\_ Anticipated build out in \_\_\_\_\_ years  
Type of tenancy: \_\_\_\_\_

Development Scale: Max building height of \_\_\_\_\_; max number of stories of \_\_\_\_\_

Infrastructure: Linear feet of publicly dedicated roadways proposed: \_\_\_\_\_ feet  
Public water proposed (describe): \_\_\_\_\_

Other Public Services Requested (describe): \_\_\_\_\_

Zoning Vested Rights Claimed (describe and attach documentation): Documentation regarding the vested rights claimed is attached herein and will be supplemented with additional documentation.

\_\_\_\_\_  
Signature of Owner(s)



**PETITION FOR VOLUNTARY ANNEXATION  
CERTIFICATE OF AUTHORITY FOR CORPORATION  
Town of Weaverville, North Carolina**

The undersigned, being (a/the) duly elected officer of First Victory Inc  
a corporation organized and existing in the State of North Carolina  
(hereinafter "Corporation"), does hereby certify that:

1. That the Corporation currently exists and is in good standing with the NC Secretary of State;
2. That a controlling majority of shareholders of the Corporation have adopted resolutions with respect to the attached/foregoing Petition for Voluntary Annexation and such resolutions have been duly and validly adopted and are in full force and effect.
3. That said resolutions adopted/approved the Petition for Voluntary Annexation and authorized any and all actions on behalf of the Corporation to complete the process for the Petition to be approved by the Town of Weaverville and that no further authorizing action need be taken.
4. That the said resolutions authorized the following person or persons to execute all documents in connection with the Petition for Annexation and that the signature appearing to the right of their name(s) is his/her genuine signature:

NAME

Travis A. Fowler

OFFICE HELD

President

SIGNATURE

[Signature]

SIGNATURE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

**STATE OF NORTH CAROLINA  
COUNTY OF Transylvania**

I, Sabrina M. Pace, a Notary Public, certify that Travis Fowler  
personally came before me this day and acknowledged that he/she is the President of  
First Victory, Inc., a North Carolina corporation, and that by authority duly  
given and as the act of the Corporation, the foregoing Certificate of Authority was signed by him/her on  
behalf of the Corporation. Witness my hand and seal this the 20<sup>th</sup> day of September, 2023.



Sabrina M. Pace  
Notary Public

My Commission Expires: 02-21-2027

**PETITION FOR VOLUNTARY ANNEXATION  
CERTIFICATE OF AUTHORITY FOR LIMITED LIABILITY COMPANY  
Town of Weaverville, North Carolina**

The undersigned, being (a/the) duly elected, qualified and active member / manager of DKF Development LLC, a limited liability company organized and existing in the State of North Carolina (hereinafter "Company"), does hereby certify that:

1. That the Company currently exists and is in good standing with the NC Secretary of State;
2. That a controlling majority of the members and the manager of the Company have adopted resolutions with respect to the attached/foregoing Petition for Voluntary Annexation and such resolutions have been duly and validly adopted and are in full force and effect.
3. That said resolutions adopted/approved the Petition for Voluntary Annexation and authorized any and all actions on behalf of the Company to complete the process for the Petition to be approved by the Town of Weaverville and that no further authorizing action need be taken.
4. That the said resolutions authorized the following person or persons to execute all documents in connection with the Petition for Annexation and that the signature appearing to the right of their name(s) is his/her genuine signature:

NAME

OFFICE HELD

SIGNATURE

Travis A. Fowler

manager

[Signature]

SIGNATURE: \_\_\_\_\_

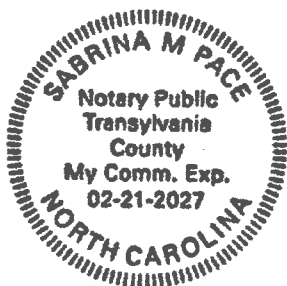
PRINTED NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

**STATE OF NORTH CAROLINA**

**COUNTY OF** Transylvania

I, Sabrina M. Pace, a Notary Public, certify that Travis Fowler personally came before me this day and acknowledged that he/she is the manager of DKF Development, LLC, a North Carolina limited liability company, and that by authority duly given and as the act of the Company, the foregoing Certificate of Authority was signed by him/her on behalf of the Company. Witness my hand and seal this the 20<sup>th</sup> day of September, 2023.



Sabrina M. Pace

Notary Public

My Commission Expires: 02-21-2027



STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE

BEFORE THE BUNCOMBE COUNTY  
BOARD OF ADJUSTMENT  
ZPH2022-00038

In the Matter of: )  
)  
Warren Sugg, P.E., of Civil Design Concepts, )  
P.A., on behalf of Travis Fowler of First )  
Victory, Inc., John Kilby, Donald Burnette, Jr., )  
Jerry Burnette, Wilma Buckner, and Halex )  
Management Company, LLC, )  
)  
Applicants. )  
\_\_\_\_\_ )

ORDER ON SPECIAL USE PERMIT  
APPLICATION

THIS MATTER having come on for hearing before the Buncombe County Board of Adjustment (hereinafter the "Board") at its February 8, 2023, meeting upon application has applied for a Special Use Permit "(SUP)" (the "Application") to establish a Planned Unit Development (Level 1) for a 577-unit residential development on tax lot PINs 9732-78-9228, 9732-77-7382, 9732-76-5731, 9732-76-5475, 9732-76-2936, and 9732-66-5806 (56, 72, and 74 Gill Branch Road and an unaddressed parcel just south of PIN 9732-78-9724, an unaddressed parcel just south of PIN 9732-78-9228, and an unaddressed parcel just east of PIN 9732-66-5806, (the "Property"), by Warren Sugg, P.E., of Civil Design Concepts, P.A., on behalf of Travis Fowler of First Victory, Inc., applicant, and John Kilby, Donald Burnette, Jr., Jerry Burnette, Wilma Buckner, and Halex Management Company, LLC, owners, (the "Applicant").

Having considered the evidence presented to this Board, including the Application, the submitted development plan, the GIS maps, the staff report, traffic map (objected to by applicant), the testimony presented, and the arguments advanced by the Parties, the Board hereby finds as follows:

FINDINGS OF FACT

1. That this matter was properly noticed and advertised, is within this Board's jurisdiction and is ripe for its consideration.
2. That the Applicant applied for a Special Use to establish a Planned Unit Development (Level 1) pursuant to the Zoning Ordinance of Buncombe County, Sec. 78-641(a), Sec. 78-677, and Sec. 78-678(b)(6), for a 577-unit residential development on tax lot PINs 9732-78-9228, 9732-77-7382, 9732-76-5731, 9732-76-5475, 9732-76-2936, and 9732-66-5806 (56, 72, and 74 Gill Branch Road and an unaddressed parcel just south of PIN 9732-78-9724, an unaddressed parcel just south of PIN 9732-78-9228, and an unaddressed parcel just east of PIN 9732-66-5806.



3. That the Applicant and all other parties with standing were given the opportunity to participate in the duly advertised and noticed hearing referenced above.

4. That, pursuant to the Buncombe County Zoning Ordinance, the Board finds as follows regarding the Special Use proposed in the Application:

A. Planned Unit Development Level I (PUD I) Standards (Sec. 78-678(b)(6)):

i) That the land within the PUD ☒will be ☐will not be under single ownership or management by the Applicant(s) before final approval and/or construction, or proper assurances (legal title or execution of a binding sales agreement) have been provided, such that the development can be successfully completed by the applicant.

ii) That the density is ☒consistent ☐inconsistent with the intent of the district in which it is located and conforms to that permitted in the district in which the development is located.

iii) That the land uses ☒are ☐are not compatible with and do not violate the intent of the zoning district and do not disrupt the character of the community.

iv) That the proposed land use ☒meets ☐does not meet minimum requirements for land development as follows:

a. the minimum lot size and requirements for interior setbacks ☒do ☐do not preserve the spirit and intent of this section and does comply with the density requirements for the zoning district with respect to the total development plan.

b. Proposed heights set forth in the applications ☒do ☐do not comply with the spirit and intent of this section with respect to the total development plan. Where building heights exceed the maximum allowed by the ordinance, this Board finds that unique elements of the development impose requirements for additional height that are not universal throughout the zoning district.

c. This Board finds that the minimum distance between buildings ☒will ☐will not ensure adequate air, light, privacy, and space for emergency vehicles.

v) That the development ☒does ☐does not provide reasonable visual and acoustical privacy for all dwelling units. Fences, insulation, walks, barriers, and landscaping will be used for the protection and aesthetic enhancement of property and the privacy of its occupants, screening of objectionable views or uses, and reduction of noise. Multilevel buildings are located in such a way as to



dissipate any adverse impact on adjoining low-rise buildings and do not invade the privacy of the occupants of such low-rise buildings.

vi) That the structures located on the perimeter of the development ☒will ☐will **not** be set back from property lines and rights-of-way of abutting streets in accordance with the provisions of the zoning ordinance controlling the district.

vii) This Board finds that the proposed parking ☒does ☐does **not** comply with the spirit and intent of this section.

viii) This Board finds that the conveyance and maintenance of open space, recreational areas and communally owned facilities ☒are ☐are **not** in accordance with G.S. 47-1 et seq. the Unit Ownership Act and/or any other appropriate mechanisms as specified.

ix) This Board finds that the building envelopes ☒are ☐are **not** shown in the submitted plans and depict the maximum expanse of the proposed footprint of the structure.

5. That, pursuant to 78-677(g) of the Buncombe County Zoning Ordinance, satisfactory provision and arrangement have been made for at least the following as it relates to:

A. The proposed use ☒will **not** ☐will adversely affect the health or safety of persons residing or working in the neighborhood of the proposed use.

B. The proposed use ☒will **not** ☐will not be detrimental to the public welfare or injurious to property or public improvements in the neighborhood.

C. The proposed use ☒will **not** ☐will not cause or have adverse effects on surrounding properties due to noise, vibration, odor, or glare effects.

D. Satisfactory ingress and egress for the proposed use of the property and proposed structures ☒has ☐has **not** been provided. Particular attention has been paid to automotive and pedestrian safety and convenience, traffic flow and control.

E. Provision off-street parking and loading areas where required, with particular attention to the items in section 78-658 of the Buncombe County Zoning Ordinance ☒have ☐have **not** been arranged for.

F. Provision of adequate and proper utilities, with reference to locations, availability, and compatibility ☒have ☐have **not** been arranged for.

- G. Provision of buffering, if deemed necessary, with reference to type, location, and dimensions ☒have ☐have not been arranged for.
  - H. Signs, if any, and proposed exterior lighting, with reference to glare, traffic safety, economic effect, and compatibility ☒are ☐are not in harmony with properties in the district.
  - I. Playgrounds, open spaces, yards, landscaping, access ways, and pedestrian ways, with reference to location, size, and suitability ☒have ☐have not been arranged for.
  - J. Buildings and structures, with reference to location, size, and use ☒are ☐are not acceptable.
  - K. Hours of operation, with particular reference to protecting and maintaining the character of the neighborhood ☒are ☐are not acceptable.
6. That the following conditions are necessary to ensure that the proposed use will conform to the requirements and spirit of the Buncombe County Zoning Ordinance:
- A. Gill Branch Road is to be gated and is exit-only for resident use. Only Fire Rescue and Law Enforcement may use Gill Branch Road as an entrance onto the property. Applicant shall obtain Fire Marshal approval for the final design of the restricted access point.
  - B. All interior access roads leading to, and all parking lots serving the multi-story apartment buildings shall have a minimum road width and drive aisle of 24 feet, or as otherwise specified by the County Fire Marshal.
  - C. Submit a major subdivision application prior to submittal of permits for construction.
  - D. A maintenance easement shall be required around any retaining walls which cross over property line within the development.
  - E. A NCDOT Driveway permit is required.
  - F. Project must be constructed as depicted in the site plan.
  - G. Prior to commencement of land disturbance and construction activity the applicant shall submit a Site Plan Development permit for the entire project, indicating the following information:
    - i) exact location of all buildings and accessory structures
    - ii) commercial lighting plan (demonstrating it meets the standards of the Buncombe Zoning Ordinance)
    - iii) buffering, landscaping, and parking lot landscaping (if required)
    - iv) retaining walls (demonstrating they meet the standards of the Buncombe Retaining Wall Ordinance)
    - v) easements and rights-of-ways on the property

- vi) approved E-911 road names (names to be approved by the Addressing Coordinator before submittal)
- vii) any other conditions of site development approved by the Board of Adjustment.
- viii) copy of approved permits from the US Army Corps of Engineers, the NC Department of Transportation, and the NC Department of Environmental Quality, where applicable.
- ix) **This Master Site Plan Permit approval shall not replace the requirement of pulling an individual Site Plan Permit for each building or structure within the development.**

H. Applicant must agree in writing to these conditions prior to commencement of site work.

#### CONCLUSIONS OF LAW

Based upon the foregoing findings of fact, the Board makes the following conclusions of law:

The Applicant's request for a Special Use Permit, together with the imposition of conditions found necessary above, which are incorporated herein as is fully set forth, ☒ **meets** ☐ **does not meet** each applicable requirement of the Buncombe County Zoning Ordinance.

#### ORDER

Now therefore, based on the foregoing Findings of Fact and Conclusions of Law, the Buncombe County Board of Adjustment Orders as follows:

☒ That the Applicant is hereby granted a Special Use Permit to establish a Planned Unit Development on the Property as requested, subject to the conditions referenced above, which are incorporated herein as if fully set forth.

☐ That the Applicant's request for a Special Use Permit is hereby denied.

This the 8<sup>th</sup> day of February, 2023.

Buncombe County Board of Adjustment

By: 

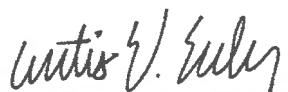
Andy Ball, Chair

Attest:

Jason Payne, Clerk

Handwritten signature of Jason M. Payne in blue ink, written over a horizontal line.

APPROVED AS TO FORM

Handwritten signature of Curt Euler in black ink, written over a horizontal line.

Curt Euler

County Staff Attorney

CERTIFICATE OF SERVICE

I, the undersigned hereby certify proper notice has been made by the delivery of copy of the forgoing to the parties in this matter including the applicant, landowner, and any person who has submitted a written request for a copy prior to the date the decision becomes effective by:

☐ personal delivery

☒ electronic mail, or

☒ first-class mail

to the following addresses:

Counsel of Record for the Applicant:

Derek J. Allen  
Allen Stahl + Kilbourne  
[dja@asklawnc.com](mailto:dja@asklawnc.com)

Applicant(s):

First Victory, Inc.  
Travis Fowler  
[travis@firstvictory.com](mailto:travis@firstvictory.com)

Civil Design Concepts  
Warren Sugg, P.E.  
[wsugg@cdcgo.com](mailto:wsugg@cdcgo.com)

Landowner(s):

Keith Warren, Harriet,  
Cynthia, Jerry Burnett, Donald Burnett, Jr.  
96 Church St.  
Weaverville, NC 28787

John Kilby  
170 Deer Trail  
Lake Lure, NC 28746

Danny and Kathleen Buckner, Wilma Buckner  
56 Gill Branch Rd  
Weaverville, NC 28787

Holex Management Company, LLC  
55 Mica Hill Road  
Swannanoa, NC 28778

This the 10<sup>th</sup> day of February, 2023.



Nika Briggs



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Initial Zoning – Northridge Farms

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Public Hearing Notice  
Planning Board Findings and Recommendation  
Possible Conditional District Ordinance

**DESCRIPTION/SUMMARY OF REQUEST:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUCIL MEETING ON 14 NOVEMBER 2023.**

The annexation petition for the Northridge Farms properties was accompanied by a claim for vested rights to develop the properties pursuant to a Special Use Permit issued by Buncombe County on 10 February 2023, and as amended on 20 September 2023.

Even though vested rights are legally claimed and acknowledged and will allow the project to proceed based on the SUP, if the properties are annexed they must still be assigned a Town zoning designation. That zoning designation will not likely have much impact on the development that occurs, but will directly affect the way in which amendments to that development are processed.

On 7 November 2023 the Planning Board reviewed the properties, the project, and the Town’s Comprehensive Land Use Plan, and offers a favorable recommendation on a choice of either R-3 zoning for these properties or the creation of conditional district for the project and found both to be consistent with the Comprehensive Land Use Plan and Town Council’s recently adopted resolution addressing Growth Area 5, and reasonable.

Tonight’s public hearing is on R-3 zoning and conditional zoning and has been advertised in accordance with North Carolina law.

As a part of the public hearing, staff will formally present the Planning Board’s findings and recommendations, provide any written comments that were timely received regarding the proposed zoning, and will also be available to answer questions. For review and input purposes a possible conditional district ordinance is attached.

**COUNCIL ACTION REQUESTED:**

Town Council is asked to hear from the public on the proposed zoning for the Northridge Farms properties and project.

**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

Due to significant technological difficulties affecting remote participation during its meeting on Tuesday, November 14, 2023, the Weaverville Town Council continued all of the public hearings that began during that meeting to Monday, November 20, 2023, at 6pm. The public hearings that were continued include the following:

- Annexation – Reems Creek Village Recombination Areas
- Initial R-2 Zoning – Reems Creek Village Recombination Areas
- Annexation – 300 Hamburg Mountain Rd
- Initial R-3 Zoning – 300 Hamburg Mountain Rd
- Annexation – Northridge Farms Properties
- Initial Zoning – Northridge Farms Properties
- Comprehensive Land Use Plan Update

These continued public hearings will occur as an in-person meeting in Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC, with a remote electronic attendance option for the general public via Zoom Meeting. The same log-in credentials noted in the original public hearing notices can be used.

The INSTRUCTIONS TO ACCESS THE REMOTE ELECTRONIC PUBLIC MEETING are:

To join the meeting BY COMPUTER, use this link:

<https://us02web.zoom.us/j/85948891960> . You may be asked for permission to access your computer's video and audio. If so, click "allow." You will then be asked for the Meeting ID which is: 859 4889 1960. To join the meeting BY PHONE, call: (253) 215-8782 or (301) 715 8592. You will then be asked for the Meeting ID which is: 859 4889 1960. A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting.

WRITTEN PUBLIC COMMENTS can also be submitted in advance of the public hearing and will be read into the record of the public hearing. Written public comments can be submitted as follows: (1) by EMAILING to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (2) by putting your written comment in a DROP BOX at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, or (3) BY MAILING your written comment (must be received not later than the day of the meeting) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments.

If you would like ADDITIONAL INFORMATION or to review the content related to the Public Hearings, or have questions regarding how to submit a comment or join the meeting, you may contact Planning Director James Eller at 828-484-7002 or [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org) or Town Clerk Tamara Mercer at 828-484-7003 or [tmercerc@weavervillenc.org](mailto:tmercerc@weavervillenc.org) .

Tamara Mercer, Town Clerk  
11/15/2023

## **TOWN OF WEAVERVILLE NOTICE OF PUBLIC HEARINGS AND NOTICE OF REMOTE ELECTRONIC MEETING**

**PUBLIC NOTICE** is hereby given that the Weaverville Town Council will hold two separate public hearings during its regularly scheduled workshop meeting on **Tuesday, November 14, 2023, beginning at 6:00 p.m.**, or as soon thereafter as Town Council can reach the matter. One public hearing will be on a **voluntary annexation petition for the Northridge Farms properties, being +/- 88 acres bearing the following Buncombe County parcel identification numbers: 9732-77-7382, 9732-76-2936, 9732-76-5731, 9732-76-5475, 9732-66-5806, and 9732-78-9228,** and the other public hearing will be on a **zoning map amendment to designate those properties either as R-3 zoning or conditional district zoning if such properties are annexed into the Town.**

These public hearings will occur as an in-person meeting in **Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC**, with a remote electronic attendance option for the general public via Zoom Meeting.

The INSTRUCTIONS TO ACCESS THE REMOTE ELECTRONIC PUBLIC MEETING are: To join the meeting BY COMPUTER, use this link: <https://us02web.zoom.us/j/85948891960> . You may be asked for permission to access your computer's video and audio. If so, click "allow." You will then be asked for the Meeting ID which is: 859 4889 1960. To join the meeting BY PHONE, call: (253) 215-8782 or (301) 715 8592. You will then be asked for the Meeting ID which is: 859 4889 1960. A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting.

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The Town of  
**Weaverville**  
NORTH CAROLINA

October 4, 2023

Mayor Patrick Fitzsimmons and  
Weaverville Town Council

Re: *Northridge Farms – +/- 88 acres*  
*Proposed Zoning Map Amendment – Conditional District and R-3*  
**Statement of Consistency/Reasonableness and Recommendation**

Dear Mayor and Council –

At the direction of Town Council, the Planning Board reviewed the properties proposed for the Northridge Farms development and submits this letter addressing its findings and recommendation concerning an appropriate zoning designation for the properties should they be annexed.

Town development regulations concerning zoning map amendments and North Carolina law require the Planning Board to review proposed zoning for plan consistency and reasonableness.

The property involved consists of six separate parcels, encompassing approximately 88 acres located to the south of Northridge Commons and Gill Branch Road. These properties are currently in the unincorporated portion of Buncombe County and zoned R-3. This development has obtained development approval pursuant to the Special Use Permit issued by Buncombe County on February 8, 2023, and as amended by letter dated September 22, 2023. Vested rights are claimed to develop the project in accordance with that Special Use Permit, as amended (hereinafter SUP).

With the legally claimed vested rights to proceed based on the SUP, the Planning Board acknowledges that the zoning that is applied will not likely have much impact on the development that occurs, but will directly affect the way in which amendments to that development are processed. If a traditional zoning district is approved, then any major amendments would proceed through Weaverville's Board of Adjustment for hearing and decision. If a conditional district is approved, then such major amendments will go through the Planning Board for recommendation and Town Council for a decision.

Representatives of the developer and Town staff recommended that both options be included in the recommendation so that Town Council could legally consider both without having to initiate a second Planning Board review.

The Planning Board met on October 3 to conduct its review and considered both options and reports the following findings and recommends that one of the following two options be considered for zoning the properties.

### **Traditional District Findings and Recommendation**

When considering a traditional district the Planning Board was urged to consider the appropriateness of all uses allowable within a requested zoning district. With this in mind the Planning Board focused on the R-3 zoning district as it represents the zoning district that is most closely aligned to the project that was approved.

**In a unanimous vote, the Planning Board found that R-3 zoning for these properties is consistent with the Town's Comprehensive Land Use Plan (CLUP) and reasonable and forwards a favorable recommendation to Town Council on R-3 zoning.** In making this finding the Board considered the future land use map, current and proposed uses within the area, including the mix of commercial uses and residential uses. This proposed R-3 zoning district represents a consistent and compatible use when considering the zoning and current uses in the area, including properties within the Town and just outside its municipal limits, and could serve to diversify the housing stock within the Town's municipal limits. To support the finding that R-3 zoning is reasonable the Board found that the R-3 zoning is compatible with the current residential uses of the properties within the area, including existing single-family residences, townhouses, and multifamily development.

It is noted that this recommendation was largely based on these properties being within the Town's identified Growth Area 1 and Town Council resolution adopted on December 13, 2022, which indicated that R-3 zoning is consistent with Town Council's desired zoning for these properties. While it hasn't been formally adopted as part of the CLUP yet, the Planning Board is taking into consideration this resolution in its review process and appreciates Town Council's action in this regard.

### **Conditional District Findings and Recommendation**

Under the Special Use Permit, as amended, the project consists of 296 apartment units, 100 casitas/duplexes, 65 townhomes, and 107 single-family homes, all as shown on the Zoning Compliance Plan that is attached to this recommendation. It is noted that the unit density is compatible with the Town's R-3 district, but the lot sizes are smaller than what the Town's R-3 district would allow, so a conditional district would have been used if this project had been reviewed initially by the Town. This provides a reason to consider conditional district zoning for the properties.

**As an alternative to a traditional zoning district, such as the recommended R-3 district, the Planning Board reviewed the project and, with that same unanimous vote, finds that the adoption of a conditional district which incorporates as conditions the provisions of the Special Use Permit adopted February 8, 2023, with the amendments approved on September 22, 2023, and the approved plans, and a specific preservation of the vested rights that are claimed is reasonable and consistent with the Comprehensive Land Use Plan and recommends the creation of such conditional district.** In support of that recommendation, the Planning Board finds that a conditional district which incorporates the approved project is reasonable in that it provides for a wide variety of housing options ranging from multifamily apartment units to single family lot and the project is consistent with the Comprehensive Land Use Plan in that the planned unit development is compatible with the future



land use map and the resolution adopted by Town Council on December 13, 2022, which shows this property as Growth Area 1.

It is noted that this recommendation was also based Town Council resolution adopted on December 13, 2022, which identified a wide variety of residential uses as desirable and indicated that conditional district zoning is consistent with Town Council's desired zoning for these properties.

There was unanimous consensus among the Planning Board members reviewing this matter that they would like for the Town to make some effort towards securing developer agreement to: (1) preserve or create open spaces within the development, and (2) construct a publicly accessible walking/biking trail through the development that will serve as a connector between the Northridge Commons commercial area and the Reems Creek Greenway that is expected to be constructed along Reems Creek and provide access to Lake Louise.

Please let me know if you need anything further from the Board on this matter.

Sincerely,

A handwritten signature in black ink that reads "Bob Pace". The signature is written in a cursive, flowing style.

Bob Pace  
Planning Board Chairman

cc: James Eller, Town Planner  
Selena Coffey, Town Manager  
Jennifer Jackson, Town Attorney

**PREPARED BY AND RETURN TO:**

Jennifer O. Jackson, Weaverville Town Attorney  
30 South Main Street, Weaverville, NC, 28787

**COUNTY OF BUNCOMBE  
STATE OF NORTH CAROLINA**

**ORDINANCE ESTABLISHING THE CONDITIONAL DISTRICT  
DESIGNATED AS CD-8 FOR THE NORTHRIDGE FARMS PROJECT**

**WHEREAS**, the property that is the subject of this ordinance includes the following and is hereinafter collectively referred to as the “Property”:

<b>BUNCOMBE CO. PIN</b>	<b>DEED REFERENCE</b>	<b>PROPERTY OWNER</b>
9732-77-7382	Book 6337/Page 1301	DKF Development, LLC
9732-76-2936	Book 6337, Page 1301	DKF Development, LLC
9732-76-5731	Book 6307, Page 698	First Victory, Inc.
9732-76-5475	Book 6307, Page 698	First Victory, Inc.
9732-66-5806	Book 5098, Page 290	Danny C. Buckner
9732-78-9228	Book 1283, Page 312 Buncombe Co. File Nos. 23E1164 and 4E781	John Kilby and wife Kathy Kilby John Wesley Kilby and wife Shawn Kilby Matthew Bryan Kilby and wife Shara Kilby

**WHEREAS**, a voluntary annexation petition for the Property has also been submitted to the Town and the property owner/developer has consented to conditional district zoning; and

**WHEREAS**, by contemporaneous adoption of an annexation ordinance by the Weaverville Town Council the Property is now located within the municipal jurisdiction of the Town of Weaverville;

**WHEREAS**, the Town of Weaverville has the authority pursuant to Chapter 160D of the North Carolina General Statutes to adopt zoning regulations, to establish zoning districts and to classify property within its jurisdiction according to zoning district, and to

amend said regulations and district classifications from time to time in the interest of the public health, safety and welfare; and

**WHEREAS**, the development that is proposed for the Property is a residential development consisting of 568 dwelling units in a variety of housing configurations, together with amenities, on +/-88 acres, and has vested rights pursuant to a Special Use Permit issued by Buncombe County for project ZPH2022-00038 on 10 February 2023, and with minor modifications approved by Buncombe County on 22 September 2023;

**WHEREAS**, some small lot sizes and housing configurations would have required conditional district zoning if the Town of Weaverville had original jurisdiction over the development approval; and

**WHEREAS**, Section 20-3203 of the Code of Ordinances of the Town of Weaverville establishes the procedures and requirements for zoning property to conditional districts; and

**WHEREAS**, the Planning Board of the Town of Weaverville has reviewed the project and submitted a favorable recommendation along with its statement finding the reasonableness of the project and consistency with the Comprehensive Land Use Plan in that it supports the existing land uses and the growth contemplated by the Comprehensive Land Use Plan; and

**WHEREAS**, since the project has already achieved development approval with vested rights being both claimed and acknowledged, there is no substantial benefit of having a community meeting as required by Town Code Sec. 20-3203(e)(2), especially when a publicly noticed hearing was held by Buncombe County on 8 February 2023; and

**WHEREAS**, after proper notice required by law, the Weaverville Town Council held a public hearing on this conditional district zoning on November 14, 2023, in accordance with North Carolina law, at which time public input on this proposed district was taken;

**WHEREAS**, Town Council adopts the Planning Board's findings that the conditional district is consistent with the Town's Comprehensive Land Use and reasonable and hereby approves such project with the conditions set forth below;

**WHEREAS**, as indicated by signatures below, the property owners and/or developers have consented to all conditions set forth herein, which are hereby bound to be reasonable and relevant, with such consent being shown on the Exhibit A;

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WEAVERVILLE THAT:**

1. The zoning classification of the Property described hereinabove is designated as a conditional district known as CD-8 and is subject to compliance with the conditions set out herein. The official zoning map of the Town of Weaverville shall be amended to reflect this change upon the effective date of this ordinance.

2. The vested rights for the Property to be developed in accordance with the Special Use Permit issued by Buncombe County on 10 February 2023, with minor modifications approved by Buncombe County on 22 September 2023, is hereby acknowledged and all of the terms and conditions of that Special Use Permit are found to be necessary to ensure that the proposed use will conform to the requirements and spirit of the Buncombe County Zoning Ordinance and to the Town of Weaverville zoning regulations, not inconsistent therewith. Those conditions are set out as follows, including those conditions specifically set out in paragraph 6 of the Special Use Permit issued on 10 February 2023:
- a. Gill Branch Road is to be gated and is exit-only for resident use. Only Fire, Rescue, and Law Enforcement may use Gill Branch Road as an entrance onto the property. The owner/developer shall obtain Town Fire Marshal approval for the final design of the restricted access point.
  - b. All interior access roads leading to, and all parking lots serving the multi-story apartment buildings shall have a minimum road width and drive aisle of 24 feet, or as otherwise specified by the Town Fire Marshal.
  - c. The owner/development must submit a major subdivision application prior to submittal of permits for construction.
  - d. A maintenance easement shall be required around any retaining walls which cross over property lines within the development.
  - e. A NCDOT driveway permit is required for connection to Gill Branch Road (SR 1724).
  - f. The project must be constructed as depicted on and in substantial compliance with the approved master site plan and all specifications and data thereon, copies of which are maintained by the Town of Weaverville Planning Department, and include the following:
    - i. Plan Sheet C-1.0, Zoning Compliance Plan, dated 13 July 2023;
    - ii. Plan Sheet C-1.1, Master Plan (North), dated 13 July 2023;
    - iii. Plan Sheet C-1.2, Master Plan (South), dated 13 July 2023;
    - iv. [list of other plan sheets that were included in approval]
  - g. Prior to commencement of land disturbance and construction activity the owner/developer shall submit a Site Plan Development permit for the entire project which must indicate the following:
    - i. Exact location of all buildings and accessory structures;
    - ii. Commercial lighting plan (demonstrating it meets the standards of the Buncombe County Zoning Ordinance [particularly Sec. 78-658 of the Buncombe County Zoning Ordinance] or the Town of Weaverville lighting regulations [Article VI of Town Code Chapter 20], whichever

are less stringent);

- iii. Buffering, landscaping, and parking lot landscaping (if required);
  - iv. Retaining walls (demonstrating that they meet the standards of the Buncombe County Retaining Wall Ordinance);
  - v. Easements and rights-of-way on the property;
  - vi. Approved E-911 road names (names to be approved by the Buncombe County Addressing Coordinator before submittal);
  - vii. Documentation addressing any other conditions of site development approval as ordered by the Buncombe County Board of Adjustment;
  - viii. Copies of approved permits from the US Army Corps of Engineers, the NC Department of Transportation, and the NC Department of Environmental Quality, where applicable; and
  - ix. The approval of the master site plan does not replace the requirement of pulling individual site plan permits for each building or structures within the development.
3. All streets within the project shall be private unless the Town approves an application for public streets. In order to be eligible for inclusion in the Town's public street system, streets must be constructed to the public street standards as set out in Town Code Section 24-84 and procedures for approval as set out in Town Code Chapter 24 must be observed, including but not limited to Town Code Section 24-87, which requires an application for a public street commitment, and Town Code Sections 24-89 through 24-93. Even though development approval has already been given for the project through the issuance of a Special Use Permit, the provisions of Town Code Section 24-86 shall apply to the greatest extent possible.
4. The parking requirements and improvements shall be determined by the developer, but shall be adequate to accommodate the residential use of the property, with the understanding that parking on or along any Town- or NCDOT-maintained street or roadway is expressly prohibited.
5. Construction related vehicles must be parked on the property and not on any Town-maintained public streets or the shoulders of those public streets. All dirt, mud, construction materials, or other debris deposited on Town maintained public streets as a result of construction activities must be removed by the contractor or owner on a daily basis, pursuant to Town Code Section 22-48.
6. All outdoor lighting on the property shall comply with the outdoor lighting provisions of Article VI of Town Code Chapter 20, unless inconsistent with the Special Use Permit. A plan shall be submitted and approved as required by Town Code Sec. 20-3603.



7. Unless inconsistent with the Special Use Permit, one freestanding sign per entrance is allowed pursuant to Town Code Section 20-4106(c), as long as said sign is no larger than 50 square feet of surface area per side of sign, up to a maximum of 100 square feet of aggregate surface area. Unless inconsistent with the Special Use Permit, directional signs consistent with Town Code Section 20-4107(g) are allowed, and include directional signs which are not over six feet in sign height and which do not have a surface area greater than four square feet per side up to a maximum of eight square feet in aggregate surface area for all sides per sign. Notwithstanding anything herein to the contrary, signage required by federal or state laws or regulations is allowed.
8. Compliance with Buncombe County sedimentation and erosion control standards and with Buncombe County's stormwater regulations is required. All permitting and inspections on these issues will be conducted through Buncombe County.
9. Notwithstanding the limitation of the use of Gill Branch Road contained in paragraph 2.a. above, the use of the Gill Branch Road access point is hereby allowed for sanitation services and utility installation and maintenance.
10. Onsite amenities shall be provided for the residents of the project as shown on the approved Site Plan. At a minimum, such amenities shall include or be substantially similar to the following:
  - a. Amenities shown on approved plans, including but not limited to play areas with commercial grade playground equipment, swimming pools, clubhouses, mail rooms, bicycle storage, covered picnic areas with tables and grilling areas, and dog park.
  - b. A publicly accessible bicycle and pedestrian pathway which traverses the Property and provides connectivity from the Northridge Commons Shopping Center, the Gill Branch Valley area, and the Northridge Farms development to Reems Creek and the Reems Creek Greenway that the Town plans to construct along Reems Creek and connect to Lake Louise Park, with the exact location and specifications of the pathway to be determined at a later time.
11. The project consists of the following sections of development: (1) an apartment complex, (2) townhouse buildings, (3) duplexes that are known as "casitas", and (4) a single family lot subdivision. The preliminary site plan for each section of the project is subject to review by the Town in accordance with the applicable development review process for each section, but shall be approved if found to be compliant with the terms and conditions of this Conditional District Ordinance which incorporates the terms and conditions of the Special Use Permit, as amended, and as it may from time to time be amended by Town Council. Final plat review by the Town's technical review committee is required prior to the issuance of any Town zoning permits.

12. For each section of development, a zoning permit required by Town Code Sec. 20-3110 shall be applied for within five years from the effective date of the Conditional District Ordinance. Upon request of the owner/developer, Town Council may, in its sole discretion, grant such extension as Town Council deems appropriate under the circumstances. Progress on the construction of the Project and the establishment of vested rights shall thereafter be governed by N.C. Gen. Stat. 160D-108.
13. Town Code Section 20-3203 shall govern the project including, but not limited, those provisions regarding issuance of zoning permits, modifications (in accordance with Town Code Section 20-1303), appeals, and final plat approval.
14. A duplicate copy of this Conditional Zoning Ordinance shall be recorded in the Buncombe County Register of Deeds, and shall be binding on the property owners, their heirs, successors, and assigns.
15. At least one building permit in each section of development within the project must be obtained no later than 5 years from the date of this ordinance. Failure to obtain such building permits within the 5-year time frame shall render the conditional district null and void and the property shall automatically convert to an R-3 zoning designation. Upon request of the owner/developer, Town Council may, in its sole discretion, grant such extension as Town Council deems appropriate under the circumstances.
16. This ordinance, including the conditions contained herein, shall be enforced as provided in Article III of Part 1 of Chapter 20 of the Weaverville Town Code, and Chapter 160D of the N.C. General Statutes.
17. The Town Zoning Administrator is hereby authorized and directed to make the changes as herein enacted on the official zoning map with said Conditional District labeled as "CD-8" and to issue zoning permits for the improvements that are to be made in compliance with this Conditional District.
18. If any section, subsection, sentence, clause, or phrase of this ordinance is, for any reason, held to be invalid, it will be up to Town Council to determine if the validity of the remaining portions of this ordinance is affected.
19. That all ordinances and clauses of ordinances contained within the Town's Code of Ordinance which are in conflict herewith, are hereby repealed to the extent of such conflict.
20. Except for the provisions contained in paragraph 9 and 10(b) which were not originally included in the Special Use Permit but have been agreed upon and approved, in the event that this Conditional District Ordinance conflicts with the Special Use Permit referenced herein, the terms of the Special Use Permit control, as it is the express intent of the parties to codify the vested rights from the Special Use Permit in this Conditional District Ordinance.
21. That this ordinance is effective immediately upon adoption.

**ADOPTED THIS** the \_\_\_\_ day of \_\_\_\_\_, 2023, with a vote of \_\_\_\_ for and \_\_\_\_ against.

\_\_\_\_\_  
**PATRICK FITZSIMMONS**, Mayor

\_\_\_\_\_  
**TAMARA MERCER**, Town Clerk

**STATE OF NORTH CAROLINA**

**COUNTY OF BUNCOMBE**

I, \_\_\_\_\_, a Notary Public of Buncombe County, North Carolina, certify that **TAMARA MERCER** personally came before me this day and acknowledged that she is the Town Clerk of the Town of Weaverville, a municipal corporation, and that by authority duly given, the foregoing instrument was signed in its name by the Mayor of the Town of Weaverville, and attested by herself as the Town Clerk..

Witness my hand and official seal, this the \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires:

[Notary Seal]

# EXHIBIT A

## CONDITIONAL DISTRICT CD-8 – NORTHRIDGE FARMS OWNER/DEVELOPER CONSENT TO CONDITIONS:

By signing below I acknowledge that I am the respective owner and/or developer of the property, and that I have read, agreed, and accepted the conditions set forth in this Ordinance.

### OWNERS:

\_\_\_\_\_  
DANNY C. BUCKNER

\_\_\_\_\_  
JOHN E. KILBY

\_\_\_\_\_  
KATHY B. KILBY

\_\_\_\_\_  
JOHN WESLEY KILBY

\_\_\_\_\_  
SHAWN KILBY

\_\_\_\_\_  
MATTHEW BRYAN KILBY

\_\_\_\_\_  
SHARA KILBY

### OWNER/DEVELOPERS:

DFK DEVELOPMENT, LLC

\_\_\_\_\_  
TRAVIS A. FOWLER, Managing Member

FIRST VICTORY, INC.

\_\_\_\_\_  
TRAVIS A. FOWLER, President

**TOWN OF WEAVERVILLE**  
**TOWN COUNCIL AGENDA ITEM**

# **PUBLIC HEARING**

**Date of Meeting:** Monday, November 20, 2023

**Subject:** Annual Update of the Comprehensive Land Use Plan

**Presenter:** Planning Director James Eller

**Attachments:** Recommendation; Action Plan Table with Priorities; Future Land Use Map with Growth Areas; Resolution Regarding Development within Identified Growth Areas

**Description:**

**THIS PUBLIC HEARING IS A CONTINUATION OF THE PUBLIC HEARING THAT BEGAN AT THE TOWN COUNCIL MEETING ON 14 NOVEMBER 2023.**

Town Council is set to consider an annual update of the CLUP. Amendments to the CLUP must now follow the same procedure as a zoning map or text amendment, therefore a public hearing must be held on the matter. On October 23, 2023 Town Council set the public hearing for tonight's meeting.

As such, a public hearing on the update, including an action plan table with priorities, updated Future Land Use Map, the inclusion of the resolution concerning development within identified growth areas including any amended and restated version thereof, and Pedestrian and Bicycle Plan, is appropriate at this time. It is also recommended that the CLUP be amended to provide for the automatic inclusion of updated demographic data.

The Future Land Use Map referenced in the recommendation is attached and may also be found by selecting view zoning map at the following link:

<https://weavervillenc.org/town-council-government/planning-and-zoning/>

The Pedestrian and Bicycle Plan referenced in the proposed recommendation may be found at the following link:

<https://weavervillenc.org/downloads/active-weaverville-plan-bike-ped-plan/>

On October 3, 2023 the Planning Board reviewed the update to the CLUP and offered a favorable recommendation. Tonight's public hearing on the update of the CLUP has been advertised in accordance with North Carolina law.

**Council Action Requested:**

Town Council is asked to hear from the public on the annual update of the CLUP.



**TOWN OF WEAVERVILLE**  
**NOTICE OF CONTINUATION OF THE PUBLIC HEARINGS SCHEDULED**  
**FOR NOVEMBER 14, 2023**

Due to significant technological difficulties affecting remote participation during its meeting on Tuesday, November 14, 2023, the Weaverville Town Council continued all of the public hearings that began during that meeting to Monday, November 20, 2023, at 6pm. The public hearings that were continued include the following:

- Annexation – Reems Creek Village Recombination Areas
- Initial R-2 Zoning – Reems Creek Village Recombination Areas
- Annexation – 300 Hamburg Mountain Rd
- Initial R-3 Zoning – 300 Hamburg Mountain Rd
- Annexation – Northridge Farms Properties
- Initial Zoning – Northridge Farms Properties
- Comprehensive Land Use Plan Update

These continued public hearings will occur as an in-person meeting in Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC, with a remote electronic attendance option for the general public via Zoom Meeting. The same log-in credentials noted in the original public hearing notices can be used.

The INSTRUCTIONS TO ACCESS THE REMOTE ELECTRONIC PUBLIC MEETING are:

To join the meeting BY COMPUTER, use this link:

<https://us02web.zoom.us/j/85948891960> . You may be asked for permission to access your computer's video and audio. If so, click "allow." You will then be asked for the Meeting ID which is: 859 4889 1960. To join the meeting BY PHONE, call: (253) 215-8782 or (301) 715 8592. You will then be asked for the Meeting ID which is: 859 4889 1960. A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting.

WRITTEN PUBLIC COMMENTS can also be submitted in advance of the public hearing and will be read into the record of the public hearing. Written public comments can be submitted as follows: (1) by EMAILING to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (2) by putting your written comment in a DROP BOX at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, or (3) BY MAILING your written comment (must be received not later than the day of the meeting) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments.

If you would like ADDITIONAL INFORMATION or to review the content related to the Public Hearings, or have questions regarding how to submit a comment or join the meeting, you may contact Planning Director James Eller at 828-484-7002 or [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org) or Town Clerk Tamara Mercer at 828-484-7003 or [tmercerc@weavervillenc.org](mailto:tmercerc@weavervillenc.org) .

Tamara Mercer, Town Clerk  
11/15/2023

**TOWN OF WEAVERVILLE  
NOTICE OF PUBLIC HEARING AND  
NOTICE OF REMOTE ELECTRONIC MEETING**

**PUBLIC NOTICE** is hereby given that the Weaverville Town Council will hold a public hearing during its regularly scheduled workshop meeting on **Tuesday, November 14, 2023, beginning at 6:00 p.m.**, or as soon thereafter as Town Council can reach the matter, on proposed **updates to the Town's Comprehensive Land Use Plan**. The proposed updates include a revised action plan table with updated priorities, an updated future land use map, inclusion of the Active Weaverville Bike/Pedestrian Plan, inclusion of the Amended and Restated Resolution Regarding Development within Identified Growth Areas, automatic inclusion of current and future demographic data, and automatic inclusion of any Town Council adopted strategic plan.

This public hearing will occur as an in-person meeting in **Council Chambers/Community Room at Town Hall, 30 South Main Street, Weaverville, NC**, with a remote electronic attendance option for the general public via Zoom Meeting.

The INSTRUCTIONS TO ACCESS THE REMOTE ELECTRONIC PUBLIC MEETING are: To join the meeting BY COMPUTER, use this link: <https://us02web.zoom.us/j/85948891960> . You may be asked for permission to access your computer's video and audio. If so, click "allow." You will then be asked for the Meeting ID which is: 859 4889 1960. To join the meeting BY PHONE, call: (253) 215-8782 or (301) 715 8592. You will then be asked for the Meeting ID which is: 859 4889 1960. A virtual waiting room will be enabled and participants will be allowed entry into the meeting just prior to the start of the meeting.

WRITTEN PUBLIC COMMENTS can also be submitted in advance of the public hearing and will be read into the record of the public hearing. Written public comments can be submitted as follows: (1) by EMAILING to [public-comment@weavervillenc.org](mailto:public-comment@weavervillenc.org) at least 6 hours prior to the meeting, (2) by putting your written comment in a DROP BOX at Town Hall (located at front entrance and back parking lot) at least 6 hours prior to the meeting, or (3) BY MAILING your written comment (must be received not later than the day of the meeting) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments.

If you would like ADDITIONAL INFORMATION or to review the content related to the Public Hearings, or have questions regarding how to submit a comment or join the meeting, you may contact Planning Director James Eller at 828-484-7002 or [jeller@weavervillenc.org](mailto:jeller@weavervillenc.org) or Town Clerk Tamara Mercer at 828-484-7003 or [tmercerc@weavervillenc.org](mailto:tmercerc@weavervillenc.org).




**Town of Weaverville  
Planning Board**

**Recommendation and Plan Consistency Statement for  
Updates to the Comprehensive Land Use Plan**

On October 3, 2023, the Planning Board reviewed and, in a unanimous vote, recommends that the Comprehensive Land Use Plan be amended to include (1) the attached updated Table of Stated Goals, Responsibilities, and Priorities, (2) the attached updated Future Land Use Map, (3) the resolution adopted by Town Council on December 13, 2022, concerning growth areas, and (4) the Active Weaverville Bike-Ped Plan that was adopted by Town Council on June 26, 2023, and any priorities that are established under that plan. It is recommended that the 2018-2021 Strategic Plan be removed as it has expired and that any Strategic Plan that is adopted by Town Council be automatically included in the Plan. It is also recommended that the Comprehensive Land Use Plan be amended to provide for the automatic inclusion of updated demographic data.

The Planning Board found that the annual review of progress towards accomplishment of Plan goals and the establishment of new ones is consistent with the Comprehensive Land Use Plan and reasonable in that it allows the Plan to be adapted to the changes within the Town and surrounding areas and related shifts in priorities. Demographic data is important information that is used by the Planning Board in some of its analysis.

  
\_\_\_\_\_  
Bob Pace, Chairman of the Planning Board

October 4, 2023

## COMPREHENSIVE LAND USE PLAN

### STATED GOALS, RESPONSIBILITIES, AND PRIORITIES

(1=high priority, addressed in 12 months; 2=medium priority, addressed in 24 months; 3=lower priority, addressed in 36 months; 0=proposed deletion)  
Recommended –October 2023

1	2023	2022	TC	PB	Staff	STATED GOAL	NOTES	Staff	PB	TC
2	PRIORITIZATION							RESPONSIBILITY		
3		WATER								
4	1	1	1	1	1	Update Plan and regulations to slow land use development if water treatment plant expansion is postponed or terminated and water usage and commitments reach 70% of available water supply	WTP Expansion project underway; commitments and usage reported quarterly	✓	✓	✓
5	1	1	1	1	1	Continue monitoring water production, allocations, usage, and availability	In progress by staff with quarterly reports	✓		
6	1	1	1	1	1	Continue reserving water allocation for infill development within the town	In progress by staff with quarterly reports	✓		
7	2	2	1.5	2	2	Development of Water System GIS Layer	Anticipated FY2024 or FY2025	✓		
8		STREETS AND SIDEWALKS								
9	1	1	1	1	1	Continue the Street Improvement Program	Program funded FY2024	✓		✓
10	1	-	1	1	1	Establish/support committee on Bike-Ped Plan	Bike-Ped Plan adopted 6/26/23	✓		✓
11	1	-	1	1	1	Develop priorities/timeline for Bike-Ped Plan	Bike-Ped Plan adopted 6/26/23	✓		✓
12	2	1	2	2	2	Establish/continue funding a Sidewalk Improvement Program for Bike-Ped priorities	Bike-Ped Plan adopted 6/26/23			✓
13	2	3	2.5	2	3	Review annual progress towards implementation of the Bike-Ped Plan	Bike-Ped Plan adopted 6/26/23	✓	✓	✓
14	3	2	2.5	3	2	Study possible adoption of driveway construction standards – steep slope, reduction of curb cuts, common driveways		✓	✓	✓
15		HOUSING								
16	2	2	2	2	2	Consider broadening allowable housing types (duplexes, quadplexes) in residential. districts by allowing multifamily or establishing new districts		✓	✓	✓
17	3	2	3	3	2	Consider ways to increase housing affordability	TC considered in 2020	✓		✓

## COMPREHENSIVE LAND USE PLAN

### STATED GOALS, RESPONSIBILITIES, AND PRIORITIES

(1=high priority, addressed in 12 months; 2=medium priority, addressed in 24 months; 3=lower priority, addressed in 36 months; 0=proposed deletion)

Recommended –October 2023

1	2023	2022	TC	PB	Staff	STATED GOAL	NOTES	Staff	PB	TC
18	3	2	3	3	3	Consider expansion of the MH Overlay District		✓	✓	✓
19	0	1	0	0	0	Define and consider ways to achieve balanced residential development	TC consensus on 5/14/22; TC can do this anytime			✓
20		<b>GENERAL POLICY MATTERS</b>								
21	1	1	1		1	Review & update economic development goals	WEDAC/TC working on this			✓
22	1	1	1		1	Continue to annex properties along the Town's borders in order to impose the Town's land use regulations	TC consensus on 5/14/22 and resolution dtd 12/13/22			✓
23	1	1	1	1	1	Continue to work with Buncombe County on planning issues, esp. in areas near Town limits	TC consensus on 5/14/22	✓		✓
24	1	1	1		1	Engage in conversations with NCDOT about long-term planning for growth	TC consensus on 5/14/22	✓		✓
25	1	1	1		1	Engage in conversations with MSD about long-term planning for growth	TC consensus on 5/14/22	✓		✓
26	1	1	1	1	1	Comprehensive review of Future Land Use Map	TC workshop 5/14/22; in progress need GIS assistance	✓	✓	✓
27	1	1	1		1	Make decisions on annexation based on the ability to provide quality municipal services to proposed land uses to same extent and under current policy	TC consensus on 5/14/22 and resolution dtd 12/13/22			✓
28	2	-	2	2	2	Increase recreational opportunities, especially on Town properties	Eller Cove Watershed; Reems Creek Greenway	✓		✓
29	0	2	??		3	Investigate possibility of establishing a "Park and Ride" in Weaverville to provide a shared ride option to Asheville	Existing lot located on I-26 near Town limits; available as not at usage capacity	✓		✓
30	3	2	3		2	Investigate possibility of reestablishing direct bus route between Weaverville and Asheville		✓		✓
31	3	1	3	3	2	Review of overlapping land use authority	Take up when County initiates	✓		✓
32	3	1	2.5	3	2	Negotiate interlocal agreement(s) with County (Building Permits and Inspections)	Take up when County initiates	✓		✓
33	3	3	3	3	3	Evaluate need to strengthen regulations with regard to hazard mitigation	Buncombe-Madison Hazard Mitigation Plan dated 6/21	✓	✓	✓



## COMPREHENSIVE LAND USE PLAN

### STATED GOALS, RESPONSIBILITIES, AND PRIORITIES

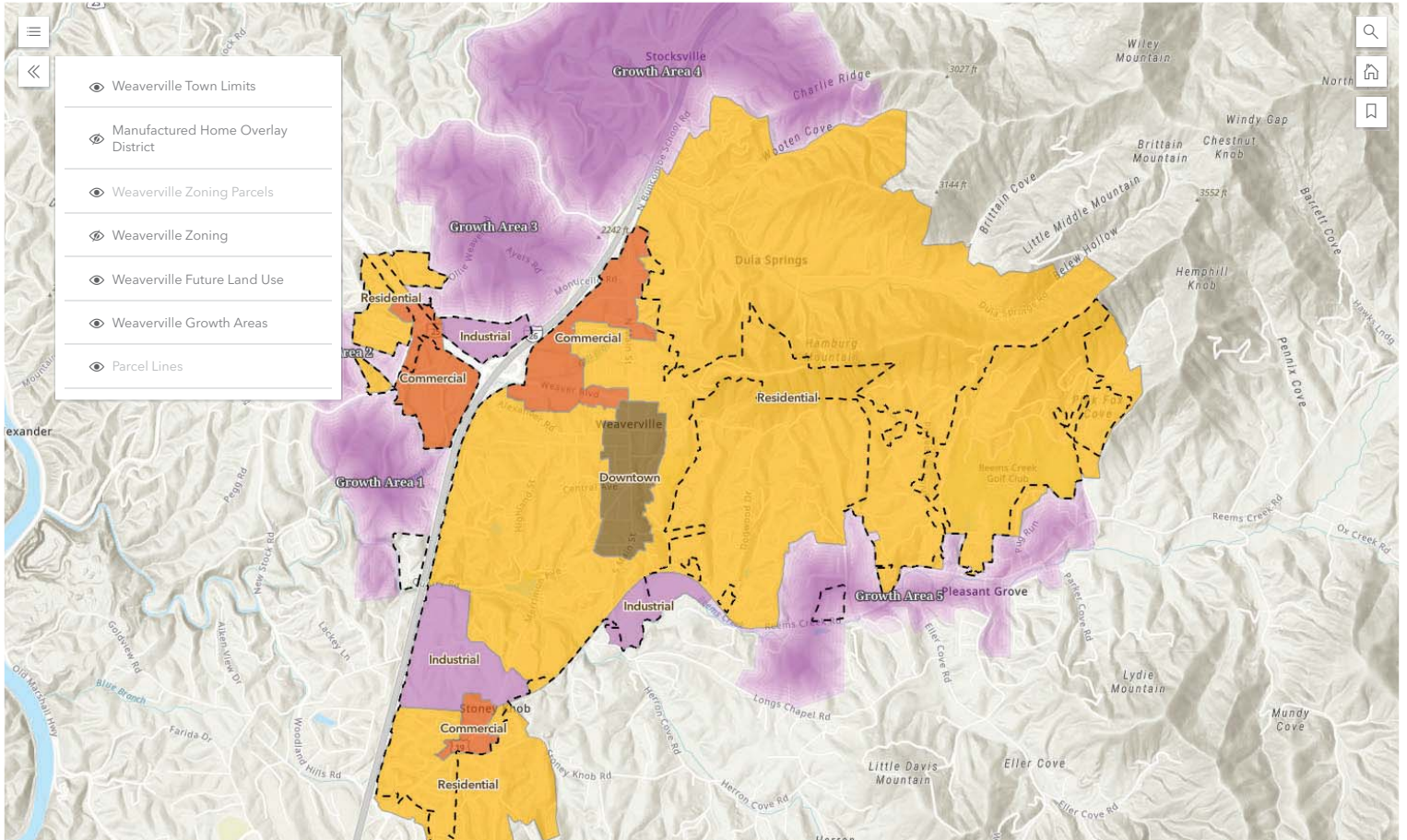
(1=high priority, addressed in 12 months; 2=medium priority, addressed in 24 months; 3=lower priority, addressed in 36 months; 0=proposed deletion)

Recommended –October 2023

1	2023	2022	TC	PB	Staff	STATED GOAL	NOTES	Staff	PB	TC
34	0	3	3		0	Consider reestablishing the Town's extraterritorial jurisdiction		✓		✓
35		<b>LAND DEVELOPMENT REGULATIONS</b>								
36	1	2	2	1	1	Review sign regulations for legal compliance and policy objectives	Legal compliance requires amendments	✓	✓	✓
37	1	2	1.5	1	1	Review hillside/steep slope regulations for legal compliance and policy objectives		✓	✓	✓
38	1	-	1	1	1	Study & consider downtown residential district with smaller lot size/width		✓	✓	✓
39	1	-	1	1	1	Study & consider regulation of short-term rentals		✓	✓	✓
40	1	1	1	1	1	Consider regulations that encourage open space or greenway dedication, conservation measures	Planning Board discussion 5/23, 7/23	✓	✓	✓
41	2	-				Consider regulations concerning tree conservation/tree canopy preservation	First priority 2 item to be addressed after priority 1s!	✓	✓	✓
42	2	-	1.5	2	1	Study & consider regulations on min/max parking and loading areas		✓	✓	✓
43	2	1	2	2	2	Consider Town-initiated rezonings to better align established uses with underlying zoning districts or to address long dormant properties	Focusing on long dormant properties	✓	✓	✓
44	2	2	2	2	2	Undertake a comprehensive review of zoning regulations		✓	✓	✓
45	2	2	2	2	2	Determine need or desire for Town grading regulations for projects between 1 acre and ½ acre		✓	✓	✓
46	3	3	3	2	2	Revise wireless telecommunication facility regulations for legal compliance and policy objectives		✓	✓	✓
47	3	3	3	3	3	Continue to analyze ways to provide standard regulations in order to reserve use of conditional zoning for unique development	Areas improved: Mixed Use Development Apartments	✓	✓	✓
48	3	3	3	3	3	Study mountain ridge protection regulations for possible implementation		✓	✓	✓



## FUTURE LAND USE MAP WITH GROWTH AREAS



Esri, NASA, NGA, USGS, FEMA | Buncombe County, NC, State of North Carolina DOT, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA



Powered by Esri

**TOWN OF WEAVERVILLE  
AMENDED AND RESTATED RESOLUTION REGARDING  
DEVELOPMENT WITHIN IDENTIFIED GROWTH AREAS**

**WHEREAS**, on December 13, 2022, Town Council adopted a resolution concerning identified growth areas, and, in a review of said resolution it was noted that the compatible uses within the growth areas did not include R-2, and that was an oversight;

**WHEREAS**, municipal growth through annexation is essential to sound urban development and continued economic stability in the Town of Weaverville; and

**WHEREAS**, managing growth by extending municipal services makes sense and annexation of properties ensures that new development is built to Town of Weaverville standards;

**WHEREAS**, influencing where and what commercial development occurs within the Weaverville area and providing balanced residential development is desirable to the Town of Weaverville;

**WHEREAS**, the Town of Weaverville would like to see growth that is well-designed and that complements the development that is already within the Town;

**WHEREAS**, the Town of Weaverville has identified certain properties along its municipal borders as having a high likelihood of development due to the presence of public water and sewer and has identified them as growth areas as described below;

**WHEREAS**, the Town wishes to indicate its willingness to consider the voluntary annexation of the properties included within these growth areas and to inform the public of the types of development that the Town believes is consistent with its Comprehensive Land Use Plan and reasonable when considering the surrounding area;

**WHEREAS**, Town Council now wishes to amend and restated such resolution;

**NOW, THEREFORE, BE IT RESOLVED**, the Weaverville Town Council hereby declares and resolves as follows:

1. The Town has identified the following growth areas which are now shown on the Town's GIS map, a copy of which is attached hereto:
  - a. Growth Area 1 – Gill Branch Valley Area
  - b. Growth Area 2 – Monticello Road West Area
  - c. Growth Area 3 – Ollie Weaver Road Area
  - d. Growth Area 4 – I-26 Corridor
  - e. Growth Area 5 – Reems Creek Road Area
2. The Town is likely to favorably consider voluntary annexation petitions received for the properties shown within these growth areas. It is noted, however, that some development, especially in Growth Area 3, may best proceed without annexation as the provision of municipal services may be difficult in certain locations and some areas may be ineligible for annexation

by the Town of Weaverville due to legal requirements regarding satellite annexation.

3. The following is valued, and as proposed development is considered on these properties, the Town would like to see an emphasis on:
  - a. Great streets and gathering places, where the pedestrian is prioritized;
  - b. Connections between adjoining developments and to gathering places;
  - c. Walkability through the installation of sidewalks, greenways, and other multi-modal trails, especially those that will connect to the existing or planned pedestrian network within Weaverville;
  - d. Preservation of natural spaces for public use;
  - e. Establishment of open spaces that provides recreational opportunities in the form of greenways, playing fields and/or playgrounds;
  - f. Protection of streams and creeks;
  - g. Preservation of mature trees and planting of street trees;
  - h. Landscape buffering and screening to protect views;
  - i. Reduction of stormwater runoff which threatens our water quality;
  - j. Energy conservation measures, such as EV charging stations and solar;
  - k. Inclusion of commercial uses that support compatible development.
4. Consistent with Town Council's prior discussions and consensus, the following uses of land are found to be compatible with the Town's adopted Comprehensive Land Use Plan and its Future Land Use Map, and may be desirable within **Growth Area 1 [Gill Branch Valley Area]**:
  - a. mixed use development;
  - b. single family residential development;
  - c. duplexes;
  - d. townhouses;
  - e. multifamily development;
  - f. commercial development (especially those supporting residential neighborhoods such as small general retail, restaurants, professional services).

These uses are most consistent with the following zoning districts: R-1, R-2, R-3, R-12, C-2, and conditional district zoning.

5. Consistent with Town Council's prior discussions and consensus, the following uses of land are found to be compatible with the Town's adopted Comprehensive Land Use Plan and Future Land Use Map, and may be desirable within **Growth Area 2 [Monticello Road West Area]**:
  - a. mixed use development;
  - b. single family residential development;
  - c. duplexes;
  - d. townhouses;

- e. commercial development (especially those supporting residential neighborhoods such as small general retail, restaurants, professional services).

These uses are consistent with the following zoning districts: R-1, R-2, R-3, C-2, and conditional district zoning.

- 6. The following uses of land are found to be compatible with the Town's adopted Comprehensive Land Use Plan and its Future Land Use Map, and may be desirable within **Growth Area 3 [Ollie Weaver Road Area]:**

- a. single family residential development;
- b. duplexes;
- c. commercial development (especially those supporting residential neighborhoods).

These uses are consistent with the following zoning districts: R-1, R-2, R-3, C-2, and conditional district zoning.

- 7. The following uses of land are found to be compatible with the Town's adopted Comprehensive Land Use Plan and its Future Land Use Map, and may be desirable within **Growth Area 4 [I-26 Corridor]:**

- a. commercial development (especially medical services such as healthcare facilities and medical offices, small general retail, restaurants, hotels).

These uses are most consistent with the following zoning districts: C-2, and conditional district zoning.

- 8. The following uses of land are found to be compatible with the Town's adopted Comprehensive Land Use Plan and its Future Land Use Map, and may be desirable within **Growth Area 5 [Reems Creek Road Area]:**

- a. mixed use development;
- b. single family residential development;
- c. duplexes;
- d. townhouses;
- e. multifamily development;
- f. commercial development (especially those supporting residential neighborhoods such as small general retail, restaurants, professional services).


These uses are most consistent with the following zoning districts: R-1, R-2, R-3, R-12, C-2, and conditional district zoning.

- 9. The Town is willing to support compatible development within these growth areas by considering approval of public water requests for such development if current or anticipated capacity is available and such approval is in the best interest of the Town and/or its water system.



10. Town Council's recommended procedure for approvals is for property owners to present voluntary annexation petitions either prior to or simultaneously with a water request and zoning request. Some deviations from this recommendation are anticipated in situations where a property is ineligible for municipal annexation or where provision of municipal services will prove difficult.
11. Nothing herein is binding on the Town of Weaverville and the review and approval of all annexation petitions, land use applications, and water extension or commitment requests will be made in Town Council's discretion following procedures as required by North Carolina law and local ordinance.

**ADOPTED** this the 23rd day of October, 2023.



**TAMARA MERCER**, Town Clerk



**PATRICK FITZSIMMONS**, Mayor



## **MINUTES**

**Town of Weaverville  
State of North Carolina**

**Town Council Regular Meeting  
Monday, October 23, 2023**

The Town Council for the Town of Weaverville held the regularly scheduled meeting on Monday, October 23, 2023, at 6:00 p.m. in Council Chambers within Town Hall at 30 South Main Street, Weaverville, NC with remote access via Zoom.

Councilmembers present: Mayor Patrick Fitzsimmons, Vice Mayor Jeff McKenna and Councilmembers Doug Jackson, John Chase, Catherine Cordell, Michele Wood and Andrew Nagle.

Staff members present: Town Manager Selena Coffey, Town Attorney Jennifer Jackson, Finance Director Tonya Dozier, Planning Director James Eller, Police Chief Ron Davis, Fire Chief Scottie Harris, Public Works Director Dale Pennell, Treatment Plant Supervisor Randall Wilson, Town Clerk Tamara Mercer, and Zoom Room Coordinator Lauren Ward.

### **1. Call to Order**

Mayor Fitzsimmons called the meeting to order at 6:00 p.m.

### **2. Public Hearing: Annexation - 492 Reems Creek Road**

Mayor Fitzsimmons opened the public hearing for 492 Reems Creek Road voluntary annexation petition and requested a review of the matter. Attorney Jackson provided the details of the voluntary annexation petition for the property at 492 Reems Creek Road. The Town Clerk has certified the sufficiency of the petition and pursuant to general statutes the advertisement and notifications to the public have been made and the matter is eligible for public hearing.

Mr. Lou Accornero stated that when he spoke and addressed Council at the October Town Council meeting, the audio on the recording on the YouTube channel was not audible, and he was no longer investing in the town.

No one else in attendance or attending remotely via Zoom wished to provide comment and no written comments were received. Mayor Fitzsimmons closed the public hearing.

### **3. Public Hearing: Initial R-3 Zoning request - 492 Reems Creek Road**

Mayor Fitzsimmons opened the public hearing regarding the R-3 zoning request for the 492 Reems Creek Road property and no one in attendance or attending remotely via Zoom elected to speak at the public hearing. No written comments were received. Mayor Fitzsimmons closed the public hearing.

### **4. Approval/Adjustments to the Agenda**

Mayor Fitzsimmons said that he would not be attending the regular meeting on November 20<sup>th</sup>, therefore he requested that the organizational meeting to administer of the Oaths of Office and select a Vice Mayor be held on December 12, 2023, which is the regularly scheduled Town

Council Workshop meeting (see Consent Agenda Item L). He thanked Council member Andrew Nagle and Vice Mayor Jeff McKenna for their service and dedication to the community.

Mayor Fitzsimmons requested a motion to approve the agenda.

*Councilmember Cordell moved to approve the agenda as written. The motion was approved unanimously. 7-0.*

## **5. Conflict of Interests Statement**

Mayor Fitzsimmons stated that it is the duty of the Mayor and every Town Council Member to avoid both conflicts of interest and appearances of conflicts. No member had any known conflict of interest or appearance of conflict with respect to any matters on the agenda for tonight's Town Council meeting.

## **6. Consent Agenda**

Town Manager Coffey reviewed the consent agenda items.

*Councilmember Jackson moved to approve the consent agenda items. The motion was approved unanimously. 7-0.*

- A. September 25, 2023, Town Council Regular Meeting Minutes - Approved
- B. Monthly Tax Report and Request for Refunds/Releases - Approved
- C. Budget Amendments – Police - Approved
- D. Annexation and Initial Zoning: Reems Creek Village Recombination Areas - Public Hearings set for November 14, 2023 at 6pm
- E. Annexation and Initial Zoning: 300 Hamburg Mtn Rd - Public Hearings set for November 14, 2023 at 6pm
- F. Annexation and Initial Zoning: Northridge Farms - Public Hearings set for November 14, 2023 at 6pm
- G. Comprehensive Land Use Update - Public Hearing set for November 14, 2023 at 6pm
- H. Amended and Restated Resolution concerning Growth Areas - Adopted
- I. Local Water Supply Plan Approval - Resolution adopted
- J. NCDOT Encroachment Agreement – LDG/171 Monticello Rd Sidewalk - Agreement approved
- K. Approval of Salary Increases – Town Manager and Town Attorney - Approved
- L. Schedule Organizational Meeting – Scheduled for December 12, 2023 at 6pm

## **7. Town Manager's Report**

Town Manager Coffey provided the Town Manager's Office updates and reported on the following:

- Lake Louise Park updates including replacement of playground equipment and recreation complex progress
- Eller Cove Watershed Trail Design update
- Trail planning design quote for property off Quarry Road
- Woodfin emergency water memorandum of agreement
- Short-term rentals and agreement with Land of Sky Regional Council for facilitation of public input sessions on STRs

- Application for Firehouse Subs grant by Weaverville Fire Department
- Weaverville Center for Creative and Healthy Living status
- Music on the Knoll programming
- Paving bids with a \$10,000 discrepancy
- Naming of Grand Marshal for Holiday Parade

## **8. General Public Comments**

Mayor Fitzsimmons read the rules of procedure and he opened the public comment portion of the meeting. No one in attendance or attending remotely via Zoom elected to speak. No written comments were received.

## **9. Discussion & Action Items**

### **A. Fee Schedule Amendment: Lowering Water System Development Fees**

Attorney Jackson stated that the Water System Development Fees that were adopted by Town Council and effective July 1, 2023 were based on the financial analysis provided by Willdan Financial Services. This financial analysis did not reflect any grant funding for the Water Treatment Plant Expansion project and needed to be updated to include the \$15 million recently awarded to the Town from the State. Willdan has updated its calculations and staff recommended that Town Council lower those fees to the maximum allowable under the newly calculated buy-in method. Attorney Jackson indicated that this could be accomplished through the proposed amendment to the Town's Fee Schedule and staff recommends retroactive implementation so that the amended fees are effective for all amounts due since July 1, 2023. Finance staff will work on any reimbursements required by this change.

*Councilmember Cordell moved to approve the fee schedule amendment to lower the water system development fee as requested to be consistent with maximum allowable fee based on the newly calculated buy-in rates and that the amendment be retroactive to July 1, 2023. The motion was approved unanimously. 7-0.*

### **B. Waterline Replacement Project: Select Engineer & Authorize Contract Public Works Director Dale Pennell**

Public Works Director Pennell presented an overview of the waterline replacement project which involves the replacement of old existing water lines in the public water system. Pursuant to NC general statute staff conducted the selection process for qualifications for engineering services. Mattern & Craig was recommended by staff as a qualified engineering consultant and staff requests authorization to negotiate the contract.

In response to Vice Mayor McKenna inquiry, Mr. Pennell explained the maintenance, production, and treatment of water in the Weaverville system. The replacement project addresses issues of small and shallow line problems. The Public Works Department has identified those areas, and this corrects those issues of the aging system.

*Vice Mayor McKenna motioned to approve staff to select the engineering firm for the FY2024 Waterline Replacement Project and authorizes Staff to negotiate and execute an engineering contract for the project within the approved project budget. The motion was approved unanimously. 7-0.*

**C. Water Commitment Application: 300 Hamburg Mtn Road Public Works Dir. Pennell reviewed**

Attorney Jackson explained the annexation procedure and stated approval of the water commitment may be conditioned upon annexation of the property into the Town's municipal limits. It was noted that an annexation petition has been certified as sufficient and is pending before Town Council.

Mr. Pennell reviewed the water commitment application for 300 Hamburg Mountain Road for the Reems Creek Village project by developer Windsor Built Homes, Inc. He explained water supply, maintenance, and the treatment plant capacity and expected water usage rates for a development this size. Mr. Pennell found that there is sufficient capacity within the town's water supply.

*Councilmember Jackson moved to approve the water commitment request for the Windsor Built Home project at 300 Hamburg Mountain Road contingent upon annexation into the Town's municipal limits. The motion was approved unanimously. 7-0.*

**D. Quarterly Report: Finance Director Dozier**

Finance Director Dozier provided the quarterly report, highlighting the independent audit review and submission to the Local Government Commission and she reviewed the tax levy projections, expenditures, capital projects, and ARP grants and funding projections.

**E. Quarterly Report: Planning Director Eller**

Planning Director Eller provided the Planning Department quarterly report reviewing the permits issued in the housing market, housing development timeline process, and the annexation petitions received and the continued growth expectations.

**10. Adjournment**

*There being no further business and without objection Mayor Fitzsimmons declared the meeting adjourned at 6:46 p.m.*

Tamara Mercer, Town Clerk



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023  
**SUBJECT:** Monthly Tax Report and Request for Refunds/Releases  
**PRESENTER:** Tax Collector  
**ATTACHMENTS:** Monthly Tax Report Summary  
TR-401G Net Collections Report for October

**DESCRIPTION/SUMMARY OF REQUEST:**

Buncombe County has provided the monthly net collections report with data through the end of October 2023 and a request for tax releases/refunds.

A summary of the monthly tax report is provided and shows that \$712,398 out of the total real property, personal property, and business personal property tax levy of \$4,169,090 has been collected so far (17.09% collected).

Buncombe County Assessor's Office has requested approval of the following releases/refunds:

October 2023	Property Tax Levy Release	\$3,207.98
	Property Tax Refunds	\$2,160.51
	Motor Vehicle Levy Release/Refund	\$TBD

The motor vehicle levy pending refund report was not available at the time this agenda item was prepared but may be available during the meeting.

Despite the releases/refunds that have been approved and/or requested, the overall tax levy has increased due to discovery bills that have also been processed but do not need Town Council approval.

**COUNCIL ACTION REQUESTED:**

The monthly report is provided for information only.

Approval of the tax releases/refunds is requested. The following motion is suggested:

*I move that Town Council approve the releases and refunds as requested.*

**Town of Weaverville  
MONTHLY TAX REPORT  
FY 2023-2024**

**Tax Year 2023**

**Summary for YTD October 2023:**

Original Billed Amts	\$	4,163,281
Abs Adj (Adjustments by Assessor)	\$	(2,949)
Bill Releases	\$	(44)
Discovery Levy	\$	6,653
Additional Levy	\$	2,149
Net Levy	\$	4,169,090
<b>Total Current Year Collections</b>	<b>\$</b>	<b>712,398</b>
<b>% Collected</b>		<b>17.09%</b>
<b>Total Left to be Collected:</b>	<b>\$</b>	<b>3,456,692</b>
Prior Years Tax Paid	\$	-
Prior Years Interest Paid	\$	1,057

Report Parameters:

Date Sent to Finance Start: **Min - October 1, 2023**      Date Sent to Finance End: **Max - October 31, 2023**      Abstract Type: **BUS,IND,PUB,REI,RMV**

Tax District: **WEAVERVILLE**

Levy Type: **Admin Expense, Advertisement Fee, Attorney Fee, Collection Fee 5, Collection Fee 9, Cost, Docketing Expense, EXPENSE, FEE INTEREST, Garnishment Fee, Interest, LATE LIST PENALTY, Legal Ad Expense, NSF Penalty, Postage Expense, Sheriff Service Fee, SPECIAL ASSESSMENT, TAX, VEHICLE FEE, WEAVERVILLE TAX**

Tax Year: **2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004**      Year For: **2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003**      Collapse Districts: **N**

Default Sort-By: **Tax Year**      Grouping: **Tax District, Levy Type**

Fiscal Year Activity from July 1, 20XX to October 31, 2023								Activity from October 1, 2023 to October 31, 2023			
Tax Year	Orig. Billed Amt (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)	Net Levy (\$)	Amt Collect. (\$)	Unpaid Balance (\$)	Amt Collect. (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)
∞		Assessor Refunds (\$)	Net Collections (\$)	Additional Levv (\$)	Collection Fee Amt (\$)	% Coll.	% Uncoll.			Assessor Refunds (\$)	Additional Levv (\$)
TAX DISTRICT: WEAVERVILLE      LEVY TYPE: Interest											
2023	0.00	0.00	0.00	0.00	0.00	735.38	0.00	0.00	0.00	0.00	0.00
		0.00	735.38	0.00	0.00	NA	NA			0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	4,837.15	0.00	-14.41	0.00	0.00	0.00
		0.00	4,837.15	0.00	0.00	NA	NA			0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	5,043.01	0.00	0.00	0.00	0.00	0.00
		0.00	5,043.01	0.00	0.00	NA	NA			0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	11,889.21	0.00	-23.84	0.00	0.00	0.00
		0.00	11,889.21	0.00	0.00	NA	NA			0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	5,056.63	0.00	0.00	0.00	0.00	0.00
		0.00	5,056.63	0.00	0.00	NA	NA			0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	316.01	0.00	0.00	0.00	0.00	0.00
		0.00	316.01	0.00	0.00	NA	NA			0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	39.57	0.00	0.00	0.00	0.00	0.00
		0.00	39.57	0.00	0.00	NA	NA			0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	64.92	0.00	0.00	0.00	0.00	0.00
		0.00	64.92	0.00	0.00	NA	NA			0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	100.08	0.00	0.00	0.00	0.00	0.00

		0.00	100.08	0.00	0.00	NA	NA			0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	10.54	0.00	0.00	0.00	0.00	0.00
		0.00	10.54	0.00	0.00	NA	NA			0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	1,020.36	0.00	0.00	0.00	0.00	0.00
		0.00	1,020.36	0.00	0.00	NA	NA			0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	730.74	0.00	0.00	0.00	0.00	0.00
		0.00	730.74	0.00	0.00	NA	NA			0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	12.59	0.00	0.00	0.00	0.00	0.00
		0.00	12.59	0.00	0.00	NA	NA			0.00	0.00
Sub.	0.00	0.00	0.00	0.00	0.00	29,856.19	0.00	-38.25	0.00	0.00	0.00
		0.00	29,856.19	0.00	0.00	NA	NA			0.00	0.00
TAX DISTRICT: WEAVERVILLE LEVY TYPE: LATE LIST PENALTY											
2023	9,151.07	55.02	0.36	36.73	9,212.77	7,898.23	1,314.54	280.88	0.00	0.00	0.00
		0.00	7,898.23	80.35	0.00	85.73 %	14.27 %			0.00	0.00
2022	2,555.97	4.77	0.80	733.13	3,283.53	3,259.94	23.59	0.00	0.00	0.00	0.00
		0.00	3,259.94	0.00	0.00	99.28 %	0.72 %			0.00	0.00
2021	1,320.31	65.20	0.54	3,159.35	4,413.92	4,388.41	25.51	0.00	0.00	0.00	0.00
		0.00	4,388.41	0.00	0.00	99.42 %	0.58 %			0.00	0.00
2020	1,211.84	478.88	0.96	6,083.77	7,047.59	7,032.49	15.10	0.00	0.00	0.00	0.00
		0.00	7,032.49	231.82	0.00	99.79 %	0.21 %			0.00	0.00
Sub.	14,239.19	603.87	2.66	10,012.98	23,957.81	22,579.07	1,378.74	280.88	0.00	0.00	0.00
		0.00	22,579.07	312.17	0.00	94.25 %	5.75 %			0.00	0.00
TAX DISTRICT: WEAVERVILLE LEVY TYPE: TAX											
2023	4,163,281.25	2,948.95	43.81	6,652.84	4,169,090.19	712,398.35	3,456,691.84	182,595.37	1,085.70	0.02	1,848.18
		0.00	712,398.35	2,148.86	0.00	17.09 %	82.91 %			0.00	542.85
2022	3,986,151.82	1,317.96	43.41	5,719.53	3,990,509.98	3,988,820.98	1,689.00	-720.65	720.65	0.00	0.00
		735.06	3,989,556.04	0.00	0.00	99.96 %	0.04 %			735.06	0.00
2021	3,717,652.88	6,296.91	36.26	14,153.16	3,728,407.71	3,725,320.48	3,087.23	-720.65	720.65	0.00	0.00
		726.57	3,726,047.05	2,934.84	0.00	99.92 %	0.08 %			720.65	0.00
2020	3,354,216.35	6,680.68	71.80	22,850.56	3,373,041.19	3,371,961.29	1,079.90	-680.96	680.96	0.00	0.00
		2,156.28	3,374,117.57	2,726.76	0.00	99.97 %	0.03 %			704.80	0.00
2013	73,342.49	0.00	1,623.13	0.00	71,719.36	71,719.36	0.00	0.00	0.00	0.00	0.00
		0.00	71,719.36	0.00	0.00	100 %	0 %			0.00	0.00
2012	68,037.63	0.00	1,498.22	0.00	66,539.41	66,539.41	0.00	0.00	0.00	0.00	0.00
		0.00	66,539.41	0.00	0.00	100 %	0 %			0.00	0.00
2011	82.56	0.00	0.00	0.00	82.56	82.56	0.00	0.00	0.00	0.00	0.00
		0.00	82.56	0.00	0.00	100 %	0 %			0.00	0.00
Sub.	15,362,764.98	17,244.50	3,316.63	49,376.09	15,399,390.40	11,936,842.43	3,462,547.97	180,473.11	3,207.96	0.02	1,848.18

		3,617.91	11,940,460.34	7,810.46	0.00	77.52 %	22.48 %			2,160.51	542.85
TAX DISTRICT: WEAVERVILLE		LEVY TYPE: WEAVERVILLE TAX									
2019	49,954.82	0.00	193.07	0.00	49,761.75	44,424.98	5,336.77	0.00	0.00	0.00	0.00
		0.00	44,424.98	0.00	0.00	89.28 %	10.72 %			0.00	0.00
2018	1,576.57	0.00	3.29	0.00	1,573.28	914.17	659.11	0.00	0.00	0.00	0.00
		0.00	914.17	0.00	0.00	58.11 %	41.89 %			0.00	0.00
2017	771.97	0.00	566.38	0.00	205.59	145.15	60.44	0.00	0.00	0.00	0.00
		0.00	145.15	0.00	0.00	70.60 %	29.40 %			0.00	0.00
2016	217.62	0.00	2.56	0.00	215.06	168.06	47.00	0.00	0.00	0.00	0.00
		0.00	168.06	0.00	0.00	78.15 %	21.85 %			0.00	0.00
2015	201.36	0.00	8.59	0.00	192.77	160.43	32.34	0.00	0.00	0.00	0.00
		0.00	160.43	0.00	0.00	83.22 %	16.78 %			0.00	0.00
2014	2,126.15	0.00	5.98	0.00	2,120.17	28.67	2,091.50	0.00	0.00	0.00	0.00
		0.00	28.67	0.00	0.00	1.35 %	98.65 %			0.00	0.00
2013	570.35	0.00	0.00	0.00	570.35	1.15	569.20	0.00	0.00	0.00	0.00
		0.00	1.15	0.00	0.00	0.20 %	99.80 %			0.00	0.00
2012	752.46	0.00	111.58	0.00	640.88	204.72	436.16	0.00	0.00	0.00	0.00
		0.00	204.72	0.00	0.00	31.94 %	68.06 %			0.00	0.00
Sub.	56,171.30	0.00	891.45	0.00	55,279.85	46,047.33	9,232.52	0.00	0.00	0.00	0.00
		0.00	46,047.33	0.00	0.00	83.30 %	16.70 %			0.00	0.00
Total	15,433,175.47	17,848.37	4,210.74	59,389.07	15,478,628.06	12,035,325.02	3,473,159.23	180,715.74	3,207.96	0.02	1,848.18
		3,617.91	12,038,942.93	8,122.63	0.00	77.56 %	22.44 %			2,160.51	542.85

Signature (Tax Collector) \_\_\_\_\_



**TOWN OF WEAVERVILLE**  
**TOWN COUNCIL AGENDA ITEM**

**Date of Meeting:** November 20, 2023  
**Subject:** Budget Amendment – Police  
**Presenter:** Town Finance Director  
**Attachments:** Budget Amendment Form

**Description/Summary of Request:**

The Town collected an additional **\$784.13** in Cops for Kids donations during October - November 2023, bringing the fiscal year-to-date total to **\$6,101.43**.

A portion of each quarterly distribution the Town receives from the ABC Store must be allocated to Alcohol Education, and Law Enforcement activities. For the quarter ending 9/30/2023 the Town received **\$3,246.00** for Alcohol Education and **\$2,318.57** for Law Enforcement.

Elevated Trail Design has prepared a quote for the Town for trail layout, design, and planning for 127 and 15 Quarry Road. The associated cost of the project is **\$4,750.00** and would require an appropriation from general fund balance.

The attached budget amendment is necessary in order to include these funds in the Fiscal Year 2023-2024 budget.

**Action Requested:**

Town Manager recommends approval of the attached Budget Amendment.

## Budget Amendment FY 2023-2024

### Town of Weaverville

What expense accounts are to be increased?

<u>Account</u>	<u>Account Description</u>	<u>Transfer Amount</u>
010-430-431-26608	Cops for Kids (Expenditure)	\$784.13
010-430-431-26400	Police – Alcohol Ed & Prevention	\$3,246.00
010-430-431-26450	Police – ABC Law Enforcement	\$2,318.57
010-410-411-39510	Gov Body Community Promotions	\$4,750.00

What expense account(s) are to be decreased or additional revenue expected to offset expense?

<u>Account</u>	<u>Account Description</u>	<u>Transfer Amount</u>
010-004-300-09028	Cops for Kids (Revenue)	\$784.13
010-004-300-06045	ABC Store – Alcohol Education	\$3,246.00
010-004-300-06050	ABC Store – Police Dept Revenue	\$2,318.57
010-004-310-09900	Appropriated Fund Bal (General)	\$4,750.00

**Justification:** Please provide a brief justification for this budget amendment. *Cops for Kids donations received October-November 2023; ABC Store Distribution for Q1 FY 2024; Contract from Elevated Trail Design for trail layout, design, and planning for Quarry Rd.*

\_\_\_\_\_  
Authorized by Finance Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized by Town Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized by Town Council (if applicable)

\_\_\_\_\_  
Date

Budget Ordinance Section 7:

- 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 Town Council.
- E. The Budget Officer or his/her designee may not transfer any amounts between funds, except as approved by Town Council, as a budget amendment.

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**Date of Meeting:** Monday, November 20, 2023  
**Subject:** Fee Schedule Revisions: Community Center  
**Presenter:** Town Manager Selena Coffey  
**Attachments:** Revised Community Center Fees

**Description:**

As the Town Manager has indicated to Town Council recently, staff is continuing to see some damages, along with trash being left behind, and renters not completing their responsibilities in maintaining the Community Center rooms after their events. I have directed that staff continue to keep the deposits for those who are significantly negligent. In some cases, we find that we must call our cleaning company to come in and clean the entire facility after events and we are paying staff overtime now to clean up and set up between events due to negligence.

For this reason, I have asked that Sarah Myers, Community Center Manager/Recreation Coordinator, provide updated fees for the use of the Community Center rooms. The majority of the increases you will see are in deposits, but we are also recommending some minor adjustments to fees in other areas as well. Additionally, we've recently begun requiring the deposit within 7 days of the reservations in an attempt to cut down on last minute cancellations. These suggested revisions are attached to this agenda item. Some fee items are also proposed for deletion as they have not been used.

In addition, Ms. Myers will be in attendance at the December 18 meeting to provide an annual review of facility usage at the Community Center.

**Council Action Requested:**

The Town Manager strongly recommends approval of the attached fees schedule amendments to be effective immediately.

***Proposed Motion:***

*I make a motion to approve the Town Manager's recommendations and amend the Facility Use Fee portion of the adopted Fee Schedule as presented.*

# ATTACHMENT A TO FEE SCHEDULE – FACILITY USE FEES

FY 2023-2024 – proposed for Town Council Meeting Agenda November 20, 2023

Amended and Restated **xxxx, xxxx**

		GOVERNMENT, NON-PROFIT, EDUCATIONAL, CHURCHES		PRIVATE –MEETINGS, PARTIES, WEDDINGS, RECEPTIONS		
TOWN FACILITY LOCATION		Resident	Non-Resident	Resident	Non-Resident	Employee
<b>TOWN HALL*</b>						
<b>Community Room / Kitchen</b>	Deposit	\$200	\$200	\$200	\$200	\$200
Mon-Sun	2 Hours	\$-0-				
	Hourly	\$10	\$15	\$15	\$30	\$10
	Daily Maximum	\$50	\$100	\$100	\$200	\$100
<b>COMMUNITY CENTER*</b>						
<b>Albert Weaver Main Room</b>	Deposit	<b>\$300 \$500</b>	<b>\$300 \$500</b>	<b>\$300 \$500</b>	<b>\$300 \$500</b>	<b>\$300 \$500</b>
Mon-Fri	Hourly	\$15	\$25	<b>\$35 \$40</b>	<b>\$60 \$70</b>	\$15
Mon-Fri	Daily Maximum	\$75	\$150	<b>\$200 \$225</b>	<b>\$400 \$450</b>	\$75
Sat-Sun	Hourly	\$25	\$50	<b>\$60 \$75</b>	<b>\$75 \$85</b>	\$25
Sat-Sun	Daily Maximum	\$150	\$300	<b>\$300 \$400</b>	<b>\$600 \$750</b>	\$150
<b>Multi-Purpose Room</b>	Deposit	\$100	\$100	\$100	\$100	\$100
Mon-Fri	2 hours	\$-0-				
Mon-Fri	Hourly	\$10	\$15	<b>\$10 \$15</b>	<b>\$20 \$35</b>	\$10
Mon-Fri	Daily Maximum	\$50	\$100	\$125	\$250	\$50
Sat-Sun	Hourly	\$15	\$30	<b>\$25 \$30</b>	<b>\$50 \$60</b>	\$15
Sat-Sun	Daily Maximum	\$75	\$150	<b>\$150 \$175</b>	<b>\$300 \$350</b>	\$75
<b>Kitchen</b>	Deposit	<b>\$200 \$300</b>	<b>\$200 \$300</b>	<b>\$200 \$300</b>	<b>\$200 \$300</b>	<b>\$200 \$300</b>
Mon-Fri	2 hours	\$-0-				
Mon-Fri	Hourly	\$12	<b>\$15 \$20</b>	<b>\$15 \$20</b>	<b>\$25 \$30</b>	\$12
Mon-Fri	Daily Maximum	\$50	\$100	\$100	\$200	\$50
Sat-Sun	Hourly	\$15	\$30	\$25	<b>\$30 \$35</b>	\$15
Sat-Sun	Daily Maximum	\$75	\$150	\$150	<b>\$300 \$400</b>	\$75

## ATTACHMENT A TO FEE SCHEDULE – FACILITY USE FEES

FY 2023-2024 – proposed for Town Council Meeting Agenda November 20, 2023

Amended and Restated ~~xxxx~~, ~~xxxx~~

		GOVERNMENT, NON-PROFIT, EDUCATIONAL, CHURCHES		PRIVATE –MEETINGS, PARTIES, WEDDINGS, RECEPTIONS		
TOWN FACILITY LOCATION		Resident	Non-Resident	Resident	Non-Resident	Employee
Sat-Sun	Daily Maximum	\$75	\$150	\$150	<del>\$300</del> \$400	\$75
<b>Back Porch/Patio</b>	Deposit	\$100	\$100	\$100	\$100	\$100
*Does not include building access*	Hourly	\$15	\$25	<del>\$20</del> \$25	<del>\$30</del> \$35	\$15
*Weekend Patio reservations must be made week of*						
	Daily Maximum	\$75	\$150	\$150	<del>\$300</del> \$350	\$75
<b>Add Ons</b>						
Fireplace Usage		\$25	\$25	\$25	\$25	\$25
Back Porch/Patio		\$25	\$25	\$25	\$25	\$25
<del>After Hours Assistance</del>		<del>\$25</del>	<del>\$25</del>	<del>\$25</del>	<del>\$25</del>	<del>\$25</del>
<del>After Hours Keycard</del>	<del>Deposit</del>	<del>\$10</del>	<del>\$10</del>	<del>\$10</del>	<del>\$10</del>	<del>\$10</del>
<i>*Facility Fees are determined based on hourly increments</i>						



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023  
**SUBJECT:** ABC Audit Update  
**PRESENTER:** ABC Board Chairman Rob Chason and Town Attorney Jackson  
**ATTACHMENTS:** None

**DESCRIPTION/SUMMARY OF REQUEST:**

Burleson & Early, P.A., certified public accountants, performed a financial audit for the Weaverville ABC Board's FY2022-2023 fiscal year. The audit was conducted during the month of August and on 6 September 2023 Bronwyn Burleson presented a clean, unmodified report which found that the FY 2022-2023 financial statements accurately reflect the financial position of the ABC store. Due to its length the audit report is not attached but is available upon request.

The following highlights are provided from the audit report in the event that they are useful or of interest to Town Council:

- Gross sales increased \$264,297 (5.7%) over the prior year
- Gross sales totaled \$4,891,931
- Distributions made to the Town totaled \$461,887:
  - Law Enforcement (restricted) = \$17,141
  - Alcohol Education/Rehabilitation (restricted) = \$23,997
  - Profit Distribution (unrestricted) = \$420,749
- Working capital (fund balance) totaled \$479,160, which well exceeds the minimum required and falls in the middle of the suggested range
- Assets exceed liabilities by \$477,695

The ABC store underwent a performance audit which was conducted by an ABC Commission representative in February 2023 with very positive results. The auditor found that the store "far surpasses both the profitability and the operating cost standards set by the NC ABC Commission" and noted that the store has a welcoming atmosphere and attentive and courteous sales associates that are eager to meet the needs of customers.

Tastings have continued this year and the lottery system that was recently implemented for the sale of special liquors has been successful. Some additional shelving has been installed to allow more inventory to be placed within the store; however, adequate warehouse storage continues to be a problem which will have to be addressed in the next year or two.

**COUNCIL ACTION REQUESTED:**

No action requested or required. This is provided for information only.

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023  
**SUBJECT:** Comprehensive Land Use Plan Updates  
**PRESENTER:** Planning Director  
**ATTACHMENTS:** Proposed Resolution

**DESCRIPTION/SUMMARY OF REQUEST:**

Now that Town Council has received recommendations from the Planning Board and held a public hearing on the proposed amendments to the Comprehensive Land Use Plan, it is appropriate for Town Council to consider taking action on the matter.

The amendments to the Comprehensive Land Use Plan include the updated action plan table with priorities, updated future land use map with growth areas, the inclusion by reference the Active Weaverville Bike/Ped Plan, the inclusion by reference the amended and restated resolution regarding development with identified growth areas, the automatic inclusion of updated demographic data, and the automatic inclusion of any strategic plan adopted by Town Council.

The documents referenced were included in the agenda packet with the public hearing materials and not duplicated here.

**TOWN COUNCIL ACTION REQUESTED:**

Town Council discussion and possible action or direction to staff. Should Town Council wish to adopt these amendments, the following motion is suggested:

*I move that we adopt the attached resolution approving amendments to the Town of Weaverville's Comprehensive Land Use Plan.*

## **RESOLUTION APPROVING AMENDMENTS TO THE TOWN OF WEAVERVILLE'S COMPREHENSIVE LAND USE PLAN**

**WHEREAS**, on 15 July 2019 the Weaverville Town Council adopted a Comprehensive Land Use Plan and has since that date used the plan to guide development within the Town; and

**WHEREAS**, updates to the plan have previously been approved on 24 August 2020, 23 August 2021, and 24 October 2022, and in a continued effort to reasonably maintain the plan, additional updates to the plan are now proposed;

**WHEREAS**, the Town of Weaverville has authority pursuant to N.C. Gen. Stat. § 160D-501(c) to amend its plan but must follow the process mandated for zoning text amendments set out in N.C. Gen. Stat. § 160D-601; and

**WHEREAS**, on 3 October 2023 the Planning Board reviewed and recommended certain updates to the plan as outlined in a recommendation dated 4 October 2023;

**WHEREAS**, as required by N.C. Gen. Stat. § 160D-601, a public hearing on the proposed updates to the plan was held during a meeting of Town Council on 14 November 2023 at 6:00 p.m., which was continued to 20 November, 2023 at 6:00 p.m., that allowed both in-person and remote participation, after due notice as required by law, including newspaper publication on 9 November 2023 and 16 November 2023, and a written comment period beginning on 31 October 2023;

**WHEREAS**, Town Council of the Town of Weaverville finds that the proposed updates to the plan will aid in guiding a coordinated, efficient, and orderly development within the Town's planning jurisdiction and are in the best interest of the Town;

**NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF WEAVERVILLE HEREBY RESOLVES**, that the Comprehensive Land Use Plan originally adopted on 15 July 2019 is hereby amended to:

- Include the attached revised Action Plan Table with updated priorities
- Include the attached updated Future Land Use Map with Growth Areas Shown
- Include by reference the Active Weaverville Bike/Pedestrian Plan adopted on 26 June 2023
- Include by reference the Amended and Restated Resolution Regarding Development within Identified Growth Areas adopted on 23 October 2023
- Automatically include updated demographic data as the same becomes available
- Remove the 2018-2021 Strategic Plan from the plan and automatically include any strategic plan adopted by Town Council

**ADOPTED** this the 20th day of November, 2023.

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**PATRICK FITZSIMMONS**, Mayor

**ATTESTED BY:**

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**TAMARA MERCER**, Town Clerk

## COMPREHENSIVE LAND USE PLAN

### STATED GOALS, RESPONSIBILITIES, AND PRIORITIES

(1=high priority, addressed in 12 months; 2=medium priority, addressed in 24 months; 3=lower priority, addressed in 36 months; 0=proposed deletion)

Recommended –October 2023

1	2023	2022	TC	PB	Staff	STATED GOAL	NOTES	Staff	PB	TC
2	PRIORITIZATION							RESPONSIBILITY		
3		WATER								
4	1	1	1	1	1	Update Plan and regulations to slow land use development if water treatment plant expansion is postponed or terminated and water usage and commitments reach 70% of available water supply	WTP Expansion project underway; commitments and usage reported quarterly	✓	✓	✓
5	1	1	1	1	1	Continue monitoring water production, allocations, usage, and availability	In progress by staff with quarterly reports	✓		
6	1	1	1	1	1	Continue reserving water allocation for infill development within the town	In progress by staff with quarterly reports	✓		
7	2	2	1.5	2	2	Development of Water System GIS Layer	Anticipated FY2024 or FY2025	✓		
8		STREETS AND SIDEWALKS								
9	1	1	1	1	1	Continue the Street Improvement Program	Program funded FY2024	✓		✓
10	1	-	1	1	1	Establish/support committee on Bike-Ped Plan	Bike-Ped Plan adopted 6/26/23	✓		✓
11	1	-	1	1	1	Develop priorities/timeline for Bike-Ped Plan	Bike-Ped Plan adopted 6/26/23	✓		✓
12	2	1	2	2	2	Establish/continue funding a Sidewalk Improvement Program for Bike-Ped priorities	Bike-Ped Plan adopted 6/26/23			✓
13	2	3	2.5	2	3	Review annual progress towards implementation of the Bike-Ped Plan	Bike-Ped Plan adopted 6/26/23	✓	✓	✓
14	3	2	2.5	3	2	Study possible adoption of driveway construction standards – steep slope, reduction of curb cuts, common driveways		✓	✓	✓
15		HOUSING								
16	2	2	2	2	2	Consider broadening allowable housing types (duplexes, quadplexes) in residential. districts by allowing multifamily or establishing new districts		✓	✓	✓
17	3	2	3	3	2	Consider ways to increase housing affordability	TC considered in 2020	✓		✓

## COMPREHENSIVE LAND USE PLAN

### STATED GOALS, RESPONSIBILITIES, AND PRIORITIES

(1=high priority, addressed in 12 months; 2=medium priority, addressed in 24 months; 3=lower priority, addressed in 36 months; 0=proposed deletion)

Recommended –October 2023

1	2023	2022	TC	PB	Staff	STATED GOAL	NOTES	Staff	PB	TC
18	3	2	3	3	3	Consider expansion of the MH Overlay District		✓	✓	✓
19	0	1	0	0	0	Define and consider ways to achieve balanced residential development	TC consensus on 5/14/22; TC can do this anytime			✓
20		<b>GENERAL POLICY MATTERS</b>								
21	1	1	1		1	Review & update economic development goals	WEDAC/TC working on this			✓
22	1	1	1		1	Continue to annex properties along the Town's borders in order to impose the Town's land use regulations	TC consensus on 5/14/22 and resolution dtd 12/13/22			✓
23	1	1	1	1	1	Continue to work with Buncombe County on planning issues, esp. in areas near Town limits	TC consensus on 5/14/22	✓		✓
24	1	1	1		1	Engage in conversations with NCDOT about long-term planning for growth	TC consensus on 5/14/22	✓		✓
25	1	1	1		1	Engage in conversations with MSD about long-term planning for growth	TC consensus on 5/14/22	✓		✓
26	1	1	1	1	1	Comprehensive review of Future Land Use Map	TC workshop 5/14/22; in progress need GIS assistance	✓	✓	✓
27	1	1	1		1	Make decisions on annexation based on the ability to provide quality municipal services to proposed land uses to same extent and under current policy	TC consensus on 5/14/22 and resolution dtd 12/13/22			✓
28	2	-	2	2	2	Increase recreational opportunities, especially on Town properties	Eller Cove Watershed; Reems Creek Greenway	✓		✓
29	0	2	??		3	Investigate possibility of establishing a "Park and Ride" in Weaverville to provide a shared ride option to Asheville	Existing lot located on I-26 near Town limits; available as not at usage capacity	✓		✓
30	3	2	3		2	Investigate possibility of reestablishing direct bus route between Weaverville and Asheville		✓		✓
31	3	1	3	3	2	Review of overlapping land use authority	Take up when County initiates	✓		✓
32	3	1	2.5	3	2	Negotiate interlocal agreement(s) with County (Building Permits and Inspections)	Take up when County initiates	✓		✓
33	3	3	3	3	3	Evaluate need to strengthen regulations with regard to hazard mitigation	Buncombe-Madison Hazard Mitigation Plan dated 6/21	✓	✓	✓

## COMPREHENSIVE LAND USE PLAN

### STATED GOALS, RESPONSIBILITIES, AND PRIORITIES

(1=high priority, addressed in 12 months; 2=medium priority, addressed in 24 months; 3=lower priority, addressed in 36 months; 0=proposed deletion)

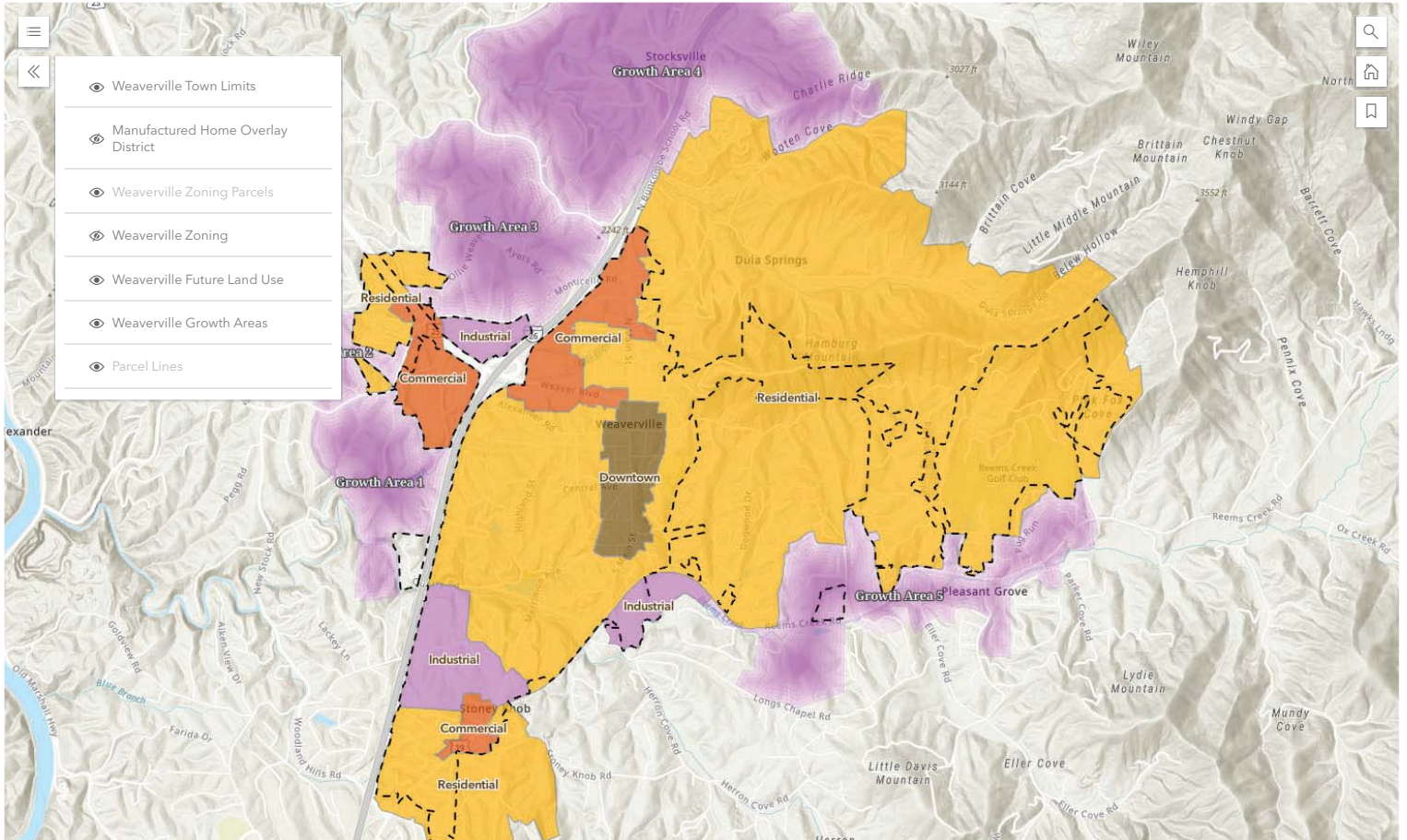
Recommended –October 2023

1	2023	2022	TC	PB	Staff	STATED GOAL	NOTES	Staff	PB	TC
34	0	3	3		0	Consider reestablishing the Town's extraterritorial jurisdiction		✓		✓
35		<b>LAND DEVELOPMENT REGULATIONS</b>								
36	1	2	2	1	1	Review sign regulations for legal compliance and policy objectives	Legal compliance requires amendments	✓	✓	✓
37	1	2	1.5	1	1	Review hillside/steep slope regulations for legal compliance and policy objectives		✓	✓	✓
38	1	-	1	1	1	Study & consider downtown residential district with smaller lot size/width		✓	✓	✓
39	1	-	1	1	1	Study & consider regulation of short-term rentals		✓	✓	✓
40	1	1	1	1	1	Consider regulations that encourage open space or greenway dedication, conservation measures	Planning Board discussion 5/23, 7/23	✓	✓	✓
41	2	-				Consider regulations concerning tree conservation/tree canopy preservation	First priority 2 item to be addressed after priority 1s!	✓	✓	✓
42	2	-	1.5	2	1	Study & consider regulations on min/max parking and loading areas		✓	✓	✓
43	2	1	2	2	2	Consider Town-initiated rezonings to better align established uses with underlying zoning districts or to address long dormant properties	Focusing on long dormant properties	✓	✓	✓
44	2	2	2	2	2	Undertake a comprehensive review of zoning regulations		✓	✓	✓
45	2	2	2	2	2	Determine need or desire for Town grading regulations for projects between 1 acre and ½ acre		✓	✓	✓
46	3	3	3	2	2	Revise wireless telecommunication facility regulations for legal compliance and policy objectives		✓	✓	✓
47	3	3	3	3	3	Continue to analyze ways to provide standard regulations in order to reserve use of conditional zoning for unique development	Areas improved: Mixed Use Development Apartments	✓	✓	✓
48	3	3	3	3	3	Study mountain ridge protection regulations for possible implementation		✓	✓	✓





## FUTURE LAND USE MAP WITH GROWTH AREAS





*November 2023*

## COUNCIL FOLLOW UP ITEMS & UPDATES

### Update on Ivy River Water Levels

As I have informed Town Council previously, we remain vigilant in monitoring our water levels during this period of drought. While other neighboring jurisdictions have implemented voluntary conservation measures due to their water levels, our levels remain consistent. Most recently, the Ivy River gauge which is located approximately 4 miles downstream from our intake has held at 2 feet in height and 30 cubic feet per second and we are using 2.4 cubic feet per second. Randall Wilson monitors the river gauge at least twice each week and I will come to Council with a recommendation if we find that we need to institute water conservation measures.

### Water Rate Study

The new water rate study is now underway, and staff has been meeting with Withers-Ravenel to provide information for its completion. At the outset, staff asked that they use the following goals in developing a structure proposal for Council's consideration. These goals are as follows:

1. To develop a simpler structure, while promoting water conservation;
2. To look at the potential of setting up a base rate including volumetric fee;
3. To develop a rate structure including residential and commercial rates while not penalizing industries;
4. To explore and use innovative and best practices as much as possible;
5. To develop a structure that allows the Town to maintain a healthy Water Fund fund balance threshold, and potentially at 50%.

### Short-Term Rentals Listening Sessions

Kayla Dicristina, Land of Sky Regional Council, will begin facilitating our short-term rental input sessions per the following tentative schedule:

- Session A - Listening Session for General Public: **Tuesday, December 5, 2023** after the 6pm Planning Board Meeting at Town Hall
- Session B - Focus Group/Listening Session for neighborhoods with at least one short-term rental and no declaration of covenants restricting the establishment of short-term rentals: **Tuesday, January 9, 2024 at 6pm** at Town Hall

- Session C – **Virtual** facilitated listening session for short term rental owners: **Wednesday, January 17 at 6pm** via Zoom

## **Lake Louise Park Updates**

**Playground Equipment:** The installation of the new equipment should be completed by Friday, November 17. The installation of curbing around the playground has begun, with the installation of the 6 handicap-friendly stand-alone features to follow. The material for the “poured in place” fall protection layer should begin the week of November 20. The contractor expects completion around the end of November, unless we experience excessive rain or prolonged periods of freezing weather.

**Recreation Complex:** All the grading is complete, and the slopes have been mulched by Public Works at the recreation complex. The pickleball and basketball courts are paved, and fence posts are installed at each court including the post for the basketball goal. All the concrete sidewalks are poured, including the concrete curbs and the landscaping island. Staff has installed conduit for 2 area lights to match the ones at the Community Center, and we are in contact with Duke Power about arranging installation of the wiring and light poles & fixtures. The Police Department has met with Motorola representatives about solar powered cameras for the site. Paving of the parking lot is scheduled for the week of November 20 and installation of the court coatings, striping, nets, fence fabric, and basketball goal is planned to follow. We anticipate completion of the courts by December 1.

**Recreation Complex Rules:** The Ad Hoc Recreation Complex has developed the attached rules for the recreation complex. We anticipate testing these rules and making revisions, if necessary, before including them in the Town’s Code of Ordinances after a few months of complex use.

## **Update on Trail Planning Design for Property off Quarry Road**

As you’re aware from this meeting’s consent agenda, I asked you to approve a \$4,750 budget amendment to allow Elevated Trail Design, Inc. to begin their work on developing a conceptual plan for a trail system on the Town’s property off Quarry Road. Staff will begin our meetings in this regard as soon as possible. The proposal is attached for your information.

## **Update on Street Improvement Program**

Our 2023-2024 paving project is underway, with new driveway entrances being installed on Wildwood Knoll, Wildwood Park and Roberts Street. Milling and paving began on Wildwood Knoll and Wildwood Park last week and will continue on these 3 streets as well as Central Avenue and Alabama Avenue until cold weather requires our contractor to stop work until spring.

## INFORMATION

### Homework for the Strategic Planning Retreat

In preparation for your January 20 Strategic Planning retreat, you will be given a short bit of homework. I have purchased a book for each of you, UNC-CH School of Government's *Strategic Planning for Elected Officials*. I will be distributing your homework and book at the December 12 organizational meeting/workshop.

### New Council Member Orientation

Staff will be conducting an orientation for new Council members on Thursday, December 14, 2023. We are fortunate that our new members have recently graduated from the Town's Citizens Academy, so we will be doing a deeper dive into the Town's functions during this orientation in order to prepare them for their new roles.

### 2024 Citizens Academy

Our enrollment in the 2024 Citizens Academy is almost full! We currently have 21 applicants and space for about 4 more.

## UPCOMING EVENTS AND IMPORTANT DATES

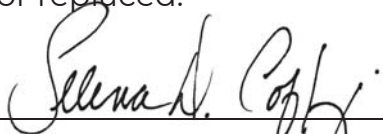
- **Town Council Organizational Meeting**, Monday, Tuesday, December 12, 2023, Weaverville Town Hall
- **Thanksgiving Holidays**, Town offices closed, November 24 and 25, 2023
- **Music on the Knoll**, Saturday, November 25, 2023, 6pm, Weaverville Community Center at Dottie Sherrill Knoll
- **Holiday Parade**, Saturday, December 2, 2023 at 11am (Council meets at 10:15am at Town Hall)
- **Holiday Office Closures**, Monday, December 25 – Wednesday, December 27, 2023
- **Strategic Planning Retreat**, January 20, 2024, 9am-1pm, Weaverville Town Hall

## Lake Louise Outdoor Recreation Complex Rules

**For the enjoyment and protection of this Town Park, please observe the following rules and policies:**

- Use of courts is at your own risk
- Children (under age 16) must be accompanied and supervised by an adult
- Courts are "first come/first serve" unless reserved for Town authorized functions or events or if courts are closed
- No activities between sunset and sunrise and court hours limited to the following:  
    Spring/Summer Hours (April – September): 8:00AM – 8:00PM  
    Winter Hours (October – March): 8:00AM – 6:00PM
- Playtime can rotate, with the following per court limit if others are present and waiting and do not wish to rotate into existing games:  
    1 hour (singles), 1.5 (doubles), 2 hours (large groups; 6+)
- Non-marking shoes only on the courts (no cleats allowed)
- No pets allowed in the recreation area unless actively using the trail system. All pets using trail system or park must be leashed at all times.
- No smoking or smokeless tobacco products
- No possession or consumption of alcohol or illegal drugs
- No bicycles, skateboards, rollerblades, scooters or other wheeled devices/vehicles on the courts or sidewalks, unless in use as allowed by the ADA (wheelchairs, etc.)
- No sidewalk chalk, chalk spray, paint, or other markings allowed in this area
- No lighting on the courts (no use of headlamps, car lights, etc.)
- No abuse of recreational equipment (no sitting on pickleball nets and no hanging from the basketball rim or net)
- No glass containers are permitted within the fenced court areas
- No use of snow shovels to clear courts; brooms, squeegees, leaf blowers are allowed
- No chairs on the courts
- Please clean up your area after each use (equipment, trash, and belongings); unattended items will be removed and discarded
- Please refrain from conduct that disrupts the enjoyment of others in this area. This is a residential area.
- Please call (828)573-1742 to report a problem or 911 for emergencies
- Area under video surveillance

These rules are adopted this the 14<sup>th</sup> day of November, 2023, and are effective until repealed or replaced:



Selena D. Coffey, Town Manager



# Trail Layout, Design, and Planning 127 and 15 Quarry Rd.



**Client:** Town of Weaverville

**Location:** "quarry road properties"

**Prepared By:** Peter Mills  
Owner/Founder  
Elevated Trail Design LLC

280 Hunter Ridge Dr.  
Marshal, NC 28753



**Date:** October 26th, 2023

**Quote Valid for:** 30 Days

## Overview:

My local trail design and construction firm would like to work with the Town of Weaverville to help bring natural single-track trails safely and sustainably to Weaverville. 127 and 15 Quarry Rd properties owned by the town of Weaverville have the potential for trails that could become a valuable asset to our community members and visitors. The best next step for this small trail system to become a reality is to have a full trail system flagged and professionally planned. This will ensure all trails fit within the parameters of the property requirements for the town. Having this plan and trail layout will help with potential grants and funding to bring these trails to fruition. Having the trails flagged in the field will allow people to see the potential of the forest. The associated trail plan will provide the necessary information to discuss this project with the public and help with fundraising publicly and privately to bring this to fruition.

## Scope:

- Pre-Field visit meeting on-site to ensure ETD is aware of all issues and town use of the property that may affect our planning.
- Meet the Client on-site to discuss goals and vision.
- Four full days of ETD staff on-site exploring all terrain available and flagging.
- Develop trail alignments that meet the client's needs.



- ETD will explore all available options and determine the best for long-term sustainability and design.
- Hard Flagging of Trail alignments
- Identify trail features such as bridges, steps, staircases, and or drainage features.
- ETD will collect GPS data.
- Produce a basic map of proposed trail alignments.
- Mark Endries expressed interest in handling additional GIS tasks for this project to reduce the cost of professional trail planning services.
- Provide a basic trail plan with construction cost estimates.
- Review in the field with the client after submitting the final deliverable.
- Final field visit to ensure all party's questions are answered, and the future construction process will be discussed.



-Image above identifies the area for the trail plan.

#### Timeline:

- ETD can get this into our schedule in December 2023 and January 2024.
- Anticipate receiving final deliverables four weeks after completion of field time.

Total Cost: \$4,750.00

Payment Terms: One Invoice will be provided upon completion of the scope. Payment will be due 30 days after receipt.

COI is currently on file with the town of Weaverville, and an updated COI will be supplied in 2024.

- Invoices shall be submitted no more than once every 30 days, and payments shall be due within 30 days of receipt of the invoice for the completed product. Billing will be based on the percent completed and determined by ETD. Project update reports will be provided with every invoice.

-ETD is waiving the construction deposit.

-ETD is waiving the mobilization costs.

### **Trail Layout, Design, and Planning 127 and 15 Quarry Rd. Contract**

**PARTIES:** This contract (hereinafter referred to as "Agreement") is made and entered into on October 26th, 2023, by and between

Town of Weaverville, NC, hereinafter called "Owner"; and

Elevated Trail Design, LLC, hereinafter called "Contractor."

The contractor's business is a: \_\_\_ Corporation Partnership \_\_\_x Single Member LLC.

**Contractor's Address:** 280 Hunter Ridge Dr. Marshal, NC 28753

**Contractor's Phone:** (919) 614-2391

**Contractor's Email:** elevatedtraildesign@gmail.com

**The project is located:** 127 Quarry Rd and 15 Quarry Rd.

**CONTRACT DOCUMENTS:** The following documents are incorporated by reference into this agreement and hereby made contract documents.

A. This Agreement " **Trail Layout, Design, and Planning 127 and 15 Quarry Rd.**"

**Scope of Work:** Please see attachment 1(above), Scope to be defined. The contractor will furnish all labor, tools, transportation, and items required for safe operations in accordance with the safety provisions in this agreement and supervision to complete, in a substantial and workmanlike manner, to the satisfaction of the owner and/or its Representative, the following work in accordance with all the contract documents specified in this agreement.

A. See the Scope of Work described above. Final deliverables will include cost estimates for the future construction.

B. Scope of work defined in this document. "Trail Layout, Design, and Planning 127 and 15 Quarry Rd.

C. Contractor reserves the right at any time before or during the performance of the services to refuse to design a trail and or feature that it determines, in its sole discretion, to be unsafe, unsustainable, or unsuitable for the location.

**WORK COMMENCEMENT AND COMPLETION TIME:** Work will commence in December 2023. Construction will be completed no later than February 15th, 2024. Time is of the essence in all aspects of contractor's performance. The contractor shall commence its work immediately after notification by the Owner's Representative and

shall diligently prosecute its work to completion in a substantial and professional manner in accordance with the contract documents described herein.

**Changes in the Work:** The Owner reserves the right to make changes in the Scope of Work (increases and decreases of any kind) and alterations in material and product selections. The Contractor and Subcontractors shall make no changes in the work without the issuance of a written change order that is first executed by both Contractor and Owner.

**Independent Contractor:** The Contractor warrants that he is fully experienced, properly licensed, and suitably qualified as an expert to perform the work described in this agreement. The contractor shall finance its operations and affirms that it is and shall at all times be an Independent Contractor on this project and not an agent, employee, or servant of the Owner.

**Contractor Insurance:** The contractor, at its sole cost and expense, will purchase and maintain the following types of insurance during the term of this agreement. The requirement as to the types and minimum limits of insurance coverage is not intended to and will not in any way or manner limit or qualify the liabilities and obligations of the contractor pursuant to the agreement.

(a) Commercial General Liability (CGL) insurance that provides coverage for bodily injury, property damage, personal and advertising injury, products and completed operations, contractual liability, liquor liability, cross liability, and severability of interest in an amount not less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate.

(b) Automobile Liability insurance that provides coverage for bodily injury and property damage for all owned, hired, and non-owned vehicles used in the performance of this agreement in an amount not less than one million dollars (\$1,000,000) combined single limit per accident.

(c) Workers' Compensation insurance statutorily required and to the full extent required by law, for injuries and illnesses sustained by contractor's employees and Employer's Liability insurance in an amount not less than Statutory Limits and one million dollars (\$1,000,000) for disease for each employee and policy limit.

(d) Umbrella/Excess Liability insurance in an amount of not less than three million dollars (\$3,000,000) per occurrence and in the aggregate.

Additional Insured. Commercial General Liability, Automobile Liability, and Umbrella/Excess Liability policies will include owner and its parent, subsidiary, and affiliated companies.

**SAFETY MEASURES:** It is the sole responsibility of the contractor to operate continually, monitor, and supervise all of its operations in a manner that meets or exceeds all statutes and regulations that establish safety requirements as established by state law. In addition, all of the contractor's activities (whether labor or materials) shall at all times comply with all OSHA standards and regulations and all applicable governmental laws and orders governing safe operations. The contractor shall erect, install and maintain all pedestrian traffic areas, warning signs, barricades, first aid kits,

and other protective means as may be necessary for the protection of all persons and work in progress on the site from injury. Finally, by signing this agreement, the contractor knowingly and willingly accepts and assumes full responsibility for the safe operation of all of its activities and the activities of all its Subcontractors of every tier and the protection of other persons and property during the entire course of this project.

ETD will follow all guidelines of best practices defined in ETD's trail master plan, US forest service, IMBA standards, and adherence to Southern Appalachian Highlands Conservancy guidelines. The trail will, if necessary, be around any sensitive area. The trail will be stabilized daily and finished as we go to reduce any opportunity for sediment runoff.

**CLEANUP:** On a DAILY BASIS and at his own expense, the contractor will clean up its work areas and keep them in a safe and sanitary condition on a daily basis. On a regular basis, the contractor will remove all of the debris from the site.

**LAWS AND REGULATIONS:** The contractor, its employees, representatives, and Subcontractors of every tier shall at all times comply with any applicable laws, ordinances, rules, and regulations, whether Federal, State, or Municipal, particularly those relating to wages, prevailing wages, hours, working conditions, safety, and the payment of all taxes of any kind. The contractor is Not responsible for obtaining all required governmental permits for the work unless otherwise agreed to herein. The client is responsible for obtaining any permits needed for this work to occur.

**ENTIRE AGREEMENT, MODIFICATION, and Severability:** This agreement represents the entire agreement and the legal understanding of the parties. It shall be deemed to have been drafted by both parties to this agreement.

**DISPUTE RESOLUTION:** Contractor and owner shall attempt in good faith to resolve any controversy, claim, or dispute that arises out of or is related to this agreement.

Date: \_\_\_\_\_ By: \_\_\_\_\_ CONTRACTOR

Date: \_\_\_\_\_ By: \_\_\_\_\_ OWNER

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023  
**SUBJECT:** FY 2022-2023 Audit Presentation  
**PRESENTER:** Travis Kever – Gould Killian  
**ATTACHMENTS:** Management Letter and Audit Report

**DESCRIPTION/SUMMARY OF REQUEST:**

The annual audit for the Town's Fiscal Year 2022-2023 has been completed.

Travis Kever of Gould Killian CPA Group, PA, will be at tonight's meeting to present their findings and be available to answer questions that Town Council may have concerning the FY 2022-2023 audit.

# AUDIT WRAP UP

November 8, 2023

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Governing Board and Audit Committee) and, if appropriate, management of the Government and is not intended and should not be used by anyone other than these specified parties.







**GOULD KILLIAN  
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

November 8, 2023

To the Members of Town Council  
Town of Weaverville, North Carolina

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On March 23, 2023, we presented in the engagement letter an overview of our plan for the audit of the financial statements of Town of Weaverville (the Town) as of and for the year ended June 30, 2023, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the Town's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the Town and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

*Gould Killian CPA Group, P.A.*

Asheville, North Carolina

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# Discussion Outline

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# Status of Our Audit

We have completed our audit of the financial statements as of and for the year ended June 30, 2023. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- We have issued an unmodified opinion on the financial statements and released our report dated November 8, 2023.
- Our responsibility for other information in documents containing the Town's audited financial statements (e.g. management's discussion and analysis, budgetary comparisons, schedules of pension amounts) does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the Town and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- All records and information requested by GK were freely available for our inspection.
- Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of Town of Weaverville personnel throughout the course of our work.

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# Results of Our Audit

## QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

The following summarizes the more significant required communications related to our audit concerning the Town's accounting practices, policies, and estimates:

The Town's significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- A summary of recently issued accounting pronouncements is included in the Significant Accounting and Reporting Matters section of this report.
- One new accounting standard was adopted during the year. The Town implemented GASB Statement No. 96 - Subscription Based Information Technology Arrangements, the effects of which are more fully described on page 6. This standard did not have any impact on the Town's financial statements.
- The application of existing accounting policy was not changed during the fiscal year.
- We noted no transactions entered into by the Town during the fiscal year for which there is a lack of authoritative guidance or consensus.
- All significant transactions have been recognized in the financial statements in the proper period.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain.

### Significant accounting estimates include:

Depreciation methods as described in the Notes to the financial statements,

Allowances for uncollectible receivables, which are based upon management's judgments and the aging of receivables that may be uncollectible, and

Pension obligations, which are based on actuarial assumptions and methods, as well as the allocation of the overall plan data between the plan participants, and

Other post-employment benefits obligations, which are based on actuarial assumptions and methods.

- We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management did not make any significant changes to the processes or key assumptions used to develop the significant accounting estimates in FY 2023.

The financial statement disclosures are neutral, consistent, and clear.

## CORRECTED AND UNCORRECTED MISSTATEMENTS

We have proposed several adjustments which have been made by management. Most of these are normal closing entries, which arise during our audit based on information provided to us by management. We assisted management with these adjustments, but do not consider them to be material because by nature, they are closing entries that management would have prepared and posted.

A list of all audit adjustments is available upon request.

There were no uncorrected misstatements or passed adjustments.

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# Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Weaverville’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’s internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the Town’s internal controls over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Deficiency in Internal Control	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.
Significant Deficiency	A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Government’s financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit, we noted no deficiencies that we consider to be material weaknesses.

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## Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the Town:

Requirement	Discussion Points
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the Government's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Government's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
If applicable, other matters significant to the oversight of the Government's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the Government's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter obtained from management.

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# Independence Communication

Our engagement letter to you dated March 23, 2023 describes our responsibilities in accordance with professional standards with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the Town with respect to independence as agreed to by the Town. Please refer to that letter for further information.

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# Significant Accounting & Reporting Matters

The Governmental Accounting Standards Board (GASB) has recently issued several new standards. We do not expect the new standards to have a significant effect on the Town's future financial reporting.

Recently issued statement is as follows:

- GASB No. 96 "Subscription Based Information Technology Arrangements" -- This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.
- GASB No. 101 "Compensated Absences" -- This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

## Appendix A

# Annual Comprehensive Financial Report

## Fiscal Year Ending June 30, 2023



**Town of Weaverville, North Carolina**

**Annual Comprehensive Financial Report**  
**Fiscal Year Ended June 30, 2023**

**Town Council**  
**(As of June 30, 2023)**

Patrick Fitzsimmons, Mayor  
Jeff McKenna, Vice-Mayor  
Doug Jackson  
John Chase  
Catherine Cordell  
Michele Wood  
Andrew Nagle

Town Manager  
Selena D. Coffey

Finance Officer  
Tonya Dozier

Prepared By: Finance Department

**Annual Comprehensive Financial Report**  
**Fiscal Year Ended June 30, 2023**  
**Town of Weaverville, North Carolina**

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**Annual Comprehensive Financial Report**  
***Fiscal Year Ended June 30, 2023***  
**Town of Weaverville, North Carolina**

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***Fiscal Year Ended June 30, 2023***  
**Town of Weaverville, North Carolina**

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## **INTRODUCTORY SECTION**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Weaverville  
North Carolina**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

**Patrick Fitzsimmons**  
*Mayor*

**Jeff McKenna**  
*Vice Mayor*

**Doug Jackson**  
*Councilman*

**Selena D. Coffey**  
*Town Manager*

THE TOWN OF  
**WEAVERVILLE**  
NORTH CAROLINA

30 South Main Street, Weaverville, N.C. 28787  
www.weavervillenc.org • Phone (828) 645-7116 • Fax (828) 645-4776

**Andrew Nagle**  
*Councilman*

**John Chase**  
*Councilman*

**Michele Wood**  
*Councilwoman*

**Catherine Cordell**  
*Councilwoman*

## ***Letter of Transmittal***

November 8, 2023

**Honorable Mayor Fitzsimmons, Members of Town Council, and Citizens of the Town of Weaverville:**

The Local Government Commission of the North Carolina State Treasurer's Office requires all general purpose local governments to file with their office by November 30 of each year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the Town of Weaverville, North Carolina for the fiscal year ending June 30, 2023.

The report consists of management's representations concerning the finances of the Town of Weaverville. Management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient information for the preparation of the Town of Weaverville's financial statements in conformity with GAAP. The Town of Weaverville's internal control framework has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The financial statements contained herein have been audited by Gould Killian CPA Group, P.A., a firm of licensed Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town of Weaverville for the fiscal year ended June 30, 2023 are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent audit for the fiscal year ended June 30, 2023 concluded that there was reasonable basis for rendering an unmodified opinion of the Town of Weaverville's financial statements and that they are fairly presented in conformity with GAAP.

The independent auditor's report is presented as the first component of the financial section of this report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

## Town Profile

Weaverville is located in the mountains of Western North Carolina in the northern section of Buncombe County, approximately 10 miles north of Asheville. The town is situated on a ridge that borders the picturesque Reems Creek Valley shadowed by the Blue Ridge Mountains. This mountainous area was settled more than two hundred years ago by courageous pioneers who came to build homes and farm the land. In 1875 the town was officially founded.

Weaverville prides itself in providing its current population of approximately 5,500 citizens with convenient and reliable city services while maintaining its small town friendly atmosphere. The full range of services include police and fire protection; garbage and recycling collection; street maintenance within the Town's public street system; parks and recreation; planning and code enforcement; stormwater management; and water production and distribution.

## Demographic Characteristics

The United States Department of Commerce, Bureau of the Census, has recorded the population of the Town to be as follows:

1980	1990	2000	2010	2023 Certified <sup>1</sup>
1,495	2,107	2,968	3,120	4,726

Town staff has estimated the population of the Town to be approximately 5,500 as of June 2023.

Population growth remains a consistent and stable contributor to the local economy. Based on the aforementioned population calculations, the Town's population has increased by 51% since the 2010 census. The Town continues to grow with approximately 500 residential units either approved or in some phase of the development review process at fiscal year-end June 30, 2023. This has the potential to increase the Town's population by another 1,100 residents or 20%.

The Town currently has enough water supply as the Lawrence T. Sprinkle Jr. Water Treatment Facility is operating at approximately 74% capacity (including actual usage and commitments) and can support the minor additional growth in the residential sector that is routinely occurring. However, a larger than normal number of annexation requests have been received by the Town and plans are also in the works to keep up with future needs. To address those future needs the Town is undertaking capital projects to address the resiliency of the Water Treatment Plant and to expand the capacity of the Plant.

As additional residential units are completed and the population grows, Town staff believes that this will lead to further growth in the commercial sector. There has been sustained growth in this sector over the last few years, with several new commercial establishments recently completed and open for business, and several more are in the planning phases. However, there continues to be some vacant sites available for commercial development within the Town. As our population increases, the demand for additional retail should grow which will lead to further development of these projects.

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<sup>1</sup> U.S. Census Bureau and N.C. Office of State Budget & Management



## **Governmental Structure**

The Town of Weaverville has a Council/Manager form of government. Policy making and legislative authority are vested in the governing board of the Town consisting of a mayor and six council members that serve staggered four-year terms. Recognizing that the Town's leadership should expand to match the growth and diversity of the Town, Town Council adopted a charter amendment that resulted in the addition of a sixth councilmember and voting rights of the mayor after the municipal election in November of 2021. The Town Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Town Manager and Town Attorney. The Town Manager operates as the chief executive officer and is responsible for carrying out the policies and ordinances of the Town Council and for overseeing the day-to-day operations of the government.

## **Vision for the Town of Weaverville, North Carolina**

The Weaverville Town Council established the following "Vision for the Town" in their last strategic planning process:

*Weaverville will strive to retain its small town atmosphere, while actively managing the growth that is inevitable near a large city.*

*Our town will be attractive to both young and old with a wide range of housing choices. We will reserve areas for neighborhoods and businesses while buffering one from the other. We seek an attractive town that is well-landscaped and accessible to pedestrians.*

*We will create a favorable atmosphere for the right types of business and industry, those that are environmentally friendly and provide a good living for our residents.*

## **Strategic Long-Term Planning Goals**

Town Council has initiated a process to update its Strategic Plan. While this ongoing process has not shifted the aforementioned vision, it has added a number of new potential goals for the upcoming 3-5 years, including:

- To provide town services to meet the needs of the community.
- To improve regional collaboration.
- To maintain balance in land use planning efforts.
- To promote a successful downtown.
- To increase legislative outreach.

## **Services Provided By the Town of Weaverville**

The following services were provided by the Town during the past year:

### **Administration:**

Town Management	Town Clerk
Planning & Code Enforcement	Legal Services
Utility Billing and Collections	Budget & Finance
Personnel Administration	

### **Police:**

Administration	Patrol
Criminal Investigations	Auxiliary Force
Community Policing	Community Programs

### **Fire:**

Fire Suppression	Investigations
Fire Inspections	First Responders
Public Education	Training & Safety

### **Public Works:**

#### **Sanitation Division**

Garbage Collection	Recycling
Appliance Collection	Recycle Collection
Leaf Collection	Brush Collection

#### **Streets & Stormwater Divisions**

Streets & Sidewalks	Street Cleaning
Asphalt Patching	Public Facility Landscaping
Right of Way Mowing	Snow/Ice Removal
Parking Lot Maintenance	Storm Drainage
Street Lighting	

#### **Grounds Maintenance Division**

Lake Louise Park	Lake Equipment/Outdoor Fitness
Playground/Walking Trails	Main Street Nature Park
Special Event Support	Community Center Grounds
Town Hall/Clock Lot Grounds	

### **Recreation:**

Community Center Mgmt	Facility Rentals
Events and Programs	Houses the Dry Ridge Museum

### **Water Resources:**

Water Treatment	Water Production
Water Distribution	Meter Reading
Service Installation	Water Operations

## **Budget Process**

The annual budget serves as the foundation of the Town of Weaverville's financial planning and fiscal control. All departments are required to submit requests to the Manager, who serves as the Budget Officer per state law, on or before the last day of April of each year. The Manager then uses these requests as the starting point for developing a proposed budget to be submitted to Town Council by each June 1. The Council is required to hold at least one public hearing on the proposed budget and must adopt a final budget no later than each June 30, the close of the fiscal year. The Budget Ordinance, as adopted by the governing body, creates a legal limit on spending authorizations. For the Town of Weaverville, the Fiscal Year 2022-2023 Budget was adopted to include the General Fund, Fire Special Revenue Fund, and Enterprise Fund. Multi-year project ordinances are adopted for all Capital Projects funds. For internal accounting purposes, budgetary control is maintained by line item account (object class).

## **Factors Affecting Weaverville's Financial Condition**

Population growth and growth in the residential and commercial sectors remain positive contributors to the local economy, and the need for Town services continues to grow as a result. As of fiscal year end, Buncombe County's unemployment rate continues to be less than the state's average.

Recent annexation requests include a large residential development of 568 dwelling units, two townhouse projects which are anticipated to include up to 229 units, and an existing single-family subdivision of 134 lots. There are three apartment complexes that have been completed within the last few years and are now operating at full capacity. Three more have been permitted and are in varying states of progress. A townhome project consisting of 139 units has recently been permitted as well. This growth in the residential sector of Weaverville's economy has aided the Town's general revenues through increased tax base, sales tax, and water revenue.

Although the majority of the Town's recent development growth has been in the residential sector, commercial development has continued to grow. Highway 55, a fast-food restaurant, is nearing completion and is expected to open to customers this month in the Northridge Commons Shopping Center. Taco Bell is looking to occupy a previously vacant fast-food space in that same shopping center. There is a limited amount of additional commercial space in this center and the Town is excited to see what may develop there in the future. In addition, a new free-standing Starbucks is under construction in the Weaverville Plaza close to Publix. We believe the anticipated commercial and retail developments expected in the near future is a positive sign of continued growth with positive financial implications for the Town of Weaverville.

## **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Weaverville for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the 27<sup>th</sup> year that the Town has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

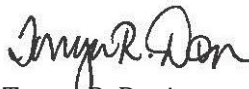
## Conclusion

The Asheville region has, in the recent past, greatly profited from a vibrant and growing economy. While we expect accelerated growth, the Town realizes that it must continue to prepare for the potential impacts in our departmental service demands, and balance what will be significant impacts on the Town's finances. We must continue to work to keep our expenses as low as possible while maintaining high levels of the quality services provided to the Town's residents.

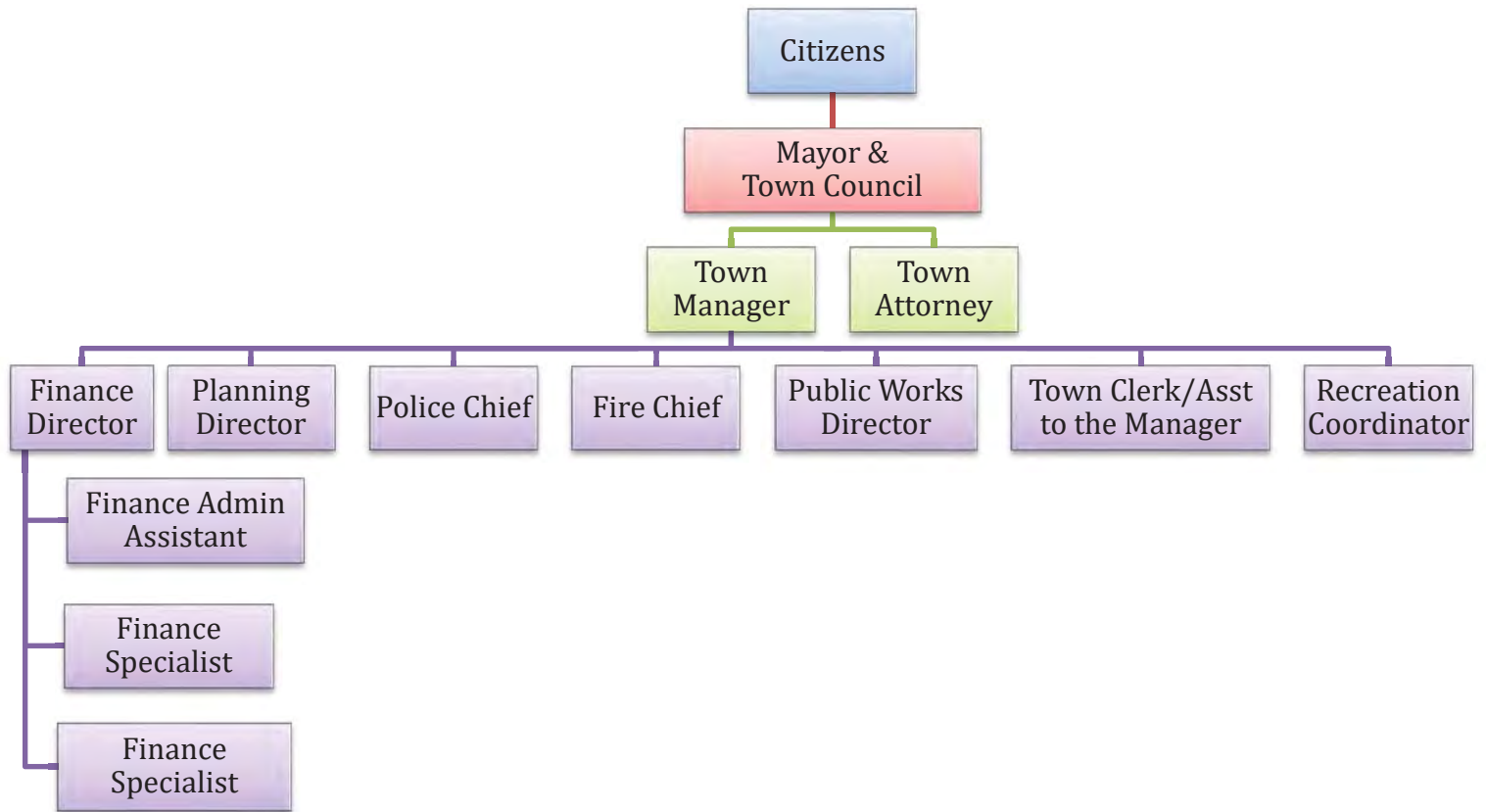
I would like to express appreciation to Finance Director Tonya Dozier for all of her work in compiling the information within this report and her work in monitoring and improving the Town's financial policies and procedures. We would also like to thank all of the Town's staff who assisted in the preparation of this report. Finally, Town Council deserves tremendous accolades for its work in overseeing the Town's finances and ensuring that all Town operations, policies and procedures are completed with the ultimate levels of transparency and financial accountability.

Respectfully submitted,

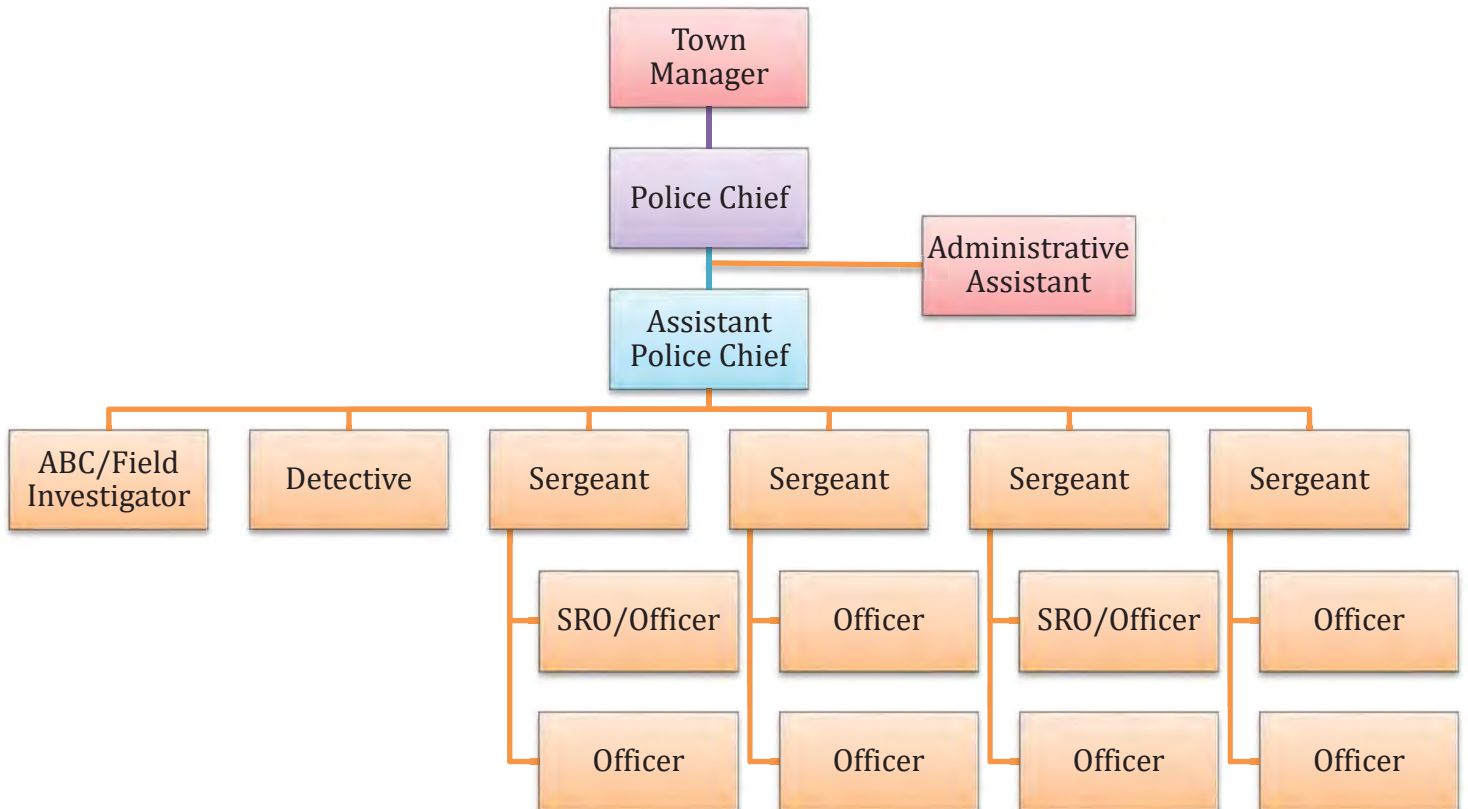
  
Selena D. Coffey  
Town Manager

  
Tonya R. Dozier  
Finance Officer

# Administration Organizational Chart

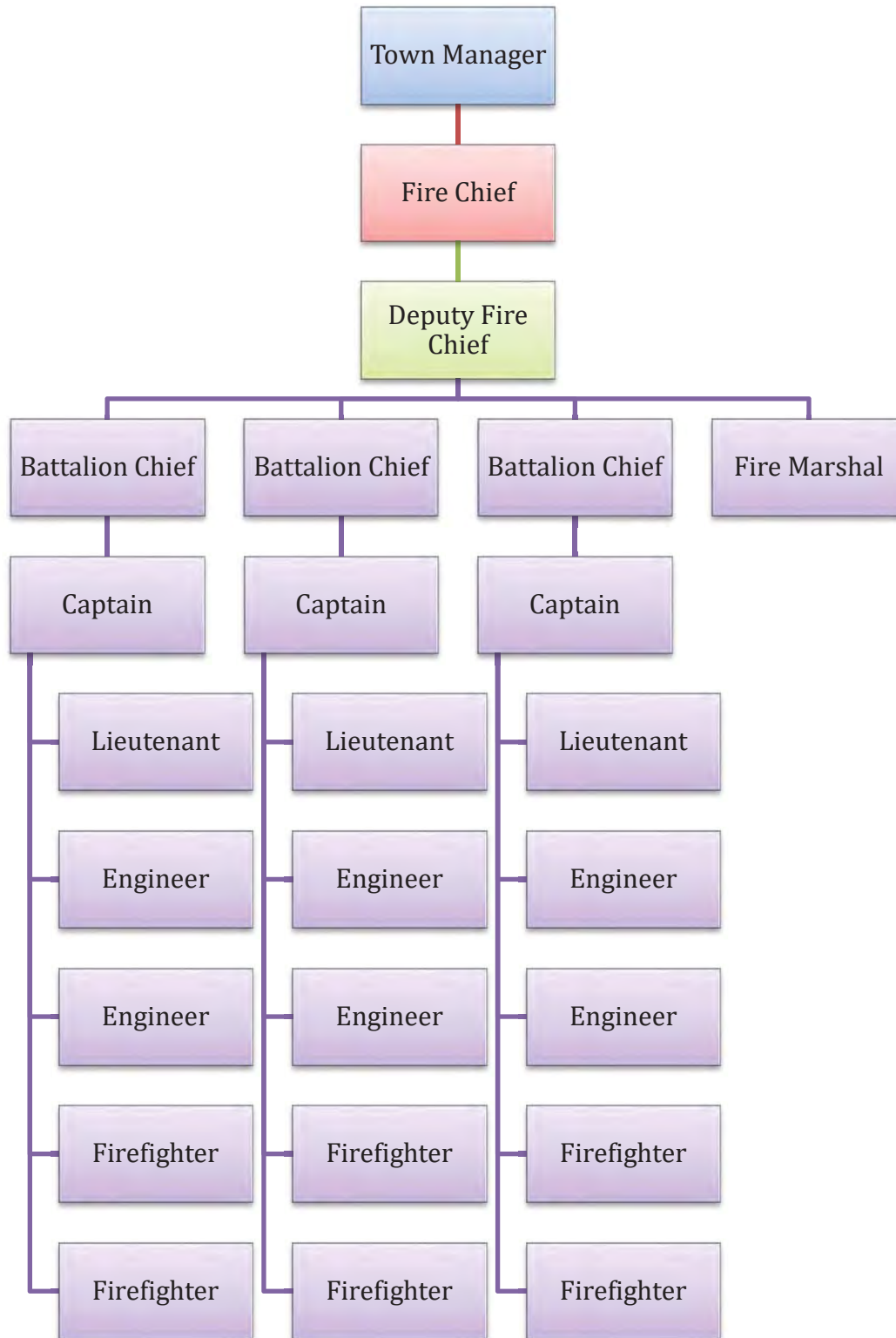


Police Department  
Organizational Chart

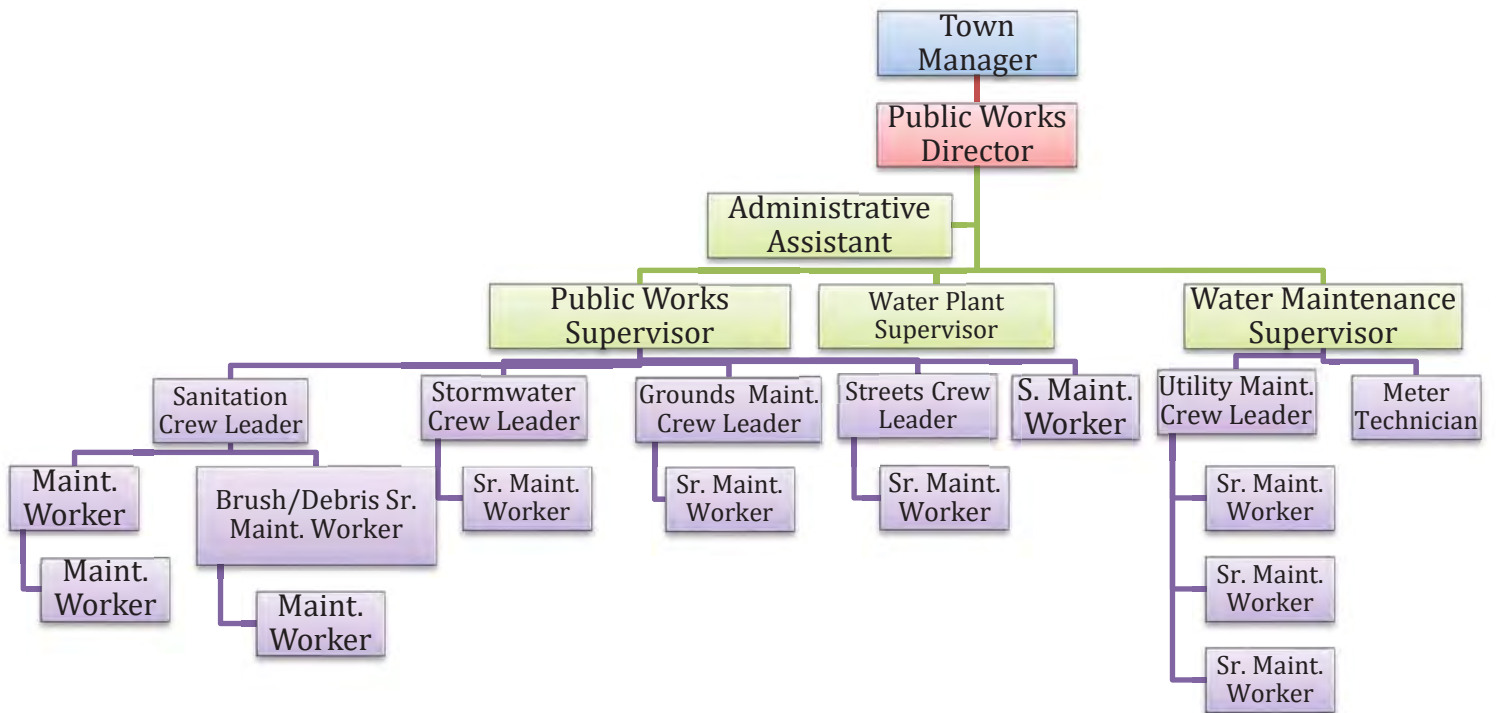




# Fire Department Organizational Chart

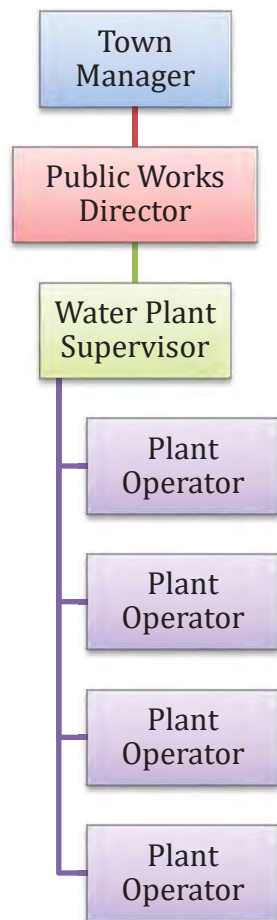


# Public Works Department Organizational Chart



*Temporary Workers may or may not be hired out of a contract labor budget line item depending on season and availability*

## Water Treatment Plant Organizational Chart



## **PRINCIPAL OFFICIALS**

### **TOWN COUNCIL**

Patrick Fitzsimmons, Mayor  
Jeff McKenna, Vice Mayor  
Doug Jackson, Council Member  
Andrew Nagle, Council Member  
John Chase, Council Member  
Catherine Cordell, Council Member  
Michele Wood, Council Member

### **TOWN MANAGER**

Selena D. Coffey

### **TOWN ATTORNEY**

Jennifer O. Jackson

### **FINANCE OFFICER**

Tonya R. Dozier

### **POLICE DEPARTMENT CHIEF**

Ron Davis

### **PUBLIC WORKS DIRECTOR**

Dale Pennell

### **FIRE DEPARTMENT CHIEF**

Scottie Harris

### **PLANNING DIRECTOR**

James Eller

### **TOWN CLERK/ASSISTANT TO THE MANAGER**

Tamara Mercer

### **RECREATION COORDINATOR**

Shelby Stovall

## **FINANCIAL SECTION**

## **Independent Auditors' Report**

To the Honorable Mayor  
and Members of the Town Council  
Weaverville, North Carolina

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the remaining fund information of the Town of Weaverville as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Weaverville, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and Fire Department Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Town of Weaverville ABC Board, a discretely presented component unit. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Town of Weaverville ABC Board, is based solely on the report of another auditor.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Weaverville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a



going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 17-25, the Law Enforcement Officers' Special Separation Allowance Schedules of Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll on page 69, the Local Governmental Employees' Retirement System's schedules of the Town's Proportionate Share of the Net Pension Liability (Asset) and Contributions on pages 70 and 71, respectively, and the Other Postemployment Benefits Schedule of Changes in the Total OPEB Liability and Related Ratios on page 72 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries,

the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The individual fund financial statements, budgetary schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the individual fund financial statements, budgetary schedules, and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2023 on our consideration of the Town of Weaverville's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Weaverville's internal control over financial reporting and compliance.

Asheville, North Carolina  
November 8, 2023

## Management's Discussion and Analysis

As management of the Town of Weaverville, we offer readers of the Town of Weaverville's financial statements this narrative overview and analysis of the financial activities of the Town of Weaverville for the fiscal year ended June 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

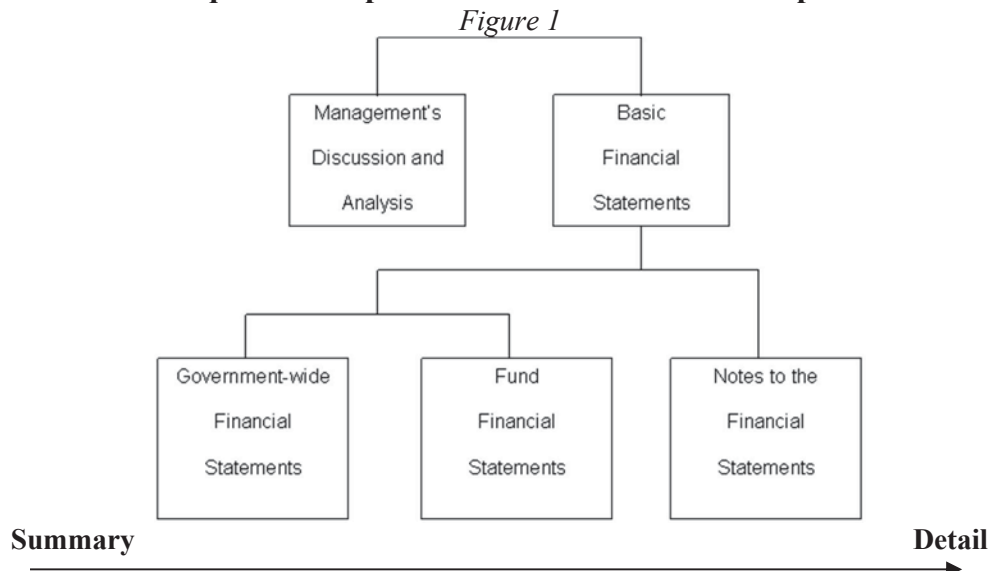
### Financial Highlights

- The assets and deferred outflows of the Town of Weaverville exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$30,563,706 (*net position*).
- The government's total net position increased by \$1,743,660, which was primarily the result of increased revenues from governmental activities as well as business-type activities.
- As of the close of the current fiscal year, the Town of Weaverville's General Fund reported an ending fund balance of \$8,651,954, with a net increase of \$1,639,096 in fund balance. Approximately 15% of this total amount, or \$1,265,805, is restricted.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,393,262, or 85% of total general fund expenditures and transfers for the fiscal year.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Weaverville's basic financial statements. The Town's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town with the government-wide statements and the fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Weaverville.

#### Required Components of Annual Financial Report



## Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town's financial status.

The next statements (Exhibits 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the Governmental Funds Statements; 2) the Budgetary Comparison Statement; and 3) the Proprietary Fund Statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Town's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

## Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole. The two government-wide statements report the Town's net position and how it has changed. Net position is the difference between the Town's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are divided into three categories: 1) Governmental activities; 2) Business-type activities; and 3) Component units. The governmental activities include most of the Town's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the Town charges customers to provide. These include the water and sewer services offered by the Town of Weaverville. The final category is the component unit. Although legally separate from the Town, the ABC Board is important to the Town. The Town exercises control over the Board by appointing its members and the Board is required to distribute its profits to the Town.

The government-wide financial statements are Exhibits 1 and 2 of this report.

## Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Weaverville, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the Town's budget ordinance. All of the funds of the Town of Weaverville can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds** – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Town's programs. The relationship between government activities (reported in the Statement of Net Position and the

Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Town of Weaverville adopts an annual budget for its General Fund and Fire Department Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

**Proprietary Funds** – The Town of Weaverville has one proprietary fund. The *Enterprise Fund* is used to report the same functions presented as business-type activities in the government-wide financial statements. The Town of Weaverville uses the enterprise fund to account for its water and sewer activity. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the Town of Weaverville's progress in funding its obligation to provide pension and other postemployment benefits to its employees.

**Interdependence with Other Entities** – The Town depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the Town is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations.

## Government-Wide Financial Analysis

### The Town of Weaverville's Net Position

Figure 2

	Governmental Activities		Business-Type Activities		Total		Total
	2023	2022	2023	2022	2023	2022	Percentage Change
Current and other assets	\$ 10,836,898	\$ 8,748,183	\$ 5,668,544	\$ 5,277,120	\$ 16,505,442	\$ 14,025,303	18%
Capital assets	13,081,734	13,147,251	9,900,222	9,967,958	22,981,956	23,115,209	-1%
Total assets	23,918,632	21,895,434	15,568,766	15,245,078	39,487,398	37,140,512	6%
Deferred outflows of resources	2,643,185	1,949,809	484,984	335,966	3,128,169	2,285,775	
Long-term liabilities	5,331,688	3,315,128	4,103,930	3,868,777	9,435,618	7,183,905	31%
Other liabilities	1,690,850	1,348,383	321,684	361,130	2,012,534	1,709,513	18%
Total liabilities	7,022,538	4,663,511	4,425,614	4,229,907	11,448,152	8,893,418	29%
Deferred inflows of resources	552,885	1,460,762	50,824	252,061	603,709	1,712,823	-65%
Net position:							
Net investment in capital assets	12,978,327	12,993,922	6,493,113	6,343,849	19,471,440	19,337,771	1%
Restricted	1,431,780	1,248,893	-	-	1,431,780	1,248,893	15%
Unrestricted	4,576,287	3,478,155	5,084,199	4,755,227	9,660,486	8,233,382	17%
Total net position	\$ 18,986,394	\$ 17,720,970	\$ 11,577,312	\$ 11,099,076	\$ 30,563,706	\$ 28,820,046	6%

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the Town of Weaverville exceeded liabilities and deferred inflows by \$30,563,706 as of June 30, 2023. The Town's net position increased by \$1,743,660 for the fiscal year ended June 30, 2023. The largest component of net position (63.7%) reflects the Town's net investment in capital assets (e.g. land, buildings, machinery, and equipment less the debt related to those assets). The Town of Weaverville uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town of Weaverville's net investment in capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of the Town of Weaverville's net position 4.7%), \$1,431,365, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$9,660,486 (31.6%) is unrestricted.

Several particular aspects of the Town's financial operations positively influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes, which resulted in a collection rate of 99.96% plus approximately \$4,190 in prior year taxes collected.
- Sales of assets resulted in proceeds of \$55,575.
- Sales Tax distributions to the Town were approximately 8% higher than budgeted, or \$136,000.
- Higher than expected interest rates led to interest income of approximately \$218,000 over budget.



### Town of Weaverville's Changes in Net Position

*Figure 3*

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<b>Revenues:</b>						
<i>Program revenues:</i>						
Charges for services	\$ 92,759	\$ 33,259	\$ 2,734,606	\$ 2,856,517	\$ 2,827,365	\$ 2,889,776
Operating grants and contributions	85,860	77,007	-	-	85,860	77,007
Capital grants and contributions	134,558	136,507	-	-	134,558	136,507
<i>General revenues:</i>						
Property taxes	4,205,537	3,979,654	-	-	4,205,537	3,979,654
Local option sales tax	1,934,738	1,786,030	-	-	1,934,738	1,786,030
Grants and contributions not restricted to specific programs	2,833,547	2,770,850	-	-	2,833,547	2,770,850
Unrestricted investment earnings	307,231	9,331	120,950	3,791	428,181	13,122
Miscellaneous	136,904	38,403	-	-	136,904	38,403
Gain on sale of property	81,779	13,575	-	-	81,779	13,575
<i>Total revenues</i>	<u>9,812,913</u>	<u>8,844,616</u>	<u>2,855,556</u>	<u>2,860,308</u>	<u>12,668,469</u>	<u>11,704,924</u>
<b>Expenses:</b>						
General government	1,298,548	1,057,776	-	-	1,298,548	1,057,776
Public safety	5,285,987	4,806,049	-	-	5,285,987	4,806,049
Transportation	594,434	503,847	-	-	594,434	503,847
Environmental protection	805,068	607,045	-	-	805,068	607,045
Culture and recreation	560,808	435,927	-	-	560,808	435,927
Water fund	-	-	2,377,320	2,184,888	2,377,320	2,184,888
Interest on long-term debt	2,644	3,817	-	-	2,644	3,817
<i>Total expenses</i>	<u>8,547,489</u>	<u>7,414,461</u>	<u>2,377,320</u>	<u>2,184,888</u>	<u>10,924,809</u>	<u>9,599,349</u>
Increase in net position	1,265,424	1,430,155	478,236	675,420	1,743,660	2,105,575
Net position, beginning	17,720,970	16,290,815	11,099,076	10,423,656	28,820,046	26,714,471
Net position, end of year	<u>\$ 18,986,394</u>	<u>\$ 17,720,970</u>	<u>\$ 11,577,312</u>	<u>\$ 11,099,076</u>	<u>\$ 30,563,706</u>	<u>\$ 28,820,046</u>

**Governmental activities.** Governmental activities increased the Town's net position by \$1,265,424, thereby accounting for approximately 70% of the growth in the net position of the Town of Weaverville. Town management continued to keep non-essential programs to a minimum and implemented cost saving strategies across Town departments. Management believes healthy investment in the Town will result in additional revenues, and in that vein added to the Town's net position by investing in capital assets across all departments. Continued efforts to maximize tax collections also contributed to the favorable net position, with tax collection being performed by the county on behalf of the Town. Town management acknowledges that fiscal year 2023 was a successful year and plans on improving upon these approaches as a long-term strategy to realize continued fiscal health.

**Business-type activities:** Business-type activities increased the Town of Weaverville's net position by \$478,236. Water rates increased by 3% from the previous fiscal year, in order to continue planning for the future expansion of the Town's water system. System Development Fees continue to be a significant revenue source from new construction in both the residential and commercial sectors.

## **Financial Analysis of the Town's Funds**

As noted earlier, the Town of Weaverville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Town of Weaverville's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town of Weaverville's financing requirements.

The General Fund is the chief operating fund of the Town of Weaverville. At the end of the current fiscal year, the Town of Weaverville's fund balance available for appropriation in the General Fund was \$7,652,948 while total fund balance reached \$8,651,954. The Governing Body of the Town of Weaverville has determined that the Town should maintain an available fund balance of a minimum 40% of General Fund revenues in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the Town. The Town currently has an available fund balance of 97% of General Fund revenues, while total fund balance represents 110% of the same amount.

**General Fund Budgetary Highlights:** During the fiscal year, the Town revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Actual revenues were more than budgeted amounts due to higher than anticipated ad valorem, sales tax, and utility tax collections, as well as increased ABC Store distributions and interest income earned on investments. Expenditures were also held in check to comply with budgetary requirements.

**Proprietary Funds.** The Town of Weaverville's proprietary fund provides the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the Water Fund at the end of the fiscal year amounted to \$5,084,199. The total change in net position for the Water Fund was an increase of \$478,236. The change in net position in the Water Fund is primarily a result of the Town's growing customer base, higher water rates, increased System Development Fees on new construction, and the completed replacement of all manual-read water meters with automated water meters.

### **Capital Asset and Debt Administration**

**Capital assets.** The Town of Weaverville's investment in capital assets for its governmental and business-type activities as of June 30, 2023, totals \$22,981,956 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, vehicles, furniture, plant and distribution systems, and town infrastructure.

Major capital asset transactions during the year include the following:

- Three new Hybrid SUV's and one electric vehicle for the Police Department at a cost of \$214,352 total.
- One new truck for the Fire Department at a cost of \$105,893, as well as radios and rescue equipment totaling \$74,484.
- New playground place pad at Lake Louise at a cost of \$22,380.
- Roof replacement at Town Hall at a cost of \$48,350, as well as one HVAC replacement totaling \$19,880.
- Equipment upgrades at the Water Treatment Plant totaling \$45,620.

**Town of Weaverville's Capital Assets  
(Net of depreciation)**

*Figure 4*

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land and construction in progress	\$ 1,044,981	\$ 1,032,109	\$ 861,961	\$ 500,995	\$ 1,906,942	\$ 1,533,104
Buildings	7,255,296	7,403,696	-	-	7,255,296	7,403,696
Land improvements	288,198	295,105	-	-	288,198	295,105
Furniture, equipment and vehicles	1,520,644	1,366,727	413,513	552,192	1,934,157	1,918,919
Infrastructure	2,972,615	3,049,614	8,624,748	8,914,771	11,597,363	11,964,385
Total capital assets	<u>\$ 13,081,734</u>	<u>\$ 13,147,251</u>	<u>\$ 9,900,222</u>	<u>\$ 9,967,958</u>	<u>\$ 22,981,956</u>	<u>\$ 23,115,209</u>

Additional information on the Town's capital assets can be found in Note 2.A.4 of the Basic Financial Statements.

**Long-term Debt.** As of June 30, 2023, the Town of Weaverville had total debt in the form of installment purchase contracts, water revenue bonds, and general obligation bonds outstanding of \$3,510,516.

**Town of Weaverville's Outstanding Debt**

**General Obligation Bonds and Direct Placement Installment Purchases Payable and Bond Anticipation Note**

*Figure 5*

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds, net	\$ -	\$ -	\$ 1,310,000	\$ 1,486,000	\$ 1,310,000	\$ 1,486,000
Installment purchases payable	103,407	153,329	-	-	103,407	153,329
Water revenue bond	-	-	2,097,109	2,138,109	2,097,109	2,138,109
	<u>\$ 103,407</u>	<u>\$ 153,329</u>	<u>\$ 3,407,109</u>	<u>\$ 3,624,109</u>	<u>\$ 3,510,516</u>	<u>\$ 3,777,438</u>

**Town of Weaverville's Outstanding Debt**

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the Town of Weaverville is approximately \$93,000,000.

Additional information regarding the Town of Weaverville's long-term debt can be found in Note 2.B.3 of this report.

## **Economic Factors and Next Year's Budgets and Rates**

The following key economic indicators reflect the growth and prosperity of the Town.

- The Town has seen continued growth in both the housing and retail markets during FY 2023, and we expect that this will continue during FY 2024. The fast food restaurant Highway 55 will be opening soon near the Hobby Lobby and Marshall's stores built last year. In addition, a new free-standing Starbucks is under construction in the Weaverville Plaza near Publix.
- There are roughly 500 new residential units that have either been approved or are currently in the development review process.
- The Town's fund balance continues to remain strong, even after paying cash to construct a new Community Center at Lake Louise. The FY 2024 budget includes \$1.8 million in appropriated fund balance to purchase several capital assets across departments. Maintaining a substantial fund balance helps the Town avoid any drastic cuts to services and/or massive rate increases.

## **Budget Highlights for the Fiscal Year Ending June 30, 2024**

**Governmental Activities:** The Town Council has adopted a budget for fiscal year 2023-2024 that sets the tax rate at \$0.35 per \$100 of valuation, which is the same rate from fiscal year 2022-2023. The adopted budget allocates funding for three new police officers beginning January 2024, which are needed to address our growing community and increased service calls. The adopted budget also includes funding for a Police Records/Evidence Specialist to tackle the accumulation of evidence that has mounted over the years, and to help with administrative functions within the department. Additionally, the adopted budget includes funding for a new part-time position at the community center to help with the ever-growing use/rental of space there, as well as the upcoming recreational complex that is underway.

Capital expenditures in the budget include \$182,000 for the replacement of three Police patrol vehicles with one hybrid sport utility vehicle and two electric vehicles, as well as \$40,175 to replace the Planning vehicle with a hybrid vehicle, all in accordance with the Town's vehicle replacement guidelines. Other capital expenditures in the budget include \$334,000 for a new side-loader garbage truck to accommodate the new trash bins now required by all customers, and \$297,000 for a street sweeper to help with stormwater management as guided by the Town's draft Stormwater Management Plan.

Funding of \$470,000 is also included to continue the Town's street paving program, with \$120,000 of this amount offset by Powell Bill funds. The budget also includes \$199,000 for new playground equipment at Lake Louise to replace the aging playground that was becoming a safety issue. For future equipment needs at the Fire Department, \$300,000 was budgeted as a down payment for replacement of Engine 8, and \$179,975 was budgeted for a modular barrier system that will be used for road closures, parades, etc. as a means of providing protection to citizens as well as Town employees during events.

The Town continues to address Americans with Disabilities Act (ADA) improvements in the adopted budget as guided by the approved ADA Transition Plan, with funds budgeted for sidewalk repairs, streetscaping, and various ADA projects. Town Council also approved employee merit pay increases of up to 6%. The adopted budget continues to provide appropriate health insurance for all full-time employees.

**Business-type Activities:** The Weaverville Water System is operated as an Enterprise Fund. Enterprise Funds are used to account for the operations that are financed and operated in a manner similar to private businesses, where the intent of the governing body is that user charges fund the cost of providing goods and services to the

general public on a continuing basis. Each year the Town staff completes an analysis of Water Department finances to determine the financial stability of the department with an eye on future system requirements and changing growth patterns. This review includes an analysis of user charges to determine their adequacy in funding normal operations, capital improvement, and debt service payments, including payments on the USDA revenue bonds which were issued for a waterline extension project that was completed during fiscal year 2020-2021. The FY 2024 budget includes funding for an official water rate study to be conducted by an outside engineering firm, to assess the Town's water rates as well as examine alternative rate structures for future budget years.

In an effort to prevent any major water system failures in the future, the Town is implementing a waterline repair and replacement program to look at needed replacements and/or improvements on an annual basis. For fiscal year 2023-2024, capital expenditures in the budget include \$400,000 for major waterline upgrades in order to address areas of existing and potential water related problems.

Water revenues from all sources during fiscal year 2023-2024 are budgeted at \$2,877,334, slightly higher than the actual amount of \$2,868,340 from the previous fiscal year. The budget for fiscal year 2023-2024 includes a water rate increase of 4% to help cover the cost of needed capital improvements at the water treatment plant, including two new generators, and to prepare for the anticipated expansion of the Town's water system. Continued growth in the Town's customer base has helped to meet the budgetary needs of the Water Department, without excessive rate increases. Water System Development fees have also proven to be a reliable and significant source of revenue for the Water Fund and are used to make debt service payments and fund the Capital Reserve Fund which was established for water related capital projects.

### **Requests for Information**

This report is designed to provide an overview of the Town's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Tonya Dozier, Finance Officer, Town of Weaverville, PO Box 338, Weaverville, NC 28787. You can also call (828) 645-7116, visit our website [www.weavervillenc.org](http://www.weavervillenc.org) or send an email to [tdozier@weavervillenc.org](mailto:tdozier@weavervillenc.org) for more information.

## TOWN OF WEAVERVILLE, NORTH CAROLINA

Exhibit 1

## STATEMENT OF NET POSITION

June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Town of Weaverville ABC Board
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 7,779,472	\$ 5,169,910	\$ 12,949,382	\$ 702,975
Taxes receivable, net	13,077	-	13,077	-
Accounts receivable, net	-	473,994	473,994	-
Lease receivable	162,076	-	162,076	-
Due from other governments	1,055,997	-	1,055,997	-
Inventories	-	-	-	253,517
Prepaid items	104,238	-	104,238	34,902
Restricted cash and equivalents	1,722,038	24,640	1,746,678	-
Total current assets	10,836,898	5,668,544	16,505,442	991,394
Non-current assets:				
Capital assets:				
Land and construction in progress	1,044,981	861,961	1,906,942	-
Other capital assets, net	12,036,753	9,038,261	21,075,014	706,920
Total capital assets	13,081,734	9,900,222	22,981,956	706,920
Total assets	23,918,632	15,568,766	39,487,398	1,698,314
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension deferrals	2,108,708	373,075	2,481,783	130,843
OPEB deferrals	534,477	111,909	646,386	-
Total deferred outflows of resources	2,643,185	484,984	3,128,169	130,843
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	173,475	47,798	221,273	477,332
Payable from restricted cash:				
Deposits	62,860	24,640	87,500	-
Unearned revenues	1,283,395	-	1,283,395	-
Accrued interest payable	2,020	6,246	8,266	6,553
Current portion of long-term liabilities	169,100	243,000	412,100	97,647
Total current liabilities	1,690,850	321,684	2,012,534	581,532
Long-term liabilities:				
Net pension liability (LGRS)	2,918,492	584,271	3,502,763	185,603
Total pension liability (LEOSSA)	742,187	-	742,187	-
Total OPEB liability	1,430,571	300,490	1,731,061	-
Due in more than one year	240,438	3,219,169	3,459,607	583,407
Total long-term liabilities	5,331,688	4,103,930	9,435,618	769,010
Total liabilities	7,022,538	4,425,614	11,448,152	1,350,542
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Leases	157,330	-	157,330	-
Pension deferrals	221,619	14,290	235,909	920
OPEB deferrals	173,936	36,534	210,470	-
Total deferred inflows of resources	552,885	50,824	603,709	920
<b>NET POSITION</b>				
Net investment in capital assets	12,978,327	6,493,113	19,471,440	42,776
Restricted for:				
Stabilization by State statute	1,055,997	-	1,055,997	-
Streets	375,368	-	375,368	-
Public safety	415	-	415	-
Working capital	-	-	-	145,549
Unrestricted	4,576,287	5,084,199	9,660,486	289,370
Total net position	\$ 18,986,394	\$ 11,577,312	\$ 30,563,706	\$ 477,695

The accompanying notes are an integral part of these financial statements.



## TOWN OF WEAVERVILLE, NORTH CAROLINA

## Exhibit 2

STATEMENT OF ACTIVITIES  
For the year ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit	
					Governmental Activities	Business-type Activities	Total	Town of Weaverville ABC Board
<b>Primary government:</b>								
Governmental Activities:								
General government	\$ 1,298,548	\$ 21,155	\$ -	\$ -	\$ (1,277,393)	\$ -	\$ (1,277,393)	\$ -
Public safety	5,285,987	12,290	85,860	-	(5,187,837)	-	(5,187,837)	-
Transportation	594,434	-	-	134,558	(459,876)	-	(459,876)	-
Environmental protection	805,068	-	-	-	(805,068)	-	(805,068)	-
Cultural and recreation	560,808	59,314	-	-	(501,494)	-	(501,494)	-
Interest on long-term debt	2,644	-	-	-	(2,644)	-	(2,644)	-
Total governmental activities	8,547,489	92,759	85,860	134,558	(8,234,312)	-	(8,234,312)	-
Business-type activities:								
Water fund	2,377,320	2,734,606	-	-	-	357,286	357,286	-
Total primary government	\$ 10,924,809	\$ 2,827,365	\$ 85,860	\$ 134,558	(8,234,312)	357,286	(7,877,026)	-
Component unit:								
Town of Weaverville ABC Board	\$ 3,790,387	\$ 3,783,023	\$ -	\$ -	-	-	-	(7,364)
Total component unit	\$ 3,790,387	\$ 3,783,023	\$ -	\$ -	-	-	-	(7,364)
General revenues:								
Taxes:								
Property taxes, levied for general purpose					4,205,537	-	4,205,537	-
Local option sales tax					1,934,738	-	1,934,738	-
Grants and contributions not restricted to specific programs					2,833,547	-	2,833,547	-
Gain on sale of assets					45,975	-	45,975	-
Gain on insurance recovery					35,804	-	35,804	-
Unrestricted investment earnings					307,231	120,950	428,181	1,250
Miscellaneous					136,904	-	136,904	-
Total general revenues					9,499,736	120,950	9,620,686	1,250
Change in net position					1,265,424	478,236	1,743,660	(6,114)
Net position, beginning of year					17,720,970	11,099,076	28,820,046	483,809
Net position, end of year					\$ 18,986,394	\$ 11,577,312	\$ 30,563,706	\$ 477,695

The accompanying notes are an integral part of these financial statements.

## TOWN OF WEAVERVILLE, NORTH CAROLINA

Exhibit 3

BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

	Major Fund	Major Fund	Major Fund	Non-Major Fund	Total
	General Fund	Fire Department Fund	American Rescue Plan Fund	General Capital Project Fund	Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 7,393,724	\$ 381,134	\$ -	\$ 4,614	\$ 7,779,472
Restricted cash and cash equivalents	438,643	-	1,283,395	-	1,722,038
Taxes receivable, net	10,677	-	-	-	10,677
Due from other governments	890,022	165,975	-	-	1,055,997
Lease receivable	162,076	-	-	-	162,076
Prepaid items	104,238	-	-	-	104,238
Total assets	<u>\$ 8,999,380</u>	<u>\$ 547,109</u>	<u>\$ 1,283,395</u>	<u>\$ 4,614</u>	<u>\$ 10,834,498</u>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 116,559	\$ 52,302	\$ -	\$ 4,614	\$ 173,475
Payable from restricted cash:					
Deposits	62,860	-	-	-	62,860
Unearned revenues	-	-	1,283,395	-	1,283,395
Total liabilities	<u>179,419</u>	<u>52,302</u>	<u>1,283,395</u>	<u>4,614</u>	<u>1,519,730</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes receivable	10,677	-	-	-	10,677
Leases	157,330	-	-	-	157,330
Total deferred inflows of resources	<u>168,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,007</u>
<b>FUND BALANCES</b>					
Non-Spendable					
Leases	4,746	-	-	-	4,746
Prepaid items	104,238	-	-	-	104,238
Restricted					
Stabilization by State statute	890,022	165,975	-	-	1,055,997
Streets	375,368	-	-	-	375,368
Public safety	415	-	-	-	415
Assigned					
Public safety	-	328,832	-	-	328,832
Subsequent year's expenditures	1,883,903	-	-	-	1,883,903
Unassigned	5,393,262	-	-	-	5,393,262
Total fund balances	<u>8,651,954</u>	<u>494,807</u>	<u>-</u>	<u>-</u>	<u>9,146,761</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,999,380</u>	<u>\$ 547,109</u>	<u>\$ 1,283,395</u>	<u>\$ 4,614</u>	<u>\$ 10,834,498</u>

The accompanying notes are an integral part of these financial statements.

## TOWN OF WEAVERVILLE, NORTH CAROLINA

## Exhibit 3 (cont)

BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

Amounts reported for governmental activities in the Statement  
of Net Position (Exhibit 1) are different because:

Total fund balances of governmental funds		\$ 9,146,761
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Gross capital assets at historical cost	\$ 22,260,570	
Accumulated depreciation	<u>(9,178,836)</u>	13,081,734
Deferred outflows of resources related to pensions are not reported in the funds		2,108,708
Deferred outflows of resources related to OPEB are not reported in the funds		534,477
Earned revenues considered deferred inflows of resources in fund statements.		10,677
Other long-term assets are not available to pay for current-period expenditures and, therefore, are inflows of resources in the funds.		2,400
Long-term liabilities used in governmental activities are not financial uses and therefore are not reported in the funds.		
Installment purchases	(103,407)	
Other postemployment benefits	(1,430,571)	
Compensated absences	(306,131)	
Total pension liability (LEOSSA)	(742,187)	
Net pension liability (LGRS)	<u>(2,918,492)</u>	(5,500,788)
Deferred inflows of resources related to pensions are not reported in the funds		(221,619)
Deferred inflows of resources related to OPEB are not reported in the funds		(173,936)
Other liabilities (accrued interest payable) are not due and payable in the current period and therefore are not reported in the funds		<u>(2,020)</u>
Net position of governmental activities		<u><u>\$ 18,986,394</u></u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the year ended June 30, 2023

	Major Fund	Major Fund	Major Fund	Non-Major Fund	
	General Fund	Fire Department Fund	American Rescue Plan Fund	General Capital Project Fund	Total Governmental Funds
<b>REVENUES</b>					
Ad valorem taxes	\$ 4,215,832	\$ -	\$ -	\$ -	\$ 4,215,832
Local option sales tax	1,934,738	-	-	-	1,934,738
Unrestricted intergovernmental	947,137	1,868,556	-	-	2,815,693
Restricted intergovernmental	220,342	-	-	-	220,342
Permits and fees	14,635	300	-	-	14,935
Sales and services	77,824	-	-	-	77,824
Investment earnings	307,231	-	-	-	307,231
Miscellaneous	154,758	76	-	-	154,834
Total revenues	7,872,497	1,868,932	-	-	9,741,429
<b>EXPENDITURES</b>					
Current:					
General government	1,298,361	-	-	-	1,298,361
Public safety	2,388,181	2,650,939	-	-	5,039,120
Transportation	453,416	-	-	-	453,416
Environmental protection	724,157	-	-	-	724,157
Cultural and recreation	480,085	-	-	-	480,085
Capital outlay	-	-	-	12,872	12,872
Debt service:					
Principal	-	49,922	-	-	49,922
Interest	-	3,619	-	-	3,619
Total expenditures	5,344,200	2,704,480	-	12,872	8,061,552
Revenues over (under) expenditures	2,528,297	(835,548)	-	(12,872)	1,679,877
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	55,575	-	-	-	55,575
Insurance recovery proceeds	35,804	-	-	-	35,804
Transfer from general fund	-	967,708	-	12,872	980,580
Transfer to capital project fund	(12,872)	-	-	-	(12,872)
Transfer to fire department fund	(967,708)	-	-	-	(967,708)
Total other financing sources (uses)	(889,201)	967,708	-	12,872	91,379
Net change in fund balances	1,639,096	132,160	-	-	1,771,256
Fund balance, beginning of year	7,012,858	362,647	-	-	7,375,505
Fund balances, end of year	\$ 8,651,954	\$ 494,807	\$ -	\$ -	\$ 9,146,761

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
June 30, 2023

Amounts reported for governmental activities in the statement of activities (Exhibit 2) are different because:

Net changes in fund balances - total governmental funds	\$ 1,771,256	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay expenditures which were capitalized.	\$ 590,804	
Cost of capital asset disposed of during the year, not recognized on modified accrual basis	(9,600)	
Depreciation expense for governmental assets.	<u>(646,721)</u>	(65,517)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities.		469,636
Benefit payments paid for the LEOSSA are not included in the Statement of Activities.		30,285
OPEB benefit payments and administrative costs made in the current fiscal year are not included on the Statement of Activities.		49,554
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(10,295)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments on long-term debt.	49,922	
Decrease in accrued interest payable.	<u>975</u>	50,897
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Compensated absences used (accrued)	(60,057)	
Pension expense - LGERS	(793,247)	
Pension expense - LEOSSA	(79,773)	
OPEB expense	<u>(97,315)</u>	(1,030,392)
Total changes in net position of governmental activities	<u>\$ 1,265,424</u>	

The accompanying notes are an integral part of these financial statements.

## TOWN OF WEAVERVILLE, NORTH CAROLINA

Exhibit 6

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – GENERAL FUND  
For the year ended June 30, 2023

	General Fund			Variance With Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Ad valorem taxes	\$ 4,137,511	\$ 4,137,511	\$ 4,215,832	\$ 78,321
Other taxes and licenses	1,798,368	1,798,368	1,934,738	136,370
Unrestricted intergovernmental	808,727	808,727	947,137	138,410
Restricted intergovernmental	131,875	228,867	220,342	(8,525)
Permits and fees	20,500	20,000	14,635	(5,365)
Sales and services	62,300	62,300	77,824	15,524
Investment earnings	89,382	89,382	307,231	217,849
Miscellaneous	5,000	21,570	154,758	133,188
Total revenues	7,053,663	7,166,725	7,872,497	705,772
EXPENDITURES				
Current:				
General government	1,288,231	1,375,812	1,298,361	77,451
Public safety	2,338,701	2,572,437	2,388,181	184,256
Transportation	1,170,786	1,772,342	453,416	1,318,926
Environmental protection	906,294	846,968	724,157	122,811
Cultural and recreation	524,907	601,519	480,085	121,434
Contingency	20,000	5,000	-	5,000
Debt service:				
Principal and interest	53,541	-	-	-
Total expenditures	6,302,460	7,174,078	5,344,200	1,829,878
Revenues over (under) expenditures	751,203	(7,353)	2,528,297	2,535,650
Other financing sources (uses):				
Appropriated fund balance	120,464	879,403	-	(879,403)
Sale of capital assets	118,000	148,280	55,575	(92,705)
Insurance recovery proceeds	-	35,250	35,804	554
Transfer to capital project fund	-	(12,872)	(12,872)	-
Transfer to fire department fund	(914,667)	(967,708)	(967,708)	-
Transfer to capital reserve	(75,000)	(75,000)	(75,000)	-
Total other financing sources (uses)	(751,203)	7,353	(964,201)	(971,554)
Net change in fund balance	\$ -	\$ -	1,564,096	\$ 1,564,096
Fund balance, beginning			6,862,858	
Fund balance, end of year			8,426,954	
A legally budgeted Capital Reserve Fund is consolidated into the General Fund for reporting purposes:				
Transfer from general fund			75,000	
Fund balance, beginning (Capital Reserve Fund)			150,000	
Fund balance, ending (Exhibit 4)			\$ 8,651,954	

The accompanying notes are an integral part of these financial statements.



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – FIRE DEPARTMENT FUND  
For the year ended June 30, 2023

	Fire Department Fund			Variance With Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Unrestricted intergovernmental	\$ 1,936,906	\$ 1,936,906	\$ 1,868,556	\$ (68,350)
Permits and fees	-	500	300	(200)
Miscellaneous	-	76	76	-
Total revenues	1,936,906	1,937,482	1,868,932	(68,550)
<b>EXPENDITURES</b>				
Current:				
Public safety	2,851,573	2,851,649	2,650,939	200,710
Debt service:				
Principal and interest	-	53,541	53,541	-
Total expenditures	2,851,573	2,905,190	2,704,480	200,710
Revenues under expenditures	(914,667)	(967,708)	(835,548)	132,160
Other financing sources:				
Transfer from general fund	914,667	967,708	967,708	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>132,160</u>	<u>\$ 132,160</u>
Fund balance, beginning			<u>362,647</u>	
Fund balance, end of year			<u>\$ 494,807</u>	

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET POSITION  
 PROPRIETARY FUND  
 June 30, 2023

	<u>Enterprise Fund</u> <u>Water Fund</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 5,169,910
Accounts receivable, net	473,994
Restricted cash and cash equivalents	24,640
Total current assets	<u>5,668,544</u>
Capital assets:	
Land and other non-depreciable assets	861,961
Other capital assets, net of depreciation	9,038,261
Capital assets, net	<u>9,900,222</u>
Total assets	<u>15,568,766</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension deferrals	373,075
OPEB deferrals	111,909
Total deferred outflows of resources	<u>484,984</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and accrued liabilities	24,002
Salaries and payroll taxes payable	23,796
Payable from restricted assets:	
Customer deposits	24,640
Accrued interest payable	6,246
Compensated absences, current	22,000
Current portion of long-term debt	221,000
Total current liabilities	<u>321,684</u>
Noncurrent liabilities:	
Compensated absences, net	33,060
Total OPEB liability	300,490
Long-term debt	3,186,109
Net pension liability	584,271
Total noncurrent liabilities	<u>4,103,930</u>
Total liabilities	<u>4,425,614</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension deferrals	14,290
OPEB deferrals	36,534
Total deferred inflow of resources	<u>50,824</u>
<b>NET POSITION</b>	
Net investment in capital assets	6,493,113
Unrestricted	5,084,199
Total net position	<u>\$ 11,577,312</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**Exhibit 9**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUND**

For the year ended June 30, 2023

	<b>Enterprise Fund Water Fund</b>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 2,495,242
Other operating revenues	239,364
Total operating revenues	<u>2,734,606</u>
<b>OPERATING EXPENSES</b>	
Administration	305,450
Water treatment and distribution	1,521,864
Depreciation	474,322
Total operating expenses	<u>2,301,636</u>
Operating income	<u>432,970</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment earnings	120,950
Interest expense	<u>(75,684)</u>
Total nonoperating revenue, net	<u>45,266</u>
Change in net position	<u>478,236</u>
Net position, beginning of year	<u>11,099,076</u>
Net position, end of year	<u><u>\$ 11,577,312</u></u>

The accompanying notes are an integral part of these financial statements.

## TOWN OF WEAVERVILLE, NORTH CAROLINA

Exhibit 10

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND  
 For the year ended June 30, 2023

	<u>Enterprise Fund</u> <u>Water Fund</u>
<b>Cash flows from operating activities:</b>	
Cash received from customers	\$ 2,782,950
Cash paid for goods and services	(632,095)
Cash paid to or on behalf of employees for services	(1,130,800)
Net cash provided by operating activities	<u>1,020,055</u>
<b>Cash flows from capital and related financing activities:</b>	
Acquisition and construction of capital assets	(406,586)
Interest paid on bond maturities	(76,046)
Principal payments on debt	(217,000)
Net cash used for capital and related financing activities	<u>(699,632)</u>
<b>Cash flows from investing activities:</b>	
Interest earned	<u>120,950</u>
Net increase in cash and cash equivalents	441,373
Cash and cash equivalents, beginning of year	<u>4,753,177</u>
Cash and cash equivalents, end of year	<u>\$ 5,194,550</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	<u>\$ 432,970</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	474,322
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:	
Decrease in accounts receivable	49,949
Increase in deferred outflows of resources - pensions	(139,207)
Increase in deferred outflows of resources - OPEB	(9,811)
Decrease in deferred inflows of resources - pensions	(226,103)
Increase in deferred inflows of resources - OPEB	24,866
Decrease in accounts payable and accrued liabilities	(12,749)
Decrease in customer deposits	(1,605)
Increase in salaries and payroll taxes payable	9,270
Decrease in accrued compensated absences	(14,827)
Increase in net pension liability	430,095
Increase in net OPEB liability	2,885
Total adjustments	<u>587,085</u>
Net cash provided by operating activities	<u>\$ 1,020,055</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended June 30, 2023

**Note 1 – Summary of Significant Accounting Policies**

The accounting policies of the Town of Weaverville and its discretely presented component unit conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

**A. Reporting Entity**

The Town of Weaverville is a municipal corporation, which is governed by an elected mayor and a six member council. As required by generally accepted accounting principles, these financial statements present the Town and its component unit, a legally separate entity for which the Town is financially accountable. The discretely presented component unit presented below is reported in a separate column in the Town's financial statements in order to emphasize that it is legally separate from the Town.

Town of Weaverville ABC Board

The members of the ABC Board's governing board are appointed by the Town. In addition, the ABC Board is required by State statute to distribute its surpluses to the General Fund of the Town. The ABC Board, which has a June 30 year-end, is presented as if it were a proprietary fund (discrete presentation). Complete financial statements for the ABC Board may be obtained from the entity's administrative offices at Town of Weaverville ABC Board, 7 Northridge Commons, Suite 101, Weaverville, NC 28787.

**B. Basis of Presentation**

*Government-wide Statements:* The statement of net position and the statement of activities display information about the primary government and its component unit. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities, however interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the *governmental* and *business-type activities* of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the Town's funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. As of June 30, 2023, the Town of Weaverville reported one nonmajor governmental fund.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating revenues are ancillary activities such as investment earnings.

The Town reports the following major governmental funds:

*General Fund* – The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, state grants, and various other taxes and licenses. The primary expenditures are for public safety, street maintenance and construction, and sanitation services. Additionally, the Town has legally adopted a Capital Reserve Fund. Under GASB 54 guidance the Capital Reserve Fund is consolidated in the General Fund. The budgetary comparison for the Capital Reserve Fund has been included in the supplemental information.

*Fire Department Fund* – This fund is used to account for the Town's fire department operations.

*American Rescue Plan Fund* – This fund accounts for the transactions related to the American Rescue Plan Funds.

The Town reports the following non-major governmental fund:

*General Capital Project Fund* – The capital project fund account for the acquisition and construction of major capital facilities.

The Town reports the following major enterprise fund:

*Water Fund* – This fund is used to account for the Town's water operations. This fund also covers acquisition and construction of major water capital facilities and infrastructure, which are accounted for in the Water Capital Project Funds that are combined with the Water Fund (the operating fund) for financial statement purposes. The non-GAAP budgetary comparison for the capital project funds have been included in the supplementary information. Additionally, the Town has legally adopted a Capital Reserve Fund. Under GASB 54 guidance the Capital Reserve Fund is consolidated in the Water Fund. The budgetary comparison for the Capital Reserve Fund has been included in the supplemental information.

### **C. Measurement Focus and Basis of Accounting**

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.



*Government-wide and Proprietary Fund Financial Statements.* The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for sales and services. The Town also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue, because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the beer and wine tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes

are considered a shared revenue for the Town of Weaverville because the tax is levied by Buncombe County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Grant revenues which are unearned at year-end are recorded as unearned revenues.

#### **D. Budgetary Data**

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund and the Enterprise Fund. All annual appropriations lapse at the fiscal-year end. Project ordinances are adopted for the Water Capital Project Fund. The Water Capital Project fund is consolidated with the operating fund for reporting purposes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. The Town Manager is authorized by the budget ordinance to transfer appropriations between departmental areas within a fund up to \$10,000 without limit and without approval by the governing board; however, any revisions that alter the total expenditures of any fund or that change departmental appropriations by more than \$10,000 must be approved by the governing board. During the year, several amendments to the original budget were necessary, the effects of which were not material. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted. Appropriations are adopted at the department level.

#### **E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Equity**

##### **1. Deposits and Investments**

All deposits of the Town and of the ABC Board are made in board-designated official depositories and are secured as required by State law [G.S. 159-31]. The Town and the ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town and the ABC Board may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the Town and the ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances, the North Carolina Capital Management Trust (NCCMT), and the North Carolina Investment Pool (NCIP) Liquid Portfolio. The NCCMT Government Portfolio, a SEC-registered (2a-7) money market mutual fund, is measured at fair value. Because the NCCMT Portfolio has a weighted average maturity of less than 90 days, it is presented as an investment with a maturity of less than 6 months. The NCIP Liquid Portfolio has a weighted average maturity of less than 60 days, it is presented as an investment with a maturity of less than 6 months.

##### **2. Cash and Cash Equivalents**

The Town pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board considers all highly liquid investments (including restricted assets) with a maturity of three months or less when

purchased to be cash and cash equivalents.

### 3. Restricted Assets

Customer deposits held by the Town before any services are supplied are restricted to the service for which the deposit was collected. Powell Bill funds are also classified as restricted cash because they can be expended only for the purpose of maintaining, repairing, constructing, reconstructing or widening of local streets per G.S. 136-41.1 through 136-41.4.

#### Restricted Cash

##### Governmental activities:

General Fund - Powell Bill funds	\$ 375,368
General Fund - developer/rental deposits	62,860
General Fund - Cops for Kids	415
American Rescue Plan - Unassigned proceeds	<u>1,283,395</u>
Total governmental activities	<u>1,722,038</u>

##### Business-type activities:

Water Fund - customer deposits	<u>24,640</u>
Total business-type activities	<u>24,640</u>

Total Primary Government	<u>\$ 1,746,678</u>
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### 4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the Town levies ad valorem taxes on property other than motor vehicles on July 1<sup>st</sup>, the beginning of the fiscal year. The taxes are due on September 1<sup>st</sup> (lien date); however, interest does not accrue until the following January 6<sup>th</sup>. These taxes are based on the assessed values as of January 1, 2022.

### 5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

### 6. Lease Receivable

The Town's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the Town receives fixed monthly lease payments for a period of time defined in the agreement. The monthly payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

### 7. Inventories and Prepaid Items

The inventories of the ABC Board consist goods held for re-sale, which are valued at lower of cost (first-in, first-out) or market. The cost of these inventories is expensed when sold rather

than when purchased. The Town of Weaverville does not maintain an inventory of parts and supplies for the enterprise fund.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The ABC Board expenses these items when used.

## 8. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than a certain amount and an estimated useful life in excess of one year. Minimum capitalization costs are as follows: all land, regardless of value; improvements other than buildings, \$5,000; buildings, improvements, substations, lines, and other plant and distribution systems, \$20,000; furniture and equipment, \$5,000; vehicles, \$5,000; and infrastructure, \$100,000. Donated capital assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. General infrastructure assets acquired prior to July 1, 2003, consist of the road network and water system assets that were acquired prior to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	50
Buildings	50
Land improvements	50
Vehicles	6 - 15
Furniture and equipment	5 - 10
Computer equipment	3

Property, plant, and equipment of the ABC Board are depreciated over their useful lives on a straight-line basis as follows:

Asset Class	Estimated Useful Lives
Buildings	25
Furniture and equipment	5 - 15
Computer equipment	5

## 9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then. As of June 30, 2023, the Town only has two items that meet this criterion, pension and OPEB deferrals for the 2023 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as revenue until then. As of June 30, 2023, the Town has several items that meet the criterion for this category – prepaid taxes, property taxes receivable, leases, and pension and OPEB deferrals.

**10. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs, except for prepaid insurance costs, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**11. Compensated Absences**

The vacation policy of the Town provides for the accumulation of up to thirty (30) days earned vacation leave with such leave being fully vested when earned. For the Town's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The Town has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The Town's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Town has no obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

**12. Reimbursement for Pandemic-related Expenditures**

During the fiscal year ending June 30, 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for the eligible state, local, territorial, and tribal governments. The Town was allocated \$1,283,395 of fiscal recovery funds to be paid in two equal installments. The first installment of \$641,697 was received in July 2021. The second installment was received in July 2022. The Town plans on using the funds for revenue replacement in the fiscal year ending June 30, 2024. Revenue replacement funds will be transferred to the appropriate funds once the intended use of the funds is determined.

**13. Net Position/Fund Balances****Net Position**

Net position in government-wide and proprietary fund financial statements is classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through State statute.

**Fund Balances**

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

**Nonspendable fund balance** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Prepays** – portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.

**Leases** – portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

**Restricted fund balance** – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

**Restricted for stabilization by State statute** – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget. Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding encumbrances are included within RSS. RSS is included as a component of restricted net position and restricted fund balance on the face of the balance sheet.

**Restricted for streets – Powell Bill** portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. This amount represents the balance of the total unexpended Powell Bill funds.

**Restricted for public safety** – portion of fund balance that is held on behalf of the Cops for Kids program.

**Committed fund balance** – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of the Town of Weaverville's governing body (highest level of decision-making authority.) The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.



Assigned fund balance – portion of fund balance that the Town of Weaverville intends to use for specific purposes.

Public safety – portion of fund balance that is intended to be used to provide fire protection services for the Town as well as certain unincorporated areas based on a service agreement with Buncombe County.

Subsequent year's expenditures – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however the budget ordinance authorizes the manager to modify the appropriation by resource or appropriation within funds up to \$10,000.

Unassigned fund balance – portion of total fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The General Fund is the only fund that reports a positive unassigned fund balance amount.

The Town has not adopted a formal revenue spending policy that provides guidance for programs with multiple revenue sources; however, the Finance Officer will use resources in the following hierarchy: bond proceeds; federal funds; State funds; local non-town funds; town funds. For purposes of fund balance classification, expenditures are typically spent from restricted fund balance first, followed, in order, by committed fund balance, assigned fund balance and, lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this if it is in the best interest of the Town.

The Town has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to a minimum of 20%, with a target goal of 40%, of General Fund revenues.

#### **F. Defined Benefit Cost-Sharing Plans**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town's employer contributions are recognized when due and the Town has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

#### **G. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 2 – Detail Notes on All Funds****A. Assets****1. Deposits**

All of the Town's and the ABC Board's deposits are insured or collateralized using one of two options. Under the Dedicated Method, all deposits over the federal depository insurance coverage level are collateralized with securities held by the Town's or the ABC Board's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, these deposits are considered to be held by the Town's and the ABC Board's agents in their names.

The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town, the ABC Board, or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the Town and the ABC Board under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has deposits only in the Pooling Method depositories. The Town has no formal policy regarding custodial credit risk for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The ABC Board has no formal policy regarding custodial credit risk for deposits.

At June 30, 2023, the Town's deposits had a carrying amount of \$4,130,303 and a bank balance of \$4,598,577. Of the bank balance, \$593,151 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2023, the Town's petty cash fund totaled \$350.

The carrying amount of deposits for the ABC Board was \$700,951 and the bank balance was \$661,193. The ABC Board's petty cash fund totaled \$2,024. Of the bank balance, \$250,000 was covered by federal depository insurance and \$411,193 was covered by collateral held under the pooling method.

**2. Investments**

At June 30, 2023, the Town had the following investments:

Investment Type	Valuation Measurement	Book Value	Rating
	Method		
NC Capital Management Trust - Government Portfolio	Fair Value	\$ 9,042,733	AAAm
NC Investment Pool	Fair Value	1,522,674	AAAm
		<u>\$ 10,565,407</u>	

The Town has no policy regarding credit risk.

**3. Receivables – Allowances for Doubtful Accounts**

The amount presented in the Balance Sheet and the Statement of Net Position for the year ended June 30, 2023 is net of the following allowances for doubtful accounts:

<u>Funds</u>	
General Fund - Taxes Receivable	\$ 5,900
Enterprise Fund - Uncollectible Accounts	4,000
Total	<u>\$ 9,900</u>

**4. Due From Other Governments**

Amounts due from other governments at June 30, 2023 consisted of the following:

Local option sales tax	\$ 505,396
Sales tax refunds	90,244
Utilities sales tax	106,610
Fire protection charges	165,975
ABC store distributions	150,518
DMV distribution - registered motor vehicle tax	37,254
	<u>\$ 1,055,997</u>

**5. Lease Receivable**

In January 2022, the Town entered into a lease with USCOC Of Greater North Carolina, LLC, a subsidiary of U.S. Cellular. Under the lease, the Company pays the Town \$1,854 per month for sixty months in exchange for the right to place a cell tower on land owned by the Town. The initial lease will automatically extend for an additional term of 5 years and rent shall increase ten percent, resulting in monthly payments of \$2,040. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 5%, which management has determined to be the incremental borrowing rate of the Town.

In fiscal year 2023, the City recognized \$18,810 of lease revenue and \$8,480 of interest revenue under the lease. These amounts are recorded as part of miscellaneous revenue in the general fund.

## 6. Capital Assets

### Primary Government

Capital asset activity for the Primary Government for the year ended June 30, 2023 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,032,109	\$ -	\$ -	\$ 1,032,109
Construction in progress	-	12,872	-	12,872
Total capital assets not being depreciated	1,032,109	12,872	-	1,044,981
<b>Capital assets being depreciated:</b>				
Buildings	9,591,196	48,350	-	9,639,546
Land improvements	484,046	6,800	-	490,846
Furniture, equipment, and vehicles	6,965,465	522,782	208,147	7,280,100
Infrastructure	3,805,097	-	-	3,805,097
Total capital assets being depreciated	20,845,804	577,932	208,147	21,215,589
<b>Less accumulated depreciation for:</b>				
Buildings	2,187,500	196,750	-	2,384,250
Land improvements	188,941	13,707	-	202,648
Furniture, equipment, and vehicles	5,598,738	359,265	198,547	5,759,456
Infrastructure	755,483	76,999	-	832,482
Total accumulated depreciation	8,730,662	646,721	198,547	9,178,836
Total capital assets being depreciated, net	12,115,142			12,036,753
<b>Governmental activities capital assets, net</b>	<b>\$ 13,147,251</b>			<b>\$ 13,081,734</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 55,068
Public safety	316,238
Transportation	134,764
Environmental protection	51,387
Cultural and recreational	89,264
Total depreciation expense	<u>\$ 646,721</u>

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Business-type activities:</b>				
<i>Water Fund</i>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 146,035	\$ -	\$ -	\$ 146,035
Construction in Progress	354,960	360,966	-	715,926
Total capital assets not being depreciated	500,995	360,966	-	861,961
<b>Capital assets being depreciated:</b>				
Plant and distribution systems	16,234,423	45,620	-	16,280,043
Furniture, equipment, and vehicles	1,862,089	-	-	1,862,089
Total capital assets being depreciated	18,096,512	45,620	-	18,142,132
<b>Less accumulated depreciation for:</b>				
Plant and distribution systems	7,319,652	335,643	-	7,655,295
Furniture, equipment, and vehicles	1,309,897	138,679	-	1,448,576
Total accumulated depreciation	8,629,549	474,322	-	9,103,871
Total capital assets being depreciated, net	9,466,963			9,038,261
<b>Business-type activities capital assets, net</b>	<b>\$ 9,967,958</b>			<b>\$ 9,900,222</b>

#### Construction Commitments

The Town had no construction commitments at June 30, 2023.

**Discretely presented component unit**

Activity for the ABC Board for the year ended June 30, 2023, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Capital assets being depreciated:</b>				
Building	\$ 1,479,898	\$ -	\$ -	\$ 1,479,898
Other improvements	43,590	-	-	43,590
Equipment and furniture	110,996	2,147	-	113,143
Computer equipment	30,367	-	-	30,367
Total capital assets being depreciated	1,664,851	2,147	-	1,666,998
<b>Less accumulated depreciation for:</b>				
Building	754,749	59,196	-	813,945
Other improvements	9,222	4,359	-	13,581
Equipment and furniture	96,996	6,608	-	103,604
Computer equipment	28,141	807	-	28,948
Total accumulated depreciation	889,108	70,970	-	960,078
<b>Total capital assets being depreciated, net</b>	<b>\$ 775,743</b>			<b>\$ 706,920</b>

**B. Liabilities****1. Pension Plan and Postemployment Obligations****a. Local Governmental Employees' Retirement System****1. Plan Description**

The Town of Weaverville is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

**2. Benefits Provided**

LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable



service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

### 3. Contributions

Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town of Weaverville employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town of Weaverville's contractually required contribution rate for the year ended June 30, 2023, was 13.10% of compensation for law enforcement officers, 12.10% for general employees, and 12.10% for firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town of Weaverville were \$568,198 for the year ended June 30, 2023.

### 4. Refunds of Contributions

Town employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

### 5. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Town reported a liability of \$3,502,763 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial

valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2023, the Town's proportion was 0.06209% (measured as of June 30, 2022), which was an increase of .00182% from its proportion reported as of June 30, 2022 (measured as of June 30, 2021).

For the year ended June 30, 2023, the Town recognized pension expense of \$956,595. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 150,931	\$ 14,798
Changes of assumptions and other inputs	349,497	-
Net difference between projected and actual earnings on pension plan investments	1,157,700	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	10,296	70,868
Town contributions subsequent to the measurement date	568,198	-
Total	<u>\$ 2,236,622</u>	<u>\$ 85,666</u>

\$568,198 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2024	\$ 482,700
2025	417,334
2026	131,175
2027	551,549
2028	-
	<u>\$ 1,582,758</u>

#### 6. Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 percent to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.5 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study as of December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rate of return for each major asset class as of June 30, 2021 and summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.0%	0.9%
Global Equity	38.0%	6.5%
Real Estate	8.0%	5.9%
Alternatives	8.0%	8.2%
Credit	7.0%	5.0%
Inflation Protection	6.0%	2.7%
Total	<u>100%</u>	

The information above is based on 30 year expectations developed with the consulting actuary for the 2020 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

## 7. Discount rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

8. Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.50 percent, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Town's proportionate share of the net pension liability (asset)	\$ 6,322,035	\$ 3,502,763	\$ 1,179,518

9. Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

**b. Law Enforcement Officers' Special Separation Allowance**

1. Plan Description

The Town of Weaverville administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the Town's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time Town law enforcement officers are covered by the Separation Allowance. At the valuation date of December 31, 2021, the Separation Allowance's membership consisted of:

Retirees receiving benefits	3
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>15</u>
Total	<u>18</u>

2. Summary of Significant Accounting Policies

*Basis of Accounting.* The Town has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the criteria which are outlined in GASB Statement 73.

### 3. Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2021 valuation. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	4.31 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2021. The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five year period ending December 31, 2019.

*Mortality Assumption:* All mortality rates use Pub-2010 amount-weighted tables.

*Mortality Projection:* All mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

*Deaths after retirement (healthy):* Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

*Deaths before retirements:* Mortality rates are based on the Safety Mortality Table for Employees.

*Deaths after retirement (beneficiary):* Mortality rates are based on the Below-median Teachers Mortality Table for Contingent Survivors. Rates for male members are Set Forward 3 years. Rates for female members are Set Forward 1 year. Because the contingent survivor tables have no rates prior to age 45, the Below-median Teachers Mortality Table for Employees is used for ages less than 45.

*Deaths after retirement (disabled):* Mortality rates are based on the Non-Safety Mortality Table for Disabled Retirees. Rates are Set Back 3 years for all ages.

### 4. Contributions.

The Town is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The Town paid \$59,809 as benefits came due during the reporting period.

### 5. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Town reported a total pension liability of \$742,187. The total pension liability was measured as of December 31, 2022 based on a December 31, 2021 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2022 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2023, the Town recognized a pension expense of \$79,773.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 115,701	\$ 21,657
Changes of assumptions or other inputs	99,175	128,586
Benefit payments and administrative expenses made subsequent to the measurement date	30,285	-
Total	<u>\$ 245,161</u>	<u>\$ 150,243</u>

\$30,285 reported as deferred outflows of resources related to pensions resulting from benefit payments made subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

#### Year ended June 30:

2024	\$ 46,242
2025	38,891
2026	28,351
2027	(21,034)
2028	(25,513)
Thereafter	(2,304)
	<u>\$ 64,633</u>

Sensitivity of the Town's total pension liability to changes in the discount rate. The following presents the Town's total pension liability calculated using the discount rate of 4.31 percent, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.31 percent) or 1-percentage-point higher (5.31 percent) than the current rate:

	1% Decrease (3.31%)	Discount Rate (4.31%)	1% Increase (5.31%)
Total pension liability	\$ 802,347	\$ 742,187	\$ 687,259



**Schedule of Changes in Total Pension Liability**  
**Law Enforcement Officers' Special Separation Allowance**

	2023
Beginning balance	\$ 900,688
Service cost	37,619
Interest on the total pension liability	19,593
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	(25,912)
Change of assumptions or other inputs	(129,992)
Benefit payments	(59,809)
Other changes	-
Ending balance of the total pension liability	<u>\$ 742,187</u>

***Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to Pensions***

Following is information related to the proportionate share and pension expense for all pension plans:

	LGERS	LEOSSA	Total
Pension expense	\$ 956,595	\$ 79,773	\$ 1,036,368
Pension liability	3,502,763	742,187	4,244,950
Proportionate share of the net pension liability	0.06209%	n/a	

**Deferred outflows of resources:**

Differences between expected and actual experience	\$ 150,931	\$ 115,701	\$ 266,632
Changes of assumptions and other inputs	349,497	99,175	448,672
Net difference between projected and actual earnings on plan investments	1,157,700	-	1,157,700
Changes in proportion and differences between contributions and proportionate share of contributions	10,296	-	10,296
Benefit payments paid subsequent to the measurement date	568,198	30,285	598,483
	<u>\$2,236,622</u>	<u>\$ 245,161</u>	<u>\$2,481,783</u>

**Deferred inflows of resources:**

Differences between expected and actual experience	\$ 14,798	\$ 21,657	\$ 36,455
Changes of assumptions	-	128,586	128,586
Net difference between projected and actual earnings on plan investments	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	70,868	-	70,868
	<u>\$ 85,666</u>	<u>\$ 150,243</u>	<u>\$ 235,909</u>

c. **Supplemental Retirement Income Plan for Law Enforcement Officers and General Employees**

1. Plan Description

The Town contributes to the Supplemental Retirement Income Plan (the Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers and general employees employed by the Town. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

2. Funding Policy

Article 12E of G.S. Chapter 143 requires the Town to contribute each month an amount equal to five percent of each law enforcement officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers and general employees may make voluntary contributions to the plan for which the town will provide matching contributions up to six percent of each employee's salary.

The Town made contributions of \$226,116 for the reporting year. Of this amount, \$57,637 were for law enforcement officers and \$168,479 were for general employees. No amounts were forfeited.

d. **Other Postemployment Benefits**

**Healthcare Benefits**

1. Plan Description

Under the terms of a Town resolution, the Town administers a single-employer defined benefit Healthcare Benefits Plan (the HCB Plan). As of February 17, 2003, this plan provides postemployment benefits to retirees of the Town hired prior to July 1, 2017, provided they are eligible for unreduced benefits in the North Carolina Local Governmental Employees' Retirement System and have at least twenty years of creditable service with the Town. The Town pays for the retiree's group health insurance coverage through private insurers at the same percentage as current full-time employees until one of the following takes place: (1) The retiree is eligible for Medicare or Medicaid, or (2) the retiree goes to work where coverage is otherwise offered and available. Also, the Town's retirees can purchase coverage for their dependents at the Town's group rates.

Employees hired after July 1, 2017 are not eligible for postemployment healthcare benefits. The Town Council may amend the benefit provisions. A separate report was not issued for the plan.

Membership of the HCB Plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Retirees receiving benefits	6
Terminated plan members entitled to but not receiving benefits	-
Active plan members	<u>33</u>
Total	<u>39</u>

## 2. Total OPEB Liability

The Town's total OPEB liability of \$1,731,061 was measured as of June 30, 2022 and was determined by an actuarial valuation as of the same date.

*Actuarial assumptions and other inputs.* The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.5 percent
Salary increases	3.25 percent to 8.41 percent, including inflation
Discount rate	3.54 percent
Healthcare cost trend rates	
Pre-Medicare Medical and Prescription Drug	7.00 percent for 2022 decreasing to an ultimate rate of 4.50% by 2032
Dental	3.5 percent
Vision	2.0 percent

The Town selected a Municipal Bond Index Rate equal to the Bond Buyer 20-year General Obligation Bond Index published at the last Thursday of June by The Bond Buyer, and the Municipal Bond Index Rate as of the measurement date as the discount rate used to measure the TOL.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LHERS experience and generational mortality improvements using Scale MP-2015.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019, adopted by the LGERS Board.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2022 valuation were based on a review of recent plan experience performed concurrently with the June 30, 2022 valuation.

## 3. Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
<b>Balance at July 1, 2022</b>	\$ 1,714,442
<b>Changes for the year</b>	
Service cost	58,219
Interest	37,337
Changes in benefit terms	-
Differences between expected and actual experience	190,671
Changes in assumptions or other inputs	(180,929)
Benefit payments	(88,679)
Net changes	16,619
<b>Balance at June 30, 2023</b>	<u>\$ 1,731,061</u>

Changes in assumptions or other inputs reflect a change in the discount rate from 2.16% to 3.54%.

## 4. Sensitivity of the total OPEB liability to changes in the discount rate.

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current discount rate:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	\$ 1,901,358	\$ 1,731,061	\$ 1,578,620

## 5. Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Total OPEB liability	\$ 1,561,928	\$ 1,731,061	\$ 1,928,407

6. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the Town recognized OPEB expense of \$65,504. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 287,582	\$ -
Changes of assumptions or other inputs	299,197	210,470
Benefit payments made subsequent to the measurement date	59,607	-
Total	<u>\$ 646,386</u>	<u>\$ 210,470</u>

\$59,607 reported as deferred outflows of resources related to OPEB resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2024	\$ 65,408
2025	65,408
2026	65,408
2027	65,408
2028	70,995
Thereafter	43,682
	<u>\$ 376,309</u>

e. **Other Employment Benefits**

The Town has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. Because all death benefit payments are made from the Death Benefit Plan and not by the Town, the Town does not determine the number of eligible participants. The Town has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The Town considers these contributions to be immaterial.

**2. Deferred Outflows and Inflows of Resources**

The Town has several deferred outflows of resources. Deferred outflows of resources comprises the following:

Source	Amount
Contributions to the pension plan in the current fiscal year	\$ 568,198
Benefit payments made for LEOSSA subsequent to measurement date	30,285
Benefit payments made for OPEB subsequent to measurement date	59,607
Differences between expected and actual experience	554,214
Changes in assumptions or other inputs	747,869
Net differences between projected and actual earnings	1,157,700
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,296
	<u>\$ 3,128,169</u>

Deferred inflows of resources at year-end comprises the following:

Source	Statement of Net Position	General Fund Balance Sheet
Taxes receivable, less penalties (General Fund)	\$ -	\$ 10,677
Lease receivable (General Fund)	157,330	157,330
Changes in assumptions or other inputs	339,056	-
Differences between expected and actual experience	36,455	-
Changes in proportion and differences between employer contributions and proportionate share of contributions (pension)	70,868	-
	<u>\$ 603,709</u>	<u>\$ 168,007</u>

**Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town participates in two self-funded risk financing pools administered by the North Carolina League of Municipalities. Through these pools, the Town obtains general liability and auto liability coverage of \$5 million per occurrence, property coverage up to the total insurance values of the property and workers' compensation coverage up to statutory limits. The liability and property exposures are reinsured through commercial carriers for claims in excess of retentions as selected by the Board of Trustees each year. Specific information on the limits of the reinsurance, excess and stop loss policies purchased by the Board of Trustees can be obtained by contacting the Risk Management Services Department of the NC League of Municipalities. The pools are audited annually by certified public accountants, and the audited financial statements are available to the Town upon request.

The Town carries commercial insurance for risks of loss. Settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years and there have been no



significant reductions in insurance coverage in the prior year. The Town does not carry flood insurance.

In accordance with G.S. 159-29, the Town's employees that have access to \$100 or more at any given time of the Town's funds are performance bonded through a commercial surety bond. The finance officer and tax collector are individually bonded for \$250,000 each. The remaining employees that have access to funds are bonded under a blanket bond for \$250,000.

The Weaverville ABC Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The ABC Board has commercial property, general liability, auto liability, workmen's compensation and employee health coverage. The Board also has liquor legal liability insurance. There have been no significant reductions in insurance coverage from the prior year and settled claims have not exceeded coverage in any of the past three fiscal years. In accordance with G.S. 18B-700(i), each board member and the employees designated by the general manager and finance officer are bonded by a corporate surety in the amount of \$50,000.

### 3. Long-Term Obligations

#### a. Installment Purchase

In September 2014, the Town entered into a direct placement installment purchase contract with a financial institution in the amount of \$692,000 to finance the purchase of several fire trucks. The contract required annual principal payments beginning with a \$220,000 principal payment in September 2014 and then annual fixed payments of \$53,541, including interest at 2.36%, beginning in September 2015, through September 2024, and is being paid by the Fire Department Fund. The balance on this installment purchase contract as of June 30, 2023 was \$103,407. The equipment purchased with the debt proceeds is pledged as collateral for the debt.

Annual debt service payments of the installment purchases as of June 30, 2023, including \$3,674 of interest, are as follows:

Year ending June 30	Governmental Activities	
	Principal	Interest
2024	\$ 51,100	\$ 2,440
2025	52,307	1,234
	<u>\$ 103,407</u>	<u>\$ 3,674</u>

#### b. General Obligation Indebtedness

General obligation bonds issued to finance the construction of facilities utilized in the operations of the water system and which are being retired by its resources are reported as long-term debt in the Water Fund. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the Town. Principal and interest requirements are appropriated when due.

In 2016, the Town refunded the remaining balance of its Series 2005 Water Refunding Bonds, which were payable semiannually until 2030 at an interest rate of 3%. The refunding reduces the interest rate to 2.06%, for an overall savings of \$369,377 in interest payments over the period of repayment.

General obligation bonds payable at June 30, 2023 are comprised of the following individual issue:

General Obligation Bonds

Serviced by the Water Fund:

Water Refunding direct placement bonds, 2016,  
\$2,480,000 issue, interest at 2.06%  
payable semiannually due  
serially to 2030.

\$ 1,310,000

Annual debt service requirements to maturity for long-term obligations are as follows:

Year ending June 30	Business-type Activities	
	Principal	Interest
2024	\$ 178,000	\$ 26,986
2025	184,000	23,319
2026	191,000	19,529
2027	192,000	18,594
2028	193,000	11,639
2029-2033	372,000	11,454
	<u>\$ 1,310,000</u>	<u>\$ 111,521</u>

**c. Water Revenue Bond**

During the fiscal year ending June 30, 2021, the \$2,500,000 bond anticipation note issued on February 14, 2020 was paid off with the proceeds of a \$2,500,000 in water revenue bond sold at a private negotiated sale to the United States Department of Agriculture. The bond requires annual payments beginning on June 1, 2021 until maturity in 2060, based on the maturity schedule below, including interest at 2.125% per annum.

Year Ending June, 30	Business-type Activities	
	Principal	Interest
2024	\$ 43,000	\$ 50,554
2025	44,000	49,640
2026	45,000	48,705
2027	46,000	47,746
2028	47,000	46,771
2029-2033	250,000	223,656
2034-2038	276,000	196,563
2039-2043	307,000	166,600
2044-2048	341,000	133,279
2049-2053	379,000	96,220
2054-2058	319,109	55,101
Total	<u>\$ 2,097,109</u>	<u>\$ 1,114,835</u>

At June 30, 2023, the Town of Weaverville had a legal debt margin of approximately \$93,000,000.

**d. Discretely Presented Component Unit**

In April 2009, the ABC Board entered into a \$1,500,000 note payable to a banking institution for the purpose of financing the ABC Board's acquisition and construction of the facilities in which it operates. The financing agreement required one interest only payment of \$73,500 beginning in the fiscal year 2010, followed by 19 annual principal and interest payments of \$123,007 with interest of 4.89%. On October 17, 2013, the ABC Board entered into a modification of the loan terms to require quarterly payments instead of annual. No other terms of the loan changed. The required quarterly payment is \$31,038. The loan matures in April 2029. The note payable is collateralized by all real and personal property of the ABC Board. The balance of the loan as of June 30, 2023 was \$642,211.

During the year ended June 30, 2010, the ABC Board entered into a loan with a banking institution in the amount of \$50,000. Loan payments commenced with interest only payments at 5.39% beginning in April 2010. Annual principal and interest payments of \$4,270 commenced in April 2011. On October 17, 2013, the ABC Board entered into a modification of the loan terms to require quarterly payments instead of annual. No other terms of the loan changed. The required quarterly payment is \$1,076. The loan matures in April 2029. The balance of this loan as of June 30, 2023 was \$21,934.

Interest expense for the year ended June 30, 2023 was \$34,623.

Annual debt service payments of the notes payable of the ABC Board as of June 30, 2023, including \$106,587 of interest, are as follows:

Year ending June 30	Discretely-Presented Component Unit	
	Principal	Interest
2024	\$ 97,647	\$ 30,808
2025	102,527	25,928
2026	107,651	20,805
2027	113,030	15,425
2028	118,679	9,776
2028-2029	124,610	3,845
	<u>\$ 664,144</u>	<u>\$ 106,587</u>

**e. Changes in Long-Term Liabilities**

The following is a summary of changes in the Town's long-term obligations for the year ended June 30, 2023:

	Balance July 1, 2022	Increase	Decrease	Balance June 30, 2023	Current Portion
Governmental Activities:					
Direct placement					
installment purchases	\$ 153,329	\$ -	\$ 49,922	\$ 103,407	\$ 51,100
Total pension liability (LEOSSA)	900,688	-	158,501	742,187	-
Net pension liability (LGERS)	770,122	2,148,370	-	2,918,492	-
Total OPEB liability	1,416,837	13,734	-	1,430,571	-
Compensated absences	246,074	178,395	118,338	306,131	118,000
Governmental activity long-term liabilities	<u>\$ 3,487,050</u>	<u>\$2,340,499</u>	<u>\$ 326,761</u>	<u>\$ 5,500,788</u>	<u>\$ 169,100</u>
Business-type Activities:					
Direct placement					
general obligation bonds	\$ 1,486,000	\$ -	\$ 176,000	\$ 1,310,000	\$ 178,000
Water revenue bond	2,138,109	-	41,000	2,097,109	43,000
Net pension liability (LGERS)	154,176	430,095	-	584,271	-
Total OPEB liability	297,605	2,885	-	300,490	-
Compensated absences	69,887	7,107	21,934	55,060	22,000
Business-type activity long-term liabilities	<u>\$ 4,145,777</u>	<u>\$ 440,087</u>	<u>\$ 238,934</u>	<u>\$ 4,346,930</u>	<u>\$ 243,000</u>

Compensated absences for governmental activities have typically been liquidated in the General Fund. Pension and OPEB liabilities have also typically been liquidated in the General Fund.

The following table summarizes long-term liability changes for the Weaverville ABC Board for the year ended June 30, 2023:

	Balance July 1, 2022	Increase	Decrease	Balance June 30, 2023	Current Portion
Component Unit:					
Notes payable	\$ 757,144	\$ -	\$ 93,000	\$ 664,144	\$ 97,647
Net pension liability (LGERS)	19,627	14,305	17,022	16,910	-
Compensated absences	48,462	137,141	-	185,603	-
Governmental activity long-term liabilities	<u>\$ 825,233</u>	<u>\$ 151,446</u>	<u>\$ 110,022</u>	<u>\$ 866,657</u>	<u>\$ 97,647</u>

**C. Net Investment in Capital Assets**

The following schedule provides a calculation of net investment in capital assets:

	<u>Governmental</u>	<u>Business-type</u>
Capital assets	\$ 13,081,734	\$ 9,900,222
Less: Long-term debt	103,407	3,407,109
Net investment in capital assets	<u>\$ 12,978,327</u>	<u>\$ 6,493,113</u>

**D. Interfund Balances and Activity**

Interfund transfers for the year ended June 30, 2023 consisted of the following:

	<u>Purpose</u>	<u>Amount</u>
To the Capital Project Fund from the General Fund	To fund capital projects	\$ 12,872
To the Fire Department Fund from the General Fund	To support operations	967,708
		<u>\$ 980,580</u>

**E. Fund Balance**

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

Total fund balance - General Fund	\$ 8,651,954
Less:	
Nonspendable items:	
Prepays and leases	108,984
Restricted for:	
Stabilization by state statute	890,022
Streets - Powell Bill	375,368
Public safety - Cops for Kids	415
Assigned:	
Appropriated fund balance in 2024 budget	1,883,903
Unassigned:	
Working capital/fund balance policy - minimum	1,574,499
Remaining fund balance	<u>\$ 3,818,763</u>

**Note 3 – Joint Ventures**

The Town and the members of the Town's fire department each appoint two members to the five-member local board of trustees for the Firefighter's Relief Fund. The State Insurance Commissioner appoints one additional member to the local board of trustees. The Firefighter's Relief Fund is funded by a portion of the fire and lightning insurance premiums which insurers remit to the State. The State passes these monies to the local board of the Firefighter's Relief Fund. The funds are used to assist firefighters in various ways. The Town obtains an ongoing financial benefit from the Fund for the on-behalf of payments for salaries and fringe benefits made to members of the Town's fire department by the board of trustees. During the fiscal year ended June 30, 2023, the Town reported no revenues and expenditures made through the Fireman's Relief Fund. The participating governments do not have any equity interest in the joint venture, so no equity has been reflected in the financial statements at June 30, 2023. The Firefighter's Relief Fund does not issue separate audited financial statements. Instead, the local board of trustees files an annual financial report with the State Firefighter's Association. This report can be obtained from the Association at 323 West Jones Street, Suite 401, Raleigh, North Carolina 27603.

**Note 4 – Jointly Governed Organization**

The Town, in conjunction with various other municipalities, participates in the Metropolitan Sewerage District. The participating governments established the District to provide sewerage services to the residents of participant communities. The Town appoints one member to the District's governing board. The Town collected and remitted to the District fees of \$1,318,995 during the fiscal year ended June 30, 2023. The Town's income for these collections totaled \$73,721.

## **REQUIRED SUPPLEMENTARY INFORMATION**



**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST SEVEN FISCAL YEARS**

**Schedule of Changes in Total Pension Liability**

	2023	2022	2021	2020	2019	2018	2017
Beginning balance	\$ 900,688	\$ 875,592	\$ 598,291	\$ 560,099	\$ 551,717	\$ 445,528	\$ 429,610
Service cost	37,619	41,100	24,887	19,250	24,728	19,882	20,576
Interest on the total pension liability	19,593	16,322	18,492	19,299	16,732	16,852	15,177
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	(25,912)	50,410	113,362	42,147	32,886	56,346	-
Change of assumptions or other inputs	(129,992)	(22,927)	182,669	17,305	(21,518)	31,028	(10,876)
Benefit payments	(59,809)	(59,809)	(62,109)	(59,809)	(44,446)	(17,919)	(8,959)
Other changes	-	-	-	-	-	-	-
Ending balance of the total pension liability	<u>\$ 742,187</u>	<u>\$ 900,688</u>	<u>\$ 875,592</u>	<u>\$ 598,291</u>	<u>\$ 560,099</u>	<u>\$ 551,717</u>	<u>\$ 445,528</u>

**Schedule of Total Pension Liability as a Percentage of Covered Payroll**

Total pension liability	\$ 742,187	\$ 900,688	\$ 875,592	\$ 598,291	\$ 560,099	\$ 551,717	\$ 445,528
Covered-employee payroll	976,489	1,011,637	966,914	789,637	832,533	793,875	809,381
Total pension liability as a percentage of covered payroll	76.01%	89.03%	90.56%	75.77%	67.28%	69.50%	55.05%

Notes to the schedules:

The Town of Weaverville has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

This schedule originated in FY2017 with the implementation of GASB Statement No. 73. Information for additional years will continue to be added until 10 years of information is presented.

The amounts presented for each fiscal year were determined as of the prior year ending December 31.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST TEN FISCAL YEARS \*

Local Governmental Employees' Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Town's proportionate share of the net pension liability (asset) (%)	0.06209%	0.06027%	0.06338%	0.06361%	0.05596%	0.05757%	0.05568%	0.06256%	0.06550%	0.06550%
Town's proportion of the net pension liability (asset) (\$)	\$ 3,502,763	\$ 924,298	\$ 2,264,837	\$ 1,737,139	\$ 1,327,563	\$ 879,510	\$ 1,181,716	\$ 280,767	\$ (386,284)	\$ 789,527
Town's covered payroll	4,410,433	4,016,598	3,962,465	3,727,895	3,392,959	3,213,620	3,200,610	3,029,056	3,000,672	2,928,477
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	79.42%	23.01%	57.16%	46.60%	39.13%	27.37%	36.92%	9.27%	12.87%	26.96%
Plan fiduciary net position as a percentage of the total pension liability	84.14%	95.51%	88.61%	90.86%	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

SCHEDULE OF TOWN'S CONTRIBUTIONS  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST TEN FISCAL YEARS

Local Governmental Employees' Retirement System

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 568,198	\$ 511,846	\$ 417,871	\$ 365,452	\$ 297,773	\$ 263,255	\$ 240,416	\$ 220,033	\$ 216,523	\$ 213,648
Contribution in relation to the contractually required contribution	<u>568,198</u>	<u>511,846</u>	<u>417,871</u>	<u>365,452</u>	<u>297,773</u>	<u>263,255</u>	<u>240,416</u>	<u>220,033</u>	<u>216,523</u>	<u>213,648</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 4,578,890	\$ 4,410,433	\$ 4,016,598	\$ 3,962,465	\$ 3,727,895	\$ 3,392,959	\$ 3,213,620	\$ 3,200,610	\$ 3,029,056	\$ 3,000,672
Contributions as a percentage of covered payroll	12.41%	11.61%	10.40%	9.22%	7.99%	7.76%	7.48%	6.87%	7.15%	7.12%

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST SIX FISCAL YEARS**

**Schedule of Changes in Total OPEB Liability**

<b>Total OPEB Liability</b>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 58,219	\$ 52,883	\$ 55,166	\$ 51,082	\$ 67,686	\$ 72,844
Interest on the total OPEB liability	37,337	33,510	44,342	43,884	39,728	33,539
Changes of benefit terms	-	-	(109,247)	-	-	-
Differences between expected and actual experience in the measurement of the total OPEB liability	190,671	20,681	138,682	17,459	18,377	659
Change of assumptions or other inputs	(180,929)	188,321	206,911	44,884	(54,317)	(68,813)
Benefit payments	(88,679)	(88,278)	(79,867)	(67,553)	(51,267)	(22,053)
Other changes	-	-	-	-	-	-
Net change in total OPEB liability	16,619	207,117	255,987	89,756	20,207	16,176
Total OPEB liability - beginning	1,714,442	1,507,325	1,251,338	1,161,582	1,141,375	1,125,199
Total OPEB liability - ending	<u>\$ 1,731,061</u>	<u>\$ 1,714,442</u>	<u>\$ 1,507,325</u>	<u>\$ 1,251,338</u>	<u>\$ 1,161,582</u>	<u>\$ 1,141,375</u>
Covered-employee payroll	\$ 2,125,532	\$ 2,465,123	\$ 2,465,123	\$ 3,044,266	\$ 3,044,266	\$ 2,903,226
Total OPEB liability as a percentage of covered payroll	81.44%	69.55%	61.15%	41.10%	38.16%	39.31%

Notes to the schedule:

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

<u>Fiscal Year</u>	<u>Rate</u>
2023	3.54%
2022	2.16%
2021	2.21%
2020	3.50%
2019	3.89%
2018	3.56%

This schedule originated in FY2018 with the implementation of GASB Statement No. 75. Information for additional years will continue to be added until 10 years of information is presented.

The Town of Weaverville has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75 to pay related benefits.

**INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Ad valorem taxes:			
Taxes		\$ 4,205,071	
Penalties and interest		10,761	
	\$ 4,137,511	4,215,832	\$ 78,321
Other taxes and licenses:			
Local option sales tax		1,934,738	
	1,798,368	1,934,738	136,370
Intergovernmental revenues:			
Unrestricted:			
Utilities sales tax		505,095	
Beer and wine tax		21,293	
ABC profit distribution		420,749	
	808,727	947,137	138,410
Restricted:			
Public works grants		134,558	
Police department grants		85,784	
	228,867	220,342	(8,525)
Sales and services			
Community center rentals		59,314	
Cell tower lease revenue		18,510	
	62,300	77,824	15,524
Permits and fees:			
Parking enforcement fees		2,645	
Planning and zoning fees		11,990	
	20,000	14,635	(5,365)
Investment earnings	89,382	307,231	217,849
Other:			
Miscellaneous		128,424	
Interest on lease receivable		8,480	
Contributions		17,854	
	21,570	154,758	133,188
Total revenues	7,166,725	7,872,497	705,772
<b>EXPENDITURES</b>			
General government:			
Governing board:			
Salaries and employee benefits		142,781	
Community promotions		73,122	
Professional services		73,332	
Other operating expenses		95,021	
	396,673	384,256	12,417
Administration:			
Salaries and employee benefits		458,938	
Professional services		87,383	
Other operating expenses		203,271	
Capital outlay		45,929	
	849,292	795,521	53,771

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Planning:			
Salaries and employee benefits		<b>111,014</b>	
Professional services		<b>2,954</b>	
Other operating expenses		<b>4,616</b>	
	<u>129,847</u>	<u>118,584</u>	11,263
 Total general government	 <u>1,375,812</u>	 <u>1,298,361</u>	 77,451
 Public safety:			
Police:			
Salaries and employee benefits		<b>1,762,389</b>	
Supplies and materials		<b>67,076</b>	
Repairs and maintenance		<b>55,731</b>	
Professional services		<b>130,470</b>	
Other operating expenses		<b>228,276</b>	
Capital outlay		<b>144,239</b>	
Total public safety	<u>2,572,437</u>	<u>2,388,181</u>	184,256
 Transportation:			
Streets:			
Salaries and employee benefits		<b>268,588</b>	
Contract services		<b>18,377</b>	
Utilities		<b>46,185</b>	
Supplies and materials		<b>41,179</b>	
Other operating expenses		<b>34,867</b>	
Capital outlay		<b>32,046</b>	
	<u>1,468,153</u>	<u>441,242</u>	1,026,911
 Powell Bill:			
Salaries and benefits		<b>12,174</b>	
	<u>304,189</u>	<u>12,174</u>	292,015
 Total transportation	 <u>1,772,342</u>	 <u>453,416</u>	 1,318,926
 Environmental protection:			
Sanitation:			
Salaries and benefits		<b>393,430</b>	
Supplies and materials		<b>43,141</b>	
Other operating expenses		<b>144,540</b>	
Capital outlay		<b>83,663</b>	
	<u>699,955</u>	<u>664,774</u>	35,181
 Stormwater:			
Salaries and benefits		<b>53,851</b>	
Other operating expenses		<b>5,532</b>	
	<u>147,013</u>	<u>59,383</u>	87,630
 Total environmental protection	 <u>846,968</u>	 <u>724,157</u>	 122,811



**TOWN OF WEAVERVILLE, NORTH CAROLINA**

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Cultural and recreational:			
Recreation:			
Salaries and employee benefits		<b>204,512</b>	
Contract services		<b>16,901</b>	
Other operating expenses		<b>88,907</b>	
Capital outlay		<b>52,144</b>	
	<u>474,887</u>	<u>362,464</u>	112,423
Community Center			
Salaries and employee benefits		<b>72,196</b>	
Other operating expenses		<b>45,425</b>	
	<u>126,632</u>	<u>117,621</u>	9,011
Total cultural and recreational	<u>601,519</u>	<u>480,085</u>	121,434
Contingency	<u>5,000</u>	<u>-</u>	5,000
Total expenditures	<u>7,174,078</u>	<u>5,344,200</u>	1,829,878
Revenues over (under) expenditures	<u>(7,353)</u>	<u>2,528,297</u>	2,535,650
Other financing sources (uses):			
Appropriated fund balance	879,403	-	(879,403)
Sale of capital assets	148,280	<b>55,575</b>	(92,705)
Insurance recovery proceeds	35,250	<b>35,804</b>	554
Transfer to capital project fund	(12,872)	<b>(12,872)</b>	-
Transfer to fire department fund	(967,708)	<b>(967,708)</b>	-
Transfer to capital reserve	(75,000)	<b>(75,000)</b>	-
Total other financing sources (uses)	<u>7,353</u>	<u><b>(964,201)</b></u>	(971,554)
Net change in fund balance	<u>\$ -</u>	<u><b>1,564,096</b></u>	<u>\$ 1,564,096</u>
Fund balance, beginning of year		<u><b>6,862,858</b></u>	
Fund balance, end of year		<u><u><b>\$ 8,426,954</b></u></u>	

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

FIRE DEPARTMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental revenues:			
Unrestricted:			
Buncombe Co. - fire protection	\$ 1,936,906	\$ 1,868,556	\$ (68,350)
Permits and fees:			
Fire inspection fees	500	300	(200)
Other:			
Contributions	76	76	-
Total revenues	<u>1,937,482</u>	<u>1,868,932</u>	<u>(68,550)</u>
<b>EXPENDITURES</b>			
Public safety:			
Salaries and employee benefits		2,056,614	
Capital outlay		207,036	
Other operating expenses		387,289	
Total public safety	<u>2,798,108</u>	<u>2,650,939</u>	147,169
Debt service:			
Principal		49,922	
Interest		3,619	
Total debt service	<u>107,082</u>	<u>53,541</u>	53,541
Total expenditures	<u>2,905,190</u>	<u>2,704,480</u>	200,710
Revenues under expenditures	(967,708)	(835,548)	132,160
Other financing sources:			
Transfer from general fund	<u>967,708</u>	<u>967,708</u>	-
Net change in fund balance	<u>\$ -</u>	<u>132,160</u>	<u>\$ 132,160</u>
Fund balance, beginning of year		<u>362,647</u>	
Fund balance, end of year		<u>\$ 494,807</u>	

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**GENERAL CAPITAL PROJECT FUND**

**COMMUNITY CENTER PROJECT**

**Schedule of Revenues and Expenditures - Budget and Actual**

From inception and for the year ended June 30, 2023

	Project Authorization	Prior Years	Actual Current Year	Total
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Architectural fees	526,573	254,835	-	254,835
Construction	2,817,680	2,817,680	-	2,817,680
Fixtures and equipment	271,103	271,103	-	271,103
Engineering and professional services	94,376	30,164	-	30,164
Phase 2 expenditures	268,998	16,295	12,872	29,167
Total expenditures	3,978,730	3,390,077	12,872	3,402,949
Revenues under expenditures	(3,978,730)	(3,390,077)	(12,872)	(3,402,949)
Other Financing Sources:				
Transfer from general fund	3,978,730	3,390,077	12,872	3,402,949
Revenues and other sources over expenditures	\$ -	\$ -	-	\$ -
Fund balance, beginning of year			-	
Fund balance, end of year			\$ -	

# TOWN OF WEAVERVILLE, NORTH CAROLINA

## American Rescue Plan Fund Schedule of Revenues and Expenditures - Budget and Actual From inception and for the year ended June 30, 2023

		Actual		
	Project Authorization	Prior Years	Current Year	Total
Revenues:				
ARP Funds	\$ 1,283,395	\$ -	\$ -	\$ -
Expenditures:				
Unassigned ARP Expenditures	1,283,395	-	-	-
Revenues over expenditures	\$ -	\$ -	-	\$ -
Fund balance, beginning of year			-	
Fund balance, end of year			\$ -	

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**GENERAL CAPITAL RESERVE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET AND ACTUAL**

For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other financing sources (uses):			
Transfer from General Fund	\$ -	\$ 75,000	\$ 75,000
Net change in fund balance	<u>\$ -</u>	<u>75,000</u>	<u>\$ 75,000</u>
Fund balance, beginning of year		<u>150,000</u>	
Fund balance, end of year		<u>\$ 225,000</u>	

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**WATER FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL (NON-GAAP)**  
For the year ended June 30, 2023

	<b>2023</b>		
	<b>Budget</b>	<b>Actual</b>	Variance Positive (Negative)
<b>OPERATING REVENUES</b>			
Charges for services		\$ 2,495,242	
Other operating revenues		239,364	
Total operating revenues	\$ 2,560,900	2,734,606	\$ 173,706
<b>NON-OPERATING REVENUES</b>			
Investment earnings	37,020	120,950	83,930
Total non-operating revenues	37,020	120,950	83,930
Total revenues	2,597,920	2,855,556	257,636
<b>OPERATING EXPENDITURES</b>			
Water administration:			
Salaries and employee benefits		174,269	
Professional services		70,000	
Supplies and materials		6,300	
Postage		14,359	
Telephone		7,800	
Insurance		8,517	
Other operating expenses		9,028	
Total water administration	296,972	290,273	6,699
Treatment and distribution:			
Salaries and employee benefits		965,801	
Professional services		22,203	
Contract services		1,686	
Water testing and maintenance		19,674	
Supplies and materials		214,574	
Training and travel		8,779	
Telephone		8,570	
Utilities		126,804	
Repairs and maintenance		50,761	
Insurance		19,195	
Sludge removal		12,478	
Water system improvement		334,841	
Non-capital equipment		18,618	
Capital outlay		45,620	
Total treatment and distribution	3,479,314	1,849,604	1,629,710
Debt service:			
Principal retirement		217,000	
Interest		76,046	
Total debt service	299,037	293,046	5,991
Contingency	15,000	-	15,000
Total expenditures	4,090,323	2,432,923	1,657,400

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**WATER FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL (NON-GAAP)**  
For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues over (under) expenditures	(1,492,403)	<b>422,633</b>	1,915,036
<b>OTHER FINANCING SOURCES</b>			
Appropriated fund balance	1,492,403	-	(1,492,403)
Revenues and other sources over expenditures	<u>\$ -</u>	<b>422,633</b>	<u>\$ 422,633</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Payment of debt principal		<b>217,000</b>	
Capital outlay		<b>380,461</b>	
Decrease in accrued interest		<b>362</b>	
Decrease in accrued compensated absence liability		<b>14,827</b>	
Increase in deferred outflows of resources - pensions		<b>139,207</b>	
Increase in deferred outflows of resources - OPEB		<b>9,811</b>	
Increase in net pension liability		<b>(430,095)</b>	
Increase in net OPEB liability		<b>(2,885)</b>	
Decrease in deferred inflows of resources - pensions		<b>226,103</b>	
Increase in deferred inflows of resources - OPEB		<b>(24,866)</b>	
Depreciation		<b>(474,322)</b>	
Change in net position		<u><b>\$ 478,236</b></u>	



**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**WATER CAPITAL PROJECT FUND**

**WATER RESILIENCY PROJECT**

Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)

From inception and for the year ended June 30, 2023

		Actual		
	Project Authorization	Prior Years	Current Year	Total
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital equipment purchase	1,196,400	-	-	-
Engineering	98,500	-	16,750	16,750
Total expenditures	1,294,900	-	16,750	16,750
Revenues under expenditures	(1,294,900)	-	(16,750)	(16,750)
Other Financing Sources:				
Transfer from water fund	1,294,900	-	-	-
Revenues and other sources under expenditures	\$ -	\$ -	\$ (16,750)	\$ (16,750)

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**WATER CAPITAL PROJECT FUND**

**WATER TREATMENT PLANT EXPANSION PROJECT**

**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**

From inception and for the year ended June 30, 2023

	Actual		
	Project	Prior	Current
	Authorization	Years	Year
			Total
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Engineering	1,270,680	339,880	9,375
Revenues under expenditures	(1,270,680)	(339,880)	(9,375)
Other Financing Sources:			
Transfer from water fund	930,800	-	-
Transfer from water capital reserve	339,880	339,880	-
Total other financing sources	1,270,680	339,880	-
Revenues and other sources			
under expenditures	\$ -	\$ -	\$ (9,375)

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**WATER CAPITAL RESERVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP)**  
For the year ended June 30, 2023

	<b>2023</b>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other financing sources (uses):			
Transfer from Water Fund	\$ -	\$ -	\$ -
Transfer to Capital Project Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning of year		<u><b>384,154</b></u>	
Fund balance, end of year		<u><b>\$ 384,154</b></u>	

## **SUPPLEMENTAL FINANCIAL DATA**

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**GENERAL FUND**  
**SCHEDULE OF AD VALOREM TAXES RECEIVABLE**  
June 30, 2023

<u>Fiscal Year</u>	<u>Uncollected Balance 6/30/2022</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance 6/30/2023</u>
2022-2023	\$ -	\$ 4,202,757	\$ 4,200,883	\$ 1,874
2021-2022	6,084	-	2,997	3,087
2020-2021	3,674	-	1,420	2,254
2019-2020	6,218	-	881	5,337
2018-2019	659	-	-	659
2017-2018	625	-	-	625
2016-2017	47	-	-	47
2015-2016	32	-	-	32
2014-2015	2,163	-	71	2,092
2013-2014	570	-	-	570
	<u>\$ 20,072</u>	<u>\$ 4,202,757</u>	<u>\$ 4,206,252</u>	<u>16,577</u>
Less allowance for uncollectible ad valorem taxes receivable				<u>(5,900)</u>
Ad valorem taxes receivable, net				<u>\$ 10,677</u>
Reconcilement with Revenues:				
Taxes - Ad valorem - General Fund				\$ 4,215,832
Reconciling items:				
Interest collected				(10,761)
Releases and other adjustments				<u>1,181</u>
Total collections and credits				<u>\$ 4,206,252</u>

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

GENERAL FUND  
ANALYSIS OF CURRENT TAX LEVY  
For the year ended June 30, 2023

	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Original levy	\$ 1,199,336,286	0.00350	\$ 4,197,677	\$ 3,986,152	\$ 211,525
Penalties			-	-	-
Total			<u>4,197,677</u>	<u>3,986,152</u>	<u>211,525</u>
Discoveries:					
Current year taxes and penalties	1,634,287		5,720	5,720	-
Abatements	<u>(182,857)</u>		<u>(640)</u>	<u>(640)</u>	<u>-</u>
Total property valuation	<u>\$ 1,200,787,715</u>				
Net levy			4,202,757	3,991,232	211,525
Uncollected taxes at June 30, 2023			<u>1,874</u>	<u>1,874</u>	<u>-</u>
Current year's taxes collected			<u>\$ 4,200,883</u>	<u>\$ 3,989,358</u>	<u>\$ 211,525</u>
Current levy collection percentage			<u>99.96%</u>	<u>99.95%</u>	<u>100.00%</u>

## **STATISTICAL SECTION**



**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 7,993,996	\$ 8,050,186	\$ 7,923,020	\$ 8,223,653	\$ 8,706,197	\$ 9,088,415	\$ 10,264,984	\$ 12,723,493	\$ 12,993,922	\$ 12,978,327
Restricted	619,271	736,093	889,635	651,736	670,368	790,806	792,934	1,049,104	981,863	1,431,780
Unrestricted	<u>3,331,318</u>	<u>3,145,332</u>	<u>3,541,535</u>	<u>4,088,152</u>	<u>4,481,604</u>	<u>5,253,493</u>	<u>4,405,368</u>	<u>2,518,218</u>	<u>3,745,185</u>	<u>4,576,287</u>
Total governmental activities net position	<u>\$ 11,944,585</u>	<u>\$ 11,931,611</u>	<u>\$ 12,354,190</u>	<u>\$ 12,963,541</u>	<u>\$ 13,858,169</u>	<u>\$ 15,132,714</u>	<u>\$ 15,463,286</u>	<u>\$ 16,290,815</u>	<u>\$ 17,720,970</u>	<u>\$ 18,986,394</u>
Business-type activities										
Net investment in capital assets	\$ 6,138,248	\$ 5,984,535	\$ 6,226,795	\$ 6,048,586	\$ 6,115,213	\$ 6,558,892	\$ 7,170,246	\$ 5,880,594	\$ 6,343,849	\$ 6,493,113
Unrestricted	<u>2,564,076</u>	<u>2,567,214</u>	<u>2,339,010</u>	<u>2,812,547</u>	<u>2,899,609</u>	<u>2,954,545</u>	<u>2,680,368</u>	<u>4,553,062</u>	<u>4,755,227</u>	<u>5,084,199</u>
Total business-type activities net position	<u>\$ 8,702,324</u>	<u>\$ 8,551,749</u>	<u>\$ 8,565,805</u>	<u>\$ 8,861,133</u>	<u>\$ 9,014,822</u>	<u>\$ 9,513,437</u>	<u>\$ 9,850,614</u>	<u>\$ 10,433,656</u>	<u>\$ 11,099,076</u>	<u>\$ 11,577,312</u>
Primary government										
Net investment in capital assets	\$ 14,132,244	\$ 14,034,721	\$ 14,149,815	\$ 14,272,239	\$ 14,821,410	\$ 15,647,307	\$ 17,435,230	\$ 18,604,087	\$ 19,337,771	\$ 19,471,440
Restricted	619,271	736,093	889,635	651,736	670,368	790,806	792,934	1,049,104	981,863	1,431,780
Unrestricted	<u>5,895,394</u>	<u>5,712,546</u>	<u>5,880,545</u>	<u>6,900,699</u>	<u>7,381,213</u>	<u>8,208,038</u>	<u>7,085,736</u>	<u>7,071,280</u>	<u>8,500,412</u>	<u>9,660,486</u>
Total primary government net position	<u>\$ 20,646,909</u>	<u>\$ 20,483,360</u>	<u>\$ 20,919,995</u>	<u>\$ 21,824,674</u>	<u>\$ 22,872,991</u>	<u>\$ 24,646,151</u>	<u>\$ 25,313,900</u>	<u>\$ 26,724,471</u>	<u>\$ 28,820,046</u>	<u>\$ 30,563,706</u>

Note: The Town began to report net position classification in accordance with GASB Statements 63 and 65 in 2013.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
Governmental activities										
General government	\$ 1,060,919	\$ 972,373	\$ 853,053	\$ 886,828	\$ 915,132	\$ 867,562	\$ 976,437	\$ 970,726	\$ 1,057,776	\$ 1,298,548
Public safety	3,181,904	3,187,340	3,444,875	3,490,042	3,737,201	4,177,269	4,641,137	4,766,925	4,806,049	5,285,987
Transportation	459,368	411,294	377,930	349,808	538,868	573,092	521,481	550,460	503,847	594,434
Environmental protection	560,224	545,538	605,969	711,637	517,387	472,460	632,257	674,755	607,045	805,068
Cultural and recreation	210,541	181,046	223,273	170,249	330,758	279,034	304,842	255,829	435,927	560,808
Interest on long term debt	61,303	53,241	49,720	37,857	30,006	19,602	14,159	8,305	3,817	2,644
Total governmental activities expenses	<u>5,534,259</u>	<u>5,350,832</u>	<u>5,554,820</u>	<u>5,646,421</u>	<u>6,069,352</u>	<u>6,389,019</u>	<u>7,090,313</u>	<u>7,227,000</u>	<u>7,414,461</u>	<u>8,547,489</u>
Business-type activities:										
Water fund	<u>1,772,760</u>	<u>1,756,734</u>	<u>1,743,187</u>	<u>1,757,711</u>	<u>1,811,522</u>	<u>1,825,246</u>	<u>2,183,668</u>	<u>1,976,838</u>	<u>2,184,888</u>	<u>2,377,320</u>
Total business-type activities	<u>1,772,760</u>	<u>1,756,734</u>	<u>1,743,187</u>	<u>1,757,711</u>	<u>1,811,522</u>	<u>1,825,246</u>	<u>2,183,668</u>	<u>1,976,838</u>	<u>2,184,888</u>	<u>2,377,320</u>
Total primary government expenses	<u>\$ 7,307,019</u>	<u>\$ 7,107,566</u>	<u>\$ 7,298,007</u>	<u>\$ 7,404,132</u>	<u>\$ 7,880,874</u>	<u>\$ 8,214,265</u>	<u>\$ 9,273,981</u>	<u>\$ 9,203,838</u>	<u>\$ 9,599,349</u>	<u>\$ 10,924,809</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services										
General government	\$ 15,270	\$ 15,269	\$ 15,270	\$ 26,350	\$ 23,884	\$ 18,500	\$ 19,543	\$ 1,550	\$ 15,859	\$ 21,155
Public safety	30,384	18,438	26,465	900	300	800	-	18,361	17,400	12,290
Cultural and recreation	-	-	-	-	-	-	-	-	-	59,314
Operating grants and contributions	93,407	42,828	22,548	220,621	38,859	47,858	18,699	207,471	77,007	85,860
Capital grants and contributions	106,054	106,971	106,776	106,302	106,428	104,952	103,879	139,851	136,507	134,558
Total governmental activities program revenues	<u>245,115</u>	<u>183,506</u>	<u>171,059</u>	<u>354,173</u>	<u>169,471</u>	<u>172,110</u>	<u>142,121</u>	<u>367,233</u>	<u>246,773</u>	<u>313,177</u>
Business-type activities:										
Charge for services										
Water	<u>1,824,127</u>	<u>1,708,014</u>	<u>1,751,374</u>	<u>1,941,316</u>	<u>1,996,961</u>	<u>2,263,956</u>	<u>2,464,546</u>	<u>2,522,887</u>	<u>2,856,517</u>	<u>2,734,606</u>
Total business-type activities:	<u>1,824,127</u>	<u>1,708,014</u>	<u>1,751,374</u>	<u>1,941,316</u>	<u>1,996,961</u>	<u>2,263,956</u>	<u>2,464,546</u>	<u>2,522,887</u>	<u>2,856,517</u>	<u>2,734,606</u>
Total primary government program revenues	<u>\$ 2,069,242</u>	<u>\$ 1,891,520</u>	<u>\$ 1,922,433</u>	<u>\$ 2,295,489</u>	<u>\$ 2,166,432</u>	<u>\$ 2,436,066</u>	<u>\$ 2,606,667</u>	<u>\$ 2,890,120</u>	<u>\$ 3,103,290</u>	<u>\$ 3,047,783</u>

(Continued on next page)

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Net (Expense) Revenue</b>										
Governmental activities	\$ (5,289,144)	\$ (5,167,326)	\$ (5,383,761)	\$ (5,292,248)	\$ (5,899,881)	\$ (6,216,909)	\$ (6,948,192)	\$ (6,859,767)	\$ (7,167,688)	\$ (8,234,312)
Business-type activities	51,367	(48,720)	8,187	183,605	185,439	438,710	280,878	546,049	671,629	357,286
Total primary government expense	<u>\$ (5,237,777)</u>	<u>\$ (5,216,046)</u>	<u>\$ (5,375,574)</u>	<u>\$ (5,108,643)</u>	<u>\$ (5,714,442)</u>	<u>\$ (5,778,199)</u>	<u>\$ (6,667,314)</u>	<u>\$ (6,313,718)</u>	<u>\$ (6,496,059)</u>	<u>\$ (7,877,026)</u>
<b>General Revenue and Other Changes in Net Position</b>										
Governmental activities:										
Taxes	\$ 3,769,024	\$ 3,889,022	\$ 3,953,934	\$ 4,127,418	\$ 4,421,892	\$ 4,653,205	\$ 4,737,193	\$ 5,114,269	\$ 5,765,684	\$ 6,140,275
Grants and unrestricted contributions	1,611,206	1,669,515	1,751,222	1,828,482	1,941,897	2,324,207	2,381,318	2,524,278	2,770,850	2,833,547
Gain (loss) on sale of property	-	(58,767)	51,967	3,885	568,630	338,618	29,140	21,131	13,575	45,975
Investment earnings	5,953	4,800	16,144	27,452	73,589	152,290	90,724	3,641	9,331	307,231
Miscellaneous	105,127	13,114	33,103	27,976	26,166	23,134	40,389	23,974	38,403	136,904
Total government activities	<u>5,491,310</u>	<u>5,517,684</u>	<u>5,806,370</u>	<u>6,015,213</u>	<u>7,032,174</u>	<u>7,491,454</u>	<u>7,278,764</u>	<u>7,687,293</u>	<u>8,597,843</u>	<u>9,463,932</u>
Business-type activities:										
Gain on sale of property	-	2,474.00	3,154	-	-	-	3,284	26,993	-	-
Gain on insurance recovery	-	-	-	-	-	-	-	-	-	35,804
Investment earnings	6,732	3,994	2,715	13,521	32,937	59,905	53,015	-	3,791	120,950
Total business-type activities	<u>6,732</u>	<u>6,468</u>	<u>5,869</u>	<u>13,521</u>	<u>32,937</u>	<u>59,905</u>	<u>56,299</u>	<u>26,993</u>	<u>3,791</u>	<u>156,754</u>
Total primary government	<u>\$ 5,498,042</u>	<u>\$ 5,524,152</u>	<u>\$ 5,812,239</u>	<u>\$ 6,028,734</u>	<u>\$ 7,065,111</u>	<u>\$ 7,551,359</u>	<u>\$ 7,335,063</u>	<u>\$ 7,714,286</u>	<u>\$ 8,601,634</u>	<u>\$ 9,620,686</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 323,984	\$ 133,923	\$ 422,579	\$ 722,965	\$ 1,132,293	\$ 1,274,545	\$ 330,572	\$ 827,526	\$ 1,430,155	\$ 1,229,620
Business activities	(41,988)	14,655	14,056	197,126	218,376	498,615	337,177	573,042	675,420	514,040
Total primary government	<u>\$ 281,996</u>	<u>\$ 148,578</u>	<u>\$ 436,635</u>	<u>\$ 920,091</u>	<u>\$ 1,350,669</u>	<u>\$ 1,773,160</u>	<u>\$ 667,749</u>	<u>\$ 1,400,568</u>	<u>\$ 2,105,575</u>	<u>\$ 1,743,660</u>

Note: The Town began to report net position classification in accordance with GASB Statements 63 and 65 in 2013.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ 47,577	\$ 46,921	\$ 22,230	\$ 82,000	\$ 88,492	\$ 86,771	\$ 108,984
Restricted	619,271	736,093	889,635	651,736	670,368	790,806	792,934	1,049,104	987,863	1,431,780
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	240,359	72,773	275,000	323,600	777,504	194,933	238,220	595,239	120,464	2,212,735
Unassigned	3,903,142	4,256,578	4,508,900	5,265,972	5,519,421	6,946,831	6,381,593	4,501,895	5,823,760	5,393,262
Total Governmental Funds	\$ 4,762,772	\$ 5,065,444	\$ 5,673,535	\$ 6,288,885	\$ 7,014,214	\$ 7,954,800	\$ 7,494,747	\$ 6,234,730	\$ 7,018,858	\$ 9,146,761

\* Note: The Town began to report fund balance classification in accordance with GASB Statement 54 in 2011.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Revenues</b>										
Ad valorem taxes	\$ 2,673,180	\$ 2,744,627	\$ 2,852,225	\$ 2,973,623	\$ 3,146,825	\$ 3,322,075	\$ 3,364,052	\$ 3,571,162	\$ 3,975,822	\$ 4,215,832
Other taxes and licenses	1,097,423	1,108,108	1,135,729	1,163,041	1,275,968	1,324,253	1,370,946	1,536,284	1,786,030	1,934,738
Unrestricted intergovernmental revenues	1,611,206	1,669,515	1,751,222	1,827,864	1,941,175	2,323,917	2,381,218	2,489,117	2,725,568	2,815,693
Restricted intergovernmental revenues	173,275	126,566	109,224	326,923	145,287	152,810	122,578	347,322	212,866	220,342
Permits and fees	30,384	18,438	26,465	27,250	24,184	19,300	19,543	19,911	21,740	14,935
Sales and services	-	-	-	-	-	-	-	-	11,519	77,824
Investment earnings	5,953	4,800	16,114	27,452	73,589	152,290	90,724	3,641	9,331	307,231
Other revenues	146,583	49,594	59,777	25,438	26,888	23,425	40,489	59,135	84,333	154,834
Total Revenue	<u>5,738,004</u>	<u>5,721,648</u>	<u>5,950,756</u>	<u>6,371,591</u>	<u>6,633,916</u>	<u>7,318,070</u>	<u>7,389,550</u>	<u>8,026,572</u>	<u>8,827,209</u>	<u>9,741,429</u>
<b>Expenditures</b>										
Current										
General government	984,899	947,769	793,243	807,586	865,864	828,940	897,329	896,667	1,027,768	1,236,484
Public safety	2,706,134	2,810,037	3,007,254	2,965,402	3,227,198	3,690,123	4,076,515	4,149,537	4,472,585	4,795,808
Transportation	370,517	321,581	287,505	253,296	433,507	463,827	383,840	407,672	380,843	400,517
Environmental protection	491,741	475,327	524,619	627,195	440,629	397,878	544,056	624,382	568,132	709,107
Cultural and recreational	204,653	175,670	205,993	144,671	305,238	251,015	263,566	224,966	364,190	480,085
Capital outlay	964,804	1,049,345	117,020	549,967	746,875	687,982	1,432,670	2,714,840	832,950	386,010
<b>Debt Service</b>										
Principal retirement	283,614	591,461	417,182	421,632	426,025	356,116	283,404	284,333	48,771	49,922
Interest and fees	65,620	47,596	50,512	41,110	31,881	22,221	15,363	9,564	4,770	3,619
Total expenditures	<u>6,071,982</u>	<u>6,418,786</u>	<u>5,403,328</u>	<u>5,810,859</u>	<u>6,477,217</u>	<u>6,698,102</u>	<u>7,896,743</u>	<u>9,311,961</u>	<u>7,700,009</u>	<u>8,061,552</u>
Revenues over (under) expenditures	<u>(333,978)</u>	<u>(697,138)</u>	<u>547,428</u>	<u>560,732</u>	<u>156,699</u>	<u>619,968</u>	<u>(507,193)</u>	<u>(1,285,389)</u>	<u>1,127,200</u>	<u>1,679,877</u>
<b>Other Financing Sources</b>										
Sale of property	-	201,564	51,967	3,885	568,630	338,618	29,140	25,372	13,575	55,575
Insurance recovery	-	2,022	8,696	3,156	-	-	-	-	-	35,804
Proceeds from debt	-	692,000	-	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>895,586</u>	<u>60,663</u>	<u>7,041</u>	<u>568,630</u>	<u>338,618</u>	<u>29,140</u>	<u>25,372</u>	<u>13,575</u>	<u>91,379</u>
Net change in fund balances	<u>\$ (72,687)</u>	<u>\$ (333,978)</u>	<u>\$ 198,448</u>	<u>\$ 608,091</u>	<u>\$ 725,329</u>	<u>\$ 958,586</u>	<u>\$ (478,053)</u>	<u>\$ (1,260,017)</u>	<u>\$ 1,140,775</u>	<u>\$ 1,771,256</u>
Debt service as a percentage of non capital expenditures	13.59%	12.90%	16.46%	6.84%	11.90%	6.29%	4.62%	4.45%	0.78%	0.70%

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**General Governmental Revenues By Source**  
**General, Special Revenue and Capital Project Funds**  
**Last Ten Fiscal Years**

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<b>Year Ended June 30:</b>	<b>Property Taxes</b>	<b>Permits and Fees</b>	<b>Inter- Governmental</b>	<b>Local Option Sales Tax</b>	<b>Investment Earnings</b>	<b>Other Revenues</b>	<b>Total</b>
2014	\$ 2,673,180	\$ 30,384	\$ 1,784,481	\$ 1,097,423	\$ 5,953	\$ 146,583	\$ 5,738,004
2015	2,744,627	18,438	1,796,081	1,108,108	4,800	49,594	5,721,648
2016	2,852,225	26,465	1,860,446	1,135,729	16,114	59,777	5,950,756
2017	2,973,623	27,250	2,154,787	1,163,041	27,452	25,438	6,371,591
2018	3,146,825	24,184	2,086,462	1,275,968	73,589	26,888	6,633,916
2019	3,322,075	19,300	2,476,727	1,324,253	152,290	23,425	7,318,070
2020	3,364,052	19,543	2,503,796	1,370,946	90,724	40,489	7,389,550
2021	3,571,162	19,911	2,836,439	1,536,284	3,641	59,135	8,026,572
2022	3,975,822	21,740	2,938,434	1,786,030	9,331	95,852	8,026,572
2023	4,215,832	14,935	3,036,035	1,934,738	307,231	232,658	9,741,429

Source: Audited annual financial reports of the Town of Weaverville, North Carolina

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Assessed Value of Taxable Property (Excluding Motor Vehicles)**  
**Last Ten Fiscal Years**  
(in thousands)

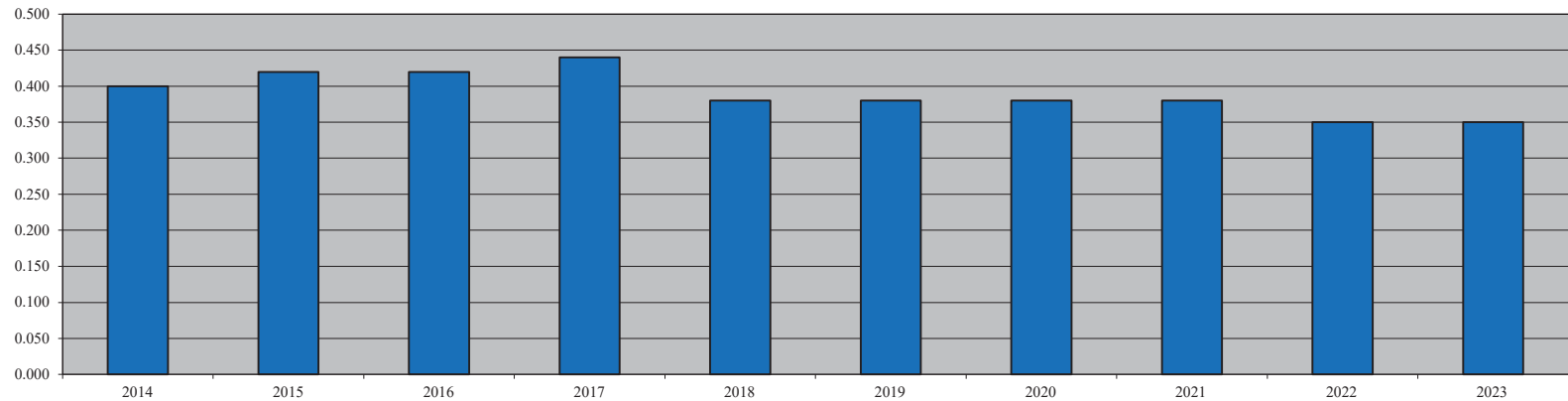
<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Service</u>	<u>Total</u>	<u>Tax Rate</u>	<u>Levy</u>
2014	533,001	96,066	4,875	633,942	0.40	2,536
2015	538,431	91,105	4,743	634,279	0.42	2,680
2016	570,750	91,775	5,461	667,986	0.42	2,806
2017	551,067	80,025	5,248	636,340	0.44	2,800
2018	715,013	63,906	5,148	784,067	0.38	2,979
2019	747,444	75,731	4,953	828,128	0.38	3,156
2020	784,173	72,063	5,406	861,642	0.38	3,229
2021	802,016	129,186	5,983	937,185	0.38	3,563
2022	971,184	141,664	6,365	1,119,213	0.35	3,917
2023	1,042,154	152,036	6,597	1,200,787	0.35	4,203

Note: Property in the Town of Weaverville is assessed by the Buncombe County Tax Office. The most recent revaluation occurred in 2021. Tax exempt property is not assessed by Buncombe County for tax purposes. Tax rates are per \$100 of assessed value and are the weighted average of all the individual direct rates applied. Actual value is assumed to be substantially the same as the assessed value.



**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
Property Tax Rates-Direct And All Overlapping Governments  
Last Ten Fiscal Years  
Per \$100 of Assessed Value

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County of Buncombe	0.569	0.604	0.604	0.604	0.539	0.529	0.529	0.529	0.488	0.488
City of Asheville	0.460	0.475	0.475	0.475	0.429	0.429	0.429	0.429	0.403	0.403
Town of Biltmore Forest	0.385	0.385	0.385	0.395	0.330	0.330	0.345	0.345	0.345	0.345
Town of Weaverville	0.400	0.420	0.420	0.440	0.380	0.380	0.380	0.380	0.350	0.350
Town of Black Mountain	0.375	0.375	0.375	0.375	0.333	0.333	0.333	0.333	0.306	0.306
Town of Woodfin	0.305	0.305	0.305	0.305	0.280	0.280	0.330	0.330	0.330	0.330
Town of Montreat	0.410	0.410	0.410	0.410	0.410	0.410	0.430	0.430	0.430	0.430
Asheville School District	0.150	0.150	0.150	0.150	0.120	0.120	0.120	0.120	0.106	0.106
Fire Districts (average beginning in 2015)	0.090-0.150	0.118	0.118	0.117	0.118	0.132	0.133	0.133	0.130	0.131
Maximum Combined Rate	1.214	1.229	1.229	1.229	1.088	1.078	1.078	1.078	0.997	0.997



NOTE: Property was revalued and effective in fiscal years 2014, 2018, and 2022.

Source: Buncombe County Tax Department  
Graph is Town of Weaverville data.

# TOWN OF WEAVERVILLE, NORTH CAROLINA

Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	2022-2023			2013-2014		
	Taxable Assessed	Rank	Percentage of Total Taxable Assessed	Taxable Assessed	Rank	Percentage of Total Taxable Assessed
	Value		Value	Value		Value
Thermo Fisher / Kendro	\$ 38,793,753	1	3.47%	\$ 21,726,340	3	3.33%
CRE Rockwell / Baldor	34,874,659	2	3.12%	26,104,070	2	4.00%
Weaverville Plaza / IRC-MAB Acquisitions	16,491,700	3	1.47%	8,550,500	8	1.31%
Walmart	13,163,200	4	1.18%	13,381,500	4	2.05%
Arvato / Sonopress / King	10,671,200	5	0.95%	40,157,750	1	6.16%
Lowe's Home Centers	9,240,900	6	0.83%	12,539,100	5	1.92%
Brian Center / SMV Weaverville LLC	8,751,200	7	0.78%	-		
Ingles	8,624,600	8	0.77%	10,653,080	6	1.63%
SCG-Weaverville LLC	4,977,400	9	0.44%	-		
Hobby Lobby	4,651,500	10	0.42%	-		
Balcrank / Linter North America Corp.	3,958,000		0.35%	4,565,530	9	0.70%
Warrior Golf				2,651,420	10	0.41%
HMVHV				8,591,600	7	1.32%
Totals	\$ 154,198,112		13.78%	\$ 148,920,890		22.83%
Total Overall Valuation	\$1,119,212,858			\$ 652,169,821		

Source: Weaverville Tax Department

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collection within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2014	\$ 2,574,476	\$ 2,568,590	99.771%	\$ 5,316	\$ 2,573,906	99.81%
2015	2,773,162	2,731,523	98.499%	39,476	2,770,999	99.89%
2016	2,805,674	2,801,001	99.833%	4,641	2,805,642	99.97%
2017	2,965,846	2,962,235	99.878%	3,564	2,965,799	99.88%
2018	3,138,242	3,135,107	99.900%	2,510	3,137,617	99.98%
2019	3,317,354	3,307,823	99.713%	8,872	3,316,695	99.98%
2020	3,397,606	3,347,656	98.530%	43,732	3,391,388	99.82%
2021	3,562,586	3,512,051	98.582%	46,861	3,558,912	99.90%
2022	3,917,245	3,911,161	99.845%	2,997	3,914,158	99.92%
2023	4,202,757	4,200,883	99.955%	-	4,200,883	99.96%

Source: Audited annual financial reports of the Town of Weaverville, North Carolina.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

**Ratios of Outstanding Debt by Type**

**Debt Per Capita**

**Last Ten Fiscal Years**

(dollars in thousands)

Year Ended June 30	Population (Est.)	General Bonded Debt				Business-type Activities				Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita
		Assessed Value of Taxable Property	Installment Purchases	Ratio of General Bonded Debt (Net) to Assessed Value of Taxable Property	Per Capita	General Obligation Bonds	Installment Purchase	General Bonded Debt (Net) Per Capita				
2014	3763	652,170	2,290	0.0035	609	2,672	-	711	4,962	unavailable	1,320	
2015	3800	660,277	2,391	0.0036	629	2,548	-	671	4,939	unavailable	1,300	
2016	3833	668,018	1,974	0.0030	515	2,470	-	645	4,444	unavailable	1,160	
2017	3858	784,067	1,552	0.0020	390	2,311	-	581	3,863	unavailable	970	
2018	3911	825,853	1,126	0.0014	288	2,149	-	549	3,275	unavailable	837	
2019	3974	872,987	770	0.0009	194	1,989	-	501	2,759	unavailable	694	
2020	4027	894,106	486	0.0005	121	1,826	-	453	2,312	unavailable	574	
2021	4567	937,185	202	0.0002	44	1,660	-	363	1,862	unavailable	408	
2022	4698	1,119,213	153	0.0001	33	3,624	-	771	3,777	unavailable	804	
2023	4726	1200787	103	0.0001	22	3407	-	721	3,510	unavailable	743	

Notes: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

(1) Includes general bonded debt and business-type activities debt.

(2) Personal income data can be found in the Demographic and Economic Statistics Schedule.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Ratio of Annual Debt Service Expenditures For**  
**General Bonded Debt to Total General Government Expenditures**  
**Last Ten Fiscal Years**  
(dollars in thousands)

<b>Year Ended June 30:</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service Expenditures</b>	<b>Total General Government Expenditures (1)</b>	<b>Percentage of Debt Service to Total General Government Expenditures</b>
2014	284	66	350	6,072	5.764%
2015	591	48	639	6,419	9.955%
2016	417	50	467	5,403	8.643%
2017	422	41	463	5,811	8.643%
2018	426	32	458	6,477	7.071%
2019	356	22	378	6,698	5.643%
2020	283	15	298	7,290	4.088%
2021	284	10	294	9,311	3.158%
2022	48	4	52	7,700	0.675%
2023	49	3	52	8,062	0.645%

(1) Expenditures shown here include all governmental fund type expenditures.

Note: Excludes bond issuance and other costs and general obligation bonds reported in the enterprise funds.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Computation of Direct and Underlying Debt**  
**General Obligation Bonds**  
**June 30, 2023**

Direct:

Town of Weaverville

Governmental Activities Installment Obligations			\$	103,407
		Percent Applicable to the Town (1)		

Underlying:

Buncombe County

General Obligation Bonds	\$	7,200,000	15.54%	<u>1,119,213</u>
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Total direct and underlying bonded debt				<u><u>\$</u></u>	<u>1,222,620</u>
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(1) Percent applicable to the Town of Weaverville calculated using assessed valuation of Town divided by assessed valuation of the County taxing district.

Source: Buncombe County Tax Collector, North Carolina  
 Comprehensive Financial Report, Year Ended June 30, 2021.

Annual

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
(dollars in thousands)

	<b>Fiscal Year</b>									
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Assessed value of property	\$652,170	\$660,277	\$668,018	\$636,340	\$784,067	\$828,128	\$861,642	\$937,185	\$ 1,119,213	\$1,200,787
Debt limit, 8% of assessed value	52,174	52,822	53,441	50,907	62,725	66,250	68,931	74,975	89,537	96,063
Total net debt applicable to limit	4,962	4,939	4,444	3,863	3,275	2,758	4,812	4,322	3,777	3,511
Legal debt margin available	47,189	45,800	48,997	47,044	59,450	63,492	64,119	70,653	85,760	92,552
Total net debt applicable to the limit as a percentage of limit	9.55%	9.39%	8.32%	7.59%	5.22%	4.16%	6.98%	5.76%	4.22%	3.65%

Note: NC Statute GS159-55 limits the Town's outstanding debt to 8% of the appraised value of property subject to taxation.



# TOWN OF WEAVERVILLE, NORTH CAROLINA

## Demographic and Economic Statistics

Last Ten Fiscal Years as of June 30

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June 30	Population (1)	Personal Income (thousands) (2)	Per Capita Personal Income (3)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
2023	4,726	unavailable	\$ 37,666	50.5	505	2.8
2022	4,698	unavailable	32,481	55.0	521	3.3
2021	4,567	unavailable	36,517	53.5	594	4.6
2020	4,027	unavailable	36,629	53.2	595	6.5
2019	3,674	unavailable	35,782	52.0	582	3.4
2018	3,911	unavailable	35,582	42.6	592	3.1
2017	3,858	unavailable	30,378	42.6	601	3.9
2016	3,833	unavailable	29,374	46.0	582	4.1
2015	3,800	unavailable	unavailable	unavailable	593	5.0
2014	3,763	unavailable	26,424	41.0	613	5.0

### Sources:

- (1) North Carolina Office of State Planning
- (2) Personal income information is a total for the year
- (3) North Carolina Office of State Planning (Buncombe County)
- (4) NC Department of Public Instruction (Average Daily Membership)
- (5) NC Department of Labor (Buncombe County)

# **TOWN OF WEAVERVILLE, NORTH CAROLINA**

Principal Employers  
Current Year and Nine Years Ago

	2023			2014		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Employer:						
Thermo Fisher	520	1	11.00%	560	1	20.00%
Walmart	315	2	6.67%	187	4	6.68%
Ingles	185	3	3.91%	250	3	8.93%
Lowes	176	4	3.72%	160	6	5.71%
Publix	170	5	3.60%			
Baldor	150	6	3.17%	146	7	5.21%
Buncombe County Schools	120	7	2.54%	116	8	4.14%
Conrad Industries	90	8	1.90%	84	9	3.00%
Brian Center	86	9	1.82%	175	5	6.25%
Town of Weaverville	71	10	1.50%	60	10	2.14%
Arvato / Sonopress			0.00%	415	2	14.82%
Total	1,883		39.84%	2,153		76.88%

The employers in Weaverville provide jobs for individuals from Buncombe, Madison, Yancey and Mitchell Counties in North Carolina and from Unicoi County in Tennessee.

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
Full-time Equivalent Town Government Employees by Function/Program  
Last Ten Fiscal Years

**Function/Program**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b><u>Administration</u></b>	5	6	6	6	6	6	6	6	7	8
Manager	1	1	1	1	1	1	1	1	1	1
Finance Officer	1	1	1	1	1	1	1	1	1	1
Adm. Assistant	1	1	1	0	0	0	1	1	1	1
Account Clerk/Tax	1	2	2	2	2	2	2	2	2	2
Zoning	1	1	1	2	2	2	1	1	1	1
Recreation Coordinator	0	0	0	0	0	0	0	0	1	1
Town Clerk	0	0	0	0	0	0	0	0	0	1
<b><u>Police</u></b>	15	15	15	15	15	16	17	17	17	17
Chief	1	1	1	1	1	1	1	1	1	1
Assistant Chief	1	1	0	0	0	1	1	1	1	1
Detective	1	1	2	2	2	1	1	1	1	1
Sergeant	2	2	2	2	2	2	2	2	2	4
Corporal	2	2	2	2	2	2	2	2	2	0
Officer	7	7	7	7	7	8	9	9	9	9
Reception	1	1	1	1	1	1	1	1	1	1
<b><u>Fire</u></b>	18	18	18	18	21	24	24	24	24	24
Chief	1	1	1	1	1	1	1	1	1	1
Dept. Chief	1	1	1	1	1	1	1	1	1	1
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Battalion Chief	3	3	3	3	3	3	3	3	3	3
Captain	3	3	3	3	3	3	3	3	3	3
Lieutenant	0	0	0	0	0	3	3	3	3	3
Engineer	0	0	0	0	3	6	6	6	6	6
Fire Fighter	9	9	9	9	9	6	6	6	6	6
<b><u>Public Works</u></b>	22	22	23	22	22	22	22	22	22	24
Director	1	1	1	1	1	1	1	1	1	1
Adm. Assistant	1	1	1	0	0	0	0	0	0	0
Supervisor	2	2	2	2	2	2	2	2	2	2
Equipment II	1	1	1	1	1	1	1	1	1	3
Equipment I	3	3	3	3	3	3	3	3	3	3
Water Treat.	4	4	5	4	4	4	4	4	3	4
Meter Reader	1	1	1	1	1	1	1	1	1	1
Skilled Labor	4	4	4	6	6	6	6	6	6	6
Semi-Skilled	3	3	3	3	3	3	3	3	3	3
Water Tr. Supervisor	1	1	1	0	0	0	0	0	1	1
Water Tr. Superintendent	1	1	1	1	1	1	1	1	1	0
<b>Total Employees</b>	<b>60</b>	<b>61</b>	<b>62</b>	<b>61</b>	<b>64</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>70</b>	<b>73</b>

Source: Town Budget Office

Notes: A full-time employee is scheduled to work the following hours:

Administration: 1,950 hours annual

Police: 2,184 hours annual

Fire: 2,756 hours annual

Public Works: 2,080 hours annual

# TOWN OF WEAVERVILLE, NORTH CAROLINA

## Operating Indicators by Function/Program

Last Ten Calendar Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b><u>Function/Program</u></b>										
<b>Administration</b>										
Zoning Permits	87	47	31	87	120	123	129	120	182	98
Tax Collection Rate	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%
Tax Rate	0.4	0.42	0.42	0.44	0.38	0.38	0.38	0.38	0.35	0.35
<b>Police</b>										
Dollar Value Stolen	\$ 203,724	\$ 180,388	\$ 287,855	\$ 81,539	\$ 367,119	\$ 390,364	\$ 151,002	\$ 450,495	\$ 135,151	\$ 235,716
Dollar Value Recovered	\$ 92,045	\$ 88,272	\$ 87,725	\$ 68,010	\$ 104,668	\$ 43,902	\$ 66,337	\$ 493,026	\$ 95,528	\$ 377,669
Criminal Activities	211	288	379	302	445	578	627	400	384	160
Total Activities	67,293	69,289	68,775	67,648	79,640	56,908	57,070	52,137	20,298	7,374
Patrol Miles Driven	123,039	110,448	114,781	120,319	117,992	98,302	104,127	100,708	179,384	159,670
<b>Fire</b>										
Vehicle Fires	13	6	10	11	8	5	11	7	3	7
Vehicle Loss	\$ 66,350	\$ 16,800	\$ 23,672	\$ 32,800	\$ 11,300	\$ 39,395	\$ 114,800	\$ 59,700	\$ 20,500	\$ 123,410
Structure Fires	15	11	11	40	20	9	8	8	2	14
Structure Loss	\$ 98,470	\$ 93,350	\$ 271,450	\$ 160,300	\$ 517,850	\$ 1,925,400	\$ 433,660	\$ 238,200	\$ 4,000	\$ 735,000
Total Calls	1,595	1,679	1,670	1,655	1,979	1,868	1,952	1,972	1,951	2,112
<b>Public Works</b>										
Solid Waste/Program Cost	\$ 299,625	\$ 312,952	\$ 505,910	\$ 349,462	\$ 597,730	\$ 550,671	\$ 629,319	\$ 526,601	\$ 462,187	\$ 533,808
Cost per Household	\$ 167.58	\$ 175.03	\$ 257.46	\$ 179.86	\$ 302.34	\$274.79	\$314.03	\$256.25	\$208.76	\$225.90
Cost per Ton Recyclables	\$ 162.00	\$ 169.21	\$ 273.53	\$ 280.02	\$ 135.65	\$153.48	\$142.86	\$139.43	\$145.62	\$185.00
Recovered Tons	388.2	407.6	427.9	449.3	457.9	431.0	458.0	531.0	548.0	521.9
Street Signs Installed	16	10	12	18	15	12	10	8	12	15
Paving Repairs	26	18	28	16	18	22	19	15	24	28

continued on next page d on next page

**TOWN OF WEAVERVILLE, NORTH CAROLINA**

Operating Indicators by Function/Program

Last Ten Calendar Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Water</b>										
Water Mains										
Six inch	106,325	106,685	106,745	107,578	115,787	118,211	119,030	120,230	120,230	120,750
Eight inch	114,089	114,229	116,806	116,806	118,366	119,032	119,032	119,032	119,032	119,100
Ten inch	25,795	25,795	25,795	25,795	25,795	25,795	25,795	25,795	25,795	25,795
Twelve inch	23,805	23,805	23,805	23,805	23,805	23,805	23,805	23,805	23,805	35,945
Twenty inch	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400	21,400

Source: Various Town departments

**TOWN OF WEAVERVILLE, NORTH CAROLINA**  
 Capital Asset Statistics by Function/Program  
 Last Ten Calendar Years

<b>Function/Program</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	15	15	15	15	18	18	18	18	18	19
Fire stations	1	1	1	1	1	1	1	1	1	1
Refuse collection										
Collection trucks	2	2	2	2	2	2	2	2	2	2
Other public works										
Streets (miles)	18.03	18.18	19.13	19.29	19.36	19.44	19.44	19.87	19.87	19.87
Streetlights	301	301	301	301	304	306	308	310	310	316
Traffic signals	12	12	12	12	12	12	12	12	12	12
Water										
Transmission lines (miles)	55.09	55.18	56.13	56.13	57.97	58	58.5	58.7	61.9	68
Fire hydrants	402	404	410	410	422	433	439	442	442	471
Storage capacity (thousands of gallons)	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950

Sources: Various Town Departments

Notes:

Traffic signals are maintained by North Carolina Department of Transportation.

Streetlights are provided by Duke Energy.

Town street total includes gravel and hard surface.

Police vehicles include support vehicles.

## **COMPLIANCE SECTION**



**Report On Internal Control Over Financial Reporting And On Compliance  
And Other Matters Based On An Audit Of Financial Statements  
Performed In Accordance With *Government Auditing Standards***

Independent Auditors' Report

To the Honorable Mayor and  
Members of the Town Council  
Weaverville, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the Town of Weaverville, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprises the Town of Weaverville's basic financial statements, and have issued our report thereon dated November 8, 2023. Our report includes a reference to other auditors who audited the financial statements of the Town of Weaverville ABC Board, as described in our report on the Town of Weaverville's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. The financial statements of the Town of Weaverville ABC Board were not audited in accordance with *Government Auditing Standards*.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Town of Weaverville's internal control over financial reporting (internal control) to determine the audit procedures that were appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Weaverville's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Town of Weaverville, North Carolina's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Asheville, North Carolina  
November 8, 2023



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation and Zoning – 492 Reems Creek Road

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Proposed Annexation Ordinance  
Map Showing Annexation Area

**DESCRIPTION/SUMMARY OF REQUEST:**

Kathy Amos (formerly Kathy Bullman) is the owner of approximately 1 acre located at 492 Reems Creek Road and has petitioned to have her property annexed into the Town of Weaverville. This property adjoins the larger tracts at 480 Reems Creek Road that were recently annexed into the Town with a townhouse project anticipated. The annexation petition has been included in previous agenda items so it is not included with this item but is available for review upon request.

The Town Clerk has previously certified the sufficiency of the annexation petition and public hearings were held on both the annexation and proposed R-3 zoning on 23 October 2023. The annexation petition is now eligible for Town Council action.

The proposed annexation ordinance is attached for Town Council review and possible action and includes an R-3 zoning designation as requested by the petitioner and recommended by the Planning Board.

**COUNCIL ACTION REQUESTED:**

Should Town Council wish to annexation this property into the municipal limits of the Town of Weaverville, action to adopt the annexation ordinance is appropriate.

**AN ORDINANCE EXTENDING THE CORPORATE LIMITS  
OF THE TOWN OF WEAVERVILLE, NORTH CAROLINA –  
BULLMAN/AMOS – +/- 1.07 ACRES AT 492 REEMS CREEK ROAD  
ANNEXATION #2023-3**

**WHEREAS**, the Town Council has been petitioned under N.C. Gen. Stat. § 160A-31 to annex the area described below and the Town Clerk investigated the petition and certified the sufficiency of the petition; and

**WHEREAS**, the Town of Weaverville has the authority pursuant to Part 3 of Article 19 of Chapter 160A of the North Carolina General Statutes to adopt zoning regulations, to establish zoning districts and to classify property within its jurisdiction according to zoning district, and to amend said regulations and district classifications from time to time in the interest of the public health, safety and welfare; and

**WHEREAS**, the initial zoning designation was requested to be R-3 and by letter dated 5 September 2023, the Planning Board found R-3 zoning to be reasonable and consistent with the Town's Comprehensive Land Use;

**WHEREAS**, a public hearing on the question of annexation was held during a meeting of Town Council on 23 October 2023 at 6:00 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 12 October 2023 and 19 October 2023, and a written comment period beginning on 2 October 2023;

**WHEREAS**, a public hearing on the question of R-3 zoning was held during a meeting of Town Council on 23 October 2023 at 6:00 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 12 October 2023 and 19 October 2023, and a written comment period beginning on 2 October 2023;

**WHEREAS**, at the public hearings the residents of Weaverville and the surrounding area were given an opportunity to be heard on any questions regarding the desirability of the annexation and the R-3 zoning requested;

**WHEREAS**, Town Council finds that the annexation petition is valid and the public health, safety, and welfare of the inhabitants of the Town and the area proposed for annexation will best be served by annexation of the area proposed;

**WHEREAS**, Town Council finds that R-3 zoning is consistent with the Town's Comprehensive Land Use Plan and the resolution adopted by Town Council on 13 December 2022;

**WHEREAS**, when considering such factors as the size, physical conditions, and other attributes of the property, the benefits and detriments to the landowners, the neighbors, and the surrounding community, and the relationship between the current actual and permissible development on the property and the adjoining areas and the development that would be permissible under the proposed zoning, Town Council finds that R-3 zoning is reasonable and in the public interest in that R-3 zoning is compatible with the current uses and zoning of several

properties within the area including properties within the Town and just outside its municipal limits, and could serve to diversify the housing stock within the Town's municipal limits.

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Weaverville, North Carolina, that:

1. By virtue of the authority granted by N.C. Gen. Stat. § 160A-31, the +/-1.07 acre which is shown on the map that is recorded in Map Book \_\_\_\_ at Page \_\_\_\_, Buncombe County Registry, and further identified as Buncombe County Parcel Identification Numbers 9752-24-6901 is hereby annexed and made part of the Town of Weaverville. Said territory shall be subject to the municipal taxes according to N.C. Gen. Sta. § 160A-58.10.
2. From and after the effective date of this annexation ordinance, the area so annexed shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Weaverville and shall be entitled to the same privileges and benefits as other parts of the Town.
3. The Zoning Map of the Town of Weaverville is hereby amended to establish an R-3 zoning classification for the property so annexed.
4. The property owner is directed to submit to the Town of Weaverville an annexation map showing the property so annexed for recordation purposes.
5. The Mayor of the Town of Weaverville shall cause to be recorded in the Office of the Register of Deeds for Buncombe County, and in the Office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed territory, described in Paragraph 1 above and shown on the attached survey, together with a duly certified copy of this Ordinance within 30 days of the effective date of the annexation. Such a map shall also be delivered to the Buncombe County Board of Elections as required by N.C. Gen. Stat. § 163-288.1.
6. This annexation ordinance shall be effective immediately.

**ADOPTED THIS** the 20th day of November, 2023, with \_\_\_\_ voting in favor and \_\_\_\_ against.

---

**PATRICK FITZSIMMONS**, Mayor

**ATTESTED BY:**

---

**TAMRA MERCER**, Town Clerk

**APPROVED AS TO FORM:**

---

**JENNIFER O. JACKSON**, Town Attorney





**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation and Zoning – Reems Creek Village Recombination Areas

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Proposed Annexation Ordinance  
Map Showing Annexation Area

**DESCRIPTION/SUMMARY OF REQUEST:**

The owners of Lots 44 (Boyce Trusts), 46 (Elder), 47 (McVay), 49 (Siegel), and 50 (Siegel) within Reems Creek Village have each acquired additional land adjoining their respective lots. The area proposed for annexation is all of Lots A, B, C, and E, as shown on the attached map and collectively is approximately 2.513 acres. This additional property has been recombined with their existing lots so that the additional acreage has been added to those existing lots. These owners are all seeking annexation of this additional land to fix the split jurisdiction that has occurred due to the recombinations.

The Town Clerk has previously certified the sufficiency of the annexation petition and public hearings have been held on both the annexation and proposed R-2 zoning. The annexation petition is now eligible for Town Council action.

The proposed annexation ordinance is attached for Town Council review and possible action and includes an R-2 zoning designation as requested by the petitioner and recommended by the Planning Board.

**COUNCIL ACTION REQUESTED:**

Should Town Council wish to annexation this property into the municipal limits of the Town of Weaverville, action to adopt the annexation ordinance is appropriate.

**PREPARED BY AND RETURN TO:**

Jennifer O. Jackson, Weaverville Town Attorney  
30 South Main Street, Weaverville, NC, 28787

**AN ORDINANCE EXTENDING THE CORPORATE LIMITS  
OF THE TOWN OF WEAVERVILLE, NORTH CAROLINA -  
REEMS CREEK RECOMBINATION AREAS - +/- 2.513 ACRES  
ANNEXATION #2023-4**

**WHEREAS**, the Town Council has been petitioned under N.C. Gen. Stat. § 160A-31 to annex the area described below and the Town Clerk investigated the petition and certified the sufficiency of the petition; and

**WHEREAS**, the Town of Weaverville has the authority pursuant to Part 3 of Article 19 of Chapter 160A of the North Carolina General Statutes to adopt zoning regulations, to establish zoning districts and to classify property within its jurisdiction according to zoning district, and to amend said regulations and district classifications from time to time in the interest of the public health, safety and welfare; and

**WHEREAS**, the initial zoning designation was requested to be R-2 and by letter dated 4 October 2023, the Planning Board found R-2 zoning to be reasonable and consistent with the Town's Comprehensive Land Use;

**WHEREAS**, a public hearing on the question of annexation was held during a meeting of Town Council on 14 November 2023 at 6:00 p.m., which was continued to 20 November 2023 at 6:00 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 2 November 2023 and 9 November 2023, and a written comment period beginning on 24 October 2023;

**WHEREAS**, a public hearing on the question of R-2 zoning was held during a meeting of Town Council on 14 November 2023 at 6:00 p.m., which was continued to 20 November 2023 at 6:00 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 2 November 2023 and 9 November 2023, and a written comment period beginning on 24 October 2023;

**WHEREAS**, at the public hearings the residents of Weaverville and the surrounding area were given an opportunity to be heard on any questions regarding the desirability of the annexation and the R-2 zoning requested;

**WHEREAS**, Town Council finds that the annexation petition is valid and the public health, safety, and welfare of the inhabitants of the Town and the area proposed for annexation will best be served by annexation of the area proposed;

**WHEREAS**, Town Council finds that R-2 zoning is consistent with the Town's Comprehensive Land Use Plan and the resolution adopted by Town Council on 13 December 2022 and on 23 October 2023;

**WHEREAS**, when considering such factors as the size, physical conditions, and other attributes of the property, the benefits and detriments to the landowners, the neighbors, and the surrounding community, and the relationship between the current actual and permissible development on the property and the adjoining areas and the development that would be permissible under the proposed zoning, Town Council finds that R-2 zoning is reasonable and in the public interest in that R-2 zoning is compatible with the current uses and zoning of several properties within the area including properties within the Town and just outside its municipal limits, and could serve to diversify the housing stock within the Town's municipal limits.

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Weaverville, North Carolina, that:

7. By virtue of the authority granted by N.C. Gen. Stat. § 160A-31, Lots A, B, C, and E as shown on the map that is recorded in Map Book \_\_\_\_ at Page \_\_\_\_, Buncombe County Registry, reference to which is hereby made for a more complete description, are hereby annexed and made part of the Town of Weaverville. Said territory shall be subject to municipal taxes according to N.C. Gen. Stat. § 160A-58.10.
8. From and after the effective date of this annexation ordinance, the area so annexed shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Weaverville and shall be entitled to the same privileges and benefits as other parts of the Town.
9. The Zoning Map of the Town of Weaverville is hereby amended to establish an R-2 zoning classification for the property so annexed.
10. The property owner is directed to submit to the Town of Weaverville an annexation map showing the property so annexed for recordation purposes.
11. The Mayor of the Town of Weaverville shall cause to be recorded in the Office of the Register of Deeds for Buncombe County, and in the Office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed territory, described in Paragraph 1 above and shown on the attached survey, together with a duly certified copy of this Ordinance within 30 days of the effective date of the annexation. Such a map shall also be

delivered to the Buncombe County Board of Elections as required by N.C. Gen. Stat. § 163-288.1.

12. This annexation ordinance shall be effective immediately.

**ADOPTED THIS** the 20th day of November, 2023, with \_\_\_ voting in favor and \_\_\_ against.

\_\_\_\_\_  
**PATRICK FITZSIMMONS**, Mayor

**ATTESTED BY:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**TAMRA MERCER**, Town Clerk

\_\_\_\_\_  
**JENNIFER O. JACKSON**, Town Attorney

**STATE OF NORTH CAROLINA**

**COUNTY OF BUNCOMBE**

I, \_\_\_\_\_, a Notary Public, certify that Tamara Mercer personally came before me this day and acknowledged that she is the Town Clerk for the Town of Weaverville and that by authority duly given and as the act of the municipal corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by her as its Town Clerk.

Witness my hand and seal this the \_\_\_\_ day of November, 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation and Zoning – Windsor Built Homes – Reems Creek  
(300 Hamburg Mountain Road)

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Proposed Annexation Ordinance  
Map Showing Annexation Area

**DESCRIPTION/SUMMARY OF REQUEST:**

Joseph Penley and Reems Creek Village L.L.C. have both signed a voluntary annexation petition seeking to have a total of +/-9.488 acres, a portion of property located at 300 Hamburg Mountain Road, annexed into the Town of Weaverville. The purpose of their annexation appears to be to obtain Town services to support a 35-lot single family lot subdivision that is proposed for development by Windsor Built Homes, Inc. The petitioners are requesting an initial zoning designation of R-3 to accommodate small lot sizes within the proposed subdivision.

The Town Clerk has previously certified the sufficiency of the annexation petition and public hearings have been held on both the annexation and proposed R-3 zoning. The annexation petition is now eligible for Town Council action.

The proposed annexation ordinance is attached for Town Council review and possible action and includes an R-3 zoning designation as requested by the petitioner and recommended by the Planning Board.

**COUNCIL ACTION REQUESTED:**

Should Town Council wish to annexation this property into the municipal limits of the Town of Weaverville, action to adopt the annexation ordinance is appropriate.

**PREPARED BY AND RETURN TO:**

Jennifer O. Jackson, Weaverville Town Attorney  
30 South Main Street, Weaverville, NC, 28787

**AN ORDINANCE EXTENDING THE CORPORATE LIMITS  
OF THE TOWN OF WEAVERVILLE, NORTH CAROLINA -  
PENLEY AND REEMS CREEK VILLAGE LLC - +/- 9.488 ACRES  
ANNEXATION #2023-5**

**WHEREAS**, the Town Council has been petitioned under N.C. Gen. Stat. § 160A-31 to annex the area described below and the Town Clerk investigated the petition and certified the sufficiency of the petition; and

**WHEREAS**, the Town of Weaverville has the authority pursuant to Part 3 of Article 19 of Chapter 160A of the North Carolina General Statutes to adopt zoning regulations, to establish zoning districts and to classify property within its jurisdiction according to zoning district, and to amend said regulations and district classifications from time to time in the interest of the public health, safety and welfare; and

**WHEREAS**, the initial zoning designation was requested to be R-3 and by letter dated 4 October 2023, the Planning Board found R-3 zoning to be reasonable and consistent with the Town's Comprehensive Land Use;

**WHEREAS**, a public hearing on the question of annexation was held during a meeting of Town Council on 14 November 2023 at 6:00 p.m., which was continued to 20 November 2023 at 6:00 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 2 November 2023 and 9 November 2023, and a written comment period beginning on 24 October 2023;

**WHEREAS**, a public hearing on the question of R-3 zoning was held during a meeting of Town Council on 14 November 2023 at 6:00 p.m., which was continued to 20 November 2023 at 6 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 2 November 2023 and 9 November 2023, and a written comment period beginning on 24 October 2023;



**WHEREAS**, at the public hearings the residents of Weaverville and the surrounding area were given an opportunity to be heard on any questions regarding the desirability of the annexation and the R-3 zoning requested;

**WHEREAS**, Town Council finds that the annexation petition is valid and the public health, safety, and welfare of the inhabitants of the Town and the area proposed for annexation will best be served by annexation of the area proposed;

**WHEREAS**, Town Council finds that R-3 zoning is consistent with the Town's Comprehensive Land Use Plan and the resolution adopted by Town Council on 23 October 2023;

**WHEREAS**, when considering such factors as the size, physical conditions, and other attributes of the property, the benefits and detriments to the landowners, the neighbors, and the surrounding community, and the relationship between the current actual and permissible development on the property and the adjoining areas and the development that would be permissible under the proposed zoning, Town Council finds that R-3 zoning is reasonable and in the public interest in that R-3 zoning is compatible with the current uses and zoning of several properties within the area including properties within the Town and just outside its municipal limits, and could serve to diversify the housing stock within the Town's municipal limits.

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Weaverville, North Carolina, that:

7. By virtue of the authority granted by N.C. Gen. Stat. § 160A-31, that +/- 9.488 acre tract shown on the map that is recorded in Map Book \_\_\_\_ at Page \_\_\_\_, Buncombe County Registry, reference to which is hereby made for a more complete description, is hereby annexed and made part of the Town of Weaverville. Said territory shall be subject to municipal taxes according to N.C. Gen. Stat. § 160A-58.10.
8. From and after the effective date of this annexation ordinance, the area so annexed shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Weaverville and shall be entitled to the same privileges and benefits as other parts of the Town.
9. The Zoning Map of the Town of Weaverville is hereby amended to establish an R-3 zoning classification for the property so annexed.
10. The property owner is directed to submit to the Town of Weaverville an annexation map showing the property so annexed for recordation purposes.
11. The Mayor of the Town of Weaverville shall cause to be recorded in the Office of the Register of Deeds for Buncombe County, and in the Office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed territory, described in Paragraph 1 above and shown on the attached survey, together with a duly certified copy of this Ordinance within 30 days of the effective date of the annexation. Such a map shall also be delivered to the Buncombe County Board of Elections as required by N.C. Gen. Stat. § 163-288.1.

12. This annexation ordinance shall be effective immediately.

**ADOPTED THIS** the 20th day of November, 2023, with \_\_\_ voting in favor and \_\_\_ against.

\_\_\_\_\_  
**PATRICK FITZSIMMONS**, Mayor

**ATTESTED BY:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**TAMRA MERCER**, Town Clerk

\_\_\_\_\_  
**JENNIFER O. JACKSON**, Town Attorney

**STATE OF NORTH CAROLINA**

**COUNTY OF BUNCOMBE**

I, \_\_\_\_\_, a Notary Public, certify that Tamara Mercer personally came before me this day and acknowledged that she is the Town Clerk for the Town of Weaverville and that by authority duly given and as the act of the municipal corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by her as its Town Clerk.

Witness my hand and seal this the \_\_\_\_ day of November, 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation and Zoning – Northridge Farms

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** Proposed Annexation Ordinance  
Proposed Annexation Map  
Proposed Conditional District Ordinance

**DESCRIPTION/SUMMARY OF REQUEST:**

The property owners comprising the properties on which the Northridge Farms development is approved have signed a voluntary annexation petition seeking to have a total of +/-88 acres located in the Gill Branch valley (south of the Northridge Commons shopping center) annexed into the Town of Weaverville. The Northridge Farms development has been approved by Buncombe County and consists of approximately 568 dwelling units in a variety of housing types. The petitioners claim vested rights to develop the properties in accordance with the Special Use Permit issued by Buncombe County and related approved master site plan which include minor modifications approved on September 22.

The Town Clerk has previously certified the sufficiency of the annexation petition and public hearings have been held on both the annexation and proposed zoning. The annexation petition is now eligible for Town Council action.

The petitioners are requesting conditional district zoning on this property with all of the terms of the Special Use Permit included in that ordinance as conditions and Town Council has informally indicated its preference for a conditional district over a traditional zoning district. A conditional district ordinance has been drafted and is attached for consideration. The ordinance does add a couple of provisions that were not in the original Special Use Permit, and the owners/developers have indicated that they agree to those additional conditions. The proposed conditional district ordinance is under final review and some minor revisions to the proposed ordinance may be requested at tonight's meeting.

The proposed annexation ordinance and a proposed conditional district ordinance are attached for Town Council review and possible action.

**COUNCIL ACTION REQUESTED:**

Should Town Council wish to annexation this property into the municipal limits of the Town of Weaverville, action to adopt the annexation ordinance and the conditional district ordinance, either as presented or with revisions, is appropriate.

**PREPARED BY AND RETURN TO:**

Jennifer O. Jackson, Weaverville Town Attorney  
30 South Main Street, Weaverville, NC, 28787

**AN ORDINANCE EXTENDING THE CORPORATE LIMITS  
OF THE TOWN OF WEAVERVILLE, NORTH CAROLINA –  
NORTHRIDGE FARMS PROPERTIES – +/- 88.12 ACRES  
ANNEXATION #2023-6**

**WHEREAS**, the Town Council has been petitioned under N.C. Gen. Stat. § 160A-31 to annex the area described below and the Town Clerk investigated the petition and certified the sufficiency of the petition; and

**WHEREAS**, a public hearing on the question of annexation was held during a meeting of Town Council on 14 November 2023 at 6:00 p.m., which was continued to 20 November 2023 at 6 p.m., that allowed both in-person and remote participation, after due notice by mailing, posting the property, and publication on 2 November 2023 and 9 November 2023, and a written comment period beginning on 24 October 2022;

**WHEREAS**, at the public hearing the residents of Weaverville and the surrounding area were given an opportunity to be heard on any questions regarding the desirability of the annexation;

**WHEREAS**, Town Council finds that the annexation petition is valid and the public health, safety, and welfare of the inhabitants of the Town and the area proposed for annexation will best be served by annexation of the area proposed;

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Weaverville, North Carolina, that:

6. By virtue of the authority granted by N.C. Gen. Stat. § 160A-31, that +/- 88.12 acre tract shown on the map that is recorded in Map Book \_\_\_\_ at Page \_\_\_\_, Buncombe County Registry, reference to which is hereby made for a more complete description, is hereby annexed and made part of the Town of Weaverville. Said territory shall be subject to municipal taxes according to N.C. Gen. Stat. § 160A-58.10.

7. From and after the effective date of this annexation ordinance, the area so annexed shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Weaverville and shall be entitled to the same privileges and benefits as other parts of the Town.
8. The property owner is directed to submit to the Town of Weaverville an annexation map showing the property so annexed for recordation purposes.
9. The Mayor of the Town of Weaverville shall cause to be recorded in the Office of the Register of Deeds for Buncombe County, and in the Office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed territory, described in Paragraph 1 above and shown on the attached survey, together with a duly certified copy of this Ordinance within 30 days of the effective date of the annexation. Such a map shall also be delivered to the Buncombe County Board of Elections as required by N.C. Gen. Stat. § 163-288.1.
10. This annexation ordinance shall be effective immediately.

**ADOPTED THIS** the 20th day of November, 2023, with \_\_\_ voting in favor and \_\_\_ against.

\_\_\_\_\_  
**PATRICK FITZSIMMONS**, Mayor

**ATTESTED BY:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**TAMRA MERCER**, Town Clerk

\_\_\_\_\_  
**JENNIFER O. JACKSON**, Town Attorney

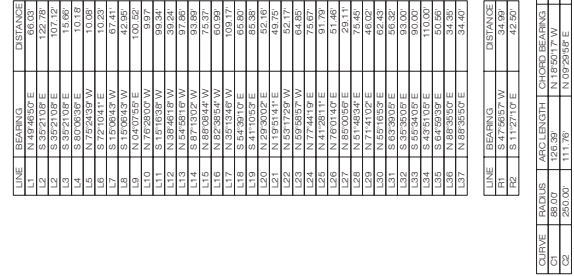
**STATE OF NORTH CAROLINA**  
**COUNTY OF BUNCOMBE**

I, \_\_\_\_\_, a Notary Public, certify that Tamara Mercer personally came before me this day and acknowledged that she is the Town Clerk for the Town of Weaverville and that by authority duly given and as the act of the municipal corporation, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by her as its Town Clerk. Witness my hand and seal this the \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_







**PREPARED BY AND RETURN TO:**

Jennifer O. Jackson, Weaverville Town Attorney  
30 South Main Street, Weaverville, NC, 28787

**COUNTY OF BUNCOMBE  
STATE OF NORTH CAROLINA**

**ORDINANCE ESTABLISHING THE CONDITIONAL DISTRICT  
DESIGNATED AS CD-8 FOR THE NORTHRIDGE FARMS PROJECT**

**WHEREAS**, the property that is the subject of this ordinance includes the following and is hereinafter collectively referred to as the “Property”:

<b>BUNCOMBE CO. PIN</b>	<b>DEED REFERENCE</b>	<b>PROPERTY OWNER</b>
9732-77-7382	Book 6337/Page 1301	DKF Development, LLC
9732-76-2936	Book 6337, Page 1301	DKF Development, LLC
9732-76-5731	Book 6307, Page 698	First Victory, Inc.
9732-76-5475	Book 6307, Page 698	First Victory, Inc.
9732-66-5806	Book 5098, Page 290	Danny C. Buckner
9732-78-9228	Book 1283, Page 312 Buncombe Co. File Nos. 23E1164 and 4E781	John Kilby and wife Kathy Kilby John Wesley Kilby and wife Shawn Kilby Matthew Bryan Kilby and wife Shara Kilby

**WHEREAS**, a voluntary annexation petition for the Property has also been submitted to the Town and the property owner/developer has consented to conditional district zoning;

**WHEREAS**, by contemporaneous adoption of an annexation ordinance by the Weaverville Town Council the Property is now located within the municipal jurisdiction of the Town of Weaverville;

**WHEREAS**, the Town of Weaverville has the authority pursuant to Chapter 160D of the North Carolina General Statutes to adopt zoning regulations, to establish zoning districts and to classify property within its jurisdiction according to zoning district, and to

amend said regulations and district classifications from time to time in the interest of the public health, safety and welfare;

**WHEREAS**, the development that is proposed for the Property is a residential development consisting of 568 dwelling units in a variety of housing configurations, together with amenities, on +/-88 acres, and has vested rights pursuant to a Special Use Permit issued by Buncombe County for project ZPH2022-00038 on 10 February 2023, and with minor modifications approved by Buncombe County on 22 September 2023;

**WHEREAS**, some small lot sizes and housing configurations would have required conditional district zoning if the Town of Weaverville had original jurisdiction over the development approval;

**WHEREAS**, Section 20-3203 of the Code of Ordinances of the Town of Weaverville establishes the procedures and requirements for zoning property to conditional districts;

**WHEREAS**, the Planning Board of the Town of Weaverville has reviewed the project and submitted a favorable recommendation along with its statement finding the reasonableness of the project and consistency with the Comprehensive Land Use Plan in that it supports the existing land uses and the growth contemplated by the Comprehensive Land Use Plan;

**WHEREAS**, since the project has already achieved development approval with vested rights being both claimed and acknowledged, there is no substantial benefit of having a community meeting as required by Town Code Sec. 20-3203(e)(2), especially when a publicly noticed hearing was held by Buncombe County on 8 February 2023;

**WHEREAS**, after proper notice required by law, the Weaverville Town Council held a public hearing on this conditional district zoning on November 14, 2023, which was continued to November 20, 2023, in accordance with North Carolina law, at which time public input on this proposed district was taken;

**WHEREAS**, Town Council adopts the Planning Board's findings that the conditional district is consistent with the Town's Comprehensive Land Use and reasonable and hereby approves such project with the conditions set forth below; and

**WHEREAS**, as indicated by signatures below, the property owners and/or developers have consented to all conditions set forth herein, which are hereby bound to be reasonable and relevant, with such consent being shown on the Exhibit A;

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WEAVERVILLE THAT:**

1. The zoning classification of the Property described hereinabove is designated as a conditional district known as CD-8 and is subject to compliance with the conditions set out herein. The official zoning map of the Town of Weaverville shall be amended to reflect this change upon the effective date of this ordinance.

2. The vested rights for the Property to be developed in accordance with the Special Use Permit issued by Buncombe County on 10 February 2023, with minor modifications approved by Buncombe County on 22 September 2023, is hereby acknowledged and all of the terms and conditions of that Special Use Permit are found to be necessary to ensure that the proposed use will conform to the requirements and spirit of the Buncombe County Zoning Ordinance and to the Town of Weaverville zoning regulations, not inconsistent therewith. Those conditions are set out as follows, including those conditions specifically set out in paragraph 6 of the Special Use Permit issued on 10 February 2023:
- Gill Branch Road is to be gated and is exit-only for resident use. Only Fire, Rescue, and Law Enforcement may use Gill Branch Road as an entrance onto the property. The owner/developer shall obtain Town Fire Marshal approval for the final design of the restricted access point.
  - All interior access roads leading to, and all parking lots serving the multi-story apartment buildings shall have a minimum road width and drive aisle of 24 feet, or as otherwise specified by the Town Fire Marshal.
  - The owner/development must submit a major subdivision application prior to submittal of permits for construction.
  - A maintenance easement shall be required around any retaining walls which cross over property lines within the development.
  - A NCDOT driveway permit is required for connection to Gill Branch Road (SR 1724).
  - The project must be constructed as depicted on and in substantial compliance with the County approved plans and all specifications and data thereon, copies of which should be maintained by the Town of Weaverville Planning Department, and include the following, with the most recently dated plans to govern:

Plan No.	Description	Date
	Survey	6/7/22
C101	Existing Conditions & Demolition Plan	12/21/22
C200	Master Site Plan	12/21/22
C201 and C202	Site Plans – West and East	12/21/22
C203	Preliminary Plat Plan	12/21/22
C300	Master Grading & Erosion Control Plan	12/21/22
C301 and C302	Grading & Erosion Control Plans – West and East	12/21/22
C303 – C308	Road Profile	12/21/22
C500	Master Storm Drainage Plan	12/21/22
C501 and C502	Storm Drainage Plan – West and East	12/21/22
C600	Master Water Plan	12/21/22
C700	Master Sewer Plan	12/21/22

A2.03.1	Floor Plan – Building Type 3 - Apartments	11/3/22
A2.04.1	Floor Plan – Building Type 5 – Apartments	11/3/22
A2.05.1	Floor Plan – Building Type 6 – Apartments	11/3/22
A3.01.01	Side & Front Elevations – Building Type 3 – Apartments	11/3/22
A3.01.02	Side & Rear Elevations – Building Type 3 – Apartments	11/3/22
A3.02.01	Side & Front Elevations – Building Type 5 – Apartments	11/3/22
A3.02.02	Side & Rear Elevations – Building Type 5 – Apartments	11/3/22
A3.03.01	Side & Front Elevations – Building Type 6 – Apartments	11/3/22
A3.03.02	Side & Rear Elevations – Building Type 6 – Apartments	11/3/22
A6.01	Floor Plan – Clubhouse	11/3/22
A6.03.01	Side & Front Elevation – Clubhouse	11/3/22
A6.03.02	Side & Rear Elevation – Clubhouse	11/3/22
A12.02.3	Maintenance/Car Wash – Elevations	11/3/22
A1.3	Front Elevations - Clement	11/6/20
A12.03	Front & Back Elevations – Clubhouse	
A201	Elevations – Duplex 1.1 Building	
A202	Elevations – Duplex 2.1 Building	
A204	Elevations – Duplex 3.1 Building	
A12.05.3	Side, Rear & Front Elevation – Garage G5	
A12.07.1	Floor Plan and Elevations – Trash Enclosure	
1A	Front Elevation and Roof Plan	12/18/20
C-0	Coversheet	7/13/23
C-1.0	Zoning Compliance Plan	7/13/23
C-1.1	Master Plan – North	7/13/23
C-1.2	Master Plan – South	7/13/23
C-1.3 – C-1.7	Preliminary Plats	7/13/23
C-1.8	Line and Curve Chart	7/13/23
C-2.0	Existing Conditions	7/13/23
C-3.0	Clearing & Grubbing/Demolition Plan – North	7/13/23
C-3.1	Clearing & Grubbing/Demolition Plan – South	7/13/23
C-3.2 – C-3.6	Mass Grading Plan	7/13/23
C-3.7 – C-3.11	Final Stabilization Plan	7/13/23
C-3.12 – C-3.15	Erosion Control Details	7/13/23
C-3.16	Erosion Control Notes	7/13/23
C-3.17	NCG01 Details	7/13/23
C-4.0 – C-4.4	Layout and Materials Plan	7/13/23
C-4.5 and C-4.6	Layout and Materials Details	7/13/23
C-4.7 – C-4.11	Road Profiles	7/13/23
C-5.0 – C-5.4	Grading Plan	7/13/23
C-5.5 – C-5.20	Stormwater Plan and Profiles	7/13/23
C-5.21	Stormwater Structure Table	7/13/23
C-5.22	Stormwater Pipe Chart	7/13/23
C-5.23 – C-5.25	Stormwater Details	7/13/23
C-5.26	ADS Stormtech MC-7200 Details	7/13/23
C-5.27	Stormwater Control Measure – SCM-1A Details	7/13/23
C-5.28	Stormwater Control Measure – SCM-1B Details	7/13/23
C-5.29	Stormwater Control Measure – SCM-2 Details	7/13/23
C-5.30	Stormwater Control Measure – SCM-3 Details	7/13/23

C-5.31	Stormwater Control Measure – SCM-4A Details	7/13/23
C-5.32	Stormwater Control Measure – SCM-4B Details	7/13/23
C-5.33	Stormwater Control Measure – SCM-4C Details	7/13/23
C-5.34	Stormwater Control Measure – SCM-4D Details	7/13/23
C-5.35	Stormwater Control Measure – SCM-4E Details	7/13/23
C-5.36	ADS Stormtech SC-740 Details	7/13/23
C-5.37	Stormwater Control Measure – SCM-5 Details	7/13/23
C- 6.0	Overall Water Extension Plan	7/13/23
C-6.1 – C-6.5	Water Plans	7/13/23
C-7.0	Overall Sewer Plan	7/13/23
C-7.1 – C-7.5	Sewer Plans and Profiles	7/13/23
C-7.6 – C-7.8	Sewer Details	7/13/23

It is acknowledged and agreed that the stormwater plans, profiles and details may change as required by Buncombe County, and that the utility plans may change as required by the public utility providers.

- g. Prior to commencement of land disturbance and construction activity the owner/developer shall submit a Site Plan Development permit for the entire project which must indicate the following:
  - i. Exact location of all buildings and accessory structures;
  - ii. Commercial lighting plan (demonstrating it meets the standards of the Buncombe County Zoning Ordinance [particularly Sec. 78-658 of the Buncombe County Zoning Ordinance] or the Town of Weaverville lighting regulations [Article VI of Town Code Chapter 20], whichever are less stringent);
  - iii. Buffering, landscaping, and parking lot landscaping (if required);
  - iv. Retaining walls (demonstrating that they meet the standards of the Buncombe County Retaining Wall Ordinance);
  - v. Easements and rights-of-way on the property;
  - vi. Approved E-911 road names (names to be approved by the Buncombe County Addressing Coordinator before submittal);
  - vii. Documentation addressing any other conditions of site development approval as ordered by the Buncombe County Board of Adjustment;
  - viii. Copies of approved permits from the US Army Corps of Engineers, the NC Department of Transportation, and the NC Department of Environmental Quality, where applicable; and
  - ix. The approval of the master site plan does not replace the requirement of pulling individual site plan permits for each building or structures within the development.

3. All streets within the project shall be private unless the Town approves an application for public streets. In order to be eligible for inclusion in the Town's public street system, streets must be constructed to the public street standards as set out in Town Code Section 24-84 and procedures for approval as set out in Town Code Chapter 24 must be observed, including but not limited to Town Code Section 24-87, which requires an application for a public street commitment, and Town Code Sections 24-89 through 24-93. Even though development approval has already been given for the project through the issuance of a Special Use Permit, the provisions of Town Code Section 24-86 shall apply to the greatest extent possible.
4. The parking requirements and improvements shall be determined by the developer, but shall be adequate to accommodate the residential use of the property, with the understanding that parking on or along any Town- or NCDOT-maintained street or roadway is expressly prohibited.
5. Construction related vehicles must be parked on the property and not on any Town-maintained public streets or the shoulders of those public streets. All dirt, mud, construction materials, or other debris deposited on Town maintained public streets as a result of construction activities must be removed by the contractor or owner on a daily basis, pursuant to Town Code Section 22-48.
6. All outdoor lighting on the property shall comply with the outdoor lighting provisions of Article VI of Town Code Chapter 20, unless inconsistent with the Special Use Permit. A plan shall be submitted and approved as required by Town Code Sec. 20-3603.
7. Unless inconsistent with the Special Use Permit, one freestanding sign per entrance is allowed pursuant to Town Code Section 20-4106(c), as long as said sign is no larger than 50 square feet of surface area per side of sign, up to a maximum of 100 square feet of aggregate surface area. Unless inconsistent with the Special Use Permit, directional signs consistent with Town Code Section 20-4107(g) are allowed, and include directional signs which are not over six feet in sign height and which do not have a surface area greater than four square feet per side up to a maximum of eight square feet in aggregate surface area for all sides per sign. Notwithstanding anything herein to the contrary, signage required by federal or state laws or regulations is allowed.
8. Compliance with Buncombe County sedimentation and erosion control standards and with Buncombe County's stormwater regulations is required. All permitting and inspections on these issues will be conducted through Buncombe County.
9. Notwithstanding the limitation of the use of Gill Branch Road contained in paragraph 2.a. above, the use of the Gill Branch Road access point is hereby allowed for sanitation services and utility installation and maintenance.
10. Onsite amenities shall be provided for the residents of the project as shown on the approved Site Plan. At a minimum, such amenities shall include or be substantially



similar to the following:

- a. Amenities shown on approved plans, including but not limited to play areas with commercial grade playground equipment, swimming pools, clubhouses, mail rooms, bicycle storage, covered picnic areas with tables and grilling areas, and dog park.
  - b. A publicly accessible bicycle and pedestrian pathway which traverses the Property and provides connectivity from the Northridge Commons Shopping Center, the Gill Branch Valley area, and the Northridge Farms development to Reems Creek and the Reems Creek Greenway that the Town plans to construct along Reems Creek and connect to Lake Louise Park, with the exact location and specifications of the pathway to be determined at a later time.
11. The project consists of the following sections of development: (1) an apartment complex, (2) townhouse buildings, (3) duplexes that are known as “casitas”, and (4) a single family lot subdivision. The preliminary site plan for each section of the project is subject to review by the Town in accordance with the applicable development review process for each section, but shall be approved if found to be compliant with the terms and conditions of this Conditional District Ordinance which incorporates the terms and conditions of the Special Use Permit, as amended, and as it may from time to time be amended by Town Council. Final plat review by the Town’s technical review committee is required prior to the issuance of any Town zoning permits.
12. For each section of development, a zoning permit required by Town Code Sec. 20-3110 shall be applied for within five years from the effective date of the Conditional District Ordinance. Upon request of the owner/developer, Town Council may, in its sole discretion, grant such extension as Town Council deems appropriate under the circumstances. Progress on the construction of the Project and the establishment of vested rights shall thereafter be governed by N.C. Gen. Stat. 160D-108.
13. Town Code Section 20-3203 shall govern the project including, but not limited, those provisions regarding issuance of zoning permits, modifications (in accordance with Town Code Section 20-1303), appeals, and final plat approval.
14. A duplicate copy of this Conditional Zoning Ordinance shall be recorded in the Buncombe County Register of Deeds, and shall be binding on the property owners, their heirs, successors, and assigns.
15. At least one building permit in each section of development within the project must be obtained no later than 5 years from the date of this ordinance. Failure to obtain such building permits within the 5-year time frame shall render the conditional district null and void and the property shall automatically convert to an R-3 zoning designation. Upon request of the owner/developer, Town Council may, in its sole discretion, grant such extension as Town Council deems appropriate under the circumstances.



16. This ordinance, including the conditions contained herein, shall be enforced as provided in Article III of Part 1 of Chapter 20 of the Weaverville Town Code, and Chapter 160D of the N.C. General Statutes.
17. The Town Zoning Administrator is hereby authorized and directed to make the changes as herein enacted on the official zoning map with said Conditional District labeled as "CD-8" and to issue zoning permits for the improvements that are to be made in compliance with this Conditional District.
18. If any section, subsection, sentence, clause, or phrase of this ordinance is, for any reason, held to be invalid, it will be up to Town Council to determine if the validity of the remaining portions of this ordinance is affected.
19. That all ordinances and clauses of ordinances contained within the Town's Code of Ordinance which are in conflict herewith, are hereby repealed to the extent of such conflict.
20. Except for the provisions contained in paragraph 9 and 10(b) which were not originally included in the Special Use Permit but have been agreed upon and approved, in the event that this Conditional District Ordinance conflicts with the Special Use Permit referenced herein, the terms of the Special Use Permit control, as it is the express intent of the parties to codify the vested rights from the Special Use Permit in this Conditional District Ordinance.
21. That this ordinance is effective immediately upon adoption.

**ADOPTED THIS** the \_\_\_\_ day of \_\_\_\_\_, 2023, with a vote of \_\_\_\_ for and \_\_\_\_ against.

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**PATRICK FITZSIMMONS**, Mayor

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**TAMARA MERCER**, Town Clerk

**STATE OF NORTH CAROLINA**

**COUNTY OF BUNCOMBE**

I, \_\_\_\_\_, a Notary Public of Buncombe County, North Carolina, certify that **TAMARA MERCER** personally came before me this day and acknowledged that she is the Town Clerk of the Town of Weaverville, a municipal corporation, and that by authority duly given, the foregoing instrument was signed in its name by the Mayor of the Town of Weaverville, and attested by herself as the Town Clerk..

Witness my hand and official seal, this the \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires:

[Notary Seal]

# EXHIBIT A

## CONDITIONAL DISTRICT CD-8 – NORTHRIDGE FARMS OWNER/DEVELOPER CONSENT TO CONDITIONS:

By signing below I acknowledge that I am the respective owner and/or developer of the property, and that I have read, agreed, and accepted the conditions set forth in this Ordinance.

### OWNERS:

\_\_\_\_\_  
DANNY C. BUCKNER

\_\_\_\_\_  
JOHN E. KILBY

\_\_\_\_\_  
KATHY B. KILBY

\_\_\_\_\_  
JOHN WESLEY KILBY

\_\_\_\_\_  
SHAWN KILBY

\_\_\_\_\_  
MATTHEW BRYAN KILBY

\_\_\_\_\_  
SHARA KILBY

### OWNER/DEVELOPERS:

DFK DEVELOPMENT, LLC

\_\_\_\_\_  
TRAVIS A. FOWLER, Managing Member

FIRST VICTORY, INC.

\_\_\_\_\_  
TRAVIS A. FOWLER, President

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**MEETING DATE:** November 20, 2023

**SUBJECT:** Annexation Petition – Maple Trace Subdivision

**PRESENTER:** Town Attorney Jennifer Jackson

**ATTACHMENTS:** GIS Map; Adopted Resolution; Certificate of Sufficiency; Staff Report

**DESCRIPTION/SUMMARY OF REQUEST:**

The Maple Trace Homeowners' Association, Inc., and property owners within the Maple Trace Subdivision have submitted a voluntary annexation petition that encompasses all of the subdivision lots and common space within the existing subdivision known as Maple Trace. This property is not contiguous to the primary municipal limits of the Town, but located approximately 650 feet from the Town's primary municipal limits. Construction of single-family homes has been completed and vested rights are claimed so that the subdivision can be completed as originally planned and permitted. All properties are served by the Town's water system and MSD. Due to the large number of petitioners (representing approx. 134 lots and 8 common areas), the annexation petition is voluminous and is not provided with this agenda item but is available upon request.

Maple Trace has indicated that the primary purpose for the annexation petition is to receive municipal services and for the private roads within the subdivision to be accepted into the Town's public street system.

Town Council adopted a resolution which outlined the next steps for staff to take regarding the annexation petition. Action that has been taken includes the following:

- Town Attorney performed limited title examinations on all 142 properties
- Town Clerk certified the sufficiency of the petition on 19 October 2023
- Planning Director presented the zoning request and Planning Board provided a favorable recommendation on R-2 zoning on 1 August 2023
- Public Works Director delivered his recommendations regarding street and storm drainage system testing to HOA representative on 13 November 2023
- Finance Director performed tax and water revenue calculations and projections
- Town Attorney and Finance Director performed a fire district impact analysis
- Fire Chief met with Fire Chief of the Reems Creek Fire District on 12 September 2023 and 30 October 2023 to discuss the impact of the annexation and a mutual aid agreement
- Police Chief reviewed law enforcement call data for the subdivision

A brief, but comprehensive, staff report is attached and provided to Town Council.

Maple Trace representatives have indicated that the street and storm drainage system testing will be more costly than they expected, so that testing is on hold and they may wish to address this issue with Town Council before any further steps or action is taken on this matter.

**COUNCIL ACTION REQUESTED:**

Town Council direction to staff on this matter is needed.



[illegible]

1:9,028

Miles (x)	Gallons (y)
0	0
0.075	0.5
0.15	1.0
0.225	1.5

**TOWN OF WEAVERVILLE  
RESOLUTION CONCERNING VOLUNTARY ANNEXATION PETITION  
FOR MAPLE TRACE SUBDIVISION**

**WHEREAS**, a petition requesting annexation of the entirety of Maple Trace Subdivision has been received by the Town of Weaverville and the Weaverville Town Council deems it advisable to proceed in response to this request for annexation; and

**WHEREAS**, N.C. Gen. Stat. § 160A-58.2 provides that the sufficiency of a non-contiguous annexation petition shall be investigated by the Town Clerk before further annexation proceedings may take place; and

**WHEREAS**, a Planning Board review and recommendation on the initial zoning of the areas to be annexed is required prior to Town Council taking any action to amend the zoning map should these properties be annexed, although vested rights are claimed for all development; and

**WHEREAS**, staff analysis on the effect that this annexation will have on the provision of Town services is advisable prior to Town Council taking any action on the annexation petition;

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Weaverville as follows:

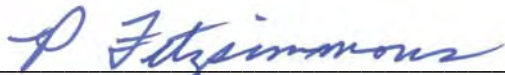
1. The Town Clerk, with the assistance of the Town Attorney, is hereby directed to investigate the sufficiency of the voluntary annexation petition and to certify to Town Council the result of her investigation.
2. The Planning Director is directed to place the properties that are the subject of the annexation petition on the Planning Board's agenda for review and recommendation as to the most appropriate zoning district for an initial Town zoning of these properties, that consistency with the Town's Comprehensive Land Use Plan be part of that review, and that a Planning Board recommendation be submitted to Town Council as soon as practical, but in no event later than any public hearing that may subsequently be held on this matter.
3. The Town staff is directed to provide a report analyzing the effect that this annexation might have on the provision of Town services and any additional resources that will be needed to extend Town services to these properties should they be annexed.
4. The Public Works Director is directed to develop a testing and inspection program, to be performed by or on behalf of the petitioners and at petitioners' expense, for evaluation of the private street construction standards, condition of the streets and related stormwater system on all of the streets that are proposed for acceptance into the Town's public street system. The Public Works Director is authorized to work with the petitioners and provide guidance concerning the testing and inspection and to advise the petitioners on any remedial measures that will be



recommended based on the Public Works Director's review of the testing results. The Public Works Director is further directed to provide such reporting to Town Council as necessary to keep them informed of the testing results, remedial work undertaken and/or completed, and his final recommendation concerning acceptance of the streets into the Town's public street system.

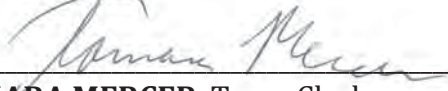
5. It is acknowledged that this voluntary annexation petition covers approximately 65 acres and approximately 1.4 miles of streets, and involves a large number of petitioners (representing approximately 135 lots, and 8 common areas), and that it will take staff time to provide the analysis, certifications, and recommendations required by this resolution. Staff is directed to provide an update at its November 2023 regular meeting, if not before.

**THIS** the 24th day of July, 2023



**PATRICK FITZSIMMONS**, Mayor

**ATTESTED BY:**



**TAMARA MERCER**, Town Clerk





**CERTIFICATE OF SUFFICIENCY OF  
ANNEXATION PETITION 2023-2  
FOR MAPLE TRACE SUBDIVISION**

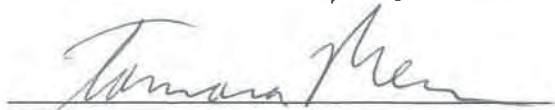
**TO THE WEAVERVILLE TOWN COUNCIL:**

I, Tamara Mercer, Weaverville Town Clerk, do hereby certify that I have investigated Voluntary Annexation Petition No. 2023-2 submitted for the Maple Trace Subdivision and have found as a fact:

1. That said Petition is signed by all the owners of the real property lying in the area described therein;
2. That the nearest point on the proposed satellite corporate limits is not more than 3 miles from the Town's primary corporate limits;
3. That no point on the proposed satellite corporate limits is closer to the primary corporate limits of any other city than to the primary corporate limits of the Town;
4. That the area is situated so that the Town will be able to provide the same services within the proposed satellite corporate limits that it provides within its primary corporate limits;
5. That the area to be annexed is a subdivision and all lots within the subdivision are included within the area to be annexed; and
6. That the area within the proposed satellite corporate limits, when added to the area of all other satellite corporate limits of the Town, does not exceed ten percent (10%) of the area within the primary corporate limits of the Town.

Therefore, in accordance with North Carolina General Statutes § 160A-58.2, I certify that the Petition is valid and sufficient for the voluntary annexation of a non-contiguous area pursuant to said § 160A-58.1, *et seq.*, of the North Carolina General Statutes.

**IN WITNESS WHEREOF**, I have hereto set my hand and affixed the seal of the Town of Weaverville, this the 19 day of October, 2023.

  
**TAMARA MERCER**, Town Clerk

# ANNEXATION STAFF REPORT

## ANNEXATION #2023-2 – MAPLE TRACE SUBDIVISION

**PROPERTY DESCRIPTION** – Entirety of Maple Trace Subdivision; 142 properties; entrance and exit over a private easement for Water Leaf Dr (private road) to Parker Cove Rd (SR 2106), which crosses Reems Creek via a new 2-way NCDOT bridge and connects directly to Reems Creek Rd (SR 1003)

**SUFFICIENCY OF PETITION** – With the assistance of the Town Attorney, the Town Clerk certified the sufficiency of the annexation petition on 19 October 2023. This is a satellite annexation and, if annexed, brings the total percentage of satellite annexations from 0.92% to 3.97% (10% is the legal maximum).

### FINANCIAL PROJECTIONS

Town Tax Value = +/- \$43,820,025  
 Property Tax Revenue = +/- \$153,370 annually  
 Water Revenue = +/- \$48,240 annually<sup>1</sup>

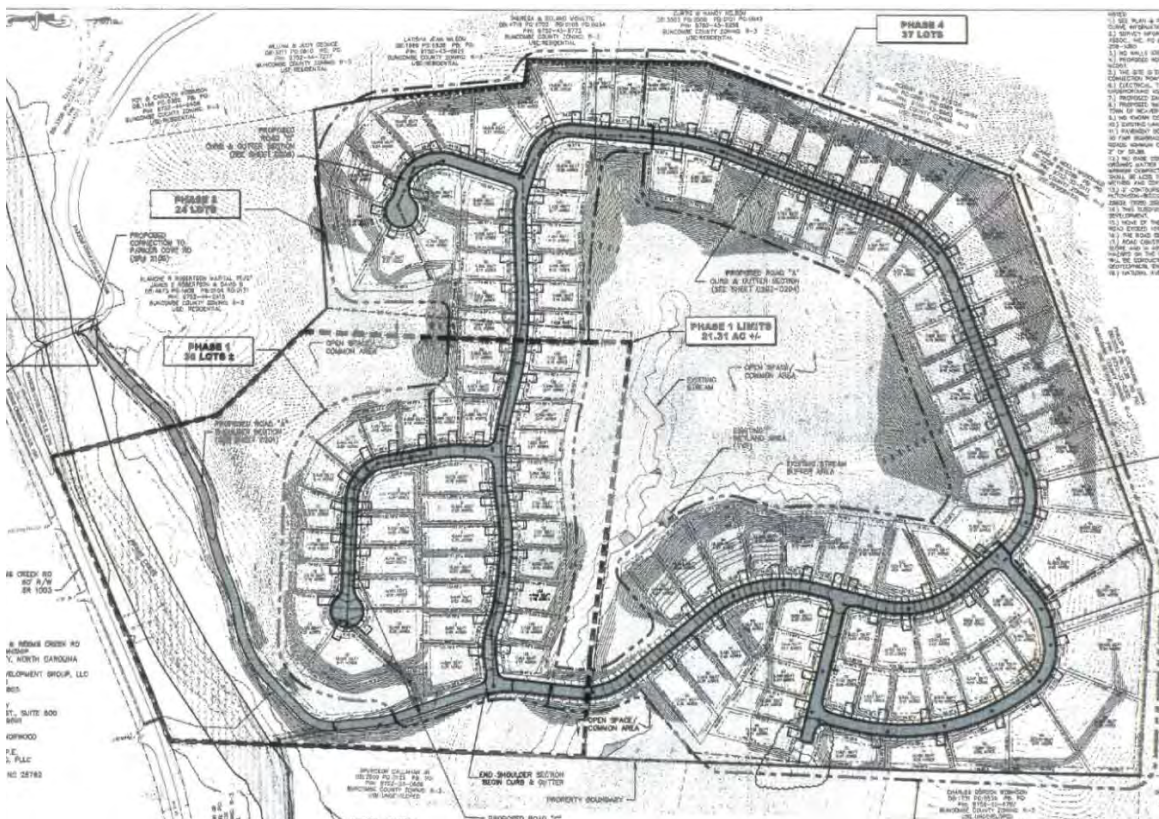
### PROPERTY DETAILS

Existing single-family subdivision that is built out and consists of:

- +/- 66.5 acres
- 134 single family residences
- 8 HOA owned and managed common areas
- 5 private streets: +/- 7,415 linear feet = +/- 1.4 miles
- Public utility providers: Town water, MSD sewer

### ZONING CLASSIFICATION

Town R-2 zoning was requested as the Town zoning district that most closely aligns with the existing subdivision. The Planning Board reviewed the zoning request and voted to recommend R-2 zoning on 1 August 2023. The only discrepancies appear to be some minor deviations in min. lot area and setbacks (Subdivision 15' front, 15' rear, 7' side vs. Town 30' front, 10' rear, 10' side). Additional improvements in the subdivision will be constructed with prior approved setbacks for consistency and vested rights.



<sup>1</sup> Upon annexation, Town water revenue will be reduced to the approximate amount indicated due to conversion from outside rates to inside rates. Outside water rates for these properties generate approximately \$96,480 in water revenue annually.

# **ANNEXATION STAFF REPORT**

## **ANNEXATION #2023-2 – MAPLE TRACE SUBDIVISION**

### **OPERATIONAL AND SYSTEM IMPACTS**

**WATER** – The Town currently provides public water to these properties, so no operational challenges or additional system impacts are expected. A decrease in water revenue is noted in footnote 1.

**STREETS** – 5 private streets were constructed and are in use within the subdivision: Water Leaf Drive, Wild Ginger Court, Rosebud Orchid Way, Checkerberry Court, and Bell Lily Drive. The condition of these private streets is under investigation through a testing program established by the Public Works Director. It is recommended that the results of the testing be reviewed by the PW Director and his recommendation be submitted prior to any decision on the street acceptance or annexation. The HOA is taking steps to obtain title to the road easement portion of the adjoining property over which +/- 75' of Water Leaf Drive is located so that the HOA property will directly abut Parker Cove Road. If obtained the HOA wishes to include that additional tract in the annexation. Street lighting is present along all of the private streets.

**STORMWATER** – This subdivision operates under a stormwater management permit issued by Buncombe County and includes several stormwater control measures. The stormwater drainage system located within the street improvements is in the process of being inspected to determine if the system is working properly or requires repair or maintenance. The PW Director recommends that the decision on the street acceptance or annexation be delayed until the results of the storm drainage inspection can be reviewed.

**SANITATION** – If annexed these residential properties must be added to the weekly garbage route and the leaf/yard waste schedule. This, by itself, will not significantly impact the ability of the Sanitation Division to provide Town services; however, when considered with the other annexation petitions that are pending, there may be a need to add another garbage pickup day and staffing may have to be increased. Town staff will have a better idea of the impact of this annexation on sanitation routes once the new garbage truck is received and put into service, which is expected in Spring 2024.

**POLICE** – The Weaverville Police Department believes that it will be able to efficiently and effectively serve this subdivision at its approved staffing level. These properties will be added to a routine patrol route.

**FIRE** – Reems Creek Fire Department (RCFD) currently provides fire service to these properties. If annexed these properties will be removed from the RCFD district and the Town will be responsible for providing fire and first responder services. This annexation area represents approximately 4% of the RCFD tax base (4.3% when added to properties recently annexed or pending within the Reems Creek corridor) and will be a significant loss of tax revenue to the RCFD at approximately \$66,000 per year based on current rates.

N.C. Gen. Stat. § 160A-58.2A requires the Town to pay a proportionate share of a tax district's debt on facilities and equipment existing at the time an annexation petition is submitted. The Town's share of RCFD debt for all of the annexations affecting the RCFD tax district, including Maple Trace Subdivision, has been calculated to be \$15,039.62 over a period of approximately 3.5 years.

Weaverville's Fire Department (WFD) and RCFD have a long-standing agreement that RCFD will provide automatic aid to Town properties in the vicinity of the RCFD fire station, particularly east of the intersection of Hamburg Mountain Road and Reems Creek Road. WFD can provide fire and first responder services to this property, however, the response times from the WFD fire station will be pushing acceptable limits and a greater WFD presence in the Reems Creek Road corridor will likely be needed in the future. In the meantime, the Town and RCFD are working on formalizing an automatic aid agreement. Financial compensation to RCFD for providing automatic aid services to Town properties is under negotiation and will include any amounts legally owed to RCFD for the Town's proportionate share of RCFD debt as a result of the anticipated reduction in their tax base.

**TOWN OF WEAVERVILLE  
TOWN COUNCIL AGENDA ITEM**

**Date of Meeting:** Monday, November 20, 2023  
**Subject:** Addition of Planner/Code Enforcement Position  
**Presenter:** Town Manager Selena Coffey  
**Attachments:** 1. Job Ad/Description  
2. Budget Amendment

**Description:**

With our very rapid increases in development and subsequent new residential construction and annexations, I am in the position of needing to request your approval to add a new Planner/Code Enforcement position. I have planned on requesting this position in the fiscal year 2024-2025 budget, but with the recent annexations and continued rapid residential construction in our community, I feel that we need to go ahead and fill this position. I am, therefore, requesting that this position and the attached, related budget amendment be approved for the new position to begin in January 2024.

**Council Action Requested:**

The Town Manager requests approval of a new Planner/Code Enforcement position to begin in January 2024 and the subsequent budget amendment.

***Proposed Motion:***

*I make a motion to approve this new position and the related budget amendment per the Town Manager's recommendation.*



**Town of Weaverville****Planner and Code Enforcement Technician Job Posting**

Salary: \$52,243 - \$56,485 (up to midpoint) Annually

Job Type: Full Time – Non-exempt

Department: Planning

Beginning Date: January 1, 2024

**Duties and Responsibilities**

- Provides general information to the public regarding development regulations, including zoning, subdivision and other standards, and the development review process;
- Assists with the Town's long-range planning efforts.
- Reviews or assists in the review of land development plans and applications for compliance with development regulations.
- Assists in the review of zoning map amendments, rezonings, text amendments, variances and other development proposals.
- Conducts field evaluations and assessments to derive conclusions, make recommendations, and prepare technical reports.
- Serve as the town's primary code enforcement officer.
- Attends Town Council, Planning Board, and Board of Adjustment meetings, as needed.
- Assists department head, as needed.

**Qualifications**

- A bachelor's degree in community planning, geography, public administration or a related field with at least 3 years of position related work experience required.
- Thorough knowledge of principles and practices of planning, general knowledge of North Carolina land use law.
- Skilled in the use of geographic information systems, familiarity with Adobe Creative Suite and other work-related technology used to perform position duties.
- Possession of a valid North Carolina driver's license.
- Pre-employment drug screen required, along with background screening.

## Budget Amendment FY 2023-2024

### Town of Weaverville

What expense accounts are to be increased?

<u>Account</u>	<u>Account Description</u>	<u>Transfer Amount</u>
010-410-413-12100	Planning Salaries & Wages	\$35,300.00

What expense account(s) are to be decreased or additional revenue expected to offset expense?

<u>Account</u>	<u>Account Description</u>	<u>Transfer Amount</u>
010-004-310-09900	Appropriated Fund Bal (General)	\$35,300.00

**Justification:** Please provide a brief justification for this budget amendment. *New Planner/Code Enforcement position for half-year beginning January 2024.*

_____ Authorized by Finance Officer	_____ Date
_____ Authorized by Town Manager	_____ Date
_____ Authorized by Town Council (if applicable)	_____ Date

Budget Ordinance Section 7:

- 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 Town Council.
- E. The Budget Officer or his/her designee may not transfer any amounts between funds, except as approved by Town Council, as a budget amendment.

**Town of Weaverville**  
**Town Council Agenda Item**

**Date of Meeting:** Monday, November 20, 2023

**Subject:** Police Department Report for the 1st Quarter

**Presenter:** Chief of Police Ron Davis

**Attachments:** Police Department Reports – Q3 Aug 2023-Oct 2023

**Description:**

Attached you will find the police department's quarterly report on activities, response times, and crime reports.

**Action Requested:** None



## WEAVERVILLE POLICE DEPARTMENT QUARTERLY REPORT AUG-OCT 2023

**Activity:** There were 1,562 total calls for service this quarter versus 2,046 in the same quarter year.

(These numbers do not include dozens of activities conducted everyday, such as checks of businesses, homes and citizens)

**Arrests:** There were 11 arrests this quarter vs. 19 the same quarter last year.

**Accidents:** There were 59 vehicles and 7 injuries this quarter vs. 54 vehicles and 8 injuries during the same period last year.

## Police Activity Report

<u>Activity</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>Quarter Total</u>
Arrests	1	7	3	11
Vehicle crashes	21	16	22	59
Traffic Citations & Warnings	43	50	46	139
Parking Citations	1	4	3	8
Robbery	0	0	0	0
Aggravated Assault	0	0	0	0
Simple Assault	0	1	1	2
Sex Offense	1	1	1	3
Kidnapping	0	0	0	0
Burglary/B&E	0	2	0	2
Theft-Shoplifting	0	2	1	3
Theft-From a Motor Vehicle	0	0	0	0
All Other Theft	2	7	6	15
Motor Vehicle Theft	0	1	0	1
Damage/Vandalism	0	3	0	3
Counterfeiting/Forgery	0	0	0	0
False Pre/Swindle/Conf Gm	2	1	1	3
Credit Card/ATM Fraud	0	1	1	2
Stolen Property	0	0	1	1
Drug/Narcotic Violations	1	1	1	3
Drug Equipment Violations	0	1	0	1
Weapon Law Violations	0	0	0	0
Total Events	544	501	517	1,562

**NORTH CAROLINA STATE BUREAU OF INVESTIGATION (NCSBI)  
(NIBRS) NATIONAL INCIDENT BASED REPORTING SYSTEM  
AGENCY SUMMARY OFFENSES BY MONTH  
(LATEST DATA AVAILABLE SEPTEMBER 2023)**

**2022 (January-September)**

- 102 Non-Violent crimes (i.e., larceny, burglary, motor vehicle theft.)
- 1 Violent Crime (i.e., aggravated assault, robbery)

**2023 (January-September)**

- 81 Non-Violent Crimes
- 1 Violent Crime

This reflects a 19.8% decline in non-violent crime from 2022 to 2023.

\*These numbers do not include some reports i.e. vandalism, credit card fraud, weapon & drug offenses etc.

North Carolina State Bureau of Investigation (NCSBI)  
**Agency Summary Offenses By Month**  
 Weaverville  
 2022

Description	January	February	March	April	May	June	July	August	September	October	November	December
<b>Murder</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Rape</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Robbery</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Aggravated Assault</b>	0	0	1	0	0	0	0	0	0	0	0	0
<b>Burglary</b>	2	0	1	0	0	0	0	0	1	0	0	1
<b>Larceny</b>	12	7	8	10	5	15	15	11	13	16	19	22
<b>Motor Vehicle Theft</b>	0	0	0	0	0	1	0	0	0	0	0	0
<b>Arson</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>14</b>	<b>7</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>16</b>	<b>15</b>	<b>11</b>	<b>14</b>	<b>16</b>	<b>19</b>	<b>23</b>

North Carolina State Bureau of Investigation (NCSBI)  
**Agency Summary Offenses By Month**  
 Weaverville  
 2023

Description	January	February	March	April	May	June	July	August	September	October	November	December
<b>Murder</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Rape</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Robbery</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Aggravated Assault</b>	0	0	0	0	0	0	1	0	0	0	0	0
<b>Burglary</b>	1	0	1	1	1	0	2	0	2	0	0	0
<b>Larceny</b>	12	9	9	9	12	9	4	2	6	0	0	0
<b>Motor Vehicle Theft</b>	0	0	0	0	0	0	1	0	0	0	0	0
<b>Arson</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>13</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>13</b>	<b>9</b>	<b>8</b>	<b>2</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>

## RESPONSE TIMES '22 VS '23

	<u>2022</u>	<u>2023</u>
High priority- average	3.82	3.49
Average priority-average	2.59	5.08*
Low priority- average	1.12	1.65

\*Response times for Average priority calls continue to increase (*Available time for officers to perform routine duties such as high visibility patrol and community related activities etc., is decreasing*).

*High Priority Calls-* Response to this is **urgent** (i.e. in progress, weapon calls, etc.)

*Average Priority Calls-* Response to the scene is necessary but **not urgent**.

*Low Priority Calls-* Action on this type of call is often handled on the phone (i.e. someone just needs to speak to an officer) thus there is a shorter response time.

# OTHER UPDATES

## Grants

- A grant was just submitted to North Carolina League of Municipalities for a \$5,000 to offset costs for vehicle barricades used at special events.
- Currently seeking grants with Small Rural Tribal (SRT), the NC Governor's Crime Commission, Bureau of Justice And the NC Governors Highway Safety Program.

## Events to date

The Police Department has been involved in no fewer than 18 events so far this year such as:

- Planned School events (Primary and Elementary) Off-Site evacuation drill, Fall Walk etc.
- 2 Demonstrations
- Citizen's Academy
- July 4<sup>th</sup>
- Music on Main
- Art in Autumn
- Homecoming Parade
- Halloween (Candlelight Stroll and Holiday Parade upcoming)



**Town of Weaverville**  
**Town Council Agenda Item**

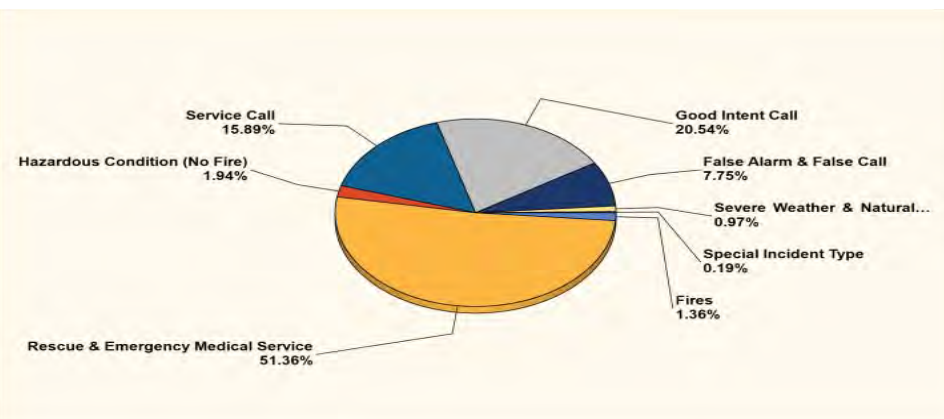
**Date of Meeting:** November 20<sup>th</sup> 2023  
**Subject:** Weaverville Fire Department Quarterly Report  
**Presenter:** Chief Scottie Harris  
**Attachments:** Quarterly Report

**Description:**

Attached please find the quarterly report for the Weaverville Fire Department. Chief Harris will be present at the meeting to present the report and answer any questions Town Council may have.

**Action Requested:**

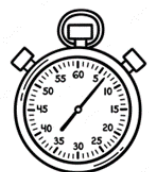
Information only; No action required.



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	7	1.36%
Rescue & Emergency Medical Service	265	51.36%
Hazardous Condition (No Fire)	10	1.94%
Service Call	82	15.89%
Good Intent Call	106	20.54%
False Alarm & False Call	40	7.75%
Severe Weather & Natural Disaster	5	0.97%
Special Incident Type	1	0.19%
<b>TOTAL</b>	<b>516</b>	<b>100%</b>

# OVERLAPPING	% OVERLAPPING	TOTAL
115	22.29	516



**AVERAGE RESPONSE TIME (Dispatch to Arrived)**

0:06:14



## WEAVERVILLE FIRE DEPARTMENT QUARTERLY REPORT AUGUST 1, 2023 - OCTOBER 31, 2023

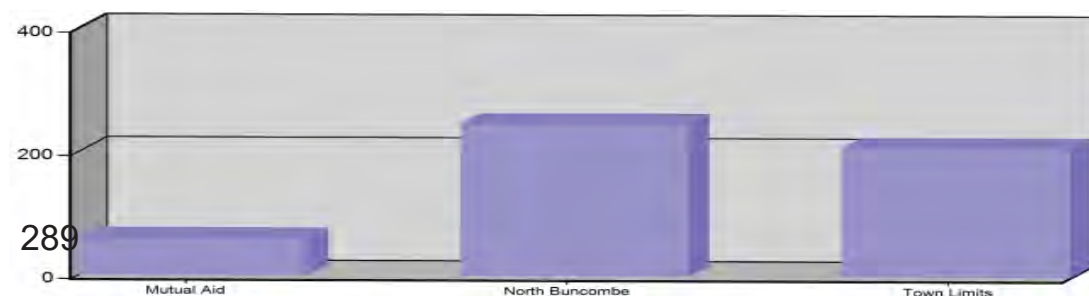
FIRE LOSS			
LOSSES		PRE-INCIDENT VALUES	
PROPERTY	CONTENTS	PROPERTY	CONTENTS
\$25,000.00	\$500.00	\$25,000.00	\$500.00

TOTAL LOSSES: \$25,500.00

TOTAL PRE-INCIDENT  
VALUES: \$25,500.00

PROPERTY SAVED					
TOTAL PRE-INCIDENT PROPERTY	TOTAL PRE-INCIDENT CONTENT	TOTAL PRE-INCIDENT	TOTAL PROP. SAVED	TOTAL CONT. SAVED	TOTAL SAVED
\$25,000.00	\$500.00	\$25,500.00	\$0.00	\$0.00	\$0.00

ZONE	# INCIDENTS
Mutual Aid - Mutual Aid	60
North Buncombe - North Buncombe District	247
Town Limits - Town Limits	209
<b>TOTAL:</b>	<b>516</b>





## WEAVERVILLE FIRE DEPARTMENT

3 MONTICELLO RD.  
WEAVERVILLE, NC 28787

*Celebrating 100 years of service to our community*

### **Fire Marshals Office Stats. August 2023, September 2023 and October 2023.**

#### **SafeKids. Child Car Seat Installation.**

August = 7 installations.

September = 10 installations.

October = 8 installations.

#### **Fire Prevention and Education Classes.**

Sept. 16<sup>th</sup> . Art in Autumn. Bike Rodeo. (50 kids)

Sept. 23<sup>rd</sup> . Traing Center. Bike Rodeo. (120 kids)

Sept. 27<sup>th</sup> . Reynolds Mtn. Academy. (32 Kids)

October 4<sup>th</sup> Reynolds Mtn. Academy. (26 kids)

October 11<sup>th</sup> . Reynolds Mtn. Academy. (29 kids)

October 23<sup>rd</sup> . Smokehouse. North Buncombe Elementary. (235 kids)

October 24<sup>th</sup> . Smokehouse. North Buncombe Elementary. (230 kids)

October 25<sup>th</sup> . Career Day. North Buncombe Middle School. (200 kids)

October 26<sup>th</sup> . Smokehouse. Weaverville Primary. (228 kids)

October 31<sup>st</sup> . Drug Awareness Day. North Buncombe Middle. (250 kids)

#### **Commercial Business Inspections.**

August = 20 inspections.

September = 21 inspections.

October = 10 inspections.