

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

May 11, 2026 at 6:00 pm  
Town Council Regular Budget Workshop

1.	<b>Call to Order</b> .....	Mayor Lawrence
2.	<b>FY2027 Proposed Budget – Updates and Continued Discussion</b> .....	Town Staff
	a. <b>Sales Tax</b> .....	2
	b. <b>Property Tax</b> .....	3
	c. <b>Professional Services</b> .....	7
	d. <b>Countywide Fire District and Fire Fund Budget</b> .....	
	e. <b>Recruitment and Retention</b> .....	
	f. <b>Capital Requests</b> .....	8
	g. <b>Fund Balance Information</b> .....	9
	h. <b>Town Manager Recommended Changes to Proposed Budget</b> .....	
	i. <b>Alternate Funding Models for General Fund Expenditures</b> .....	
3.	<b>Town Council Questions, Discussion, and Direction</b> .....	Town Council
4.	<b>Public Input</b> .....	Mayor Lawrence
	<i>Town Council will have at least 20 minutes available for public comments on budget-related matters. Comments are generally limited to 3 minutes. You must come to the podium and be recognized before giving your comment. All rules for general public comments apply to the public input section of the meeting.</i>	
5.	<b>Adjournment</b> .....	Mayor Lawrence

\*Public comments may be submitted during the meeting or in writing in advance on the proposed FY2025-2026 budget. Normal rules of decorum apply to all comments and duplicate comments are discouraged. 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 reviewed during the meeting 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 Tuesday’s mail delivery) to: Town of Weaverville, PO Box 338, Weaverville, NC, 28787, Attn: Public Comments. For more information please call (828)645-7116.

**MEMORANDUM**

**TO:** Mayor and Council

**FROM:** Tonya Dozier, Finance Director

**DATE:** May 4, 2026

**SUBJECT:** Sales Tax

There were some questions during the April 27 Town Council meeting concerning how sales tax works. That is a fair question as it is not as simple as it seems. This memo is aimed at providing some general information and historical data.

- Sales tax applies to most tangible goods, general retail sales, furniture, electronics, clothing, prepared foods, and certain digital property and is **collected at point of sale** (location where goods are delivered or services performed).
- State collects all sales tax and distributes it monthly after collection costs are deducted.
- Distribution to municipalities can be based on one of two distribution formulas: ad valorem (property value) or per capita (population). Counties choose a distribution method each April and Buncombe County has historically adopted the ad valorem distribution method.
- **Buncombe County has adopted a total of 2.25% in local option sales taxes and distributes sales tax to municipalities on an ad valorem basis:**
  - Article 39 – 1-cent tax: returned to the County based on point of sale
  - Article 40 – 1-cent tax: placed in statewide pool and returned to County on per capita basis
  - Article 46 – 0.25-cent tax; returned to the County based on point of sale
- Municipalities can expend their local sales tax for any authorized public purpose.
- In Buncombe County sales tax = 7%
  - State Sales Tax = 4.75%
  - Local Option Sale Tax = 2.25%
- Buncombe County and Municipal Sales Tax:

	2020	2021	2022	2023	2024	2025
<b>County</b>	\$32,845,000	\$35,470,000	\$41,210,000	\$44,520,000	\$47,850,000	\$49,500,000
<b>Asheville</b>	\$18,340,000	\$19,810,000	\$22,980,000	\$24,850,000	\$26,710,000	\$27,620,000
<b>Bilt. Forest</b>	\$425,000	\$460,000	\$535,000	\$580,000	\$620,000	\$645,000
<b>Black Mtn</b>	\$1,460,000	\$1,570,000	\$1,830,000	\$1,980,000	\$2,130,000	\$2,210,000
<b>Montreat</b>	\$145,000	\$155,000	\$180,000	\$195,000	\$210,000	\$215,000
<b>Weaverville</b>	\$915,000	\$985,000	\$1,145,000	\$1,235,000	\$1,330,000	\$1,375,000
<b>Woodfin</b>	\$550,000	\$590,000	\$690,000	\$745,000	\$800,000	\$830,000

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2025**

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**SENATE BILL 889**  
**Second Edition Engrossed 5/6/26**

Short Title: Property Tax Reappraisal Moratorium. (Public)

Sponsors: Senators Berger, Jackson, and Jarvis (Primary Sponsors).

Referred to: Rules and Operations of the Senate

April 29, 2026

A BILL TO BE ENTITLED

1 AN ACT REQUIRING CERTAIN COUNTIES WITH REAPPRAISALS EFFECTIVE AS OF  
2 JANUARY 1, 2026, TO USE A SCHEDULE OF VALUES ADOPTED PRIOR TO THAT  
3 DATE FOR THE 2026-2027 FISCAL YEAR, REQUIRING THOSE COUNTIES TO USE  
4 THE 2026 SCHEDULE OF VALUES FOR 2027-2028 AND FUTURE FISCAL YEARS  
5 UNTIL THE COUNTY'S NEXT GENERAL REAPPRAISAL, AND REQUIRING  
6 COUNTY ASSESSORS TO PAY AN EXAMINATION FEE.  
7

8 The General Assembly of North Carolina enacts:

9 **SECTION 1.(a)** 2026 Taxable Year. – Notwithstanding any provision of law to the  
10 contrary and effective only for the taxable year beginning July 1, 2026, every county (i) with a  
11 population of 15,000 or greater according to the latest federal decennial census and (ii) in which  
12 a reappraisal of real property became effective as of January 1, 2026, shall not use the schedule  
13 of values adopted by the board of county commissioners in accordance with that reappraisal but  
14 shall instead use the schedule of values adopted in accordance with the county's most recent  
15 previous reappraisal effective prior to January 1, 2026.

16 **SECTION 1.(b)** 2027 and Future Taxable Years. – Notwithstanding any provision  
17 of law to the contrary, effective for the taxable year beginning July 1, 2027, every county (i) with  
18 a population of 15,000 or greater according to the latest federal decennial census and (ii) in which  
19 a reappraisal of real property became effective as of January 1, 2026, shall use the schedule of  
20 values adopted by the board of county commissioners in accordance with the January 1, 2026,  
21 reappraisal until the adoption of a new schedule of values pursuant to a future reappraisal by the  
22 county in accordance with G.S. 105-286 and subsection (c) of this section.

23 **SECTION 1.(c)** Base Year Calculation. – Every county to which this section applies  
24 shall be deemed to have conducted its most recent reappraisal effective January 1, 2027, for  
25 purposes of calculating the time for its next general reappraisal of real property under  
26 G.S. 105-286.

27 **SECTION 1.(d)** Property Tax Appeals. – Notwithstanding any provision of law to  
28 the contrary, a taxpayer may appeal the listing or appraisal of real property in accordance with  
29 Subchapter II of Chapter 105 of the General Statutes during the 2026 calendar year for an  
30 appraisal of real property that became effective as of January 1, 2026. A taxpayer that fails to  
31 appeal an appraisal of real property subject to this section during the 2026 calendar year may  
32 appeal the appraisal during the 2027 calendar year as if the appraisal became effective January  
33 1, 2027 provided that the real property is located in a county with a population of 15,000 or  
34 greater according to the latest federal decennial census. A county shall accept an appeal from a  
35 taxpayer subject to this section during the 2027 calendar year, provided that the appeal is  
36 submitted in timely manner for an appraisal that became effective January 1, 2027. Any



1 adjustment made during the appeal process provided for under this section is effective for the  
2 taxable year beginning July 1, 2027.

3 **SECTION 2.** G.S. 105-294 reads as rewritten:

4 "**§ 105-294. County assessor.**

5 ...

6 (b) Qualifications. – Persons who held the position of assessor on July 1, 1971, and  
7 continue to hold the position, and persons who have been certified for appointment as assessor  
8 by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified  
9 to serve as county assessor. Any other person selected to serve as county assessor must meet the  
10 following requirements:

11 ...

12 (5) Pay to the Department of Revenue a fee of twenty dollars (\$20.00) for the  
13 comprehensive examination required under subdivision (4) of this subsection.  
14 Fees collected by the Department under this subdivision shall be applied to  
15 the cost of administering the examination.

16 ...

17 (d) Continuing Education. – In order to retain the position of county assessor, every  
18 person serving as county assessor, including those persons deemed to be qualified under ~~the~~  
19 ~~provisions of this act, this section,~~ shall, in each period of 24 months, attend at least 30 hours of  
20 instruction in the appraisal or assessment of property as provided in ~~regulations~~ rules of the  
21 Department of Revenue.

22 (e) Compensation. – The compensation and expenses of the county assessor shall be  
23 determined by the board of county commissioners.

24 (f) ~~Alternative to separate office of county assessor.~~ Separate Office of County Assessor.  
25 – Pursuant to ~~Act [Article]~~ Article VI, Section 9 of the North Carolina Constitution, the office of  
26 county assessor is hereby declared to be an office that may be held concurrently with any other  
27 appointive or elective office except that of member of the board of county commissioners."

28 **SECTION 3.** Section 1 of this act is effective when it becomes law. Section 2 of this  
29 act becomes effective October 1, 2026, and applies to examinations conducted on or after that  
30 date. The remainder of this act is effective when it becomes law.

# ADOPTED



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 889

AMENDMENT NO. A2  
(to be filled in by  
Principal Clerk)

S889-ABAF-35 [v.8]

Page 1 of 1

Amends Title [NO]  
First Edition

Date \_\_\_\_\_, 2026

Senator Corbin

- 1 moves to amend the bill on page 1, line 2, by inserting the word "CERTAIN" between the words
- 2 "REQUIRING" and "COUNTIES"; and
- 3
- 4 on page 1, lines 10 and 16, by inserting between the words "county" and "in" on those lines the
- 5 following "(i) with a population of 15,000 or greater according to the latest federal decennial
- 6 census and (ii)"; and
- 7
- 8 on page 1, lines 25-28, by rewriting those lines to read:
- 9 "SECTION 1.(d) Property Tax Appeals. – Notwithstanding any provision of law to
- 10 the contrary, a taxpayer may appeal the listing or appraisal of real property in accordance with
- 11 Subchapter II of Chapter 105 of the General Statutes during the 2026 calendar year for an
- 12 appraisal of real property that became effective as of January 1, 2026. A taxpayer that fails to
- 13 appeal an appraisal of real property subject to this section during the 2026 calendar year may
- 14 appeal the appraisal during the 2027 calendar year as if the appraisal became effective January
- 15 1, 2027 provided that the real property is located in a county with a population of 15,000 or
- 16 greater according to the latest federal decennial census. A county shall accept an appeal from a
- 17 taxpayer subject to this section during the 2027 calendar year, provided that the appeal is
- 18 submitted in timely manner for an appraisal that became effective January 1, 2027. Any
- 19 adjustment made during the appeal process provided for under this section is effective for the
- 20 taxable year beginning July 1, 2027."

SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_

**The official copy of this document, with signatures  
and vote information, is available in the  
Senate Principal Clerk's Office**



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**RESOLUTION OF THE TOWN OF WEAVERVILLE  
EXPRESSING OPPOSITION TO STATE-IMPOSED LIMITS ON  
LOCAL PROPERTY TAX AUTHORITY**

**WHEREAS**, the Town of Weaverville is responsible for providing essential services to its residents, including public safety (police and fire), infrastructure maintenance, and other governmental services; and

**WHEREAS**, property taxes are the most stable and largest single source of revenue for local governments in North Carolina, providing essential funding that allows local governments to meet the needs of growing communities; and

**WHEREAS**, the North Carolina General Assembly is considering legislation (including but not limited to potential constitutional amendments regarding "levy limits") that would restrict the ability of local governments to increase property tax revenue, capping growth to inflation plus a set percentage; and

**WHEREAS**, this proposed state-level intervention represents a significant erosion of local control and the authority of elected local officials to determine the needs of their community; and

**WHEREAS**, restricting local revenue through artificial caps could necessitate drastic cuts to core, essential services—such as reducing police staffing, reducing fire staffing, delaying public safety related capital projects and equipment purchases, or delaying infrastructure projects; and

**WHEREAS**, many local governments have already experienced reduced funding from the state, requiring local tax revenue to maintain basic services;

**NOW, THEREFORE, BE IT RESOLVED**, that the Weaverville Town Council hereby opposes any state legislation or constitutional amendment that limits the authority of local governments to determine their own property tax rates and levies.

**BE IT FURTHER RESOLVED**, that this Council urges the North Carolina General Assembly to respect the authority of local governments to act as the closest, most accountable representatives of their constituents' needs and to reject such proposed "levy limits."

**BE IT FURTHER RESOLVED**, that a copy of this resolution be sent to the Governor of North Carolina, the leadership of the North Carolina General Assembly, and the local legislative delegation representing Buncombe County.

**ADOPTED** this 13th day of April, 2026.

**ATTEST:**

  
\_\_\_\_\_  
Tamara Mercer, Town Clerk

**TOWN OF WEAVERVILLE**

  
\_\_\_\_\_  
Gary D. Lawrence, Mayor

# FY2027 PROFESSIONAL SERVICES OVERVIEW

ADMIN, GOVERNING BODY, PLANNING, FINANCE, COMMUNITY CENTER	PUBLIC WORKS	POLICE	FIRE	WATER ADMINISTRATION, DISTRIBUTION, PRODUCTION
<b>\$222,000</b>	<b>\$111,500</b>	<b>\$126,500</b>	<b>\$31,500</b>	<b>\$108,000</b>
IT Services Microsoft Licensing CSI Financial Software Drug Screening Employee Assistance Network Pay Study Cleaning Services Codification Audit Actuary Legal NCLM OnSolve(CodeRed) Diligent Mediation Center (NDO) Facility Rental Software GIS System Security Miscellaneous	IT Services Drug Screening GIS System Engineering Security Fire Protection Copier Service Tree Services Stormwater Services Waste Services Technical Serv. Port-a-Potties Miscellaneous	IT Services Drug Screening Pre-Hire Screening Responder Support Camera Software Radio Software Data/Policy Software Evidence Security Security Legal Copier Service Vehicle Upfitting Miscellaneous	IT Services Drug Screening Responder Support County - PSIP Copier Services Miscellaneous	IT Services Drug Screening GIS System Engineering Security Fire Protection Water Billing Copier Services Lab Testing Technical Services/Repairs 811 Utility Locate Miscellaneous
		<b>\$150,000</b>		
		County - PSIP County - CDE		

## Fiscal Year 2026-2027 Budget Capital Request Overview - General Fund

**POLICE**

CAPITAL IMPROVEMENTS	\$	66,627	Security Upgrades; Roof on Range Bldg
CAPITAL EQUIPMENT	\$	49,505	Drone Bundle, Barriers, Speedalert Trailer

**FIRE**

CAPITAL EQUIPMENT	\$	95,000	(3) Rescue Eq Items
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**STREETS**

CAPITAL EQUIPMENT	\$	24,165	(2) message boards
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**STORMWATER MANAGEMENT**

CAPITAL IMPROVEMENT	\$	30,000	Misc Projects - Annual
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**GROUNDS MAINTENANCE**

CAPITAL IMPROVEMENT	\$	83,000	Playground Equip + Waterwheel Imp
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**DEBT SERVICE**

NEW DEBT SVC - PD & PW	\$	139,200	
LOAN PAYMENT-FIRE TRUCKS (2)	\$	183,280	

	\$	670,777	
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**TOWN OF WEAVERVILLE  
RESOLUTION ESTABLISHING A FUND BALANCE POLICY**

**WHEREAS**, maintaining appropriate levels of fund balance is a key element of ensuring the Town of Weaverville's overall financial health;

**WHEREAS**, in 2002 Town Council established target fund balances and now wishes to update and adopt a more comprehensive policy intended to: establish a minimum target for the desired level of available fund balance for the General Fund and the Water Fund, identify the approach to maintain these levels, and provide guidelines for the use of fund balance;

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF WEAVERVILLE, NORTH CAROLINA, ACTING THROUGH ITS COUNCIL MEMBERS**, that the following is hereby adopted as the Town's **FUND BALANCE POLICY**:

**I. Purpose & Objectives**

Maintaining appropriate levels of fund balance is a key element of ensuring the Town of Weaverville's overall financial health. This policy is intended to establish a minimum target for the desired level of available fund balance, identify the approach to maintain these levels, and provide guidelines for the use of fund balance. An adequate fund balance level is necessary to support the following objectives:

- To ensure adequate cash flow to meet current and future obligations;
- To help insulate the Town of Weaverville from negative financial impacts resulting from unexpected revenue reductions;
- To help secure and maintain the highest credit and bond ratings; and
- To plan for contingencies and allow the Town of Weaverville to respond to unforeseen emergencies.

**II. Fund Balance Levels**

The Town of Weaverville shall maintain a minimum available fund balance of at least 20% of General Fund expenditures plus transfers out, with a target of 40%. The Town of Weaverville shall maintain a minimum unrestricted net position of at least 20% of Water Fund expenditures, with a target of 50%.

**III. Use of Excess Fund Balance**

Excess fund balance will be considered as a funding source for capital projects funded with pay-as-you-go capital appropriated in the annual budget process in each fund. Appropriations outside the annual budget ordinance will generally be limited to:

1. Prudent supplemental funding for existing capital projects that require additional financial resources before the next fiscal year in order to fund unanticipated costs.
2. Interim partial-year funding for new programs that are needed before the next fiscal year.

3. Expenditures to support or facilitate projects that generate new revenues or cost savings in excess of the investments within established time frames.

**IV. Maintenance and Replenishment of Fund Balance**

If at the fiscal year-end, the available fund balance in the general fund or the unrestricted net position in the water fund falls below the minimum level, the Finance Officer shall develop a plan to restore reserves to the minimum level and submit the plan to the governing board. To improve upon fund balance, the Town shall consider:

- Reevaluating revenue estimates and prioritizing higher tax rates and/or water rates;
- Exercising increased oversight of expenditures, including an evaluation of the preaudit and disbursement processes; and
- Adopting or increasing a contingency appropriation for the general fund.

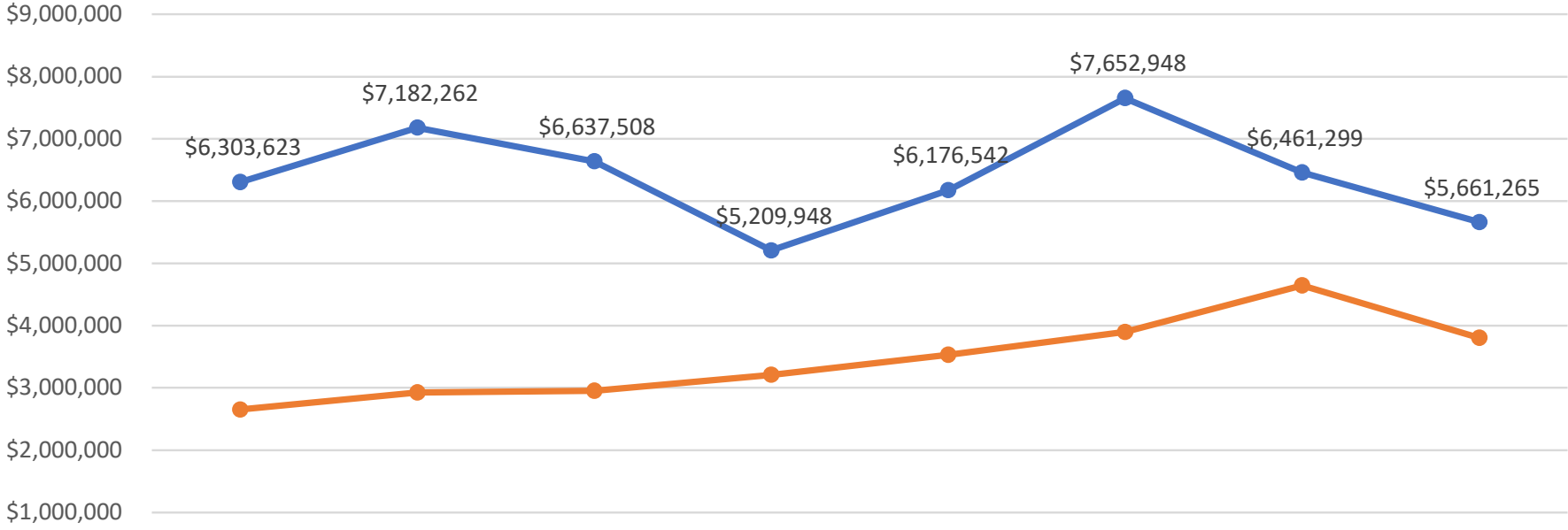
**ADOPTED** this 23rd day of September, 2024.

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

**ATTEST:**

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

### Fund Balance History



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
● FB Available June 30	\$6,303,623	\$7,182,262	\$6,637,508	\$5,209,948	\$6,176,542	\$7,652,948	\$6,461,299	\$5,661,265
● FB 40% Target	\$2,653,566	\$2,927,228	\$2,955,820	\$3,210,628	\$3,530,883	\$3,896,572	\$4,647,138	\$3,803,420

● FB Available June 30    ● FB 40% Target