

# **FY2026-2027 Budget Workshop #3**

Town of Weaverville  
Monday, May 11, 2026

# Sales Tax

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

In Buncombe County sales tax = 7%

State Sales Tax = 4.75%

Local Option Sales Tax = 2.25%

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	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

- NC General Assembly is considering Senate Bill 889 that would affect all local government budgets in Buncombe County, and others, if adopted.
- Senate Bill 889 passed the Senate and is now pending in the House with the first House vote scheduled for May 12.
- If adopted, the Town cannot use the 2026 reappraised values but must use previous values to establish property tax revenues.
- Since we do not know what the outcome of this pending legislation is, we will have to propose an alternate budget that reverts to the property tax values in place in this current budget.

Prior to 2026 Reappraisal	With 2026 Reappraisal & Growth
Value = \$1.28 Billion	Value = \$1.87 Billion
\$0.38 Tax Rate = \$4.8M	\$0.27 Tax Rate = \$5M
\$0.455 Tax Rate = \$5.8M	\$0.31 Proposed Tax Rate = \$5.8M

# Property Tax

# Overview of Professional Services

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		

# Countywide Fire Tax and Fire Fund Budget

- Buncombe County has adopted a countywide fire tax but has not yet set the tax rate.
- County Manager proposed countywide fire tax rate = \$0.1173
- County Contribution to Town's Fire Budget (57%) = \$2,913,755
- Adjusted Fire Budget = \$5.1M

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- Rate and budget could go up in order to better address recruitment amongst all fire departments.

## FIREFIGHTER WAGES INCLUDED WITHIN PROPOSED FY 2027 BUDGET

THIS YEAR'S BUDGET FY 2026 WAGES			CURRENTLY IN THE PROPOSED BUDGET FOR FY 2027 WAGES for \$60k Min			FOR FY 2027 WAGES for \$62k Min		
Current hourly	\$17.80		Budgeted hourly	\$20.15		Hourly	\$21.00	
Base hours	x 2,756		Base hours	x 2,756		Base hours	x 2,756	
		\$49,057			\$55,533			\$57,876
Overtime rate:	\$26.70		Overtime wages:	\$30.23		Overtime wages:	\$31.50	
Overtime hours	x 156		Overtime hours	x 156		Overtime hours	x 156	
		\$4,165			\$4,715			\$4,914
<b>Total Current Annual Wages</b>		<b>\$53,222</b>	<b>Total Annual Wages</b>		<b>\$60,249</b>	<b>Total Annual Wages</b>		<b>\$62,790</b>
			<b>Increase over current pay</b>		<b>\$7,026</b>	<b>Increase over current pay</b>		<b>\$9,568</b>
			<b>Percentage increase</b>		<b>13.2%</b>	<b>Percentage increase</b>		<b>18.0%</b>

*FY2026 Wages place WFD at 7 of 15*

County Fire Depts.	Hourly	Annual
West Buncombe FD		\$57,275
Woodfin FD		\$56,576
Reynolds FD		\$56,000
Barnardsville FD		\$55,286
Riceville FD		\$55,286
Enka FD		\$53,447
<b>Weaverville FD (Current)</b>		<b>\$53,222</b>
Fairview FD		\$52,815
Jupiter FD		\$51,584
Leicester FD		\$51,317
Swannanoa FD		\$51,184
French Broad FD		\$50,752
Upper Hominy FD		\$49,587
Mills River FD*		\$49,000
Black Mountain FD		\$48,000

*Budgeted Wages place WFD at 8 of 14*

County Fire Depts.	Hourly	Annual
West Buncombe FD		\$66,460
Woodfin FD		\$63,232
Enka FD		\$62,899
French Broad FD		\$61,568
Jupiter FD		\$61,568
Upper Hominy FD		\$61,568
Fairview FD		\$60,902
<b>Weaverville FD (Budgeted)</b>		<b>\$60,249</b>
Swannanoa FD		\$59,904
Leicester FD		\$59,904
Riceville FD		\$59,904
Barnardsville FD		\$59,138
Reynolds FD		\$56,000
Black Mountain FD		\$54,000
Mills River FD*		\$0

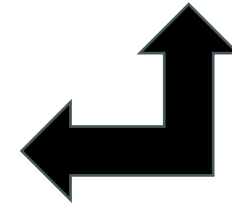
*Potential Wages at \$62k place WFD at 4 of 14*

County Fire Depts.	Hourly	Annual
West Buncombe FD		\$66,460
Woodfin FD		\$63,232
Enka FD		\$62,899
<b>Weaverville FD (Potential)</b>		<b>\$62,790</b>
Jupiter FD		\$61,568
French Broad FD		\$61,568
Upper Hominy FD		\$61,568
Fairview FD		\$60,902
Swannanoa FD		\$59,904
Leicester FD		\$59,904
Riceville FD		\$59,904
Barnardsville FD		\$59,138
Reynolds FD		\$56,000
Black Mountain FD		\$54,000
Mills River FD*		\$0

For pay parity +\$15.2K for PD salaries; for living wages +\$22.3K

For pay parity +\$13.4K for PD salaries

- County has indicated a willingness to add an additional \$100,000 to the \$5.1M fire budget and contribute their share towards recruitable wages.
- Recruitable annual wage for our starting firefighter = +/--\$63,000
- Pay parity with Police Department and living wage across all departments should be considered



Comparisons based on 2912 hours worked/year  
\* Schedules not comparable

- Competitive and Recruitable Salaries
- Cost of Living Adjustment (COLA) = proposed 3%
- Retention (Holiday) Bonuses:
  - Increase from \$150/yr for probationary employees and \$500/yr for all other fulltime employees to \$300/yr and \$1,000/yr
- Proposed Policy Amendments:
  - 2% automatic contribution to 401(k) and continue match of up to 6%
  - Increasing Parental Leave from 2 to 4 weeks paid
  - Increase minimum annual leave from 2 weeks to 3 weeks

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## **Recruitment & Retention**

**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 Equipment Items*

**STREETS**

CAPITAL EQUIPMENT         \$ 24,165 *(2) Message Boards*

**STORMWATER MANAGEMENT**

CAPITAL IMPROVEMENT     \$ 30,000 *Misc Projects*

**GROUNDS MAINTENANCE**

CAPITAL IMPROVEMENT     \$ 83,000 *Playground Equipment + Waterwheel Improvements*

**DEBT SERVICE**

NEW DEBT SVC - PD & PW     \$ 139,200 *Vehicles + Swaploader*  
LOAN PMT-FIRE TRUCKS     \$ 183,280

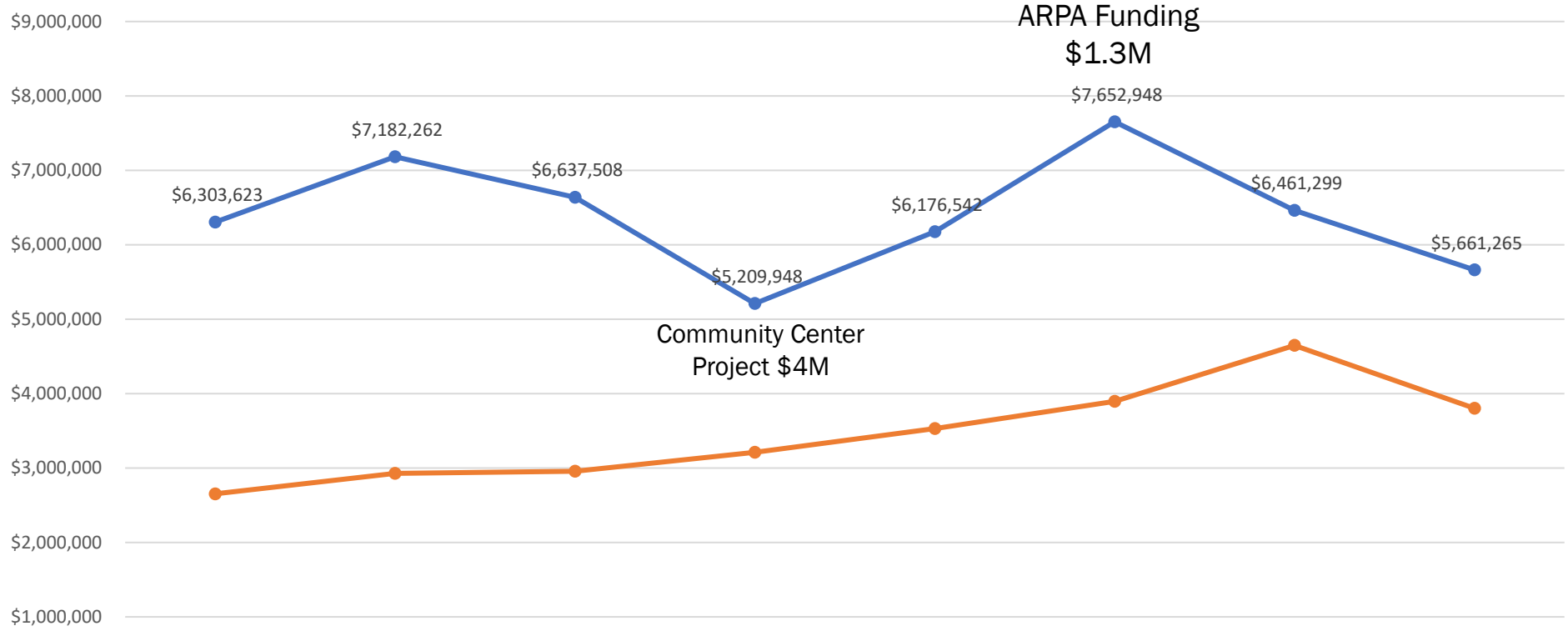
**TOTAL     \$670,777**

**Overview of General Fund and  
Fire Fund Capital Requests**

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### 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

# Fund Balance in General Fund

## Revenue Adjustments/Possible Adjustments:

Property Tax Revenue Adjustment = +\$7,000

County Fire Budget Adjustment = +\$254,000

County Fire Budget Possible Adjustment = **+\$100,000**

Additional Fund Balance (max \$1.5M) = up to \$250,000

*County Funding provides ability to pay \$60K for starting FF annual wages*

## Recommended and Possible Changes to Expenditures:

½ year PW Maintenance Tech = \$38,000

Retention Bonuses = \$56,000

Salary Adjustments (FD) = **\$77,100**

Salary Adjustments (PD) = \$15,200 - **\$28,600**

Living Wage Implementation (PW) = \$22,300

Main Street Christmas Tree = \$20,000

Outside Agency Funding = \$TBD

Possible Total = up to \$151,500 - \$242,000

*County Funding Offsets*

*\$15,200 minimum for pay parity in PD*

*\$50,000 annual salary*

# Possible Additions to the General Fund Budget

TM Original Proposed Budget	
General Fund	\$10,828,272
Fire Fund	\$4,855,923
Water Fund	\$4,183,265
<b>Total</b>	<b>\$19,867,460</b>
Tax Rate w/ Reval	\$0.31
Tax Rate w/o Reval	\$0.455
Use of General Fund	\$1.25M
Water Rate	+5%
Use of Water Fund	\$560,000

TM Updated/Recommended Budget	
General Fund	\$10,903,278
Fire Fund	\$5,080,789
Water Fund	\$4,276,537
<b>Total</b>	<b>\$20,260,604</b>
Tax Rate w/ Reval	\$0.32
Tax Rate w/o Reval	\$0.47
Use of General Fund	\$1.12M
Water Rate	+5%
Use of Water Fund	\$660,000

TM Recommended Budget for Recruitable Public Safety Salaries (if Added County Funding Approved)	
General Fund	\$10,914,699
Fire Fund	\$5,179,210
Water Fund	\$4,276,537
<b>Total</b>	<b>\$20,370,446</b>
Tax Rate with Reval	\$0.32
Tax Rate w/o Reval	\$0.47
Use of General Fund	\$1.14M
Water Rate	+5%
Use of Water Fund	\$660,000
+Fire Fund Additional County Money = \$100K +FD Salaries (recruitable wage) = \$77.1K <b>+PD Salaries (pay parity) = \$13.4K</b> <b>Added Expenditure Fire Fund: \$77,100</b> <b>Added Expenditure General Fund: \$13,400</b>	

# Original Proposal and Updated Alternate Budgets

+Updated Property Tax Revenue = \$7K  
 +Fire Fund Co. Presented Budget = \$254K  
 +PD Salaries (pay parity) = \$15.2K  
 +Retention (Holiday) Bonuses = \$56K  
 +PW 1/2 to 1 yr for Maintenance Tech. = \$38K  
 +PW Living Wages = \$22.3K  
 + Main Street Christmas Tree = \$20K  
 +IT Services Unexpected Increase = \$60K  
 +Water Engineering Services = \$67K  
**Added Expenditure General Funds: \$179,200**  
**Added Expenditure Fire Fund: \$14,520**  
**Added Expenditure Water Fund: \$84,780**

# Tax Rate Information (new property values)

- Current Tax Rate = \$0.38 per \$100
- Revenue Neutral = \$0.27 per \$100
- Proposed Rate = \$0.31 per \$100

- Tax Revenue Impact on Increase Above Revenue Neutral :

1 ¢ =	\$186,875
2 ¢ =	\$373,750
3 ¢ =	\$560,625
4 ¢ =	\$747,500
5 ¢ =	\$934,375


- Tax Bill Impact on Tax Rate Increase:

Property Value	With Proposed Rate of \$0.31	With Revenue Neutral of \$0.27	Difference
\$400,000	\$1,240	\$1,080	+\$160
\$450,000	\$1,395	\$1,215	+\$180
\$500,000	\$1,550	\$1,350	+\$200
\$750,000	\$2,325	\$2,025	+\$300
\$1,000,000	\$3,100	\$2,700	+\$400

# **Town Council Questions, Discussion and Direction**

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# **Public Input on FY27 Proposed Budget**



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# Next Steps:

- Town Council Regular Meeting, May 18 at 6 pm – Public Hearing and Discussion
- Budget Workshop #4, June 8 at 6 pm – Continued Discussion/Adoption
- Town Council Regular Meeting, June 22 at 6 pm – Adoption

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