TOWN OF BLACK MOUNTAIN

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Mayor
C. Michael Sobol

Town Council
Vice-Mayor Archie Pertiller
Council Member Alice Berry
Council Member Larry Harris
Council Member Doug Hay
Council Member Ryan Stone

Interim Town Manager
Richard N. Hicks

Town Attorney
Craig Justus

Town Clerk
Wesley Barker

May 18, 2026

To the Town of Black Mountain Mayor, Council and Citizens:

Attached for your review and consideration is a draft of the Fiscal Year 2026/2027 budget. The reason that proposed budget is a draft, is because there is currently a significant shortfall between revenues and expenditures in the General Fund (currently $1,858,260) and the Water Fund (currently $918,479). Staff will need some guidance from the Town Council on closing the gap between the two. Since I am the Interim Town Manager, I lack the local knowledge as to what may be important to the Council and the citizens of Black Mountain. Balancing the budget will require some difficult decisions and prioritization of the level of services that the Town will be able to provide.

This budget is also more complex due to a proposed bill within the North Carolina General Assembly that could potentially delay the implementation of the property revaluations. The bill has already passed the Senate and is under consideration in the House. The bill passed the Senate with overwhelming bi-partisan support. If the bill passes and is not vetoed by the Governor, it will delay Buncombe County's revaluation process until 2027.

To understand the impact this bill might have on the Town's budget process, we first look at the tax revenues generated with the adoption of the FY 25/26 budget. Property tax revenues for this fiscal year were approved at $5,400,000, and vehicle taxes were approved at $315,000. Both taxes combined were approved at $5,715,000, with an adopted tax rate of $0.3210.

Buncombe County has provided the Town with the new property values associated with the revaluation process. Real property values are estimated at $2,533,992,391 and motor vehicle values are estimated at $112,699,852. This represents a total taxable property value of $2,646,692,244 for FY 26/27. This is an increase of $856,692,244 or an increase in value of 47.85%.

During the revaluation process, North Carolina General Statutes requires the Town to publish a revenue neutral rate, and also allows for a revenue neutral rate with growth. The Town does not have to adopt the revenue neutral rate, but it does require that the rate be published. Based on the projected values for FY 25/26, the base revenue neutral rate would be $0.2202. The revenue neutral rate adjusted for growth would be $0.2290. The draft budget utilizes the adjusted rate of $0.2290. Based on this rate, the following tax revenues would be available for appropriation:

$2,533,992,391 x $0.2290/100 = $5,802,842 x .995% Collection Rate: $5,773,828
$112,699,852 x $0.2290/100 = $258,082 x .995% Collection Rate: $256,791
Total Tax Revenues: $6,030,619

You will note that vehicle taxes in the current fiscal year were budgeted at $315,000, and only $256,791 in the proposed budget. During the revaluation year, property values change, but motor vehicle values do not change. By lowering the tax rate to a revenue neutral rate, motor vehicle taxes are less.

Based on total real and motor vehicle values of $2,646,692,244, a 1cent tax rate increase would generate $263,345 in revenues. Based on the current budget shortfall, with no additional budget reductions, a 6.8 cent tax increase would be necessary.

If the revaluation is frozen for a year, the Town will have to revert back to the estimated 2021 property values provided by Buncombe County. The real property values are estimated at $1,742,737,387. Vehicle values are estimated at $112,699,582. Under this scenario, the tax rate would remain at $0.3210. Based on this rate, the following tax revenues would be available for appropriation:

$1,742,737,386 x $0.3210/100 = $5,594,187 x .995% Collection Rate: $5,566,216
$112,699,852 X $0.3210/100 = $361,766 x .995% Collection Rate: $361,766
Total Tax Revenues: $5,927,982

By freezing the revaluation, the current values actually generate $102,637 less in property tax revenues. Based on total real and motor vehicle values of $1,855,437,240, a 1 cent tax rate increase would generate $184,616 in revenues. Based on the current budget shortfall, with no additional budget reductions, a 9.75 cent tax increase would be necessary. Regardless of the tax rate, a 3 cent tax increase on a $500,000 house would be an increase of $150.00, or $12.50/month.

The second major source of revenues for the General Fund are the Local Sales and Use Taxes. These funds are forwarded to the Town on a monthly basis, and generally run about 2 months behind the collection of the taxes. For the first 9 months of FY 25/26, the Town has received $1,917,259 in sales tax revenues, compared to $1,872,189 for the same 9 months last year. This only represents a 2.4 percent increase over the prior year. This increase is significantly lower than prior years. The projected revenues for FY 26/27 are projected to be less than the budgeted amount for FY 25/26.

Based on the current monthly collections, the Solid Waste Fee ($8.00 per household) is projected at $425,000 for FY 26/27. The proposed Sanitation Budget for FY 26/27 is $1,135,404. Based on these numbers, the solid waste fee is currently covering 37% of the operating costs. Should an adjustment to the fee be considered to help cover a larger part of the costs

The Golf Course green fees and cart fees are based on an estimate from Brent, the Golf Course Manager, on a full year of operations with 18 holes. This is a conservative estimate based on the number of rounds that were being played prior to Hurricane Helene.

To cover administrative costs for the Storm Water Fund and the Water Fund, the budget proposes a $25,000 transfer from the Storm Water Fund and $75,000 from the Water Fund. This is to simplify the budget process and to eliminate the current cost allocation method that is confusing and not understood by the various Department Heads.

One of the more significant changes in the proposed budget is the elimination of any appropriated Fund Balance to balance the budget. After June 30, 2026, the General Fund Fund Balance could be as low as 12% of the total operating costs. The Town should be looking for ways to increase the fund balance over the next few years. For the current FY 25/26 budget, fund balance appropriated is $559,200.

Expenditures Summary

As currently proposed, the budget does not include any salary increases for town employees. Current salaries are currently at $7,280,827. Base salaries account for 33% of the total budget costs. Fringe benefits would account for an additional 18% of the total budget costs. Combined salaries and fringe benefits represent 51% of the total budget costs. The cost of a 1% salary increase for each fund is as follows:

General Fund	$58,081
Fire Department	$23,285
Stormwater Fund	$ 868
Planning & Development	$ 5,447
Water Fund	$10,701

The Town's Health Insurance is provided through the NC State Health Plan and is renewed every January. For budgetary purposes, I have estimated a 10% increase effective January 1, 2027. This would result in a 5% increase from January 1, 2027 to June 30, 2027. For those 6 months, it would result in a 5% increase, which is currently budgeted. The Town will not know the actual increase until November or December of 2026. Dental insurance will increase from $28.49/month per employee to $31.08/month effective July 1, 2026.

The Town share for the Local Government Employee's Retirement System will also increase effective July 1, 2026. For General Employees the rate will increase from 21.71% to 22.46%. For Law Enforcement Employees the rate will increase from 23.41% to 24.41%. This is an increase of just over $72,000.

Rising fuel costs are having a negative impact on all Departments. We have increased the fuel accounts due to those extra costs, but the increase may be inadequate depending on how long fuel will remain at the higher costs. We have also anticipated utility cost increases from Duke Energy that will impact all Departmental budgets.

The Town will likely see a 5% to 10% increase in Property and Liability Insurance. The renewal forms have been submitted, but it may be the latter part of June before we receive the final quote. The Town continues to see a significant increase in solid waste disposal costs. The FY 25/26 budget for the disposal was $180,000. The actual costs will be closer to $240,000. The proposed cost for FY 26/27 is $245,000 and this may not be enough.

The only proposed major Capital Outlay is for the purchase of new Police cars. The budget shows the receipt of $260,000 in loan funds for the purchase and the actual purchase costs would be $260,000. It is anticipated that the first loan payment would be made in the FY 27/28 budget. A $580,000 loan will be paid off in August of 2026, so those funds will be available for the FY 27/28 budget to make the loan payment.

One item that I added to the preliminary budget was $500,000 for streets and sidewalks. This money is needed due to the insufficiency of the Powell Bill Funds in meeting the Town's current maintenance needs. This amount has been removed from the proposed budget. The Town needs to develop an additional funding source to cover these maintenance needs in the future.

Golf Course expenditures are up over $200,000. This budget is based on a full year of operations for 18 holes. Some additional maintenance funds are also requested. There are also some serious maintenance issues with the Golf Course Grill building that need to be addressed for the facility to remain operational. The Lakeview Center budget is also based on a full year of service to the Seniors.

If the Town wants to proceed with the replacement of the 9th Street bridge, it will require a substantial match by the Town. The Town's match is currently dependent upon the receipt of additional federal funds for the project. The match could be as low as $391,527 or as high as $842,637. The Town could potentially be responsible for costs already incurred if the decision is made to not move forward with the project. The Town will also be facing tremendous costs for a Public Safety facility. This could potentially be extensive renovation costs to the existing facility, or the construction of a new facility. If the Town is unsuccessful in getting FEMA to accept this project, either option will probably require the borrowing of the necessary funds to complete either option, which will require a sizeable debt service payment each year. Due to the Town's current financial situation, the Local Government Commissison may be reluctant to approve any long-term debt. Both of these projects will have an impact on the FY 25/26 budget.

WATER FUND

The City of Asheville has proposed a 32% increase in their wholesale customer rates. This will result in an additional cost of $308,000 to the Town.

The FY 25/26 budget for water sales was $2,475,350. The current projections for water sales for the year will be closer to $2,100,000. This is a projected shortfall of $375,000.

The FY 25/26 budget also included a $265,527 appropriation from fund balance. The projected shortfall for the water fund could be in excess of $500,000. This is on top of a loss for FY 24/25 that exceeded $400,000.

As currently proposed, the FY 26/27 revenues for the Water Fund are $918,479,479 less than the proposed expenditures. The current water rates are as follows:

Base Rate: $6.14		
0-5000 Gallons	$10.99 per 1000 gallons	$1.099 per 100 gallons
5000+ Gallons	$11.40 per 1000 gallons	$1.14 per 100 gallons

With an estimated 4,244 water customers, each $1.00 increase in the base rate generates an additional $50,928 in revenues.

The Town currently averages 150,839 100-gallon billing units per month. A $.05 increase per 100 gallons would generate $7,541 of additional revenue per month, or $90,503 per year. To cover the revenue shortfall, it would require a $.50 increase per 100 gallons, or an additional $5.00 increase per 1000 gallons. For a customer using 5,000 gallons per month, the additional monthly cost would be $25.00

The Town received a $500,000 loan from DEQ for the next phase of the Lead and Copper Line Inventory. This loan is a 0% interest loan, but the loan requirement require a payback over a 5 year period. This will require an additional loan payment of $100,000 for the next 5 years.

The Water Fund is also facing increased utility costs, increased chemical costs, increased fuel costs and increases in the materials that are required to maintain the system, which provides limited flexibility in adjusting the budget.

The Town also just recently completed a 5-year update of the Town's system development fees. The Council will need to decide as a part of the budget process, if any adjustments should be made to the current fee structure.

Fire Department Fund

The Fire Department Budget consists of a 59% contribution by the Town and a 41% contribution by Buncombe County. Based on the proposed budget, the Town's contribution for FY 26/27 would be $2,008,285, compared to $1,438,650 for FY 25/26. The Town also budgeted $361,400 from Fund Balance toward the budget, but the FY 25/26 audit reveals a Fund Balance of only $120,896. This could require an additional appropriation from the General Fund prior to June 30, 2026 to insure the budget is balanced.

On the Capital portion of the budget, the Chief did request $2,471,000 for the purchase of an Aerial Fire Apparatus at an estimated cost of $2,000,000, as well as $471,000 to pay for the mini

pumper that was ordered a couple of years ago, and will be delivered in August or September of this year. In the recommended budget, the Capital request has been set a $0 and a principal payment of $83,982 and an interest payment of $26,216 has been budgeted with the expectation of a $475,000 59-month loan in FY 26/27 to cover the costs of the mini pumper.

There are additional funds available from Buncombe County based on their proposed appropriations, but the Town would have to provide the required match of $.69 for every $.41 from the County. Based on the proposed budget, the Town would probably find it difficult to provide that match.

Planning and Development Fund

The Town's contribution towards the cost of the Planning and Development Department for FY 26/27 is $241,916. This is in comparison to a contribution of $355,600 in FY 25/26. The reduction is a result of eliminating having a portion of numerous general fund salaries being paid from this budget. No significant changes are included in this budget.

Stormwater Fund

The Town's Stormwater Fund is mostly funded by the Residential, Commercial and Industrial stormwater fees that are billed on a monthly basis. The residential fee is currently $6.00 per month. The commercial and institutional with moderate stormwater impacts are $20.00 per month. Industrial sites with a heavy impact are $100.00 per month. The current stormwater fee is anticipated to generate $372,000 in revenues.

As with the Planning and Development Fund, the elimination of a portion of numerous general fund salaries being paid from the stormwater fund, has made additional funding available for future stormwater projects. The proposed capital budget for FY 26/27 is $185,616.

The budget does include a $25,000 contribution to the General Fund to cover the administrative services being provided by the General fund, such as payroll, accounts receivable and accounts payable.

In 2023, the Town received a $400,000 grant for a Stormwater Master Plan. The Master Plan has been completed and a draft has been provided to the Town. As a part of that Master Plan, W.K. Dickson, the Engineer subcontracted with Raftellis, a financial consulting firm to perform a funding and utility rate analysis. As a part of this analysis, they were to recommend a flat rate residential rate structure. They have developed a stormwater rate model and revenue recovery method through a 10-year planning period. Staff is currently reviewing the draft stormwater rate model and are working with the Engineer on scheduling a presentation to Council. The Council will need to determine prior to June 30, 2026 if any adjustments should be made to the current fees.

Staff looks forward to working with the Mayor and Council for an in depth review of the proposed budget.

Sincerely,

Richard N. Hicks
Interim Town Manager

Neutral Property Tax Increase (Decrease)

Town of Black Mountain

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual budget ordinance.

Revaluations as of:
January 1, 2026 and 2021

Fiscal year		Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase (Decrease)	Percentage change
2026-27		2,459,596,009	-	2,533,992,391		
				1,687,396,044		
	Revaluation					
2025-26	1/1/2026	1,687,396,044	-	1,687,396,044	29,030,874	1.75%
				1,658,365,170		
2024-25		1,658,365,170	178,700	1,658,186,470	36,476,734	2.25%
				1,621,709,736		
2023-24		1,621,709,736	217,200	1,621,492,536	119,634,318	7.97%
				1,501,858,218		
2022-23		1,558,460,522	268,400			
2021-22	Revaluation 1/1/2021	1,501,858,218				
		-	-			3.99% Average growth % Doesn't include revaluation increase (decrease)

		Tax rate	Estimated tax levy
Last year prior to revaluation			
2025-26	1,687,396,044	0.3210	5,416,541
		Tax rate to produce equivalent levy	
First year of revaluation			
2026-27	2,459,596,009	0.2202	5,416,541
		Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
Increase (decrease) tax rate for average growth rate			
2026-27	2,459,596,009	0.2290	5,632,582
		Increase (Decrease) in Tax Levy	216,041
		Average Percentage Increase (Decrease)	3.99%

GENERAL FUND BUDGET SUMMARY

Department	2025 Budget	2025 Actual	2026 Budget	2026 To Date	Department Request	Town Manager Recommend
Governing Body	$228,500	$176,657	$194,800	$181,224	$192,800	$184,500
Administration	$711,700	$646,906	$878,010	$570,034	$1,109,532	$1,102,917
Human Resources	$453,460	$429,754	$469,850	$433,233	$610,902	$592,602
Finance	$414,090	$381,592	$377,500	$315,373	$709,024	$699,944
Information Technology	$373,000	$311,492	$280,850	$247,890	$283,200	$286,350
Police	$3,755,858	$3,692,694	$3,881,069	$2,979,878	$4,388,761	$4,262,030
Public Works Administration	$252,860	$191,038	$204,450	$163,930	$219,938	$215,938
Building and Grounds	$459,460	$357,098	$344,600	$263,587	$331,893	$317,793
Streets and Highways	$1,132,150	$1,032,164	$785,100	$586,892	$1,664,787	$853,616
Sanitation	$1,135,140	$1,018,089	$1,048,800	$955,028	$1,141,604	$1,135,404
Parks and Recreation	$633,699	$562,411	$631,758	$446,128	$647,357	$639,067
Lakeview Center	$224,900	$144,579	$176,568	$119,702	$187,949	$165,749
Pool	$228,529	$158,247	$192,700	$109,845	$229,512	$213,062
Golf Course	$1,010,540	$1,370,188	$738,350	$551,509	$995,800	$965,920
Transfers Out	$4,926,145	$4,361,000	$1,822,250	$1,822,250	$2,294,361	$2,250,201
Totals	$15,940,031	$14,833,909	$12,026,655	$9,746,503	$15,007,420	$13,885,093
General Fund Revenues	$15,940,031	$11,200,505	$11,740,155	$9,727,677	$12,077,183	$12,026,833
						($1,858,260.00)

WATER FUND BUDGET SUMMARY

Department	2025 Budget	2025 Actual	2026 Budget	2026 To Date	Department Request	Town Manager Recommend
Water Operations - 5000	$2,940,889	$2,346,503	$2,462,660	$2,009,047	$2,581,082	$2,646,342
Water Administration - 5050	$370,690	$394,620	$478,190	$381,955	$586,937	$596,937
Transfers Out - 7000	$10,000	$1,114,823	$233,427	$0	$75,000	$75,000
	$3,321,579	$3,855,946	$3,174,277	$2,391,002	$3,243,019	$3,318,279
Totals						
Revenues	$3,321,579	$2,388,484	$3,174,277	$2,077,187	$2,399,800	$2,399,800
						($918,479.00)

PLANNING AND DEVELOPMENT BUDGET SUMMARY

Department	2025 Budget	2025 Actual	2026 Budget	2026 To Date	Department Request	Town Manager Recommend
Planning and Development -4810	$1,002,260	$660,537	$770,300	$604,754	$683,716	$667,016
Revenues	$1,002,260	$656,205	$784,300	$369,409	$683,716	$667,016

STORMWATER BUDGET SUMMARY

Department	2025 Budget	2025 Actual	2026 Budget	2026 To Date	Department Request	Town Manager Recommend
Stromwater - 5500	$566,980	$253,779	$378,600	$332,763	$392,000	$392,000
Revenues	$566,980	$468,672	$378,600	$342,499	$392,000	$392,000

FIRE DEPARTMENT BUDGET SUMMARY

Department	2025 Budget	2025 Actual	2026 Budget	2026 To Date	Department Request	Town Manager Recommend
Fire Department	$3,642,052	$3,177,701	$3,432,639	$2,788,414	$6,124,128	$3,606,584
Revenues	$3,642,052	$3,191,628	$3,432,639	$1,244,329	$3,653,128	$3,606,584

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund								
Revenue								
100-0000-40010	Ad Valorem Taxes	5,300,000.00	5,310,612.70	5,400,000.00	5,425,737.36	0.00	0.00	5,773,828.00
100-0000-40510	Ad Valorem Taxes -Motor Vehic	290,000.00	383,667.31	315,000.00	274,606.35	0.00	0.00	256,791.00
100-0000-40910	Ad Valorem Taxes - Interest	10,000.00	14,139.47	7,500.00	10,938.25	0.00	0.00	10,000.00
100-0000-41010	Vehicle- Rental/Heavy EquipTa	2,400.00	3,634.33	3,500.00	3,369.65	0.00	0.00	3,500.00
100-0000-41015	Motor Vehicle Add'l Municipali	45,000.00	38,600.00	45,000.00	23,715.00	0.00	0.00	42,000.00
100-0000-41020	Beer & Wine License	2,000.00	1,992.00	2,500.00	2,010.00	0.00	0.00	2,000.00
100-0000-42010	Local Sales & Use Tax	2,585,000.00	2,528,974.68	2,660,900.00	2,351,054.38	0.00	0.00	2,630,554.00
100-0000-42015	Alcoholic Beverage Tax	39,000.00	34,239.89	42,000.00	0.00	0.00	0.00	34,260.00
100-0000-42510	Utility Franchise Tax Distributio	655,000.00	736,226.80	675,000.00	495,548.65	0.00	0.00	737,000.00
100-0000-42810	ABC Revenues	280,500.00	165,000.00	280,500.00	140,250.00	0.00	0.00	226,950.00
100-0000-43015	Solid Waste Disposal Tax	7,500.00	6,608.85	7,500.00	5,153.38	0.00	0.00	7,500.00
100-0000-43400	Grant Revenues- Nongovernm	5,000.00	5,000.00	2,505.54	3,690.14	0.00	0.00	
100-0000-44216	Street Sidewalk Encroachment	1,000.00	1,500.00	1,000.00	600.00	0.00	0.00	
100-0000-45505	Rental Income-Non Taxable Pu	57,860.00	22,668.00	55,450.00	54,456.00	0.00	0.00	56,000.00
100-0000-46010	Interest Income	304,800.00	255,125.57	230,000.00	180,869.31	0.00	0.00	170,000.00
100-0000-47015	Customer Participation	500.00	0.00	0.00	0.00	0.00	0.00	
100-0000-47070	Contributions/Donations	25,030.00	25,030.00	0.00	525.00	0.00	0.00	
100-0000-47990	Miscellaneous Income	1,000.00	4,785.94	1,000.00	14,960.01	0.00	0.00	1,000.00
100-0000-48010	Insurance Recovery Proceeds	68,216.00	360,846.89	34,000.00	34,868.10	0.00	0.00	
100-0000-48020	Sale Of Capital Assets	0.00	2,651.00	10,302.00	10,302.00	0.00	0.00	
100-0000-48900	Appropriated Fund Balance	3,928,530.47	0.00	559,200.00	0.00	0.00	0.00	
100-4510-42810	ABC Law Enforcement Revenue	32,000.00	21,000.00	22,000.00	11,000.00	0.00	0.00	20,000.00
100-4510-42840	Court Fees - Police	1,000.00	629.55	1,000.00	616.50	0.00	0.00	700.00
100-4510-43200	Grant Revenue - State	0.00	0.00	36,650.00	0.00	0.00	0.00	
100-4510-43400	Grant Revenues- Nongovernm	28,000.00	27,279.00	0.00	0.00	0.00	0.00	21,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
100-4510-44017	Parking Violations	8,000.00	3,950.00	5,000.00	3,598.25	0.00	0.00	4,000.00
100-4510-44425	Permits - Precious Metal	0.00	218.00	0.00	0.00	0.00	0.00	
100-4510-47012	Off Duty Staff/Equipment - Spe	20,000.00	9,730.00	20,000.00	15,887.50	0.00	0.00	20,000.00
100-4510-47016	Reimbursements	0.00	0.00	1,570.50	13,792.50	0.00	0.00	24,500.00
100-4510-47990	Miscellaneous Income	0.00	1,100.00	0.00	0.00	0.00	0.00	
100-4510-48025	Debt Proceeds	194,000.00	575,569.00	75,000.00	75,000.00	0.00	0.00	260,000.00
100-4640-45020	Solid Waste - Waste Reduction	240,000.00	240,243.00	409,550.00	348,592.08	0.00	0.00	425,000.00
100-4640-45025	Solid Waste - Bulk Pickup and C	6,500.00	6,463.44	6,500.00	8,079.30	0.00	0.00	8,000.00
100-4640-47010	Recycle Buy Back Income	2,000.00	2,037.80	1,500.00	9,319.77	0.00	0.00	9,500.00
100-4700-43701	Black Mountain Parks and Gree	0.00	0.00	20,000.00	20,000.00	0.00	0.00	
100-4700-44412	Permits - Special Event	5,000.00	726.80	1,000.00	700.00	0.00	0.00	1,000.00
100-4700-45510	Facility Rental - Grey Eagle Are	1,000.00	0.00	0.00	0.00	0.00	0.00	
100-4700-45513	Facility Rental - Lake Tomahaw	6,000.00	3,745.00	5,000.00	4,005.00	0.00	0.00	5,000.00
100-4700-45514	Facility Rental - Veterans Park	1,000.00	210.00	1,000.00	70.00	0.00	0.00	250.00
100-4700-45516	Rental - Athletic Field, Pool and	500.00	0.00	0.00	1,725.00	0.00	0.00	3,000.00
100-4700-45600	Adult Sports	1,000.00	0.00	0.00	0.00	0.00	0.00	
100-4700-45650	Youth Sports	50,000.00	62,355.00	60,000.00	63,360.00	0.00	0.00	64,000.00
100-4700-45690	Special Activities	7,000.00	4,040.00	8,126.25	4,252.49	0.00	0.00	4,500.00
100-4700-45710	Programs Revenue - Summer C	14,000.00	11,762.00	10,000.00	10,810.00	0.00	0.00	11,000.00
100-4700-45711	Programs Revenue - Garden	4,000.00	3,810.00	4,000.00	3,460.00	0.00	0.00	4,000.00
100-4700-47015	Customer Participation/Sponso	2,000.00	1,200.00	1,500.00	2,400.00	0.00	0.00	1,500.00
100-4700-47070	Contributions/Donations	3,000.00	3,889.14	0.00	1,000.00	0.00	0.00	
100-4710-45516	Rental - Athletic Field, Pool and	3,000.00	7,135.00	5,000.00	2,160.00	0.00	0.00	4,000.00
100-4710-45810	Pool Admissions	60,000.00	71,112.00	80,000.00	30,810.00	0.00	0.00	72,000.00
100-4710-45820	Non-Taxable Sales	500.00	288.00	500.00	0.00	0.00	0.00	
100-4710-45910	Pool Concessions	15,000.00	15,113.02	20,000.00	11,302.36	0.00	0.00	15,000.00
100-4710-47070	Contributions/Donations - Swi	0.00	38.38	0.00	1,147.94	0.00	0.00	
100-4710-47990	Miscellaneous Income	1,000.00	0.00	100.00	2,719.50	0.00	0.00	100.00
100-4711-43200	Grant Revenue - State	10,980.00	10,980.00	0.00	0.00	0.00	0.00	
100-4711-44419	Permits - ABC	600.00	50.00	0.00	0.00	0.00	0.00	
100-4711-45511	Facility Rental - Lakeview Cente	30,000.00	5,250.00	0.00	0.00	0.00	0.00	

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
100-4711-45512	Facility Rental - Lakeview Cente	6,000.00	2,000.00	0.00	0.00	0.00	0.00	
100-4711-45713	Program Revenue - Active Agin	1,000.00	315.00	0.00	490.00	0.00	0.00	400.00
100-4711-47070	Contributions/Donations - Priv	6,500.00	6,500.48	0.00	0.00	0.00	0.00	
100-4750-45505	Rental Income-Non Taxable	4,800.00	1,200.00	4,800.00	1,200.00	0.00	0.00	1,000.00
100-4750-45816	Golf Course Green Fees	660,000.00	279,503.64	520,000.00	249,498.41	0.00	0.00	680,000.00
100-4750-45817	Membership Fee Revenue	50,000.00	2,151.59	50,000.00	20,900.00	0.00	0.00	16,000.00
100-4750-45911	Pro Shop Sales	60,000.00	20,519.22	45,000.00	31,922.74	0.00	0.00	30,000.00
100-4750-45912	Golf Cart Fees	255,000.00	101,366.11	264,000.00	138,367.79	0.00	0.00	270,000.00
100-4750-47070	Contributions/Donations - Priv	0.00	500.00	0.00	0.00	0.00	0.00	
100-7000-48590	Transfers In	541,314.20	562,314.20	15,000.00	15,000.00	0.00	0.00	100,000.00
	Revenue Total:	**15,940,030.67**	**11,967,597.80**	**12,026,654.29**	**10,135,840.71**	**0.00**	**0.00**	**12,026,833.00**
	Fund: 100 - General Fund Total:	**15,940,030.67**	**11,967,597.80**	**12,026,654.29**	**10,135,840.71**	**0.00**	**0.00**	**12,026,833.00**
	Report Total:	**15,940,030.67**	**11,967,597.80**	**12,026,654.29**	**10,135,840.71**	**0.00**	**0.00**	**12,026,833.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Governing Body

							Defined Budgets		
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4010-50100	Salaries - Regular	41,050.00	41,049.72	41,050.00	79,646.41	0.00	0.00	41,050.00	41,050.00
100-4010-50210	Social Security (Fica Tax) Contri	3,150.00	3,009.52	3,150.00	6,093.06	0.00	0.00	3,150.00	3,150.00
100-4010-51510	Professional Licenses Certificati	500.00	300.00	500.00	300.00	0.00	0.00	500.00	300.00
100-4010-51511	Employee Continuing Educatio	1,800.00	1,797.00	2,500.00	1,258.45	0.00	0.00	2,500.00	2,000.00
100-4010-52011	Professional Services-Legal	95,000.00	66,846.98	80,000.00	59,844.94	0.00	0.00	80,000.00	75,000.00
100-4010-52015	Professional and Technical Serv	21,100.00	16,946.96	20,600.00	10,670.00	0.00	0.00	14,600.00	13,000.00
100-4010-52410	Office Supplies	3,200.00	2,674.62	1,500.00	250.44	0.00	0.00	1,500.00	1,000.00
100-4010-55014	Meeting Expense	4,700.00	1,031.37	1,500.00	218.99	0.00	0.00	1,500.00	1,000.00
100-4010-56110	NonProfit Contributions/Dona	58,000.00	58,000.00	44,000.00	44,000.00	0.00	0.00	48,000.00	48,000.00
	Expense Total:	**228,500.00**	**191,656.17**	**194,800.00**	**202,282.29**	**0.00**	**0.00**	**192,800.00**	**184,500.00**
	Fund: 100 - General Fund Total:	**228,500.00**	**191,656.17**	**194,800.00**	**202,282.29**	**0.00**	**0.00**	**192,800.00**	**184,500.00**
	Report Total:	**228,500.00**	**191,656.17**	**194,800.00**	**202,282.29**	**0.00**	**0.00**	**192,800.00**	**184,500.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4010-50100	Salaries - Regular	41,050.00	41,049.72	41,050.00	79,646.41	0.00	0.00	41,050.00	41,050.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Council Salaries	Annual Salary Mayor $9,340 Annual Salary Council $6,342							
100-4010-50210	Social Security (Fica Tax) Contri	3,150.00	3,009.52	3,150.00	6,093.06	0.00	0.00	3,150.00	3,150.00
100-4010-51510	Professional Licenses Certificati	500.00	300.00	500.00	300.00	0.00	0.00	500.00	300.00
100-4010-51511	Employee Continuing Educatio	1,800.00	1,797.00	2,500.00	1,258.45	0.00	0.00	2,500.00	2,000.00
100-4010-52011	Professional Services-Legal	95,000.00	66,846.98	80,000.00	59,844.94	0.00	0.00	80,000.00	75,000.00
100-4010-52015	Professional and Technical Serv	21,100.00	16,946.96	20,600.00	10,670.00	0.00	0.00	14,600.00	13,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technical Services	Western NC Video Services - Live Streaming Council Meetings $1,050/month $12,600 Miscelleanous $2,000							
100-4010-52410	Office Supplies	3,200.00	2,674.62	1,500.00	250.44	0.00	0.00	1,500.00	1,000.00
100-4010-55014	Meeting Expense	4,700.00	1,031.37	1,500.00	218.99	0.00	0.00	1,500.00	1,000.00
100-4010-56110	NonProfit Contributions/Dona	58,000.00	58,000.00	44,000.00	44,000.00	0.00	0.00	48,000.00	48,000.00

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Non Profit Contributions	Friends of Fonta Flora $5,000 Black Mountain Library $12,000 Black Mountain/Swannanoa Chamber $12,000 Swannanoa Valley Museum $5,000 Swannanoa Valley Christian $10,000 Black Mountain Tree Committee $4.000							
	Expense Total:	**228,500.00**	**191,656.17**	**194,800.00**	**202,282.29**	**0.00**	**0.00**	**192,800.00**	**184,500.00**
	Fund: 100 - General Fund Total:	**228,500.00**	**191,656.17**	**194,800.00**	**202,282.29**	**0.00**	**0.00**	**192,800.00**	**184,500.00**
	Report Total:	**228,500.00**	**191,656.17**	**194,800.00**	**202,282.29**	**0.00**	**0.00**	**192,800.00**	**184,500.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Administration

Fund: 100 - General Fund
Expense

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
100-4020-50100	Salaries - Regular	239,910.00	240,876.03	373,250.00	231,287.52	0.00	0.00	546,555.00	546,555.00
100-4020-50101	Salaries - Part Time/Temp/Aux	7,200.00	0.00	16,500.00	0.00	0.00	0.00		
100-4020-50105	Salaries - Longevity	770.00	730.00	850.00	692.50	0.00	0.00	700.00	700.00
100-4020-50107	Salaries - Auto Allowance	4,200.00	4,200.04	4,250.00	3,123.10	0.00	0.00	4,800.00	4,800.00
100-4020-50210	Social Security (Fica Tax) Contri	19,210.00	18,414.88	21,050.00	17,546.96	0.00	0.00	41,815.00	41,815.00
100-4020-50220	Retirement Employer Contribu	50,240.00	50,217.94	56,000.00	44,414.26	0.00	0.00	122,756.00	122,756.00
100-4020-50221	Retirement Employer Contribu	12,130.00	12,166.23	16,700.00	10,350.61	0.00	0.00	27,350.00	27,350.00
100-4020-50230	Insurance Employer Contributi	24,390.00	22,684.44	26,450.00	21,616.20	0.00	0.00	59,507.00	59,507.00
100-4020-51013	Employee Appreciation Expens	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	750.00
100-4020-51015	Uniforms	1,400.00	1,370.00	254.04	28.90	0.00	0.00	500.00	250.00
100-4020-51510	Professional Licenses Certificati	14,500.00	14,396.50	19,345.96	19,150.96	0.00	0.00	14,915.00	14,400.00
100-4020-51511	Employee Continuing Educatio	25,000.00	15,229.90	20,500.00	19,082.73	0.00	0.00	16,700.00	15,500.00
100-4020-52020	Contract Services	37,900.00	33,748.55	22,500.00	10,486.82	0.00	0.00	13,400.00	13,000.00
100-4020-52024	Printing and Binding Services	1,000.00	934.84	1,000.00	793.42	0.00	0.00	1,000.00	1,000.00
100-4020-52025	Advertising and Notices	4,200.00	3,485.03	5,500.00	1,588.67	0.00	0.00	5,500.00	5,000.00
100-4020-52210	Utilities - Electricity	14,500.00	11,310.06	14,000.00	9,682.59	0.00	0.00	14,000.00	13,000.00
100-4020-52212	Utilities - Refuse Disposal	6,600.00	3,486.30	6,000.00	3,007.13	0.00	0.00	4,000.00	3,500.00
100-4020-52213	Utilities - Communication	8,400.00	6,287.69	1,500.00	1,309.16	0.00	0.00	1,400.00	1,400.00
100-4020-52214	Utilities -Water and Sewer	1,800.00	994.23	1,250.00	734.77	0.00	0.00	1,250.00	1,100.00
100-4020-52215	Cellphone Stipend	500.00	600.00	500.00	440.00	0.00	0.00	720.00	720.00
100-4020-52217	Utilities - Electric Vehicle Char	6,200.00	7,655.73	6,200.00	6,822.89	0.00	0.00	8,200.00	8,000.00
100-4020-52310	R & M - Building	11,100.00	5,200.90	4,950.00	2,456.53	0.00	0.00	5,000.00	5,000.00
100-4020-52315	R & M - Equipment	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	1,500.00
100-4020-52410	Office Supplies	6,500.00	9,330.62	6,500.00	5,148.55	0.00	0.00	6,500.00	6,000.00
100-4020-52419	Technology Supplies and Mater	3,400.00	2,646.03	3,400.00	5.97	0.00	0.00	3,000.00	2,500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4020-52510	Non-Capital Equipment and Fu	4,500.00	1,505.66	0.00	0.00	0.00	0.00		
100-4020-53000	Program and Event Expense	500.00	473.06	500.00	464.55	0.00	0.00	500.00	500.00
100-4020-54015	Lease/Rental - Building/Land	2,000.00	1,983.75	46,937.40	46,842.87	0.00	0.00	12,000.00	12,000.00
100-4020-55011	Postage	1,800.00	2,085.61	2,500.00	2,568.67	0.00	0.00	2,600.00	2,500.00
100-4020-55017	Safety & Compliance	500.00	40.00	50.00	50.00	0.00	0.00	50.00	50.00
100-4020-55023	Community Outreach/Public R	500.00	146.00	1,000.00	1,888.06	0.00	0.00	500.00	600.00
100-4020-55099	Miscellaneous Expense	1,000.00	115.75	422.60	2,555.87	0.00	0.00	750.00	600.00
100-4020-55110	Contingency	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	25,000.00
100-4020-58013	Debt Principal - Building	32,000.00	31,818.18	31,850.00	31,818.18	0.00	0.00	31,819.00	31,819.00
100-4020-58014	Debt Principal - Land	126,000.00	126,000.00	126,000.00	126,000.00	0.00	0.00	126,000.00	126,000.00
100-4020-58113	Debt Interest - Building	5,200.00	5,167.28	4,550.00	4,521.37	0.00	0.00	3,876.00	3,876.00
100-4020-58114	Debt Interest - Land	11,650.00	11,604.61	7,750.00	7,736.40	0.00	0.00	3,869.00	3,869.00
	Expense Total:	**711,700.00**	**646,905.84**	**878,010.00**	**634,216.21**	**0.00**	**0.00**	**1,109,532.00**	**1,102,917.00**
	Fund: 100 - General Fund Total:	**711,700.00**	**646,905.84**	**878,010.00**	**634,216.21**	**0.00**	**0.00**	**1,109,532.00**	**1,102,917.00**
	Report Total:	**711,700.00**	**646,905.84**	**878,010.00**	**634,216.21**	**0.00**	**0.00**	**1,109,532.00**	**1,102,917.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4020-50100	Salaries - Regular	239,910.00	240,876.03	373,250.00	231,287.52	0.00	0.00	546,555.00	546,555.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Administration Salaries	Town Manager $175,000 Assistant Town Manager $125,000 Town Clerk $88,772 Public Information Officer $75,000 Project Manaager $82,683							
100-4020-50101	Salaries - Part Time/Temp/Aux	7,200.00	0.00	16,500.00	0.00	0.00	0.00		
100-4020-50105	Salaries - Longevity	770.00	730.00	850.00	692.50	0.00	0.00	700.00	700.00
100-4020-50107	Salaries - Auto Allowance	4,200.00	4,200.04	4,250.00	3,123.10	0.00	0.00	4,800.00	4,800.00
100-4020-50210	Social Security (Fica Tax) Contri	19,210.00	18,414.88	21,050.00	17,546.96	0.00	0.00	41,815.00	41,815.00
100-4020-50220	Retirement Employer Contribu	50,240.00	50,217.94	56,000.00	44,414.26	0.00	0.00	122,756.00	122,756.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
100-4020-50221	Retirement Employer Contribu	12,130.00	12,166.23	16,700.00	10,350.61	0.00	0.00	27,350.00	27,350.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Contribution 5% of Salaries							
100-4020-50230	Insurance Employer Contributi	24,390.00	22,684.44	26,450.00	21,616.20	0.00	0.00	59,507.00	59,507.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Health Benefits	Employee Health Coverage $57,107 Employee Dental Insurance $1,900 Employee Vision Insurance $400 Employee Life AD&D $100							
100-4020-51013	Employee Appreciation Expens	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	750.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4020-51015	Uniforms	1,400.00	1,370.00	254.04	28.90	0.00	0.00	500.00	250.00
100-4020-51510	Professional Licenses Certificati	14,500.00	14,396.50	19,345.96	19,150.96	0.00	0.00	14,915.00	14,400.00

Budget Notes

Budget Code	Subject	Description
DEPT	Professional Dues	IIMC Annual Membership Dues $195 NC City/County Managers Association - Manager $425 NC City/County Managers Association - Asst. Manager $375 UNC School of Government Dues $1400 NCAMC Dues - Town Clerk $90 N3C3 Dues - Town Clerk/PIO $100 National Association Government Communicators $180 Kiwanis $200 ICMA Membership Renewals - Town Manger/Asst. Manager $1200 NCLM Service Fee $10,000 Miscellaneous $750

100-4020-51511	Employee Continuing Educatio	25,000.00	15,229.90	20,500.00	19,082.73	0.00	0.00	16,700.00	15,500.00

Budget Notes

Budget Code	Subject	Description
DEPT	Continuing Education/Professional Develop	NCAMC Summer Conference $1800 School of Government Annual Clerk Academy $1600 PIO Conferences/Training $2000 Citizen Academy Fall 2026 $2000 Volunteer Luncheon (Advisory Boards) $1300 ICMA Annual Conference - Town Manager $2000 NC City/County Manager Winter Conference - Manager $1000 NCCMA Winter Conference - Assistant Town Manager $1000 NC City/County Manager Summer Conference - Manager $1000 NCCMA Summer Conference - Assistant Town Manager $1000 Miscellaneous $2000

100-4020-52020	Contract Services	37,900.00	33,748.55	22,500.00	10,486.82	0.00	0.00	13,400.00	13,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Contracted Services	Mat Service - Cintas $3850 Monthly Shredding Contract $850 Pest Control $300 4 Week Floor Maintenance $850 Fire Alarm Monitoring - Town Hall $550 Cleaning Contract - Town Hall $5400 Strip & Wax Floors $85- Miscellaneous $750

100-4020-52024	Printing and Binding Services	1,000.00	934.84	1,000.00	793.42	0.00	0.00	1,000.00	1,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4020-52025	Advertising and Notices	4,200.00	3,485.03	5,500.00	1,588.67	0.00	0.00	5,500.00	5,000.00
100-4020-52210	Utilities - Electricity	14,500.00	11,310.06	14,000.00	9,682.59	0.00	0.00	14,000.00	13,000.00
100-4020-52212	Utilities - Refuse Disposal	6,600.00	3,486.30	6,000.00	3,007.13	0.00	0.00	4,000.00	3,500.00
Budget Notes									
Budget Code	**Subject**		**Description**						
DEPT	Refuse Disposal		Monthly Dumpster Service - GFL Environmental $4100						
100-4020-52213	Utilities - Communication	8,400.00	6,287.69	1,500.00	1,309.16	0.00	0.00	1,400.00	1,400.00
100-4020-52214	Utilities -Water and Sewer	1,800.00	994.23	1,250.00	734.77	0.00	0.00	1,250.00	1,100.00
100-4020-52215	Cellphone Stipend	500.00	600.00	500.00	440.00	0.00	0.00	720.00	720.00
100-4020-52217	Utilities - Electric Vehicle Char	6,200.00	7,655.73	6,200.00	6,822.89	0.00	0.00	8,200.00	8,000.00
Budget Notes									
Budget Code	**Subject**		**Description**						
DEPT	Electric Vehicle Chargers		401 Laurel Circle (Lakeview Center) 105 N. Daughtery (Black Mountain Library)						
100-4020-52310	R & M - Building	11,100.00	5,200.90	4,950.00	2,456.53	0.00	0.00	5,000.00	5,000.00
100-4020-52315	R & M - Equipment	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	1,500.00
100-4020-52410	Office Supplies	6,500.00	9,330.62	6,500.00	5,148.55	0.00	0.00	6,500.00	6,000.00
100-4020-52419	Technology Supplies and Mater	3,400.00	2,646.03	3,400.00	5.97	0.00	0.00	3,000.00	2,500.00
100-4020-52510	Non-Capital Equipment and Fu	4,500.00	1,505.66	0.00	0.00	0.00	0.00		
100-4020-53000	Program and Event Expense	500.00	473.06	500.00	464.55	0.00	0.00	500.00	500.00
100-4020-54015	Lease/Rental - Building/Land	2,000.00	1,983.75	46,937.40	46,842.87	0.00	0.00	12,000.00	12,000.00
Budget Notes									
Budget Code	**Subject**		**Description**						
DEPT	Parking Lot Lease		Norfolk Southern Railway Parking Lot Lease						
100-4020-55011	Postage	1,800.00	2,085.61	2,500.00	2,568.67	0.00	0.00	2,600.00	2,500.00
100-4020-55017	Safety & Compliance	500.00	40.00	50.00	50.00	0.00	0.00	50.00	50.00
100-4020-55023	Community Outreach/Public R	500.00	146.00	1,000.00	1,888.06	0.00	0.00	500.00	600.00
100-4020-55099	Miscellaneous Expense	1,000.00	115.75	422.60	2,555.87	0.00	0.00	750.00	600.00
100-4020-55110	Contingency	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	25,000.00
100-4020-58013	Debt Principal - Building	32,000.00	31,818.18	31,850.00	31,818.18	0.00	0.00	31,819.00	31,819.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Debt Service	304 Black Mountain Avenue - Public Works $31,819 Original Loan $1,500,000 Revised Loan $700,000 Balance As Of 6/30/27 $318,181.84 Payoff June 30, 2030							
100-4020-58014	Debt Principal - Land	126,000.00	126,000.00	126,000.00	126,000.00	0.00	0.00	126,000.00	126,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Debt Service	Purchase of Town Square $126,000 Original Loan $2,100,000 Issued 10/16/2009 Maturity 10/16/26							
100-4020-58113	Debt Interest - Building	5,200.00	5,167.28	4,550.00	4,521.37	0.00	0.00	3,876.00	3,876.00
100-4020-58114	Debt Interest - Land	11,650.00	11,604.61	7,750.00	7,736.40	0.00	0.00	3,869.00	3,869.00
	Expense Total:	**711,700.00**	**646,905.84**	**878,010.00**	**634,216.21**	**0.00**	**0.00**	**1,109,532.00**	**1,102,917.00**
	Fund: 100 - General Fund Total:	**711,700.00**	**646,905.84**	**878,010.00**	**634,216.21**	**0.00**	**0.00**	**1,109,532.00**	**1,102,917.00**
	Report Total:	**711,700.00**	**646,905.84**	**878,010.00**	**634,216.21**	**0.00**	**0.00**	**1,109,532.00**	**1,102,917.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Human Resources

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4025-50100	Salaries - Regular	67,910.00	68,921.18	69,950.00	60,490.84	0.00	0.00	143,442.00	143,442.00
100-4025-50105	Salaries - Longevity	360.00	357.50	450.00	412.50	0.00	0.00	450.00	450.00
100-4025-50210	Social Security (Fica Tax) Contri	5,070.00	5,112.56	5,250.00	4,501.69	0.00	0.00	11,050.00	11,050.00
100-4025-50220	Retirement Employer Contribu	14,110.00	14,230.76	15,000.00	12,936.74	0.00	0.00	32,320.00	32,320.00
100-4025-50221	Retirement Employer Contribu	1,580.00	2,271.90	3,550.00	3,016.60	0.00	0.00	7,200.00	7,200.00
100-4025-50230	Insurance Employer Contributi	9,880.00	9,210.71	10,350.00	9,148.68	0.00	0.00	20,300.00	20,300.00
100-4025-50231	Insurance - State Unemployme	2,000.00	5,719.87	2,000.00	0.00	0.00	0.00	2,000.00	1,500.00
100-4025-50232	Insurance - Worker's Comp Ins	114,000.00	109,890.57	107,000.00	129,720.52	0.00	0.00	115,000.00	115,000.00
100-4025-50234	Employee Benefit Administrati	1,300.00	1,340.00	1,700.00	1,457.00	0.00	0.00	1,740.00	1,740.00
100-4025-51011	Medical and Other Required Te	7,000.00	4,673.29	7,500.00	6,626.20	0.00	0.00	7,500.00	7,000.00
100-4025-51012	Employee Assistance Program	4,000.00	3,831.19	4,000.00	3,350.00	0.00	0.00	4,000.00	3,800.00
100-4025-51013	Employee Appreciation Expens	14,000.00	7,276.95	15,000.00	12,313.37	0.00	0.00	15,000.00	12,000.00
100-4025-51014	Employee Wellness Program Ex	14,000.00	7,735.09	10,000.00	2,258.62	0.00	0.00	11,000.00	7,500.00
100-4025-51510	Professional Licenses Certificati	500.00	500.00	600.00	250.00	0.00	0.00	500.00	500.00
100-4025-51511	Employee Continuing Educatio	4,000.00	593.25	2,000.00	475.95	0.00	0.00	2,000.00	1,500.00
100-4025-51514	Tuition Reimbursement	5,000.00	2,542.69	2,000.00	1,587.89	0.00	0.00	2,000.00	2,000.00
100-4025-52011	Professional Services-Legal	18,273.50	16,891.50	8,000.00	5,030.00	0.00	0.00	11,000.00	8,000.00
100-4025-52015	Professional and Technical Serv	0.00	979.37	1,000.00	944.82	0.00	0.00	1,000.00	1,000.00
100-4025-52025	Advertising and Notices	1,500.00	1,565.00	1,500.00	1,005.60	0.00	0.00	2,000.00	2,000.00
100-4025-52410	Office Supplies	400.00	351.78	1,000.00	585.32	0.00	0.00	1,000.00	800.00
100-4025-52425	Volunteer/Cadet/Reserves Exp	500.00	300.00	1,400.00	300.00	0.00	0.00	1,400.00	1,000.00
100-4025-52510	Non-Capital Equipment and Fu	1,350.00	1,308.05	600.00	0.00	0.00	0.00		
100-4025-55015	Liability and Property Insuranc	165,100.00	164,150.51	198,000.00	197,513.30	0.00	0.00	218,000.00	212,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4025-55017	Safety & Compliance	1,626.50	0.00	2,000.00	14.76	0.00	0.00	1,000.00	500.00
	Expense Total:	**453,460.00**	**429,753.72**	**469,850.00**	**453,940.40**	**0.00**	**0.00**	**610,902.00**	**592,602.00**
	Fund: 100 - General Fund Total:	**453,460.00**	**429,753.72**	**469,850.00**	**453,940.40**	**0.00**	**0.00**	**610,902.00**	**592,602.00**
	Report Total:	**453,460.00**	**429,753.72**	**469,850.00**	**453,940.40**	**0.00**	**0.00**	**610,902.00**	**592,602.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4025-50100	Salaries - Regular	67,910.00	68,921.18	69,950.00	60,490.84	0.00	0.00	143,442.00	143,442.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	HR Director $75,000 Human Resources Coordinator $68,442							
100-4025-50105	Salaries - Longevity	360.00	357.50	450.00	412.50	0.00	0.00	450.00	450.00
100-4025-50210	Social Security (Fica Tax) Contri	5,070.00	5,112.56	5,250.00	4,501.69	0.00	0.00	11,050.00	11,050.00
100-4025-50220	Retirement Employer Contribu	14,110.00	14,230.76	15,000.00	12,936.74	0.00	0.00	32,320.00	32,320.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	22.46% of Salaries							
100-4025-50221	Retirement Employer Contribu	1,580.00	2,271.90	3,550.00	3,016.60	0.00	0.00	7,200.00	7,200.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401K Contributions	5% of Employee Salaries							
100-4025-50230	Insurance Employer Contributi	9,880.00	9,210.71	10,350.00	9,148.68	0.00	0.00	20,300.00	20,300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Health Benefits	Employee Health Insurance $19,270 Employee Dental Insurance $750 Employee Vision Insurance $155 Employee LIfe and AD&D $100							
100-4025-50231	Insurance - State Unemployme	2,000.00	5,719.87	2,000.00	0.00	0.00	0.00	2,000.00	1,500.00
100-4025-50232	Insurance - Worker's Comp Ins	114,000.00	109,890.57	107,000.00	129,720.52	0.00	0.00	115,000.00	115,000.00
100-4025-50234	Employee Benefit Administrati	1,300.00	1,340.00	1,700.00	1,457.00	0.00	0.00	1,740.00	1,740.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Benefit Administration	Atlantic Cobra Concepts $780 Baybridge Administration - Section 125 $960							
100-4025-51011	Medical and Other Required Te	7,000.00	4,673.29	7,500.00	6,626.20	0.00	0.00	7,500.00	7,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Medical & Other Testing	Drug Testing, Background Checks, Criminal Checks							
100-4025-51012	Employee Assistance Program	4,000.00	3,831.19	4,000.00	3,350.00	0.00	0.00	4,000.00	3,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Assistance Plan	Administration of Employee Assistance Plan - McLaughlin Young Group							
100-4025-51013	Employee Appreciation Expens	14,000.00	7,276.95	15,000.00	12,313.37	0.00	0.00	15,000.00	12,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Appreciation Costs	Employee Recognition Costs, Holiday Lunch, Service Award Plaques, Holiday Lunch Gifts							
100-4025-51014	Employee Wellness Program Ex	14,000.00	7,735.09	10,000.00	2,258.62	0.00	0.00	11,000.00	7,500.00
100-4025-51510	Professional Licenses Certificati	500.00	500.00	600.00	250.00	0.00	0.00	500.00	500.00
100-4025-51511	Employee Continuing Educatio	4,000.00	593.25	2,000.00	475.95	0.00	0.00	2,000.00	1,500.00
100-4025-51514	Tuition Reimbursement	5,000.00	2,542.69	2,000.00	1,587.89	0.00	0.00	2,000.00	2,000.00
100-4025-52011	Professional Services-Legal	18,273.50	16,891.50	8,000.00	5,030.00	0.00	0.00	11,000.00	8,000.00
100-4025-52015	Professional and Technical Serv	0.00	979.37	1,000.00	944.82	0.00	0.00	1,000.00	1,000.00
100-4025-52025	Advertising and Notices	1,500.00	1,565.00	1,500.00	1,005.60	0.00	0.00	2,000.00	2,000.00
100-4025-52410	Office Supplies	400.00	351.78	1,000.00	585.32	0.00	0.00	1,000.00	800.00
100-4025-52425	Volunteer/Cadet/Reserves Exp	500.00	300.00	1,400.00	300.00	0.00	0.00	1,400.00	1,000.00
100-4025-52510	Non-Capital Equipment and Fu	1,350.00	1,308.05	600.00	0.00	0.00	0.00		
100-4025-55015	Liability and Property Insuranc	165,100.00	164,150.51	198,000.00	197,513.30	0.00	0.00	218,000.00	212,000.00
100-4025-55017	Safety & Compliance	1,626.50	0.00	2,000.00	14.76	0.00	0.00	1,000.00	500.00
	Expense Total:	**453,460.00**	**429,753.72**	**469,850.00**	**453,940.40**	**0.00**	**0.00**	**610,902.00**	**592,602.00**
	Fund: 100 - General Fund Total:	**453,460.00**	**429,753.72**	**469,850.00**	**453,940.40**	**0.00**	**0.00**	**610,902.00**	**592,602.00**
	Report Total:	**453,460.00**	**429,753.72**	**469,850.00**	**453,940.40**	**0.00**	**0.00**	**610,902.00**	**592,602.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Finance

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4030-50100	Salaries - Regular	134,730.00	122,478.52	92,186.75	91,820.84	0.00	0.00	312,388.00	312,388.00
100-4030-50105	Salaries - Longevity	600.00	595.00	650.00	470.00	0.00	0.00	650.00	650.00
100-4030-50210	Social Security (Fica Tax) Contri	10,250.00	9,090.51	7,900.00	6,839.48	0.00	0.00	23,950.00	23,950.00
100-4030-50220	Retirement Employer Contribu	28,100.00	25,368.04	22,750.00	18,632.94	0.00	0.00	70,310.00	70,310.00
100-4030-50221	Retirement Employer Contribu	6,800.00	6,326.32	5,700.00	4,879.76	0.00	0.00	15,655.00	15,655.00
100-4030-50230	Insurance Employer Contributi	20,270.00	16,326.94	15,050.00	13,541.78	0.00	0.00	40,341.00	40,341.00
100-4030-51015	Uniforms	1,000.00	0.00	725.00	0.00	0.00	0.00	500.00	500.00
100-4030-51510	Professional Licenses Certificati	600.00	610.00	925.00	420.00	0.00	0.00	650.00	650.00
100-4030-51511	Employee Continuing Educatio	13,600.00	2,459.13	10,000.00	2,846.17	0.00	0.00	10,000.00	7,500.00
100-4030-52010	Professional Services-Audit an	60,000.00	55,273.75	77,713.25	82,963.25	0.00	0.00	87,580.00	85,000.00
100-4030-52111	Bank Service Charges and Fees	15,250.00	21,733.85	18,000.00	14,623.97	0.00	0.00	18,000.00	15,000.00
100-4030-52113	Tax Billing and Collection Fees	113,200.00	114,926.80	116,400.00	114,867.47	0.00	0.00	120,000.00	120,000.00
100-4030-52215	Cellphone Stipend	960.00	720.00	1,000.00	440.00	0.00	0.00	500.00	500.00
100-4030-52410	Office Supplies	3,000.00	2,796.82	6,000.00	1,292.20	0.00	0.00	6,000.00	5,000.00
100-4030-52510	Non-Capital Equipment and Fu	3,230.00	609.51	0.00	0.00	0.00	0.00		
100-4030-55011	Postage	2,000.00	940.05	2,000.00	1,884.05	0.00	0.00	2,000.00	2,000.00
100-4030-55099	Miscellaneous Expense	500.00	1,336.57	500.00	429.09	0.00	0.00	500.00	500.00
	Expense Total:	**414,090.00**	**381,591.81**	**377,500.00**	**355,951.00**	**0.00**	**0.00**	**709,024.00**	**699,944.00**
	Fund: 100 - General Fund Total:	**414,090.00**	**381,591.81**	**377,500.00**	**355,951.00**	**0.00**	**0.00**	**709,024.00**	**699,944.00**
	Report Total:	**414,090.00**	**381,591.81**	**377,500.00**	**355,951.00**	**0.00**	**0.00**	**709,024.00**	**699,944.00**

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4030-50100	Salaries - Regular	134,730.00	122,478.52	92,186.75	91,820.84	0.00	0.00	312,388.00	312,388.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Finance Director $135,000 Budget Analyst $55,952 Accountant $63,805 Accountant $57,631							
100-4030-50105	Salaries - Longevity	600.00	595.00	650.00	470.00	0.00	0.00	650.00	650.00
100-4030-50210	Social Security (Fica Tax) Contri	10,250.00	9,090.51	7,900.00	6,839.48	0.00	0.00	23,950.00	23,950.00
100-4030-50220	Retirement Employer Contribu	28,100.00	25,368.04	22,750.00	18,632.94	0.00	0.00	70,310.00	70,310.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	22.46% of Salaries for Local Government Retirement							
100-4030-50221	Retirement Employer Contribu	6,800.00	6,326.32	5,700.00	4,879.76	0.00	0.00	15,655.00	15,655.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement	5% Contribution for 401k Retirement							
100-4030-50230	Insurance Employer Contributi	20,270.00	16,326.94	15,050.00	13,541.78	0.00	0.00	40,341.00	40,341.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Insurance Benefits	Health Insurance $38,366 Dental Insurance $1,490 Vision Insurance $305 Life and AD&D $180							
100-4030-51015	Uniforms	1,000.00	0.00	725.00	0.00	0.00	0.00	500.00	500.00
100-4030-51510	Professional Licenses Certificati	600.00	610.00	925.00	420.00	0.00	0.00	650.00	650.00
100-4030-51511	Employee Continuing Educatio	13,600.00	2,459.13	10,000.00	2,846.17	0.00	0.00	10,000.00	7,500.00
100-4030-52010	Professional Services-Audit an	60,000.00	55,273.75	77,713.25	82,963.25	0.00	0.00	87,580.00	85,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Professional Services	FY 25/26 Audit Gould Gillian CPA $62,580 Audit Assistance - Burleson & Early $25,000							
100-4030-52111	Bank Service Charges and Fees	15,250.00	21,733.85	18,000.00	14,623.97	0.00	0.00	18,000.00	15,000.00
100-4030-52113	Tax Billing and Collection Fees	113,200.00	114,926.80	116,400.00	114,867.47	0.00	0.00	120,000.00	120,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Tax Billing Collection Fees	2% Buncombe County Tax Collection Fee							
100-4030-52215	Cellphone Stipend	960.00	720.00	1,000.00	440.00	0.00	0.00	500.00	500.00
100-4030-52410	Office Supplies	3,000.00	2,796.82	6,000.00	1,292.20	0.00	0.00	6,000.00	5,000.00
100-4030-52510	Non-Capital Equipment and Fu	3,230.00	609.51	0.00	0.00	0.00	0.00		
100-4030-55011	Postage	2,000.00	940.05	2,000.00	1,884.05	0.00	0.00	2,000.00	2,000.00
100-4030-55099	Miscellaneous Expense	500.00	1,336.57	500.00	429.09	0.00	0.00	500.00	500.00
	Expense Total:	**414,090.00**	**381,591.81**	**377,500.00**	**355,951.00**	**0.00**	**0.00**	**709,024.00**	**699,944.00**
	Fund: 100 - General Fund Total:	**414,090.00**	**381,591.81**	**377,500.00**	**355,951.00**	**0.00**	**0.00**	**709,024.00**	**699,944.00**
	Report Total:	**414,090.00**	**381,591.81**	**377,500.00**	**355,951.00**	**0.00**	**0.00**	**709,024.00**	**699,944.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Information Technology

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4040-52019	Information Technology Servic	85,500.00	78,159.00	82,500.00	82,427.00	0.00	0.00	90,000.00	90,000.00
100-4040-52115	Technology and Software Licen	135,300.00	132,896.11	131,450.00	124,720.69	0.00	0.00	133,500.00	136,650.00
100-4040-52213	Utilities - Communication	29,000.00	24,840.00	45,700.00	29,191.77	0.00	0.00	31,400.00	31,400.00
100-4040-52419	Technology Supplies and Mater	11,450.00	11,048.81	9,450.00	12,766.11	0.00	0.00	15,000.00	15,000.00
100-4040-54010	Lease/Rental - Equipment	11,750.00	12,663.78	11,750.00	11,607.94	0.00	0.00	13,300.00	13,300.00
100-4040-57510	Capital Outlay-Furnishings & N	100,000.00	51,883.33	0.00	2,100.00	0.00	0.00		
	Expense Total:	**373,000.00**	**311,491.03**	**280,850.00**	**262,813.51**	**0.00**	**0.00**	**283,200.00**	**286,350.00**
	Fund: 100 - General Fund Total:	**373,000.00**	**311,491.03**	**280,850.00**	**262,813.51**	**0.00**	**0.00**	**283,200.00**	**286,350.00**
	Report Total:	**373,000.00**	**311,491.03**	**280,850.00**	**262,813.51**	**0.00**	**0.00**	**283,200.00**	**286,350.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4040-52019	Information Technology Servic	85,500.00	78,159.00	82,500.00	82,427.00	0.00	0.00	90,000.00	90,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology Services	Advanced Data & Network Services $7500/month Town's Current IT Support Contract							
100-4040-52115	Technology and Software Licen	135,300.00	132,896.11	131,450.00	124,720.69	0.00	0.00	133,500.00	136,650.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology Software	Civic Plus - Agenda/Minutes Management Software $4,050 Civic Plus - Public Records Request Software $6,100 Civic Plus - Social Media Archiving Subscription $5,300 Civic Plus - Code of Ordinances Management $7,200 Civic Plus - Website Hosting $11,950 Code Red Standard Package $5,000 Miscelleanoues $1,000 Tyler Technologies - Accounting/Utility Software $44,000 Advance Data - Firewall Security Subscription $4,050 Advanced Data - Software Support $25,000 Cognito Enterprise $2,000 CANVA Pro $150 Fifth Asset - Lease & SBITA Management $7,200 Civic Plus - Audio Eye Managed (ADA Complaince) $3,150 Navex Global - Whistleblower Subscription $3,150						
100-4040-52213	Utilities - Communication	29,000.00	24,840.00	45,700.00	29,191.77	0.00	0.00	31,400.00	31,400.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities Communication	Advanced Data - Hosted Voice Over IP $26,400 Eric Broadband - Monthly Internet Service $5,000							
100-4040-52419	Technology Supplies and Mater	11,450.00	11,048.81	9,450.00	12,766.11	0.00	0.00	15,000.00	15,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology Supplies	Sharp Electronics - Copier Maintenance Agreement $9,500 Copy Overages $2,500 Computer/Hardware Replacement $3,000							
100-4040-54010	Lease/Rental - Equipment	11,750.00	12,663.78	11,750.00	11,607.94	0.00	0.00	13,300.00	13,300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Lease/Rental Equipment	Sharp Electronics - Copier Lease $12,500 Postage Meter Lease $800							
100-4040-57510	Capital Outlay-Furnishings & N	100,000.00	51,883.33	0.00	2,100.00	0.00	0.00		
	Expense Total:	**373,000.00**	**311,491.03**	**280,850.00**	**262,813.51**	**0.00**	**0.00**	**283,200.00**	**286,350.00**
	Fund: 100 - General Fund Total:	**373,000.00**	**311,491.03**	**280,850.00**	**262,813.51**	**0.00**	**0.00**	**283,200.00**	**286,350.00**
	Report Total:	**373,000.00**	**311,491.03**	**280,850.00**	**262,813.51**	**0.00**	**0.00**	**283,200.00**	**286,350.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Police

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4510-50100	Salaries - Regular	1,646,083.00	1,676,283.61	1,753,700.00	1,459,985.36	0.00	0.00	1,777,115.00	1,757,115.00
100-4510-50101	Salaries - Part Time/Temp/Aux	17,827.00	18,112.50	19,700.00	5,120.04	0.00	0.00	24,700.00	23,000.00
100-4510-50102	Salaries - Overtime	35,000.00	31,955.75	40,000.00	29,628.77	0.00	0.00	45,000.00	43,000.00
100-4510-50105	Salaries - Longevity	9,550.00	9,400.00	10,300.00	9,800.00	0.00	0.00	9,000.00	9,000.00
100-4510-50198	Salaries - FTO/Incentive	1,050.00	2,050.00	15,000.00	10,600.00	0.00	0.00	15,000.00	15,000.00
100-4510-50199	Salaries - Off Duty	11,500.00	11,807.50	20,000.00	10,627.50	0.00	0.00	20,000.00	20,000.00
100-4510-50210	Social Security (Fica Tax) Contri	133,280.00	136,567.52	143,900.00	118,347.72	0.00	0.00	144,763.00	142,835.00
100-4510-50220	Retirement Employer Contribu	363,400.00	379,002.39	415,700.00	344,936.81	0.00	0.00	455,885.00	413,267.00
100-4510-50221	Retirement Employer Contribu	86,440.00	85,556.12	94,100.00	74,247.45	0.00	0.00	93,395.00	92,210.00
100-4510-50230	Insurance Employer Contributi	217,400.00	216,070.35	263,100.00	210,985.76	0.00	0.00	283,934.00	283,934.00
100-4510-50233	LEO Separation Allowance Exp	97,830.00	93,393.92	97,850.00	75,486.60	0.00	0.00	129,099.00	129,099.00
100-4510-51011	Medical and Other Required Te	4,500.00	780.00	3,500.00	3,101.00	0.00	0.00	5,000.00	4,000.00
100-4510-51013	Employee Appreciation Expens	5,000.00	3,995.17	5,500.00	5,249.23	0.00	0.00	5,500.00	5,500.00
100-4510-51015	Uniforms	25,000.00	21,406.32	30,000.00	23,290.03	0.00	0.00	30,000.00	28,000.00
100-4510-51510	Professional Licenses Certificati	2,200.00	1,630.00	2,215.00	2,180.00	0.00	0.00	2,200.00	2,200.00
100-4510-51511	Employee Continuing Educatio	37,500.00	30,617.58	36,555.50	20,956.33	0.00	0.00	35,000.00	32,000.00
100-4510-52020	Contract Services	189,500.00	148,526.90	183,900.00	147,085.89	0.00	0.00	205,972.00	205,972.00
100-4510-52115	Technology and Software Licen	93,000.00	67,639.40	80,450.00	63,483.10	0.00	0.00	83,632.00	83,632.00
100-4510-52210	Utilities - Electricity	11,000.00	12,591.85	9,600.00	5,733.81	0.00	0.00	7,200.00	7,200.00
100-4510-52211	Utilities - Gas	1,000.00	916.97	1,000.00	1,059.54	0.00	0.00	1,500.00	1,500.00
100-4510-52212	Utilities - Refuse Disposal	2,200.00	2,436.77	3,300.00	2,690.62	0.00	0.00	3,600.00	3,600.00
100-4510-52213	Utilities - Communication	27,900.00	27,982.25	27,000.00	22,421.42	0.00	0.00	31,000.00	30,000.00
100-4510-52214	Utilities -Water and Sewer	1,800.00	1,213.02	1,000.00	1,358.97	0.00	0.00	1,500.00	1,500.00
100-4510-52310	R & M - Building	20,512.57	19,265.15	5,794.39	2,193.70	0.00	0.00	10,000.00	7,500.00
100-4510-52315	R & M - Equipment	6,000.00	6,816.83	6,000.00	5,831.59	0.00	0.00	8,000.00	7,500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
100-4510-52316	R & M - Vehicle	60,000.00	60,458.37	70,222.00	63,736.29	0.00	0.00	75,000.00	75,000.00
100-4510-52410	Office Supplies	10,000.00	8,220.57	8,000.00	5,804.09	0.00	0.00	10,000.00	9,000.00
100-4510-52419	Technology Supplies and Mater	10,000.00	9,861.93	10,000.00	9,040.19	0.00	0.00	29,500.00	29,500.00
100-4510-52420	Specialty Operating Supplies -	15,000.00	14,672.08	10,000.00	5,207.08	0.00	0.00	15,000.00	10,000.00
100-4510-52425	Volunteer/Cadet/Reserves Exp	7,000.00	5,926.15	3,000.00	2,352.79	0.00	0.00	3,000.00	3,000.00
100-4510-52499	LEO Supplies and Materials	35,000.00	27,504.77	30,505.54	22,505.11	0.00	0.00	35,000.00	32,000.00
100-4510-52510	Non-Capital Equipment and Fu	0.00	0.00	13,500.00	10.32	0.00	0.00		
100-4510-55010	Fuel	81,139.36	76,204.63	64,000.00	60,625.46	0.00	0.00	78,000.00	75,000.00
100-4510-55017	Safety & Compliance	1,500.00	555.42	1,500.00	515.59	0.00	0.00	1,500.00	1,200.00
100-4510-55023	Community Outreach/Public R	9,348.07	10,225.44	14,000.00	10,250.55	0.00	0.00	14,000.00	14,000.00
100-4510-55099	Miscellaneous Expense	0.00	6.00	0.00	22.41	0.00	0.00		
100-4510-57310	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	
100-4510-57410	Capital Outlay-Vehicles	244,448.00	238,979.67	104,080.00	103,020.00	0.00	0.00	260,000.00	260,000.00
100-4510-57510	Capital Outlay-Furnishings & N	12,600.00	10,903.80	5,205.61	5,205.61	0.00	0.00	127,000.00	127,000.00
100-4510-58011	Debt Principal - Vehicles	124,900.00	124,852.14	175,100.00	175,045.09	0.00	0.00	258,691.00	258,691.00
100-4510-58012	Debt Principal - Equipment	71,500.00	71,401.10	73,550.00	73,535.99	0.00	0.00		
100-4510-58111	Debt Interest - Vehicles	20,350.00	20,305.13	24,700.00	24,719.41	0.00	0.00	19,075.00	19,075.00
100-4510-58112	Debt Interest - Equipment	6,600.00	6,598.08	4,500.00	4,463.19	0.00	0.00		
100-4510-58900	Cost Of Issuance	0.00	0.00	40.00	38.00	0.00	0.00		
	Expense Total:	**3,755,858.00**	**3,692,693.15**	**3,881,068.04**	**3,222,498.41**	**0.00**	**0.00**	**4,388,761.00**	**4,262,030.00**
	Fund: 100 - General Fund Total:	**3,755,858.00**	**3,692,693.15**	**3,881,068.04**	**3,222,498.41**	**0.00**	**0.00**	**4,388,761.00**	**4,262,030.00**
	Report Total:	**3,755,858.00**	**3,692,693.15**	**3,881,068.04**	**3,222,498.41**	**0.00**	**0.00**	**4,388,761.00**	**4,262,030.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4510-50100	Salaries - Regular	1,646,083.00	1,676,283.61	1,753,700.00	1,459,985.36	0.00	0.00	1,777,115.00	1,757,115.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Police Salaries	Police Chief $107,422 Assistant Chief $87,000 Administration Lieutenant $78,123 Patrol Lieutenant $74,000 Investigation Lieutenant $74,000 Detective (Vacant) $55,000 Police Sergeant $64,000 Police Sergeant $65,000 Police Sergeant (Vacant) $64,000 Police Sergeant $65,000 Police Sergeant $64,000 Police Sergeant $64,000 Administrative Assistant $52,199 Accreditation Manager/Evidence Tech $61,031 Corporal $60,180 Corporal $59,000 Corporal $59,000 School Resource Officer $53,589 Patrol Officer $52,028 Patrol Officer $52,028 Patrol Officer $50,759 Patrol Officer $52,028 Patrol Officer $53,588 Patrol Officer $52,028 Patrol Officer $52,028 Patrol Officer (Vacant) $52,028 Patrol Officer (Vacant) $52,028 Patrol Officer (Vacant) $52,028 Career Ladder $50,000							
100-4510-50101	Salaries - Part Time/Temp/Aux	17,827.00	18,112.50	19,700.00	5,120.04	0.00	0.00	24,700.00	23,000.00
100-4510-50102	Salaries - Overtime	35,000.00	31,955.75	40,000.00	29,628.77	0.00	0.00	45,000.00	43,000.00
100-4510-50105	Salaries - Longevity	9,550.00	9,400.00	10,300.00	9,800.00	0.00	0.00	9,000.00	9,000.00
100-4510-50198	Salaries - FTO/Incentive	1,050.00	2,050.00	15,000.00	10,600.00	0.00	0.00	15,000.00	15,000.00
100-4510-50199	Salaries - Off Duty	11,500.00	11,807.50	20,000.00	10,627.50	0.00	0.00	20,000.00	20,000.00
100-4510-50210	Social Security (Fica Tax) Contri	133,280.00	136,567.52	143,900.00	118,347.72	0.00	0.00	144,763.00	142,835.00
100-4510-50220	Retirement Employer Contribu	363,400.00	379,002.39	415,700.00	344,936.81	0.00	0.00	455,885.00	413,267.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement Contribution 24.41% of Salaries							
100-4510-50221	Retirement Employer Contribu	86,440.00	85,556.12	94,100.00	74,247.45	0.00	0.00	93,395.00	92,210.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement Contribution	401k Retirement Contribution 5% of Salaries							
100-4510-50230	Insurance Employer Contributi	217,400.00	216,070.35	263,100.00	210,985.76	0.00	0.00	283,934.00	283,934.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Health Costs	Health Insurance $270,333 Dental Insurance $10,443 Vision Insurance $2,104 Life and AD&D Insurance $1,054							
100-4510-50233	LEO Separation Allowance Exp	97,830.00	93,393.92	97,850.00	75,486.60	0.00	0.00	129,099.00	129,099.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Separation Allowance	Chris Freeman $24,032 R Padgett $19,814 Robin Austin $16,868 Clifford Grey $18,730 Joseph Kidd $16,602 Stacey Ayers $14,053 Future Retiree 1 $4,000 Future Retiree 2 $15,000							
100-4510-51011	Medical and Other Required Te	4,500.00	780.00	3,500.00	3,101.00	0.00	0.00	5,000.00	4,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Medical Testing	Required State Testing for Physicals and Medical 5 Tests @ $1000 Each							
100-4510-51013	Employee Appreciation Expens	5,000.00	3,995.17	5,500.00	5,249.23	0.00	0.00	5,500.00	5,500.00
100-4510-51015	Uniforms	25,000.00	21,406.32	30,000.00	23,290.03	0.00	0.00	30,000.00	28,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Uniforms	Uniform Allowance Per Employee 28 @ $500 $14,000 Uniforms For New Employees 3 @ $1200 $3,600 Replacement Vests and Equipment $12,000 Miscellaneous $400							
TOWN MANAGER	Uniforms	Replacement Vests and Equipment $12,400 New Officers 3 @ $1200 $3,600 Uniform Allowance Per Employee 28 @ $500 $14,000							
100-4510-51510	Professional Licenses Certificati	2,200.00	1,630.00	2,215.00	2,180.00	0.00	0.00	2,200.00	2,200.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4510-51511	Employee Continuing Educatio	37,500.00	30,617.58	36,555.50	20,956.33	0.00	0.00	35,000.00	32,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Education and Training	Education and Training 28 Employees @ $1250 $35,000							
TOWN MANAGER	Employee Continuing Education	Education and Training 28 Employees @ $1,250 each $35,000							
100-4510-52020	Contract Services	189,500.00	148,526.90	183,900.00	147,085.89	0.00	0.00	205,972.00	205,972.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Contracted Services	Housecleaning, Carpet Cleaning, Floor Care $10,400 Buncombe County Centralized Data Entry $32,164 Responder Support Services - Embedded Clinician $33,033 Buncombe County Animal Control $34,000 Buncombe County PSIP $88,000 Smith Rodgers & Aldridge Legal Counsel $8,375							
TOWN MANAGER	Contract Services	Buncombe County CDE $30,000 Buncombe County PSIP 5% Increase $88,000 Buncombe County Animal Control $34,000 Respondeer Support Services - Embedded Clinician $33,033 Smith Rogers Aldridge Legal Advice $8,375 TLC Housecleaning, Carpet and Floorshine $10,400							
100-4510-52115	Technology and Software Licen	93,000.00	67,639.40	80,450.00	63,483.10	0.00	0.00	83,632.00	83,632.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology Software	DCIN $3,750 Black Mountain PD Application $4,832 DCIN Desk Top Fees 3 @ $300 $900 PadTrax - Software Agreement $1,500 Power DMS Software $7,000 Flock Safety 5 @ $3,000 $15,000 Essential Personnel $3,650 Airworks Drone $10,000 Axon Software $37,000							
100-4510-52210	Utilities - Electricity	11,000.00	12,591.85	9,600.00	5,733.81	0.00	0.00	7,200.00	7,200.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Electricity	Average $600/Month							
100-4510-52211	Utilities - Gas	1,000.00	916.97	1,000.00	1,059.54	0.00	0.00	1,500.00	1,500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Gas	Average $125/Month							
100-4510-52212	Utilities - Refuse Disposal	2,200.00	2,436.77	3,300.00	2,690.62	0.00	0.00	3,600.00	3,600.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Refuse Disposal	GFL Environmental - Dumpster Service $300/Month							
100-4510-52213	Utilities - Communication	27,900.00	27,982.25	27,000.00	22,421.42	0.00	0.00	31,000.00	30,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Communication	Charter Communications $84/Month $1,008 AT&T Cellphone Service $2320/Month $28,848 Miscellaneous $1,144							
TOWN MANAGER	Communications	Charter Communication $1,000 Cellphone & Hotspots $30,000							
100-4510-52214	Utilities -Water and Sewer	1,800.00	1,213.02	1,000.00	1,358.97	0.00	0.00	1,500.00	1,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Water and Sewer	Average $150/Month							
100-4510-52310	R & M - Building	20,512.57	19,265.15	5,794.39	2,193.70	0.00	0.00	10,000.00	7,500.00
100-4510-52315	R & M - Equipment	6,000.00	6,816.83	6,000.00	5,831.59	0.00	0.00	8,000.00	7,500.00
100-4510-52316	R & M - Vehicle	60,000.00	60,458.37	70,222.00	63,736.29	0.00	0.00	75,000.00	75,000.00
100-4510-52410	Office Supplies	10,000.00	8,220.57	8,000.00	5,804.09	0.00	0.00	10,000.00	9,000.00
100-4510-52419	Technology Supplies and Mater	10,000.00	9,861.93	10,000.00	9,040.19	0.00	0.00	29,500.00	29,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology Supplies	Purchase Motorola Radios 3 Radios @ $4500 $13,500 Purchase 4 Laptops and Desktops 4 @ $4,000 $16,000							
100-4510-52420	Specialty Operating Supplies -	15,000.00	14,672.08	10,000.00	5,207.08	0.00	0.00	15,000.00	10,000.00
100-4510-52425	Volunteer/Cadet/Reserves Exp	7,000.00	5,926.15	3,000.00	2,352.79	0.00	0.00	3,000.00	3,000.00
100-4510-52499	LEO Supplies and Materials	35,000.00	27,504.77	30,505.54	22,505.11	0.00	0.00	35,000.00	32,000.00
100-4510-52510	Non-Capital Equipment and Fu	0.00	0.00	13,500.00	10.32	0.00	0.00		
100-4510-55010	Fuel	81,139.36	76,204.63	64,000.00	60,625.46	0.00	0.00	78,000.00	75,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Fuel	Average $6500/Month							
100-4510-55017	Safety & Compliance	1,500.00	555.42	1,500.00	515.59	0.00	0.00	1,500.00	1,200.00
100-4510-55023	Community Outreach/Public R	9,348.07	10,225.44	14,000.00	10,250.55	0.00	0.00	14,000.00	14,000.00
100-4510-55099	Miscellaneous Expense	0.00	6.00	0.00	22.41	0.00	0.00		
100-4510-57310	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital - Buildings	Rebuilding of Police Range $35,000							
TOWN MANAGER	Capital Outlay - Buildings	Rebuilding of Police Range $35,000							
100-4510-57410	Capital Outlay-Vehicles	244,448.00	238,979.67	104,080.00	103,020.00	0.00	0.00	260,000.00	260,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital - Vehicles	Purchase of 4 Police Vehicles @ $65,000/Vehicle 3 Police Cruisers and 1 Investigations Vehicle							
TOWN MANAGER	Capital Outlay - Vehicles	Purchase 4 Police Cars 3 Patrol/1 Investigations $65,000 Each $260,000							
100-4510-57510	Capital Outlay-Furnishings & N	12,600.00	10,903.80	5,205.61	5,205.61	0.00	0.00	127,000.00	127,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital - Other	Town's Share of RMS/CAD County Contract With Motorola $127,000							
TOWN MANAGER	Capital Outlay - Furnishings	New RMS/CAD Buncombe County Contract - Motorola $127,000							
100-4510-58011	Debt Principal - Vehicles	124,900.00	124,852.14	175,100.00	175,045.09	0.00	0.00	258,691.00	258,691.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets: 2027 DEPT	Defined Budgets: 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Debt Principal - Vehicles	Purchase 5 Vehicles and Equipment Loan Amount $580,000 Rate: 2.99% Issued 8/4/22 Matures 8/4/26 Principal Payment $151,470 Interest Payment $4,529 Purchase Police Vehicles Loan Amount $237,787.98 Rate 5.81% Issued 1/4/24 Matures 1/4/28 Principal Payment $59,887 Interest Payment $7,272 Purchase Police Vehicles Loan Amount $194,000 Rate 4.82% Issued 10/1/25 Matures 10/1/28 Principal Payment $47,334						
TOWN MANAGER	Debt Principal	Purchase 5 Vehicles & Equipment Loan Amount $580,000 Issued 8/4/22 Matures 8/24/26 Rate: 2.99% Prinicipal Payment $151,470 Interest $4,529 Purchase Police Vehicles Loan Amount $237,787.98 Issued 1/4/24 Matures 1/4/28 Rate: 5.81% Principal Payment $59,887 Interest $7,272 Purchase Police Vehicles Loan Amount $194,000 Issued 10/1/25 Matures 10/1/28 Rate: 4.82% Principal Payment $47,335 Interest $7,214						
100-4510-58012	Debt Principal - Equipment	71,500.00	71,401.10	73,550.00	73,535.99	0.00	0.00		
100-4510-58111	Debt Interest - Vehicles	20,350.00	20,305.13	24,700.00	24,719.41	0.00	0.00	19,075.00	19,075.00
100-4510-58112	Debt Interest - Equipment	6,600.00	6,598.08	4,500.00	4,463.19	0.00	0.00		

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4510-58900	Cost Of Issuance	0.00	0.00	40.00	38.00	0.00	0.00		
	Expense Total:	**3,755,858.00**	**3,692,693.15**	**3,881,068.04**	**3,222,498.41**	**0.00**	**0.00**	**4,388,761.00**	**4,262,030.00**
	Fund: 100 - General Fund Total:	**3,755,858.00**	**3,692,693.15**	**3,881,068.04**	**3,222,498.41**	**0.00**	**0.00**	**4,388,761.00**	**4,262,030.00**
	Report Total:	**3,755,858.00**	**3,692,693.15**	**3,881,068.04**	**3,222,498.41**	**0.00**	**0.00**	**4,388,761.00**	**4,262,030.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Public Works Administration

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4610-50100	Salaries - Regular	128,120.00	102,176.84	116,850.00	101,368.86	0.00	0.00	117,347.00	117,347.00
100-4610-50102	Salaries - Overtime	0.00	0.00	0.00	2,193.55	0.00	0.00	2,000.00	1,500.00
100-4610-50105	Salaries - Longevity	600.00	610.00	700.00	700.00	0.00	0.00	775.00	775.00
100-4610-50210	Social Security (Fica Tax) Contri	9,490.00	7,448.93	8,500.00	7,551.99	0.00	0.00	9,190.00	9,190.00
100-4610-50220	Retirement Employer Contribu	26,660.00	21,158.23	25,000.00	22,200.26	0.00	0.00	26,980.00	26,980.00
100-4610-50221	Retirement Employer Contribu	6,450.00	5,125.67	5,900.00	5,175.29	0.00	0.00	6,000.00	6,000.00
100-4610-50230	Insurance Employer Contributi	13,520.00	9,998.77	14,100.00	12,592.84	0.00	0.00	16,386.00	16,386.00
100-4610-51013	Employee Appreciation Expens	1,880.00	1,875.06	1,500.00	0.00	0.00	0.00	1,500.00	1,000.00
100-4610-51015	Uniforms	1,047.22	889.03	1,500.00	928.87	0.00	0.00	1,500.00	1,200.00
100-4610-51510	Professional Licenses Certificati	500.00	129.05	500.00	50.00	0.00	0.00	500.00	500.00
100-4610-51511	Employee Continuing Educatio	2,000.00	0.00	1,000.00	693.55	0.00	0.00	2,000.00	1,500.00
100-4610-52020	Contract Services	5,565.60	3,215.60	2,938.96	2,378.96	0.00	0.00	4,500.00	4,500.00
100-4610-52210	Utilities - Electricity	6,100.00	2,624.63	2,000.00	4,628.47	0.00	0.00	6,500.00	6,500.00
100-4610-52211	Utilities - Gas	2,200.00	24.17	0.00	0.00	0.00	0.00		
100-4610-52212	Utilities - Refuse Disposal	3,000.00	680.81	1,900.00	1,843.18	0.00	0.00	2,100.00	2,100.00
100-4610-52213	Utilities - Communication	3,250.00	3,327.08	2,300.00	3,817.10	0.00	0.00	4,980.00	4,980.00
100-4610-52214	Utilities -Water and Sewer	2,100.00	364.93	1,500.00	0.00	0.00	0.00		
100-4610-52215	Cellphone Stipend	480.00	480.00	500.00	440.00	0.00	0.00	480.00	480.00
100-4610-52310	R & M - Buildings	17,129.40	13,713.86	2,500.00	1,468.57	0.00	0.00	1,500.00	1,500.00
100-4610-52316	R & M - Vehicle	2,500.00	1,313.21	2,800.00	1,253.30	0.00	0.00	2,500.00	2,500.00
100-4610-52410	Office Supplies	4,572.78	4,993.10	4,500.00	3,446.44	0.00	0.00	4,500.00	4,000.00
100-4610-52510	Non-Capital Equipment and Fu	11,000.00	7,063.31	4,261.04	3,714.75	0.00	0.00	5,000.00	3,500.00
100-4610-55010	Fuel	4,000.00	3,164.61	3,000.00	2,277.69	0.00	0.00	3,000.00	3,000.00
100-4610-55017	Safety & Compliance	695.00	654.00	700.00	109.00	0.00	0.00	700.00	500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4610-55099	Miscellaneous Expense	0.00	6.56	0.00	0.00	0.00	0.00		
	Expense Total:	**252,860.00**	**191,037.45**	**204,450.00**	**178,832.67**	**0.00**	**0.00**	**219,938.00**	**215,938.00**
	Fund: 100 - General Fund Total:	**252,860.00**	**191,037.45**	**204,450.00**	**178,832.67**	**0.00**	**0.00**	**219,938.00**	**215,938.00**
	Report Total:	**252,860.00**	**191,037.45**	**204,450.00**	**178,832.67**	**0.00**	**0.00**	**219,938.00**	**215,938.00**

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4610-50100	Salaries - Regular	128,120.00	102,176.84	116,850.00	101,368.86	0.00	0.00	117,347.00	117,347.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Public Works Director $113,946 Assistant Public Works Director $76,869 Administrative Assistant $43,877 1/2 Salary Paid From General Fund and 1/2 Salary Paid From Water Fund							
100-4610-50102	Salaries - Overtime	0.00	0.00	0.00	2,193.55	0.00	0.00	2,000.00	1,500.00
100-4610-50105	Salaries - Longevity	600.00	610.00	700.00	700.00	0.00	0.00	775.00	775.00
100-4610-50210	Social Security (Fica Tax) Contri	9,490.00	7,448.93	8,500.00	7,551.99	0.00	0.00	9,190.00	9,190.00
100-4610-50220	Retirement Employer Contribu	26,660.00	21,158.23	25,000.00	22,200.26	0.00	0.00	26,980.00	26,980.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
100-4610-50221	Retirement Employer Contribu	6,450.00	5,125.67	5,900.00	5,175.29	0.00	0.00	6,000.00	6,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement	401k Retirement Contribution 5% of Salaries							
100-4610-50230	Insurance Employer Contributi	13,520.00	9,998.77	14,100.00	12,592.84	0.00	0.00	16,386.00	16,386.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $31,188 Dental Insurance $1,119 Vision Insurance $228 Life and AD&D Insurance $237 Total Insurance Costs $32,772 1/2 Cost From General Fund and 1/2 Cost From Water Fund							
100-4610-51013	Employee Appreciation Expens	1,880.00	1,875.06	1,500.00	0.00	0.00	0.00	1,500.00	1,000.00
100-4610-51015	Uniforms	1,047.22	889.03	1,500.00	928.87	0.00	0.00	1,500.00	1,200.00
100-4610-51510	Professional Licenses Certificati	500.00	129.05	500.00	50.00	0.00	0.00	500.00	500.00
100-4610-51511	Employee Continuing Educatio	2,000.00	0.00	1,000.00	693.55	0.00	0.00	2,000.00	1,500.00
100-4610-52020	Contract Services	5,565.60	3,215.60	2,938.96	2,378.96	0.00	0.00	4,500.00	4,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Contracted Services	Cleaning Contract $350/Month $4200 Terminix Services $300							
100-4610-52210	Utilities - Electricity	6,100.00	2,624.63	2,000.00	4,628.47	0.00	0.00	6,500.00	6,500.00
100-4610-52211	Utilities - Gas	2,200.00	24.17	0.00	0.00	0.00	0.00		
100-4610-52212	Utilities - Refuse Disposal	3,000.00	680.81	1,900.00	1,843.18	0.00	0.00	2,100.00	2,100.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Refuse Disposal	GFL Environmental $175/month $2100							
100-4610-52213	Utilities - Communication	3,250.00	3,327.08	2,300.00	3,817.10	0.00	0.00	4,980.00	4,980.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Communications	Charter Communications/Internet Service $280/month $3360 Verizon Wireless $135/month $1620							
100-4610-52214	Utilities -Water and Sewer	2,100.00	364.93	1,500.00	0.00	0.00	0.00		
100-4610-52215	Cellphone Stipend	480.00	480.00	500.00	440.00	0.00	0.00	480.00	480.00
100-4610-52310	R & M - Buildings	17,129.40	13,713.86	2,500.00	1,468.57	0.00	0.00	1,500.00	1,500.00
100-4610-52316	R & M - Vehicle	2,500.00	1,313.21	2,800.00	1,253.30	0.00	0.00	2,500.00	2,500.00
100-4610-52410	Office Supplies	4,572.78	4,993.10	4,500.00	3,446.44	0.00	0.00	4,500.00	4,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4610-52510	Non-Capital Equipment and Fu	11,000.00	7,063.31	4,261.04	3,714.75	0.00	0.00	5,000.00	3,500.00
100-4610-55010	Fuel	4,000.00	3,164.61	3,000.00	2,277.69	0.00	0.00	3,000.00	3,000.00
100-4610-55017	Safety & Compliance	695.00	654.00	700.00	109.00	0.00	0.00	700.00	500.00
100-4610-55099	Miscellaneous Expense	0.00	6.56	0.00	0.00	0.00	0.00		
	Expense Total:	**252,860.00**	**191,037.45**	**204,450.00**	**178,832.67**	**0.00**	**0.00**	**219,938.00**	**215,938.00**
	Fund: 100 - General Fund Total:	**252,860.00**	**191,037.45**	**204,450.00**	**178,832.67**	**0.00**	**0.00**	**219,938.00**	**215,938.00**
	Report Total:	**252,860.00**	**191,037.45**	**204,450.00**	**178,832.67**	**0.00**	**0.00**	**219,938.00**	**215,938.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Building & Grounds

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4615-50100	Salaries - Regular	64,330.00	57,230.41	70,350.00	53,556.42	0.00	0.00	41,767.00	41,767.00
100-4615-50101	Salaries - Part Time/Temp/Aux	6,960.00	13,352.00	16,300.00	14,040.96	0.00	0.00	16,840.00	16,840.00
100-4615-50102	Salaries - Overtime	0.00	241.06	0.00	1,280.01	0.00	0.00	1,500.00	1,500.00
100-4615-50105	Salaries - Longevity	290.00	215.00	300.00	245.00	0.00	0.00	300.00	300.00
100-4615-50210	Social Security (Fica Tax) Contri	4,890.00	5,415.79	6,600.00	5,141.84	0.00	0.00	4,630.00	4,630.00
100-4615-50220	Retirement Employer Contribu	13,030.00	11,913.92	15,050.00	11,661.59	0.00	0.00	9,450.00	9,450.00
100-4615-50221	Retirement Employer Contribu	2,950.00	2,886.65	3,550.00	2,715.75	0.00	0.00	2,125.00	2,125.00
100-4615-50230	Insurance Employer Contributi	14,310.00	10,384.20	13,200.00	10,524.05	0.00	0.00	10,849.00	10,849.00
100-4615-51510	Professional Licenses Certificati	0.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00
100-4615-51511	Employee Continuing Educatio	1,500.00	0.00	0.00	0.00	0.00	0.00		
100-4615-52020	Contract Services	118,071.31	114,545.01	117,500.00	104,394.68	0.00	0.00	119,070.00	119,070.00
100-4615-52210	Utilities - Electricity	48,000.00	9,643.26	13,500.00	8,189.25	0.00	0.00	13,500.00	11,000.00
100-4615-52211	Utilities - Gas	6,200.00	4,619.86	5,000.00	8,202.69	0.00	0.00	8,000.00	8,000.00
100-4615-52212	Utilities - Refuse Disposal	6,400.00	4,761.31	6,400.00	5,055.81	0.00	0.00	6,612.00	6,612.00
100-4615-52213	Utilities - Communication	400.00	65.06	0.00	0.00	0.00	0.00		
100-4615-52214	Utilities -Water and Sewer	12,000.00	4,674.52	8,000.00	3,535.09	0.00	0.00	4,500.00	4,000.00
100-4615-52216	Utilities - Street and Park Ligh	21,200.00	22,248.52	20,000.00	16,251.87	0.00	0.00	20,000.00	20,000.00
100-4615-52310	R & M - Building	34,400.00	17,369.91	18,259.41	17,554.46	0.00	0.00	37,000.00	30,000.00
100-4615-52311	R & M - Grounds/Parks/Green	58,772.44	54,695.26	13,905.57	9,464.78	0.00	0.00	15,000.00	13,500.00
100-4615-52315	R & M - Equipment	18,000.00	4,024.68	1,810.02	1,336.50	0.00	0.00	1,500.00	1,500.00
100-4615-52405	Maintenance Supplies & Mater	21,500.00	13,700.81	12,050.00	7,468.85	0.00	0.00	15,000.00	13,000.00
100-4615-52510	Non-Capital Equipment and Fu	0.00	0.00	225.00	180.80	0.00	0.00	1,500.00	1,000.00
100-4615-55010	Fuel	2,500.00	1,361.06	2,000.00	993.69	0.00	0.00	2,000.00	2,000.00
100-4615-55017	Safety & Compliance	356.25	384.90	350.00	345.20	0.00	0.00	500.00	400.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4615-57210	Capital Outlay - Land Improve	3,400.00	3,364.21	0.00	0.00	0.00	0.00		
	Expense Total:	**459,460.00**	**357,097.40**	**344,600.00**	**282,139.29**	**0.00**	**0.00**	**331,893.00**	**317,793.00**
	Fund: 100 - General Fund Total:	**459,460.00**	**357,097.40**	**344,600.00**	**282,139.29**	**0.00**	**0.00**	**331,893.00**	**317,793.00**
	Report Total:	**459,460.00**	**357,097.40**	**344,600.00**	**282,139.29**	**0.00**	**0.00**	**331,893.00**	**317,793.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4615-50100	Salaries - Regular	64,330.00	57,230.41	70,350.00	53,556.42	0.00	0.00	41,767.00	41,767.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Public Works Technician 1 $41,767							
100-4615-50101	Salaries - Part Time/Temp/Aux	6,960.00	13,352.00	16,300.00	14,040.96	0.00	0.00	16,840.00	16,840.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Part-Time Salaries	Public Works Tech 1 Part/Time 1,000 Hours $16.84/hour							
100-4615-50102	Salaries - Overtime	0.00	241.06	0.00	1,280.01	0.00	0.00	1,500.00	1,500.00
100-4615-50105	Salaries - Longevity	290.00	215.00	300.00	245.00	0.00	0.00	300.00	300.00
100-4615-50210	Social Security (Fica Tax) Contri	4,890.00	5,415.79	6,600.00	5,141.84	0.00	0.00	4,630.00	4,630.00
100-4615-50220	Retirement Employer Contribu	13,030.00	11,913.92	15,050.00	11,661.59	0.00	0.00	9,450.00	9,450.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salary							
100-4615-50221	Retirement Employer Contribu	2,950.00	2,886.65	3,550.00	2,715.75	0.00	0.00	2,125.00	2,125.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement	401k Retirement Contribution 5% of Salary							
100-4615-50230	Insurance Employer Contributi	14,310.00	10,384.20	13,200.00	10,524.05	0.00	0.00	10,849.00	10,849.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance Costs	Health Insurance $10,362 Dental Insurance $374 Vision Insurance $76 Life and AD&D $37							
100-4615-51510	Professional Licenses Certificati	0.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4615-51511	Employee Continuing Educatio	1,500.00	0.00	0.00	0.00	0.00	0.00		
100-4615-52020	Contract Services	118,071.31	114,545.01	117,500.00	104,394.68	0.00	0.00	119,070.00	119,070.00

Budget Notes

Budget Code	Subject	Description
DEPT	Contract Services	Mowing Contract $97,500 4 Week Floor Service $120/month $1440 Terminix Services for Town Buildings $1000 Action Systems/Hemphill Monitoring $102/month $1224 Southern Alarm and Security $575 Portable Toilet - 105 Swannanoa $130/month $1560 Portable Toilet - 24 White Place $130/month $1560 Community Garden Pest Control $600 Tree Removal $4,000 Portable Toilet - 10 Veterans Park $990/month 9 months $8910 Maintenance Agreement Town Water Feature $2,100

100-4615-52210	Utilities - Electricity	48,000.00	9,643.26	13,500.00	8,189.25	0.00	0.00	13,500.00	11,000.00
100-4615-52211	Utilities - Gas	6,200.00	4,619.86	5,000.00	8,202.69	0.00	0.00	8,000.00	8,000.00
100-4615-52212	Utilities - Refuse Disposal	6,400.00	4,761.31	6,400.00	5,055.81	0.00	0.00	6,612.00	6,612.00

Budget Notes

Budget Code	Subject	Description
DEPT	Refuse Disposal	Dumpster Service - GFL Environmental $551/month $6612

100-4615-52213	Utilities - Communication	400.00	65.06	0.00	0.00	0.00	0.00		
100-4615-52214	Utilities -Water and Sewer	12,000.00	4,674.52	8,000.00	3,535.09	0.00	0.00	4,500.00	4,000.00
100-4615-52216	Utilities - Street and Park Ligh	21,200.00	22,248.52	20,000.00	16,251.87	0.00	0.00	20,000.00	20,000.00
100-4615-52310	R & M - Building	34,400.00	17,369.91	18,259.41	17,554.46	0.00	0.00	37,000.00	30,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Building Maintenance	This is an estimate for general building maintenance. This does not include any large improvements or projects. The amount will need to be increased if upgrades or large expenses are planned
TOWN MANAGER	Building Maintenance	This is an estimate for general building maintenance. This does not include any large improvements or projects. The amount will need to be increased if upgrades or large expenses are planned

100-4615-52311	R & M - Grounds/Parks/Green	58,772.44	54,695.26	13,905.57	9,464.78	0.00	0.00	15,000.00	13,500.00

Budget Notes

Budget Code	Subject	Description
DEPT	General Maintenance Only	This is just for general maintenance. Will need to be increased if any projects or upgrades are planned.
TOWN MANAGER	General Maintenance Only	This is just for general maintenance. Will need to be increased if any projects or upgrades are planned.

100-4615-52315	R & M - Equipment	18,000.00	4,024.68	1,810.02	1,336.50	0.00	0.00	1,500.00	1,500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4615-52405	Maintenance Supplies & Mater	21,500.00	13,700.81	12,050.00	7,468.85	0.00	0.00	15,000.00	13,000.00
100-4615-52510	Non-Capital Equipment and Fu	0.00	0.00	225.00	180.80	0.00	0.00	1,500.00	1,000.00
100-4615-55010	Fuel	2,500.00	1,361.06	2,000.00	993.69	0.00	0.00	2,000.00	2,000.00
100-4615-55017	Safety & Compliance	356.25	384.90	350.00	345.20	0.00	0.00	500.00	400.00
100-4615-57210	Capital Outlay - Land Improve	3,400.00	3,364.21	0.00	0.00	0.00	0.00		
	Expense Total:	**459,460.00**	**357,097.40**	**344,600.00**	**282,139.29**	**0.00**	**0.00**	**331,893.00**	**317,793.00**
	Fund: 100 - General Fund Total:	**459,460.00**	**357,097.40**	**344,600.00**	**282,139.29**	**0.00**	**0.00**	**331,893.00**	**317,793.00**
	Report Total:	**459,460.00**	**357,097.40**	**344,600.00**	**282,139.29**	**0.00**	**0.00**	**331,893.00**	**317,793.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Streets and Highways

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4620-50100	Salaries - Regular	300,480.00	274,886.64	335,000.00	256,951.78	0.00	0.00	346,063.00	346,043.00
100-4620-50102	Salaries - Overtime	0.00	1,084.78	0.00	6,120.46	0.00	0.00	7,000.00	6,000.00
100-4620-50105	Salaries - Longevity	1,500.00	1,177.50	1,550.00	1,312.50	0.00	0.00	1,925.00	1,925.00
100-4620-50210	Social Security (Fica Tax) Contri	23,420.00	20,970.99	25,400.00	19,574.02	0.00	0.00	27,160.00	27,160.00
100-4620-50220	Retirement Employer Contribu	62,470.00	57,389.65	71,650.00	56,139.18	0.00	0.00	79,730.00	79,730.00
100-4620-50221	Retirement Employer Contribu	14,170.00	13,902.81	16,850.00	13,074.47	0.00	0.00	17,750.00	17,750.00
100-4620-50230	Insurance Employer Contributi	67,150.00	49,282.04	62,200.00	49,946.23	0.00	0.00	73,091.00	73,091.00
100-4620-51015	Uniforms	8,500.00	8,258.43	9,000.00	7,154.20	0.00	0.00	9,500.00	9,000.00
100-4620-51511	Employee Continuing Educatio	2,840.68	2,941.68	1,200.00	1,059.17	0.00	0.00	3,500.00	2,500.00
100-4620-52015	Professional and Technical Serv	5,000.00	0.00	0.00	0.00	0.00	0.00		
100-4620-52020	Contract Services	8,258.50	8,809.66	8,450.00	10,022.43	0.00	0.00	9,800.00	9,800.00
100-4620-52110	Disposal Fees	13,762.99	13,422.29	2,200.00	2,053.15	0.00	0.00	4,000.00	3,500.00
100-4620-52213	Utilities - Communication	780.00	480.12	500.00	390.76	0.00	0.00	500.00	500.00
100-4620-52215	Cellphone Stipend	480.00	960.00	1,000.00	880.00	0.00	0.00	960.00	960.00
100-4620-52216	Utilities - Street and Park Ligh	120,000.00	144,845.88	140,000.00	114,981.12	0.00	0.00	153,000.00	151,000.00
100-4620-52315	R & M - Equipment	10,280.00	7,239.19	5,800.00	4,685.30	0.00	0.00	12,000.00	11,000.00
100-4620-52316	R & M - Vehicle	17,991.50	15,467.49	19,500.00	19,600.38	0.00	0.00	20,000.00	20,000.00
100-4620-52320	R & M - Streets/Sidewalks/Cur	29,187.01	29,942.05	18,768.00	19,714.33	0.00	0.00	20,000.00	19,000.00
100-4620-52510	Non-Capital Equipment and Fu	5,659.32	5,990.12	6,800.00	6,704.18	0.00	0.00	7,500.00	6,800.00
100-4620-54010	Lease/Rental - Equipment	220.00	220.00	232.00	232.00	0.00	0.00	232.00	232.00
100-4620-55010	Fuel	13,000.00	13,138.39	10,000.00	13,435.97	0.00	0.00	19,200.00	17,000.00
100-4620-55025	Public Transportation Expense	49,000.00	49,000.00	49,000.00	37,000.00	0.00	0.00	50,625.00	50,625.00
100-4620-57410	Capital Outlay-Vehicles	60,000.00	57,567.83	0.00	0.00	0.00	0.00	301,251.00	

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4620-57610	Capital Outlay - Street/Bridge/	318,000.00	255,186.00	0.00	0.00	0.00	0.00	500,000.00	
	Expense Total:	**1,132,150.00**	**1,032,163.54**	**785,100.00**	**641,031.63**	**0.00**	**0.00**	**1,664,787.00**	**853,616.00**
	Fund: 100 - General Fund Total:	**1,132,150.00**	**1,032,163.54**	**785,100.00**	**641,031.63**	**0.00**	**0.00**	**1,664,787.00**	**853,616.00**
	Report Total:	**1,132,150.00**	**1,032,163.54**	**785,100.00**	**641,031.63**	**0.00**	**0.00**	**1,664,787.00**	**853,616.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4620-50100	Salaries - Regular	300,480.00	274,886.64	335,000.00	256,951.78	0.00	0.00	346,063.00	346,043.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Public Works Tech 1 $41,766 Public Works Tech 1 $41,766 Public Works Crew Leader $53,789 Public Works Operations Manager $61,698 Public Works Crew Leader $67,216 Public Works Tech II $48, 194 Public Works Tech II $49,553 Public Works Tech III $49,553 Public Works Tech II $44,896 Public Works Tech I $42,086 Public Works Tech II $46,065 Public Works Tech I $42,082 Public Works Tech II $47,133 Public Works Tech II $44,888 Career Ladder Salary Adjustments $10,000 Total Salaries $692,125 1/2 Paid From General Fund and 1/2 Paid From Water Fund							
100-4620-50102	Salaries - Overtime	0.00	1,084.78	0.00	6,120.46	0.00	0.00	7,000.00	6,000.00
100-4620-50105	Salaries - Longevity	1,500.00	1,177.50	1,550.00	1,312.50	0.00	0.00	1,925.00	1,925.00
100-4620-50210	Social Security (Fica Tax) Contri	23,420.00	20,970.99	25,400.00	19,574.02	0.00	0.00	27,160.00	27,160.00
100-4620-50220	Retirement Employer Contribu	62,470.00	57,389.65	71,650.00	56,139.18	0.00	0.00	79,730.00	79,730.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
100-4620-50221	Retirement Employer Contribu	14,170.00	13,902.81	16,850.00	13,074.47	0.00	0.00	17,750.00	17,750.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Retirement Contribution 5% of Salaries							
100-4620-50230	Insurance Employer Contributi	67,150.00	49,282.04	62,200.00	49,946.23	0.00	0.00	73,091.00	73,091.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance Costs	Health Insurance for 14 Employees $139,392 Dental Insurance for 14 Employees $5,222 Vision Insurance for 14 Employees $1,052 Life and AD&D for 14 Employees $515 Total Insurance Costs: $146,181 1/2 Paid From General Fund and 1/2 Paid From Water Fund							
100-4620-51015	Uniforms	8,500.00	8,258.43	9,000.00	7,154.20	0.00	0.00	9,500.00	9,000.00
100-4620-51511	Employee Continuing Educatio	2,840.68	2,941.68	1,200.00	1,059.17	0.00	0.00	3,500.00	2,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Training	Flagger Classes, Pest Management Classes, Ornamental & Turf Classes, Safety Classes and Exam Fees							
100-4620-52015	Professional and Technical Serv	5,000.00	0.00	0.00	0.00	0.00	0.00		
100-4620-52020	Contract Services	8,258.50	8,809.66	8,450.00	10,022.43	0.00	0.00	9,800.00	9,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Contract Services	Street Sweeping Contract $600/month $7,200 City of Marion Install Remove Christmas Decorations $2,600							
100-4620-52110	Disposal Fees	13,762.99	13,422.29	2,200.00	2,053.15	0.00	0.00	4,000.00	3,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Disposal Fees	Disposal of Asphalt, Concrete and Other Materials							
100-4620-52213	Utilities - Communication	780.00	480.12	500.00	390.76	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Communication Fees	Monthly Cellphone Service $41/month							
100-4620-52215	Cellphone Stipend	480.00	960.00	1,000.00	880.00	0.00	0.00	960.00	960.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Communication Fees	Cellphone Stipend $80/month							
100-4620-52216	Utilities - Street and Park Ligh	120,000.00	144,845.88	140,000.00	114,981.12	0.00	0.00	153,000.00	151,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Streetlighting	Duke Energy - Streetlights $12,500/month $150,000 Duke Energy - Holiday Lighting $3,000							
100-4620-52315	R & M - Equipment	10,280.00	7,239.19	5,800.00	4,685.30	0.00	0.00	12,000.00	11,000.00
100-4620-52316	R & M - Vehicle	17,991.50	15,467.49	19,500.00	19,600.38	0.00	0.00	20,000.00	20,000.00
100-4620-52320	R & M - Streets/Sidewalks/Cur	29,187.01	29,942.05	18,768.00	19,714.33	0.00	0.00	20,000.00	19,000.00
100-4620-52510	Non-Capital Equipment and Fu	5,659.32	5,990.12	6,800.00	6,704.18	0.00	0.00	7,500.00	6,800.00
100-4620-54010	Lease/Rental - Equipment	220.00	220.00	232.00	232.00	0.00	0.00	232.00	232.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Lease/Rental	ARC 3 Gases Industrial Lease							
100-4620-55010	Fuel	13,000.00	13,138.39	10,000.00	13,435.97	0.00	0.00	19,200.00	17,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Fuel	Average Fuel Cost of $1600/month							
100-4620-55025	Public Transportation Expense	49,000.00	49,000.00	49,000.00	37,000.00	0.00	0.00	50,625.00	50,625.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Public Transportation	Black Mountain Trailblazer Mountain Mobility Services $24,000 City of Asheville Bus Route 170 Contribution $26,625							
100-4620-57410	Capital Outlay-Vehicles	60,000.00	57,567.83	0.00	0.00	0.00	0.00	301,251.00	_____
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital Outlay - Vehicles	2026 F-350 4x4 SD Regular Cab to Replace Truck Used By Parks and Recreation to Clean Parks $60,456 2026 F-550 4x4 Bucket Truck $193,170 2026 F-250 4x4 SD Regular Cab Pickup $47,625							
TOWN MANAGER	2026 F-350 Quote ID: 0828202506	This is to replace the utility truck that is used to clean town parks. This should be budgeted in 4615 (Parks), however there is no line item for vehicles in Parks budget							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4620-57610	Capital Outlay - Street/Bridge/	318,000.00	255,186.00	0.00	0.00	0.00	0.00	500,000.00	
	Expense Total:	**1,132,150.00**	**1,032,163.54**	**785,100.00**	**641,031.63**	**0.00**	**0.00**	**1,664,787.00**	**853,616.00**
	Fund: 100 - General Fund Total:	**1,132,150.00**	**1,032,163.54**	**785,100.00**	**641,031.63**	**0.00**	**0.00**	**1,664,787.00**	**853,616.00**
	Report Total:	**1,132,150.00**	**1,032,163.54**	**785,100.00**	**641,031.63**	**0.00**	**0.00**	**1,664,787.00**	**853,616.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Sanitation

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4640-50100	Salaries - Regular	462,620.00	395,767.32	418,000.00	416,468.32	0.00	0.00	423,683.00	423,683.00
100-4640-50102	Salaries - Overtime	0.00	0.00	0.00	1,364.39	0.00	0.00	2,000.00	2,000.00
100-4640-50105	Salaries - Longevity	1,590.00	1,272.50	1,550.00	1,680.00	0.00	0.00	1,850.00	1,850.00
100-4640-50210	Social Security (Fica Tax) Contri	34,880.00	29,941.63	31,600.00	31,480.48	0.00	0.00	32,710.00	32,710.00
100-4640-50220	Retirement Employer Contribu	96,070.00	81,772.92	89,400.00	89,108.99	0.00	0.00	96,025.00	96,025.00
100-4640-50221	Retirement Employer Contribu	23,210.00	19,810.37	21,000.00	20,820.88	0.00	0.00	21,380.00	21,380.00
100-4640-50230	Insurance Employer Contributi	86,120.00	63,540.32	80,750.00	71,794.50	0.00	0.00	94,365.00	94,365.00
100-4640-51015	Uniforms	10,000.00	9,081.83	10,000.00	9,106.89	0.00	0.00	10,000.00	9,000.00
100-4640-51511	Employee Continuing Educatio	3,000.00	2,004.75	0.00	0.00	0.00	0.00		
100-4640-52020	Contract Services	3,000.00	0.00	1,000.00	0.00	0.00	0.00		
100-4640-52110	Disposal Fees	200,055.34	214,729.78	180,000.00	191,982.40	0.00	0.00	245,500.00	245,500.00
100-4640-52213	Utilities - Communication	500.00	299.79	350.00	272.76	0.00	0.00	335.00	335.00
100-4640-52316	R & M - Vehicle	35,944.66	33,313.04	25,500.00	23,740.14	0.00	0.00	35,000.00	32,000.00
100-4640-52420	Specialty Operating Supplies	2,000.00	597.24	4,500.00	3,982.07	0.00	0.00	1,000.00	1,000.00
100-4640-52510	Non-Capital Equipment and Fu	0.00	49.99	0.00	0.00	0.00	0.00		
100-4640-54010	Lease/Rental - Equipment	0.00	0.00	8,500.00	8,500.00	0.00	0.00		
100-4640-55010	Fuel	42,000.00	32,795.68	42,000.00	34,518.27	0.00	0.00	43,200.00	42,000.00
100-4640-55011	Postage	0.00	0.00	500.00	0.00	0.00	0.00	500.00	500.00
100-4640-55016	Damage Claims	1,000.00	137.82	1,000.00	107.29	0.00	0.00	1,000.00	
100-4640-55023	Community Outreach/Public R	500.00	418.74	500.00	0.00	0.00	0.00	500.00	500.00
100-4640-58011	Debt Principal - Vehicles and M	124,300.00	124,230.84	126,350.00	126,300.92	0.00	0.00	128,406.00	128,406.00
100-4640-58111	Debt Interest - Vehicles and M	8,350.00	8,323.93	6,300.00	6,253.85	0.00	0.00	4,150.00	4,150.00
	Expense Total:	**1,135,140.00**	**1,018,088.49**	**1,048,800.00**	**1,037,482.15**	**0.00**	**0.00**	**1,141,604.00**	**1,135,404.00**
	Fund: 100 - General Fund Total:	**1,135,140.00**	**1,018,088.49**	**1,048,800.00**	**1,037,482.15**	**0.00**	**0.00**	**1,141,604.00**	**1,135,404.00**
	Report Total:	**1,135,140.00**	**1,018,088.49**	**1,048,800.00**	**1,037,482.15**	**0.00**	**0.00**	**1,141,604.00**	**1,135,404.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4640-50100	Salaries - Regular	462,620.00	395,767.32	418,000.00	416,468.32	0.00	0.00	423,683.00	423,683.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Sanitation Wages	Public Works Sanitation Tech $46,072 Public Works Sanitation Tech $47,004 Public Works Sanitation Tech $41,670 Public Works Sanitation Tech $51,867 Public Works Sanitation Tech $47,503 Public Works Sanitation Tech $42,786 Public Works Sanitation Tech $49,254 Public Works Sanitation Supervisor $54,631 Public Works Sanitation Tech $42,806 Total Wages: $423,683							
100-4640-50102	Salaries - Overtime	0.00	0.00	0.00	1,364.39	0.00	0.00	2,000.00	2,000.00
100-4640-50105	Salaries - Longevity	1,590.00	1,272.50	1,550.00	1,680.00	0.00	0.00	1,850.00	1,850.00
100-4640-50210	Social Security (Fica Tax) Contri	34,880.00	29,941.63	31,600.00	31,480.48	0.00	0.00	32,710.00	32,710.00
100-4640-50220	Retirement Employer Contribu	96,070.00	81,772.92	89,400.00	89,108.99	0.00	0.00	96,025.00	96,025.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Wages							
100-4640-50221	Retirement Employer Contribu	23,210.00	19,810.37	21,000.00	20,820.88	0.00	0.00	21,380.00	21,380.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement	401k Retirement Contribution 5% of Wages							
100-4640-50230	Insurance Employer Contributi	86,120.00	63,540.32	80,750.00	71,794.50	0.00	0.00	94,365.00	94,365.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Health Coverage	Employee Health Insurance $90,000 Employee Dental Insurance $3,357 Employee Vision Insurance $677 Employee Life and AD&D $331							
100-4640-51015	Uniforms	10,000.00	9,081.83	10,000.00	9,106.89	0.00	0.00	10,000.00	9,000.00
100-4640-51511	Employee Continuing Educatio	3,000.00	2,004.75	0.00	0.00	0.00	0.00		
100-4640-52020	Contract Services	3,000.00	0.00	1,000.00	0.00	0.00	0.00		
100-4640-52110	Disposal Fees	200,055.34	214,729.78	180,000.00	191,982.40	0.00	0.00	245,500.00	245,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Disposal Fees	Buncombe County Disposal Fees $165,000 Curbside Management Recyling $30,000 Waste Management Disposal Fees $28,000 365 Grading Disposal Fees $16,000 Brown Cattle Co. Disposal Fees $4,000 Miscellaneous Disposal Fees $2,500							
100-4640-52213	Utilities - Communication	500.00	299.79	350.00	272.76	0.00	0.00	335.00	335.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Cellphone Fees	Cellphone Service $27.89/month							
100-4640-52316	R & M - Vehicle	35,944.66	33,313.04	25,500.00	23,740.14	0.00	0.00	35,000.00	32,000.00
100-4640-52420	Specialty Operating Supplies	2,000.00	597.24	4,500.00	3,982.07	0.00	0.00	1,000.00	1,000.00
100-4640-52510	Non-Capital Equipment and Fu	0.00	49.99	0.00	0.00	0.00	0.00		
100-4640-54010	Lease/Rental - Equipment	0.00	0.00	8,500.00	8,500.00	0.00	0.00		
100-4640-55010	Fuel	42,000.00	32,795.68	42,000.00	34,518.27	0.00	0.00	43,200.00	42,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Fuel Costs	Average Fuel Costs $3,600/month							
100-4640-55011	Postage	0.00	0.00	500.00	0.00	0.00	0.00	500.00	500.00
100-4640-55016	Damage Claims	1,000.00	137.82	1,000.00	107.29	0.00	0.00	1,000.00	
100-4640-55023	Community Outreach/Public R	500.00	418.74	500.00	0.00	0.00	0.00	500.00	500.00
100-4640-58011	Debt Principal - Vehicles and M	124,300.00	124,230.84	126,350.00	126,300.92	0.00	0.00	128,406.00	128,406.00

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Equipment Debt Service	Sanitation Equipment Loan $615,365 Issued 7/9/20 Matures 8/21/27 Principal $92,150.45 Interest $2,824.88 Sanitation Equipment Loan $245,000 Issued 1/8/21 Matures 1/8/28 Principal $36,255.13 Interest $1.324.31							
100-4640-58111	Debt Interest - Vehicles and M	8,350.00	8,323.93	6,300.00	6,253.85	0.00	0.00	4,150.00	4,150.00
	Expense Total:	**1,135,140.00**	**1,018,088.49**	**1,048,800.00**	**1,037,482.15**	**0.00**	**0.00**	**1,141,604.00**	**1,135,404.00**
	Fund: 100 - General Fund Total:	**1,135,140.00**	**1,018,088.49**	**1,048,800.00**	**1,037,482.15**	**0.00**	**0.00**	**1,141,604.00**	**1,135,404.00**
	Report Total:	**1,135,140.00**	**1,018,088.49**	**1,048,800.00**	**1,037,482.15**	**0.00**	**0.00**	**1,141,604.00**	**1,135,404.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Parks and Recreation

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4700-50100	Salaries - Regular	280,450.00	283,470.22	282,500.00	222,728.13	0.00	0.00	286,155.00	286,155.00
100-4700-50101	Salaries - Part Time/Temp/Aux	71,110.00	39,127.70	41,300.00	35,578.99	0.00	0.00	60,982.00	60,982.00
100-4700-50105	Salaries - Longevity	1,400.00	1,400.00	1,600.00	1,550.00	0.00	0.00	1,450.00	1,450.00
100-4700-50210	Social Security (Fica Tax) Contri	25,270.00	24,724.65	25,200.00	19,462.57	0.00	0.00	26,670.00	26,670.00
100-4700-50220	Retirement Employer Contribu	58,250.00	58,530.36	61,800.00	47,513.14	0.00	0.00	63,230.00	63,230.00
100-4700-50221	Retirement Employer Contribu	16,350.00	15,327.92	14,550.00	11,096.98	0.00	0.00	14,080.00	14,080.00
100-4700-50230	Insurance Employer Contributi	44,930.00	42,557.61	47,000.00	38,350.09	0.00	0.00	52,850.00	52,850.00
100-4700-51015	Uniforms	500.00	0.00	500.00	258.52	0.00	0.00	2,000.00	1,500.00
100-4700-51510	Professional Licenses Certificati	1,000.00	350.00	500.00	390.00	0.00	0.00	500.00	500.00
100-4700-51511	Employee Continuing Educatio	5,500.00	2,674.33	4,000.00	3,694.55	0.00	0.00	7,390.00	6,800.00
100-4700-52016	Professional and Technical Serv	3,500.00	3,500.00	0.00	0.00	0.00	0.00		
100-4700-52020	Contract Services	10,000.00	7,063.21	7,000.00	5,362.96	0.00	0.00	5,460.00	5,460.00
100-4700-52025	Advertising and Notices	3,120.00	1,280.00	3,500.00	2,219.00	0.00	0.00	4,000.00	3,500.00
100-4700-52100	Permits, License And Fees-Oth	1,000.00	935.00	1,200.00	452.91	0.00	0.00	700.00	700.00
100-4700-52112	Credit Card Processing Fees	5,000.00	5,277.73	5,000.00	3,305.14	0.00	0.00	5,000.00	5,000.00
100-4700-52115	Technology and Software Licen	6,200.00	5,462.40	6,000.00	5,250.71	0.00	0.00	6,340.00	6,340.00
100-4700-52210	Utilities - Electricity	11,000.00	6,967.88	5,000.00	4,145.28	0.00	0.00	5,000.00	5,000.00
100-4700-52211	Utilities - Gas	2,200.00	24.15	150.00	0.00	0.00	0.00	150.00	150.00
100-4700-52212	Utilities - Refuse Disposal	3,200.00	680.82	0.00	1,163.95	0.00	0.00		
100-4700-52213	Utilities - Communication	2,900.00	2,557.90	2,150.00	1,020.25	0.00	0.00	2,150.00	2,150.00
100-4700-52214	Utilities -Water and Sewer	2,100.00	489.63	1,000.00	167.89	0.00	0.00	1,000.00	1,000.00
100-4700-52215	Cellphone Stipend	500.00	80.00	500.00	440.00	0.00	0.00	500.00	500.00
100-4700-52316	R & M - Vehicle	3,539.00	2,105.07	5,232.35	3,673.71	0.00	0.00	7,000.00	6,000.00
100-4700-52410	Office Supplies	4,300.00	2,810.78	5,700.00	2,576.91	0.00	0.00	4,300.00	4,300.00
100-4700-53000	Programs and Event Expense	66,300.00	52,064.34	85,100.00	59,770.80	0.00	0.00	85,000.00	79,500.00

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
100-4700-55010	Fuel	1,500.00	1,068.81	1,200.00	1,130.43	0.00	0.00	1,700.00	1,500.00
100-4700-55017	Safety & Compliance	500.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00
100-4700-55029	Non-Govermental Grant Opera	0.00	0.00	20,000.00	0.00	0.00	0.00		
100-4700-55099	Miscellaneous Expense	200.00	0.00	200.00	0.00	0.00	0.00		
100-4700-56110	NonProfit Contributions/Dona	1,880.00	1,880.00	3,626.25	3,626.25	0.00	0.00	3,500.00	3,500.00
	Expense Total:	**633,699.00**	**562,410.51**	**631,758.60**	**474,929.16**	**0.00**	**0.00**	**647,357.00**	**639,067.00**
	Fund: 100 - General Fund Total:	**633,699.00**	**562,410.51**	**631,758.60**	**474,929.16**	**0.00**	**0.00**	**647,357.00**	**639,067.00**
	Report Total:	**633,699.00**	**562,410.51**	**631,758.60**	**474,929.16**	**0.00**	**0.00**	**647,357.00**	**639,067.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4700-50100	Salaries - Regular	280,450.00	283,470.22	282,500.00	222,728.13	0.00	0.00	286,155.00	286,155.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Recreation Salaries	Recreation Activity Coordinator $53,548 Recreation Activity Coordinator $53,644 Recreation Administrative Assistant $45,384 Garden Supervisor $47,479 Parks and Recreation Director $85,000 Probationary Salary Increase $1100							
100-4700-50101	Salaries - Part Time/Temp/Aux	71,110.00	39,127.70	41,300.00	35,578.99	0.00	0.00	60,982.00	60,982.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Part-Time Salaries	Part-time Salaries for Athletic Assistants/Referees, Seasonal Camp Counselors, Referees, Part-time Gardeners Total cost $43,000 Assistant Garden Manager $17,982 999 Hours @ $18/hour. Funded by donated funds							
100-4700-50105	Salaries - Longevity	1,400.00	1,400.00	1,600.00	1,550.00	0.00	0.00	1,450.00	1,450.00
100-4700-50210	Social Security (Fica Tax) Contri	25,270.00	24,724.65	25,200.00	19,462.57	0.00	0.00	26,670.00	26,670.00
100-4700-50220	Retirement Employer Contribu	58,250.00	58,530.36	61,800.00	47,513.14	0.00	0.00	63,230.00	63,230.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
100-4700-50221	Retirement Employer Contribu	16,350.00	15,327.92	14,550.00	11,096.98	0.00	0.00	14,080.00	14,080.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Retirement Contribution 5% of Wages							
100-4700-50230	Insurance Employer Contributi	44,930.00	42,557.61	47,000.00	38,350.09	0.00	0.00	52,850.00	52,850.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $50,400 Dental Insurance $1,865 Vision Insurance $376 Life and AD&D Insurance $209							
100-4700-51015	Uniforms	500.00	0.00	500.00	258.52	0.00	0.00	2,000.00	1,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26							
TOWN MANAGER	Comparison to FY26	Same as FY26							
100-4700-51510	Professional Licenses Certificati	1,000.00	350.00	500.00	390.00	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26							
TOWN MANAGER	Comparison to FY26	Same as FY26							
100-4700-51511	Employee Continuing Educatio	5,500.00	2,674.33	4,000.00	3,694.55	0.00	0.00	7,390.00	6,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Education and Training	NC Recreation & Parks Conference Registration 4 Employees @ $495 $1980 Lodging and Meals for Conference 4 Employees @ $450 $1800 Sustainable Agriculture Conference $800 Training for Assistant Garden Manager $2060 Miscellaneous $750							
TOWN MANAGER	Comparison to FY26	Increases in travel expenses and conference registrations caused a $500 increase for this item							
100-4700-52016	Professional and Technical Serv	3,500.00	3,500.00	0.00	0.00	0.00	0.00		
100-4700-52020	Contract Services	10,000.00	7,063.21	7,000.00	5,362.96	0.00	0.00	5,460.00	5,460.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Contract Services	Tennis Camp $2660 Skateboard Lessons $450 Beginner Skateboard Lessons $600 Tree Trimming Community Garden $1000 Miscellaneous $750							
100-4700-52025	Advertising and Notices	3,120.00	1,280.00	3,500.00	2,219.00	0.00	0.00	4,000.00	3,500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	$500 increase due to social media costs							
TOWN MANAGER	Comparison to FY26	$500 increase due to social media costs							
100-4700-52100	Permits, License And Fees-Oth	1,000.00	935.00	1,200.00	452.91	0.00	0.00	700.00	700.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	$500 decrease from FY26							
TOWN MANAGER	Comparison to FY26	$500 decrease from FY26							
100-4700-52112	Credit Card Processing Fees	5,000.00	5,277.73	5,000.00	3,305.14	0.00	0.00	5,000.00	5,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison with FY26	Same amount as FY26							
TOWN MANAGER	Comparison with FY26	Same amount as FY26							
100-4700-52115	Technology and Software Licen	6,200.00	5,462.40	6,000.00	5,250.71	0.00	0.00	6,340.00	6,340.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology and Software	Email Service $131/month $1572 Rec Desk Software Program $3200 Notion Community Garden Software $600 Miscellaneous $500 Survey Monkey $468							
TOWN MANAGER	Comparison to FY26	Notion and Rec Desk increased their subscription price for a total of $800 more							
100-4700-52210	Utilities - Electricity	11,000.00	6,967.88	5,000.00	4,145.28	0.00	0.00	5,000.00	5,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4700-52211	Utilities - Gas	2,200.00	24.15	150.00	0.00	0.00	0.00	150.00	150.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4700-52212	Utilities - Refuse Disposal	3,200.00	680.82	0.00	1,163.95	0.00	0.00		

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Parks & Rec used a dumpster for several months which was paid out of this line. Although it was not originally budgeted, this ended with an adjusted amount of $848.95. This year does not have that expense.							
TOWN MANAGER	Comparison to FY26	Parks & Rec used a dumpster for several months which was paid out of this line. Although it was not originally budgeted, this ended with an adjusted amount of $848.95. This year does not have that expense.							
100-4700-52213	Utilities - Communication	2,900.00	2,557.90	2,150.00	1,020.25	0.00	0.00	2,150.00	2,150.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4700-52214	Utilities -Water and Sewer	2,100.00	489.63	1,000.00	167.89	0.00	0.00	1,000.00	1,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4700-52215	Cellphone Stipend	500.00	80.00	500.00	440.00	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26.							
TOWN MANAGER	Comparison to FY26	Same amount as FY26.							
100-4700-52316	R & M - Vehicle	3,539.00	2,105.07	5,232.35	3,673.71	0.00	0.00	7,000.00	6,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	$5000 increase ($3,600 increase over adjusted amount FY26) - Truck is an old public works vehicle that is unreliable and requires frequent repairs. Vehicle being decommissioned from PD needs new transmission and possible other maintenance. ($1,000-$1,200) One bus needs new tires. (~$1,500) One bus has a brake pad light that is on. ($????) These projections may change as we see what can be covered in FY26. but we do not anticipate available funds in the current FY budget.							
TOWN MANAGER	Comparison to FY26	$5000 increase ($3,600 increase over adjusted amount FY26) - Truck is an old public works vehicle that is unreliable and requires frequent repairs. Vehicle being decommissioned from PD needs new transmission and possible other maintenance. ($1,000-$1,200) One bus needs new tires. (~$1,500) One bus has a brake pad light that is on. ($????) These projections may change as we see what can be covered in FY26. but we do not anticipate available funds in the current FY budget.							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4700-52410	Office Supplies	4,300.00	2,810.78	5,700.00	2,576.91	0.00	0.00	4,300.00	4,300.00
100-4700-53000	Programs and Event Expense	66,300.00	52,064.34	85,100.00	59,770.80	0.00	0.00	85,000.00	79,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Programs and Events	Fireworks $18,500 V5K $5,000 Circle of Lights $1000 Park Rhythms $15,000 Spring Programs $1500 Halloween $2,000 Outdoor Programs $1500 Indoor Soccer $15,000 Outdoor Soccer $6,500 Tennis $1,000 Summer Camp $8000 Pollinator Garden $2,500 Community Garden Programs $7000 Pickleball $1500 Miscellaneous $1,000							
TOWN MANAGER	Comparison with FY26	Same as FY26 with the following exceptions: Halloween budget increase $800 - bigger program Indoor soccer up $2000 - Expecting higher registration fees and jersey prices Summer camp down $400 Community Garden up $2000 (details with Michele)							
100-4700-55010	Fuel	1,500.00	1,068.81	1,200.00	1,130.43	0.00	0.00	1,700.00	1,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Adding an additional vehicle and with Lakeview Center activities increasing, we anticipate a $500 increase compared with FY26.							
TOWN MANAGER	Comparison to FY26	Adding an additional vehicle and with Lakeview Center activities increasing, we anticipate a $500 increase compared with FY26.							
100-4700-55017	Safety & Compliance	500.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00
100-4700-55029	Non-Govermental Grant Opera	0.00	0.00	20,000.00	0.00	0.00	0.00		
100-4700-55099	Miscellaneous Expense	200.00	0.00	200.00	0.00	0.00	0.00		
100-4700-56110	NonProfit Contributions/Dona	1,880.00	1,880.00	3,626.25	3,626.25	0.00	0.00	3,500.00	3,500.00
	Expense Total:	**633,699.00**	**562,410.51**	**631,758.60**	**474,929.16**	**0.00**	**0.00**	**647,357.00**	**639,067.00**
	Fund: 100 - General Fund Total:	**633,699.00**	**562,410.51**	**631,758.60**	**474,929.16**	**0.00**	**0.00**	**647,357.00**	**639,067.00**
	Report Total:	**633,699.00**	**562,410.51**	**631,758.60**	**474,929.16**	**0.00**	**0.00**	**647,357.00**	**639,067.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Pool

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4710-50101	Salaries - Part Time/Temp/Aux	77,870.00	71,809.42	81,150.00	61,951.61	0.00	0.00	100,332.00	100,332.00
100-4710-50210	Social Security (Fica Tax) Contri	5,960.00	6,053.98	6,250.00	4,178.66	0.00	0.00	7,680.00	7,680.00
100-4710-51015	Uniforms	1,800.00	1,436.79	1,800.00	0.00	0.00	0.00	1,800.00	1,600.00
100-4710-51511	Employee Continuing Educatio	1,500.00	565.80	1,500.00	0.00	0.00	0.00	1,000.00	1,000.00
100-4710-52020	Contract Services	700.00	500.00	700.00	610.00	0.00	0.00	700.00	400.00
100-4710-52100	Permits, License And Fees-Oth	200.00	275.00	300.00	205.10	0.00	0.00	300.00	300.00
100-4710-52112	Credit Card Processing Fees	1,500.00	1,430.16	2,000.00	855.74	0.00	0.00	2,000.00	1,700.00
100-4710-52115	Technology and Software Licen	0.00	0.00	450.00	0.00	0.00	0.00	4,100.00	3,500.00
100-4710-52210	Utilities - Electricity	21,500.00	11,134.66	15,000.00	10,287.39	0.00	0.00	15,000.00	14,000.00
100-4710-52213	Utilities - Communication	900.00	695.40	650.00	527.43	0.00	0.00	650.00	650.00
100-4710-52214	Utilities -Water and Sewer	26,000.00	2,850.27	14,500.00	1,588.31	0.00	0.00	14,500.00	7,500.00
100-4710-52310	R & M - Buildings	6,099.00	4,673.61	8,943.06	4,966.69	0.00	0.00	9,000.00	9,000.00
100-4710-52311	R & M - Grounds/Parks/Green	11,000.00	9,069.90	0.00	0.00	0.00	0.00		
100-4710-52315	R & M - Equipment	7,000.00	4,808.94	5,000.00	98.24	0.00	0.00	5,000.00	4,500.00
100-4710-52410	Office Supplies	4,000.00	3,685.59	4,303.87	2,525.04	0.00	0.00	5,000.00	4,000.00
100-4710-52416	Medical Supplies	3,000.00	861.21	1,196.13	1,003.13	0.00	0.00	1,500.00	1,500.00
100-4710-52418	Chemicals and Chemical Produ	22,000.00	17,773.90	15,000.00	14,706.14	0.00	0.00	18,000.00	16,000.00
100-4710-52420	Specialty Operating Supplies-S	0.00	0.00	15,000.00	3,784.85	0.00	0.00	15,000.00	15,000.00
100-4710-52430	Purchases For Resale	15,000.00	12,249.19	15,000.00	7,991.74	0.00	0.00	15,000.00	13,000.00
100-4710-52510	Non-Capital Equipment and Fu	4,500.00	3,434.85	1,056.94	1,329.13	0.00	0.00	1,200.00	1,200.00
100-4710-53000	Programs and Events Expense	6,500.00	2,754.84	300.00	0.00	0.00	0.00	300.00	300.00
100-4710-54010	Lease/Rental - Equipment	3,000.00	2,040.00	2,050.00	1,870.00	0.00	0.00	2,050.00	500.00
100-4710-55017	Safety & Compliance	500.00	143.00	500.00	0.00	0.00	0.00	300.00	300.00
100-4710-55060	Cash Short/Over	0.00	-0.03	50.00	-6.10	0.00	0.00		

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
100-4710-57510	Capital Outlay-Furnishings & N	8,000.00	0.00	0.00	0.00	0.00	0.00	9,100.00	9,100.00
	Expense Total:	**228,529.00**	**158,246.48**	**192,700.00**	**118,473.10**	**0.00**	**0.00**	**229,512.00**	**213,062.00**
	Fund: 100 - General Fund Total:	**228,529.00**	**158,246.48**	**192,700.00**	**118,473.10**	**0.00**	**0.00**	**229,512.00**	**213,062.00**
	Report Total:	**228,529.00**	**158,246.48**	**192,700.00**	**118,473.10**	**0.00**	**0.00**	**229,512.00**	**213,062.00**

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4710-50101	Salaries - Part Time/Temp/Aux	77,870.00	71,809.42	81,150.00	61,951.61	0.00	0.00	100,332.00	100,332.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Part-Time Salaries	Pool Manager 800 hours @ $22/Hour $17,600 Assistant Pool Manager 480 Hours @$17.50/Hour $8,400 Head Lifeguards (2) 1008 Hours @16.50/Hour $16,632 Lifeguards (13) 20 Hours/Week 3380 Hours @$15/Hour $50,700 Concession Stand Workers/Gate (4) 20 Hours/Week @$8.75/Hour $7000							
100-4710-50210	Social Security (Fica Tax) Contri	5,960.00	6,053.98	6,250.00	4,178.66	0.00	0.00	7,680.00	7,680.00
100-4710-51015	Uniforms	1,800.00	1,436.79	1,800.00	0.00	0.00	0.00	1,800.00	1,600.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26 - Don't expect to spend all in FY26, but shirt costs are increasing							
TOWN MANAGER	Comparison to FY26	Same as FY26 - Don't expect to spend all in FY26, but shirt costs are increasing							
100-4710-51511	Employee Continuing Educatio	1,500.00	565.80	1,500.00	0.00	0.00	0.00	1,000.00	1,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY25	$565 spent in FY25							
TOWN MANAGER	Comparison to FY25	$565 spent in FY25							
100-4710-52020	Contract Services	700.00	500.00	700.00	610.00	0.00	0.00	700.00	400.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4710-52100	Permits, License And Fees-Oth	200.00	275.00	300.00	205.10	0.00	0.00	300.00	300.00
100-4710-52112	Credit Card Processing Fees	1,500.00	1,430.16	2,000.00	855.74	0.00	0.00	2,000.00	1,700.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26.							
TOWN MANAGER	Comparison to FY26	Same amount as FY26.							
100-4710-52115	Technology and Software Licen	0.00	0.00	450.00	0.00	0.00	0.00	4,100.00	3,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology and Software	Square Subscription $147/month $1754 Meet Manager Subscription $300 Laptop for Pool Manger for Administrative Work $450 Cellphone Service $800 Miscellaneous $786							
TOWN MANAGER	Comparison to FY26	This is an increase from $450 to account for the addition of a laptop for the pool to perform administrative work and a cellphone. Additionally, Square went from $35 per month to $147 per month. Meet Manager is annual subscription of roughly $300.							
100-4710-52210	Utilities - Electricity	21,500.00	11,134.66	15,000.00	10,287.39	0.00	0.00	15,000.00	14,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4710-52213	Utilities - Communication	900.00	695.40	650.00	527.43	0.00	0.00	650.00	650.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4710-52214	Utilities -Water and Sewer	26,000.00	2,850.27	14,500.00	1,588.31	0.00	0.00	14,500.00	7,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4710-52310	R & M - Buildings	6,099.00	4,673.61	8,943.06	4,966.69	0.00	0.00	9,000.00	9,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Compared to FY26	Splits the middle between the budgeted $10k and the adjusted amount of $8,943.06 for FY26.							
TOWN MANAGER	Compared to FY26	Splits the middle between the budgeted $10k and the adjusted amount of $8,943.06 for FY26.							
100-4710-52311	R & M - Grounds/Parks/Green	11,000.00	9,069.90	0.00	0.00	0.00	0.00		

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4710-52315	R & M - Equipment	7,000.00	4,808.94	5,000.00	98.24	0.00	0.00	5,000.00	4,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4710-52410	Office Supplies	4,000.00	3,685.59	4,303.87	2,525.04	0.00	0.00	5,000.00	4,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	On pace to be $5000 for FY26 with a budget of $4500							
TOWN MANAGER	Comparison to FY26	On pace to be $5000 for FY26 with a budget of $4500							
100-4710-52416	Medical Supplies	3,000.00	861.21	1,196.13	1,003.13	0.00	0.00	1,500.00	1,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Already over budget for FY26 and on pace to be $1500							
TOWN MANAGER	Comparison to FY26	Already over budget for FY26 and on pace to be $1500							
100-4710-52418	Chemicals and Chemical Produ	22,000.00	17,773.90	15,000.00	14,706.14	0.00	0.00	18,000.00	16,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	$3000 increase compared to FY26. FY26 on pace to be over budget.							
TOWN MANAGER	Comparison to FY26	$3000 increase compared to FY26. FY26 on pace to be over budget.							
100-4710-52420	Specialty Operating Supplies-S	0.00	0.00	15,000.00	3,784.85	0.00	0.00	15,000.00	15,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26. Looking at trophies purchased at the end of FY25, these are expected to be roughly $2000. Swim team supplies this season are estimated slighly over $10,000, which shows the $15,000 budgeted for FY26 to be a fairly accurate forecast for this season.							
TOWN MANAGER	Comparison to FY26	Same as FY26. Looking at trophies purchased at the end of FY25, these are expected to be roughly $2000. Swim team supplies this season are estimated slighly over $10,000, which shows the $15,000 budgeted for FY26 to be a fairly accurate forecast for this season.							
100-4710-52430	Purchases For Resale	15,000.00	12,249.19	15,000.00	7,991.74	0.00	0.00	15,000.00	13,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26 and FY25							
TOWN MANAGER	Comparison to FY26	Same as FY26 and FY25							

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
100-4710-52510	Non-Capital Equipment and Fu	4,500.00	3,434.85	1,056.94	1,329.13	0.00	0.00	1,200.00	1,200.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Compared to FY26	Budget adjusted in FY26 to $1056.94 for a few umbrellas, tables, etc. This accounts for items like that without making a budget adjustment after							
TOWN MANAGER	Compared to FY26	Budget adjusted in FY26 to $1056.94 for a few umbrellas, tables, etc. This accounts for items like that without making a budget adjustment after							
100-4710-53000	Programs and Events Expense	6,500.00	2,754.84	300.00	0.00	0.00	0.00	300.00	300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26							
TOWN MANAGER	Comparison to FY26	Same as FY26							
100-4710-54010	Lease/Rental - Equipment	3,000.00	2,040.00	2,050.00	1,870.00	0.00	0.00	2,050.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26							
TOWN MANAGER	Comparison to FY26	Same amount as FY26							
100-4710-55017	Safety & Compliance	500.00	143.00	500.00	0.00	0.00	0.00	300.00	300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26							
TOWN MANAGER	Comparison to FY26	Same amount as FY26							
100-4710-55060	Cash Short/Over	0.00	-0.03	50.00	-6.10	0.00	0.00		
100-4710-57510	Capital Outlay-Furnishings & N	8,000.00	0.00	0.00	0.00	0.00	0.00	9,100.00	9,100.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Basis for budget request	The lane lines and reel will need replacement soon. These estimates are based off from prices of items on Amazon and adding likely costs for							
TOWN MANAGER	Basis for budget request	The lane lines and reel will need replacement soon. These estimates are based off from prices of items on Amazon and adding likely costs for							
	Expense Total:	**228,529.00**	**158,246.48**	**192,700.00**	**118,473.10**	**0.00**	**0.00**	**229,512.00**	**213,062.00**
	Fund: 100 - General Fund Total:	**228,529.00**	**158,246.48**	**192,700.00**	**118,473.10**	**0.00**	**0.00**	**229,512.00**	**213,062.00**
	Report Total:	**228,529.00**	**158,246.48**	**192,700.00**	**118,473.10**	**0.00**	**0.00**	**229,512.00**	**213,062.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Lakeview Center

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4711-50100	Salaries - Regular	79,570.00	66,883.23	68,600.00	59,262.74	0.00	0.00	68,600.00	68,600.00
100-4711-50101	Salaries - Part Time/Temp/Aux	50,200.00	25,101.03	21,850.00	22,164.92	0.00	0.00	28,272.00	28,272.00
100-4711-50105	Salaries - Longevity	1,350.00	1,350.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00
100-4711-50210	Social Security (Fica Tax) Contri	8,520.00	7,138.26	7,000.00	6,220.64	0.00	0.00	7,520.00	7,520.00
100-4711-50220	Retirement Employer Contribu	13,830.00	13,813.54	14,700.00	12,670.23	0.00	0.00	15,725.00	15,725.00
100-4711-50221	Retirement Employer Contribu	3,350.00	3,346.56	3,450.00	2,954.34	0.00	0.00	3,500.00	3,500.00
100-4711-50230	Insurance Employer Contributi	8,980.00	8,374.99	9,400.00	8,337.96	0.00	0.00	10,822.00	10,822.00
100-4711-51511	Employee Continuing Educatio	500.00	0.00	700.00	0.00	0.00	0.00	300.00	300.00
100-4711-52020	Contract Services	500.00	252.20	1,650.00	942.20	0.00	0.00	3,950.00	3,950.00
100-4711-52100	Permits, License And Fees-Oth	400.00	400.00	400.00	0.00	0.00	0.00		
100-4711-52115	Technology and Software Licen	600.00	0.00	600.00	0.00	0.00	0.00		
100-4711-52210	Utilities - Electricity	8,500.00	3,660.19	7,000.00	3,934.86	0.00	0.00	7,000.00	5,500.00
100-4711-52211	Utilities - Gas	300.00	232.10	300.00	217.33	0.00	0.00	300.00	300.00
100-4711-52212	Utilities - Refuse Disposal	6,600.00	5,634.30	6,500.00	5,055.81	0.00	0.00	6,500.00	6,500.00
100-4711-52213	Utilities - Communication	1,600.00	1,564.78	0.00	1,234.81	0.00	0.00	1,560.00	1,560.00
100-4711-52214	Utilities -Water and Sewer	3,600.00	1,250.12	2,000.00	1,128.84	0.00	0.00	2,000.00	2,000.00
100-4711-52310	R & M - Building	2,000.00	170.00	3,000.00	3,022.69	0.00	0.00	2,000.00	2,000.00
100-4711-52315	R & M - Equipment	1,000.00	0.00	1,000.00	325.00	0.00	0.00	1,000.00	1,000.00
100-4711-52410	Office Supplies	5,436.04	3,688.78	3,000.00	1,884.66	0.00	0.00	3,500.00	2,800.00
100-4711-52510	Non-Capital Equipment and Fu	363.96	363.96	0.00	0.00	0.00	0.00		
100-4711-53000	Program and Event Expense	3,300.00	1,354.25	4,767.65	521.46	0.00	0.00	4,000.00	4,000.00
100-4711-53050	Senior Dining Program	24,000.00	0.00	18,850.00	37.54	0.00	0.00	20,000.00	
100-4711-55011	Postage	200.00	0.00	200.00	0.00	0.00	0.00		

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4711-55030	Mileage Reimbursement - Non	200.00	0.00	200.00	0.00	0.00	0.00		
	Expense Total:	**224,900.00**	**144,578.29**	**176,567.65**	**131,316.03**	**0.00**	**0.00**	**187,949.00**	**165,749.00**
	Fund: 100 - General Fund Total:	**224,900.00**	**144,578.29**	**176,567.65**	**131,316.03**	**0.00**	**0.00**	**187,949.00**	**165,749.00**
	Report Total:	**224,900.00**	**144,578.29**	**176,567.65**	**131,316.03**	**0.00**	**0.00**	**187,949.00**	**165,749.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4711-50100	Salaries - Regular	79,570.00	66,883.23	68,600.00	59,262.74	0.00	0.00	68,600.00	68,600.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Lakeview Recreation Program Supervisor $68,581							
100-4711-50101	Salaries - Part Time/Temp/Aux	50,200.00	25,101.03	21,850.00	22,164.92	0.00	0.00	28,272.00	28,272.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Part-Time Employees	Meals Site Manager 80 hours/month $14.45/hr $13,782 Meal Site Drivers 5 Days/Week $30/Day $600/Month $7200 Fitness Instructor 2 Days/Week $30 Class $240/Month $2880 Fitness Instructor 3 Days/Week $30 Class $360/Month $4320							
100-4711-50105	Salaries - Longevity	1,350.00	1,350.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00
100-4711-50210	Social Security (Fica Tax) Contri	8,520.00	7,138.26	7,000.00	6,220.64	0.00	0.00	7,520.00	7,520.00
100-4711-50220	Retirement Employer Contribu	13,830.00	13,813.54	14,700.00	12,670.23	0.00	0.00	15,725.00	15,725.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salary							
100-4711-50221	Retirement Employer Contribu	3,350.00	3,346.56	3,450.00	2,954.34	0.00	0.00	3,500.00	3,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement Contribution	401k Retirement Contribution 5% of Salary							
100-4711-50230	Insurance Employer Contributi	8,980.00	8,374.99	9,400.00	8,337.96	0.00	0.00	10,822.00	10,822.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $10,336 Dental Insurance $373 Vision Insurance $76 Life and AD&D $37							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4711-51511	Employee Continuing Educatio	500.00	0.00	700.00	0.00	0.00	0.00	300.00	300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	$400 decrease compared with FY26. Unused line for the past few years, but wanting to leave the option for continuing education and training.							
TOWN MANAGER	Comparison to FY26	$400 decrease compared with FY26. Unused line for the past few years, but wanting to leave the option for continuing education and training.							
100-4711-52020	Contract Services	500.00	252.20	1,650.00	942.20	0.00	0.00	3,950.00	3,950.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Cleaning Services $3200 Pest Control $750							
TOWN MANAGER	Comparison to FY26	Cleaning services only contracted through November. Likely increader pest control with anticipated regular use of upper floor and leaving the lower floor underused. Increase in this account anticipates similar costs to pest control from FY26 but over the full 12 month period.							
100-4711-52100	Permits, License And Fees-Oth	400.00	400.00	400.00	0.00	0.00	0.00		
100-4711-52115	Technology and Software Licen	600.00	0.00	600.00	0.00	0.00	0.00		
100-4711-52210	Utilities - Electricity	8,500.00	3,660.19	7,000.00	3,934.86	0.00	0.00	7,000.00	5,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4711-52211	Utilities - Gas	300.00	232.10	300.00	217.33	0.00	0.00	300.00	300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4711-52212	Utilities - Refuse Disposal	6,600.00	5,634.30	6,500.00	5,055.81	0.00	0.00	6,500.00	6,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4711-52213	Utilities - Communication	1,600.00	1,564.78	0.00	1,234.81	0.00	0.00	1,560.00	1,560.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Increase from $0. Looks like this account has ben charged for TV/Internet for $130 a month. If continued, this will be $1,560 annually.							
TOWN MANAGER	Comparison to FY26	Increase from $0. Looks like this account has ben charged for TV/Internet for $130 a month. If continued, this will be $1,560 annually.							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
100-4711-52214	Utilities -Water and Sewer	3,600.00	1,250.12	2,000.00	1,128.84	0.00	0.00	2,000.00	2,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
100-4711-52310	R & M - Building	2,000.00	170.00	3,000.00	3,022.69	0.00	0.00	2,000.00	2,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26. Will largely depend on when and by how much the Lakeview Center is used after shoring of the upper floor.							
TOWN MANAGER	Comparison to FY26	Same as FY26. Will largely depend on when and by how much the Lakeview Center is used after shoring of the upper floor.							
100-4711-52315	R & M - Equipment	1,000.00	0.00	1,000.00	325.00	0.00	0.00	1,000.00	1,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26. Hard to anticipate because it will be determined by facility usage and repairs are not complete.							
TOWN MANAGER	Comparison to FY26	Same as FY26. Hard to anticipate because it will be determined by facility usage and repairs are not complete.							
100-4711-52410	Office Supplies	5,436.04	3,688.78	3,000.00	1,884.66	0.00	0.00	3,500.00	2,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as original FY26 -$500 for canceling subscriptions to Asheville Citizen Times and Black Mountain News. Hard to anticipate given uncertain							
TOWN MANAGER	Comparison to FY26	Same as original FY26 -$500 for canceling subscriptions to Asheville Citizen Times and Black Mountain News. Hard to anticipate given uncertain							
100-4711-52510	Non-Capital Equipment and Fu	363.96	363.96	0.00	0.00	0.00	0.00		
100-4711-53000	Program and Event Expense	3,300.00	1,354.25	4,767.65	521.46	0.00	0.00	4,000.00	4,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	This is a $2000 decrease from budgeted amount for FY26. So far only $164.55 out of $6,000 has been spent this FY. This will change once Lakeview is partially opened for events and programs.							
TOWN MANAGER	Comparison to FY26	This is a $2000 decrease from budgeted amount for FY26. So far only $164.55 out of $6,000 has been spent this FY. This will change once Lakeview is partially opened for events and programs.							
100-4711-53050	Senior Dining Program	24,000.00	0.00	18,850.00	37.54	0.00	0.00	20,000.00	
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison with FY26	This funding was allocated as a failsafe to fund the Senior Meals program if Council on Aging funding disappeared. The Buncombe Council on Aging is funding this through a federal program that has experienced lots of funding uncertainty/disruptions.							
TOWN MANAGER	Comparison with FY26	This funding was allocated as a failsafe to fund the Senior Meals program if Council on Aging funding disappeared. The Buncombe Council on Aging is funding this through a federal program that has experienced lots of funding uncertainty/disruptions.							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4711-55011	Postage	200.00	0.00	200.00	0.00	0.00	0.00		
100-4711-55030	Mileage Reimbursement - Non	200.00	0.00	200.00	0.00	0.00	0.00		
	Expense Total:	**224,900.00**	**144,578.29**	**176,567.65**	**131,316.03**	**0.00**	**0.00**	**187,949.00**	**165,749.00**
	Fund: 100 - General Fund Total:	**224,900.00**	**144,578.29**	**176,567.65**	**131,316.03**	**0.00**	**0.00**	**187,949.00**	**165,749.00**
	Report Total:	**224,900.00**	**144,578.29**	**176,567.65**	**131,316.03**	**0.00**	**0.00**	**187,949.00**	**165,749.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Golf Course

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4750-50100	Salaries - Regular	216,290.00	210,627.19	178,000.00	157,607.15	0.00	0.00	178,000.00	178,000.00
100-4750-50101	Salaries - Part Time/Temp/Aux	67,770.00	19,264.50	68,150.00	58,004.19	0.00	0.00	81,270.00	81,270.00
100-4750-50102	Salaries - Overtime	0.00	0.00	0.00	31.15	0.00	0.00		
100-4750-50105	Salaries - Longevity	2,500.00	2,500.00	2,200.00	2,200.00	0.00	0.00	2,350.00	2,350.00
100-4750-50210	Social Security (Fica Tax) Contri	21,560.00	17,566.93	18,650.00	16,225.95	0.00	0.00	20,020.00	20,020.00
100-4750-50220	Retirement Employer Contribu	44,930.00	43,467.53	38,050.00	33,710.59	0.00	0.00	40,510.00	40,510.00
100-4750-50221	Retirement Employer Contribu	10,940.00	10,532.01	9,050.00	7,861.31	0.00	0.00	9,050.00	9,050.00
100-4750-50230	Insurance Employer Contributi	35,910.00	30,728.01	28,200.00	24,749.60	0.00	0.00	32,020.00	32,020.00
100-4750-51015	Uniforms	2,750.00	2,026.85	2,000.00	1,352.35	0.00	0.00	2,000.00	2,000.00
100-4750-51510	Professional Licenses Certificati	1,201.00	730.00	100.00	79.99	0.00	0.00	100.00	100.00
100-4750-51511	Employee Continuing Educatio	600.00	154.55	600.00	340.00	0.00	0.00	700.00	700.00
100-4750-52020	Contract Services	91,000.00	63,646.41	67,700.00	64,733.86	0.00	0.00	134,880.00	130,000.00
100-4750-52100	Permits, License And Fees-Oth	1,500.00	1,643.60	1,000.00	400.00	0.00	0.00		
100-4750-52110	Disposal Fees	1,000.00	0.00	1,000.00	0.00	0.00	0.00		
100-4750-52112	Credit Card Processing Fees	30,000.00	5,865.43	32,028.52	7,731.09	0.00	0.00	30,000.00	30,000.00
100-4750-52115	Technology and Software Licen	3,799.00	3,658.17	3,500.00	2,685.19	0.00	0.00	4,000.00	4,000.00
100-4750-52210	Utilities - Electricity	48,300.00	24,970.85	30,000.00	24,532.53	0.00	0.00	31,500.00	31,000.00
100-4750-52211	Utilities - Gas	2,800.00	193.72	240.00	0.00	0.00	0.00		
100-4750-52212	Utilities - Refuse Disposal	6,000.00	5,686.80	6,500.00	5,055.81	0.00	0.00	6,612.00	6,612.00
100-4750-52213	Utilities - Communication	4,900.00	4,370.93	4,500.00	4,139.45	0.00	0.00	5,628.00	5,628.00
100-4750-52214	Utilities -Water and Sewer	8,400.00	2,671.72	3,000.00	3,673.32	0.00	0.00	4,000.00	4,000.00
100-4750-52215	Cellphone Stipend	960.00	960.00	960.00	880.00	0.00	0.00	960.00	960.00
100-4750-52310	R & M - Building	17,000.00	3,241.92	2,500.00	2,511.61	0.00	0.00	10,000.00	8,000.00
100-4750-52311	R & M - Grounds/Parks/Green	10,000.00	31.96	1,000.00	0.00	0.00	0.00		
100-4750-52315	R & M - Equipment	28,500.00	14,969.27	26,500.00	21,765.43	0.00	0.00	30,000.00	28,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
100-4750-52316	R & M - Vehicle	5,500.00	59.99	500.00	0.00	0.00	0.00		
100-4750-52405	Maintenance Supplies & Mater	14,000.00	5,165.44	10,000.00	9,507.68	0.00	0.00	12,500.00	11,500.00
100-4750-52410	Office Supplies	2,100.00	331.28	1,500.00	261.13	0.00	0.00	1,500.00	1,000.00
100-4750-52415	Janitorial Supplies	5,000.00	1,701.09	3,500.00	2,031.06	0.00	0.00	3,500.00	3,000.00
100-4750-52418	Chemicals and Chemical Produ	60,000.00	38,266.71	43,300.00	37,144.66	0.00	0.00	80,000.00	75,000.00
100-4750-52419	Technology Supplies and Mater	1,700.00	1,601.99	1,000.00	0.00	0.00	0.00	1,500.00	1,000.00
100-4750-52420	Specialty Operating Supplies	3,700.00	3,041.03	3,500.00	1,701.12	0.00	0.00	6,500.00	5,000.00
100-4750-52430	Purchases For Resale	35,000.00	13,400.94	30,000.00	25,450.65	0.00	0.00	35,000.00	33,000.00
100-4750-52510	Non-Capital Equipment and Fu	0.00	330.00	1,000.00	294.37	0.00	0.00	12,850.00	12,850.00
100-4750-54010	Lease/Rental - Equipment	111,130.00	381,668.46	100,000.00	86,199.59	0.00	0.00	156,850.00	156,850.00
100-4750-55010	Fuel	17,000.00	9,234.47	12,971.48	11,265.87	0.00	0.00	20,000.00	18,000.00
100-4750-55017	Safety & Compliance	600.00	235.00	600.00	50.00	0.00	0.00	1,000.00	500.00
100-4750-55026	Rental Facility Expenses	8,000.00	395.00	5,000.00	803.22	0.00	0.00	6,000.00	4,000.00
100-4750-55060	Cash Short/Over	0.00	0.00	50.00	0.00	0.00	0.00		
100-4750-57610	Capital Outlay - Street/Bridge/	30,000.00	0.00	0.00	0.00	0.00	0.00	35,000.00	30,000.00
100-4750-58011	Debt Principal - Vehicles and M	57,400.00	57,388.91	0.00	0.00	0.00	0.00		
100-4750-58012	Debt Principal - Non-Motorized	0.00	387,124.00	0.00	0.00	0.00	0.00		
100-4750-58111	Debt Interest - Vehicles and M	800.00	734.56	0.00	0.00	0.00	0.00		
	Expense Total:	**1,010,540.00**	**1,370,187.22**	**738,350.00**	**614,979.92**	**0.00**	**0.00**	**995,800.00**	**965,920.00**
	Fund: 100 - General Fund Total:	**1,010,540.00**	**1,370,187.22**	**738,350.00**	**614,979.92**	**0.00**	**0.00**	**995,800.00**	**965,920.00**
	Report Total:	**1,010,540.00**	**1,370,187.22**	**738,350.00**	**614,979.92**	**0.00**	**0.00**	**995,800.00**	**965,920.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-4750-50100	Salaries - Regular	216,290.00	210,627.19	178,000.00	157,607.15	0.00	0.00	178,000.00	178,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Golf Pro Shop Operations Manager $71,719 Golf Course Superintendant $63,044 Golf Course Greenskeeper $43,188							
100-4750-50101	Salaries - Part Time/Temp/Aux	67,770.00	19,264.50	68,150.00	58,004.19	0.00	0.00	81,270.00	81,270.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Part-Time Salaries	Pro Shop Employee With Manager 900 Hours @ $15/Hour $13,500 Pro Shop Employees In Manager's Absence (2) 864 Hours @ $15/Hour $12,960 Pro Shop Employees During Vacation/Sick For Manager (2) 294 Hours @ $15/Hour $4,410 Cart Employees (4 On Rotation) 1960 Hours @ $12/Hour $23,250 Course Ranges (3 On Rotation) 2240 Hours @ $12/Hour $26,880							
100-4750-50102	Salaries - Overtime	0.00	0.00	0.00	31.15	0.00	0.00		
100-4750-50105	Salaries - Longevity	2,500.00	2,500.00	2,200.00	2,200.00	0.00	0.00	2,350.00	2,350.00
100-4750-50210	Social Security (Fica Tax) Contri	21,560.00	17,566.93	18,650.00	16,225.95	0.00	0.00	20,020.00	20,020.00
100-4750-50220	Retirement Employer Contribu	44,930.00	43,467.53	38,050.00	33,710.59	0.00	0.00	40,510.00	40,510.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
100-4750-50221	Retirement Employer Contribu	10,940.00	10,532.01	9,050.00	7,861.31	0.00	0.00	9,050.00	9,050.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement	401k Retirement Contribution 5% of Salaries							
100-4750-50230	Insurance Employer Contributi	35,910.00	30,728.01	28,200.00	24,749.60	0.00	0.00	32,020.00	32,020.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $30,084 Dental Insurance $1,120 Vision Insurance $680 Life and AD&D Insurance $136							
100-4750-51015	Uniforms	2,750.00	2,026.85	2,000.00	1,352.35	0.00	0.00	2,000.00	2,000.00
100-4750-51510	Professional Licenses Certificati	1,201.00	730.00	100.00	79.99	0.00	0.00	100.00	100.00
100-4750-51511	Employee Continuing Educatio	600.00	154.55	600.00	340.00	0.00	0.00	700.00	700.00
100-4750-52020	Contract Services	91,000.00	63,646.41	67,700.00	64,733.86	0.00	0.00	134,880.00	130,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Contract Services	Maintenance Labor - First At Blue Ridge, Inc. 5 Employees @ $20/Hour for 30 Hours/Week for 8 Months $96,000 Tree Work $10,000 Aeration of Greens $20,000 Bathroom Cleaning $3,200 Reet Grinding Services $4,000 Entrance Mat Service $480 Alarm Service - Southern Alarm & Security $1,200							
100-4750-52100	Permits, License And Fees-Oth	1,500.00	1,643.60	1,000.00	400.00	0.00	0.00		
100-4750-52110	Disposal Fees	1,000.00	0.00	1,000.00	0.00	0.00	0.00		
100-4750-52112	Credit Card Processing Fees	30,000.00	5,865.43	32,028.52	7,731.09	0.00	0.00	30,000.00	30,000.00
100-4750-52115	Technology and Software Licen	3,799.00	3,658.17	3,500.00	2,685.19	0.00	0.00	4,000.00	4,000.00
100-4750-52210	Utilities - Electricity	48,300.00	24,970.85	30,000.00	24,532.53	0.00	0.00	31,500.00	31,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Electricity	Duke Energy Progress Average $2,625/month							
100-4750-52211	Utilities - Gas	2,800.00	193.72	240.00	0.00	0.00	0.00		
100-4750-52212	Utilities - Refuse Disposal	6,000.00	5,686.80	6,500.00	5,055.81	0.00	0.00	6,612.00	6,612.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Dumpster Service	Dumpster Service - GFL Environmental $551/Month							
100-4750-52213	Utilities - Communication	4,900.00	4,370.93	4,500.00	4,139.45	0.00	0.00	5,628.00	5,628.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Communication	Internet Service - Charter Communications $299/Month $3588 TV Internet Service - Charter Communications $170/Month $2040							
100-4750-52214	Utilities -Water and Sewer	8,400.00	2,671.72	3,000.00	3,673.32	0.00	0.00	4,000.00	4,000.00
100-4750-52215	Cellphone Stipend	960.00	960.00	960.00	880.00	0.00	0.00	960.00	960.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Cellphone	Cellphone Stipend $80/Month							
100-4750-52310	R & M - Building	17,000.00	3,241.92	2,500.00	2,511.61	0.00	0.00	10,000.00	8,000.00
100-4750-52311	R & M - Grounds/Parks/Green	10,000.00	31.96	1,000.00	0.00	0.00	0.00		
100-4750-52315	R & M - Equipment	28,500.00	14,969.27	26,500.00	21,765.43	0.00	0.00	30,000.00	28,000.00
100-4750-52316	R & M - Vehicle	5,500.00	59.99	500.00	0.00	0.00	0.00		
100-4750-52405	Maintenance Supplies & Mater	14,000.00	5,165.44	10,000.00	9,507.68	0.00	0.00	12,500.00	11,500.00
100-4750-52410	Office Supplies	2,100.00	331.28	1,500.00	261.13	0.00	0.00	1,500.00	1,000.00
100-4750-52415	Janitorial Supplies	5,000.00	1,701.09	3,500.00	2,031.06	0.00	0.00	3,500.00	3,000.00
100-4750-52418	Chemicals and Chemical Produ	60,000.00	38,266.71	43,300.00	37,144.66	0.00	0.00	80,000.00	75,000.00
100-4750-52419	Technology Supplies and Mater	1,700.00	1,601.99	1,000.00	0.00	0.00	0.00	1,500.00	1,000.00
100-4750-52420	Specialty Operating Supplies	3,700.00	3,041.03	3,500.00	1,701.12	0.00	0.00	6,500.00	5,000.00
100-4750-52430	Purchases For Resale	35,000.00	13,400.94	30,000.00	25,450.65	0.00	0.00	35,000.00	33,000.00
100-4750-52510	Non-Capital Equipment and Fu	0.00	330.00	1,000.00	294.37	0.00	0.00	12,850.00	12,850.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital	Purchase of 4500Z 32 Horsepower Tractor With Mower $12,850							
100-4750-54010	Lease/Rental - Equipment	111,130.00	381,668.46	100,000.00	86,199.59	0.00	0.00	156,850.00	156,850.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Golf Equipment Leases	Golf Equipment Lease - Wells Fargo Lease Date 3/2/26 60 Months Cost of Equipment $325,272 Monthly Payment $5,592.58 Annual Payment $67,115 Golf Equipment Lease - Wells Fargo Lease Date 5/8/25 60 Months Cost of Equipment $382,403.98 Monthly Payment $7,394 Annual Payment $88,728 Golf Equipment Lease - PNC Lease Date 7/20/21 Lease Expires 8/29/26 60 Months 3 Months For FY 26/27 $503.07/Month $1,007							
100-4750-55010	Fuel	17,000.00	9,234.47	12,971.48	11,265.87	0.00	0.00	20,000.00	18,000.00
100-4750-55017	Safety & Compliance	600.00	235.00	600.00	50.00	0.00	0.00	1,000.00	500.00
100-4750-55026	Rental Facility Expenses	8,000.00	395.00	5,000.00	803.22	0.00	0.00	6,000.00	4,000.00
100-4750-55060	Cash Short/Over	0.00	0.00	50.00	0.00	0.00	0.00		
100-4750-57610	Capital Outlay - Street/Bridge/	30,000.00	0.00	0.00	0.00	0.00	0.00	35,000.00	30,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital Outlay	Replace Irrigation Booster Pumps and Sprinkler Heads							
100-4750-58011	Debt Principal - Vehicles and M	57,400.00	57,388.91	0.00	0.00	0.00	0.00		
100-4750-58012	Debt Principal - Non-Motorized	0.00	387,124.00	0.00	0.00	0.00	0.00		
100-4750-58111	Debt Interest - Vehicles and M	800.00	734.56	0.00	0.00	0.00	0.00		
	Expense Total:	**1,010,540.00**	**1,370,187.22**	**738,350.00**	**614,979.92**	**0.00**	**0.00**	**995,800.00**	**965,920.00**
	Fund: 100 - General Fund Total:	**1,010,540.00**	**1,370,187.22**	**738,350.00**	**614,979.92**	**0.00**	**0.00**	**995,800.00**	**965,920.00**
	Report Total:	**1,010,540.00**	**1,370,187.22**	**738,350.00**	**614,979.92**	**0.00**	**0.00**	**995,800.00**	**965,920.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 100 - General Fund									
Expense									
100-7000-59510	Transfer Out	4,926,144.67	4,361,000.00	1,822,250.00	0.00	0.00	0.00	2,250,201.00	2,250,201.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Transfers Out To Other Funds	General Fund Transfer to Planning & Development $241916 General Fund Transfer to Fire Department Budget $2,008,285							
	Expense Total:	**4,926,144.67**	**4,361,000.00**	**1,822,250.00**	**0.00**	**0.00**	**0.00**	**2,250,201.00**	**2,250,201.00**
	Fund: 100 - General Fund Total:	**4,926,144.67**	**4,361,000.00**	**1,822,250.00**	**0.00**	**0.00**	**0.00**	**2,250,201.00**	**2,250,201.00**
	Report Total:	**4,926,144.67**	**4,361,000.00**	**1,822,250.00**	**0.00**	**0.00**	**0.00**	**2,250,201.00**	**2,250,201.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
Fund: 200 - Fire Special Revenue Fund								
Revenue								
200-0000-40510	Ad Valorem Taxes -Motor Vehic	0.00	683.35	1,000.00	705.46	0.00	0.00	600.00
200-0000-40710	Ad Valorem Taxes- Fire District	1,120,000.00	1,119,789.00	1,100,650.00	912,341.99	0.00	0.00	1,118,699.00
200-0000-40711	Ad Valorem Taxes - Other Coun	15,000.00	17,019.27	16,000.00	19,179.90	0.00	0.00	19,000.00
200-0000-42850	County Sales Tax Distribution	425,000.00	408,593.49	389,000.00	282,581.13	0.00	0.00	360,000.00
200-0000-42860	Payment In Lieu Of Tax	10,500.00	10,858.30	10,500.00	11,245.00	0.00	0.00	14,000.00
200-0000-43031	Fire District State Insurance Dis	40,000.00	30,120.00	25,000.00	50,000.00	0.00	0.00	50,000.00
200-0000-43200	Grant Revenue - State	0.00	0.00	50,000.00	0.00	0.00	0.00	
200-0000-44015	Inspection Fees	0.00	14,045.00	10,000.00	27,808.72	0.00	0.00	20,000.00
200-0000-44016	Fire Violation Fee	1,000.00	2,500.00	0.00	0.00	0.00	0.00	
200-0000-46010	Interest Income	14,500.00	4,284.80	8,000.00	0.00	0.00	0.00	5,000.00
200-0000-47012	Off Duty Staff/Equipment - Spe	1,000.00	11,400.00	12,000.00	11,000.00	0.00	0.00	11,000.00
200-0000-47016	Reimbursements	0.00	2,357.92	0.00	5,017.00	0.00	0.00	
200-0000-47070	Contributions/Donations	4,000.00	5,512.33	0.00	7,600.00	0.00	0.00	
200-0000-47990	Miscellaneous Income	1,000.00	52.00	0.00	0.00	0.00	0.00	
200-0000-48010	Insurance Recovery Proceeds	8,791.25	9,918.75	10,438.42	11,557.17	0.00	0.00	
200-0000-48020	Sale Of Capital Assets	0.00	4,493.00	0.00	0.00	0.00	0.00	
200-0000-48025	Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	
200-0000-48900	Appropriated Fund Balance	19,400.00	0.00	361,400.00	0.00	0.00	0.00	
200-7000-48590	Transfers In	1,981,860.00	1,550,000.00	1,438,650.00	0.00	0.00	0.00	2,008,285.00
	Revenue Total:	**3,642,051.25**	**3,191,627.21**	**3,432,638.42**	**1,339,036.37**	**0.00**	**0.00**	**3,606,584.00**
	Fund: 200 - Fire Special Revenue Fund Total:	**3,642,051.25**	**3,191,627.21**	**3,432,638.42**	**1,339,036.37**	**0.00**	**0.00**	**3,606,584.00**
	Report Total:	**3,642,051.25**	**3,191,627.21**	**3,432,638.42**	**1,339,036.37**	**0.00**	**0.00**	**3,606,584.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 200 - Fire Special Revenue Fund									
Expense									
200-4520-50100	Salaries - Regular	1,674,460.00	1,640,756.78	1,791,250.00	1,540,629.74	0.00	0.00	1,698,295.00	1,698,295.00
200-4520-50101	Salaries - Part Time/Temp/Aux	104,339.00	103,883.77	145,850.00	117,979.96	0.00	0.00	145,850.00	140,000.00
200-4520-50102	Salaries - Overtime	33,990.54	33,990.54	25,000.00	25,288.16	0.00	0.00	25,000.00	25,000.00
200-4520-50105	Salaries - Longevity	10,470.00	9,570.00	10,650.00	9,600.00	0.00	0.00	10,400.00	10,400.00
200-4520-50199	Salaries - Off Duty	0.00	7,010.00	0.00	7,390.00	0.00	0.00	11,000.00	11,000.00
200-4520-50210	Social Security (Fica Tax) Contri	138,990.00	131,381.69	144,900.00	123,095.52	0.00	0.00	144,626.00	144,180.00
200-4520-50220	Retirement Employer Contribu	352,870.00	332,721.26	375,700.00	323,113.83	0.00	0.00	391,860.00	391,860.00
200-4520-50221	Retirement Employer Contribu	85,140.00	82,643.75	92,100.00	77,893.64	0.00	0.00	87,240.00	87,240.00
200-4520-50230	Insurance Employer Contributi	239,110.00	209,766.10	274,800.00	231,083.45	0.00	0.00	271,165.00	271,165.00
200-4520-50236	Pymt On Behalf-Firemen Pensi	4,320.00	4,320.00	4,900.00	4,140.00	0.00	0.00	10,800.00	5,000.00
200-4520-51011	Medical and Other Required Te	13,500.00	10,850.00	19,950.00	19,467.42	0.00	0.00	20,000.00	20,000.00
200-4520-51013	Employee Appreciation Expens	4,019.81	4,019.82	7,000.00	1,023.63	0.00	0.00	8,000.00	7,000.00
200-4520-51015	Uniforms	47,549.46	41,967.64	60,000.00	51,810.38	0.00	0.00	99,698.00	92,000.00
200-4520-51510	Professional Licenses Certificati	3,141.19	3,115.66	6,500.00	3,988.32	0.00	0.00	7,757.00	7,757.00
200-4520-51511	Employee Continuing Educatio	27,172.95	26,809.66	35,000.00	16,499.67	0.00	0.00	40,000.00	35,000.00
200-4520-52019	Information Technology Servic	2,021.00	2,021.00	1,000.00	1,066.00	0.00	0.00	6,000.00	6,000.00
200-4520-52020	Contract Services	8,500.00	7,010.00	38,500.00	15,948.70	0.00	0.00	40,383.00	40,383.00
200-4520-52111	Bank Service Charges and Fees	1,200.00	247.39	1,000.00	0.00	0.00	0.00	1,500.00	
200-4520-52115	Technology and Software Licen	3,525.74	3,525.74	27,000.00	24,067.56	0.00	0.00	24,190.00	24,190.00
200-4520-52210	Utilities - Electricity	17,000.00	15,636.26	15,000.00	8,205.88	0.00	0.00	17,000.00	15,000.00
200-4520-52211	Utilities - Gas	5,800.00	5,692.94	6,000.00	5,293.44	0.00	0.00	6,500.00	6,500.00
200-4520-52212	Utilities - Refuse Disposal	2,208.22	2,481.69	3,300.00	2,690.55	0.00	0.00	3,600.00	3,600.00
200-4520-52213	Utilities - Communication	7,400.00	7,334.27	3,000.00	5,965.12	0.00	0.00	7,620.00	7,620.00
200-4520-52214	Utilities -Water and Sewer	3,035.91	3,296.90	2,700.00	2,601.86	0.00	0.00	3,000.00	3,000.00
200-4520-52215	Cellphone Stipend	5,760.00	5,200.00	5,300.00	5,200.00	0.00	0.00	5,760.00	5,760.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
200-4520-52310	R & M - Building	9,195.91	9,195.91	5,000.00	4,620.54	0.00	0.00	20,000.00	15,000.00
200-4520-52315	R & M - Equipment	12,000.00	9,794.29	10,000.00	6,335.47	0.00	0.00	12,500.00	12,500.00
200-4520-52316	R & M - Vehicle	41,190.62	40,073.03	56,000.00	55,548.28	0.00	0.00	65,000.00	65,000.00
200-4520-52410	Office Supplies	9,302.42	8,380.67	11,000.00	5,589.81	0.00	0.00	11,000.00	10,000.00
200-4520-52416	Medical Supplies	12,000.00	11,465.60	10,000.00	3,895.23	0.00	0.00	15,000.00	12,000.00
200-4520-52419	Technology Supplies and Mater	28.79	28.79	1,000.00	0.00	0.00	0.00	4,000.00	2,500.00
200-4520-52420	Specialty Operating Supplies	970.06	970.07	1,011.52	1,011.52	0.00	0.00	10,000.00	10,000.00
200-4520-52510	Non-Capital Equipment and Fu	159,638.54	160,034.17	40,197.96	33,685.17	0.00	0.00	11,000.00	11,000.00
200-4520-52598	Non-Capital Grant Expenses	0.00	0.00	50,000.00	49,996.73	0.00	0.00	6,000.00	6,000.00
200-4520-54010	Lease/Rental - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
200-4520-55010	Fuel	32,000.00	29,182.88	32,000.00	27,258.45	0.00	0.00	35,000.00	32,000.00
200-4520-55015	Liability and Property Insuranc	40,679.00	40,679.00	42,000.00	33,166.44	0.00	0.00	45,000.00	45,000.00
200-4520-55017	Safety & Compliance	12,070.33	11,066.23	5,000.00	2,278.26	0.00	0.00	5,000.00	5,000.00
200-4520-55021	Emergency Disaster Preparedn	578.19	668.13	3,000.00	2,600.44	0.00	0.00	10,000.00	7,500.00
200-4520-55023	Community Outreach/Public R	3,915.48	3,477.25	4,000.00	1,431.41	0.00	0.00	5,000.00	4,000.00
200-4520-55099	Miscellaneous Expense	165.06	17,094.84	728.94	728.94	0.00	0.00	1,000.00	750.00
200-4520-57410	Capital Outlay-Vehicles	450,171.89	78,000.00	0.00	0.00	0.00	0.00	2,471,000.00	
200-4520-57411	Capital Outlay-Motorized Equip	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
200-4520-57510	Capital Outlay-Furnishings & N	8,101.89	8,101.89	11,000.00	9,429.43	0.00	0.00	126,950.00	126,950.00
200-4520-58011	Debt Principal - Vehicles and M	30,100.00	30,081.51	31,850.00	31,831.99	0.00	0.00	117,771.00	117,771.00
200-4520-58111	Debt Interest - Vehicles and M	24,419.25	24,153.83	22,450.00	22,403.35	0.00	0.00	46,663.00	46,663.00
	Expense Total:	**3,642,051.25**	**3,177,700.95**	**3,432,638.42**	**2,915,854.29**	**0.00**	**0.00**	**6,124,128.00**	**3,606,584.00**
	Fund: 200 - Fire Special Revenue Fund Total:	**3,642,051.25**	**3,177,700.95**	**3,432,638.42**	**2,915,854.29**	**0.00**	**0.00**	**6,124,128.00**	**3,606,584.00**
	Report Total:	**3,642,051.25**	**3,177,700.95**	**3,432,638.42**	**2,915,854.29**	**0.00**	**0.00**	**6,124,128.00**	**3,606,584.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 200 - Fire Special Revenue Fund									
Expense									
200-4520-50100	Salaries - Regular	1,674,460.00	1,640,756.78	1,791,250.00	1,540,629.74	0.00	0.00	1,698,295.00	1,698,295.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Fire Engineer $60,429 Deputy Chief $85,852 Battalion Chief $80,980 Battalion Chief $74,531 Lieutenant $70,353 Lieutenant $61,749 Engineer $53,069 Chief $94,437 Firefighter II $49,552 Lieutenant $61,736 Lieutenant $67,649 Lieutenant $65,769 Firefigher II $49,583 Firefigher II $52,627 Firefighter II $51,344 Engineer $62,217 Firefighter II $49,565 Firefigther II $52,627 Engineer $56,552 Fire Marshal $73,857 Firefighter II $50,804 Engineer $51,775 Firefighter $50,804 Lieutenant $68,927 Batallion Chief $74,182 Firefighter II $52,552 Firefighter II $52,552 Career Ladder $20,000							
200-4520-50101	Salaries - Part Time/Temp/Aux	104,339.00	103,883.77	145,850.00	117,979.96	0.00	0.00	145,850.00	140,000.00
200-4520-50102	Salaries - Overtime	33,990.54	33,990.54	25,000.00	25,288.16	0.00	0.00	25,000.00	25,000.00
200-4520-50105	Salaries - Longevity	10,470.00	9,570.00	10,650.00	9,600.00	0.00	0.00	10,400.00	10,400.00
200-4520-50199	Salaries - Off Duty	0.00	7,010.00	0.00	7,390.00	0.00	0.00	11,000.00	11,000.00
200-4520-50210	Social Security (Fica Tax) Contri	138,990.00	131,381.69	144,900.00	123,095.52	0.00	0.00	144,626.00	144,180.00
200-4520-50220	Retirement Employer Contribu	352,870.00	332,721.26	375,700.00	323,113.83	0.00	0.00	391,860.00	391,860.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salary							
200-4520-50221	Retirement Employer Contribu	85,140.00	82,643.75	92,100.00	77,893.64	0.00	0.00	87,240.00	87,240.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Retirement Contribution 5% of Salaries							
200-4520-50230	Insurance Employer Contributi	239,110.00	209,766.10	274,800.00	231,083.45	0.00	0.00	271,165.00	271,165.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $258,048 Dental Insurance $10,070 Vision Insurance $2,030 Life and AD&D $1,017							
200-4520-50236	Pymt On Behalf-Firemen Pensi	4,320.00	4,320.00	4,900.00	4,140.00	0.00	0.00	10,800.00	5,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	NC Firefighter Pension	Contribution to Pension Fund is a cost-effective investment in public safety, firefighter retention, and workforce stability. This funding reflects the Town's commitment to its firefighters and to sustaining high-quality fire protection services for the community.							
TOWN MANAGER	NC Firefighter Pension	Contribution to Pension Fund is a cost-effective investment in public safety, firefighter retention, and workforce stability. This funding reflects the Town's commitment to its firefighters and to sustaining high-quality fire protection services for the community.							
200-4520-51011	Medical and Other Required Te	13,500.00	10,850.00	19,950.00	19,467.42	0.00	0.00	20,000.00	20,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Required Medical exams	Required yearly Physicals per staff member Cancer Screening per staff member							
TOWN MANAGER	Required Medical exams	Required yearly Physicals per staff member Cancer Screening per staff member							
200-4520-51013	Employee Appreciation Expens	4,019.81	4,019.82	7,000.00	1,023.63	0.00	0.00	8,000.00	7,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee appreciation	Awards and Accomodations Thanksgiving/Christmas meals							
TOWN MANAGER	Employee appreciation	Awards and Accomedations Thanksgiving/Christmas meals							
200-4520-51015	Uniforms	47,549.46	41,967.64	60,000.00	51,810.38	0.00	0.00	99,698.00	92,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)

Budget Notes

Budget Code	Subject	Description
DEPT	Uniform and Turnout Gear Requirments	Cost covers 27 full time and 12 part time employees Pants $75 Shirts $80 Duty Tee Shirt - $35 Boots Average cost- $200 Hats - $21 Coat $237 Job Shirt 81.95 Hoodie $45 Wildland gear (Pants 200 / Shirt 170 / Gloves 50 / boots 200 / helmet 160 / eye protection 55) Turnout gear (Coat+ 3,415.44 / Pant = 2,754.37 / Boots = 672 / Helmet = 690 / hood = 140 / gloves 150)
TOWN MANAGER	Uniform and Turnout Gear Requirments	T-Shirts 3 Per Full Time & 2 Per Part-Time $3,675 Boots Full Time Only 27 @ $200 $5,400 Hoodies - Staff & Volunteers 50 @ $45 $2,250 Head Gear 40 @ $21 $840 Shirts 3 Per Full Time and 2 Per Part-Time 105 @ $80 $8,400 Turn-Out Gear Full Set 8 @ $6,000 $48,000 Job Shirts 40 @ $81.95 $3,278 Wildland Gear Full Set 3 @ $3,500 $10,500 Pants 3 Per Full Time and 3 Per Part-Time 105 @ $75 $7,875

200-4520-51510	Professional Licenses Certificati	3,141.19	3,115.66	6,500.00	3,988.32	0.00	0.00	7,757.00	7,757.00

Budget Notes

Budget Code	Subject	Description
DEPT	Membership and Licence Fees	NCSFA membership (60) – 1,500 NCAFC membership (6) – 210 NCREMS membership (30) - 540 IFCA membership (6) – 1,170 NC Fire Marshal Asso (4) - 100 NC IAAI (6) - 162 International IAAI (6) - 600 NC Fire Instructors Asso (10) - 350 International fire Instructors Asso. (10) – 875 NC EMS Administrators Asso. (4) - 500 Buncombe County FFA - 150 Buncombe County FCA - 150 Nation Volunteer fire council - 1000 NFPA – (2) 450

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
TOWN MANAGER	Membership and Licence Fees	NCSFA membership (60) – 1,500 NCAFC membership (6) – 210 NCREMS membership (30) - 540 IFCA membership (6) – 1,170 NC Fire Marshal Asso (4) - 100 NC IAAI (6) - 162 International IAAI (6) - 600 NC Fire Instructors Asso (10) - 350 International fire Instructors Asso. (10) – 875 NC EMS Administrators Asso. (4) - 500 Buncombe County FFA - 150 Buncombe County FCA - 150 Nation Volunteer fire council - 1000 NFPA – (2) 450							
200-4520-51511	Employee Continuing Educatio	27,172.95	26,809.66	35,000.00	16,499.67	0.00	0.00	40,000.00	35,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Training Justification	Essential to maintaining operational excellence, public safety, and risk reduction for our community. Our strong response times and exceptional containment outcomes are direct results of disciplined, ongoing training not chance. Funding supports mandatory certifications, specialized instruction, officer development, and the rising costs of per diem and lodging required for compliance and advancement. Without a modest increase, we risk delaying certifications, reducing participation, and eroding the performance standards that protect lives, conserve property, and limit municipal liability. Training is not discretionary spending; it is the foundation that ensures we continue delivering elite service to our residents. FDTN NC Breathing School Specialized High angle rescue, search and rescue, and swift water rescue Proffesional Development programs Advanced Fire officer development							
TOWN MANAGER	Training Justification	Essential to maintaining operational excellence, public safety, and risk reduction for our community. Our strong response times and exceptional containment outcomes are direct results of disciplined, ongoing training not chance. Funding supports mandatory certifications, specialized instruction, officer development, and the rising costs of per diem and lodging required for compliance and advancement. Without a modest increase, we risk delaying certifications, reducing participation, and eroding the performance standards that protect lives, conserve property, and limit municipal liability. Training is not discretionary spending; it is the foundation that ensures we continue delivering elite service to our residents. FDTN NC Breathing School Specialized High angle rescue, search and rescue, and swift water rescue Proffesional Development programs Advanced Fire officer development							
200-4520-52019	Information Technology Servic	2,021.00	2,021.00	1,000.00	1,066.00	0.00	0.00	6,000.00	6,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Laptop replacment	5 laptops used for disaster managment to be replaced due to outdated programimg and overall age of the machines. Each computer is estimated currently in Feb 2026 at $1000 per device							
DEPT	Maintenance and Upgrade	Cost for ADNS upgrades as needed							
TOWN MANAGER	Laptop replacment	5 laptops used for disaster managment to be replaced due to outdated programimg and overall age of the machines. Each computer is estimated currently in Feb 2026 at $1000 per device							
TOWN MANAGER	Maintenance and Upgrade	Cost for ADNS upgrades as needed							
200-4520-52020	Contract Services	8,500.00	7,010.00	38,500.00	15,948.70	0.00	0.00	40,383.00	40,383.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Contract Services	Responder Support Services - Mental Health $33,000 ACS Plylovent $5,000 Terminix $500 Cintas - Door Mats $850 Floor Maintenance $200 HVAC - Gentry $500 Washing Machine Service $300							
200-4520-52111	Bank Service Charges and Fees	1,200.00	247.39	1,000.00	0.00	0.00	0.00	1,500.00	
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Bank Service Fees	Trend of Increased yearly cost							
TOWN MANAGER	Bank Service Fees	Trend of Increased yearly cost							
200-4520-52115	Technology and Software Licen	3,525.74	3,525.74	27,000.00	24,067.56	0.00	0.00	24,190.00	24,190.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Software License	First Due RMS $15,000 Buncombe County PSIP $4,000 Battalion 3 Accountability Software $2,000 Buncombe County IT MCT $1,500 Starlink $240 Blue Bean Plan Review Software $300 Active 911 Employee Paging System $500 Sai - Topo EM Tract Sotware $500 Matteport Investigation Software $150							
200-4520-52210	Utilities - Electricity	17,000.00	15,636.26	15,000.00	8,205.88	0.00	0.00	17,000.00	15,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Electricity	Trend on increased cost							
TOWN MANAGER	Electricity	Trend on increased cost							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
200-4520-52211	Utilities - Gas	5,800.00	5,692.94	6,000.00	5,293.44	0.00	0.00	6,500.00	6,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Natural Gas	Trend on Increased cost							
TOWN MANAGER	Natural Gas	Trend on Increased cost							
200-4520-52212	Utilities - Refuse Disposal	2,208.22	2,481.69	3,300.00	2,690.55	0.00	0.00	3,600.00	3,600.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Dumpster at Fire Department	Monthly fee shared with police department							
TOWN MANAGER	Dumpster at Fire Department	Monthly fee shared with police department							
200-4520-52213	Utilities - Communication	7,400.00	7,334.27	3,000.00	5,965.12	0.00	0.00	7,620.00	7,620.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Charter Communications	Cable TV and Spectrum Internet approximatley 470 per month							
DEPT	Verizone Wireless bill	Ipads - Air Card-							
TOWN MANAGER	Charter Communications	Cable TV and Spectrum Internet approximatley 470 per month							
TOWN MANAGER	Verizone Wireless bill	Ipads - Air Card-							
200-4520-52214	Utilities -Water and Sewer	3,035.91	3,296.90	2,700.00	2,601.86	0.00	0.00	3,000.00	3,000.00
200-4520-52215	Cellphone Stipend	5,760.00	5,200.00	5,300.00	5,200.00	0.00	0.00	5,760.00	5,760.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Stipend	In lieu of purchasing and maintaining Town-issued work phones, the Town provides a monthly stipend to designated employees to allow Town business to be conducted on their personal cellular devices. This approach reduces equipment costs, replacement cycles, and service plan expenses while ensuring employees remain accessible for operational needs. This is for 12 individuals at $40 per month.							
TOWN MANAGER	Stipend	In lieu of purchasing and maintaining Town-issued work phones, the Town provides a monthly stipend to designated employees to allow Town business to be conducted on their personal cellular devices. This approach reduces equipment costs, replacement cycles, and service plan expenses while ensuring employees remain accessible for operational needs. This is for 12 individuals at $40 per month.							
200-4520-52310	R & M - Building	9,195.91	9,195.91	5,000.00	4,620.54	0.00	0.00	20,000.00	15,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER

Budget Notes

Budget Code	Subject	Description
DEPT	Building R&M	Station 1, over 70 years old and continues to require consistent upkeep simply to remain functional and presentable. Station 2, 90 year old building renovated 30 years aog, is also reaching the point where routine building systems and interior components require reinvestment. Both stations sustained interior issues following Hurricane Helene, including ceiling damage, cosmetic deterioration, and plumbing fixtures that now require replacement. These repairs have not yet been fully addressed. While none of the issues are catastrophic, continued deferral will only increase long-term costs and impact daily operations. 20,000 is based on estimates for cosmetic and fuctional repair. Historically our HVAC continues to need repair every year.
TOWN MANAGER	Building R&M	Station 1, over 70 years old and continues to require consistent upkeep simply to remain functional and presentable. Station 2, 90 year old building renovated 30 years aog, is also reaching the point where routine building systems and interior components require reinvestment. Both stations sustained interior issues following Hurricane Helene, including ceiling damage, cosmetic deterioration, and plumbing fixtures that now require replacement. These repairs have not yet been fully addressed. While none of the issues are catastrophic, continued deferral will only increase long-term costs and impact daily operations. 20,000 is based on estimates for cosmetic and fuctional repair. Historically our HVAC continues to need repair every year.

200-4520-52315	R & M - Equipment	12,000.00	9,794.29	10,000.00	6,335.47	0.00	0.00	12,500.00	12,500.00

Budget Notes

Budget Code	Subject	Description
DEPT	Air pack yearly Maintenance	42 packs - $50.00 per pack plus labor Approx $2,500
DEPT	General tools and equipment	$6,500 This has been the historical average for that past three years of various general tools and equipment maintenance and repair. However, continuing rises in cost may drive prices 20-30%
DEPT	Required Testing	Estimated Cost = $3500 Certified third-party vendor to conduct annual testing of fire hoses, ground ladders, and fire pumps in accordance with applicable NFPA standards and industry best practices. Ensures objective verification of equipment performance, confirms compliance, documents results for liability protection, and ensures that critical life-saving equipment operates safely and effectively under emergency conditions.
TOWN MANAGER	Air pack yearly Maintenance	42 packs - $50.00 per pack plus labor Approx $2,500
TOWN MANAGER	General tools and equipment	$6,500 This has been the historical average for that past three years of various general tools and equipment maintenance and repair. However, continuing rises in cost may drive prices 20-30%

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
TOWN MANAGER	Required Testing	Estimated Cost = $3500 Certified third-party vendor to conduct annual testing of fire hoses, ground ladders, and fire pumps in accordance with applicable NFPA standards and industry best practices. Ensures objective verification of equipment performance, confirms compliance, documents results for liability protection, and ensures that critical life-saving equipment operates safely and effectively under emergency conditions.							
200-4520-52316	R & M - Vehicle	41,190.62	40,073.03	56,000.00	55,548.28	0.00	0.00	65,000.00	65,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Vehicle Maintenance	$65,000 aligns with historical spending trends and ensures the continued reliability of the fleet. Given rising parts and labor costs and aging apparatus, expenses are expected to remain at or near the higher end of this range $45,000 - $67,000. Proper funding supports preventative maintenance, required servicing, and unforeseen repairs, protects and ensures safe, uninterrupted response capability.							
TOWN MANAGER	Vehicle Maintenance	$65,000 aligns with historical spending trends and ensures the continued reliability of the fleet. Given rising parts and labor costs and aging apparatus, expenses are expected to remain at or near the higher end of this range $45,000 - $67,000. Proper funding supports preventative maintenance, required servicing, and unforeseen repairs, protects and ensures safe, uninterrupted response capability.							
200-4520-52410	Office Supplies	9,302.42	8,380.67	11,000.00	5,589.81	0.00	0.00	11,000.00	10,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Coffee	- Coffee - Sugar - Creamer - cups							
DEPT	Janatorial supplies	- Various type cleaners and disinfectants - toilet paper and paper towels - Trash liners and mop heads - floor buffing pads							
DEPT	Office supplies	- Stationary - Printer Ink - Various common misc office items to maintain daily business							
TOWN MANAGER	Coffee	- Coffee - Sugar - Creamer - cups							
TOWN MANAGER	Janatorial supplies	- Various type cleaners and disinfectants - toilet paper and paper towels - Trash liners and mop heads - floor buffing pads							
TOWN MANAGER	Office supplies	- Stationary - Printer Ink - Various common misc office items to maintain daily business							
200-4520-52416	Medical Supplies	12,000.00	11,465.60	10,000.00	3,895.23	0.00	0.00	15,000.00	12,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Medical Supplies	- Medications - Bandages & Gauze - IV supplies - diagnostic Equipment . Last year, we compromised with a very limited budget to help offset the Town's economic challenges following Hurricane Helene. However, new state mandates now require us to carry additional medications and equipment to remain compliant with North Carolina EMS regulations. These supplies are not discretionary — they are a necessity.							
TOWN MANAGER	Medical Supplies	- Medications - Bandages & Gauze - IV supplies - diagnostic Equipment . Last year, we compromised with a very limited budget to help offset the Town's economic challenges following Hurricane Helene. However, new state mandates now require us to carry additional medications and equipment to remain compliant with North Carolina EMS regulations. These supplies are not discretionary — they are a necessity.							
200-4520-52419	Technology Supplies and Mater	28.79	28.79	1,000.00	0.00	0.00	0.00	4,000.00	2,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Supplies and Material	- Computer peripherals (keyboards, mice, monitors under capitalization threshold) - Replacement cables, adapters, and chargers Minor IT hardware replacements (routers, modems, docking stations) - Tablets or devices below capitalization limit							
TOWN MANAGER	Supplies and Material	- Computer peripherals (keyboards, mice, monitors under capitalization threshold) - Replacement cables, adapters, and chargers Minor IT hardware replacements (routers, modems, docking stations) - Tablets or devices below capitalization limit							
200-4520-52420	Specialty Operating Supplies	970.06	970.07	1,011.52	1,011.52	0.00	0.00	10,000.00	10,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)

Budget Notes

Budget Code	Subject	Description
DEPT	General Use	• Technical rescue (rope rescue, confined space gear, trench rescue systems, shoring equipment) • Swiftwater or flood rescue equipment • Hazardous materials monitoring and mitigation tools • Extrication specialty tools • Collapse rescue equipment • Thermal imaging cameras • High-angle or tower rescue systems • Specialized PPE for unique hazards • Decontamination equipment
DEPT	PFD's for Staff	Type III Water Rescue PFD - 26 staff - 280.95 = $7,304.70 75ft Throw Bags $80.99 x 30 = $2,429.70
TOWN MANAGER	General Use	• Technical rescue (rope rescue, confined space gear, trench rescue systems, shoring equipment) • Swiftwater or flood rescue equipment • Hazardous materials monitoring and mitigation tools • Extrication specialty tools • Collapse rescue equipment • Thermal imaging cameras • High-angle or tower rescue systems • Specialized PPE for unique hazards • Decontamination equipment
TOWN MANAGER	PFD's for Staff	Type III Water Rescue PFD - 26 staff - 280.95 = $7,304.70 75ft Throw Bags $80.99 x 30 = $2,429.70

200-4520-52510	Non-Capital Equipment and Fu	159,638.54	160,034.17	40,197.96	33,685.17	0.00	0.00	11,000.00	11,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Fire Investigation Camera	$1,000
DEPT	Tools for Mini-pumper	Various Hand tools for new engine for 9S Compliance - $10,000
TOWN MANAGER	Fire Investigation Camera	$1,000
TOWN MANAGER	Tools for Mini-pumper	Various Hand tools for new engine for 9S Compliance - $10,000

200-4520-52598	Non-Capital Grant Expenses	0.00	0.00	50,000.00	49,996.73	0.00	0.00	6,000.00	6,000.00
200-4520-54010	Lease/Rental - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Rental items	Caprpet Cleaner for Training Room Solar Generator for Emergency Usage Specialty Power tools or Lifts

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
TOWN MANAGER	Rental items	Caprpet Cleaner for Training Room Solar Generator for Emergency Usage Specialty Power tools or Lifts							
200-4520-55010	Fuel	32,000.00	29,182.88	32,000.00	27,258.45	0.00	0.00	35,000.00	32,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Vehicle and Equipment Fuel	Vehicle Fuel cost - $32,000 Def Fluid cost - $2,000 Gas powered Eqipment $1,000							
TOWN MANAGER	Vehicle and Equipment Fuel	Vehicle Fuel cost - $32,000 Def Fluid cost - $2,000 Gas powered Eqipment $1,000							
200-4520-55015	Liability and Property Insuranc	40,679.00	40,679.00	42,000.00	33,166.44	0.00	0.00	45,000.00	45,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Estimated Cost	Due to rising cost in insurance rates we are estimating that based on purchasing of newer equipment and replacement cost of exisiting equipment trends we will plan for $45,000 for liability and property insurance.							
TOWN MANAGER	Estimated Cost	Due to rising cost in insurance rates we are estimating that based on purchasing of newer equipment and replacement cost of exisiting equipment trends we will plan for $45,000 for liability and property insurance.							
200-4520-55017	Safety & Compliance	12,070.33	11,066.23	5,000.00	2,278.26	0.00	0.00	5,000.00	5,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Compliance	To fund expenses is necessary to ensure the organization operates in accordance with regulatory requirements, industry standards, and risk management best practices. •Replacement of safety-related PPE components •Gas detection calibration •Decontamination supplies •Infection control materials •Traffic safety vests and scene safety equipment •Scope of work covered for OSHA compliance Fire Extinguishers							

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
TOWN MANAGER	Compliance	To fund expenses is necessary to ensure the organization operates in accordance with regulatory requirements, industry standards, and risk management best practices. •Replacement of safety-related PPE components •Gas detection calibration •Decontamination supplies •Infection control materials •Traffic safety vests and scene safety equipment •Scope of work covered for OSHA compliance Fire Extinguishers							
200-4520-55021	Emergency Disaster Preparedn	578.19	668.13	3,000.00	2,600.44	0.00	0.00	10,000.00	7,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Preparedness	Designated for contingency, consumables, unforeseen communication needs, and unplanned operational costs associated with disaster response. The most immediate and unavoidable expenses during a disaster isthe sustainment costs for operations to continue uninterrupted. expenses such as responder food and hydration, sanitation supplies, portable restroom servicing, fuel for generators, batteries, replacement medical consumables, temporary sheltering materials, and emergency communication accessories. These costs are often immediate, cannot be delayed, and are not always eligible for reimbursement. Additionally, disaster operations frequently expose unforeseen communication gaps that require rapid procurement of cables, charging stations, signal boosters, spare radios, or temporary connectivity solutions to maintain command and coordination							
TOWN MANAGER	Preparedness	Designated for contingency, consumables, unforeseen communication needs, and unplanned operational costs associated with disaster response. The most immediate and unavoidable expenses during a disaster isthe sustainment costs for operations to continue uninterrupted. expenses such as responder food and hydration, sanitation supplies, portable restroom servicing, fuel for generators, batteries, replacement medical consumables, temporary sheltering materials, and emergency communication accessories. These costs are often immediate, cannot be delayed, and are not always eligible for reimbursement. Additionally, disaster operations frequently expose unforeseen communication gaps that require rapid procurement of cables, charging stations, signal boosters, spare radios, or temporary connectivity solutions to maintain command and coordination							
200-4520-55023	Community Outreach/Public R	3,915.48	3,477.25	4,000.00	1,431.41	0.00	0.00	5,000.00	4,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Outreach Program and Materials	Fire Prevention and Life safety Program $2,000 School and Youth engagement $1,000 Community Events and Visability $1,000 Recruitment Materials $500 Digital/Media presence $500							
TOWN MANAGER	Outreach Program and Materials	Fire Prevention and Life safety Program $2,000 School and Youth engagement $1,000 Community Events and Visability $1,000 Recruitment Materials $500 Digital/Media presence $500							
200-4520-55099	Miscellaneous Expense	165.06	17,094.84	728.94	728.94	0.00	0.00	1,000.00	750.00
200-4520-57410	Capital Outlay-Vehicles	450,171.89	78,000.00	0.00	0.00	0.00	0.00	2,471,000.00	
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Aerial fire apparatus	The request for funding reflects a critical operational need for the Town of Black Mountain. This request has been deferred over the past four budget cycles; however, the operational risk associated with continuing without dedicated aerial capability has not diminished.							
DEPT	Mini Pumper	Request to re-appropriate $450,000 previously approved in the 2024 budget for the purchase of a fire apparatus that was delayed in production and will now be delivered in Summer 2026. The price has now since increased slightly to $471,000 due to market conditions, supply chain impacts of components due to tariffs over the past two years. The adjustment is necessary to complete the purchase and secure delivery of the apparatus as originally approved. This increase is directly tied to documented cost escalation from the manufacturer and a change in scope that was not available at the time or optional upgrades that improved safety and efficiency.							
TOWN MANAGER	Aerial fire apparatus	The request for funding reflects a critical operational need for the Town of Black Mountain. This request has been deferred over the past four budget cycles; however, the operational risk associated with continuing without dedicated aerial capability has not diminished.							
TOWN MANAGER	Mini Pumper	Request to re-appropriate $450,000 previously approved in the 2024 budget for the purchase of a fire apparatus that was delayed in production and will now be delivered in Summer 2026. The price has now since increased slightly to $471,000 due to market conditions, supply chain impacts of components due to tariffs over the past two years. The adjustment is necessary to complete the purchase and secure delivery of the apparatus as originally approved. This increase is directly tied to documented cost escalation from the manufacturer and a change in scope that was not available at the time or optional upgrades that improved safety and efficiency.							
200-4520-57411	Capital Outlay-Motorized Equip	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)

Budget Notes

Budget Code	Subject	Description
DEPT	Drone	Advanced aerial situational awareness. Improves real-time intelligence during structure fires, wildland incidents, hazardous materials responses, search and rescue operations, and disaster assessments. Quickly assess roof conditions, fire spread, access points, and exposure risks without placing personnel in hazardous positions. Supports rapid damage assessment, documentation for insurance and recovery purposes, pre-incident planning, and post-incident reporting. Compared to deploying personnel into unsafe environments for reconnaissance, a drone reduces risk exposure while increasing operational efficiency.
TOWN MANAGER	Drone	Advanced aerial situational awareness. Improves real-time intelligence during structure fires, wildland incidents, hazardous materials responses, search and rescue operations, and disaster assessments. Quickly assess roof conditions, fire spread, access points, and exposure risks without placing personnel in hazardous positions. Supports rapid damage assessment, documentation for insurance and recovery purposes, pre-incident planning, and post-incident reporting. Compared to deploying personnel into unsafe environments for reconnaissance, a drone reduces risk exposure while increasing operational efficiency.

200-4520-57510	Capital Outlay-Furnishings & N	8,101.89	8,101.89	11,000.00	9,429.43	0.00	0.00	126,950.00	126,950.00

Budget Notes

Budget Code	Subject	Description
DEPT	Capital Outlay - Equipment	Cardiac Monitors 2@ $30,000 $60,000 Rescue Combination Tool Set $20,000 Bed Replacements 3@ $1,500 $4,500 APX 600 Handheld Radios 3@ $5,000 $15,000 Fire Hose 1 3/4" 600 Feet $2,550 2 1/2" Attach Line 400 Feet $3,900 4" Supply Line 1000 Feet $18,000 Smoothe Bore Nozzles $3,000

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
TOWN MANAGER	Needs	Fire Hose - $20,000 1¾" Double Jacket Attack Line – 600 ft Average cost: $3.25 – $4.25 per ft 6" LDH (Large Diameter Hose) – 1,000 ft Average cost: $14 – $18 per ft 2½" Double Jacket Hose – 400 ft Average cost: $5.00 – $6.50 per ft (3) Radios - $15,000 ($5,000 per radio) (3) Bed Replacements $5,400 (1) Cardiac Monitor $30,000							
200-4520-58011	Debt Principal - Vehicles and M	30,100.00	30,081.51	31,850.00	31,831.99	0.00	0.00	117,771.00	117,771.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Debt Principal - Vehicles	Fire Truck Purchase $400,000 Loan 4.82% Interest Issued 10/9/24 Matures 10/1/34 Principal Payment $33,789 Fire Truck Purchase Estimated $475,000 5 Year Loan Truck Delivery September 2026 Principal Payment $83,982 Interest Payment $26,216							
200-4520-58111	Debt Interest - Vehicles and M	24,419.25	24,153.83	22,450.00	22,403.35	0.00	0.00	46,663.00	46,663.00
	Expense Total:	**3,642,051.25**	**3,177,700.95**	**3,432,638.42**	**2,915,854.29**	**0.00**	**0.00**	**6,124,128.00**	**3,606,584.00**
	Fund: 200 - Fire Special Revenue Fund Total:	**3,642,051.25**	**3,177,700.95**	**3,432,638.42**	**2,915,854.29**	**0.00**	**0.00**	**6,124,128.00**	**3,606,584.00**
	Report Total:	**3,642,051.25**	**3,177,700.95**	**3,432,638.42**	**2,915,854.29**	**0.00**	**0.00**	**6,124,128.00**	**3,606,584.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
Fund: 210 - Planning And Development								
Revenue								
210-0000-43100	Grant Revenue - Federal	0.00	0.00	0.00	0.00	0.00	0.00	
210-0000-43200	Grant Revenue - State	0.00	0.00	0.00	0.00	0.00	0.00	
210-0000-46010	Interest Income	4,800.00	1,428.28	3,600.00	0.00	0.00	0.00	
210-0000-47015	Customer Participation/Sponso	0.00	0.00	0.00	0.00	0.00	0.00	
210-0000-47017	Returned Payment Fee	0.00	35.00	0.00	0.00	0.00	0.00	
210-0000-48900	Appropriated Fund Balance	23,000.00	0.00	0.00	0.00	0.00	0.00	
210-4810-44015	Inspection Fees	0.00	0.00	0.00	0.00	0.00	0.00	
210-4810-44290	Homeowner's Recovery Reven	100.00	56.00	100.00	123.00	0.00	0.00	100.00
210-4810-44410	Permits and Fees	67,000.00	204,685.65	425,000.00	390,467.66	0.00	0.00	425,000.00
210-4810-47016	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	
210-4810-47990	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	
210-7000-48590	Transfers In	907,360.00	450,000.00	355,600.00	0.00	0.00	0.00	241,916.00
	Revenue Total:	**1,002,260.00**	**656,204.93**	**784,300.00**	**390,590.66**	**0.00**	**0.00**	**667,016.00**
	Fund: 210 - Planning And Development Total:	**1,002,260.00**	**656,204.93**	**784,300.00**	**390,590.66**	**0.00**	**0.00**	**667,016.00**
	Report Total:	**1,002,260.00**	**656,204.93**	**784,300.00**	**390,590.66**	**0.00**	**0.00**	**667,016.00**

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 210 - Planning And Development									
Expense									
210-4810-50100	Salaries - Regular	403,490.00	327,145.03	477,800.00	417,869.25	0.00	0.00	402,924.00	402,924.00
210-4810-50105	Salaries - Longevity	2,030.00	1,635.50	1,850.00	1,817.50	0.00	0.00	1,750.00	1,750.00
210-4810-50198	Salaries - FTO/Incentive	0.00	5,000.00	0.00	0.00	0.00	0.00		
210-4810-50210	Social Security (Fica Tax) Contri	31,900.00	23,896.29	34,750.00	30,841.76	0.00	0.00	30,960.00	30,960.00
210-4810-50220	Retirement Employer Contribu	90,130.00	66,113.32	102,100.00	89,123.93	0.00	0.00	90,890.00	90,890.00
210-4810-50221	Retirement Employer Contribu	26,820.00	16,072.76	24,750.00	20,880.73	0.00	0.00	20,235.00	20,235.00
210-4810-50230	Insurance Employer Contributi	49,960.00	34,379.99	56,950.00	45,651.54	0.00	0.00	52,310.00	52,310.00
210-4810-51015	Uniforms	1,000.00	968.99	900.00	950.47	0.00	0.00	1,000.00	800.00
210-4810-51510	Professional Licenses Certificati	500.00	588.00	1,500.00	757.77	0.00	0.00	1,000.00	1,000.00
210-4810-51511	Employee Continuing Educatio	12,000.00	5,697.76	13,507.67	5,979.20	0.00	0.00	12,000.00	10,000.00
210-4810-52011	Professional Services-Legal	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	15,000.00
210-4810-52015	Professional and Technical Serv	107,555.00	62,098.05	16,338.39	12,550.30	0.00	0.00		
210-4810-52020	Contract Services	22,445.00	22,442.50	702.00	702.00	0.00	0.00	702.00	702.00
210-4810-52100	Permits, License And Fees-Oth	100.00	0.00	0.00	0.00	0.00	0.00		
210-4810-52111	Bank Service Charges and Fees	250.00	82.47	0.00	0.00	0.00	0.00	100.00	
210-4810-52115	Technology and Software Licen	83,200.00	60,694.41	19,585.58	19,381.82	0.00	0.00	25,000.00	22,000.00
210-4810-52213	Utilities - Communication	1,600.00	1,898.41	2,000.00	1,878.69	0.00	0.00	2,400.00	2,400.00
210-4810-52215	Cellphone Stipend	480.00	80.00	500.00	440.00	0.00	0.00	600.00	600.00
210-4810-52316	R & M - Vehicle	1,500.00	1,457.14	3,000.00	1,944.39	0.00	0.00	3,000.00	2,700.00
210-4810-52410	Office Supplies	7,411.15	8,275.06	6,697.30	6,543.80	0.00	0.00	4,000.00	4,000.00
210-4810-52510	Non-Capital Equipment and Fu	19,888.85	14,102.23	0.00	0.00	0.00	0.00	500.00	500.00
210-4810-54010	Lease/Rental - Equipment	5,000.00	3,305.70	3,100.00	2,939.12	0.00	0.00	3,245.00	3,245.00
210-4810-55010	Fuel	1,500.00	1,915.24	2,500.00	3,223.16	0.00	0.00	3,600.00	3,500.00
210-4810-55018	Incentive Rebate Program	1,500.00	0.00	1,500.00	1,000.00	0.00	0.00	1,500.00	1,000.00
210-4810-55023	Community Outreach/Public R	3,500.00	2,688.00	95.22	95.22	0.00	0.00	1,000.00	500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
210-4810-55099	Miscellaneous Expense	1,000.00	0.00	173.84	0.00	0.00	0.00		
210-4810-57310	Capital Outlay - Buildings	23,000.00	0.00	0.00	0.00	0.00	0.00		
210-4810-57510	Capital Outlay-Furnishings & N	3,000.00	0.00	0.00	0.00	0.00	0.00		
210-4810-57610	Capital Outlay - Street/Bridge/	100,000.00	0.00	0.00	0.00	0.00	0.00		
	Expense Total:	**1,000,760.00**	**660,536.85**	**770,300.00**	**664,570.65**	**0.00**	**0.00**	**683,716.00**	**667,016.00**
	Fund: 210 - Planning And Development Total:	**1,000,760.00**	**660,536.85**	**770,300.00**	**664,570.65**	**0.00**	**0.00**	**683,716.00**	**667,016.00**
	Report Total:	**1,000,760.00**	**660,536.85**	**770,300.00**	**664,570.65**	**0.00**	**0.00**	**683,716.00**	**667,016.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 210 - Planning And Development									
Expense									
210-4810-50100	Salaries - Regular	403,490.00	327,145.03	477,800.00	417,869.25	0.00	0.00	402,924.00	402,924.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Planning Director $116,133 Building Inspector $84,459 Building Inspector/Code Enforcement $65,000 Planner/Zoning Administrator $68,838 Senior Administrative Assistant $68,494							
210-4810-50105	Salaries - Longevity	2,030.00	1,635.50	1,850.00	1,817.50	0.00	0.00	1,750.00	1,750.00
210-4810-50198	Salaries - FTO/Incentive	0.00	5,000.00	0.00	0.00	0.00	0.00		
210-4810-50210	Social Security (Fica Tax) Contri	31,900.00	23,896.29	34,750.00	30,841.76	0.00	0.00	30,960.00	30,960.00
210-4810-50220	Retirement Employer Contribu	90,130.00	66,113.32	102,100.00	89,123.93	0.00	0.00	90,890.00	90,890.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
210-4810-50221	Retirement Employer Contribu	26,820.00	16,072.76	24,750.00	20,880.73	0.00	0.00	20,235.00	20,235.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Retirement Contribution 5% of Salaries							
210-4810-50230	Insurance Employer Contributi	49,960.00	34,379.99	56,950.00	45,651.54	0.00	0.00	52,310.00	52,310.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance Costs	Health Insurance $49,860 Dental Insurance $1,865 Vision Insurance $376 Life and AD&D Insurance $209							
210-4810-51015	Uniforms	1,000.00	968.99	900.00	950.47	0.00	0.00	1,000.00	800.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Basis	Increased from $900. Set at $250 per person.							
TOWN MANAGER	Basis	Increased from $900. Set at $250 per person.							
210-4810-51510	Professional Licenses Certificati	500.00	588.00	1,500.00	757.77	0.00	0.00	1,000.00	1,000.00
210-4810-51511	Employee Continuing Educatio	12,000.00	5,697.76	13,507.67	5,979.20	0.00	0.00	12,000.00	10,000.00
210-4810-52011	Professional Services-Legal	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	15,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Professional Services	Legal Fees for Planning Board and Zoning Board of Adjustment and Staff							
210-4810-52015	Professional and Technical Serv	107,555.00	62,098.05	16,338.39	12,550.30	0.00	0.00		
210-4810-52020	Contract Services	22,445.00	22,442.50	702.00	702.00	0.00	0.00	702.00	702.00
210-4810-52100	Permits, License And Fees-Oth	100.00	0.00	0.00	0.00	0.00	0.00		
210-4810-52111	Bank Service Charges and Fees	250.00	82.47	0.00	0.00	0.00	0.00	100.00	
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26							
TOWN MANAGER	Comparison to FY26	Same as FY26							
210-4810-52115	Technology and Software Licen	83,200.00	60,694.41	19,585.58	19,381.82	0.00	0.00	25,000.00	22,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Software License	GOVWELL Technologies $13,000 Encode Plus $2,500 Lexis Nexis (6 Users) $164/Month $2,000 Digital Code Subscription $98/month $1,200 Adobe Acrobat Pro $300 ASCE Manuals Subscription $225 CANVA Subscription $200 AIRDNA Subscription $500 Miscellaneous $5075							
210-4810-52213	Utilities - Communication	1,600.00	1,898.41	2,000.00	1,878.69	0.00	0.00	2,400.00	2,400.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Communication	Cellphone/Ipad Service $200/Month $2400							
210-4810-52215	Cellphone Stipend	480.00	80.00	500.00	440.00	0.00	0.00	600.00	600.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Cell Phone Reimbursement	Planning Director reimbursement at $50/month							
TOWN MANAGER	Cell Phone Reimbursement	Planning Director reimbursement at $50/month							
210-4810-52316	R & M - Vehicle	1,500.00	1,457.14	3,000.00	1,944.39	0.00	0.00	3,000.00	2,700.00
210-4810-52410	Office Supplies	7,411.15	8,275.06	6,697.30	6,543.80	0.00	0.00	4,000.00	4,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Decreased by $1000 - now allocated to Stornwater							
TOWN MANAGER	Comparison to FY26	Decreased by $1000 - now allocated to Stornwater							
210-4810-52510	Non-Capital Equipment and Fu	19,888.85	14,102.23	0.00	0.00	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Lowered from original FY26 of $5000. Account was adjusted to $0. Asking for $500 to anticipate unforeseen needs.							
TOWN MANAGER	Comparison to FY26	Lowered from original FY26 of $5000. Account was adjusted to $0. Asking for $500 to anticipate unforeseen needs.							
210-4810-54010	Lease/Rental - Equipment	5,000.00	3,305.70	3,100.00	2,939.12	0.00	0.00	3,245.00	3,245.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Lease Equipment	Copier Lease US Bank Equipment Finance $260/Month $3,120 Annual Property Tax $125							
TOWN MANAGER	Comparison to FY26	Same as FY26							
210-4810-55010	Fuel	1,500.00	1,915.24	2,500.00	3,223.16	0.00	0.00	3,600.00	3,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Fuel	Average $300/Month $3,600							
TOWN MANAGER	Comparison to FY26	Down to $2000 from $2500 based on activity through 1/31.							
210-4810-55018	Incentive Rebate Program	1,500.00	0.00	1,500.00	1,000.00	0.00	0.00	1,500.00	1,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same as FY26.							
TOWN MANAGER	Comparison to FY26	Same as FY26.							
210-4810-55023	Community Outreach/Public R	3,500.00	2,688.00	95.22	95.22	0.00	0.00	1,000.00	500.00

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		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Basis for budget	Covers the costs of snacks, etc. for outreach events.							
TOWN MANAGER	Basis for budget	Covers the costs of snacks, etc. for outreach events.							
210-4810-55099	Miscellaneous Expense	1,000.00	0.00	173.84	0.00	0.00	0.00		
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Unused for past three years.							
TOWN MANAGER	Comparison to FY26	Unused for past three years.							
210-4810-57310	Capital Outlay - Buildings	23,000.00	0.00	0.00	0.00	0.00	0.00		
210-4810-57510	Capital Outlay-Furnishings & N	3,000.00	0.00	0.00	0.00	0.00	0.00		
210-4810-57610	Capital Outlay - Street/Bridge/	100,000.00	0.00	0.00	0.00	0.00	0.00		
	Expense Total:	**1,000,760.00**	**660,536.85**	**770,300.00**	**664,570.65**	**0.00**	**0.00**	**683,716.00**	**667,016.00**
	Fund: 210 - Planning And Development Total:	**1,000,760.00**	**660,536.85**	**770,300.00**	**664,570.65**	**0.00**	**0.00**	**683,716.00**	**667,016.00**
	Report Total:	**1,000,760.00**	**660,536.85**	**770,300.00**	**664,570.65**	**0.00**	**0.00**	**683,716.00**	**667,016.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
Fund: 215 - Technology Fund								
Revenue								
215-4810-44019	Technology Fee	13,000.00	12,242.96	13,000.00	24,088.33	0.00	0.00	16,000.00
	Revenue Total:	**13,000.00**	**12,242.96**	**13,000.00**	**24,088.33**	**0.00**	**0.00**	**16,000.00**
	Fund: 215 - Technology Fund Total:	**13,000.00**	**12,242.96**	**13,000.00**	**24,088.33**	**0.00**	**0.00**	**16,000.00**
	Report Total:	**13,000.00**	**12,242.96**	**13,000.00**	**24,088.33**	**0.00**	**0.00**	**16,000.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 215 - Technology Fund									
Expense									
215-4810-52112	Credit Card Processing Fees	0.00	0.00	0.00	8.26	0.00	0.00		
215-4810-52115	Technology and Software Licen	10,962.65	0.00	13,000.00	13,000.00	0.00	0.00	16,000.00	16,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Software License	GovWell Annual Subscription $16,000 Balance of $13,000 Paid in Planning and Development Budget							
215-4810-52510	Non-Capital Equipment and Fu	2,037.35	2,037.35	0.00	0.00	0.00	0.00		
	Expense Total:	**13,000.00**	**2,037.35**	**13,000.00**	**13,008.26**	**0.00**	**0.00**	**16,000.00**	**16,000.00**
	Fund: 215 - Technology Fund Total:	**13,000.00**	**2,037.35**	**13,000.00**	**13,008.26**	**0.00**	**0.00**	**16,000.00**	**16,000.00**
	Report Total:	**13,000.00**	**2,037.35**	**13,000.00**	**13,008.26**	**0.00**	**0.00**	**16,000.00**	**16,000.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
Fund: 600 - Water Fund								
Revenue								
600-0000-44110	Disconnect/Reconnect Adminis	30,000.00	20,586.00	20,000.00	25,100.00	0.00	0.00	25,000.00
600-0000-44120	MSD Billing and Collection Fee	119,000.00	134,404.96	123,000.00	96,685.99	0.00	0.00	127,000.00
600-0000-44125	Water Tap Fees	45,000.00	26,000.00	30,000.00	49,575.00	0.00	0.00	30,000.00
600-0000-44130	Water System Development Fe	0.00	124,180.00	0.00	134,652.15	0.00	0.00	
600-0000-44199	Water Special Bond Fee	135,000.00	139,807.31	0.00	-50.40	0.00	0.00	
600-0000-44410	Permits & Fees	0.00	13,214.58	0.00	12,602.28	0.00	0.00	10,000.00
600-0000-45100	Water Sales - General	2,190,000.00	1,792,797.69	2,475,350.00	1,619,599.17	0.00	0.00	2,100,000.00
600-0000-46010	Interest Income	140,000.00	56,508.36	120,000.00	0.00	0.00	0.00	55,000.00
600-0000-47016	Reimbursements	35,149.00	35,149.00	82,400.00	84,010.49	0.00	0.00	
600-0000-47017	Returned Payment Fee	2,000.00	2,800.00	2,000.00	2,030.00	0.00	0.00	1,800.00
600-0000-47018	Late Fees	50,000.00	52,222.05	55,000.00	44,257.87	0.00	0.00	50,000.00
600-0000-47020	Minimum Under/Over Paymen	0.00	0.00	0.00	0.00	0.00	0.00	
600-0000-47025	Paving Cut Repairs Revenue	2,000.00	800.00	0.00	7,975.00	0.00	0.00	
600-0000-47990	Miscellaneous Income	1,500.00	441.90	1,000.00	1,520.00	0.00	0.00	1,000.00
600-0000-48010	Insurance Recovery Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	
600-0000-48900	Appropriated Fund Balance	571,930.00	0.00	265,527.00	0.00	0.00	0.00	
	Revenue Total:	**3,321,579.00**	**2,398,911.85**	**3,174,277.00**	**2,077,957.55**	**0.00**	**0.00**	**2,399,800.00**
	Fund: 600 - Water Fund Total:	**3,321,579.00**	**2,398,911.85**	**3,174,277.00**	**2,077,957.55**	**0.00**	**0.00**	**2,399,800.00**
	Report Total:	**3,321,579.00**	**2,398,911.85**	**3,174,277.00**	**2,077,957.55**	**0.00**	**0.00**	**2,399,800.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

Water Operations

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 600 - Water Fund									
Expense									
600-5000-50100	Salaries - Regular	596,000.00	592,573.23	620,400.00	501,069.10	0.00	0.00	517,286.00	517,286.00
600-5000-50101	Salaries - Part Time/Temp/Aux	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	5,000.00
600-5000-50102	Salaries - Overtime	0.00	964.26	0.00	7,982.56	0.00	0.00	9,000.00	8,000.00
600-5000-50105	Salaries - Longevity	2,910.00	2,697.50	3,100.00	2,755.00	0.00	0.00	3,100.00	3,100.00
600-5000-50210	Social Security (Fica Tax) Contri	47,840.00	43,641.68	47,050.00	37,734.09	0.00	0.00	40,960.00	40,805.00
600-5000-50220	Retirement Employer Contribu	129,490.00	291,271.73	132,500.00	108,177.70	0.00	0.00	118,900.00	118,680.00
600-5000-50221	Retirement Employer Contribu	29,810.00	28,634.37	32,450.00	25,198.26	0.00	0.00	26,475.00	26,420.00
600-5000-50230	Insurance Employer Contributi	103,490.00	81,290.46	96,950.00	79,297.48	0.00	0.00	95,340.00	95,340.00
600-5000-51015	Uniforms	7,695.92	6,485.93	9,000.00	7,678.11	0.00	0.00	9,300.00	9,000.00
600-5000-51510	Professional Licenses Certificati	3,500.00	820.00	3,500.00	977.39	0.00	0.00	2,500.00	2,500.00
600-5000-51511	Employee Continuing Educatio	2,255.98	2,605.78	2,500.00	568.99	0.00	0.00	2,500.00	2,000.00
600-5000-52015	Professional and Technical Serv	15,000.00	10,550.61	30,500.00	56,264.14	0.00	0.00	18,350.00	18,350.00
600-5000-52020	Contract Services	75,650.00	75,623.00	70,000.00	160,067.12	0.00	0.00	85,200.00	80,000.00
600-5000-52100	Permits, License And Fees-Oth	11,000.00	22,284.56	45,000.00	4,300.78	0.00	0.00	40,000.00	36,000.00
600-5000-52110	Disposal Fees	500.00	0.00	0.00	0.00	0.00	0.00		
600-5000-52115	Technology and Software Licen	0.00	0.00	700.00	834.00	0.00	0.00	1,000.00	1,000.00
600-5000-52210	Utilities - Electricity	153,000.00	109,441.27	120,000.00	92,324.56	0.00	0.00	120,000.00	120,000.00
600-5000-52211	Utilities - Gas	2,400.00	756.16	1,200.00	321.93	0.00	0.00	1,200.00	1,200.00
600-5000-52213	Utilities - Communication	3,204.08	3,514.52	3,800.00	2,405.91	0.00	0.00	3,000.00	3,000.00
600-5000-52315	R & M - Equipment	8,940.00	5,934.26	10,000.00	8,558.58	0.00	0.00	15,000.00	13,000.00
600-5000-52316	R & M - Vehicle	10,260.00	10,409.34	8,000.00	5,645.93	0.00	0.00	8,000.00	8,000.00
600-5000-52320	R & M - Streets/Sidewalks/Cur	8,800.00	89.80	1,200.00	1,187.62	0.00	0.00		
600-5000-52330	R & M -Utility System	141,627.22	57,532.04	109,300.00	107,656.42	0.00	0.00	120,000.00	115,000.00
600-5000-52410	Office Supplies	425.00	293.68	800.00	721.77	0.00	0.00	250.00	250.00
600-5000-52418	Chemicals and Chemical Produ	13,000.00	970.87	13,000.00	11,625.00	0.00	0.00	18,900.00	18,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
600-5000-52431	Purchased Water from Outside	525,000.00	562,398.84	800,000.00	627,991.92	0.00	0.00	1,108,000.00	1,108,000.00
600-5000-52510	Non-Capital Equipment and Fu	6,200.00	5,601.27	7,300.00	3,896.88	0.00	0.00	7,000.00	7,000.00
600-5000-54010	Lease/Rental - Equipment	115.00	0.00	0.00	0.00	0.00	0.00		
600-5000-55010	Fuel	12,000.00	11,548.36	12,000.00	7,156.10	0.00	0.00	12,000.00	12,000.00
600-5000-55016	Damage Claims	1,607.78	1,620.28	2,000.00	0.00	0.00	0.00	2,000.00	
600-5000-55099	Miscellaneous Expense	519.02	37.95	1,000.00	0.00	0.00	0.00		
600-5000-55110	Contingency	0.00	0.00	9,500.00	4,241.35	0.00	0.00		
600-5000-55210	Depreciation Expense	0.00	399,693.00	0.00	0.00	0.00	0.00		
600-5000-57410	Capital Outlay-Vehicles	208,970.00	0.00	0.00	0.00	0.00	0.00		
600-5000-57510	Capital Outlay-Furnishings & N	206,200.00	0.00	0.00	0.00	0.00	0.00		
600-5000-57615	Capital Outlay - Dist Lines and	390,179.00	0.00	82,400.00	82,356.59	0.00	0.00		
600-5000-57616	Capital Outlay - Plants, Pump S	40,000.00	0.00	0.00	0.00	0.00	0.00		
600-5000-58013	Debt Principal - Building	31,900.00	0.00	31,850.00	31,818.18	0.00	0.00	31,819.00	31,819.00
600-5000-58016	Debt Principal - Utility Lines &	134,100.00	0.00	136,350.00	48,717.25	0.00	0.00	148,718.00	236,308.00
600-5000-58113	Debt Interest - Building	5,200.00	5,167.27	4,550.00	4,521.36	0.00	0.00	3,876.00	3,876.00
600-5000-58116	Debt Interest - Utility Lines & C	12,100.00	12,050.50	8,760.00	6,489.14	0.00	0.00	5,408.00	5,408.00
	Expense Total:	**2,940,889.00**	**2,346,502.52**	**2,462,660.00**	**2,040,541.21**	**0.00**	**0.00**	**2,581,082.00**	**2,646,342.00**
	Fund: 600 - Water Fund Total:	**2,940,889.00**	**2,346,502.52**	**2,462,660.00**	**2,040,541.21**	**0.00**	**0.00**	**2,581,082.00**	**2,646,342.00**
	Report Total:	**2,940,889.00**	**2,346,502.52**	**2,462,660.00**	**2,040,541.21**	**0.00**	**0.00**	**2,581,082.00**	**2,646,342.00**

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 600 - Water Fund									
Expense									
600-5000-50100	Salaries - Regular	596,000.00	592,573.23	620,400.00	501,069.10	0.00	0.00	517,286.00	517,286.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Public Works Director $113,946 1/2 Salary $56,973 Assistant Pubic Works Director $76,869 1/2 Salary $38,435 Administrative Assistant $43,877 Total Public Works Salaries $692,125 1/2 Salaries $346,063 GIS Technician $43,876 Career Ladder Increases $10,000							
600-5000-50101	Salaries - Part Time/Temp/Aux	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	5,000.00
600-5000-50102	Salaries - Overtime	0.00	964.26	0.00	7,982.56	0.00	0.00	9,000.00	8,000.00
600-5000-50105	Salaries - Longevity	2,910.00	2,697.50	3,100.00	2,755.00	0.00	0.00	3,100.00	3,100.00
600-5000-50210	Social Security (Fica Tax) Contri	47,840.00	43,641.68	47,050.00	37,734.09	0.00	0.00	40,960.00	40,805.00
600-5000-50220	Retirement Employer Contribu	129,490.00	291,271.73	132,500.00	108,177.70	0.00	0.00	118,900.00	118,680.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salaries							
600-5000-50221	Retirement Employer Contribu	29,810.00	28,634.37	32,450.00	25,198.26	0.00	0.00	26,475.00	26,420.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Retirement Contribution 5% of Salaries							
600-5000-50230	Insurance Employer Contributi	103,490.00	81,290.46	96,950.00	79,297.48	0.00	0.00	95,340.00	95,340.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Health Insurance	Health Insurance $85,746 Dental Insurance $9,108 Vision Insurance $373 Life and AD&D $113							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
600-5000-51015	Uniforms	7,695.92	6,485.93	9,000.00	7,678.11	0.00	0.00	9,300.00	9,000.00
600-5000-51510	Professional Licenses Certificati	3,500.00	820.00	3,500.00	977.39	0.00	0.00	2,500.00	2,500.00
600-5000-51511	Employee Continuing Educatio	2,255.98	2,605.78	2,500.00	568.99	0.00	0.00	2,500.00	2,000.00
600-5000-52015	Professional and Technical Serv	15,000.00	10,550.61	30,500.00	56,264.14	0.00	0.00	18,350.00	18,350.00

Budget Notes

Budget Code	Subject	Description
DEPT	Professional Services	Water Testing Costs $15,000 Mueller Radion Maintenance Contract $650 ArcGis $700 Miscellaneous $2,000

600-5000-52020	Contract Services	75,650.00	75,623.00	70,000.00	160,067.12	0.00	0.00	85,200.00	80,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Contract Services	TSK Waterworks - Water System Operations Assistance $66,000 Water Tank Monitoring SCADA $7,500 Booster Pump Station SCADA 1,700 Miscellaneous $10,000

600-5000-52100	Permits, License And Fees-Oth	11,000.00	22,284.56	45,000.00	4,300.78	0.00	0.00	40,000.00	36,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Permits, License	NC 811 $85/Month $1,020 Public Water Supply Permit $3,500 Mueller AMI Water Premium Host $15,000 Mueller - MI Hub Collector Maintenance $5,700 Mueller - Network Cellular Collector Backhaul $2,300 Miscelleneous $7.500

600-5000-52110	Disposal Fees	500.00	0.00	0.00	0.00	0.00	0.00		
600-5000-52115	Technology and Software Licen	0.00	0.00	700.00	834.00	0.00	0.00	1,000.00	1,000.00
600-5000-52210	Utilities - Electricity	153,000.00	109,441.27	120,000.00	92,324.56	0.00	0.00	120,000.00	120,000.00

Budget Notes

Budget Code	Subject	Description
DEPT	Electric Utilities	Electric Utilities $10,000/Month

600-5000-52211	Utilities - Gas	2,400.00	756.16	1,200.00	321.93	0.00	0.00	1,200.00	1,200.00
600-5000-52213	Utilities - Communication	3,204.08	3,514.52	3,800.00	2,405.91	0.00	0.00	3,000.00	3,000.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Communication	Verizon Wireless Cellphone/Ipad Service $250/Month							
600-5000-52315	R & M - Equipment	8,940.00	5,934.26	10,000.00	8,558.58	0.00	0.00	15,000.00	13,000.00
600-5000-52316	R & M - Vehicle	10,260.00	10,409.34	8,000.00	5,645.93	0.00	0.00	8,000.00	8,000.00
600-5000-52320	R & M - Streets/Sidewalks/Cur	8,800.00	89.80	1,200.00	1,187.62	0.00	0.00		
600-5000-52330	R & M -Utility System	141,627.22	57,532.04	109,300.00	107,656.42	0.00	0.00	120,000.00	115,000.00
600-5000-52410	Office Supplies	425.00	293.68	800.00	721.77	0.00	0.00	250.00	250.00
600-5000-52418	Chemicals and Chemical Produ	13,000.00	970.87	13,000.00	11,625.00	0.00	0.00	18,900.00	18,000.00
600-5000-52431	Purchased Water from Outside	525,000.00	562,398.84	800,000.00	627,991.92	0.00	0.00	1,108,000.00	1,108,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Purchased Water	Current Average Purchases $70,000/Month $840,000 $840,000 x 1.32 = $1,108,000 Estimated Increase From City of Asheville 32%							
600-5000-52510	Non-Capital Equipment and Fu	6,200.00	5,601.27	7,300.00	3,896.88	0.00	0.00	7,000.00	7,000.00
600-5000-54010	Lease/Rental - Equipment	115.00	0.00	0.00	0.00	0.00	0.00		
600-5000-55010	Fuel	12,000.00	11,548.36	12,000.00	7,156.10	0.00	0.00	12,000.00	12,000.00
600-5000-55016	Damage Claims	1,607.78	1,620.28	2,000.00	0.00	0.00	0.00	2,000.00	
600-5000-55099	Miscellaneous Expense	519.02	37.95	1,000.00	0.00	0.00	0.00		
600-5000-55110	Contingency	0.00	0.00	9,500.00	4,241.35	0.00	0.00		
600-5000-55210	Depreciation Expense	0.00	399,693.00	0.00	0.00	0.00	0.00		
600-5000-57410	Capital Outlay-Vehicles	208,970.00	0.00	0.00	0.00	0.00	0.00		
600-5000-57510	Capital Outlay-Furnishings & N	206,200.00	0.00	0.00	0.00	0.00	0.00		
600-5000-57615	Capital Outlay - Dist Lines and	390,179.00	0.00	82,400.00	82,356.59	0.00	0.00		
600-5000-57616	Capital Outlay - Plants, Pump S	40,000.00	0.00	0.00	0.00	0.00	0.00		
600-5000-58013	Debt Principal - Building	31,900.00	0.00	31,850.00	31,818.18	0.00	0.00	31,819.00	31,819.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Debt Principal - Building	Purchase 304 Black Mountain Avenue Loan Amount $700,000 Rate 2.03% Issued 3/26/21 Matures 3/26/32 Principal Payment $31,819 Paid 1/2 From Water Fund							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
600-5000-58016	Debt Principal - Utility Lines &	134,100.00	0.00	136,350.00	48,717.25	0.00	0.00	148,718.00	236,308.00

Budget Notes

Budget Code	Subject	Description
DEPT	Debt Principle - Utility Lines	Waterline Replacement Loan Amount $782,794.74 Interest Rate 2.5% Issued 6/22/16 Matures 6/22/26 Principal Payment $87,589.06 Sewer Line Extension Loan Amount $974,345 Interest Rate 2.22% Issued 1/23/2012 Matures 6/30/31 Principal Payment $48,718 Lead and Copper Line Inventory Loan $500,000 0% Interest Payable Annually Over 5 Years $100,000

600-5000-58113	Debt Interest - Building	5,200.00	5,167.27	4,550.00	4,521.36	0.00	0.00	3,876.00	3,876.00
600-5000-58116	Debt Interest - Utility Lines & C	12,100.00	12,050.50	8,760.00	6,489.14	0.00	0.00	5,408.00	5,408.00
	Expense Total:	**2,940,889.00**	**2,346,502.52**	**2,462,660.00**	**2,040,541.21**	**0.00**	**0.00**	**2,581,082.00**	**2,646,342.00**
	Fund: 600 - Water Fund Total:	**2,940,889.00**	**2,346,502.52**	**2,462,660.00**	**2,040,541.21**	**0.00**	**0.00**	**2,581,082.00**	**2,646,342.00**
	Report Total:	**2,940,889.00**	**2,346,502.52**	**2,462,660.00**	**2,040,541.21**	**0.00**	**0.00**	**2,581,082.00**	**2,646,342.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 600 - Water Fund									
Expense									
600-5050-50100	Salaries - Regular	125,800.00	132,899.17	197,950.00	174,328.84	0.00	0.00	265,663.00	265,663.00
600-5050-50105	Salaries - Longevity	270.00	82.50	250.00	230.00	0.00	0.00	550.00	550.00
600-5050-50210	Social Security (Fica Tax) Contri	6,810.00	10,036.61	14,950.00	12,941.85	0.00	0.00	20,370.00	20,370.00
600-5050-50220	Retirement Employer Contribu	18,870.00	66,833.15	42,350.00	37,193.00	0.00	0.00	59,800.00	59,800.00
600-5050-50221	Retirement Employer Contribu	4,560.00	7,262.89	11,450.00	10,030.03	0.00	0.00	13,315.00	13,315.00
600-5050-50230	Insurance Employer Contributi	18,430.00	19,258.77	36,140.00	31,963.57	0.00	0.00	51,539.00	51,539.00
600-5050-51015	Uniforms	2,000.00	1,647.59	2,000.00	608.89	0.00	0.00	2,000.00	1,000.00
600-5050-51511	Employee Continuing Educatio	5,600.00	1,240.00	3,000.00	260.00	0.00	0.00	3,000.00	2,500.00
600-5050-51513	Employee Travel/Per Diem	500.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	500.00
600-5050-52015	Professional and Technical Serv	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	4,000.00
600-5050-52024	Printing and Binding Services	15,000.00	11,322.53	12,000.00	10,481.76	0.00	0.00	13,200.00	13,200.00
600-5050-52100	Permits, License And Fees-Oth	20,000.00	20,136.25	24,000.00	20,012.50	0.00	0.00	28,000.00	28,000.00
600-5050-52111	Bank Service Charges and Fees	7,500.00	3,077.02	7,500.00	0.00	0.00	0.00		
600-5050-52112	Credit Card Processing Fees	36,000.00	39,296.19	36,000.00	28,352.51	0.00	0.00	36,000.00	36,000.00
600-5050-52115	Technology and Software Licen	40,250.00	40,847.13	42,100.00	36,742.16	0.00	0.00	54,800.00	54,800.00
600-5050-52213	Utilities - Communication	1,500.00	1,285.22	1,600.00	795.62	0.00	0.00	1,200.00	1,200.00
600-5050-52215	Cellphone Stipend	0.00	120.00	500.00	120.00	0.00	0.00	500.00	500.00
600-5050-52316	R & M - Vehicle	2,000.00	1,799.36	5,000.00	2,422.43	0.00	0.00	5,000.00	4,000.00
600-5050-52410	Office Supplies	4,500.00	2,301.88	3,500.00	682.52	0.00	0.00	3,500.00	3,500.00
600-5050-52420	Specialty Operating Supplies	0.00	0.00	500.00	110.00	0.00	0.00	500.00	500.00
600-5050-52510	Non-Capital Equipment and Fu	6,000.00	5,310.32	2,000.00	1,300.76	0.00	0.00	2,000.00	2,000.00
600-5050-55011	Postage	30,000.00	29,865.54	29,400.00	26,216.54	0.00	0.00	34,000.00	34,000.00
600-5050-55060	Cash Short/Over	100.00	-2.34	0.00	-105.81	0.00	0.00		

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
600-5050-55110	Contingency	25,000.00	0.00	0.00	0.00	0.00	0.00		
	Expense Total:	**370,690.00**	**394,619.78**	**478,190.00**	**394,687.17**	**0.00**	**0.00**	**600,937.00**	**596,937.00**
	Fund: 600 - Water Fund Total:	**370,690.00**	**394,619.78**	**478,190.00**	**394,687.17**	**0.00**	**0.00**	**600,937.00**	**596,937.00**
	Report Total:	**370,690.00**	**394,619.78**	**478,190.00**	**394,687.17**	**0.00**	**0.00**	**600,937.00**	**596,937.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 600 - Water Fund									
Expense									
600-5050-50100	Salaries - Regular	125,800.00	132,899.17	197,950.00	174,328.84	0.00	0.00	265,663.00	265,663.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Accounting Manager $79,186 Customer Service Rep $42,803 Customer Service Utility Billing/Collection Specialist $50,686 Utility Meter Reader $48,037 Customer Service Rep 444,951							
600-5050-50105	Salaries - Longevity	270.00	82.50	250.00	230.00	0.00	0.00	550.00	550.00
600-5050-50210	Social Security (Fica Tax) Contri	6,810.00	10,036.61	14,950.00	12,941.85	0.00	0.00	20,370.00	20,370.00
600-5050-50220	Retirement Employer Contribu	18,870.00	66,833.15	42,350.00	37,193.00	0.00	0.00	59,800.00	59,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement 22.46% of Salary							
600-5050-50221	Retirement Employer Contribu	4,560.00	7,262.89	11,450.00	10,030.03	0.00	0.00	13,315.00	13,315.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Retirement Contribution	401k Retirement Contribution 5% of Salaries							
600-5050-50230	Insurance Employer Contributi	18,430.00	19,258.77	36,140.00	31,963.57	0.00	0.00	51,539.00	51,539.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $49,080 Dental Insurance $1,870 Vision Insurance $376 Life and AD&D $213							
600-5050-51015	Uniforms	2,000.00	1,647.59	2,000.00	608.89	0.00	0.00	2,000.00	1,000.00
600-5050-51511	Employee Continuing Educatio	5,600.00	1,240.00	3,000.00	260.00	0.00	0.00	3,000.00	2,500.00
600-5050-51513	Employee Travel/Per Diem	500.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
600-5050-52015	Professional and Technical Serv	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	4,000.00
600-5050-52024	Printing and Binding Services	15,000.00	11,322.53	12,000.00	10,481.76	0.00	0.00	13,200.00	13,200.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Printing	DATAPROSE, LLC Printing Utility Bills $1100/Month							
600-5050-52100	Permits, License And Fees-Oth	20,000.00	20,136.25	24,000.00	20,012.50	0.00	0.00	28,000.00	28,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	License	Tyler Technologies Insite Transaction Fees $7,000 Quarter							
600-5050-52111	Bank Service Charges and Fees	7,500.00	3,077.02	7,500.00	0.00	0.00	0.00		
600-5050-52112	Credit Card Processing Fees	36,000.00	39,296.19	36,000.00	28,352.51	0.00	0.00	36,000.00	36,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Credit Card Fees	Credit Card Processing Fees $3,000/Month							
600-5050-52115	Technology and Software Licen	40,250.00	40,847.13	42,100.00	36,742.16	0.00	0.00	54,800.00	54,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology License	LexisNexis (6 Users) $816/Month $9,800 Tyler Technologies - Annual Fee $44,000 Miscellaneous $1,000							
600-5050-52213	Utilities - Communication	1,500.00	1,285.22	1,600.00	795.62	0.00	0.00	1,200.00	1,200.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Utilities - Communication	Internet Service $98/Month							
600-5050-52215	Cellphone Stipend	0.00	120.00	500.00	120.00	0.00	0.00	500.00	500.00
600-5050-52316	R & M - Vehicle	2,000.00	1,799.36	5,000.00	2,422.43	0.00	0.00	5,000.00	4,000.00
600-5050-52410	Office Supplies	4,500.00	2,301.88	3,500.00	682.52	0.00	0.00	3,500.00	3,500.00
600-5050-52420	Specialty Operating Supplies	0.00	0.00	500.00	110.00	0.00	0.00	500.00	500.00
600-5050-52510	Non-Capital Equipment and Fu	6,000.00	5,310.32	2,000.00	1,300.76	0.00	0.00	2,000.00	2,000.00
600-5050-55011	Postage	30,000.00	29,865.54	29,400.00	26,216.54	0.00	0.00	34,000.00	34,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Postage	Postage For Utility Bills $2700/Month							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
600-5050-55060	Cash Short/Over	100.00	-2.34	0.00	-105.81	0.00	0.00		
600-5050-55110	Contingency	25,000.00	0.00	0.00	0.00	0.00	0.00		
	Expense Total:	**370,690.00**	**394,619.78**	**478,190.00**	**394,687.17**	**0.00**	**0.00**	**600,937.00**	**596,937.00**
	Fund: 600 - Water Fund Total:	**370,690.00**	**394,619.78**	**478,190.00**	**394,687.17**	**0.00**	**0.00**	**600,937.00**	**596,937.00**
	Report Total:	**370,690.00**	**394,619.78**	**478,190.00**	**394,687.17**	**0.00**	**0.00**	**600,937.00**	**596,937.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

								Defined Budgets	
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 600 - Water Fund									
Expense									
600-7000-59510	Transfer Out	10,000.00	1,114,823.20	233,427.00	233,427.00	0.00	0.00	75,000.00	75,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Transfers Out	Transfer to General Fund for Administrative Services							
	Expense Total:	**10,000.00**	**1,114,823.20**	**233,427.00**	**233,427.00**	**0.00**	**0.00**	**75,000.00**	**75,000.00**
	Fund: 600 - Water Fund Total:	**10,000.00**	**1,114,823.20**	**233,427.00**	**233,427.00**	**0.00**	**0.00**	**75,000.00**	**75,000.00**
	Report Total:	**10,000.00**	**1,114,823.20**	**233,427.00**	**233,427.00**	**0.00**	**0.00**	**75,000.00**	**75,000.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 TOWN MANAGER
Fund: 630 - Stormwater Fund								
Revenue								
630-0000-43200	Grant Revenue - State	0.00	0.00	0.00	0.00	0.00	0.00	
630-0000-43300	Grant Revenues- Intergovernm	75,000.00	75,000.00	0.00	0.00	0.00	0.00	
630-0000-44215	Plan Review Fees	500.00	106.00	0.00	8,727.00	0.00	0.00	5,000.00
630-0000-44219	Stormwater Fee	371,480.00	373,143.44	365,600.00	310,871.56	0.00	0.00	372,000.00
630-0000-44410	Permits & Fees	1,000.00	805.00	0.00	3,567.00	0.00	0.00	2,000.00
630-0000-46010	Interest Income	14,000.00	19,617.07	13,000.00	22,986.58	0.00	0.00	13,000.00
630-0000-47017	Returned Payment Fee	0.00	0.00	0.00	0.00	0.00	0.00	
630-0000-47018	Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	
630-0000-48900	Appropriated Fund Balance	84,000.00	0.00	0.00	0.00	0.00	0.00	
630-7000-48590	Transfers In	21,000.00	0.00	0.00	0.00	0.00	0.00	
	Revenue Total:	**566,980.00**	**468,671.51**	**378,600.00**	**346,152.14**	**0.00**	**0.00**	**392,000.00**
	Fund: 630 - Stormwater Fund Total:	**566,980.00**	**468,671.51**	**378,600.00**	**346,152.14**	**0.00**	**0.00**	**392,000.00**
	Report Total:	**566,980.00**	**468,671.51**	**378,600.00**	**346,152.14**	**0.00**	**0.00**	**392,000.00**

Town of Black Mountain

Budget Worksheet
Account Summary
For Fiscal: 2027 Period Ending: 07/31/2026

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	2027 TOWN MANAGER
Fund: 630 - Stormwater Fund									
Expense									
630-5500-50100	Salaries - Regular	186,660.00	151,865.52	191,150.00	164,768.43	0.00	0.00	63,044.00	63,044.00
630-5500-50101	Salaries - Part Time/Temp/Aux	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00
630-5500-50102	Salaries - Overtime	0.00	120.52	0.00	945.06	0.00	0.00	1,000.00	1,000.00
630-5500-50105	Salaries - Longevity	750.00	704.50	850.00	785.00	0.00	0.00	300.00	300.00
630-5500-50210	Social Security (Fica Tax) Contri	14,140.00	11,192.08	14,500.00	12,294.77	0.00	0.00	5,040.00	5,040.00
630-5500-50220	Retirement Employer Contribu	38,540.00	30,784.18	40,850.00	35,298.86	0.00	0.00	14,800.00	14,800.00
630-5500-50221	Retirement Employer Contribu	9,510.00	7,386.07	10,050.00	8,311.00	0.00	0.00	3,300.00	3,300.00
630-5500-50230	Insurance Employer Contributi	26,820.00	19,129.93	27,650.00	23,445.83	0.00	0.00	9,990.00	9,990.00
630-5500-51015	Uniforms	300.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00
630-5500-51510	Professional Licenses Certificati	300.00	290.00	400.00	0.00	0.00	0.00	260.00	260.00
630-5500-51511	Employee Continuing Educatio	1,500.00	85.00	2,500.00	981.16	0.00	0.00	1,600.00	1,600.00
630-5500-52015	Professional and Technical Serv	46,000.00	17,210.68	36,350.00	29,202.50	0.00	0.00	41,000.00	41,000.00
630-5500-52020	Contract Services	39,360.00	0.00	5,000.00	0.00	0.00	0.00	1,000.00	1,000.00
630-5500-52024	Printing and Binding Services	1,000.00	0.00	4,458.30	0.00	0.00	0.00		
630-5500-52100	Permits, License And Fees-Oth	1,100.00	120.00	1,200.00	127.00	0.00	0.00	6,500.00	6,500.00
630-5500-52111	Bank Service Charges and Fees	700.00	1,740.42	800.00	1,841.28	0.00	0.00	3,500.00	3,500.00
630-5500-52115	Technology and Software Licen	4,000.00	0.00	3,500.00	3,000.00	0.00	0.00	3,150.00	3,150.00
630-5500-52213	Utilities - Communication	700.00	576.02	600.00	375.01	0.00	0.00	600.00	600.00
630-5500-52315	R & M - Equipment	956.02	0.00	500.00	0.00	0.00	0.00	500.00	500.00
630-5500-52316	R & M - Vehicle	1,500.00	372.36	500.00	59.89	0.00	0.00	500.00	500.00
630-5500-52410	Office Supplies	3,500.00	31.99	541.70	541.70	0.00	0.00	1,000.00	1,000.00
630-5500-52510	Non-Capital Equipment and Fu	43.98	43.98	0.00	0.00	0.00	0.00	500.00	500.00
630-5500-55010	Fuel	800.00	113.32	900.00	155.77	0.00	0.00	500.00	500.00
630-5500-55023	Community Outreach/Public R	20,000.00	2,584.40	25,000.00	1,270.92	0.00	0.00	12,000.00	12,000.00
630-5500-55030	Mileage Reimbursement- Non-	300.00	0.00	100.00	0.00	0.00	0.00	100.00	100.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
630-5500-57210	Capital Outlay - Land Improve	159,000.00	0.00	0.00	62,603.45	0.00	0.00	185,616.00	185,616.00
630-5500-58016	Debt Principal - Utility Lines &	9,500.00	9,427.10	9,450.00	9,427.10	0.00	0.00	9,450.00	9,450.00
	Expense Total:	**566,980.00**	**253,778.07**	**378,600.00**	**355,434.73**	**0.00**	**0.00**	**367,000.00**	**367,000.00**
	Fund: 630 - Stormwater Fund Total:	**566,980.00**	**253,778.07**	**378,600.00**	**355,434.73**	**0.00**	**0.00**	**367,000.00**	**367,000.00**
	Report Total:	**566,980.00**	**253,778.07**	**378,600.00**	**355,434.73**	**0.00**	**0.00**	**367,000.00**	**367,000.00**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
Fund: 630 - Stormwater Fund									
Expense									
630-5500-50100	Salaries - Regular	186,660.00	151,865.52	191,150.00	164,768.43	0.00	0.00	63,044.00	63,044.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Salaries	Stormwater Field Technician $63,044							
630-5500-50101	Salaries - Part Time/Temp/Aux	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00
630-5500-50102	Salaries - Overtime	0.00	120.52	0.00	945.06	0.00	0.00	1,000.00	1,000.00
630-5500-50105	Salaries - Longevity	750.00	704.50	850.00	785.00	0.00	0.00	300.00	300.00
630-5500-50210	Social Security (Fica Tax) Contri	14,140.00	11,192.08	14,500.00	12,294.77	0.00	0.00	5,040.00	5,040.00
630-5500-50220	Retirement Employer Contribu	38,540.00	30,784.18	40,850.00	35,298.86	0.00	0.00	14,800.00	14,800.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Local Government Retirement	Local Government Retirement Contribution 22.46% Salaries							
630-5500-50221	Retirement Employer Contribu	9,510.00	7,386.07	10,050.00	8,311.00	0.00	0.00	3,300.00	3,300.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	401k Contribution	401k Retirement Contribution 5% of Salaries							
630-5500-50230	Insurance Employer Contributi	26,820.00	19,129.93	27,650.00	23,445.83	0.00	0.00	9,990.00	9,990.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Employee Insurance	Health Insurance $9500 Dental Insurance $373 Vision $6.26 Life and AD&D $37							
630-5500-51015	Uniforms	300.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00
Budget Notes									
Budget Code	**Subject**	**Description**							
TOWN MANAGER	Comparison to FY26	Same as FY26							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
630-5500-51510	Professional Licenses Certificati	300.00	290.00	400.00	0.00	0.00	0.00	260.00	260.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	License and Certificates	NC Floodplain Association $60 NCSU SCM I&M $100 Anticipated NPDES Certification $100							
TOWN MANAGER	Comparison to FY26	This is the expectation for dues for the Floodplain Association and Floodplain manager certification.							
TOWN MANAGER	Expected for 2028	$350 CFM Certification Renewal (3 year renewal)							
630-5500-51511	Employee Continuing Educatio	1,500.00	85.00	2,500.00	981.16	0.00	0.00	1,600.00	1,600.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Continuing Education	Fall Floodplain Institute $600 Floodplain Workshops and Conferences $1000							
TOWN MANAGER	Further Notes	Specialty conferences and workshops. Building flexibility to adapt to current issues in the field.							
630-5500-52015	Professional and Technical Serv	46,000.00	17,210.68	36,350.00	29,202.50	0.00	0.00	41,000.00	41,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Professional Service	Surveys and Engineering $30,000 Plan Review $11,000							
TOWN MANAGER	Comparison to FY26	This is a slight increase in this account to reflect increasing costs of surveys and engineering services.							
630-5500-52020	Contract Services	39,360.00	0.00	5,000.00	0.00	0.00	0.00	1,000.00	1,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
TOWN MANAGER	Comparison to FY26	This is a change from the FY26's $5,000 figure. None of this line was spent so far in FY26.							
630-5500-52024	Printing and Binding Services	1,000.00	0.00	4,458.30	0.00	0.00	0.00		
630-5500-52100	Permits, License And Fees-Oth	1,100.00	120.00	1,200.00	127.00	0.00	0.00	6,500.00	6,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Permits, License, Fees	State Permit Fee $500 Resident Fees $6000							
TOWN MANAGER	Comparison to FY26	This is a increase to $6,500 from $1,200. The only thing paid out of this line in FY26 was the annual stormwater permitting fee. This will also include the resident permit fees in FY27.							
630-5500-52111	Bank Service Charges and Fees	700.00	1,740.42	800.00	1,841.28	0.00	0.00	3,500.00	3,500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Bank Service Charges	Bank Card Fees $3500							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
TOWN MANAGER	Comparison to FY26	Increased from $800 to $3,500. Records for FY26 only show these charges for the first few months at a total of $1,143.54.							
630-5500-52115	Technology and Software Licen	4,000.00	0.00	3,500.00	3,000.00	0.00	0.00	3,150.00	3,150.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Technology & Software License	Govwell Technologies $3,000 Landglide App $150							
630-5500-52213	Utilities - Communication	700.00	576.02	600.00	375.01	0.00	0.00	600.00	600.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26.							
TOWN MANAGER	Comparison to FY26	Same amount as FY26.							
630-5500-52315	R & M - Equipment	956.02	0.00	500.00	0.00	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26.							
TOWN MANAGER	Comparison to FY26	Same amount as FY26.							
630-5500-52316	R & M - Vehicle	1,500.00	372.36	500.00	59.89	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26.							
TOWN MANAGER	Comparison to FY26	Same amount as FY26.							
630-5500-52410	Office Supplies	3,500.00	31.99	541.70	541.70	0.00	0.00	1,000.00	1,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Notes	Shared cost with Planning. 1/5 of Department supplies billed to stormwater. 4/5 billed to Planning office supply budget.							
TOWN MANAGER	Notes	Shared cost with Planning. 1/5 of Department supplies billed to stormwater. 4/5 billed to Planning office supply budget.							
630-5500-52510	Non-Capital Equipment and Fu	43.98	43.98	0.00	0.00	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Equipment Needs	Monitoring Equipment							
TOWN MANAGER	Equipment Needs	Monitoring Equipment							
630-5500-55010	Fuel	800.00	113.32	900.00	155.77	0.00	0.00	500.00	500.00

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT (Defined Budgets)	2027 TOWN MANAGER (Defined Budgets)
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Comparison to FY26	Same amount as FY26.							
TOWN MANAGER	Comparison to FY26	Same amount as FY26.							
630-5500-55023	Community Outreach/Public R	20,000.00	2,584.40	25,000.00	1,270.92	0.00	0.00	12,000.00	12,000.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Community Outreach	New Flood Map Community Outreach $1,000 Tree Giveaway $2,000 Water Wednesday $1,000 NFIP Coordinator Talk $250 2 Floodplain Workshops $500 2 River Link Workshops $6,000 Ongoing Community Events $1,250							
TOWN MANAGER	Community Outreach Activities	Increased educational and community outreach with new flood maps. Tree giveaway (last year had many trees donated) Water Wednesday NFIP Coordinator talk 2 Floodplain Workshops 2 River link Workshops Additional Funds budgeted for opportunities and current issue community outreach events.							
630-5500-55030	Mileage Reimbursement- Non-	300.00	0.00	100.00	0.00	0.00	0.00	100.00	100.00
630-5500-57210	Capital Outlay - Land Improve	159,000.00	0.00	0.00	62,603.45	0.00	0.00	185,616.00	185,616.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Capital	Future Stormwater Projects Matching Grant Funds Special Projects							
630-5500-58016	Debt Principal - Utility Lines &	9,500.00	9,427.10	9,450.00	9,427.10	0.00	0.00	9,450.00	9,450.00
Budget Notes									
Budget Code	**Subject**	**Description**							
DEPT	Debt Principal	Tomahawk Stormwater - NC DEQ DWI Original Loan $188,542 Interest Rate 0% Issued 6/9/2010 Matures 5/1/2030 Annual Payment $9,428							

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	Defined Budgets 2027 DEPT	Defined Budgets 2027 TOWN MANAGER
TOWN MANAGER	Comparison to FY26	Same as FY26. Maintaining payment on this loan.							
	Expense Total:	**566,980.00**	**253,778.07**	**378,600.00**	**355,434.73**	**0.00**	**0.00**	**367,000.00**	**367,000.00**
	Fund: 630 - Stormwater Fund Total:	**566,980.00**	**253,778.07**	**378,600.00**	**355,434.73**	**0.00**	**0.00**	**367,000.00**	**367,000.00**
	Report Total:	**566,980.00**	**253,778.07**	**378,600.00**	**355,434.73**	**0.00**	**0.00**	**367,000.00**	**367,000.00**