TOWN OF BLACK MOUNTAIN
TOWN COUNCIL

May 15, 2025 | **SPECIAL MEETING AGENDA** | **Time: 8:30 AM**

Town Hall Council Chambers | 160 Midland Avenue, Black Mountain, NC 28711

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1. CALL TO ORDER

1.A. Welcome

2. FY26 TOWN RECOMMENDED BUDGET PRESENTATION

2.A. Recommended FY26 Budget - Josh Harrold, Town Manager

Motion: N/A. Presentation only.

3. GOLF COURSE DISCUSSION

3.A. Black Mountain Golf Course Discussion

[MEET_FOOT]

Town of Black Mountain 2026 Budget

Budget Overview

“Alone, we can do so little; together, we can do so much” – Helen Keller

Town of Black Mountain FY26 Town Manager's Adopted Budget

"Communication is the real work of leadership." - Nitin Nohria

THE CONSIDERATION AND APPROVAL OF THE OPERATING BUDGET IS CONSIDERED THE SINGLE MOST IMPORTANT POLICY DECISION THAT THE TOWN COUNCIL MAKES ANNUALLY.

THE BUDGET SETS THE VISION OF THE COUNCIL AND REFLECTS THE NEEDS OF THE COMMUNITY.

OBJECTIVES: TO PROVIDE A 2025 BUDGET SUMMARY AND COMPARISON TO ASSIST THE COUNCIL WITH THE BUDGET PROCESS.

Budget Summary Points

The FY26 budget totals approx. $19.5 million across all Funds

No Property Tax Increase

3% COLA (Cost of Living Adjustment) to permanent Employees

New Positions:
4 full-time and
1 part-time

The Waste Reduction Fee will increase $3.00 per month/ living unit

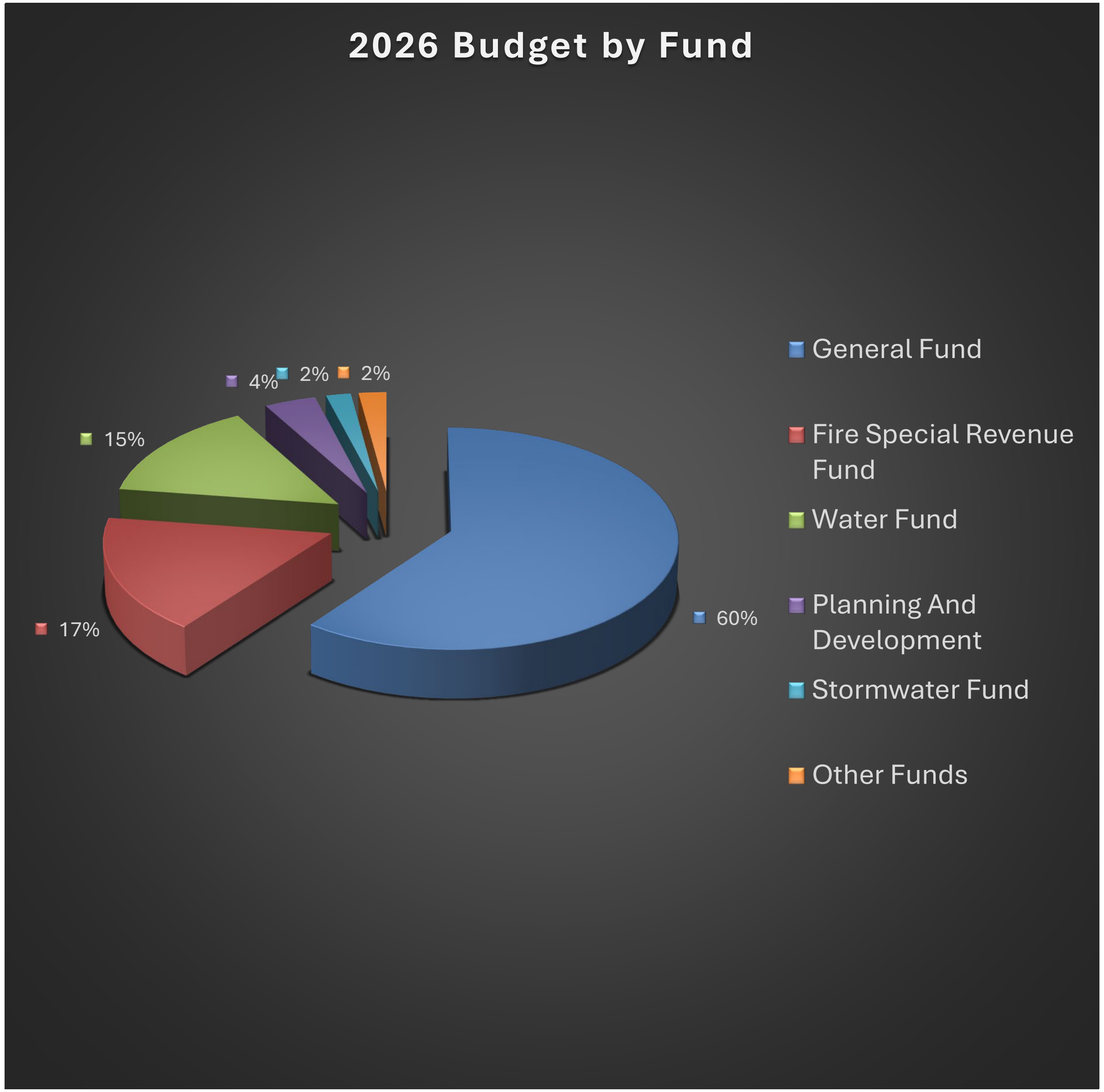
Water rates will increase by Approx. 15%

Major Capital Expenditures:

- Street Paving
- 2 Police Vehicles
- Golf Course Equipment
- Public Safety-Generator

TOWN-WIDE FY26 BUDGET

Fund	2026 Budget Requested
General Fund	$11,785,500
Fire Special Revenue Fund	$3,342,200
Water Fund	$2,858,450
Planning And Development	$784,300
Stormwater Fund	$378,600
Other Funds	$420,200
Grand Total	**$19,569,250**



Budget Comparison

Fund	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget Requested	Budget % Change from Prior Year
General Fund	$11,392,860	$12,773,418	$15,874,456	$11,775,500	-25.82%
Fire Special Revenue Fund	$2,914,958	$3,429,428	$3,642,051	$3,332,200	-8.51%
Water Fund	$2,497,917	$3,779,634	$3,286,430	$2,858,450	-13.02%
Planning And Development	$664,145	$743,708	$1,002,260	$784,300	-21.75%
Stormwater Fund	$261,574	$317,916	$566,980	$378,600	-33.23%
Other Funds	$469,980	$140,207	$711,800	$420,200	-40.97%
Grand Total	**$18,201,433**	**$21,184,311**	**$25,083,977**	**$19,549,250**	**-22.06%**

MAJOR FUNDS

GENERAL FUND

FIRE DEPARTMENT

PLANNING AND DEVELOPMENT SERVICES

WATER FUND

General Fund Summary

Category	2026 Budget Requested	2025 Amended Budget	2024 Actual	2023 Actual
Revenue				
Ad Valorem Taxes	$5,722,500	$5,600,000	$5,502,541	$5,038,554
Intergovernmental - Unrestricted	$3,648,500	$3,560,500	$3,467,360	$3,347,206
Investment Income	$230,000	$304,800	$319,745	$165,350
Miscellaneous Income	$22,600	$29,500	$27,657	$27,969
Other Financing Sources	$490,950	$4,713,996	$310,743	$3,283,385
Other Taxes and Licenses	$51,000	$49,400	$49,127	$47,089
Permits and Fees	$7,000	$14,600	$8,555	$17,939
Restricted	$66,150	$67,500	$199,923	$62,981
Sales and Services	$1,546,800	$1,534,160	$1,451,906	$1,073,489
Revenue Total	**$11,785,500**	**$15,874,456**	**$11,337,557**	**$13,063,960**
Expense				
Capital Outlay	$190,000	$779,448	$966,503	$1,055,474
Council Appropriations	$44,000	$59,880	$59,505	$53,579
Debt Service	$580,650	$589,050	$598,479	$328,366
Employment and Retention Cost	$215,500	$244,992	$161,317	$153,086
Events, Programs, Activities	$106,900	$102,600	$60,821	$35,370
Lease and Rentals	$15,800	$128,100	$100,035	$87,129
Operational Services and Supplies	$2,253,100	$2,618,077	$2,285,382	$2,408,184
Other Financing Uses	$1,764,250	$4,921,220	$2,691,480	$2,434,665
Other Operating Expense	$446,550	$415,570	$539,342	$411,679
Personnel Services and Employee Benefits	$6,168,750	$6,015,520	$5,310,554	$4,425,329
Expense Total	**$11,785,500**	**$15,874,456**	**$12,773,418**	**$11,392,860**

Fire Department Fund Summary

Category	2026 Budget Requested	2025 Amended Budget	2024 Actual	2023 Actual
Revenue				
Ad Valorem Taxes	$1,117,650	$1,135,000	$1,118,163	$1,093,497
Investment Income	$8,000	$14,500	$15,719	$12,372
Miscellaneous Income	$12,000	$6,000	$51,160	$36,690
Other Financing Sources	$1,770,050	$2,010,051	$1,928,755	$1,057,415
Permits and Fees	$10,000	$1,000	$150	$22,170
Restricted	$424,500	$475,500	$464,251	$476,631
Revenue Total	**$3,342,200**	**$3,642,051**	**$3,578,198**	**$2,698,775**

Category	2026 Budget Requested	2025 Amended Budget	2024 Actual	2023 Actual
Expense				
Capital Outlay	$15,000	$457,930	$631,039	$383,669
Debt Service	$54,300	$54,300	$4,487	$0
Employment and Retention Cost	$128,450	$103,000	$79,403	$111,645
Lease and Rentals	$0	$0	$0	$2,046
Operational Services and Supplies	$185,800	$251,321	$184,050	$207,035
Other Financing Uses	$0	$0	$0	$100,000
Other Operating Expense	$93,500	$82,000	$82,056	$90,997
Personnel Services and Employee Benefits	$2,865,150	$2,693,500	$2,448,394	$2,019,565
Expense Total	**$3,342,200**	**$3,642,051**	**$3,429,428**	**$2,914,958**

Planning and Development Fund

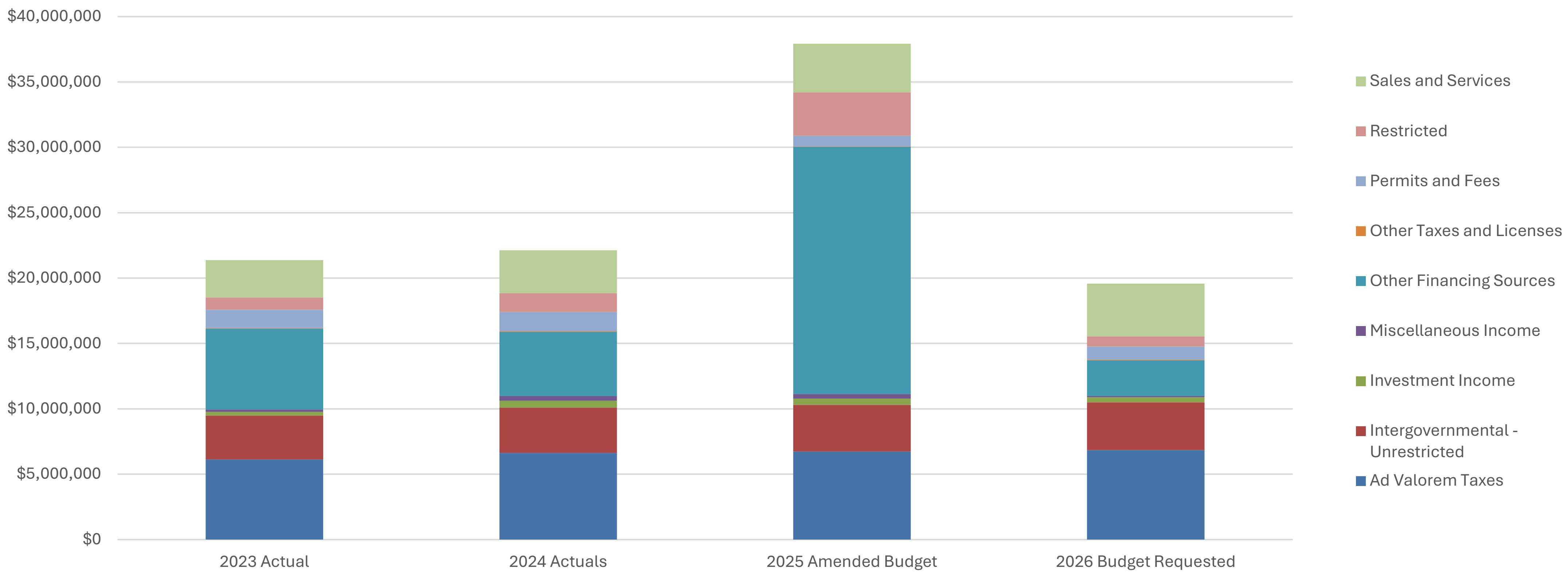
Category	2026 Budget Requested	2025 Amended Budget	2024 Actuals	2023 Actuals
Revenue				
Investment Income	$3,600	$4,800	$5,242	$1,741
Miscellaneous Income	$0	$0	$25	$7,633
Other Financing Sources	$355,600	$930,360	$421,600	$241,250
Permits and Fees	$425,100	$67,100	$427,930	$313,107
Restricted	$0	$0	$27,800	$0
Revenue Total	**$784,300**	**$1,002,260**	**$882,596**	**$563,731**
Expense				
Capital Outlay	$0	$126,000	$44,934	$6,975
Employment and Retention Cost	$17,400	$13,500	$14,026	$6,601
Lease and Rentals	$3,100	$5,000	$3,030	$2,560
Operational Services and Supplies	$55,600	$244,430	$150,178	$202,677
Other Financing Uses	$0	$1,500	$0	$0
Other Operating Expense	$7,000	$7,500	$5,714	$2,849
Personnel Services and Employee Benefits	$701,200	$604,330	$525,826	$442,484
Expense Total	**$784,300**	**$1,002,260**	**$743,708**	**$664,145**

Water Fund

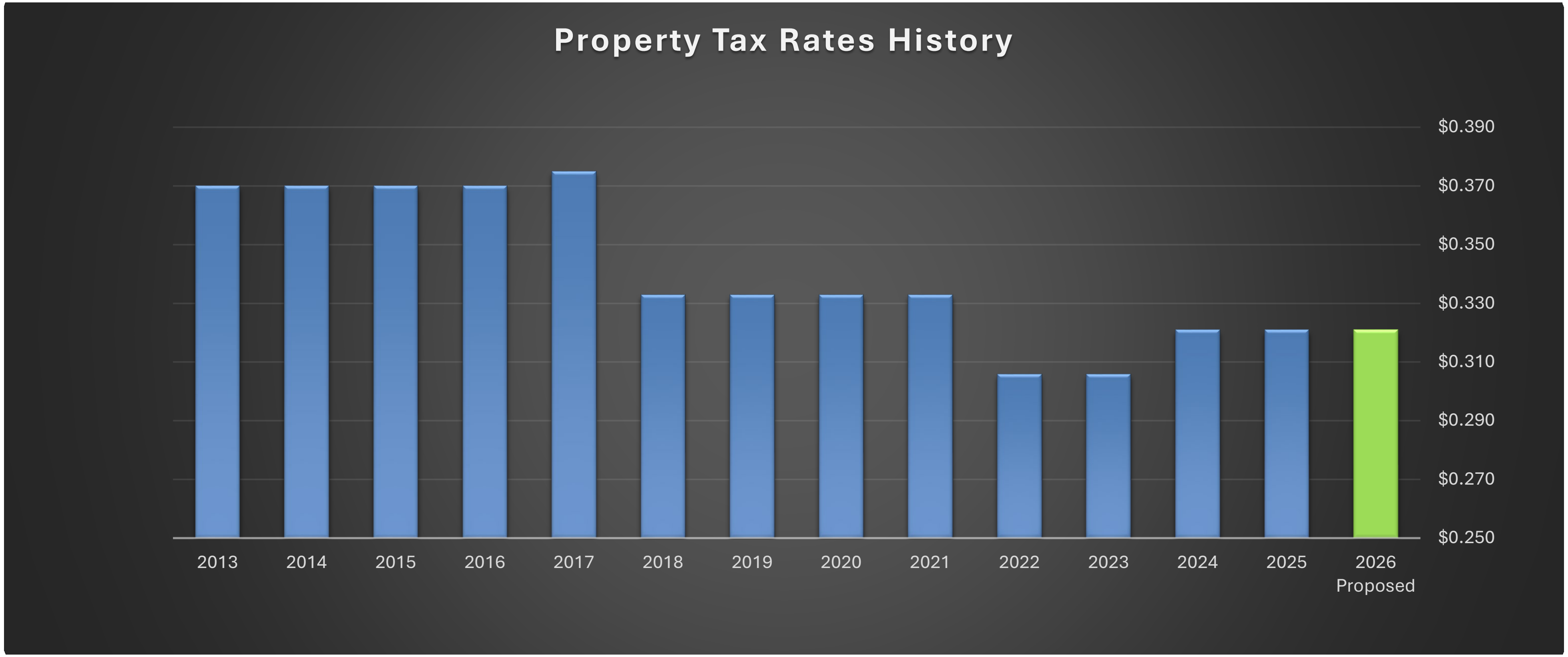
Category	2026 Requested Requested	2025 Amended Budget	2024 Actuals	2023 Actuals
Revenue				
Sales and Services	$2,475,350	$2,190,000	$1,828,846	$1,788,067
Permits and Fees	$173,000	$329,000	$611,567	$664,461
Investment Income	$120,000	$140,000	$150,029	$64,743
Miscellaneous Income	$58,000	$55,500	$70,959	$58,834
Other Financing Sources	$32,100	$571,930	$0	$1,649
Revenue Total	**$2,858,450**	**$3,286,430**	**$2,661,401**	**$2,577,754**
Expense				
Operational Services and Supplies	$1,344,700	$1,106,152	$959,696	$955,012
Personnel Services and Employee Benefits	$1,241,540	$1,084,280	$942,407	$694,918
Debt Service	$181,510	$183,300	$348,616	$24,929
Other Operating Expense	$69,400	$69,227	$431,435	$410,934
Employment and Retention Cost	$21,300	$23,156	$13,912	$10,916
Other Financing Uses	$0	$10,000	$233,427	$372,713
Capital Outlay	$0	$810,200	$847,998	$26,765
Lease and Rentals	$0	$115	$2,144	$1,731
Expense Total	**$2,858,450**	**$3,286,430**	**$3,779,634**	**$2,497,917**

REVENUES

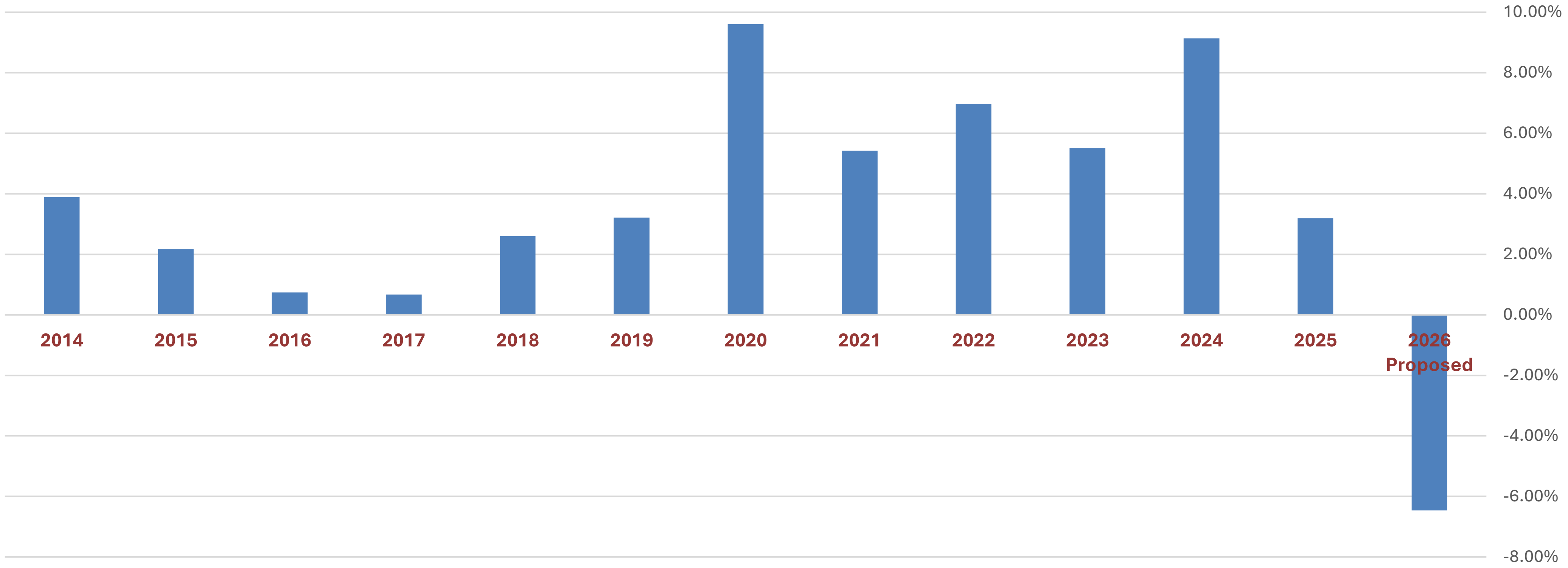
Revenue by Source Comparison



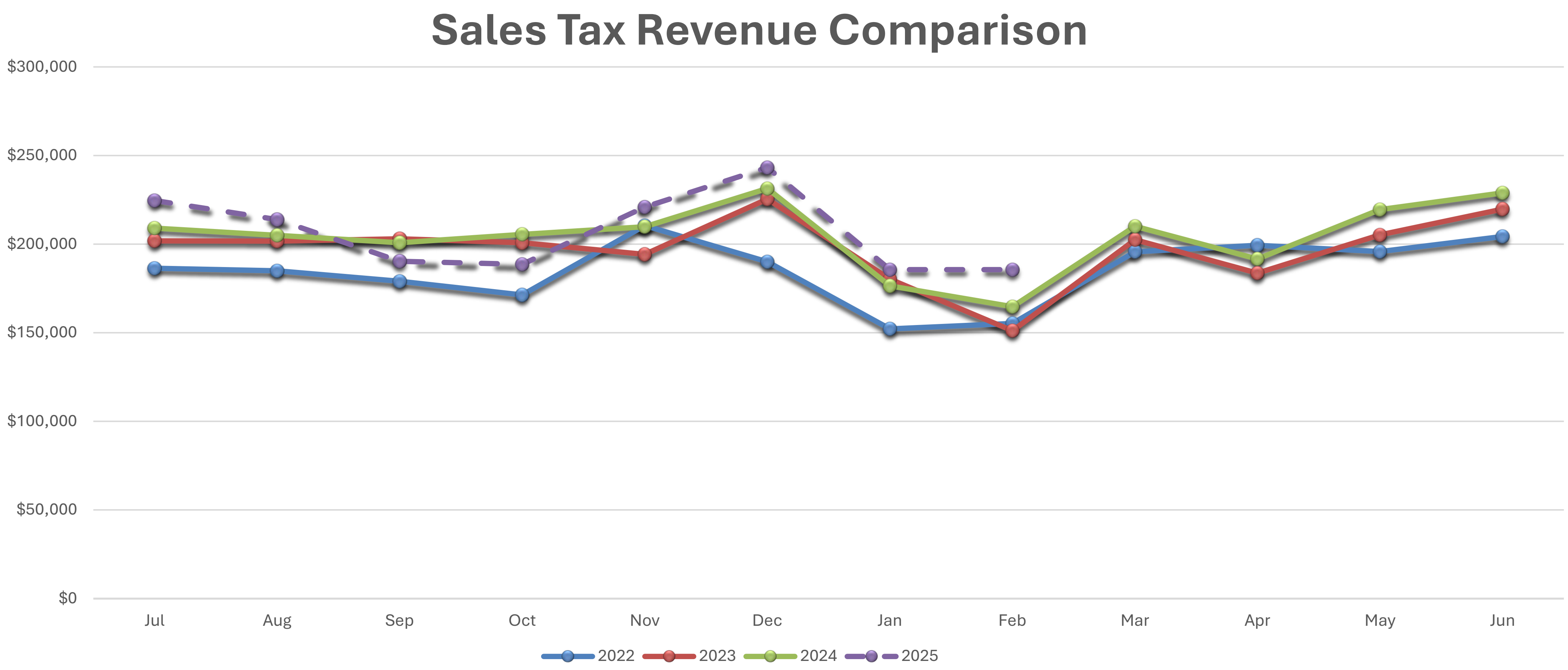
Property Tax Rate Comparison



Property Tax Growth



Sales Tax Revenue Comparison



Revenue Changes

- **Waste Reduction Fee**
- Adopted $3 increase per monthly billing cycle
- Estimated FY26 Revenue impact: $153,500

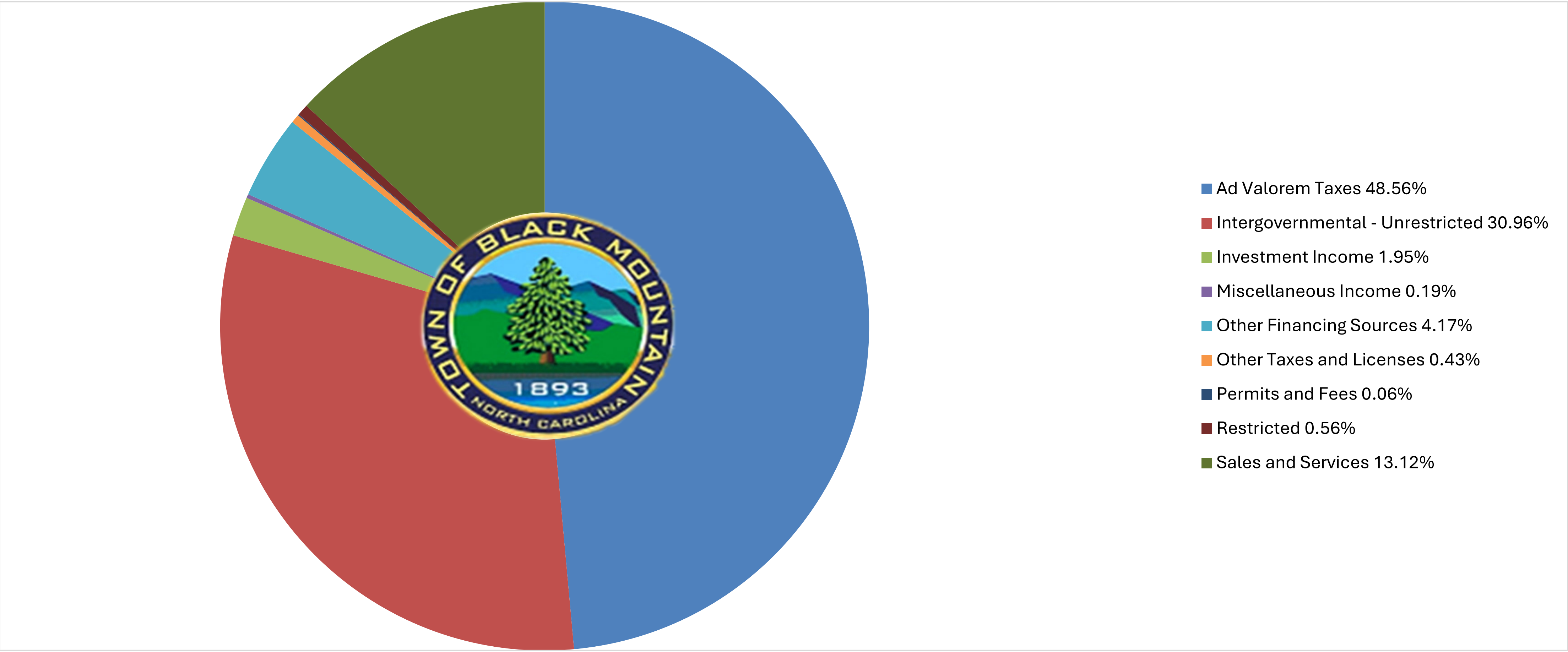
- **Utility Water Fees**

Adopted rate increase based on the Town's prior Rate Study and the City of Asheville's Water Rate Increase.

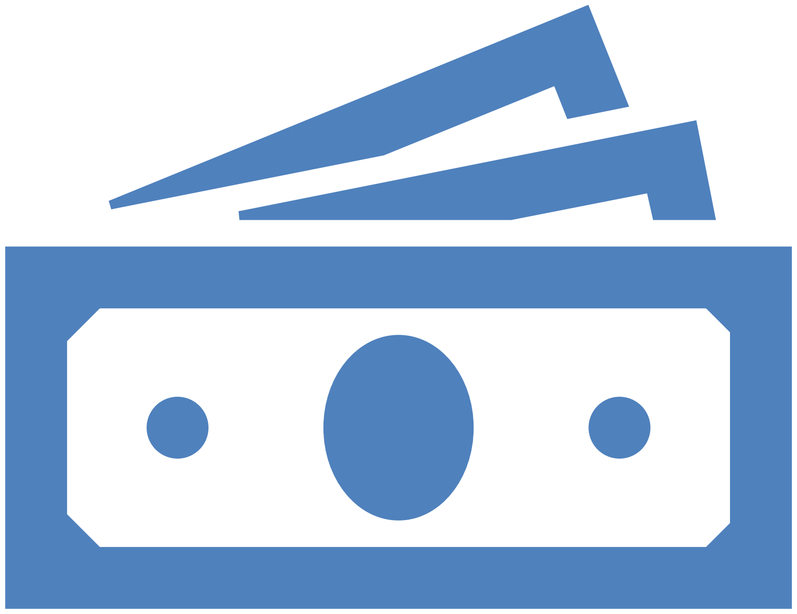
  - 15% Average Increase

- Estimated FY26 Revenue impact: $285,000

General Fund Revenue Sources



Expenditures



Expenses by Function Comparison

Expense Function	2026 Budget Requested	2025 Amended Budget	2024 Actuals	2023 Actuals
Public Safety	$7,318,850	$7,586,069	$6,916,750	$6,029,612
Water Resources	$2,858,450	$3,276,430	$3,546,207	$2,125,204
Public Works	$2,690,150	$3,365,110	$2,739,432	$2,571,774
General Government	$2,045,900	$2,158,220	$1,862,849	$1,865,828
Transfers	$1,764,250	$5,432,720	$4,164,907	$2,907,378
Cultural and Recreation	$1,715,750	$2,084,688	$2,151,069	$1,763,918
Community and Economic Development	$797,300	$1,013,760	$753,475	$676,145
Stormwater	$378,600	$566,980	$317,916	$261,574
Grand Total	**$19,569,250**	**$25,483,977**	**$22,452,604**	**$18,201,433**

Where Does My Dollar Go?

Town of Black Mountain

160 Midland Avenue • Black Mountain, North Carolina 28711
Phone (828) 419-9310 • Fax (828) 669-4204 • TDD 800-735-2962
www.townofblackmountain.org

May 15, 2025

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

I am pleased to present the recommended budget for fiscal year 2025-2026. The budget was prepared in accordance with NCGS 159.7, The North Carolina Local Government Budget and Fiscal Control Act. All funds within the proposed budget for the General, Special Revenue, and Utility Funds are balanced, and all revenues and expenditures are identified for fiscal year 2025-2026.

The recommended budget for fiscal year 2025-2026 totals $19,569,250 for all Town operations, capital improvements and debt service. This represents an 11.2% decrease from the FY24-25 adopted budget. This decrease can be attributed to the impacts of Hurricane Helene in September 2024. The Town experienced catastrophic damage in the 100-year and 500-year floodplain. Current FEMA Public Assistance estimates show $25,000,000 to $30,000,000 in damage to town property and assets. The Town will continue to work with FEMA PA on recover projects for the next several years.

In the proposed General Fund budget, I recommend the current tax rate of .3210 cents per $100 of valuation beginning July 1, 2025. The ad valorem taxes will yield $5,722,500 based on property tax collection rate of 99.50%. This amount has increased by $122,500 over last year.

In the Water Fund, I am proposing increases for in-town customers out-of-town customers beginning July 1, 2025. Rate increases are larger than previous years due to an increase of 33% in wholesale rates from the City of Asheville. This is the second consecutive increase, that began in FY24-25, from the City of Asheville. Asheville intends to raise the wholesale rates by another 33% in FY 26-27. The Town's rate increases are in line with our water fund rate analysis performed in FY21-22. Given both the current and potential future projects involving this fund, I believe it to be in our best interest to raise rates that allow us to provide our current levels of service while planning for the future capital projects we have previously identified. The damage to the water system caused by Hurricane Helene proves the Town needs to increase resiliency such as back up wells to be able to sustain without water from Asheville.

Water fees and charges at the proposed rate will generate $2,532,350. Residential customers using an average consumption of 1,878 gallons a month will see an increase of $0.91 per month. Water fees and charges for average consumption out-of-town customers will see an increase of $3.09 per month. The remaining revenue for the Water Fund is $32,100 from appropriated fund balance and $121,000 from interest and miscellaneous.

In the Stormwater Fund, there are no changes in fees from the current year. Single family residences will continue to pay $72 annually. The total revenue for the Stormwater Fund is budgeted at $378,600.

OTHER REVENUES

Local Option Sales Tax: Retail sales in North Carolina have shown good growth recently. An increase reflective of experience as well as expected growth has been budgeted for fiscal year 2024-2025. The Town's sales tax is distributed on a per capita basis. It is estimated that the Town will receive $2,650,000 in fiscal year 2025-2026. This is an increase of $65,000 over the current year. Sales tax revenue is beginning to stabilize, resulting in a 2.5% increase over FY 24-25.

Unrestricted Intergovernmental: Utility Franchise Tax – Each town's share of the utility franchise tax is based on the actual receipts from electric, telephone, and natural gas service within the municipal boundaries during the fiscal year 2025-2026. The utility franchise tax is estimated to yield $675,000.

Restricted Intergovernmental: Powell Bill Allocation – These funds, unlike other State-shared taxes, are limited in their use, N.C.G.S 136-413 direct that the money be spent "only for the purpose of maintaining, repairing, constructing, reconstructing, or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of the municipality or for meeting the municipality's proportionate share of assessment levied for such purposes." Three-quarters of the proceeds are distributed on a per capita basis, while the remaining quarter is distributed on the basis of the number of miles of non-state streets in the town. Estimated receipts from the Powell Bill Allocation in fiscal year 2025-2026 are $300,000 which has increased nominally compared to prior years. This revenue source is not sufficient to maintain our roads on a year-to-year basis.

Sales and Services: These funds are comprised of several services the Town provides including recreation. Continued increases in operating costs and equipment costs will result in increases in the waste reduction fee. The waste reduction fee for FY 25-26 will be $8 per month per customer. This is a $3 per month increase and will result in an increase of $153,576 in revenue that will be used for staffing and keeping up with the increasing costs of sanitation services. The Town will provide leaf removal services for bagged leaves only.

Fund Balance: The proposed budget includes a general fund balance appropriation of $415,950 in order to get a balanced budget as required by statute. If spent, this would leave the Town approximately $2,022,146 or 19.45% of the proposed General Fund budget in unappropriated fund balance, which is below the guidelines of the Town's Policy. The Town's policy states the Town will keep the unassigned fund balance above 30% of expenditures. Due to Hurricane Helene and the cash flow shortage, the Town will need to lower this threshold to 10%-15% of expenditures. As FEMA reimbursements come in the unassigned fund balance will fluctuate.

Some of these FEMA reimbursements could take multiple years. The Local Government Commission recommends that municipalities maintain at least 8% in reserves.

EXPENDITURES BY CATEGORY

Personnel: This category of expenditures accounts for $11,056,740 or 56.6% of the total budget. These expenditures include salaries and wages, FICA, retirement, group insurance and other miscellaneous benefits for 110 full-time employees, 13 volunteer firemen and 6 elected officials.

The request includes a cost-of-living increase of 3% beginning July 1, 2025, rising retirement costs, as well as the addition of 4 new positions and expansion of 1 other.

The budget contains $1,062,290 for the Town's part in the North Carolina State Health Plan and supplemental insurance. In general, health insurance costs continue to rise faster than inflation.

Approximately $146,800 has been budgeted for training/travel this year. This funding will be used to improve job skills, gain knowledge of the latest equipment and technology, and to remain up to date on a variety of issues that impact the Town. Internal training will focus on safety, mental wellness, the use of technology and general compliance.

Operating Expenditures: This category of expenditures accounts for $7,252,850 or 37% of the total budget. These expenditures include costs other than personnel, capital outlay and debt service that are required for the operations of the Town.

Capital Outlay: This category of expenditures accounts for $438,200 or 2.2% of the total budget. Due to Hurricane Helene in September 2024 and the uncertainty surrounding funding and reimbursement, this category dropped substantially from previous years. The Town typically spends approximately $2,000,000 in capital outlay in a budget year.

Debt Service: Debt Service accounts for $816,460 or 4.2% of the total budget. This category represents commitments that the Town has entered for equipment or projects that are substantial in nature. Sometimes, the equipment is financed as way of spreading out the costs to reflect the time of service to the citizens, as in financing of Police vehicles. Thus, those paying the debt service through their tax dollars are the ones receiving the benefit of the equipment. Other times, the project is of such a large scale, it is not feasible to pay cash when interest rates are at an acceptable level, as in some utility projects.

BALANCED BUDGET

The fiscal year 2025-2026 budget summary of revenues and expenditures for all funds is:

FUND	REVENUES	EXPENDITURES
General	$11,785,500	$11,785,500
Water	$2,858,450	$2,858,450
Fire	$3,342,200	$3,342,200
Stormwater	$378,600	$378,600
Planning	$784,300	$784,300
Powell Bill	$307,200	$307,200
PD Outreach	$42,000	$42,000
Technology	$13,000	$13,000
PD Forfeiture	$55,000	$55,000
Penalty Fines	$3,000	$3,000
TOTAL	**$19,569,250**	**$19,569,250**

CONCLUSION

This year's budget accounts for Council priorities as much as possible. Decreases in revenues and expenditures are mainly due to Hurricane Helene. The annual budget for FY25-26 has decreased by $2,436,360 or 11.2% from the adopted FY24-25. The majority of the decrease is in capital outlay, which is down by $1,830,100. Staff is excited at the prospect of the year to come and appreciate the opportunity to serve our citizens. This budget is proposed by the Town Manager. At this time, it is neither final nor is it necessarily a reflection of what will be approved by the Town Council. The Town Council will undertake a thorough study of this proposal to arrive at what it considers the proper program of revenues and expenditures for the Town government for the coming year.

Respectfully submitted,

Josh M. Harrold
Town Manager

Account Number	Account Name	2026 TOWN MANAGER
Fund: 100 - General Fund		
Revenue		
Dept: 0000 - Undesignated Common Accounts		
100-0000-40010	Ad Valorem Taxes	5,400,000.00
100-0000-40510	Ad Valorem Taxes -Motor Vehicle	315,000.00
100-0000-40910	Ad Valorem Taxes - Interest	7,500.00
100-0000-41010	Vehicle- Rental/Heavy EquipTax	3,500.00
100-0000-41015	Motor Vehicle Add'l Municipality Tax-unrestricte	45,000.00
100-0000-41020	Beer & Wine License	2,500.00
100-0000-42010	Local Sales & Use Tax	2,650,000.00
100-0000-42015	Beer & Wine Excise Tax	42,000.00
100-0000-42510	Utility Franchise Tax Distribution	675,000.00
100-0000-42810	ABC Revenues	280,500.00
100-0000-43015	Solid Waste Disposal Tax	7,500.00
100-0000-44216	Street Sidewalk Encroachment Fee	1,000.00
100-0000-45505	Rental Income-Non Taxable Public Buildings	55,450.00
100-0000-46010	Interest Income	230,000.00
100-0000-47990	Miscellaneous Income	1,000.00
100-0000-48900	Appropriated Fund Balance	415,950.00
	Total Dept: 0000 - Undesignated Common Accounts:	**10,131,900.00**
Dept: 4510 - Police		
100-4510-42810	ABC Law Enforcement Revenues	22,000.00
100-4510-42840	Court Fees - Police	1,000.00
100-4510-43200	Grant Revenue - State	36,650.00
100-4510-44017	Parking Violations	5,000.00
100-4510-47012	Off Duty Staff/Equipment - Special Event	20,000.00
100-4510-48025	Debt Proceeds	75,000.00
	Total Dept: 4510 - Police:	**159,650.00**
Dept: 4640 - Sanitation		
100-4640-45020	Solid Waste - Waste Reduction Fee	409,550.00
100-4640-45025	Solid Waste - Bulk Pickup and Collections	6,500.00
100-4640-47010	Recycle Buy Back Income	1,500.00
	Total Dept: 4640 - Sanitation:	**417,550.00**
Dept: 4700 - Parks & Rec		
100-4700-44412	Permits - Special Event	1,000.00
100-4700-45513	Facility Rental - Lake Tomahawk	5,000.00
100-4700-45514	Facility Rental - Veterans Park	1,000.00
100-4700-45650	Youth Sports	60,000.00
100-4700-45690	Special Activities	6,000.00
100-4700-45710	Programs Revenue - Summer Camp	10,000.00
100-4700-45711	Programs Revenue - Garden	4,000.00
	Total Dept: 4700 - Parks & Rec:	**87,000.00**
Dept: 4710 - Pool		
100-4710-45516	Rental - Athletic Field, Pool and Fixtures	5,000.00
100-4710-45810	Pool Admissions	80,000.00
100-4710-45820	Non-Taxable Sales	500.00
100-4710-45910	Pool Concessions	20,000.00
100-4710-47990	Miscellaneous Income	100.00
	Total Dept: 4710 - Pool:	**105,600.00**
Dept: 4750 - Golf Course		
100-4750-45505	Rental Income-Non Taxable	4,800.00
100-4750-45816	Golf Course Green Fees	520,000.00
100-4750-45817	Membership Fee Revenue	50,000.00
100-4750-45911	Pro Shop Sales	45,000.00
100-4750-45912	Golf Cart Fees	264,000.00
	Total Dept: 4750 - Golf Course:	**883,800.00**
	Total Revenue:	**11,785,500.00**
Expense		
Dept: 4010 - Governing Body		
100-4010-50100	Salaries - Regular	41,050.00

100-4010-50210	Social Security (Fica Tax) Contributions	3,150.00
100-4010-51510	Professional Licenses Certifications and Dues	500.00
100-4010-51511	Employee Continuing Education and Training	2,500.00
100-4010-52011	Professional Services-Legal	80,000.00
100-4010-52015	Professional and Technical Services	20,600.00
100-4010-52410	Office Supplies	1,500.00
100-4010-55014	Meeting Expense	1,500.00
100-4010-56110	NonProfit Contributions/Donations	44,000.00
	Total Dept: 4010 - Governing Body:	**194,800.00**

Dept: 4020 - Administration

100-4020-50100	Salaries - Regular	260,000.00
100-4020-50101	Salaries - Part Time/Temp/Aux	16,500.00
100-4020-50105	Salaries - Longevity	850.00
100-4020-50107	Salaries - Auto Allowance	4,250.00
100-4020-50210	Social Security (Fica Tax) Contributions	21,050.00
100-4020-50220	Retirement Employer Contribution- State	56,000.00
100-4020-50221	Retirement Employer Contribution- 401K	16,700.00
100-4020-50230	Insurance Employer Contribution - Med & Life	26,450.00
100-4020-51013	Employee Appreciation Expense	1,000.00
100-4020-51015	Uniforms	500.00
100-4020-51510	Professional Licenses Certifications and Dues	14,600.00
100-4020-51511	Employee Continuing Education and Training	25,000.00
100-4020-52020	Contract Services	22,500.00
100-4020-52024	Printing and Binding Services	1,000.00
100-4020-52025	Advertising and Notices	5,500.00
100-4020-52210	Utilities - Electricity	14,000.00
100-4020-52212	Utilities - Refuse Disposal	6,000.00
100-4020-52213	Utilities - Communication	1,500.00
100-4020-52214	Utilities -Water and Sewer	1,250.00
100-4020-52215	Cellphone Stipend	500.00
100-4020-52217	Utilities - Electric Vehicle Charge	6,200.00
100-4020-52310	R & M - Building	5,000.00
100-4020-52315	R & M - Equipment	2,000.00
100-4020-52410	Office Supplies	6,500.00
100-4020-52419	Technology Supplies and Materials	3,400.00
100-4020-53000	Program and Event Expense	500.00
100-4020-54015	Lease/Rental - Building/Land	2,000.00
100-4020-55011	Postage	2,500.00
100-4020-55023	Community Outreach/Public Relations Expense	1,000.00
100-4020-55099	Miscellaneous Expense	500.00
100-4020-55110	Contingency	25,000.00
100-4020-58013	Debt Principal - Building	31,850.00
100-4020-58014	Debt Principal - Land	126,000.00
100-4020-58113	Debt Interest - Building	4,550.00
100-4020-58114	Debt Interest - Land	7,750.00
	Total Dept: 4020 - Administration:	**719,900.00**

Dept: 4025 - Human Resources

100-4025-50100	Salaries - Regular	69,950.00
100-4025-50105	Salaries - Longevity	450.00
100-4025-50210	Social Security (Fica Tax) Contributions	5,250.00
100-4025-50220	Retirement Employer Contribution- State	15,000.00
100-4025-50221	Retirement Employer Contribution- 401K	3,550.00
100-4025-50230	Insurance Employer Contribution - Med & Life	10,350.00
100-4025-50231	Insurance - State Unemployment	2,000.00
100-4025-50232	Insurance - Worker's Comp Insurance	100,000.00
100-4025-50234	Employee Benefit Administration Expense	1,700.00
100-4025-51011	Medical and Other Required Testing	7,500.00
100-4025-51012	Employee Assistance Program	4,000.00
100-4025-51013	Employee Appreciation Expense	15,000.00
100-4025-51014	Employee Wellness Program Expense	10,000.00
100-4025-51510	Professional Licenses Certifications and Dues	600.00
100-4025-51511	Employee Continuing Education and Training	2,000.00
100-4025-51514	Tuition Reimbursement	2,000.00
100-4025-52011	Professional Services-Legal	8,000.00
100-4025-52015	Professional and Technical Services	1,000.00
100-4025-52025	Advertising and Notices	1,500.00

100-4025-52410	Office Supplies	1,000.00
100-4025-52425	Volunteer/Cadet/Reserves Expense	1,400.00
100-4025-52510	Non-Capital Equipment and Furniture	600.00
100-4025-55015	Liability and Property Insurance Expense	205,000.00
100-4025-55017	Safety & Compliance	2,000.00
	Total Dept: 4025 - Human Resources:	**469,850.00**
Dept: 4030 - Finance		
100-4030-50100	Salaries - Regular	106,300.00
100-4030-50105	Salaries - Longevity	650.00
100-4030-50210	Social Security (Fica Tax) Contributions	7,900.00
100-4030-50220	Retirement Employer Contribution- State	22,750.00
100-4030-50221	Retirement Employer Contribution- 401K	5,700.00
100-4030-50230	Insurance Employer Contribution - Med & Life	15,050.00
100-4030-51015	Uniforms	1,000.00
100-4030-51510	Professional Licenses Certifications and Dues	650.00
100-4030-51511	Employee Continuing Education and Training	10,000.00
100-4030-52010	Professional Services-Audit and Actuary Fees	63,600.00
100-4030-52111	Bank Service Charges and Fees	18,000.00
100-4030-52113	Tax Billing and Collection Fees	116,400.00
100-4030-52215	Cellphone Stipend	1,000.00
100-4030-52410	Office Supplies	6,000.00
100-4030-55011	Postage	2,000.00
100-4030-55099	Miscellaneous Expense	500.00
	Total Dept: 4030 - Finance:	**377,500.00**
Dept: 4040 - Information Technology		
100-4040-52019	Information Technology Services	80,000.00
100-4040-52115	Technology and Software License	133,950.00
100-4040-52213	Utilities - Communication	45,700.00
100-4040-52419	Technology Supplies and Materials	9,450.00
100-4040-54010	Lease/Rental - Equipment	11,750.00
	Total Dept: 4040 - Information Technology:	**280,850.00**
Dept: 4510 - Police		
100-4510-50100	Salaries - Regular	1,753,700.00
100-4510-50101	Salaries - Part Time/Temp/Aux	24,700.00
100-4510-50102	Salaries - Overtime	30,000.00
100-4510-50105	Salaries - Longevity	10,300.00
100-4510-50198	Salaries - FTO/Incentive	15,000.00
100-4510-50199	Salaries - Off Duty	20,000.00
100-4510-50210	Social Security (Fica Tax) Contributions	143,900.00
100-4510-50220	Retirement Employer Contribution- State	415,700.00
100-4510-50221	Retirement Employer Contribution- 401K	94,100.00
100-4510-50230	Insurance Employer Contribution - Med & Life	263,100.00
100-4510-50233	LEO Separation Allowance Expense	97,850.00
100-4510-51011	Medical and Other Required Testing	3,500.00
100-4510-51013	Employee Appreciation Expense	5,500.00
100-4510-51015	Uniforms	30,000.00
100-4510-51510	Professional Licenses Certifications and Dues	2,200.00
100-4510-51511	Employee Continuing Education and Training	35,000.00
100-4510-52020	Contract Services	199,900.00
100-4510-52115	Technology and Software License	92,450.00
100-4510-52210	Utilities - Electricity	9,600.00
100-4510-52211	Utilities - Gas	1,000.00
100-4510-52212	Utilities - Refuse Disposal	3,300.00
100-4510-52213	Utilities - Communication	27,000.00
100-4510-52214	Utilities -Water and Sewer	1,000.00
100-4510-52310	R & M - Building	20,000.00
100-4510-52315	R & M - Equipment	6,000.00
100-4510-52316	R & M - Vehicle	60,000.00
100-4510-52410	Office Supplies	8,000.00
100-4510-52419	Technology Supplies and Materials	10,000.00
100-4510-52420	Specialty Operating Supplies - SWAT	10,000.00
100-4510-52425	Volunteer/Cadet/Reserves Expense	3,000.00
100-4510-52499	LEO Supplies and Materials	30,000.00
100-4510-52510	Non-Capital Equipment and Furniture	13,500.00
100-4510-55010	Fuel	64,000.00

100-4510-55017	Safety & Compliance	1,500.00
100-4510-55023	Community Outreach/Public Relations Expense	7,000.00
100-4510-57310	Capital Outlay - Buildings	15,000.00
100-4510-57410	Capital Outlay-Vehicles	75,000.00
100-4510-58011	Debt Principal - Vehicles	175,100.00
100-4510-58012	Debt Principal - Equipment	73,550.00
100-4510-58111	Debt Interest - Vehicles	24,700.00
100-4510-58112	Debt Interest - Equipment	4,500.00
	Total Dept: 4510 - Police:	**3,879,650.00**

Dept: 4610 - Public Works Administration

100-4610-50100	Salaries - Regular	116,850.00
100-4610-50105	Salaries - Longevity	700.00
100-4610-50210	Social Security (Fica Tax) Contributions	8,500.00
100-4610-50220	Retirement Employer Contribution- State	25,000.00
100-4610-50221	Retirement Employer Contribution- 401K	5,900.00
100-4610-50230	Insurance Employer Contribution - Med & Life	14,100.00
100-4610-51013	Employee Appreciation Expense	1,500.00
100-4610-51015	Uniforms	1,500.00
100-4610-51510	Professional Licenses Certifications and Dues	500.00
100-4610-51511	Employee Continuing Education and Training	2,000.00
100-4610-52020	Contract Services	1,000.00
100-4610-52210	Utilities - Electricity	2,000.00
100-4610-52212	Utilities - Refuse Disposal	1,900.00
100-4610-52213	Utilities - Communication	2,300.00
100-4610-52214	Utilities -Water and Sewer	1,500.00
100-4610-52215	Cellphone Stipend	500.00
100-4610-52310	R & M - Buildings	1,000.00
100-4610-52316	R & M - Vehicle	2,500.00
100-4610-52410	Office Supplies	4,500.00
100-4610-52510	Non-Capital Equipment and Furniture	7,000.00
100-4610-55010	Fuel	3,000.00
100-4610-55017	Safety & Compliance	700.00
	Total Dept: 4610 - Public Works Administration:	**204,450.00**

Dept: 4615 - Building And Grounds Maintenance

100-4615-50100	Salaries - Regular	70,350.00
100-4615-50101	Salaries - Part Time/Temp/Aux	16,300.00
100-4615-50105	Salaries - Longevity	300.00
100-4615-50210	Social Security (Fica Tax) Contributions	6,600.00
100-4615-50220	Retirement Employer Contribution- State	15,050.00
100-4615-50221	Retirement Employer Contribution- 401K	3,550.00
100-4615-50230	Insurance Employer Contribution - Med & Life	13,200.00
100-4615-51510	Professional Licenses Certifications and Dues	250.00
100-4615-52020	Contract Services	117,500.00
100-4615-52210	Utilities - Electricity	13,500.00
100-4615-52211	Utilities - Gas	5,000.00
100-4615-52212	Utilities - Refuse Disposal	6,400.00
100-4615-52214	Utilities -Water and Sewer	8,000.00
100-4615-52216	Utilities - Street and Park Lighting	20,000.00
100-4615-52310	R & M - Building	10,000.00
100-4615-52311	R & M - Grounds/Parks/Greenways	20,000.00
100-4615-52315	R & M - Equipment	1,500.00
100-4615-52405	Maintenance Supplies & Materials	15,000.00
100-4615-55010	Fuel	2,000.00
100-4615-55017	Safety & Compliance	100.00
	Total Dept: 4615 - Building And Grounds Maintenance:	**344,600.00**

Dept: 4620 - Streets And Highways

100-4620-50100	Salaries - Regular	335,000.00
100-4620-50105	Salaries - Longevity	1,550.00
100-4620-50210	Social Security (Fica Tax) Contributions	25,400.00
100-4620-50220	Retirement Employer Contribution- State	71,650.00
100-4620-50221	Retirement Employer Contribution- 401K	16,850.00
100-4620-50230	Insurance Employer Contribution - Med & Life	62,200.00
100-4620-51015	Uniforms	9,500.00
100-4620-51511	Employee Continuing Education and Training	3,500.00
100-4620-52020	Contract Services	10,450.00

100-4620-52110	Disposal Fees	4,000.00
100-4620-52213	Utilities - Communication	500.00
100-4620-52215	Cellphone Stipend	1,000.00
100-4620-52216	Utilities - Street and Park Lighting	140,000.00
100-4620-52315	R & M - Equipment	12,000.00
100-4620-52316	R & M - Vehicle	10,000.00
100-4620-52320	R & M - Streets/Sidewalks/Curb	18,000.00
100-4620-52510	Non-Capital Equipment and Furniture	2,500.00
100-4620-55010	Fuel	12,000.00
100-4620-55025	Public Transportation Expense	49,000.00
	Total Dept: 4620 - Streets And Highways:	**785,100.00**
Dept: 4640 - Sanitation		
100-4640-50100	Salaries - Regular	418,000.00
100-4640-50105	Salaries - Longevity	1,550.00
100-4640-50210	Social Security (Fica Tax) Contributions	31,600.00
100-4640-50220	Retirement Employer Contribution- State	89,400.00
100-4640-50221	Retirement Employer Contribution- 401K	21,000.00
100-4640-50230	Insurance Employer Contribution - Med & Life	80,750.00
100-4640-51015	Uniforms	10,000.00
100-4640-51511	Employee Continuing Education and Training	2,000.00
100-4640-52020	Contract Services	1,000.00
100-4640-52110	Disposal Fees	180,000.00
100-4640-52213	Utilities - Communication	350.00
100-4640-52316	R & M - Vehicle	35,000.00
100-4640-52420	Specialty Operating Supplies	1,500.00
100-4640-55010	Fuel	42,000.00
100-4640-55011	Postage	500.00
100-4640-55016	Damage Claims	1,000.00
100-4640-55023	Community Outreach/Public Relations Expense	500.00
100-4640-58011	Debt Principal - Vehicles and Motorized Equipm	126,350.00
100-4640-58111	Debt Interest - Vehicles and Motorized Equipme	6,300.00
	Total Dept: 4640 - Sanitation:	**1,048,800.00**
Dept: 4700 - Parks & Rec		
100-4700-50100	Salaries - Regular	288,900.00
100-4700-50101	Salaries - Part Time/Temp/Aux	41,300.00
100-4700-50105	Salaries - Longevity	1,600.00
100-4700-50210	Social Security (Fica Tax) Contributions	25,200.00
100-4700-50220	Retirement Employer Contribution- State	61,800.00
100-4700-50221	Retirement Employer Contribution- 401K	14,550.00
100-4700-50230	Insurance Employer Contribution - Med & Life	47,000.00
100-4700-51015	Uniforms	500.00
100-4700-51510	Professional Licenses Certifications and Dues	500.00
100-4700-51511	Employee Continuing Education and Training	4,000.00
100-4700-52020	Contract Services	7,000.00
100-4700-52025	Advertising and Notices	3,500.00
100-4700-52100	Permits, License And Fees-Other	1,200.00
100-4700-52112	Credit Card Processing Fees	5,000.00
100-4700-52115	Technology and Software License	6,000.00
100-4700-52210	Utilities - Electricity	5,000.00
100-4700-52211	Utilities - Gas	150.00
100-4700-52213	Utilities - Communication	2,150.00
100-4700-52214	Utilities -Water and Sewer	1,000.00
100-4700-52215	Cellphone Stipend	500.00
100-4700-52316	R & M - Vehicle	2,000.00
100-4700-52410	Office Supplies	6,300.00
100-4700-53000	Programs and Event Expense	80,100.00
100-4700-55010	Fuel	1,200.00
100-4700-55017	Safety & Compliance	250.00
100-4700-55099	Miscellaneous Expense	200.00
	Total Dept: 4700 - Parks & Rec:	**606,900.00**
Dept: 4710 - Pool		
100-4710-50101	Salaries - Part Time/Temp/Aux	81,150.00
100-4710-50210	Social Security (Fica Tax) Contributions	6,250.00
100-4710-51015	Uniforms	1,800.00
100-4710-51511	Employee Continuing Education and Training	1,500.00

100-4710-52020	Contract Services	700.00
100-4710-52100	Permits, License And Fees-Other	300.00
100-4710-52112	Credit Card Processing Fees	2,000.00
100-4710-52115	Technology and Software License	450.00
100-4710-52210	Utilities - Electricity	15,000.00
100-4710-52213	Utilities - Communication	650.00
100-4710-52214	Utilities -Water and Sewer	14,500.00
100-4710-52310	R & M - Buildings	10,000.00
100-4710-52315	R & M - Equipment	5,000.00
100-4710-52410	Office Supplies	4,500.00
100-4710-52416	Medical Supplies	1,000.00
100-4710-52418	Chemicals and Chemical Products	15,000.00
100-4710-52420	Specialty Operating Supplies-Swim Team	15,000.00
100-4710-52430	Purchases For Resale	15,000.00
100-4710-53000	Programs and Events Expense	300.00
100-4710-54010	Lease/Rental - Equipment	2,050.00
100-4710-55017	Safety & Compliance	500.00
100-4710-55060	Cash Short/Over	50.00
	Total Dept: 4710 - Pool:	**192,700.00**
Dept: 4711 - Lakeview Center		
100-4711-50100	Salaries - Regular	68,600.00
100-4711-50101	Salaries - Part Time/Temp/Aux	21,850.00
100-4711-50105	Salaries - Longevity	1,400.00
100-4711-50210	Social Security (Fica Tax) Contributions	7,000.00
100-4711-50220	Retirement Employer Contribution- State	14,700.00
100-4711-50221	Retirement Employer Contribution- 401K	3,450.00
100-4711-50230	Insurance Employer Contribution - Med & Life	9,400.00
100-4711-51511	Employee Continuing Education and Training	700.00
100-4711-52020	Contract Services	500.00
100-4711-52100	Permits, License And Fees-Other	400.00
100-4711-52115	Technology and Software License	600.00
100-4711-52210	Utilities - Electricity	7,000.00
100-4711-52211	Utilities - Gas	300.00
100-4711-52212	Utilities - Refuse Disposal	6,500.00
100-4711-52214	Utilities -Water and Sewer	2,000.00
100-4711-52310	R & M - Building	2,000.00
100-4711-52315	R & M - Equipment	1,000.00
100-4711-52410	Office Supplies	4,000.00
100-4711-53000	Program and Event Expense	6,000.00
100-4711-53050	Senior Dining Program	20,000.00
100-4711-55011	Postage	200.00
100-4711-55030	Mileage Reimbursement - Non-Training	200.00
	Total Dept: 4711 - Lakeview Center:	**177,800.00**
Dept: 4750 - Golf Course		
100-4750-50100	Salaries - Regular	178,000.00
100-4750-50101	Salaries - Part Time/Temp/Aux	68,150.00
100-4750-50105	Salaries - Longevity	2,200.00
100-4750-50210	Social Security (Fica Tax) Contributions	18,650.00
100-4750-50220	Retirement Employer Contribution- State	38,050.00
100-4750-50221	Retirement Employer Contribution- 401K	9,050.00
100-4750-50230	Insurance Employer Contribution - Med & Life	28,200.00
100-4750-51015	Uniforms	2,000.00
100-4750-51510	Professional Licenses Certifications and Dues	100.00
100-4750-51511	Employee Continuing Education and Training	600.00
100-4750-52020	Contract Services	65,000.00
100-4750-52100	Permits, License And Fees-Other	1,000.00
100-4750-52110	Disposal Fees	1,000.00
100-4750-52112	Credit Card Processing Fees	35,000.00
100-4750-52115	Technology and Software License	3,500.00
100-4750-52210	Utilities - Electricity	30,000.00
100-4750-52211	Utilities - Gas	240.00
100-4750-52212	Utilities - Refuse Disposal	6,500.00
100-4750-52213	Utilities - Communication	4,500.00
100-4750-52214	Utilities -Water and Sewer	3,000.00
100-4750-52215	Cellphone Stipend	960.00
100-4750-52310	R & M - Building	2,000.00

100-4750-52311	R & M - Grounds/Parks/Greenways	1,000.00
100-4750-52315	R & M - Equipment	20,000.00
100-4750-52316	R & M - Vehicle	500.00
100-4750-52405	Maintenance Supplies & Materials	10,000.00
100-4750-52410	Office Supplies	1,500.00
100-4750-52415	Janitorial Supplies	3,500.00
100-4750-52418	Chemicals and Chemical Products	47,500.00
100-4750-52419	Technology Supplies and Materials	1,000.00
100-4750-52420	Specialty Operating Supplies	4,000.00
100-4750-52430	Purchases For Resale	30,000.00
100-4750-52510	Non-Capital Equipment and Furniture	1,000.00
100-4750-55010	Fuel	10,000.00
100-4750-55017	Safety & Compliance	600.00
100-4750-55026	Rental Facility Expenses	10,000.00
100-4750-55060	Cash Short/Over	50.00
100-4750-57411	Capital Outlay - Motorized Equipment	100,000.00
	Total Dept: 4750 - Golf Course:	**738,350.00**
Dept: 7000 - Transfers		
100-7000-59510	Transfer Out	1,764,250.00
	Total Dept: 7000 - Transfers:	**1,764,250.00**
	Total Expense:	**11,785,500.00**
	Total Fund: 100 - General Fund:	**0.00**
Fund: 200 - Fire Special Revenue Fund		
Revenue		
Dept: 0000 - Undesignated Common Accounts		
200-0000-40510	Ad Valorem Taxes -Motor Vehicle	1,000.00
200-0000-40710	Ad Valorem Taxes- Fire District Buncombe Co	1,100,650.00
200-0000-40711	Ad Valorem Taxes - Other Counties	16,000.00
200-0000-42850	County Sales Tax Distribution	389,000.00
200-0000-42860	Payment In Lieu Of Tax	10,500.00
200-0000-43031	Fire District State Insurance Distribution	25,000.00
200-0000-44015	Inspection Fees	10,000.00
200-0000-46010	Interest Income	8,000.00
200-0000-47012	Off Duty Staff/Equipment - Special Event	12,000.00
200-0000-48900	Appropriated Fund Balance	361,400.00
	Total Dept: 0000 - Undesignated Common Accounts:	**1,933,550.00**
Dept: 7000 - Transfers		
200-7000-48590	Transfers In	1,408,650.00
	Total Dept: 7000 - Transfers:	**1,408,650.00**
	Total Revenue:	**3,342,200.00**
Expense		
Dept: 4520 - Fire		
200-4520-50100	Salaries - Regular	1,791,250.00
200-4520-50101	Salaries - Part Time/Temp/Aux	145,850.00
200-4520-50102	Salaries - Overtime	25,000.00
200-4520-50105	Salaries - Longevity	10,650.00
200-4520-50210	Social Security (Fica Tax) Contributions	144,900.00
200-4520-50220	Retirement Employer Contribution- State	375,700.00
200-4520-50221	Retirement Employer Contribution- 401K	92,100.00
200-4520-50230	Insurance Employer Contribution - Med & Life	274,800.00
200-4520-50236	Pymt On Behalf-Firemen Pension	4,900.00
200-4520-51011	Medical and Other Required Testing	19,950.00
200-4520-51013	Employee Appreciation Expense	7,000.00
200-4520-51015	Uniforms	60,000.00
200-4520-51510	Professional Licenses Certifications and Dues	6,500.00
200-4520-51511	Employee Continuing Education and Training	35,000.00
200-4520-52019	Information Technology Services	1,000.00
200-4520-52020	Contract Services	8,500.00
200-4520-52111	Bank Service Charges and Fees	1,000.00
200-4520-52115	Technology and Software License	27,000.00
200-4520-52210	Utilities - Electricity	15,000.00
200-4520-52211	Utilities - Gas	6,000.00
200-4520-52212	Utilities - Refuse Disposal	3,300.00
200-4520-52213	Utilities - Communication	3,000.00

200-4520-52214	Utilities -Water and Sewer	2,700.00
200-4520-52215	Cellphone Stipend	5,300.00
200-4520-52310	R & M - Building	5,000.00
200-4520-52315	R & M - Equipment	10,000.00
200-4520-52316	R & M - Vehicle	45,000.00
200-4520-52410	Office Supplies	11,000.00
200-4520-52416	Medical Supplies	10,000.00
200-4520-52419	Technology Supplies and Materials	1,000.00
200-4520-52420	Specialty Operating Supplies	1,000.00
200-4520-52510	Non-Capital Equipment and Furniture	30,000.00
200-4520-55010	Fuel	32,000.00
200-4520-55015	Liability and Property Insurance Expense	42,000.00
200-4520-55017	Safety & Compliance	5,000.00
200-4520-55021	Emergency Disaster Preparedness Expense	10,000.00
200-4520-55023	Community Outreach/Public Relations Expense	4,000.00
200-4520-55099	Miscellaneous Expense	500.00
200-4520-57510	Capital Outlay-Furnishings & Non-Motorized Eq	15,000.00
200-4520-58011	Debt Principal - Vehicles and Motorized Equipm	31,850.00
200-4520-58111	Debt Interest - Vehicles and Motorized Equipme	22,450.00
	Total Dept: 4520 - Fire:	**3,342,200.00**
	Total Expense:	**3,342,200.00**
	Total Fund: 200 - Fire Special Revenue Fund:	**0.00**

Fund: 210 - Planning And Development

Revenue

Dept: 0000 - Undesignated Common Accounts

210-0000-46010	Interest Income	3,600.00
	Total Dept: 0000 - Undesignated Common Accounts:	**3,600.00**

Dept: 4810 - Planning And Developmental Services

210-4810-44290	Homeowner's Recovery Revenue-Town Portion	100.00
210-4810-44410	Permits and Fees	425,000.00
	Total Dept: 4810 - Planning And Developmental Services:	**425,100.00**

Dept: 7000 - Transfers

210-7000-48590	Transfers In	355,600.00
	Total Dept: 7000 - Transfers:	**355,600.00**
	Total Revenue:	**784,300.00**

Expense

Dept: 4810 - Planning And Developmental Services

210-4810-50100	Salaries - Regular	477,800.00
210-4810-50101	Salaries - Part Time/Temp/Aux	3,000.00
210-4810-50105	Salaries - Longevity	1,850.00
210-4810-50210	Social Security (Fica Tax) Contributions	34,750.00
210-4810-50220	Retirement Employer Contribution- State	102,100.00
210-4810-50221	Retirement Employer Contribution- 401K	24,750.00
210-4810-50230	Insurance Employer Contribution - Med & Life	56,950.00
210-4810-51015	Uniforms	900.00
210-4810-51510	Professional Licenses Certifications and Dues	1,500.00
210-4810-51511	Employee Continuing Education and Training	15,000.00
210-4810-52015	Professional and Technical Services	25,000.00
210-4810-52020	Contract Services	2,000.00
210-4810-52111	Bank Service Charges and Fees	100.00
210-4810-52115	Technology and Software License	13,000.00
210-4810-52213	Utilities - Communication	2,000.00
210-4810-52215	Cellphone Stipend	500.00
210-4810-52316	R & M - Vehicle	3,000.00
210-4810-52410	Office Supplies	5,000.00
210-4810-52510	Non-Capital Equipment and Furniture	5,000.00
210-4810-54010	Lease/Rental - Equipment	3,100.00
210-4810-55010	Fuel	2,500.00
210-4810-55018	Incentive Rebate Program	1,500.00
210-4810-55023	Community Outreach/Public Relations Expense	2,000.00

210-4810-55099	Miscellaneous Expense	1,000.00
	Total Dept: 4810 - Planning And Developmental Services:	**784,300.00**
	Total Expense:	**784,300.00**
	Total Fund: 210 - Planning And Development:	**0.00**
Fund: 215 - Technology Fund		
Revenue		
Dept: 4810 - Planning And Developmental Services		
215-4810-44019	Technology Fee	13,000.00
	Total Dept: 4810 - Planning And Developmental Services:	**13,000.00**
	Total Revenue:	**13,000.00**
Expense		
Dept: 4810 - Planning And Developmental Services		
215-4810-52115	Technology and Software License	13,000.00
	Total Dept: 4810 - Planning And Developmental Services:	**13,000.00**
	Total Expense:	**13,000.00**
	Total Fund: 215 - Technology Fund:	**0.00**
Fund: 220 - Powell Bill		
Revenue		
Dept: 0000 - Undesignated Common Accounts		
220-0000-43010	Powell Bill Revenue	300,000.00
220-0000-46010	Interest Income	7,200.00
	Total Dept: 0000 - Undesignated Common Accounts:	**307,200.00**
	Total Revenue:	**307,200.00**
Expense		
Dept: 4625 - Powell Bill		
220-4625-52320	R & M - Streets/Sidewalks/Curb	30,000.00
220-4625-52426	Snow and Ice Removal	40,000.00
220-4625-52510	Non-Capital Equipment and Furniture	4,000.00
220-4625-57610	Capital Outlay - Street/Bridge/Sidewalk/Greenw	233,200.00
	Total Dept: 4625 - Powell Bill:	**307,200.00**
	Total Expense:	**307,200.00**
	Total Fund: 220 - Powell Bill:	**0.00**
Fund: 230 - PD State And Federal Drug Forfeiture		
Revenue		
Dept: 0000 - Undesignated Common Accounts		
230-0000-46010	Interest Income	8,500.00
	Total Dept: 0000 - Undesignated Common Accounts:	**8,500.00**
Dept: 4511 - State Unauthorized Substance Tax		
230-4511-48900	Appropriated Fund Balance	46,500.00
	Total Dept: 4511 - State Unauthorized Substance Tax:	**46,500.00**
	Total Revenue:	**55,000.00**
Expense		
Dept: 4511 - State Unauthorized Substance Tax		
230-4511-52499	LEO Supplies and Materials	10,000.00
	Total Dept: 4511 - State Unauthorized Substance Tax:	**10,000.00**
Dept: 4512 - U.S Treasury Asset Forfeiture		
230-4510-57411	Capital Outlay-Vehicles	45,000.00
	Total Dept: 4512 - U.S Treasury Asset Forfeiture:	**45,000.00**
	Total Expense:	**55,000.00**
	Total Fund: 230 - PD State And Federal Drug Forfeiture:	**0.00**
Fund: 235 - PD Community Outreach		
Revenue		
Dept: 0000 - Undesignated Common Accounts		
235-0000-47070	Contributions/Donations	2,000.00
235-0000-48900	Appropriated Fund Balance	40,000.00
	Total Dept: 0000 - Undesignated Common Accounts:	**42,000.00**
	Total Revenue:	**42,000.00**

Expense

Dept: 4510 - Police

235-4510-55023	Community Outreach/Public Relations Expense	42,000.00
	Total Dept: 4510 - Police:	**42,000.00**
	Total Expense:	**42,000.00**
	Total Fund: 235 - PD Community Outreach:	**0.00**

Fund: 240 - Penalty Fines And Forfeitures - Locally Collected

Revenue

Dept: 0000 - Undesignated Common Accounts

240-0000-47050	Penalties and Fines - Property Tax	3,000.00
	Total Dept: 0000 - Undesignated Common Accounts:	**3,000.00**
	Total Revenue:	**3,000.00**

Expense

Dept: 0000 - Undesignated Common Accounts

240-0000-55050	Public School State Mandated Payment	3,000.00
	Total Dept: 0000 - Undesignated Common Accounts:	**3,000.00**
	Total Expense:	**3,000.00**
	Total Fund: 240 - Penalty Fines And Forfeitures - Locally Collected:	**0.00**

Fund: 600 - Water Fund

Revenue

Dept: 0000 - Undesignated Common Accounts

600-0000-44110	Disconnect/Reconnect Administration Fee	20,000.00
600-0000-44120	MSD Billing and Collection Fees	123,000.00
600-0000-44125	Water Tap Fees	30,000.00
600-0000-45100	Water Sales - General	2,475,350.00
600-0000-46010	Interest Income	120,000.00
600-0000-47017	Returned Payment Fee	2,000.00
600-0000-47018	Late Fees	55,000.00
600-0000-47990	Miscellaneous Income	1,000.00
600-0000-48900	Appropriated Fund Balance	32,100.00
	Total Dept: 0000 - Undesignated Common Accounts:	**2,858,450.00**
	Total Revenue:	**2,858,450.00**

Expense

Dept: 5000 - Water Operations

600-5000-50100	Salaries - Regular	620,400.00
600-5000-50101	Salaries - Part Time/Temp/Aux	6,000.00
600-5000-50105	Salaries - Longevity	3,100.00
600-5000-50210	Social Security (Fica Tax) Contributions	47,050.00
600-5000-50220	Retirement Employer Contribution- State	132,500.00
600-5000-50221	Retirement Employer Contribution- 401K	32,450.00
600-5000-50230	Insurance Employer Contribution - Med & Life	96,950.00
600-5000-51015	Uniforms	9,300.00
600-5000-51510	Professional Licenses Certifications and Dues	3,500.00
600-5000-51511	Employee Continuing Education and Training	2,500.00
600-5000-52015	Professional and Technical Services	15,000.00
600-5000-52020	Contract Services	70,000.00
600-5000-52100	Permits, License And Fees-Other	45,000.00
600-5000-52210	Utilities - Electricity	120,000.00
600-5000-52211	Utilities - Gas	1,200.00
600-5000-52213	Utilities - Communication	3,800.00
600-5000-52315	R & M - Equipment	10,000.00
600-5000-52316	R & M - Vehicle	8,000.00
600-5000-52330	R & M -Utility System	110,000.00
600-5000-52410	Office Supplies	500.00
600-5000-52418	Chemicals and Chemical Products	13,000.00
600-5000-52431	Purchased Water from Outside Entity	800,000.00
600-5000-52510	Non-Capital Equipment and Furniture	8,500.00
600-5000-55010	Fuel	12,000.00
600-5000-55016	Damage Claims	2,000.00
600-5000-55099	Miscellaneous Expense	1,000.00
600-5000-55110	Contingency	25,000.00
600-5000-58013	Debt Principal - Building	31,850.00
600-5000-58016	Debt Principal - Utility Lines & Connect	136,350.00

600-5000-58113	Debt Interest - Building	4,550.00
600-5000-58116	Debt Interest - Utility Lines & Connect	8,760.00
	Total Dept: 5000 - Water Operations:	**2,380,260.00**

Dept: 5050 - Water Administration

600-5050-50100	Salaries - Regular	197,950.00
600-5050-50105	Salaries - Longevity	250.00
600-5050-50210	Social Security (Fica Tax) Contributions	14,950.00
600-5050-50220	Retirement Employer Contribution- State	42,350.00
600-5050-50221	Retirement Employer Contribution- 401K	11,450.00
600-5050-50230	Insurance Employer Contribution - Med & Life	36,140.00
600-5050-51015	Uniforms	2,000.00
600-5050-51511	Employee Continuing Education and Training	3,000.00
600-5050-51513	Employee Travel/Per Diem	1,000.00
600-5050-52015	Professional and Technical Services	5,000.00
600-5050-52024	Printing and Binding Services	12,000.00
600-5050-52100	Permits, License And Fees-Other	24,000.00
600-5050-52111	Bank Service Charges and Fees	7,500.00
600-5050-52112	Credit Card Processing Fees	36,000.00
600-5050-52115	Technology and Software License	42,100.00
600-5050-52213	Utilities - Communication	1,600.00
600-5050-52215	Cellphone Stipend	500.00
600-5050-52316	R & M - Vehicle	2,000.00
600-5050-52410	Office Supplies	4,000.00
600-5050-52510	Non-Capital Equipment and Furniture	5,000.00
600-5050-55011	Postage	29,400.00
	Total Dept: 5050 - Water Administration:	**478,190.00**
	Total Expense:	**2,858,450.00**
	Total Fund: 600 - Water Fund:	**0.00**

Fund: 630 - Stormwater Fund

Revenue

Dept: 0000 - Undesignated Common Accounts

630-0000-44219	Stormwater Fee	365,600.00
630-0000-46010	Interest Income	13,000.00
	Total Dept: 0000 - Undesignated Common Accounts:	**378,600.00**
	Total Revenue:	**378,600.00**

Expense

Dept: 5500 - Stormwater

630-5500-50100	Salaries - Regular	191,150.00
630-5500-50101	Salaries - Part Time/Temp/Aux	1,500.00
630-5500-50105	Salaries - Longevity	850.00
630-5500-50210	Social Security (Fica Tax) Contributions	14,500.00
630-5500-50220	Retirement Employer Contribution- State	40,850.00
630-5500-50221	Retirement Employer Contribution- 401K	10,050.00
630-5500-50230	Insurance Employer Contribution - Med & Life	27,650.00
630-5500-51015	Uniforms	250.00
630-5500-51510	Professional Licenses Certifications and Dues	400.00
630-5500-51511	Employee Continuing Education and Training	2,500.00
630-5500-52015	Professional and Technical Services	36,350.00
630-5500-52020	Contract Services	5,000.00
630-5500-52024	Printing and Binding Services	4,500.00
630-5500-52100	Permits, License And Fees-Other	1,200.00
630-5500-52111	Bank Service Charges and Fees	800.00
630-5500-52115	Technology and Software License	3,500.00
630-5500-52213	Utilities - Communication	600.00
630-5500-52315	R & M - Equipment	500.00
630-5500-52316	R & M - Vehicle	500.00
630-5500-52410	Office Supplies	500.00
630-5500-55010	Fuel	900.00
630-5500-55023	Community Outreach/Public Relations Expense	25,000.00
630-5500-55030	Mileage Reimbursement- Non-Training	100.00

630-5500-58016	Debt Principal - Utility Lines & Connect	9,450.00
	Total Dept: 5500 - Stormwater:	**378,600.00**
	Total Expense:	**378,600.00**
	Total Fund: 630 - Stormwater Fund:	**0.00**
	Report Total:	**0.00**

PUBLIC NOTICE

TOWN OF BLACK MOUNTAIN'S PROPOSED BUDGET FOR FY2025-26

The Town of Black Mountain's budget for FY2025-26 has been submitted to the Town Council and a copy is available for public inspection in the office of the Town Clerk at Black Mountain Town Hall, 160 Midland Ave., Black Mountain, NC 28711, during the hours of 8:00 a.m. to 5:00 p.m., Monday through Friday. A copy of the proposed budget can also be found on the Town's website at: www.townofblackmountain.org.

The Town Council will hold a public hearing on the budget at 6:00 p.m., Monday, June 9, 2025, in the council chambers in town hall.

_Wesley M. Barker____
Wesley M. Barker, NCCMC
Town Clerk

The Town of Black Mountain is committed to providing accessible facilities, programs and services for all people in compliance with the Americans with Disabilities Act (ADA). Should you need assistance or a particular accommodation for this meeting please contact, Wesley Barker, Town Clerk, at 828-419-9310 or by email at town.clerk@tobm.org

Posted 5/15/2025

RE-OPENING THE BLACK MOUNTAIN GOLF COURSE

Purpose

REVIEW PRIMARY DAMAGES TO THE GOLF COURSE

SUMMARIZE REPAIRS MADE TO DATE

UNDERSTAND REMAINING NEEDS

REVIEW FINANCIAL AND REGULATORY CONDITIONS

Important Points of Clarification

To clarify

CLOSING THE GOLF COURSE HAS NOT BEEN DISCUSSED OR CONSIDERED.

THE COURSE AND OPERATIONS SUFFERED $2,000,000 IN DAMAGES.

MORE FUNDING HAS BEEN SPENT TO MAINTAIN THE GOLF COURSE AND PRIORITIZE ITS REOPENING THAN *ANY* OTHER RECOVERY EFFORT OTHER THAN CRITICAL INFRASTRUCTURE.

Equipment and Insurance Notification Timelines

Owned Equipment & Leased Equipment

Additional Details

- The equipment is part of the inland marine insurance policy.
- Inland marine claims are paid out after flood claims.
- If flood claims exceeded the max amount of 5 million dollars, inland marine would not be paid.
- Flood claim totals were determined to be 3.4 million in March.
- This is when the Town learned inland marine claims would be covered.

Review of Damages

Highlight of most challenging damages to the golf course.
Summary of regulatory constraints.

New Equipment Costs

Fairway mower

- New mower cost is $101,000

Rough Mower

- $ New mower cost $111,000

New Equipment Costs

Greens mower

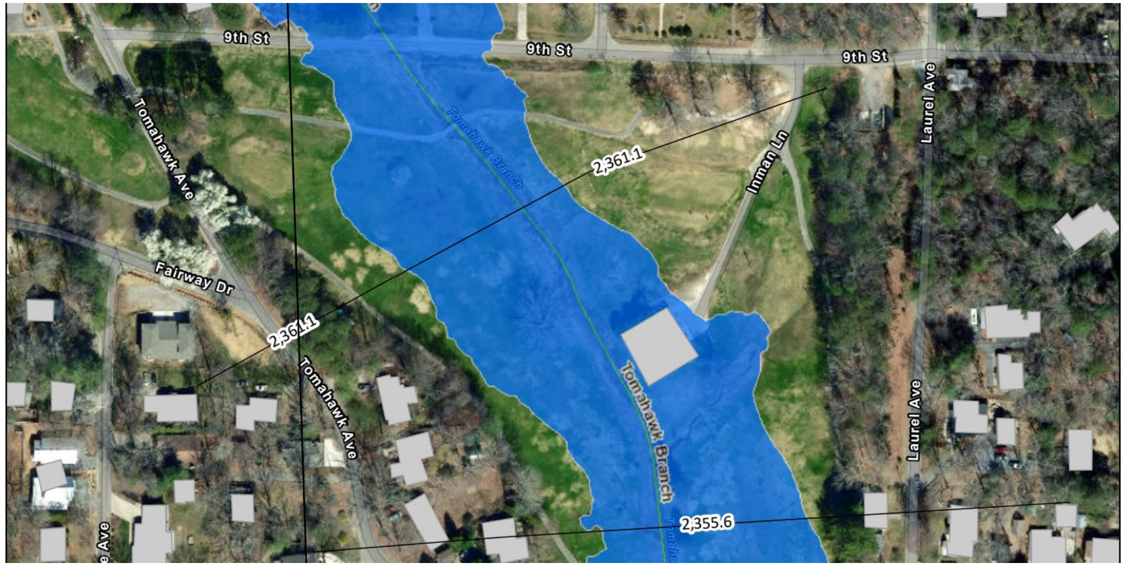
- $57,000

Spray Rig

- $71,000

Maintenance Building

- The building was constructed after the Town adopted the NFIP regulations. It was built in the non-encroachment area without a no-rise study, which is *prohibited.*
- The building was assessed for "substantial damage" following the FEMA required methodology and utilizing the FEMA provided calculator. All buildings must be assessed in the same manner. *The building is substantially damaged*.
- FEMA Region 4 staff are monitoring activities of all buildings in the floodway following TS Helene, including regular meetings with staff, require staff site visits and monthly reports.



Repairs Made to Date $138,089.33

- Hole #18: Removed and reinstalled 48" pipe, lined the floor with stone, backfilled and compacted with matting, and added additional stone and riprap.
- Hole #15: Removed and replaced with new 36" pipe, lined the floor, backfilled and compacted with matting, and added stone and riprap.
- Hole #17: Repaired stream bank undermining of the cart path with stone matting and riprap.
- Cart Path Between #17 and #15: Additional undermining repairs were completed at no charge.
- Bridge at #12
- Irrigation panel and motor refurbishment, including installation
- Miscellaneous control system components
- People finder system
- Additional irrigation repairs
- Irrigation intake clean-out
- ProShop repairs

Financing Future Repairs

Review of Mayor Sobol’s Proposal

Review of Financial and Regulatory Constraints

Proposed Water Fund Transfer

While NC law allows unneeded funds to be transferred in some cases, this practice comes with significant consequences.

- **NCGS 159G-37 states**:

(a) Application. - An application for a loan or grant from the CWSRF, the Wastewater Reserve, the DWSRF, or the Drinking Water Reserve, or a grant from the Viable Utility Reserve, must be filed with the Division. An application must be submitted on a form prescribed by the Division and must contain the information required by the Division. An applicant must submit to the Division any additional information requested by the Division to enable the Division to make a determination on the application. An application that does not contain information required on the application or requested by the Division is incomplete and is not eligible for consideration. An applicant may submit an application in as many categories as it is eligible for consideration under this Article.

- (b) Certification. - The Division shall require all local governments applying for loans or grants for water or wastewater purposes to certify that no funds received from water or wastewater utility operations have been transferred to the local government's general fund for the purpose of supplementing the resources of the general fund. The prohibition in this section shall not be interpreted to include payments made to the local government to reimburse the general fund for expenses paid from that fund that are reasonably allocable to the regular and ongoing operations of the utility, including, but not limited to, rent and shared facility costs, engineering and design work, plan review, and shared personnel costs. (2005-454, s. 3; 2011-145, s. 13.3(kkk); 2013-360, s. 14.21(i); 2013-413, s. 57(u); 2014-100, s. 14.17; 2014-115, s. 17; 2020-79, s. 1(i).)

Proposed Water Fund Transfer

- **NCGS 159-13(b)(14) states:**
  - **No appropriation may be made from a utility or public service enterprise fund to any other fund than the appropriate debt service fund unless the total of all other appropriations in the fund equal or exceed the amount that will be required during the fiscal year, as shown by the budget ordinance, to meet operating expenses, capital outlay, and debt service on outstanding utility or enterprise bonds or notes. A county may, upon a finding that a fund balance in a utility or public service enterprise fund used for operation of a landfill exceeds the requirements for funding the operation of that fund, including closure and post-closure expenditures, transfer excess funds accruing due to imposition of a surcharge imposed on another local government located within the State for use of the disposal facility, as authorized by G.S. 153A-292(b), to support the other services supported by the county's general fund.**

RE: water fund transfer - Josh Harrold - Outlook - Google Chrome

about:blank

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RE: water fund transfer

From: Millonzi, Kara Anne <Millonzi@sog.unc.edu>
Sent: Wednesday, May 7, 2025 5:09 PM
To: Tammy Holland <tammy.heide@tobm.org>
Subject: Re: water fund transfer

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Tammy – Of course. Let me know if this works. I'm happy to add more details if it would be helpful. Best, Kara

North Carolina law allows a local government utility to transfer surplus revenues from its water or sewer fund to another fund, such as the general fund, if those funds are not needed to cover the utility's operating or capital expenses for the current fiscal year. This authority, granted under G.S. 159-13(b)(14), provides some flexibility when a utility consistently generates revenues beyond what is required for its operations and capital needs.

However, such transfers carry significant consequences. Under G.S. 159G-37, if a local government transfers money out of the water or sewer fund, it becomes ineligible to receive state grants or loans for its water or sewer system. This includes funding administered by the Division of Water Infrastructure, which is often a key resource for utilities seeking to maintain or improve infrastructure.

It is important to clarify that legitimate reimbursements for shared services and overhead do not count as transfers. For example, allocating a portion of the manager's or finance officer's time to the water fund—if they perform utility-related work—is a reasonable and appropriate cost allocation. These internal charges reflect the true cost of managing the utility and do not jeopardize eligibility for state funding.

In contrast, using water fund balance to support general fund projects unrelated to utility service—such as repairing a town-owned golf course—would be considered a transfer under G.S. 159-13(b)(14). Even if the funds are not needed for utility purposes in the current year, this type of use would disqualify the local government from receiving future state water or sewer grants or loans.

It could also raise concerns with the Local Government Commission (LGC) if the transfer weakens the financial condition of the utility or signals a lack of reinvestment. In some cases, it could even affect the utility's credit rating, making future borrowing more difficult or expensive.

Search

Existing and Needed DEQ Funds and TOBM Water Fund

- The Town currently has $3,000,000 loan for DEQ related to Tropical Storm Helene Recovery and a $500,000 loan to complete the lead service line inventory requirements.
- Staff has been approached from DEQ regarding additional funding opportunities to increase the resiliency and deal with existing system needs.
- The water fund *cannot absorb* the costs associated with the existing projects and system needs.
- The water fund has budgeted capital needs and should maintain a reserve for emergency situations, especially as we head into hurricane season.

NCLM INSURANCE REQUIREMENTS

Volunteers for the course

Waivers needed

Using town-maintained roads for cart paths

Liability

Unsafe

NCLM Insurance

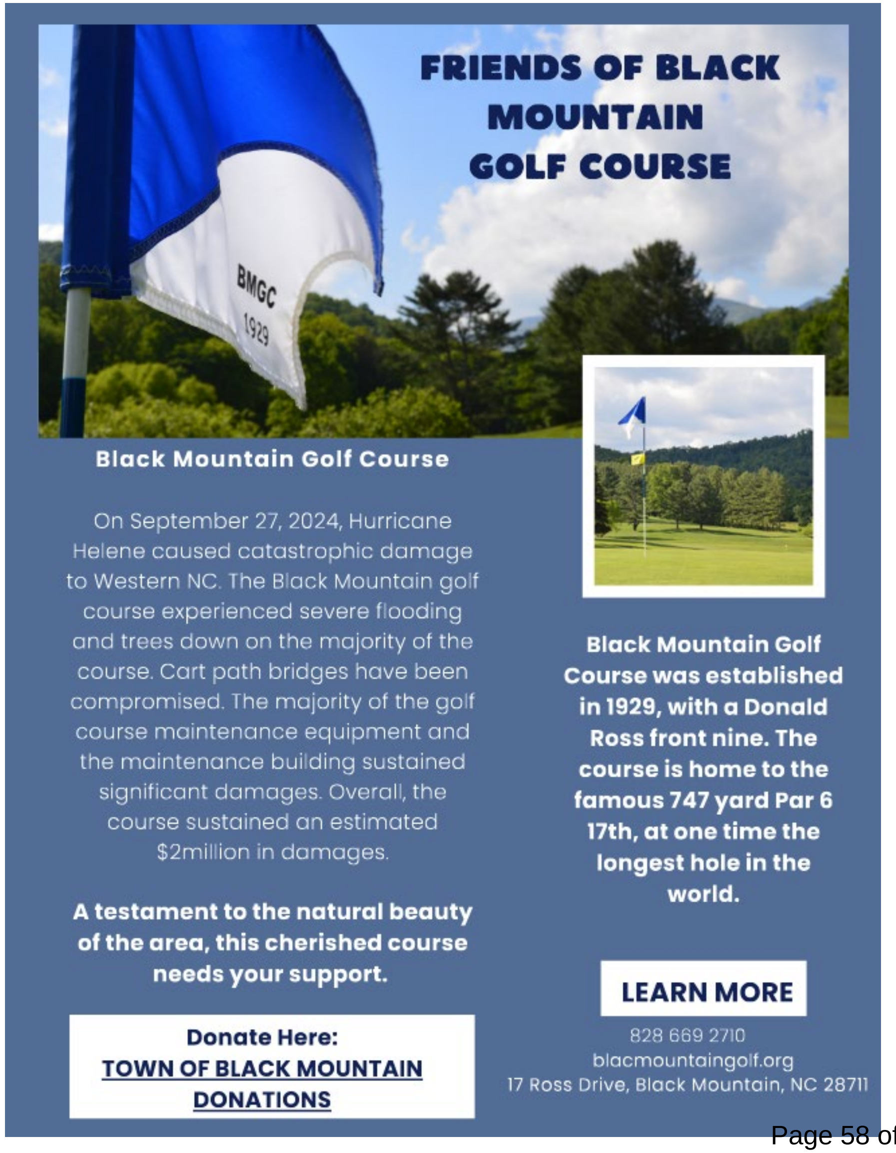
- Amy Whisnant, Risk Control Consultant
- Let’s start with the use of the front nine. If it is simply a matter of crossing the road to access portions of the course, then Black Mountain needs to install signage and road markings for cart crossings before allowing the front nine to open. If it requires operating the carts for a distance on the roads, then that is a problem. Taking the carts on the road, without proper signage and markings, plus the carts not being approved for highway use, would be ill-advised. Allowing Black Mountain property (golf carts) to be used in an “unlawful” manner opens Black Mountain up to a potential liability exposure if the cart operator is injured, or injures someone, or damages property, due to operating the carts on the road.

NCLM Insurance

- Continued.....
- The second issue to address is the volunteers working on the golf course. Under normal circumstances, I would advise that the volunteers should not do any duties that put them at high risk for injury, such as mowing, weed-eating, tree trimming, etc. However, these are not ordinary circumstances, and the volunteer response to assist communities with Helene damage has been inspiring. I have attached an Underwriting Bulletin about volunteers. The volunteers need to understand that they are not covered under Workers Compensation. If they are injured, and it results in them being out of work, all medical bills and loss of wages will be out of their own pocket/insurance. Workers Compensation only covers employees. With this in mind, Black Mountain needs to have all volunteers sign a waiver that informs them of the risks involved. I have attached a sample for you to adapt to meet the needs of Black Mountain. Make sure the town attorney reviews before putting the waiver into use. If the volunteer damages Black Mountain equipment or building, and that equipment/building is listed on your schedule, it would be covered under your property schedule.

Available Funding Sources

- FEMA Small Project
  - Expenses to date and remaining estimates for course.
  - Vehicles replaced at previous condition in the vehicles project.
  - Owned equipment in an equipment project.
- FEMA Large Project
  - Potentially for the golf maintenance building.
  - Will not cover leased equipment.
- Insurance
  - Paid off lease equipment
  - Claims on insured items
- Donations and Fundraising
  - Staff is seeking donated equipment and vehicles from other municipalities and private foundations
- Fund balance
- Cash flow loan program
- Possible bank financing if all other options exhausted. Will need approval of LGC.



Golf Course Reopening Strategy

Golf Course staff have previously presented an operational strategy to reopen the golf course based on the existing financial constraints. If Council wishes to see a different strategy, it must be through a budget amendment process and its implications must be legal.

- Working to open the back 9 holes by the beginning of June 2025.
- Working to install a driving range on the front 9 holes to bring in more revenue this budget year.
- Actively looking for used golf mowers/equipment.
- Equipment lease available for some equipment now and others by end of calendar year.
    - Getting lease terms now
    - Move forward with leasing new equipment now
    - This will help us to maintain the front 9
- FEMA will cover cost of temporary structure to house equipment.

What’s next?

- Submit a FEMA small project when documentation is complete.
- Continue to look for used equipment that fits our needs.
- Cash flow loan program 2nd round application has been submitted. Deadline is June 6th.
- Volunteers/fundraising
- Get new lease for equipment; work with FEMA on temporary structure