



TOWN OF BLACK MOUNTAIN TOWN COUNCIL

May 20, 2026


BUDGET WORK SESSION

Time: 5:00 PM

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

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-
1. CALL TO ORDER
 2. FY26-27 BUDGET WORK SESSION
 3. ADJOURNMENT



TOWN OF BLACK MOUNTAIN

160 MIDLAND AVENUE • BLACK MOUNTAIN, NORTH CAROLINA 28711

Phone (828) 419-9300 • Fax (828) 419-7210 • TDD 800-735-2962

www.townofblackmountain.org

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:

$\$2,533,992,391 \times \$0.2290/100 = \$5,802,842 \times .995\%$ Collection Rate: \$5,773,828
 $\$112,699,852 \times \$0.2290/100 = \$258,082 \times .995\%$ 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 1 cent 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:

$\$1,742,737,386 \times \$0.3210/100 = \$5,594,187 \times .995\%$ Collection Rate: \$5,566,216
 $\$112,699,852 \times \$0.3210/100 = \$361,766 \times .995\%$ 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 Commission 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.

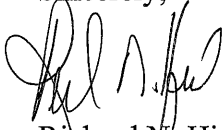
As with the Planning and Development Fund, the elimination of a portion of numerous general fund salaries being paid from the stormwater fund, has made additional funding available for future stormwater projects. The proposed capital budget for FY 26/27 is \$185,616.

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,

A handwritten signature in black ink, appearing to read "Richard N. Hicks". The signature is fluid and cursive, with the first name being the most prominent.

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		
2025-26	1,687,396,044	-	1,687,396,044	29,030,874	1.75%
2024-25	1,658,365,170	178,700	1,658,365,170	36,476,734	2.25%
2023-24	1,621,709,736	217,200	1,621,709,736	119,634,318	7.97%
2022-23	1,558,460,522	268,400	1,621,492,536		
2021-22	1,501,858,218	-	1,501,858,218		
					3.99% Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation					
2025-26	1,687,396,044			Tax rate 0.3210	Estimated tax levy 5,416,541
First year of revaluation					
2026-27	2,459,596,009			Tax rate to produce equivalent levy 0.2202	5,416,541
Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth					
2026-27	2,459,596,009			0.2290	5,632,582
Increase (decrease) tax rate for average growth rate					
2026-27					
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
Totals	\$3,321,579	\$3,855,946	\$3,174,277	\$2,391,002	\$3,243,019	\$3,318,279
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

Defined Budgets

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN	MANAGER
Parking Violations	8,000.00	3,950.00	5,000.00	3,598.25	0.00	0.00	4,000.00	
Permits - Precious Metal	0.00	218.00	0.00	0.00	0.00	0.00		
Off Duty Staff/Equipment - Spe	20,000.00	9,730.00	20,000.00	15,887.50	0.00	0.00	20,000.00	
Reimbursements	0.00	0.00	1,570.50	13,792.50	0.00	0.00	24,500.00	
Miscellaneous Income	0.00	1,100.00	0.00	0.00	0.00	0.00		
Debt Proceeds	194,000.00	575,569.00	75,000.00	75,000.00	0.00	0.00	260,000.00	
Solid Waste - Waste Reduction	240,000.00	240,243.00	409,550.00	348,592.08	0.00	0.00	425,000.00	
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	
Recycle Buy Back Income	2,000.00	2,037.80	1,500.00	9,319.77	0.00	0.00	9,500.00	
Black Mountain Parks and Gree	0.00	0.00	20,000.00	20,000.00	0.00	0.00		
Permits - Special Event	5,000.00	726.80	1,000.00	700.00	0.00	0.00	1,000.00	
Facility Rental - Grey Eagle Are	1,000.00	0.00	0.00	0.00	0.00	0.00		
Facility Rental - Lake Tomahaw	6,000.00	3,745.00	5,000.00	4,005.00	0.00	0.00	5,000.00	
Facility Rental - Veterans Park	1,000.00	210.00	1,000.00	70.00	0.00	0.00	250.00	
Rental - Athletic Field, Pool and	500.00	0.00	0.00	1,725.00	0.00	0.00	3,000.00	
Adult Sports	1,000.00	0.00	0.00	0.00	0.00	0.00		
Youth Sports	50,000.00	62,355.00	60,000.00	63,360.00	0.00	0.00	64,000.00	
Special Activities	7,000.00	4,040.00	8,126.25	4,252.49	0.00	0.00	4,500.00	
Programs Revenue - Summer C	14,000.00	11,762.00	10,000.00	10,810.00	0.00	0.00	11,000.00	
Programs Revenue - Garden	4,000.00	3,810.00	4,000.00	3,460.00	0.00	0.00	4,000.00	
Customer Participation/Sponso	2,000.00	1,200.00	1,500.00	2,400.00	0.00	0.00	1,500.00	
Contributions/Donations	3,000.00	3,889.14	0.00	1,000.00	0.00	0.00		
Rental - Athletic Field, Pool and	3,000.00	7,135.00	5,000.00	2,160.00	0.00	0.00	4,000.00	
Pool Admissions	60,000.00	71,112.00	80,000.00	30,810.00	0.00	0.00	72,000.00	
Non-Taxable Sales	500.00	288.00	500.00	0.00	0.00	0.00		
Pool Concessions	15,000.00	15,113.02	20,000.00	11,302.36	0.00	0.00	15,000.00	
Contributions/Donations - Swi	0.00	38.38	0.00	1,147.94	0.00	0.00		
Miscellaneous Income	1,000.00	0.00	100.00	2,719.50	0.00	0.00	100.00	
Grant Revenue - State	10,980.00	10,980.00	0.00	0.00	0.00	0.00		
Permits - ABC	600.00	50.00	0.00	0.00	0.00	0.00		
Facility Rental - Lakeview Cente	30,000.00	5,250.00	0.00	0.00	0.00	0.00		

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER
Facility Rental - Lakeview Cente	6,000.00	2,000.00	0.00	0.00	0.00	0.00	
Program Revenue - Active Agin	1,000.00	315.00	0.00	490.00	0.00	0.00	400.00
Contributions/Donations - Priv	6,500.00	6,500.48	0.00	0.00	0.00	0.00	
Rental Income-Non Taxable	4,800.00	1,200.00	4,800.00	1,200.00	0.00	0.00	1,000.00
Golf Course Green Fees	660,000.00	279,503.64	520,000.00	249,498.41	0.00	0.00	680,000.00
Membership Fee Revenue	50,000.00	2,151.59	50,000.00	20,900.00	0.00	0.00	16,000.00
Pro Shop Sales	60,000.00	20,519.22	45,000.00	31,922.74	0.00	0.00	30,000.00
Golf Cart Fees	255,000.00	101,366.11	264,000.00	138,367.79	0.00	0.00	270,000.00
Contributions/Donations - Priv	0.00	500.00	0.00	0.00	0.00	0.00	
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

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Governing Body

Fund: 100 - General Fund

Expense

	2025				2026				2027				TOWN MANAGER
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT	DEPT	
Salaries - Regular	41,050.00	41,049.72	41,050.00	79,646.41	0.00	0.00	41,050.00	41,050.00	0.00	0.00			41,050.00
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	0.00	0.00			3,150.00
Professional Licenses Certificati	500.00	300.00	500.00	300.00	0.00	0.00	500.00	500.00	0.00	0.00			300.00
Employee Continuing Educatio	1,800.00	1,797.00	2,500.00	1,258.45	0.00	0.00	2,500.00	2,500.00	0.00	0.00			2,000.00
Professional Services-Legal	95,000.00	66,846.98	80,000.00	59,844.94	0.00	0.00	80,000.00	80,000.00	0.00	0.00			75,000.00
Professional and Technical Serv	21,100.00	16,946.96	20,600.00	10,670.00	0.00	0.00	14,600.00	14,600.00	0.00	0.00			13,000.00
Office Supplies	3,200.00	2,674.62	1,500.00	250.44	0.00	0.00	1,500.00	1,500.00	0.00	0.00			1,000.00
Meeting Expense	4,700.00	1,031.37	1,500.00	218.99	0.00	0.00	1,500.00	1,500.00	0.00	0.00			1,000.00
NonProfit Contributions/Dona	58,000.00	58,000.00	44,000.00	44,000.00	0.00	0.00	44,000.00	48,000.00	0.00	0.00			48,000.00
Expense Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	0.00	192,800.00	192,800.00	0.00	0.00			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	192,800.00	0.00	0.00			184,500.00
Report Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	0.00	192,800.00	192,800.00	0.00	0.00			184,500.00



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

		2025				2026				2027			
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN	MANAGER
Fund: 100 - General Fund Expense													
Salaries - Regular		41,050.00	41,049.72	41,050.00	79,646.41	0.00	0.00	41,050.00	41,050.00	0.00			
Subject													
Council Salaries													
Description													
Annual Salary Mayor			\$9,340										
Annual Salary Council			\$6,342										
Budget Notes													
Budget Code													
DEPT													
Defined Budgets													
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	0.00			
Professional Licenses Certificati		500.00	300.00	500.00	300.00	0.00	0.00	500.00	500.00	0.00			
Employee Continuing Educatio		1,800.00	1,797.00	2,500.00	1,258.45	0.00	0.00	2,500.00	2,500.00	0.00			
Professional Services-Legal		95,000.00	66,846.98	80,000.00	59,844.94	0.00	0.00	80,000.00	80,000.00	0.00			
Professional and Technical Serv		21,100.00	16,946.96	20,600.00	10,670.00	0.00	0.00	14,600.00	14,600.00	0.00			
Subject													
Technical Services													
Description													
Western NC Video Services - Live Streaming Council Meetings			\$1,050/month		\$12,600								
Miscellaneous			\$2,000										
Office Supplies		3,200.00	2,674.62	1,500.00	250.44	0.00	0.00	1,500.00	1,500.00	0.00			
Meeting Expense		4,700.00	1,031.37	1,500.00	218.99	0.00	0.00	1,500.00	1,500.00	0.00			
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	0.00			
Budget Notes													
Budget Code													
DEPT													

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

		Defined Budgets					
		2025	2025	2026	2026	2027	2027
Budget Notes	Subject	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Budget Code	Description						
DEPT						DEPT	TOWN
							MANAGER
	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	184,500.00
	Fund: 100 - General Fund Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	184,500.00
	Report Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	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				2026				2027				TOWN MANAGER
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT	DEPT	
Salaries - Regular	239,910.00	240,876.03	373,250.00	231,287.52	0.00	0.00	0.00	0.00	546,555.00	546,555.00			
Salaries - Part Time/Temp/Aux	7,200.00	0.00	16,500.00	0.00	0.00	0.00	0.00	0.00					
Salaries - Longevity	770.00	730.00	850.00	692.50	0.00	0.00	0.00	0.00	700.00	700.00			
Salaries - Auto Allowance	4,200.00	4,200.04	4,250.00	3,123.10	0.00	0.00	0.00	0.00	4,800.00	4,800.00			
Social Security (Fica Tax) Contri	19,210.00	18,414.88	21,050.00	17,546.96	0.00	0.00	0.00	0.00	41,815.00	41,815.00			
Retirement Employer Contribu	50,240.00	50,217.94	56,000.00	44,414.26	0.00	0.00	0.00	0.00	122,756.00	122,756.00			
Retirement Employer Contribu	12,130.00	12,166.23	16,700.00	10,350.61	0.00	0.00	0.00	0.00	27,350.00	27,350.00			
Insurance Employer Contributi	24,390.00	22,684.44	26,450.00	21,616.20	0.00	0.00	0.00	0.00	59,507.00	59,507.00			
Employee Appreciation Expens	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	750.00			
Uniforms	1,400.00	1,370.00	254.04	28.90	0.00	0.00	0.00	0.00	500.00	250.00			
Professional Licenses Certificati	14,500.00	14,396.50	19,345.96	19,150.96	0.00	0.00	0.00	0.00	14,915.00	14,400.00			
Employee Continuing Educatio	25,000.00	15,229.90	20,500.00	19,082.73	0.00	0.00	0.00	0.00	16,700.00	15,500.00			
Contract Services	37,900.00	33,748.55	22,500.00	10,486.82	0.00	0.00	0.00	0.00	13,400.00	13,000.00			
Printing and Binding Services	1,000.00	934.84	1,000.00	793.42	0.00	0.00	0.00	0.00	1,000.00	1,000.00			
Advertising and Notices	4,200.00	3,485.03	5,500.00	1,588.67	0.00	0.00	0.00	0.00	5,500.00	5,000.00			
Utilities - Electricity	14,500.00	11,310.06	14,000.00	9,682.59	0.00	0.00	0.00	0.00	14,000.00	13,000.00			
Utilities - Refuse Disposal	6,600.00	3,486.30	6,000.00	3,007.13	0.00	0.00	0.00	0.00	4,000.00	3,500.00			
Utilities - Communication	8,400.00	6,287.69	1,500.00	1,309.16	0.00	0.00	0.00	0.00	1,400.00	1,400.00			
Utilities - Water and Sewer	1,800.00	994.23	1,250.00	734.77	0.00	0.00	0.00	0.00	1,250.00	1,100.00			
Cellphone Stipend	500.00	600.00	500.00	440.00	0.00	0.00	0.00	0.00	720.00	720.00			
Utilities - Electric Vehicle Char	6,200.00	7,655.73	6,200.00	6,822.89	0.00	0.00	0.00	0.00	8,200.00	8,000.00			
R & M - Building	11,100.00	5,200.90	4,950.00	2,456.53	0.00	0.00	0.00	0.00	5,000.00	5,000.00			
R & M - Equipment	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	1,500.00			
Office Supplies	6,500.00	9,330.62	6,500.00	5,148.55	0.00	0.00	0.00	0.00	6,500.00	6,000.00			
Technology Supplies and Mater	3,400.00	2,646.03	3,400.00	5.97	0.00	0.00	0.00	0.00	3,000.00	2,500.00			

Budget Worksheet

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
100-4020-52510	4,500.00	1,505.66	0.00	0.00	0.00	0.00		
100-4020-53000	500.00	473.06	500.00	464.55	0.00	0.00	500.00	500.00
100-4020-54015	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	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	500.00	40.00	50.00	50.00	0.00	0.00	50.00	50.00
100-4020-55023	500.00	146.00	1,000.00	1,888.06	0.00	0.00	500.00	600.00
100-4020-55099	1,000.00	115.75	422.60	2,555.87	0.00	0.00	750.00	600.00
100-4020-55110	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	25,000.00
100-4020-58013	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	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	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	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

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
Uniforms	1,400.00	1,370.00	254.04	28.90	0.00	0.00	500.00	250.00	
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

DEPT

Subject

Professional Dues
 Description
 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

Budget Notes

Budget Code

DEPT

Subject

Employee Continuing Educatio
 Description
 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

Budget Notes

Budget Code

DEPT

Subject

Contract Services
 Description
 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

Budget Notes

Budget Code

DEPT

Subject

Printing and Binding Services
 Description
 Miscellaneous \$750

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Subject	Description								
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								
	Pavoff June 30, 2030								
		126,000.00	126,000.00	126,000.00	126,000.00	0.00	0.00	126,000.00	126,000.00
Subject	Description								
Debt Service	Purchase of Town Square			\$126,000					
	Original Loan \$2,100,000								
	Issued 10/16/2009								
	Maturity 10/16/26								
		5,200.00	5,167.28	4,550.00	4,521.37	0.00	0.00	3,876.00	3,876.00
		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

Budget Notes
Budget Code
DEPT

100-4020-58014

Budget Notes
Budget Code
DEPT

100-4020-58113

100-4020-58114

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Human Resources

Fund: 100 - General Fund
Expense

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

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



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN MANAGER
Salaries - Regular	67,910.00	68,921.18	69,950.00	60,490.84	0.00	0.00	143,442.00	143,442.00
Subject								
Salaries								
Description								
HR Director		\$75,000						
Human Resources Coordinator		\$68,442						
Salaries - Longevity	360.00	357.50	450.00	412.50	0.00	0.00	450.00	450.00
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
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
Subject								
Local Government Retirement								
Description								
22.46% of Salaries								
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
Subject								
401K Contributions								
Description								
5% of Employee Salaries								
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
Subject								
Employee Health Benefits								
Description								
Employee Health Insurance			\$19,270					
Employee Dental Insurance			\$750					
Employee Vision Insurance			\$155					
Employee Life and AD&D			\$100					
Insurance - State Unemployeme	2,000.00	5,719.87	2,000.00	0.00	0.00	0.00	2,000.00	1,500.00
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
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

Fund: 100 - General Fund

Expense

100-4025-50100

Budget Notes

Budget Code

DEPT

100-4025-50105

Budget Notes

Budget Code

DEPT

100-4025-50221

Budget Notes

Budget Code

DEPT

100-4025-50230

Budget Notes

Budget Code

DEPT

100-4025-50231

Budget Notes

Budget Code

DEPT

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
								DEPT	MANAGER
Budget Notes	Subject								
Budget Code	Employee Benefit Administration								
DEPT									
<u>100-4025-51011</u>	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	Description								
Budget Code	Atlantic Cobra Concepts \$780								
DEPT	Baybridge Administration - Section 125 \$960								
<u>100-4025-51012</u>	Medical & Other Testing	4,000.00	3,831.19	4,000.00	3,350.00	0.00	0.00	4,000.00	3,800.00
Budget Notes	Description								
Budget Code	Drug Testing, Background Checks, Criminal Checks								
DEPT									
<u>100-4025-51013</u>	Employee Assistance Program	14,000.00	7,276.95	15,000.00	12,313.37	0.00	0.00	15,000.00	12,000.00
Budget Notes	Description								
Budget Code	Administration of Employee Assistance Plan - McLaughlin Young Group								
DEPT									
<u>100-4025-51014</u>	Employee Appreciation Costs	14,000.00	7,735.09	10,000.00	2,258.62	0.00	0.00	11,000.00	7,500.00
Budget Notes	Description								
Budget Code	Employee Recognition Costs, Holiday Lunch, Service Award Plaques, Holiday Lunch Gifts								
DEPT									
<u>100-4025-51510</u>	Professional Licenses Certificati	500.00	500.00	600.00	250.00	0.00	0.00	500.00	500.00
<u>100-4025-51511</u>	Employee Continuing Educatio	4,000.00	593.25	2,000.00	475.95	0.00	0.00	2,000.00	1,500.00
<u>100-4025-51514</u>	Tuition Reimbursement	5,000.00	2,542.69	2,000.00	1,587.89	0.00	0.00	2,000.00	2,000.00
<u>100-4025-52011</u>	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
<u>100-4025-52015</u>	Professional and Technical Serv	0.00	979.37	1,000.00	944.82	0.00	0.00	1,000.00	1,000.00
<u>100-4025-52025</u>	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
<u>100-4025-52410</u>	Office Supplies	400.00	351.78	1,000.00	585.32	0.00	0.00	1,000.00	800.00
<u>100-4025-52425</u>	Volunteer/Cadet/Reserves Exp	500.00	300.00	1,400.00	300.00	0.00	0.00	1,400.00	1,000.00
<u>100-4025-52510</u>	Non-Capital Equipment and Fu	1,350.00	1,308.05	600.00	0.00	0.00	0.00		
<u>100-4025-55015</u>	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
<u>100-4025-55017</u>	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

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

	2025		2026		2027		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2027 DEPT	2027 TOWN MANAGER
Salaries - Regular	134,730.00	122,478.52	92,186.75	91,820.84	0.00	0.00	312,388.00	312,388.00
Salaries - Longevity	600.00	595.00	650.00	470.00	0.00	0.00	650.00	650.00
Social Security (Fica Tax) Contribu	10,250.00	9,090.51	7,900.00	6,839.48	0.00	0.00	23,950.00	23,950.00
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
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
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
Uniforms	1,000.00	0.00	725.00	0.00	0.00	0.00	500.00	500.00
Professional Licenses Certificati	600.00	610.00	925.00	420.00	0.00	0.00	650.00	650.00
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
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
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
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
Cellphone Stipend	960.00	720.00	1,000.00	440.00	0.00	0.00	500.00	500.00
Office Supplies	3,000.00	2,796.82	6,000.00	1,292.20	0.00	0.00	6,000.00	5,000.00
Non-Capital Equipment and Fu	3,230.00	609.51	0.00	0.00	0.00	0.00		
Postage	2,000.00	940.05	2,000.00	1,884.05	0.00	0.00	2,000.00	2,000.00
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

Finance

Fund: 100 - General Fund Expense

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

Budget Notes		2025		2026		2027		2027		2027	
Budget Code	DEPT	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN	MANAGER
Subject											
Professional Services											
Description											
FY 25/26 Audit - Gould Gillian CPA \$62,580											
Audit Assistance - Burleson & Early \$25,000											
100-4030-52111		15,250.00	21,733.85	18,000.00	14,623.97	0.00	0.00	0.00	18,000.00	15,000.00	
100-4030-52113		113,200.00	114,926.80	116,400.00	114,867.47	0.00	0.00	0.00	120,000.00	120,000.00	
Subject											
Tax Billing Collection Fees											
Description											
2% Buncombe County Tax Collection Fee											
100-4030-52215		960.00	720.00	1,000.00	440.00	0.00	0.00	0.00	500.00	500.00	
100-4030-52410		3,000.00	2,796.82	6,000.00	1,292.20	0.00	0.00	0.00	6,000.00	5,000.00	
100-4030-52510		3,230.00	609.51	0.00	0.00	0.00	0.00	0.00			
100-4030-55011		2,000.00	940.05	2,000.00	1,884.05	0.00	0.00	0.00	2,000.00	2,000.00	
100-4030-55099		500.00	1,336.57	500.00	429.09	0.00	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	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	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	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

Fund: 100 - General Fund

Expense

	Defined Budgets						TOWN MANAGER
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	
Information Technology Serv	85,500.00	78,159.00	82,500.00	82,427.00	0.00	0.00	90,000.00
Technology and Software Licen	135,300.00	132,896.11	131,450.00	124,720.69	0.00	0.00	136,650.00
Utilities - Communication	29,000.00	24,840.00	45,700.00	29,191.77	0.00	0.00	31,400.00
Technology Supplies and Mater	11,450.00	11,048.81	9,450.00	12,766.11	0.00	0.00	15,000.00
Lease/Rental - Equipment	11,750.00	12,663.78	11,750.00	11,607.94	0.00	0.00	13,300.00
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	286,350.00
Fund: 100 - General Fund Total:	373,000.00	311,491.03	280,850.00	262,813.51	0.00	0.00	286,350.00
Report Total:	373,000.00	311,491.03	280,850.00	262,813.51	0.00	0.00	286,350.00



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025 2026 2027 2027 2027 2027

Total Budget Total Activity Total Budget Total Budget YTD Activity DEPT TOWN MANAGER

Fund: 100 - General Fund

Expense

100-4040-52019

Budget Notes

Budget Code

DEPT

Information Technology Serv

Subject
Technology Services

85,500.00 78,159.00 82,500.00 0.00 0.00 90,000.00 90,000.00

Description

Advanced Data & Network Services \$7500/month
Town's Current IT Support Contract

100-4040-52115

Budget Notes

Budget Code

DEPT

Technology and Software Licen

Subject
Technology Software

135,300.00 132,896.11 131,450.00 0.00 0.00 133,500.00 136,650.00

Description

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 Miscellaneous \$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 & SBTA Management \$7,200
Civic Plus - Audio Eye Managed (ADA Compliance) \$3,150
Navay Global - Website/Software Subscription \$3,150

100-4040-52213

Budget Notes

Budget Code

DEPT

Utilities - Communication

Subject
Utilities Communication

29,000.00 24,840.00 45,700.00 0.00 0.00 31,400.00 31,400.00

Description

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 0.00 0.00 15,000.00 15,000.00

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
							MANAGER
Subject							
Technology Supplies							
Description							
Sharp Electronics - Copier Maintenance Agreement \$9,500							
Copy Overages \$2,500							
Computer/Hardware Replacement \$3,000							
11,750.00	12,663.78	11,750.00	11,607.94	0.00	0.00	13,300.00	13,300.00
Subject							
Lease/Rental - Equipment							
Description							
Sharp Electronics - Copier Lease \$12,500							
Postage Meter Lease \$800							
100,000.00	51,883.33	0.00	2,100.00	0.00	0.00		
373,000.00	311,491.03	280,850.00	262,813.51	0.00	0.00	283,200.00	286,350.00
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

Budget Notes
Budget Code
DEPT

100-4040-54010

Budget Notes
Budget Code
DEPT

100-4040-57510



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Police

Fund: 100 - General Fund
Expense

	2025						2026			2027			TOWN MANAGER
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT		
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					
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					
Salaries - Overtime	35,000.00	31,955.75	40,000.00	29,628.77	0.00	0.00	45,000.00	43,000.00					
Salaries - Longevity	9,550.00	9,400.00	10,300.00	9,800.00	0.00	0.00	9,000.00	9,000.00					
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					
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					
Social Security (Fica Tax) Contr	133,280.00	136,567.52	143,900.00	118,347.72	0.00	0.00	144,763.00	142,835.00					
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					
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					
Insurance Employer Contribu	217,400.00	216,070.35	263,100.00	210,985.76	0.00	0.00	283,934.00	283,934.00					
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					
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					
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					
Uniforms	25,000.00	21,406.32	30,000.00	23,290.03	0.00	0.00	30,000.00	28,000.00					
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					
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					
Contract Services	189,500.00	148,526.90	183,900.00	147,085.89	0.00	0.00	205,972.00	205,972.00					
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					
Utilities - Electricity	11,000.00	12,591.85	9,600.00	5,733.81	0.00	0.00	7,200.00	7,200.00					
Utilities - Gas	1,000.00	916.97	1,000.00	1,059.54	0.00	0.00	1,500.00	1,500.00					
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					
Utilities - Communication	27,900.00	27,982.25	27,000.00	22,421.42	0.00	0.00	31,000.00	30,000.00					
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					
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					
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					

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

	Defined Budgets								
	2025	2025	2026	2026	2027	2027	2027		
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
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	
Office Supplies	10,000.00	8,220.57	8,000.00	5,804.09	0.00	0.00	10,000.00	9,000.00	
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	
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	
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	
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	
Non-Capital Equipment and Fu	0.00	0.00	13,500.00	10.32	0.00	0.00			
Fuel	81,139.36	76,204.63	64,000.00	60,625.46	0.00	0.00	78,000.00	75,000.00	
Safety & Compliance	1,500.00	555.42	1,500.00	515.59	0.00	0.00	1,500.00	1,200.00	
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	
Miscellaneous Expense	0.00	6.00	0.00	22.41	0.00	0.00			
Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00		
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	
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	
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	
Debt Principal - Equipment	71,500.00	71,401.10	73,550.00	73,535.99	0.00	0.00			
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	
Debt Interest - Equipment	6,600.00	6,598.08	4,500.00	4,463.19	0.00	0.00			
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	

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
<u>100-4510-5211</u>	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	Description								
DEPT	Education and Training 28 Employees @ \$1250 \$35,000								
TOWN MANAGER	Education and Training 28 Employees @ \$1,250 each \$35,000								
<u>100-4510-5202</u>	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	Description								
DEPT	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								
	Buncombe County CDE \$30,000								
	Buncombe County PSIP 5% Increase \$88,000								
	Buncombe County Animal Control \$34,000								
	Responder Support Services - Embedded Clinician \$33,033								
	Smith Rodgers Aldridge Legal Advice \$8,375								
	TLC Housecleaning, Carpet and Floorshine \$10,400								
TOWN MANAGER	Contract Services								
<u>100-4510-5215</u>	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	Description								
DEPT	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								
	Utilities - Electricity	11,000.00	12,591.85	9,600.00	5,733.81	0.00	0.00	7,200.00	7,200.00
<u>100-4510-5210</u>	Utilities - Electricity								
Budget Notes									
Budget Code	Description								
DEPT	Average \$600/Month								
	Utilities - Electricity	1,000.00	916.97	1,000.00	1,059.54	0.00	0.00	1,500.00	1,500.00
<u>100-4510-5211</u>	Utilities - Gas								

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes	Subject								
Budget Code	Description								
DEPT	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	Subject								
Budget Code	Description								
DEPT	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	Subject								
Budget Code	Description								
DEPT	Charter Communications \$84/Month \$1,008								
	AT&T Cellphone Service \$2320/Month \$28,848								
	Miscellaneous \$1,144								
	Charter Communication \$1,000								
	Cellphone & Hotspots \$30,000								
TOWN MANAGER	Communications	1,800.00	1,213.02	1,000.00	1,358.97	0.00	0.00	1,500.00	1,500.00
Budget Notes	Subject								
Budget Code	Description								
DEPT	Average \$150/Month								
100-4510-52214	Utilities - Water and Sewer	20,512.57	19,265.15	5,794.39	2,193.70	0.00	0.00	10,000.00	7,500.00
Budget Notes	Subject								
Budget Code	Description								
DEPT	Average \$150/Month								
100-4510-52310	R & M - Building	6,000.00	6,816.83	6,000.00	5,831.59	0.00	0.00	8,000.00	7,500.00
100-4510-52315	R & M - Equipment	60,000.00	60,458.37	70,222.00	63,736.29	0.00	0.00	75,000.00	75,000.00
100-4510-52316	R & M - Vehicle	10,000.00	8,220.57	8,000.00	5,804.09	0.00	0.00	10,000.00	9,000.00
100-4510-52410	Office Supplies	10,000.00	9,861.93	10,000.00	9,040.19	0.00	0.00	29,500.00	29,500.00
100-4510-52419	Technology Supplies and Mater								
Budget Notes	Subject								
Budget Code	Description								
DEPT	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	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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT

Budget Notes
Budget Code
DEPT

Subject
Debt Principal - Vehicles

Description
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

Purchase 5 Vehicles & Equipment Loan Amount \$580,000
Issued 8/4/22 Matures 8/24/26 Rate: 2.99%
Principal 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 \$47,334 Interest \$7,272

100-4510-58012	71,500.00	71,401.10	73,550.00	73,535.99	0.00	0.00
100-4510-58111	20,350.00	20,305.13	24,700.00	24,719.41	0.00	19,075.00
100-4510-58112	6,600.00	6,598.08	4,500.00	4,463.19	0.00	0.00

TOWN MANAGER

Debt Principal

Debt Principal - Equipment
Debt Interest - Vehicles
Debt Interest - Equipment

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

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

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Public Works Administration

Fund: 100 - General Fund

Expense

	2025				2026				2027				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2027 DEPT	2027 TOWN MANAGER			
Salaries - Regular	128,120.00	102,176.84	116,850.00	101,368.86	0.00	0.00	117,347.00	117,347.00	0.00	117,347.00	117,347.00			
Salaries - Overtime	0.00	0.00	0.00	2,193.55	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	1,500.00			
Salaries - Longevity	600.00	610.00	700.00	700.00	0.00	0.00	775.00	775.00	0.00	775.00	775.00			
Social Security (Fica Tax) Contribu	9,490.00	7,448.93	8,500.00	7,551.99	0.00	0.00	9,190.00	9,190.00	0.00	9,190.00	9,190.00			
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	0.00	26,980.00	26,980.00			
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	0.00	6,000.00	6,000.00			
Insurance Employer Contribu	13,520.00	9,998.77	14,100.00	12,592.84	0.00	0.00	16,386.00	16,386.00	0.00	16,386.00	16,386.00			
Employee Appreciation Expens	1,880.00	1,875.06	1,500.00	0.00	0.00	0.00	1,500.00	1,000.00	0.00	1,500.00	1,000.00			
Uniforms	1,047.22	889.03	1,500.00	928.87	0.00	0.00	1,500.00	1,200.00	0.00	1,500.00	1,200.00			
Professional Licenses Certificati	500.00	129.05	500.00	50.00	0.00	0.00	500.00	500.00	0.00	500.00	500.00			
Employee Continuing Educatio	2,000.00	0.00	1,000.00	693.55	0.00	0.00	2,000.00	1,500.00	0.00	2,000.00	1,500.00			
Contract Services	5,565.60	3,215.60	2,938.96	2,378.96	0.00	0.00	4,500.00	4,500.00	0.00	4,500.00	4,500.00			
Utilities - Electricity	6,100.00	2,624.63	2,000.00	4,628.47	0.00	0.00	6,500.00	6,500.00	0.00	6,500.00	6,500.00			
Utilities - Gas	2,200.00	24.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Utilities - Refuse Disposal	3,000.00	680.81	1,900.00	1,843.18	0.00	0.00	2,100.00	2,100.00	0.00	2,100.00	2,100.00			
Utilities - Communication	3,250.00	3,327.08	2,300.00	3,817.10	0.00	0.00	4,980.00	4,980.00	0.00	4,980.00	4,980.00			
Utilities -Water and Sewer	2,100.00	364.93	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Cellphone Stipend	480.00	480.00	500.00	440.00	0.00	0.00	480.00	480.00	0.00	480.00	480.00			
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	0.00	1,500.00	1,500.00			
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	0.00	2,500.00	2,500.00			
Office Supplies	4,572.78	4,993.10	4,500.00	3,446.44	0.00	0.00	4,500.00	4,000.00	0.00	4,500.00	4,000.00			
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	0.00	5,000.00	3,500.00			
Fuel	4,000.00	3,164.61	3,000.00	2,277.69	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00			
Safety & Compliance	695.00	654.00	700.00	109.00	0.00	0.00	700.00	500.00	0.00	700.00	500.00			

	Defined Budgets						TOWN MANAGER
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	
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	215,938.00
Fund: 100 - General Fund Total:	252,860.00	191,037.45	204,450.00	178,832.67	0.00	0.00	215,938.00
Report Total:	252,860.00	191,037.45	204,450.00	178,832.67	0.00	0.00	215,938.00

100-4610-55099



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

		2025				2026				2027				Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2027 DEPT	2027 TOWN MANAGER		
Fund: 100 - General Fund Expense		128,120.00	102,176.84	116,850.00	101,368.86	0.00	0.00	0.00	0.00	117,347.00	117,347.00				
Subject															
Budget Code															
DEPT															
Description															
Salaries - Regular															
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															
Subject															
Budget Code															
DEPT															
Description															
Salaries - Overtime		0.00	0.00	0.00	2,193.55	0.00	0.00	0.00	0.00	2,000.00	2,000.00		1,500.00		
Salaries - Longevity		600.00	610.00	700.00	700.00	0.00	0.00	0.00	0.00	775.00	775.00		775.00		
Social Security (Fica Tax) Contri		9,490.00	7,448.93	8,500.00	7,551.99	0.00	0.00	0.00	0.00	9,190.00	9,190.00		9,190.00		
Retirement Employer Contribu		26,660.00	21,158.23	25,000.00	22,200.26	0.00	0.00	0.00	0.00	26,980.00	26,980.00		26,980.00		
Subject															
Budget Code															
DEPT															
Description															
Local Government Retirement															
Local Government Retirement		6,450.00	5,125.67	5,900.00	5,175.29	0.00	0.00	0.00	0.00	6,000.00	6,000.00		6,000.00		
Retirement Employer Contribu															
Subject															
Budget Code															
DEPT															
Description															
401k Retirement		13,520.00	9,998.77	14,100.00	12,592.84	0.00	0.00	0.00	0.00	16,386.00	16,386.00		16,386.00		
Insurance Employer Contribu															

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER

Budget Notes

Subject
Employee Insurance

Description
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

Employee Appreciation Expens
Uniforms
Professional Licenses Certificati
Employee Continuing Educatio
Contract Services

1,880.00	1,875.06	1,500.00	0.00	0.00	0.00	1,500.00	1,000.00
1,047.22	889.03	1,500.00	928.87	0.00	0.00	1,500.00	1,200.00
500.00	129.05	500.00	50.00	0.00	0.00	500.00	500.00
2,000.00	0.00	1,000.00	693.55	0.00	0.00	2,000.00	1,500.00
5,565.60	3,215.60	2,938.96	2,378.96	0.00	0.00	4,500.00	4,500.00

Budget Notes

Subject
Contracted Services

Description
Cleaning Contract \$350/Month \$4200
Terminix Services \$300

Utilities - Electricity
Utilities - Gas
Utilities - Refuse Disposal

6,100.00	2,624.63	2,000.00	4,628.47	0.00	0.00	6,500.00	6,500.00
2,200.00	24.17	0.00	0.00	0.00	0.00		
3,000.00	680.81	1,900.00	1,843.18	0.00	0.00	2,100.00	2,100.00

Budget Notes

Subject
Refuse Disposal

Description
GFL Environmental \$175/month \$2100

Utilities - Communication

3,250.00	3,327.08	2,300.00	3,817.10	0.00	0.00	4,980.00	4,980.00
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Budget Notes

Subject
Communications

Description
Charter Communications/Internet Service \$280/month \$3360
Verizon Wireless \$135/month \$1620

Utilities - Water and Sewer
Cellphone Stipend
R & M - Buildings
R & M - Vehicle
Office Supplies

2,100.00	364.93	1,500.00	0.00	0.00	0.00		
480.00	480.00	500.00	440.00	0.00	0.00	480.00	480.00
17,129.40	13,713.86	2,500.00	1,468.57	0.00	0.00	1,500.00	1,500.00
2,500.00	1,313.21	2,800.00	1,253.30	0.00	0.00	2,500.00	2,500.00
4,572.78	4,993.10	4,500.00	3,446.44	0.00	0.00	4,500.00	4,000.00

Budget Worksheet

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
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
Fuel	4,000.00	3,164.61	3,000.00	2,277.69	0.00	0.00	3,000.00	3,000.00
Safety & Compliance	695.00	654.00	700.00	109.00	0.00	0.00	700.00	500.00
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

[100-4610-52510](#)
[100-4610-55010](#)
[100-4610-55017](#)
[100-4610-55099](#)



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Building & Grounds

Fund: 100 - General Fund

Expense

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

	Defined Budgets						TOWN MANAGER
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	
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	317,793.00
Fund: 100 - General Fund Total:	459,460.00	357,097.40	344,600.00	282,139.29	0.00	0.00	317,793.00
Report Total:	459,460.00	357,097.40	344,600.00	282,139.29	0.00	0.00	317,793.00



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

		2025				2026				2027				Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2027 DEPT	2027 TOWN				
Fund: 100 - General Fund Expense		64,330.00	57,230.41	70,350.00	53,556.42	0.00	0.00	41,767.00	41,767.00		41,767.00				
Budget Notes															
Budget Code	Description														
DEPT	Public Works Technician 1	\$41,767													
Budget Notes															
Budget Code	Description														
DEPT	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		16,840.00				
Budget Notes															
Budget Code	Description														
DEPT	Part-Time Salaries				\$16.84/hour										
Budget Notes															
Budget Code	Description														
DEPT	Salaries - Overtime	0.00	241.06	0.00	1,280.01	0.00	0.00	1,500.00	1,500.00		1,500.00				
Budget Notes															
Budget Code	Description														
DEPT	Salaries - Longevity	290.00	215.00	300.00	245.00	0.00	0.00	300.00	300.00		300.00				
Budget Notes															
Budget Code	Description														
DEPT	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		4,630.00				
Budget Notes															
Budget Code	Description														
DEPT	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		9,450.00				
Budget Notes															
Budget Code	Description														
DEPT	Local Government Retirement			22.46% of Salary											
Budget Notes															
Budget Code	Description														
DEPT	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		2,125.00				
Budget Notes															
Budget Code	Description														
DEPT	401k Retirement			5% of Salary											
Budget Notes															
Budget Code	Description														
DEPT	Insurance Employer Contribu	14,310.00	10,384.20	13,200.00	10,524.05	0.00	0.00	10,849.00	10,849.00		10,849.00				
Budget Notes															
Budget Code	Description														
DEPT	Employee Insurance Costs														
Budget Notes															
Budget Code	Description														
DEPT	Professional Licenses Certificati	0.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00		250.00				

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Employee Continuing Educatio	1,500.00	0.00	0.00	0.00	0.00	0.00		
Contract Services	118,071.31	114,545.01	117,500.00	104,394.68	0.00	0.00	119,070.00	119,070.00

Subject
Contract Services

Description	2025	2026	2027
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	\$7,100		

Subject
Utilities - Electricity
Utilities - Gas
Utilities - Refuse Disposal

Utilities - Electricity	48,000.00	9,643.26	13,500.00	8,189.25	0.00	0.00	13,500.00	11,000.00
Utilities - Gas	6,200.00	4,619.86	5,000.00	8,202.69	0.00	0.00	8,000.00	8,000.00
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

Subject
Refuse Disposal

Description	2025	2026	2027
Dumpster Service - GFL Environmental	\$551/month	\$6612	

Subject
Utilities - Communication
Utilities - Water and Sewer
Utilities - Street and Park Ligh
R & M - Building

Utilities - Communication	400.00	65.06	0.00	0.00	0.00	0.00		
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
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
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

Subject
Building Maintenance
Building Maintenance

Description	2025	2026	2027					
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	58,772.44	54,695.26	13,905.57	9,464.78	0.00	0.00	15,000.00	13,500.00

Subject
General Maintenance Only
General Maintenance Only

R & M - Grounds/Parks/Green	18,000.00	4,024.68	1,810.02	1,336.50	0.00	0.00	1,500.00	1,500.00
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Subject
R & M - Equipment

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
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Subject
TOWN MANAGER

Description	2025	2026	2027					
This is an estimate for general maintenance. Will need to be increased if any projects or upgrades are planned. This is just for general maintenance. Will need to be increased if any projects or upgrades are planned	58,772.44	54,695.26	13,905.57	9,464.78	0.00	0.00	15,000.00	13,500.00

Budget Worksheet

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
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
Non-Capital Equipment and Fu	0.00	0.00	225.00	180.80	0.00	0.00	1,500.00	1,000.00
Fuel	2,500.00	1,361.06	2,000.00	993.69	0.00	0.00	2,000.00	2,000.00
Safety & Compliance	356.25	384.90	350.00	345.20	0.00	0.00	500.00	400.00
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

Fund: 100 - General Fund

Expense

	2025	2025	2026	2026	2027	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
Salaries - Regular	300,480.00	274,886.64	335,000.00	256,951.78	0.00	0.00	346,063.00	346,043.00	
Salaries - Overtime	0.00	1,084.78	0.00	6,120.46	0.00	0.00	7,000.00	6,000.00	
Salaries - Longevity	1,500.00	1,177.50	1,550.00	1,312.50	0.00	0.00	1,925.00	1,925.00	
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	
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	
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	
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	
Uniforms	8,500.00	8,258.43	9,000.00	7,154.20	0.00	0.00	9,500.00	9,000.00	
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	
Professional and Technical Serv	5,000.00	0.00	0.00	0.00	0.00	0.00			
Contract Services	8,258.50	8,809.66	8,450.00	10,022.43	0.00	0.00	9,800.00	9,800.00	
Disposal Fees	13,762.99	13,422.29	2,200.00	2,053.15	0.00	0.00	4,000.00	3,500.00	
Utilities - Communication	780.00	480.12	500.00	390.76	0.00	0.00	500.00	500.00	
Cellphone Stipend	480.00	960.00	1,000.00	880.00	0.00	0.00	960.00	960.00	
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	
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	
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	
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	
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	
Lease/Rental - Equipment	220.00	220.00	232.00	232.00	0.00	0.00	232.00	232.00	
Fuel	13,000.00	13,138.39	10,000.00	13,435.97	0.00	0.00	19,200.00	17,000.00	
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	
Capital Outlay-Vehicles	60,000.00	57,567.83	0.00	0.00	0.00	0.00	301,251.00		

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

	Defined Budgets						
	2025	2025	2026	2026	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
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
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
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
							853,616.00
							853,616.00
							MANAGER



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
Salaries - Regular	300,480.00	274,886.64	335,000.00	256,951.78	0.00	0.00	346,063.00	346,043.00	

Fund: 100 - General Fund

Expense

100-4620-50100

Budget Notes

Budget Code

DEPT

Subject
Salaries

Description

Public Works Tech I \$41,766 Public Works Tech I \$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

100-4620-50105

100-4620-50210

100-4620-50220

Budget Notes

Budget Code

DEPT

Subject
Local Government Retirement

Description

Local Government Retirement 22.46% of Salaries

100-4620-50221

Budget Notes

Budget Code

DEPT

Subject
401k Contribution

Description

401k Retirement Contribution 5% of Salaries

100-4620-50230

Insurance Employer Contribu

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Subject	Description								
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								
		8,500.00	8,258.43	9,000.00	7,154.20	0.00	0.00	9,500.00	9,000.00
		2,840.68	2,941.68	1,200.00	1,059.17	0.00	0.00	3,500.00	2,500.00
Subject	Description								
Employee Training	Flagger Classes, Pest Management Classes, Ornamental & Turf Classes, Safety Classes and Exam Fees								
		5,000.00	0.00	0.00	0.00	0.00	0.00		
		8,258.50	8,809.66	8,450.00	10,022.43	0.00	0.00	9,800.00	9,800.00
Subject	Description								
Contract Services	Street Sweeping Contract \$600/month \$7,200								
	City of Marion Install Remove Christmas Decorations \$2,600								
		13,762.99	13,422.29	2,200.00	2,053.15	0.00	0.00	4,000.00	3,500.00
Subject	Description								
Disposal Fees	Disposal of Asphalt, Concrete and Other Materials								
		780.00	480.12	500.00	390.76	0.00	0.00	500.00	500.00
Subject	Description								
Communication Fees	Monthly Cellphone Service \$41/month								
		480.00	960.00	1,000.00	880.00	0.00	0.00	960.00	960.00
Subject	Description								
Communication Fees	Cellphone Stipend \$80/month								
		120,000.00	144,845.88	140,000.00	114,981.12	0.00	0.00	153,000.00	151,000.00

Budget Notes
Budget Code
DEPT
100-4620-51015
100-4620-51511
Budget Notes
Budget Code
DEPT
100-4620-52015
100-4620-52020
Budget Notes
Budget Code
DEPT
100-4620-52110
100-4620-52110
Budget Notes
Budget Code
DEPT
100-4620-52213
Budget Notes
Budget Code
DEPT
100-4620-52215
Budget Notes
Budget Code
DEPT
100-4620-52216

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes	Subject								
Budget Code	Description								
DEPT									MANAGER
	Streetlighting								
<u>100-4620-52315</u>	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
<u>100-4620-52316</u>	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
<u>100-4620-52320</u>	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
<u>100-4620-52510</u>	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
<u>100-4620-54010</u>	Lease/Rental - Equipment	220.00	220.00	232.00	232.00	0.00	0.00	232.00	232.00
Budget Notes	Subject								
Budget Code	Description								
DEPT									
	Lease/Rental								
	ARC 3 Gases Industrial Lease								
<u>100-4620-55010</u>	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	Subject								
Budget Code	Description								
DEPT									
	Fuel								
	Average Fuel Cost of \$1600/month								
<u>100-4620-55025</u>	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	Subject								
Budget Code	Description								
DEPT									
	Public Transportation								
	Black Mountain Trailblazer Mountain Mobility Services \$24,000								
	City of Asheville Bus Route 170 Contribution \$26,625								
<u>100-4620-57410</u>	Capital Outlay-Vehicles	60,000.00	57,567.83	0.00	0.00	0.00	0.00	301,251.00	
Budget Notes	Subject								
Budget Code	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								
	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								
TOWN MANAGER									
	2026 F-350 Quote ID: 0828202506								

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

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

100-4620-57610



Town of Black Mountain

Budget Worksheet

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

Sanitation

Fund: 100 - General Fund
Expense

	Defined Budgets						TOWN MANAGER
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	
Salaries - Regular	462,620.00	395,767.32	418,000.00	416,468.32	0.00	0.00	423,683.00
Salaries - Overtime	0.00	0.00	0.00	1,364.39	0.00	0.00	2,000.00
Salaries - Longevity	1,590.00	1,272.50	1,550.00	1,680.00	0.00	0.00	1,850.00
Social Security (Fica Tax) Contribu	34,880.00	29,941.63	31,600.00	31,480.48	0.00	0.00	32,710.00
Retirement Employer Contribu	96,070.00	81,772.92	89,400.00	89,108.99	0.00	0.00	96,025.00
Retirement Employer Contribu	23,210.00	19,810.37	21,000.00	20,820.88	0.00	0.00	21,380.00
Insurance Employer Contributi	86,120.00	63,540.32	80,750.00	71,794.50	0.00	0.00	94,365.00
Uniforms	10,000.00	9,081.83	10,000.00	9,106.89	0.00	0.00	10,000.00
Employee Continuing Educatio	3,000.00	2,004.75	0.00	0.00	0.00	0.00	
Contract Services	3,000.00	0.00	1,000.00	0.00	0.00	0.00	
Disposal Fees	200,055.34	214,729.78	180,000.00	191,982.40	0.00	0.00	245,500.00
Utilities - Communication	500.00	299.79	350.00	272.76	0.00	0.00	335.00
R & M - Vehicle	35,944.66	33,313.04	25,500.00	23,740.14	0.00	0.00	35,000.00
Specialty Operating Supplies	2,000.00	597.24	4,500.00	3,982.07	0.00	0.00	1,000.00
Non-Capital Equipment and Fu	0.00	49.99	0.00	0.00	0.00	0.00	
Lease/Rental - Equipment	0.00	0.00	8,500.00	8,500.00	0.00	0.00	
Fuel	42,000.00	32,795.68	42,000.00	34,518.27	0.00	0.00	43,200.00
Postage	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Damage Claims	1,000.00	137.82	1,000.00	107.29	0.00	0.00	1,000.00
Community Outreach/Public R	500.00	418.74	500.00	0.00	0.00	0.00	500.00
Debt Principal - Vehicles and M	124,300.00	124,230.84	126,350.00	126,300.92	0.00	0.00	128,406.00
Debt Interest - Vehicles and M	8,350.00	8,323.93	6,300.00	6,253.85	0.00	0.00	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
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
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

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

		2025					2026					2027				
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2027 DEPT	2027 TOWN	MANAGER	
Fund: 100 - General Fund																
Expense																
<u>100-4640-50100</u>		462,620.00	395,767.32	418,000.00	416,468.32	0.00	0.00	423,683.00	423,683.00	0.00	0.00	0.00	423,683.00	423,683.00		
Budget Notes																
Budget Code																
DEPT																
Subject																
Salaries - Regular																
Sanitation Wages																
Description																
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		\$473,683														
<u>100-4640-50102</u>		0.00	0.00	0.00	1,364.39	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00		
Salaries - Overtime																
<u>100-4640-50105</u>		1,590.00	1,272.50	1,550.00	1,680.00	0.00	0.00	1,850.00	1,850.00	0.00	0.00	0.00	1,850.00	1,850.00		
Salaries - Longevity																
<u>100-4640-50210</u>		34,880.00	29,941.63	31,600.00	31,480.48	0.00	0.00	32,710.00	32,710.00	0.00	0.00	0.00	32,710.00	32,710.00		
Social Security (Fica Tax) Contri																
<u>100-4640-50220</u>		96,070.00	81,772.92	89,400.00	89,108.99	0.00	0.00	96,025.00	96,025.00	0.00	0.00	0.00	96,025.00	96,025.00		
Retirement Employer Contribu																
Budget Notes																
Budget Code																
DEPT																
Subject																
Local Government Retirement																
Retirement Employer Contribu																
<u>100-4640-50221</u>		23,210.00	19,810.37	21,000.00	20,820.88	0.00	0.00	21,380.00	21,380.00	0.00	0.00	0.00	21,380.00	21,380.00		
Local Government Retirement																
Retirement Employer Contribu																
Budget Notes		22.46% of Wages														
Budget Code																
DEPT																
Subject																
401k Retirement																
<u>100-4640-50230</u>		86,120.00	63,540.32	80,750.00	71,794.50	0.00	0.00	94,365.00	94,365.00	0.00	0.00	0.00	94,365.00	94,365.00		
401k Retirement																
Insurance Employer Contribu																

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Budget Notes
Budget Code
DEPT

Subject
Employee Health Coverage

Description
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	10,000.00	9,000.00
100-4640-51511	Employee Continuing Education	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	245,500.00	245,500.00

Budget Notes
Budget Code
DEPT

Subject
Disposal Fees

Description
Buncombe County Disposal Fees \$165,000
Curbside Management Recycling \$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	335.00	335.00
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Budget Notes
Budget Code
DEPT

Subject
Cellphone Fees

Description
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	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	1,000.00	1,000.00
100-4640-52510	Non-Capital Equipment and Fu	0.00	49.99	0.00	0.00	0.00		
100-4640-54010	Lease/Rental - Equipment	0.00	0.00	8,500.00	8,500.00	0.00		
100-4640-55010	Fuel	42,000.00	32,795.68	42,000.00	34,518.27	0.00	43,200.00	42,000.00

Budget Notes
Budget Code
DEPT

Subject
Fuel Costs

Description
Average Fuel Costs \$3,600/month

100-4640-55011	Postage	0.00	0.00	500.00	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	1,000.00	
100-4640-55023	Community Outreach/Public R	500.00	418.74	500.00	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	128,406.00	128,406.00

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes Budget Code DEPT	Subject								
	Equipment Debt Service								MANAGER
	Description								
	Sanitation Equipment Loan			\$615,365					
	Issued 7/9/20			8/21/27					
	Principal	\$92,150.45							
	Interest	\$2,824.88							
	Sanitation Equipment Loan			\$245,000					
	Issued 1/8/21			1/8/28					
	Principal	\$36,255.13							
	Interest	\$1,324.31							
	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

100-4640-58111



Town of Black Mountain

Budget Worksheet

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

Parks and Recreation

Fund: 100 - General Fund

Expense

Defined Budgets

	2025	2025	2025	2026	2026	2026	2027	2027	2027	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN MANAGER
Salaries - Regular	280,450.00	283,470.22	282,500.00	222,728.13	0.00	0.00	286,155.00	286,155.00		
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		
Salaries - Longevity	1,400.00	1,400.00	1,600.00	1,550.00	0.00	0.00	1,450.00	1,450.00		
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		
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		
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		
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		
Uniforms	500.00	0.00	500.00	258.52	0.00	0.00	2,000.00	1,500.00		
Professional Licenses Certificati	1,000.00	350.00	500.00	390.00	0.00	0.00	500.00	500.00		
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		
Professional and Technical Serv	3,500.00	3,500.00	0.00	0.00	0.00	0.00				
Contract Services	10,000.00	7,063.21	7,000.00	5,362.96	0.00	0.00	5,460.00	5,460.00		
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		
Permits, License And Fees-Oth	1,000.00	935.00	1,200.00	452.91	0.00	0.00	700.00	700.00		
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		
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		
Utilities - Electricity	11,000.00	6,967.88	5,000.00	4,145.28	0.00	0.00	5,000.00	5,000.00		
Utilities - Gas	2,200.00	24.15	150.00	0.00	0.00	0.00	150.00	150.00		
Utilities - Refuse Disposal	3,200.00	680.82	0.00	1,163.95	0.00	0.00				
Utilities - Communication	2,900.00	2,557.90	2,150.00	1,020.25	0.00	0.00	2,150.00	2,150.00		
Utilities -Water and Sewer	2,100.00	489.63	1,000.00	167.89	0.00	0.00	1,000.00	1,000.00		
Cellphone Stipend	500.00	80.00	500.00	440.00	0.00	0.00	500.00	500.00		
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		
Office Supplies	4,300.00	2,810.78	5,700.00	2,576.91	0.00	0.00	4,300.00	4,300.00		
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		

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
Fuel	1,500.00	1,068.81	1,200.00	1,130.43	0.00	0.00	1,700.00	1,500.00	
Safety & Compliance	500.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00	
Non-Governmental Grant Opera	0.00	0.00	20,000.00	0.00	0.00	0.00			
Miscellaneous Expense	200.00	0.00	200.00	0.00	0.00	0.00			
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

		2025				2026				2027				Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2027 DEPT	2027 TOWN MANAGER				
Fund: 100 - General Fund Expense															
<u>100-4700-50100</u>	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	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														
<u>100-4700-50101</u>	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	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														
<u>100-4700-50105</u>	Salaries - Longevity	1,400.00	1,400.00	1,600.00	1,550.00	0.00	0.00	1,450.00	1,450.00						
<u>100-4700-50210</u>	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						
<u>100-4700-50220</u>	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	Description														
DEPT	Local Government Retirement														
	Local Government Retirement 22.46% of Salaries														
<u>100-4700-50221</u>	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	Description														
DEPT	401k Retirement Contribution 5% of Wages														
<u>100-4700-50230</u>	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						

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Budget Notes
Budget Code
 DEPT

Subject
 Employee Insurance

Description
 Health Insurance \$50,400
 Dental Insurance \$1,865
 Vision Insurance \$376
 Life and AD&D Insurance \$209

100-4700-51015

Uniforms

1,500.00

2,000.00

0.00

0.00

258.52

500.00

0.00

0.00

0.00

0.00

0.00

0.00

Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 Same as FY26
 Same as FY26

100-4700-51510

Professional Licenses Certificati

1,000.00

500.00

350.00

500.00

390.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 Same as 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

0.00

0.00

0.00

0.00

0.00

0.00

Budget Notes
Budget Code
 DEPT

Subject
 Education and Training

Description
 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
 Increases in travel expenses and conference registrations caused a \$500 increase for this item

7,390.00

6,800.00

TOWN MANAGER

100-4700-52016

Professional and Technical Serv

3,500.00

3,500.00

0.00

0.00

0.00

0.00

0.00

0.00

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

0.00

0.00

0.00

0.00

0.00

0.00

Budget Notes
Budget Code
 DEPT

Subject
 Contract Services

Description
 Tennis Camp \$2660
 Skateboard Lessons \$450
 Beginner Skateboard Lessons \$600
 Tree Trimming Community Garden \$1000
 Miscellaneous \$750

5,460.00

5,460.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

100-4700-52025

Advertising and Notices

3,120.00

1,280.00

3,500.00

2,219.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes	Subject								
Budget Code	Comparison to FY26								
DEPT									
TOWN MANAGER									
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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
100-4700-52215	Cellphone Stipend	500.00	80.00	500.00	440.00	0.00	0.00	500.00	500.00
Budget Notes	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
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	Subject								
Budget Code	Comparison to FY26								
DEPT									
TOWN MANAGER									
Budget Notes	Description								
Budget Code	\$5000 increase (\$3,600 increase over adjusted amount FY26) -								
DEPT	Truck is an old public works vehicle that is unreliable and requires frequent repairs.								
TOWN MANAGER	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. (\$????)								
Budget Notes	Description								
Budget Code	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.								
DEPT	\$5000 increase (\$3,600 increase over adjusted amount FY26) -								
TOWN MANAGER	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. (\$????)								
Budget Notes	Description								
Budget Code	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.								
DEPT	\$5000 increase (\$3,600 increase over adjusted amount FY26) -								
TOWN MANAGER	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. (\$????)								

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
Office Supplies	4,300.00	2,810.78	5,700.00	2,576.91	0.00	0.00	4,300.00	4,300.00	
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	
Subject									
Programs and Events									
Description									
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						
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)									
Fuel	1,500.00	1,068.81	1,200.00	1,130.43	0.00	0.00	1,700.00	1,500.00	
Subject									
Comparison to FY26									
Comparison to FY26									
Description									
Adding an additional vehicle and with Lakeview Center activities increasing, we anticipate a \$500 increase compared with FY26.									
Adding an additional vehicle and with Lakeview Center activities increasing, we anticipate a \$500 increase compared with FY26.									
Safety & Compliance	500.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00	
Non-Governmental Grant Opera	0.00	0.00	20,000.00	0.00	0.00	0.00			
Miscellaneous Expense	200.00	0.00	200.00	0.00	0.00	0.00			
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	

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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
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
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
Uniforms	1,800.00	1,436.79	1,800.00	0.00	0.00	0.00	1,800.00	1,600.00
Employee Continuing Educatio	1,500.00	565.80	1,500.00	0.00	0.00	0.00	1,000.00	1,000.00
Contract Services	700.00	500.00	700.00	610.00	0.00	0.00	700.00	400.00
Permits, License And Fees-Oth	200.00	275.00	300.00	205.10	0.00	0.00	300.00	300.00
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
Technology and Software Licen	0.00	0.00	450.00	0.00	0.00	0.00	4,100.00	3,500.00
Utilities - Electricity	21,500.00	11,134.66	15,000.00	10,287.39	0.00	0.00	15,000.00	14,000.00
Utilities - Communication	900.00	695.40	650.00	527.43	0.00	0.00	650.00	650.00
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
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
R & M - Grounds/Parks/Green	11,000.00	9,069.90	0.00	0.00	0.00	0.00		
R & M - Equipment	7,000.00	4,808.94	5,000.00	98.24	0.00	0.00	5,000.00	4,500.00
Office Supplies	4,000.00	3,685.59	4,303.87	2,525.04	0.00	0.00	5,000.00	4,000.00
Medical Supplies	3,000.00	861.21	1,196.13	1,003.13	0.00	0.00	1,500.00	1,500.00
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
Specialty Operating Supplies-S	0.00	0.00	15,000.00	3,784.85	0.00	0.00	15,000.00	15,000.00
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
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
Programs and Events Expense	6,500.00	2,754.84	300.00	0.00	0.00	0.00	300.00	300.00
Lease/Rental - Equipment	3,000.00	2,040.00	2,050.00	1,870.00	0.00	0.00	2,050.00	500.00
Safety & Compliance	500.00	143.00	500.00	0.00	0.00	0.00	300.00	300.00
Cash Short/Over	0.00	-0.03	50.00	-6.10	0.00	0.00		

Pool

Fund: 100 - General Fund

Expense

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
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

100-4710-57510

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		2025				2026				2027				Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2027	2027	2027	2027	TOWN	MANAGER
Fund: 100 - General Fund Expense		77,870.00	71,809.42	81,150.00	61,951.61	0.00	0.00	100,332.00	100,332.00	0.00	0.00	0.00	0.00	100,332.00	100,332.00
Budget Notes		Salaries - Part Time/Temp/Aux													
Budget Code		100-4710-50101													
DEPT		Part-Time Salaries													
		Description													
		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													
Budget Notes		5,960.00	6,053.98	6,250.00	4,178.66	0.00	0.00	7,680.00	7,680.00	0.00	0.00	0.00	0.00	7,680.00	7,680.00
Budget Code		100-4710-50210													
DEPT		Social Security (Fica Tax) Contri													
TOWN MANAGER		Uniforms													
		Description													
		Same as FY26 - Don't expect to spend all in FY26, but shirt costs are increasing													
		Same as FY26 - Don't expect to spend all in FY26, but shirt costs are increasing													
Budget Notes		1,800.00	1,436.79	1,800.00	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00	0.00	0.00	1,800.00	1,600.00
Budget Code		100-4710-51015													
DEPT		Employee Continuing Educatio													
TOWN MANAGER		Comparison to FY25													
		Description													
		\$565 spent in FY25													
		\$565 spent in FY25													
Budget Notes		1,500.00	565.80	1,500.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Budget Code		100-4710-51511													
DEPT		Contract Services													
TOWN MANAGER		Comparison to FY25													
		Description													
		700.00													
		500.00													
		700.00													
		610.00													
		0.00													
		0.00													
		400.00													
Budget Notes		200.00	275.00	300.00	205.10	0.00	0.00	300.00	300.00	0.00	0.00	0.00	0.00	300.00	300.00
Budget Code		100-4710-52100													
DEPT		Permits, License And Fees-Oth													
TOWN MANAGER		Comparison to FY26													
		Description													
		Same as FY26.													
		Same as FY26.													
Budget Notes		1,500.00	1,430.16	2,000.00	855.74	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	1,700.00
Budget Code		100-4710-52112													
DEPT		Credit Card Processing Fees													
TOWN MANAGER		Comparison to FY26													

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes									
Budget Code									
DEPT	Subject		Description						
TOWN MANAGER	Comparison to FY26		Same amount as FY26.						
	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									
DEPT	Subject		Description						
TOWN MANAGER	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						
	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.						
		21,500.00	11,134.66	15,000.00	10,287.39	0.00	0.00	15,000.00	14,000.00
100-4710-52210	Utilities - Electricity								
Budget Notes									
Budget Code									
DEPT	Subject		Description						
TOWN MANAGER	Comparison to FY26		Same as FY26.						
	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									
DEPT	Subject		Description						
TOWN MANAGER	Comparison to FY26		Same as FY26.						
	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									
DEPT	Subject		Description						
TOWN MANAGER	Comparison to FY26		Same as FY26.						
	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									
DEPT	Subject		Description						
TOWN MANAGER	Comparison to FY26		Same as FY26.						
	Comparison to FY26		Same as FY26.						
100-4710-52311	R & M - Grounds/Parks/Green	11,000.00	9,069.90	0.00	0.00	0.00	0.00	0.00	
Budget Notes									
Budget Code									
DEPT	Subject		Description						
TOWN MANAGER	Compared to FY26		Splits the middle between the budgeted \$10k and the adjusted amount of \$8,943.06 for FY26.						
	Compared to FY26		Splits the middle between the budgeted \$10k and the adjusted amount of \$8,943.06 for FY26.						

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
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	Description								
Budget Code	Same as FY26.								
DEPT	Same as FY26.								
TOWN MANAGER									
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	Description								
Budget Code	On pace to be \$5000 for FY26 with a budget of \$4500								
DEPT	On pace to be \$5000 for FY26 with a budget of \$4500								
TOWN MANAGER									
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	Description								
Budget Code	Already over budget for FY26 and on pace to be \$1500								
DEPT	Already over budget for FY26 and on pace to be \$1500								
TOWN MANAGER									
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	Description								
Budget Code	\$3000 increase compared to FY26. FY26 on pace to be over budget.								
DEPT	\$3000 increase compared to FY26. FY26 on pace to be over budget.								
TOWN MANAGER									
100-4710-52420	Specialty Operating Supplies-5	0.00	0.00	15,000.00	3,784.85	0.00	0.00	15,000.00	15,000.00
Budget Notes	Description								
Budget Code	Same as FY26.								
DEPT	Looking at trophies purchased at the end of FY25, these are expected to be roughly \$2000.								
TOWN MANAGER	Swim team supplies this season are estimated slightly over \$10,000, which shows the \$15,000 budgeted for FY26 to be a fairly accurate forecast for this season.								
	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 slightly 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	Description								
Budget Code	Same as FY26 and FY25								
DEPT	Same as FY26 and FY25								
TOWN MANAGER									

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes								
Budget Code								
DEPT	4,500.00	3,434.85	1,056.94	1,329.13	0.00	0.00	1,200.00	1,200.00
TOWN MANAGER								MANAGER
Subject								
Non-Capital Equipment and Fu								
Compared to FY26								
Compared to FY26								
Description								
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								
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								
Budget Notes								
Budget Code								
DEPT	6,500.00	2,754.84	300.00	0.00	0.00	0.00	300.00	300.00
TOWN MANAGER								
Subject								
Programs and Events Expense								
Comparison to FY26								
Comparison to FY26								
Description								
Same as FY26								
Same as FY26								
Budget Notes								
Budget Code								
DEPT	3,000.00	2,040.00	2,050.00	1,870.00	0.00	0.00	2,050.00	500.00
TOWN MANAGER								
Subject								
Lease/Rental - Equipment								
Comparison to FY26								
Comparison to FY26								
Description								
Same amount as FY26								
Same amount as FY26								
Budget Notes								
Budget Code								
DEPT	500.00	143.00	500.00	0.00	0.00	0.00	300.00	300.00
TOWN MANAGER								
Subject								
Safety & Compliance								
Comparison to FY26								
Comparison to FY26								
Description								
Same amount as FY26								
Same amount as FY26								
Budget Notes								
Budget Code								
DEPT	8,000.00	0.00	0.00	0.00	0.00	0.00	9,100.00	9,100.00
TOWN MANAGER								
Subject								
Cash Short/Over								
Capital Outlay-Furnishings & N								
Comparison to FY26								
Comparison to FY26								
Description								
0.00		-0.03	50.00	-6.10	0.00	0.00		
8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	9,100.00
Budget Notes								
Budget Code								
DEPT								
TOWN MANAGER								
Subject								
Basis for budget request								
Basis for budget request								
Description								
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								
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

Fund: 100 - General Fund

Expense

	2025		2026		2027		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2027 DEPT	2027 TOWN MANAGER
Salaries - Regular	79,570.00	66,883.23	68,600.00	59,262.74	0.00	0.00	68,600.00	68,600.00
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
Salaries - Longevity	1,350.00	1,350.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00
Social Security (Fica Tax) Contribu	8,520.00	7,138.26	7,000.00	6,220.64	0.00	0.00	7,520.00	7,520.00
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
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
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
Employee Continuing Educatio	500.00	0.00	700.00	0.00	0.00	0.00	300.00	300.00
Contract Services	500.00	252.20	1,650.00	942.20	0.00	0.00	3,950.00	3,950.00
Permits, License And Fees-Oth	400.00	400.00	400.00	0.00	0.00	0.00		
Technology and Software Licen	600.00	0.00	600.00	0.00	0.00	0.00		
Utilities - Electricity	8,500.00	3,660.19	7,000.00	3,934.86	0.00	0.00	7,000.00	5,500.00
Utilities - Gas	300.00	232.10	300.00	217.33	0.00	0.00	300.00	300.00
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
Utilities - Communication	1,600.00	1,564.78	0.00	1,234.81	0.00	0.00	1,560.00	1,560.00
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
R & M - Building	2,000.00	170.00	3,000.00	3,022.69	0.00	0.00	2,000.00	2,000.00
R & M - Equipment	1,000.00	0.00	1,000.00	325.00	0.00	0.00	1,000.00	1,000.00
Office Supplies	5,436.04	3,688.78	3,000.00	1,884.66	0.00	0.00	3,500.00	2,800.00
Non-Capital Equipment and Fu	363.96	363.96	0.00	0.00	0.00	0.00		
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
Senior Dining Program	24,000.00	0.00	18,950.00	37.54	0.00	0.00	20,000.00	
Postage	200.00	0.00	200.00	0.00	0.00	0.00		

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	DEPT	TOWN
Mileage Reimbursement - Non	200.00	0.00	200.00	0.00	0.00	0.00	0.00		
Expense Total:	224,900.00	144,578.29	176,567.65	131,316.03	0.00	0.00	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	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	0.00	187,949.00	165,749.00

100-4711-55030



Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
<u>100-4711-51511</u>	Employee Continuing Educatio	500.00	0.00	700.00	0.00	0.00	0.00	300.00	300.00
Budget Notes	Description								
Budget Code	\$400 decrease compared with FY26. Unused line for the past few years, but wanting to leave the option for continuing education and training.								
DEPT	\$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									
<u>100-4711-52020</u>	Contract Services	500.00	252.20	1,650.00	942.20	0.00	0.00	3,950.00	3,950.00
Budget Notes	Description								
Budget Code	Cleaning Services \$3200								
DEPT	Pest Control \$750								
TOWN MANAGER	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.								
<u>100-4711-52100</u>	Permits, License And Fees-Oth	400.00	400.00	400.00	0.00	0.00	0.00		
<u>100-4711-52115</u>	Technology and Software Licen	600.00	0.00	600.00	0.00	0.00	0.00		
<u>100-4711-52210</u>	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	Description								
Budget Code	Same as FY26.								
DEPT	Same as FY26.								
TOWN MANAGER									
<u>100-4711-52211</u>	Utilities - Gas	300.00	232.10	300.00	217.33	0.00	0.00	300.00	300.00
Budget Notes	Description								
Budget Code	Same as FY26.								
DEPT	Same as FY26.								
TOWN MANAGER									
<u>100-4711-52212</u>	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	Description								
Budget Code	Same as FY26.								
DEPT	Same as FY26.								
TOWN MANAGER									
<u>100-4711-52213</u>	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	Description								
Budget Code	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.								
DEPT	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									

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN MANAGER
100-4711-52214 Budget Notes Budget Code DEPT TOWN MANAGER	3,600.00	1,250.12	2,000.00	1,128.84	0.00	0.00	2,000.00	2,000.00
		Description						
		Comparison to FY26						
		Comparison to FY26						
100-4711-52310 Budget Notes Budget Code DEPT TOWN MANAGER	2,000.00	170.00	3,000.00	3,022.69	0.00	0.00	2,000.00	2,000.00
		Description						
		Comparison to FY26						
		Comparison to FY26						
100-4711-52315 Budget Notes Budget Code DEPT TOWN MANAGER	1,000.00	0.00	1,000.00	325.00	0.00	0.00	1,000.00	1,000.00
		Description						
		Comparison to FY26						
		Comparison to FY26						
100-4711-52410 Budget Notes Budget Code DEPT TOWN MANAGER	5,436.04	3,688.78	3,000.00	1,884.66	0.00	0.00	3,500.00	2,800.00
		Description						
		Comparison to FY26						
		Comparison to FY26						
100-4711-52510 Budget Notes Budget Code DEPT TOWN MANAGER	363.96	363.96	0.00	0.00	0.00	0.00	4,000.00	4,000.00
		Description						
		Comparison to FY26						
		Comparison to FY26						
100-4711-53000 Budget Notes Budget Code DEPT TOWN MANAGER	3,300.00	1,354.25	4,767.65	521.46	0.00	0.00	4,000.00	4,000.00
		Description						
		Comparison to FY26						
		Comparison to FY26						
100-4711-53050 Budget Notes Budget Code DEPT TOWN MANAGER	24,000.00	0.00	18,850.00	37.54	0.00	0.00	20,000.00	20,000.00
		Description						
		Comparison with FY26						
		Comparison with FY26						

Utilities -Water and Sewer

Comparison to FY26

Comparison to FY26

R & M - Building

Comparison to FY26

Comparison to FY26

R & M - Equipment

Comparison to FY26

Comparison to FY26

Office Supplies

Comparison to FY26

Comparison to FY26

Non-Capital Equipment and Fu

Program and Event Expense

Comparison to FY26

Comparison to FY26

Senior Dining Program

Comparison with FY26

Comparison with 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.

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.

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.

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.

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER
Postage	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	
Mileage Reimbursement - Non	200.00	0.00	200.00	0.00	0.00	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	

[100-4711-55011](#)

[100-4711-55030](#)



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Golf Course

Fund: 100 - General Fund
Expense

	2025		2026		2027		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2027 DEPT	2027 TOWN MANAGER
Salaries - Regular	216,290.00	210,627.19	178,000.00	157,607.15	0.00	0.00	178,000.00	178,000.00
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
Salaries - Overtime	0.00	0.00	0.00	31.15	0.00	0.00		
Salaries - Longevity	2,500.00	2,500.00	2,200.00	2,200.00	0.00	0.00	2,350.00	2,350.00
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
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
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
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
Uniforms	2,750.00	2,026.85	2,000.00	1,352.35	0.00	0.00	2,000.00	2,000.00
Professional Licenses Certificati	1,201.00	730.00	100.00	79.99	0.00	0.00	100.00	100.00
Employee Continuing Educatio	600.00	154.55	600.00	340.00	0.00	0.00	700.00	700.00
Contract Services	91,000.00	63,646.41	67,700.00	64,733.86	0.00	0.00	134,880.00	130,000.00
Permits, License And Fees-Oth	1,500.00	1,643.60	1,000.00	400.00	0.00	0.00		
Disposal Fees	1,000.00	0.00	1,000.00	0.00	0.00	0.00		
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
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
Utilities - Electricity	48,300.00	24,970.85	30,000.00	24,532.53	0.00	0.00	31,500.00	31,000.00
Utilities - Gas	2,800.00	193.72	240.00	0.00	0.00	0.00		
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
Utilities - Communication	4,900.00	4,370.93	4,500.00	4,139.45	0.00	0.00	5,628.00	5,628.00
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
Cellphone Stipend	960.00	960.00	960.00	880.00	0.00	0.00	960.00	960.00
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
R & M - Grounds/Parks/Green	10,000.00	31.96	1,000.00	0.00	0.00	0.00		
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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
R & M - Vehicle	5,500.00	59.99	500.00	0.00	0.00	0.00		
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
Office Supplies	2,100.00	331.28	1,500.00	261.13	0.00	0.00	1,500.00	1,000.00
Janitorial Supplies	5,000.00	1,701.09	3,500.00	2,031.06	0.00	0.00	3,500.00	3,000.00
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
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
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
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
Non-Capital Equipment and Fu	0.00	330.00	1,000.00	294.37	0.00	0.00	12,850.00	12,850.00
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
Fuel	17,000.00	9,234.47	12,971.48	11,265.87	0.00	0.00	20,000.00	18,000.00
Safety & Compliance	600.00	235.00	600.00	50.00	0.00	0.00	1,000.00	500.00
Rental Facility Expenses	8,000.00	395.00	5,000.00	803.22	0.00	0.00	6,000.00	4,000.00
Cash Short/Over	0.00	0.00	50.00	0.00	0.00	0.00		
Capital Outlay - Street/Bridge/	30,000.00	0.00	0.00	0.00	0.00	0.00	35,000.00	30,000.00
Debt Principal - Vehicles and M	57,400.00	57,388.91	0.00	0.00	0.00	0.00		
Debt Principal - Non-Motorized	0.00	387,124.00	0.00	0.00	0.00	0.00		
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



Budget Worksheet

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

		2025				2026				2027				Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT	DEPT	TOWN	MANAGER		
Fund: 100 - General Fund Expense															
<u>100-4750-50100</u>															
Budget Notes															
Budget Code															
DEPT															
Salaries - Regular		216,290.00	210,627.19	178,000.00	157,607.15	0.00	0.00	178,000.00	0.00	178,000.00		178,000.00			
Subject															
Salaries															
Description															
Golf Pro Shop Operations Manager				\$71,719											
Golf Course Superintendent				\$63,044											
Golf Course Greenskeeper				\$43,188											
Salaries - Part Time/Temp/Aux		67,770.00	19,264.50	68,150.00	58,004.19	0.00	0.00	81,270.00	0.00	81,270.00		81,270.00			
Subject															
Part-Time Salaries															
Description															
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										
Salaries - Overtime		0.00	0.00	0.00	31.15	0.00	0.00	0.00	0.00	0.00		0.00			
Salaries - Longevity		2,500.00	2,500.00	2,200.00	2,200.00	0.00	0.00	2,350.00	0.00	2,350.00		2,350.00			
Social Security (Fica Tax) Contri		21,560.00	17,566.93	18,650.00	16,225.95	0.00	0.00	20,020.00	0.00	20,020.00		20,020.00			
Retirement Employer Contribu		44,930.00	43,467.53	38,050.00	33,710.59	0.00	0.00	40,510.00	0.00	40,510.00		40,510.00			
Subject															
Local Government Retirement															
Description															
Local Government Retirement				22.46% of Salaries											
Retirement Employer Contribu		10,940.00	10,532.01	9,050.00	7,861.31	0.00	0.00	9,050.00	0.00	9,050.00		9,050.00			
Subject															
401k Retirement															
Description															
401k Retirement Contribution				5% of Salaries											
Insurance Employer Contributi		35,910.00	30,728.01	28,200.00	24,749.60	0.00	0.00	32,020.00	0.00	32,020.00		32,020.00			
<u>100-4750-50230</u>															

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN
Budget Notes										
Budget Code	Description									
DEPT	Employee Insurance									
	Health Insurance \$30,084									
	Dental Insurance \$1,120									
	Vision Insurance \$680									
	Life and AD&D Insurance \$136									
<u>100-4750-51015</u>	Uniforms	2,750.00	2,026.85	2,000.00	1,352.35	0.00	0.00	0.00	2,000.00	2,000.00
<u>100-4750-51510</u>	Professional Licenses Certificati	1,201.00	730.00	100.00	79.99	0.00	0.00	0.00	100.00	100.00
<u>100-4750-51511</u>	Employee Continuing Educatio	600.00	154.55	600.00	340.00	0.00	0.00	0.00	700.00	700.00
<u>100-4750-52020</u>	Contract Services	91,000.00	63,646.41	67,700.00	64,733.86	0.00	0.00	0.00	134,880.00	130,000.00
Budget Notes										
Budget Code	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 - Souterfn Alarm & Security \$1,200									
<u>100-4750-52100</u>	Permits, License And Fees-Oth	1,500.00	1,643.60	1,000.00	400.00	0.00	0.00	0.00		
<u>100-4750-52110</u>	Disposal Fees	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00		
<u>100-4750-52112</u>	Credit Card Processing Fees	30,000.00	5,865.43	32,028.52	7,731.09	0.00	0.00	0.00	30,000.00	30,000.00
<u>100-4750-52115</u>	Technology and Software Licen	3,799.00	3,658.17	3,500.00	2,685.19	0.00	0.00	0.00	4,000.00	4,000.00
<u>100-4750-52210</u>	Utilities - Electricity	48,300.00	24,970.85	30,000.00	24,532.53	0.00	0.00	0.00	31,500.00	31,000.00
Budget Notes										
Budget Code	Description									
DEPT	Utilities - Electricity									
	Duke Energy Progress Average \$2,625/month									
<u>100-4750-52211</u>	Utilities - Gas	2,800.00	193.72	240.00	0.00	0.00	0.00	0.00		
<u>100-4750-52212</u>	Utilities - Refuse Disposal	6,000.00	5,686.80	6,500.00	5,055.81	0.00	0.00	0.00	6,612.00	6,612.00
Budget Notes										
Budget Code	Description									
DEPT	Dumpster Service									
	Dumpster Service - GFL Environmental \$551/Month									
<u>100-4750-52213</u>	Utilities - Communication	4,900.00	4,370.93	4,500.00	4,139.45	0.00	0.00	0.00	5,628.00	5,628.00

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

Subject		2025	2025	2026	2026	2027	2027	2027	2027
Description		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Utilities - Communication									
Internet Service - Charter Communications \$299/Month \$3588									
TV Internet Service - Charter Communications \$170/Month \$2040									
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
Cellphone Stipend		960.00	960.00	960.00	880.00	0.00	0.00	960.00	960.00
Subject									
Cellphone									
Description		Cellphone Stipend \$80/Month							
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
R & M - Grounds/Parks/Green		10,000.00	31.96	1,000.00	0.00	0.00	0.00		
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
R & M - Vehicle		5,500.00	59.99	500.00	0.00	0.00	0.00		
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
Office Supplies		2,100.00	331.28	1,500.00	261.13	0.00	0.00	1,500.00	1,000.00
Janitorial Supplies		5,000.00	1,701.09	3,500.00	2,031.06	0.00	0.00	3,500.00	3,000.00
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
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
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
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
Non-Capital Equipment and Fu		0.00	330.00	1,000.00	294.37	0.00	0.00	12,850.00	12,850.00
Subject									
Capital									
Description		Purchase of 4500Z 32 Horsepower Tractor With Mower \$12,850							
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

Budget Notes

Budget Code
DEPT

100-4750-52214

100-4750-52215

Budget Notes

Budget Code
DEPT

100-4750-52310

100-4750-52311

100-4750-52315

100-4750-52316

100-4750-52405

100-4750-52410

100-4750-52415

100-4750-52418

100-4750-52419

100-4750-52420

100-4750-52430

100-4750-52510

Budget Notes

Budget Code
DEPT

100-4750-54010

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT
Subject	Description								TOWN
Golf Equipment Leases	Golf Equipment Lease - Wells Fargo Lease Date 3/2/26								MANAGER
	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								
Fuel		17,000.00	9,234.47	12,971.48	11,265.87	0.00	0.00	0.00	20,000.00
Safety & Compliance		600.00	235.00	600.00	50.00	0.00	0.00	0.00	1,000.00
Rental Facility Expenses		8,000.00	395.00	5,000.00	803.22	0.00	0.00	0.00	6,000.00
Cash Short/Over		0.00	0.00	50.00	0.00	0.00	0.00	0.00	
Capital Outlay - Street/Bridge/		30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
Subject	Description								
Capital Outlay	Replace Irrigation Booster Pumps and Sprinkler Heads								
		57,400.00	57,388.91	0.00	0.00	0.00	0.00	0.00	
		0.00	387,124.00	0.00	0.00	0.00	0.00	0.00	
		800.00	734.56	0.00	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	0.00	995,800.00
	Fund: 100 - General Fund Total:	1,010,540.00	1,370,187.22	738,350.00	614,979.92	0.00	0.00	0.00	995,800.00
	Report Total:	1,010,540.00	1,370,187.22	738,350.00	614,979.92	0.00	0.00	0.00	995,800.00

Budget Notes

Budget Code
DEPT

- [100-4750-55010](#)
- [100-4750-55017](#)
- [100-4750-55026](#)
- [100-4750-55060](#)
- [100-4750-57610](#)

Budget Notes

Budget Code
DEPT

- [100-4750-58011](#)
- [100-4750-58012](#)
- [100-4750-58111](#)



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	2027 MANAGER
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	2,250,201.00
Subject									
Transfers Out To Other Funds									
Description									
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	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	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	2,250,201.00

Fund: 100 - General Fund

Expense

[100-7000-59510](#)

Budget Notes

Budget Code

DEPT



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

	2025		2026		2027		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2027 TOWN	2027 MANAGER
Fund: 200 - Fire Special Revenue Fund								
Revenue								
200-0000-40510	0.00	683.35	1,000.00	705.46	0.00	0.00	600.00	
200-0000-40710	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	15,000.00	17,019.27	16,000.00	19,179.90	0.00	0.00	19,000.00	
200-0000-42850	425,000.00	408,593.49	389,000.00	282,581.13	0.00	0.00	360,000.00	
200-0000-42860	10,500.00	10,858.30	10,500.00	11,245.00	0.00	0.00	14,000.00	
200-0000-43031	40,000.00	30,120.00	25,000.00	50,000.00	0.00	0.00	50,000.00	
200-0000-43200	0.00	0.00	50,000.00	0.00	0.00	0.00		
200-0000-44015	0.00	14,045.00	10,000.00	27,808.72	0.00	0.00	20,000.00	
200-0000-44016	1,000.00	2,500.00	0.00	0.00	0.00	0.00		
200-0000-45010	14,500.00	4,284.80	8,000.00	0.00	0.00	0.00	5,000.00	
200-0000-47012	1,000.00	11,400.00	12,000.00	11,000.00	0.00	0.00	11,000.00	
200-0000-47016	0.00	2,357.92	0.00	5,017.00	0.00	0.00		
200-0000-47070	4,000.00	5,512.33	0.00	7,600.00	0.00	0.00		
200-0000-47990	1,000.00	52.00	0.00	0.00	0.00	0.00		
200-0000-48010	8,791.25	9,918.75	10,438.42	11,557.17	0.00	0.00		
200-0000-48020	0.00	4,493.00	0.00	0.00	0.00	0.00		
200-0000-48025	0.00	0.00	0.00	0.00	0.00	0.00		
200-0000-48900	19,400.00	0.00	361,400.00	0.00	0.00	0.00		
200-7000-48590	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	

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN MANAGER
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
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
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
Office Supplies	9,302.42	8,380.67	11,000.00	5,589.81	0.00	0.00	11,000.00	10,000.00
Medical Supplies	12,000.00	11,465.60	10,000.00	3,895.23	0.00	0.00	15,000.00	12,000.00
Technology Supplies and Mater	28.79	28.79	1,000.00	0.00	0.00	0.00	4,000.00	2,500.00
Specialty Operating Supplies	970.06	970.07	1,011.52	1,011.52	0.00	0.00	10,000.00	10,000.00
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
Non-Capital Grant Expenses	0.00	0.00	50,000.00	49,996.73	0.00	0.00	6,000.00	6,000.00
Lease/Rental - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Fuel	32,000.00	29,182.88	32,000.00	27,258.45	0.00	0.00	35,000.00	32,000.00
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
Safety & Compliance	12,070.33	11,066.23	5,000.00	2,278.26	0.00	0.00	5,000.00	5,000.00
Emergency Disaster Preparedn	578.19	668.13	3,000.00	2,600.44	0.00	0.00	10,000.00	7,500.00
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
Miscellaneous Expense	165.06	17,094.84	728.94	728.94	0.00	0.00	1,000.00	750.00
Capital Outlay-Vehicles	450,171.89	78,000.00	0.00	0.00	0.00	0.00	2,471,000.00	
Capital Outlay-Motorized Equip	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
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
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
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

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Town of Black Mountain

Budget Worksheet
Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT	TOWN
									MANAGER
Budget Notes	Subject								
Budget Code	Employee Insurance								
DEPT									
<u>200-4520-50236</u>	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	Description								
Budget Code	Health Insurance \$258,048								
DEPT	Dental Insurance \$10,070								
	Vision Insurance \$2,030								
	Life and AD&D \$1,017								
TOWN MANAGER									
<u>200-4520-51011</u>	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	Description								
Budget Code	Contribution to Pension Fund is a cost-effective investment in public safety, firefighter retention, and workforce stability.								
DEPT	This funding reflects the Town's commitment to its firefighters and to sustaining high-quality fire protection services for the community.								
	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									
<u>200-4520-51013</u>	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	Description								
Budget Code	Required yearly Physicals per staff member								
DEPT	Cancer Screening per staff member								
	Required yearly Physicals per staff member								
	Cancer Screening per staff member								
TOWN MANAGER									
<u>200-4520-51015</u>	Uniforms	47,549.46	41,967.64	60,000.00	51,810.38	0.00	0.00	99,698.00	92,000.00
Budget Notes	Description								
Budget Code	Awards and Accommodations								
DEPT	Thanksgiving/Christmas meals								
	Awards and Accommodations								
	Thanksgiving/Christmas meals								
TOWN MANAGER									

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

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

Budget Notes
 Budget Code
 DEPT

Subject
 Uniform and Turnout Gear Requirements

Description
 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 / Pants = 677 / Helmet = 690 / hood = 140 / gloves 150)
 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

TOWN MANAGER

Uniform and Turnout Gear Requirements

200-4520-51510

Budget Notes
 Budget Code
 DEPT

Professional Licenses Certificati

Subject
 Membership and Licence Fees

Description
 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
 NEDA - (7) 1450

3,141.19 3,115.66 6,500.00 3,988.32 0.00 0.00 7,757.00 7,757.00

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT

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
- MEMA - 171,450

200-4520-51511

Budget Notes

Budget Code

DEPT

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
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Subject

Training Justification

Description

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

Professional Development programs

Advanced Fire officer development

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.

TOWN MANAGER

Training Justification

FDTN

NC Breathing School

Specialized High angle rescue, search and rescue, and swift water rescue

Professional Development programs

Advanced Fire officer development

200-4520-52019

Information Technology Serv

2,021.00	2,021.00	1,000.00	1,066.00	0.00	0.00	6,000.00	6,000.00
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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN

Budget Notes	Subject	Description	2025	2025	2026	2026	2027	2027	2027
Budget Code			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
DEPT	Laptop replacement	5 laptops used for disaster management to be replaced due to outdated programming 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 replacement	5 laptops used for disaster management to be replaced due to outdated programming 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							
	Contract Services		8,500.00	7,010.00	38,500.00	15,948.70	0.00	0.00	40,383.00
	Contract Services								40,383.00

Budget Notes	Subject	Description	2025	2025	2026	2026	2027	2027	2027
Budget Code			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
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			
	Bank Service Charges and Fees		1,200.00	247.39	1,000.00	0.00	0.00	0.00	1,500.00

Budget Notes	Subject	Description	2025	2025	2026	2026	2027	2027	2027
Budget Code			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
DEPT	Bank Service Fees	Trend of increased yearly cost							
TOWN MANAGER	Bank Service Fees	Trend of increased yearly cost							
	Technology and Software Licen		3,525.74	3,525.74	27,000.00	24,067.56	0.00	0.00	24,190.00

Budget Notes	Subject	Description	2025	2025	2026	2026	2027	2027	2027
Budget Code			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
DEPT	Software License	First Due RMS			\$15,000	\$4,000			
		Battalion 3 Accountability Software			\$2,000				
		Buncombe County IT MCT			\$1,500	\$240			
		Blue Bean Plan Review Software			\$300				
		Active 911 Employee Paging System			\$500				
		Sail - Topo EM Tract Software			\$500				
		Matteport Investigation Software			\$150				
	Utilities - Electricity		17,000.00	15,636.26	15,000.00	8,205.88	0.00	0.00	17,000.00

Budget Notes	Subject	Description	2025	2025	2026	2026	2027	2027	2027
Budget Code			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
DEPT	Electricity	Trend on increased cost							
TOWN MANAGER	Electricity	Trend on increased cost							

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
<u>200-4520-52211</u>									
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
	Utilities - Gas	5,800.00	5,692.94	6,000.00	5,293.44	0.00	0.00	6,500.00	6,500.00
Subject	Description								
Natural Gas	Trend on Increased cost								
Natural Gas	Trend on Increased cost								
	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
Subject	Description								
Dumpster at Fire Department	Monthly fee shared with police department								
Dumpster at Fire Department	Monthly fee shared with police department								
	Utilities - Communication	7,400.00	7,334.27	3,000.00	5,965.12	0.00	0.00	7,620.00	7,620.00
Subject	Description								
Charter Communications	Cable TV and Spectrum Internet approximatley 470 per month								
Verizone Wireless bill	Ipads -								
	Air Card-								
Charter Communications	Cable TV and Spectrum Internet approximatley 470 per month								
Verizone Wireless bill	Ipads -								
	Air Card-								
	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
	Cellphone Stipend	5,760.00	5,200.00	5,300.00	5,200.00	0.00	0.00	5,760.00	5,760.00
Subject	Description								
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.								
	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									
	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
<u>200-4520-52310</u>									

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER

Budget Notes
Budget Code
DEPT

Subject
Building R&M

Description

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 ago, 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.

TOWN MANAGER

Subject
Building R&M

20,000 is based on estimates for cosmetic and functional repair. Historically our HVAC continues to need repair every year. 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 ago, 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.

200-4520-52315

Budget Notes
Budget Code
DEPT
DEPT

R & M - Equipment

Subject
Air pack yearly Maintenance
General tools and equipment

12,000.00	9,794.29	10,000.00	6,335.47	0.00	0.00	12,500.00	12,500.00
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Description

42 packs - \$50.00 per pack plus labor Approx \$2,500
\$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%
Estimated Cost = \$3500

Required Testing

DEPT

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.

Subject
Air pack yearly Maintenance
General tools and equipment

TOWN MANAGER
TOWN MANAGER

42 packs - \$50.00 per pack plus labor Approx \$2,500
\$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%

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
TOWN MANAGER								MANAGER
Required Testing		Estimated Cost = \$3500						
	41,190.62	40,073.03	56,000.00	55,548.28	0.00	0.00	65,000.00	65,000.00
Budget Notes	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.							
Budget Code	R & M - Vehicle							
DEPT	Vehicle Maintenance							
TOWN MANAGER	Vehicle Maintenance							
	9,302.42	8,380.67	11,000.00	5,589.81	0.00	0.00	11,000.00	10,000.00
Budget Notes	Office Supplies							
Budget Code	Subject							
DEPT	Coffee							
DEPT	Janatorial supplies							
DEPT	Office supplies							
TOWN MANAGER	Coffee							
TOWN MANAGER	Janatorial supplies							
TOWN MANAGER	Office supplies							
	12,000.00	11,465.60	10,000.00	3,895.23	0.00	0.00	15,000.00	12,000.00
Budget Notes	Medical Supplies							

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER

Budget Notes
Budget Code
DEPT

Subject
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.

- Medications
- Bandages & Gauze
- IV supplies
- diagnostic Equipment

Medical Supplies

TOWN MANAGER

200-4520-52419

Budget Notes
Budget Code
DEPT

Technology Supplies and Mater

28.79	28.79	1,000.00	0.00	0.00	0.00	4,000.00	2,500.00
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These supplies are not discretionary — they are a necessity.

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.

Subject
Supplies and Material

- Computer peripherals (keyboards, mice, monitors under capitalization threshold)
- Replacement cables, adapters, and chargers
- Minor IT hardware replacements (routers, modems, docking stations)

TOWN MANAGER

Supplies and Material

- Tablets or devices below capitalization limit
- 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
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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN

MANAGER

Budget Notes

Budget Code

DEPT

Subject

General Use

Description

- 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
- Type III Water Rescue PFD - 26 staff - 280.95 = \$7,304.70

DEPT

PFD's for Staff

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
- Type III Water Rescue PFD - 26 staff - 280.95 = \$7,304.70

TOWN MANAGER

PFD's for Staff

75ft Throw Bags \$80.99 x 30 = \$2,429.70

200-4520-52510

Budget Notes

Budget Code

DEPT

Subject

Fire Investigation Camera
Tools for Mini-pumper
Fire Investigation Camera
Tools for Mini-pumper

Description

\$1,000
Various Hand tools for new engine for 9S Compliance - \$10,000
\$1,000
Various Hand tools for new engine for 9S Compliance - \$10,000

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

Budget Notes

Budget Code

DEPT

Subject

Non-Capital Grant Expenses

Description

Lease/Rental - Equipment

0.00 0.00 50,000.00 49,996.73 0.00 0.00 6,000.00 6,000.00

0.00 0.00 0.00 0.00 0.00 0.00 1,000.00 1,000.00

Budget Notes

Budget Code

DEPT

Subject

Rental items
Caprpet Cleaner for Training Room
Solar Generator for Emergency Usage
Specialty Power tools or Lifts

0.00 0.00 0.00 0.00 0.00 0.00 1,000.00 1,000.00

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN MANAGER
TOWN MANAGER	Rental items								
	Fuel	32,000.00	29,182.88	32,000.00	27,258.45	0.00	0.00	35,000.00	32,000.00
200-4520-55010									
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
	Subject								
	Vehicle and Equipment Fuel								
	Description								
	Vehicle Fuel cost - \$32,000								
	Def Fluid cost - \$2,000								
	Gas powered Equipment \$1,000								
	Vehicle Fuel cost - \$32,000								
	Def Fluid cost - \$2,000								
	Gas powered Equipment \$1,000								
200-4520-55015									
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
	Subject								
	Estimated Cost	40,679.00	40,679.00	42,000.00	33,166.44	0.00	0.00	45,000.00	45,000.00
	Description								
	Due to rising cost in insurance rates we are estimating that based on purchasing of newer equipment and replacement cost of existing equipment trends we will plan for \$45,000 for liability and property insurance.								
	Due to rising cost in insurance rates we are estimating that based on purchasing of newer equipment and replacement cost of existing equipment trends we will plan for \$45,000 for liability and property insurance.								
200-4520-5501Z									
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
	Subject								
	Compliance	12,070.33	11,066.23	5,000.00	2,278.26	0.00	0.00	5,000.00	5,000.00
	Description								
	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								

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

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

200-4520-55021	Emergency Disaster Preparedness	578.19	668.13	3,000.00	2,600.44	0.00	10,000.00	7,500.00
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Budget Notes
Budget Code
DEPT

Description
Designated for contingency, consumables, unforeseen communication needs, and unplanned operational costs associated with disaster response.

The most immediate and unavoidable expenses during a disaster is the 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, additional hardware, spare radios, or temporary connectivity solutions to maintain command and coordination.
Designated for contingency, consumables, unforeseen communication needs, and unplanned operational costs associated with disaster response.

The most immediate and unavoidable expenses during a disaster is the 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.

200-4520-55023	Community Outreach/Public R	3,915.48	3,477.25	4,000.00	1,431.41	0.00	5,000.00	4,000.00
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Additionally, disaster operations frequently expose unforeseen communication gaps that require rapid procurement of cables, charging stations, additional hardware, spare radios, or temporary connectivity solutions to maintain command and coordination.

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Budget Code	DEPT	Subject	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
		Outreach Program and Materials	Fire Prevention and Life safety Program \$2,000 School and Youth engagement \$1,000 Community Events and Visibility \$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 Visibility \$1,000 Recruitment Materials \$500 Digital/Media presence \$500						
		Miscellaneous Expense		165.06	17,094.84	728.94	728.94	0.00	0.00
		Capital Outlay-Vehicles		450,171.89	78,000.00	0.00	0.00	0.00	2,471,000.00

Budget Code	DEPT	Subject	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
		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.						
		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.						

		Capital Outlay-Motorized Equip		0.00	0.00	0.00	0.00	0.00	18,000.00
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200-4520-57411

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

2025	2025	2026	2026	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN
						MANAGER

Budget Notes
Budget Code
DEPT

Subject
Drone

Description

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.

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

Budget Notes
Budget Code
DEPT

Subject
Capital Outlay - Equipment

Description

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
Smoothie Bore Nozzles \$3,000

Capital Outlay-Furnishings & N

8,101.89	8,101.89	11,000.00	9,429.43	0.00	0.00	126,950.00
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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2027	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
TOWN MANAGER								MANAGER
Needs								
Fire Hose - \$20,000								
1½" 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								
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
Subject								
Debt Principal - Vehicles								
Description								
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								
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

200-4520-58011

Budget Notes
Budget Code
DEPT

200-4520-58111



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

	2025		2026		2027		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	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

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

	Defined Budgets						TOWN MANAGER
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	
Miscellaneous Expense	1,000.00	0.00	173.84	0.00	0.00	0.00	
Capital Outlay - Buildings	23,000.00	0.00	0.00	0.00	0.00	0.00	
Capital Outlay-Furnishings & N	3,000.00	0.00	0.00	0.00	0.00	0.00	
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	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	667,016.00
Report Total:	1,000,760.00	660,536.85	770,300.00	664,570.65	0.00	0.00	667,016.00



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

		2025	2025	2026	2026	2027	2027	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2027 DEPT	2027 TOWN MANAGER
Fund: 210 - Planning And Development Expense		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								
DEPT	Salaries								
	Description								
	Planning Director \$116,133								
	Building Inspector \$84,459								
	Building Inspector/Code Enforcement \$65,000								
	Planner/Zoning Administrator \$68,838								
	Senior Administrative Assistant \$68,494								
	Salaries - Longevity	2,030.00	1,635.50	1,850.00	1,817.50	0.00	0.00	1,750.00	1,750.00
<u>210-4810-50105</u>	Salaries - FTO/Incentive	0.00	5,000.00	0.00	0.00	0.00	0.00		
<u>210-4810-50198</u>	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
<u>210-4810-50210</u>	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
<u>210-4810-50220</u>									
Budget Notes	Subject								
Budget Code	Local Government Retirement								
DEPT	Local Government Retirement								
	Description								
	Local Government Retirement								
	22.46% of Salaries								
	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
<u>210-4810-50221</u>									
Budget Notes	Subject								
Budget Code	401k Contribution								
DEPT	401k Contribution								
	Description								
	401k Retirement Contribution								
	5% of Salaries								
	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
<u>210-4810-50230</u>									
Budget Notes	Subject								
Budget Code	Employee Insurance Costs								
DEPT	Employee Insurance Costs								
	Description								
	Health Insurance								
	\$49,860								
	Dental Insurance								
	\$1,865								
	Vision Insurance								
	\$376								
	Life and AD&D Insurance								
	\$209								
	Uniforms	1,000.00	968.99	900.00	950.47	0.00	0.00	1,000.00	800.00
<u>210-4810-51015</u>									

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes	Subject								
Budget Code	Basis								
DEPT	Basis								
TOWN MANAGER									MANAGER
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	Subject								
Budget Code	Professional Services								
DEPT	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	Subject								
Budget Code	Comparison to FY26								
DEPT	Same as FY26								
TOWN MANAGER	Comparison to 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	Subject								
Budget Code	Software License								
DEPT	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	Subject								
Budget Code	Communication								
DEPT	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

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Budget Notes	Subject								
Budget Code	Cell Phone Reimbursement								
DEPT	Cell Phone Reimbursement								
TOWN MANAGER									
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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
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	Subject								
Budget Code	Lease Equipment								
DEPT	Lease Equipment								
TOWN MANAGER									
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	Subject								
Budget Code	Fuel								
DEPT	Fuel								
TOWN MANAGER									
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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
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
Budget Notes	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

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

Budget Notes	Subject	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN
Budget Code	Basis for budget	Covers the costs of snacks, etc. for outreach events.								
DEPT	Basis for budget	Covers the costs of snacks, etc. for outreach events.								
TOWN MANAGER										
<u>210-4810-55099</u>	Miscellaneous Expense		1,000.00	0.00	173.84	0.00	0.00	0.00		
Budget Notes	Subject	Description								
Budget Code	Comparison to FY26	Unused for past three years.								
DEPT	Comparison to FY26	Unused for past three years.								
TOWN MANAGER										
<u>210-4810-57310</u>	Capital Outlay - Buildings		23,000.00	0.00	0.00	0.00	0.00	0.00		
<u>210-4810-57510</u>	Capital Outlay-Furnishings & N		3,000.00	0.00	0.00	0.00	0.00	0.00		
<u>210-4810-57610</u>	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

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

Fund: 215 - Technology Fund

Revenue

[215-4810-44019](#)



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

Fund: 215 - Technology Fund

Expense

[215-4810-52112](#)

[215-4810-52115](#)

Budget Notes

Budget Code

DEPT

[215-4810-52510](#)



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025		2026		2027		2027	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN	MANAGER
Disconnect/Reconnect Adminis	30,000.00	20,586.00	20,000.00	25,100.00	0.00	0.00	25,000.00	
MSD Billing and Collection Fee	119,000.00	134,404.96	123,000.00	96,685.99	0.00	0.00	127,000.00	
Water Tap Fees	45,000.00	26,000.00	30,000.00	49,575.00	0.00	0.00	30,000.00	
Water System Development Fe	0.00	124,180.00	0.00	134,652.15	0.00	0.00		
Water Special Bond Fee	135,000.00	139,807.31	0.00	-50.40	0.00	0.00		
Permits & Fees	0.00	13,214.58	0.00	12,602.28	0.00	0.00	10,000.00	
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	
Interest Income	140,000.00	56,508.36	120,000.00	0.00	0.00	0.00	55,000.00	
Reimbursements	35,149.00	35,149.00	82,400.00	84,010.49	0.00	0.00		
Returned Payment Fee	2,000.00	2,800.00	2,000.00	2,030.00	0.00	0.00	1,800.00	
Late Fees	50,000.00	52,222.05	55,000.00	44,257.87	0.00	0.00	50,000.00	
Minimum Under/Over Paymen	0.00	0.00	0.00	0.00	0.00	0.00		
Paving Cut Repairs Revenue	2,000.00	800.00	0.00	7,975.00	0.00	0.00		
Miscellaneous Income	1,500.00	441.90	1,000.00	1,520.00	0.00	0.00	1,000.00	
Insurance Recovery Proceeds	0.00	0.00	0.00	0.00	0.00	0.00		
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

Fund: 600 - Water Fund

Expense

	2025				2026				2027				TOWN MANAGER
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT	DEPT	
Salaries - Regular	596,000.00	592,573.23	620,400.00	501,069.10	0.00	0.00	517,286.00	517,286.00	517,286.00	0.00	0.00	517,286.00	517,286.00
Salaries - Part Time/Temp/Aux	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00	0.00	6,000.00	5,000.00
Salaries - Overtime	0.00	964.26	0.00	7,982.56	0.00	0.00	9,000.00	9,000.00	9,000.00	0.00	0.00	9,000.00	8,000.00
Salaries - Longevity	2,910.00	2,697.50	3,100.00	2,755.00	0.00	0.00	3,100.00	3,100.00	3,100.00	0.00	0.00	3,100.00	3,100.00
Social Security (Fica Tax) Contri	47,840.00	43,641.68	47,050.00	37,734.09	0.00	0.00	40,960.00	40,960.00	40,805.00	0.00	0.00	40,960.00	40,805.00
Retirement Employer Contribu	129,490.00	291,271.73	132,500.00	108,177.70	0.00	0.00	118,900.00	118,900.00	118,680.00	0.00	0.00	118,900.00	118,680.00
Retirement Employer Contribu	29,810.00	28,634.37	32,450.00	25,198.26	0.00	0.00	26,475.00	26,475.00	26,420.00	0.00	0.00	26,475.00	26,420.00
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	95,340.00	0.00	0.00	95,340.00	95,340.00
Uniforms	7,695.92	6,485.93	9,000.00	7,678.11	0.00	0.00	9,300.00	9,300.00	9,000.00	0.00	0.00	9,300.00	9,000.00
Professional Licenses Certificati	3,500.00	820.00	3,500.00	977.39	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00	2,500.00	2,500.00
Employee Continuing Educatio	2,255.98	2,605.78	2,500.00	568.99	0.00	0.00	2,500.00	2,500.00	2,000.00	0.00	0.00	2,500.00	2,000.00
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	18,350.00	0.00	0.00	18,350.00	18,350.00
Contract Services	75,650.00	75,623.00	70,000.00	160,067.12	0.00	0.00	85,200.00	85,200.00	80,000.00	0.00	0.00	85,200.00	80,000.00
Permits, License And Fees-Oth	11,000.00	22,284.56	45,000.00	4,300.78	0.00	0.00	40,000.00	40,000.00	36,000.00	0.00	0.00	40,000.00	36,000.00
Disposal Fees	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Technology and Software Licen	0.00	0.00	700.00	834.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00
Utilities - Electricity	153,000.00	109,441.27	120,000.00	92,324.56	0.00	0.00	120,000.00	120,000.00	120,000.00	0.00	0.00	120,000.00	120,000.00
Utilities - Gas	2,400.00	756.16	1,200.00	321.93	0.00	0.00	1,200.00	1,200.00	1,200.00	0.00	0.00	1,200.00	1,200.00
Utilities - Communication	3,204.08	3,514.52	3,800.00	2,405.91	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00	3,000.00	3,000.00
R & M - Equipment	8,940.00	5,934.26	10,000.00	8,558.58	0.00	0.00	15,000.00	15,000.00	13,000.00	0.00	0.00	15,000.00	13,000.00
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	8,000.00	0.00	0.00	8,000.00	8,000.00
R & M - Streets/Sidewalks/Cur	8,800.00	89.80	1,200.00	1,187.62	0.00	0.00	1,200.00	1,200.00	1,150,000.00	0.00	0.00	1,200.00	1,150,000.00
R & M - Utility System	141,627.22	57,532.04	109,300.00	107,656.42	0.00	0.00	107,656.42	107,656.42	115,000.00	0.00	0.00	107,656.42	115,000.00
Office Supplies	425.00	293.68	800.00	721.77	0.00	0.00	800.00	800.00	250.00	0.00	0.00	800.00	250.00
Chemicals and Chemical Produ	13,000.00	970.87	13,000.00	11,625.00	0.00	0.00	13,000.00	13,000.00	18,000.00	0.00	0.00	13,000.00	18,000.00



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Fund: 600 - Water Fund
Expense

600-5000-50100

Budget Notes

Budget Code

DEPT

Salaries - Regular

Subject

Salaries

Description

Public Works Director \$113,946 1/2 Salary \$56,973
 Assistant Public 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

517,286.00

600-5000-50101

Budget Notes

Budget Code

DEPT

Salaries - Part Time/Temp/Aux

Salaries - Overtime

Salaries - Longevity

Social Security (Fica Tax) Contri

Retirement Employer Contribu

5,000.00

8,000.00

3,100.00

40,805.00

118,680.00

Budget Notes

Budget Code

DEPT

Local Government Retirement

Retirement Employer Contribu

Description

Local Government Retirement 22.46% of Salaries

6,000.00

9,000.00

3,100.00

40,960.00

118,900.00

600-5000-50221

Budget Notes

Budget Code

DEPT

Retirement Employer Contribu

Subject

401k Contribution

Description

401k Retirement Contribution 5% of Salaries

26,475.00

26,420.00

600-5000-50230

Budget Notes

Budget Code

DEPT

Insurance Employer Contributi

Subject

Employee Health Insurance

Description

Health Insurance \$85,746
 Dental Insurance \$9,108
 Vision Insurance \$373
 Life and AD&D \$113

95,340.00

95,340.00

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
Uniforms	7,695.92	6,485.93	9,000.00	7,678.11	0.00	0.00	9,300.00	9,000.00
Professional Licenses Certificati	3,500.00	820.00	3,500.00	977.39	0.00	0.00	2,500.00	2,500.00
Employee Continuing Educatio	2,255.98	2,605.78	2,500.00	568.99	0.00	0.00	2,500.00	2,000.00
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
Subject								
Professional Services								
Water Testing Costs \$15,000								
Mueller Radion Maintenance Contract \$650								
ArcGis \$700								
Miscellaneous \$2,000								
Contract Services	75,650.00	75,623.00	70,000.00	160,067.12	0.00	0.00	85,200.00	80,000.00
Subject								
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								
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
Subject								
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								
Miscellaneous \$7,500								
Disposal Fees	500.00	0.00	0.00	0.00	0.00	0.00		
Technology and Software Licen	0.00	0.00	700.00	834.00	0.00	0.00	1,000.00	1,000.00
Utilities - Electricity	153,000.00	109,441.27	120,000.00	92,324.56	0.00	0.00	120,000.00	120,000.00
Subject								
Electric Utilities								
Electric Utilities \$10,000/Month								
Utilities - Gas	2,400.00	756.16	1,200.00	321.93	0.00	0.00	1,200.00	1,200.00
Utilities - Communication	3,204.08	3,514.52	3,800.00	2,405.91	0.00	0.00	3,000.00	3,000.00

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Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

Budget Notes		2025							2026			2027		
Budget Code	DEPT	Subject	Description	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN		
600-5000-52315		Utilities - Communication	Verizon Wireless Cellphone/Ipad Service \$250/Month	8,940.00	5,934.26	10,000.00	8,558.58	0.00	0.00	0.00	15,000.00	13,000.00		
600-5000-52316		R & M - Equipment		10,260.00	10,409.34	8,000.00	5,645.93	0.00	0.00	0.00	8,000.00	8,000.00		
600-5000-52320		R & M - Vehicle		8,800.00	89.80	1,200.00	1,187.62	0.00	0.00	0.00				
600-5000-52330		R & M - Streets/Sidewalks/Cur		141,627.22	57,532.04	109,300.00	107,656.42	0.00	0.00	0.00	120,000.00	115,000.00		
600-5000-52410		R & M - Utility System		425.00	293.68	800.00	721.77	0.00	0.00	0.00	250.00	250.00		
600-5000-52418		Office Supplies		13,000.00	970.87	13,000.00	11,625.00	0.00	0.00	0.00	18,900.00	18,000.00		
600-5000-52431		Chemicals and Chemical Produ		525,000.00	562,398.84	800,000.00	627,991.92	0.00	0.00	0.00	1,108,000.00	1,108,000.00		
		Purchased Water from Outside												
Budget Notes		Subject	Description											
Budget Code	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	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	0.00				
600-5000-55010		Fuel		12,000.00	11,548.36	12,000.00	7,156.10	0.00	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	0.00	2,000.00			
600-5000-55099		Miscellaneous Expense		519.02	37.95	1,000.00	0.00	0.00	0.00	0.00				
600-5000-55110		Contingency		0.00	0.00	9,500.00	4,241.35	0.00	0.00	0.00				
600-5000-55210		Depreciation Expense		0.00	399,693.00	0.00	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	0.00				
600-5000-57510		Capital Outlay-Furnishings & N		206,200.00	0.00	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	0.00				
600-5000-57616		Capital Outlay - Plants, Pump S		40,000.00	0.00	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	0.00	31,819.00	31,819.00		
Budget Notes		Subject	Description											
Budget Code	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											

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Subject	Description	2025					2026			2027			Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER		
Debt Principal - Utility Lines &		134,100.00	0.00	136,350.00	48,717.25	0.00	0.00	148,718.00	0.00	236,308.00				
DEPT														
Budget Code														
Budget Notes														
	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													
		5,200.00	5,167.27	4,550.00	4,521.36	0.00	0.00	3,876.00	0.00	3,876.00				
Debt Interest - Building		12,100.00	12,050.50	8,760.00	6,489.14	0.00	0.00	5,408.00	0.00	5,408.00				
Debt Interest - Utility Lines & C		2,940,889.00	2,346,502.52	2,462,660.00	2,040,541.21	0.00	0.00	2,581,082.00	0.00	2,581,082.00				
Expense Total:														
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	0.00	2,581,082.00				
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	0.00	2,581,082.00				



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

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

Fund: 600 - Water Fund

Expense

- [600-5050-50100](#)
- [600-5050-50105](#)
- [600-5050-50210](#)
- [600-5050-50220](#)
- [600-5050-50221](#)
- [600-5050-50230](#)
- [600-5050-51015](#)
- [600-5050-51511](#)
- [600-5050-51513](#)
- [600-5050-52015](#)
- [600-5050-52024](#)
- [600-5050-52100](#)
- [600-5050-52111](#)
- [600-5050-52112](#)
- [600-5050-52115](#)
- [600-5050-52213](#)
- [600-5050-52215](#)
- [600-5050-52316](#)
- [600-5050-52410](#)
- [600-5050-52420](#)
- [600-5050-52510](#)
- [600-5050-55011](#)
- [600-5050-55060](#)

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

	Defined Budgets						
	2025	2025	2026	2026	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT
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
Fund: 600 - Water Fund Total:	370,690.00	394,619.78	478,190.00	394,687.17	0.00	0.00	600,937.00
Report Total:	370,690.00	394,619.78	478,190.00	394,687.17	0.00	0.00	600,937.00
							MANAGER
							596,937.00
							596,937.00

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN
600-5050-52015	Professional and Technical Serv	0.00	0.00	5,000.00	0.00	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	0.00	13,200.00	13,200.00
Budget Notes	Description									
Budget Code	DATAPROSE, LLC Printing Utility Bills \$1100/Month									
DEPT										
600-5050-52100	Permits, License And Fees-Oth	20,000.00	20,136.25	24,000.00	20,012.50	0.00	0.00	0.00	28,000.00	28,000.00
Budget Notes										
Budget Code										
DEPT										
600-5050-52111	Bank Service Charges and Fees	7,500.00	3,077.02	7,500.00	0.00	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	0.00	36,000.00	36,000.00
Budget Notes	Description									
Budget Code	Tyler Technologies Insite Transaction Fees \$7,000 Quarter									
DEPT										
600-5050-52115	Technology and Software Licen	40,250.00	40,847.13	42,100.00	36,742.16	0.00	0.00	0.00	54,800.00	54,800.00
Budget Notes										
Budget Code										
DEPT										
600-5050-52213	Utilities - Communication	1,500.00	1,285.22	1,600.00	795.62	0.00	0.00	0.00	1,200.00	1,200.00
Budget Notes	Description									
Budget Code	LexisNexis (6 Users) \$816/Month \$9,800									
DEPT	Tyler Technologies - Annual Fee \$44,000									
	Miscellaneous \$1,000									
Budget Notes	Description									
Budget Code	Internet Service \$98/Month									
DEPT										
600-5050-52215	Cellphone Stipend	0.00	120.00	500.00	120.00	0.00	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	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	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	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	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	0.00	34,000.00	34,000.00
Budget Notes	Description									
Budget Code	Postage For Utility Bills \$2700/Month									
DEPT										

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

	Defined Budgets						
	2025	2025	2026	2026	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER
Cash Short/Over	100.00	-2.34	0.00	-105.81	0.00	0.00	
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	596,937.00
Fund: 600 - Water Fund Total:	370,690.00	394,619.78	478,190.00	394,687.17	0.00	0.00	596,937.00
Report Total:	370,690.00	394,619.78	478,190.00	394,687.17	0.00	0.00	596,937.00

[600-5050-55060](#)

[600-5050-55110](#)



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

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

Fund: 600 - Water Fund
Expense

[600-7000-59510](#)

Budget Notes

Budget Code

DEPT



Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

	2025	2025	2026	2026	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	TOWN MANAGER
Grant Revenue - State	0.00	0.00	0.00	0.00	0.00	0.00	
Grant Revenues- Intergovernm	75,000.00	75,000.00	0.00	0.00	0.00	0.00	
Plan Review Fees	500.00	106.00	0.00	8,727.00	0.00	0.00	5,000.00
Stormwater Fee	371,480.00	373,143.44	365,600.00	310,871.56	0.00	0.00	372,000.00
Permits & Fees	1,000.00	805.00	0.00	3,567.00	0.00	0.00	2,000.00
Interest Income	14,000.00	19,617.07	13,000.00	22,986.58	0.00	0.00	13,000.00
Returned Payment Fee	0.00	0.00	0.00	0.00	0.00	0.00	
Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	
Appropriated Fund Balance	84,000.00	0.00	0.00	0.00	0.00	0.00	
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

Defined Budgets

	2025		2026		2027		2027		TOWN MANAGER
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT		
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	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	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	1,000.00
630-5500-50105 Salaries - Longevity	750.00	704.50	850.00	785.00	0.00	0.00	300.00	300.00	300.00
630-5500-50210 Social Security (Fica Tax) Contrib	14,140.00	11,192.08	14,500.00	12,294.77	0.00	0.00	5,040.00	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	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	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	9,990.00
630-5500-51015 Uniforms	300.00	0.00	250.00	0.00	0.00	0.00	250.00	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	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	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	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	1,000.00
630-5500-52024 Printing and Binding Services	1,000.00	0.00	4,458.30	0.00	0.00	0.00	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	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	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	3,150.00
630-5500-52213 Utilities - Communication	700.00	576.02	600.00	375.01	0.00	0.00	600.00	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	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	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	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	500.00
630-5500-55010 Fuel	800.00	113.32	900.00	155.77	0.00	0.00	500.00	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	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	100.00

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Town of Black Mountain

Budget Worksheet

Account Summary

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

Fund: 630 - Stormwater Fund
Expense

Budget Code	DEPT	Subject	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	2027 DEPT	2027 TOWN MANAGER
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		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
Local Government Retirement

Local Government Retirement 22.46% Salaries

[630-5500-50221](#)

Budget Notes
Retirement Employer Contribu

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 Code
DEPT

401k Contribution 401k Retirement Contribution 5% of Salaries

[630-5500-50230](#)

Budget Notes
Insurance Employer Contribu

Insurance Employer Contribu

26,820.00 19,129.93 27,650.00 23,445.83 0.00 0.00 9,990.00 9,990.00

Budget Code
DEPT

Employee Insurance Health Insurance \$9500
Dental Insurance \$373
Vision \$6.26
Life and AD&D \$37

[630-5500-51015](#)

Budget Notes
TOWN MANAGER

Uniforms

300.00 0.00 250.00 0.00 0.00 0.00 250.00 250.00

Budget Code
TOWN MANAGER

Comparison to FY26 Same as FY26

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

Defined Budgets

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN
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	Description								
DEPT	NC Floodplain Association \$60								
	NCSU SCM I&M \$100								
	Anticipated NPDES Certification \$100								
TOWN MANAGER	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	Description								
DEPT	Fall Floodplain Institute \$600								
	Floodplain Workshops and Conferences \$1000								
TOWN MANAGER	Specialty conferences and workshops. Building flexibility to adapt to current issues in the field.								
	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	Description								
DEPT	Surveys and Engineering \$30,000								
	Plan Review \$11,000								
TOWN MANAGER	This is a slight increase in this account to reflect increasing costs of surveys and engineering services.								
	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	Description								
TOWN MANAGER	This is a change from the FY26's \$5,000 figure. None of this line was spent so far in FY26.								
	Printing and Binding Services	1,000.00	0.00	4,458.30	0.00	0.00	0.00		
	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	Description								
DEPT	State Permit Fee \$500								
	Resident Fees \$6000								
TOWN MANAGER	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.								
	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	Description								
DEPT	Bank Card Fees \$3500								

Budget Worksheet

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

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.

2025 Total Budget	4,000.00	2025 Total Activity	0.00	2026 Total Budget	3,500.00	2026 Total Activity	3,000.00	2027 Total Budget	0.00	2027 YTD Activity	0.00	2027 DEPT	3,150.00	2027 TOWN MANAGER	3,150.00
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Technology and Software Licen

[630-5500-5211E](#)

Budget Notes

Budget Code

DEPT

Description

Govwell Technologies \$3,000
Landglide App \$150

[630-5500-5231E](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

700.00 576.02 600.00 375.01 0.00 600.00 600.00

[630-5500-5231E](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

956.02 0.00 500.00 0.00 0.00 500.00 500.00

[630-5500-5231E](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

1,500.00 372.36 500.00 59.89 0.00 500.00 500.00

[630-5500-5241D](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

3,500.00 31.99 541.70 541.70 0.00 1,000.00 1,000.00

[630-5500-5251D](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

43.98 43.98 0.00 0.00 0.00 500.00 500.00

[630-5500-5501D](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

800.00 113.32 900.00 155.77 0.00 500.00 500.00

Budget Worksheet

For Fiscal: 2027 Period Ending: 07/31/2026

		Defined Budgets						
		2025	2025	2026	2027	2027	2027	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	
		DEPT	DEPT	DEPT	DEPT	DEPT	TOWN	
								MANAGER
Budget Notes	Subject							
Budget Code	Comparison to FY26							
DEPT	Comparison to FY26							
TOWN MANAGER								
630-5500-55023	Community Outreach/Public R	20,000.00	2,584.40	25,000.00	1,270.92	0.00	12,000.00	
Budget Notes	Description							
Budget Code	New Flood Map Community Outreach			\$1,000				
DEPT	Tree Giveaway		\$2,000					
	Water Wednesday		\$1,000					
	NFIP Coordinator Talk		\$250					
	2 Floodplain Workshops		\$500					
	2 River Link Workshops		\$6,000					
	Oneoime Community Events		\$1,250					
	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							
TOWN MANAGER	Community Outreach Activities							
630-5500-55030	Mileage Reimbursement- Non-	300.00	0.00	100.00	0.00	0.00	100.00	
630-5500-57210	Capital Outlay - Land Improve	159,000.00	0.00	0.00	62,603.45	0.00	185,616.00	
Budget Notes	Description							
Budget Code	Future Stormwater Projects							
DEPT	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	9,450.00	
Budget Notes	Description							
Budget Code	Tomahawk Stormwater - NC DEQ DWI							
DEPT	Original Loan		\$188,542	Interest Rate	0%			
	Issued	6/9/2010	Matures	5/1/2030				
	Annual Payment	\$9,428						

Defined Budgets

	2025	2025	2026	2026	2026	2027	2027	2027	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	DEPT	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	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	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	0.00	367,000.00	367,000.00

Comparison to FY26

TOWN MANAGER

Expense Total:

Fund: 630 - Stormwater Fund Total:

Report Total: