



TOWN OF BLACK MOUNTAIN TOWN COUNCIL

May 21, 2026


BUDGET WORK SESSION

Time: 8:30 AM

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
 - 2.A. Draft FY26-27 Budget
 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.

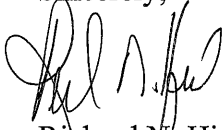
As with the Planning and Development Fund, the elimination of a portion of numerous general fund salaries being paid from the stormwater fund, has made additional funding available for future stormwater projects. The proposed capital budget for FY 26/27 is \$185,616.

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 cursive and somewhat stylized, 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					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
Stormwater - 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
	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

13



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



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

Budget Worksheet

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

Defined Budgets

Budget Notes 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
	Non Profit Contributions									
		Friends of Fonta Flora		\$5,000						
		Black Mountain Library	\$12,000							
		Black Mountain/Swannanoa Chamber		\$12,000						
		Swannanoa Valley Museum	\$5,000							
		Swannanoa Valley Christian	\$10,000							
		Black Mountain Tree Committee	\$4,000							
		Expense Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	0.00	192,800.00	184,500.00
		Fund: 100 - General Fund Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	0.00	192,800.00	184,500.00
		Report Total:	228,500.00	191,656.17	194,800.00	202,282.29	0.00	0.00	192,800.00	184,500.00



Town of Black Mountain

Budget Worksheet

Account Summary

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

Administration

Fund: 100 - General Fund

Expense

	2025				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			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			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			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			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			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			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	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	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	14,915.00			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	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	13,400.00			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			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	5,500.00			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	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	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			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	1,250.00			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			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	8,200.00			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			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	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	6,500.00			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	3,000.00			2,500.00

Budget Worksheet

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

	Defined Budgets						2027 TOWN MANAGER
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity	
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
100-4020-54015	2,000.00	1,983.75	46,937.40	46,842.87	0.00	0.00	12,000.00
100-4020-55011	1,800.00	2,085.61	2,500.00	2,568.67	0.00	0.00	2,500.00
100-4020-55017	500.00	40.00	50.00	50.00	0.00	0.00	50.00
100-4020-55023	500.00	146.00	1,000.00	1,888.06	0.00	0.00	600.00
100-4020-55099	1,000.00	115.75	422.60	2,555.87	0.00	0.00	600.00
100-4020-55110	25,000.00	0.00	25,000.00	0.00	0.00	0.00	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
100-4020-58014	126,000.00	126,000.00	126,000.00	126,000.00	0.00	0.00	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
100-4020-58114	11,650.00	11,604.61	7,750.00	7,736.40	0.00	0.00	3,869.00
Expense Total:	711,700.00	646,905.84	878,010.00	634,216.21	0.00	0.00	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	1,102,917.00
Report Total:	711,700.00	646,905.84	878,010.00	634,216.21	0.00	0.00	1,102,917.00



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	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	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													
Salaries - Longevity													
Salaries - Auto Allowance													
Social Security (Fica Tax) Contr													
Retirement Employer Contribu													
Subject													
Local Government Retirement													
Retirement Employer Contribu													
Subject													
401k Contribution													
Insurance Employer Contributi													
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													
Budget Notes													
Budget Code													
DEPT													
Local Government Retirement 22.46% of Salaries													
401k Contribution 5% of Salaries													
Insurance Employer Contributi													
Employee Health Coverage \$57,107													
Employee Dental Insurance \$1,900													
Employee Vision Insurance \$400													
Employee Life AD&D \$100													
Employee Appreciation Expens													

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
1,400.00	1,370.00	254.04	28.90	0.00	0.00	500.00	250.00	
14,500.00	14,396.50	19,345.96	19,150.96	0.00	0.00	14,915.00	14,400.00	

Budget Code	DEPT	Description
100-4020-51015		Uniforms
100-4020-51510		Professional Licenses Certificati
		Subject
		Professional Dues
		IIMC Annual Membership Dues \$195 NC City/County Managers Association - Manager \$425 NC City/County Managers Association - Asst. Manager \$375 UNC School of Government Dues \$1400 NCAMC Dues - Town Clerk \$90 N3C3 Dues - Town Clerk/PIO \$100 National Association Government Communicators \$180 Kiwanis \$200 ICMA Membership Renewals - Town Manger/Asst. Manager \$1200 NCLM Service Fee \$10,000 Miscellaneous \$750

2025	2025	2026	2026	2026	2027	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
25,000.00	15,229.90	20,500.00	19,082.73	0.00	0.00	16,700.00	15,500.00	

Budget Code	DEPT	Description
100-4020-51511		Employee Continuing Educatio
		Subject
		Continuing Education/Professional Developi
		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

2025	2025	2026	2026	2026	2027	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
37,900.00	33,748.55	22,500.00	10,486.82	0.00	0.00	13,400.00	13,000.00	

Budget Code	DEPT	Description
100-4020-52020		Contract Services
		Subject
		Contracted Services
		Mat Service - Cintas \$3850 Monthly Shredding Contract \$850 Pest Control \$300 4 Week Floor Maintenance \$850 Fire Alarm Monitoring - Town Hall \$550 Cleaning Contract - Town Hall \$5400 Strip & Wax Floors \$85- Miscellaneous \$750

2025	2025	2026	2026	2026	2027	2027	2027	2027
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
1,000.00	934.84	1,000.00	793.42	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	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	DEPT	MANAGER	TOWN
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
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
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
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
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
100-4020-52215	500.00	600.00	500.00	440.00	0.00	0.00	0.00	720.00	720.00	720.00
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
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
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
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
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
100-4020-52510	4,500.00	1,505.66	0.00	0.00	0.00	0.00	0.00			
100-4020-53000	500.00	473.06	500.00	464.55	0.00	0.00	0.00	500.00	500.00	500.00
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
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
100-4020-55017	500.00	40.00	50.00	50.00	0.00	0.00	0.00	50.00	50.00	50.00
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
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
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
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

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

22



Town of Black Mountain

Budget Worksheet

Account Summary

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

Human Resources

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	67,910.00	68,921.18	69,950.00	60,490.84	0.00	0.00	0.00	143,442.00	143,442.00	0.00		143,442.00	
Salaries - Longevity	360.00	357.50	450.00	412.50	0.00	0.00	0.00	450.00	450.00	0.00		450.00	
Social Security (Fica Tax) Contri	5,070.00	5,112.56	5,250.00	4,501.69	0.00	0.00	0.00	11,050.00	11,050.00	0.00		11,050.00	
Retirement Employer Contribu	14,110.00	14,230.76	15,000.00	12,936.74	0.00	0.00	0.00	32,320.00	32,320.00	0.00		32,320.00	
Retirement Employer Contribu	1,580.00	2,271.90	3,550.00	3,016.60	0.00	0.00	0.00	7,200.00	7,200.00	0.00		7,200.00	
Insurance Employer Contributi	9,880.00	9,210.71	10,350.00	9,148.68	0.00	0.00	0.00	20,300.00	20,300.00	0.00		20,300.00	
Insurance - State Unemployeme	2,000.00	5,719.87	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00		1,500.00	
Insurance - Worker's Comp Ins	114,000.00	109,890.57	107,000.00	129,720.52	0.00	0.00	0.00	115,000.00	115,000.00	0.00		115,000.00	
Employee Benefit Administrati	1,300.00	1,340.00	1,700.00	1,457.00	0.00	0.00	0.00	1,740.00	1,740.00	0.00		1,740.00	
Medical and Other Required Te	7,000.00	4,673.29	7,500.00	6,626.20	0.00	0.00	0.00	7,500.00	7,000.00	0.00		7,000.00	
Employee Assistance Program	4,000.00	3,831.19	4,000.00	3,350.00	0.00	0.00	0.00	4,000.00	3,800.00	0.00		3,800.00	
Employee Appreciation Expens	14,000.00	7,276.95	15,000.00	12,313.37	0.00	0.00	0.00	15,000.00	12,000.00	0.00		12,000.00	
Employee Wellness Program Ex	14,000.00	7,735.09	10,000.00	2,258.62	0.00	0.00	0.00	11,000.00	7,500.00	0.00		7,500.00	
Professional Licenses Certificati	500.00	500.00	600.00	250.00	0.00	0.00	0.00	500.00	500.00	0.00		500.00	
Employee Continuing Educatio	4,000.00	593.25	2,000.00	475.95	0.00	0.00	0.00	2,000.00	1,500.00	0.00		1,500.00	
Tuition Reimbursement	5,000.00	2,542.69	2,000.00	1,587.89	0.00	0.00	0.00	2,000.00	2,000.00	0.00		2,000.00	
Professional Services-Legal	18,273.50	16,891.50	8,000.00	5,030.00	0.00	0.00	0.00	11,000.00	8,000.00	0.00		8,000.00	
Professional and Technical Serv	0.00	979.37	1,000.00	944.82	0.00	0.00	0.00	1,000.00	1,000.00	0.00		1,000.00	
Advertising and Notices	1,500.00	1,565.00	1,500.00	1,005.60	0.00	0.00	0.00	2,000.00	2,000.00	0.00		2,000.00	
Office Supplies	400.00	351.78	1,000.00	585.32	0.00	0.00	0.00	1,000.00	800.00	0.00		800.00	
Volunteer/Cadet/Reserves Exp	500.00	300.00	1,400.00	300.00	0.00	0.00	0.00	1,400.00	1,000.00	0.00		1,000.00	
Non-Capital Equipment and Fu	1,350.00	1,308.05	600.00	0.00	0.00	0.00	0.00	1,400.00	1,000.00	0.00		1,000.00	
Liability and Property Insuranc	165,100.00	164,150.51	198,000.00	197,513.30	0.00	0.00	0.00	218,000.00	212,000.00	0.00		212,000.00	

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	TOWN MANAGER
Safety & Compliance	1,626.50	0.00	2,000.00	14.76	0.00	500.00
Expense Total:	453,460.00	429,753.72	469,850.00	453,940.40	0.00	592,602.00
Fund: 100 - General Fund Total:	453,460.00	429,753.72	469,850.00	453,940.40	0.00	592,602.00
Report Total:	453,460.00	429,753.72	469,850.00	453,940.40	0.00	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	218,000.00	212,000.00
<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	1,000.00	500.00
<u>100-4025-55017</u>	Safety & Compliance	1,626.50	0.00	2,000.00	14.76	0.00	0.00	610,902.00	592,602.00
	Expense Total:	453,460.00	429,753.72	469,850.00	453,940.40	0.00	0.00	610,902.00	592,602.00
	Fund: 100 - General Fund Total:	453,460.00	429,753.72	469,850.00	453,940.40	0.00	0.00	610,902.00	592,602.00
	Report Total:	453,460.00	429,753.72	469,850.00	453,940.40	0.00	0.00	610,902.00	592,602.00



Town of Black Mountain

Budget Worksheet

Account Summary

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

Finance

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	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



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	DEPT

Fund: 100 - General Fund Expense

100-4030-50100

Budget Notes

Budget Code

DEPT

Salaries - Regular

Subject
Salaries

Description
Finance Director \$135,000
Budget Analyst \$55,952
Accountant \$63,805
Accountant \$57,631

134,730.00	122,478.52	92,186.75	91,820.84	0.00	312,388.00	312,388.00	MANAGER
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100-4030-50105

Budget Notes

Budget Code

DEPT

Salaries - Longevity

Subject
Social Security (Fica Tax) Contri

Retirement Employer Contribu

600.00	595.00	650.00	470.00	0.00	650.00	650.00	
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10,250.00	9,090.51	7,900.00	6,839.48	0.00	23,950.00	23,950.00	
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28,100.00	25,368.04	22,750.00	18,632.94	0.00	70,310.00	70,310.00	
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Budget Notes

Budget Code

DEPT

Subject
Local Government Retirement

Retirement Employer Contribu

Description
22.46% of Salaries for Local Government Retirement

6,800.00	6,326.32	5,700.00	4,879.76	0.00	15,655.00	15,655.00	
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20,270.00	16,326.94	15,050.00	13,541.78	0.00	40,341.00	40,341.00	
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100-4030-50221

Budget Notes

Budget Code

DEPT

Subject
401k Retirement

Insurance Employer Contribu

Description
5% Contribution for 401k Retirement

20,270.00	16,326.94	15,050.00	13,541.78	0.00	40,341.00	40,341.00	
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600.00	610.00	925.00	420.00	0.00	650.00	650.00	
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13,600.00	2,459.13	10,000.00	2,846.17	0.00	10,000.00	7,500.00	
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60,000.00	55,273.75	77,713.25	82,963.25	0.00	87,580.00	85,000.00	
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Budget Notes

Budget Code

DEPT

Subject
Insurance Benefits

Uniforms

Description
Health Insurance \$38,366
Dental Insurance \$1,490
Vision Insurance \$305
Life and AD&D \$180

1,000.00	0.00	725.00	0.00	0.00	500.00	500.00	
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600.00	610.00	925.00	420.00	0.00	650.00	650.00	
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13,600.00	2,459.13	10,000.00	2,846.17	0.00	10,000.00	7,500.00	
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60,000.00	55,273.75	77,713.25	82,963.25	0.00	87,580.00	85,000.00	
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100-4030-51015

Budget Notes

Budget Code

DEPT

Professional Licenses Certificati

Employee Continuing Educatio

600.00	610.00	925.00	420.00	0.00	650.00	650.00	
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13,600.00	2,459.13	10,000.00	2,846.17	0.00	10,000.00	7,500.00	
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60,000.00	55,273.75	77,713.25	82,963.25	0.00	87,580.00	85,000.00	
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100-4030-51511

Budget Notes

Budget Code

DEPT

Professional Services-Audit an

600.00	610.00	925.00	420.00	0.00	650.00	650.00	
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13,600.00	2,459.13	10,000.00	2,846.17	0.00	10,000.00	7,500.00	
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60,000.00	55,273.75	77,713.25	82,963.25	0.00	87,580.00	85,000.00	
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100-4030-52010

Budget Notes

Budget Code

DEPT

Professional Services-Audit an

600.00	610.00	925.00	420.00	0.00	650.00	650.00	
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13,600.00	2,459.13	10,000.00	2,846.17	0.00	10,000.00	7,500.00	
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60,000.00	55,273.75	77,713.25	82,963.25	0.00	87,580.00	85,000.00	
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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	Total Budget	YTD Activity	2027 DEPT	2027 TOWN	
		Professional Services	FY 25/26 Audit - Gould Gillian CPA \$62,580 Audit Assistance - Burleson & Early \$25,000	15,250.00	21,733.85	18,000.00	14,623.97	0.00	0.00	18,000.00	0.00	18,000.00	15,000.00	
100-4030-52111		Bank Service Charges and Fees		113,200.00	114,926.80	116,400.00	114,867.47	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	
100-4030-52113		Tax Billing and Collection Fees												
		Tax Billing Collection Fees	2% Buncombe County Tax Collection Fee											
100-4030-52215		Cellphone Stipend		960.00	720.00	1,000.00	440.00	0.00	0.00	500.00	0.00	500.00	500.00	
100-4030-52410		Office Supplies		3,000.00	2,796.82	6,000.00	1,292.20	0.00	0.00	6,000.00	0.00	6,000.00	5,000.00	
100-4030-52510		Non-Capital Equipment and Fu		3,230.00	609.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-4030-55011		Postage		2,000.00	940.05	2,000.00	1,884.05	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	
100-4030-55099		Miscellaneous Expense		500.00	1,336.57	500.00	429.09	0.00	0.00	500.00	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	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	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	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 Servic	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

		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>100-4040-52019</u>															
Budget Notes															
Budget Code															
DEPT															
		85,500.00	78,159.00	82,500.00	82,427.00	0.00	0.00	0.00	0.00	90,000.00	90,000.00	90,000.00	90,000.00		
		Information Technology Serv													
Subject															
Technology Services															
		Description													
		Advanced Data & Network Services \$7500/month													
		Town's Current IT Support Contract													
<u>100-4040-52115</u>															
Budget Notes															
Budget Code															
DEPT		135,300.00	132,896.11	131,450.00	124,720.69	0.00	0.00	0.00	0.00	133,500.00	133,500.00	136,650.00	136,650.00		
		Technology and Software Licen													
Subject															
Technology Software															
		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 - Microsoft Office 365 \$3,150													
<u>100-4040-52213</u>															
Budget Notes															
Budget Code															
DEPT		29,000.00	24,840.00	45,700.00	29,191.77	0.00	0.00	0.00	0.00	31,400.00	31,400.00	31,400.00	31,400.00		
		Utilities - Communication													
Subject															
Utilities Communication															
		Description													
		Advanced Data - Hosted Voice Over IP \$26,400													
		Eric Broadband - Monthly Internet Service \$5,000													
<u>100-4040-52419</u>															
Budget Notes															
Budget Code															
DEPT		11,450.00	11,048.81	9,450.00	12,766.11	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00		
		Technology Supplies and Mater													

31

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

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

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	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) Contri	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	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	
					YTD Activity	DEPT	
						TOWN	
						MANAGER	
R & M - Vehicle	60,000.00	60,458.37	70,222.00	63,736.29	0.00	75,000.00	75,000.00
Office Supplies	10,000.00	8,220.57	8,000.00	5,804.09	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	29,500.00	29,500.00
Specialty Operating Supplies -	15,000.00	14,672.08	10,000.00	5,207.08	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	3,000.00	3,000.00
LEO Supplies and Materials	35,000.00	27,504.77	30,505.54	22,505.11	0.00	35,000.00	32,000.00
Non-Capital Equipment and Fu	0.00	0.00	13,500.00	10.32	0.00		
Fuel	81,139.36	76,204.63	64,000.00	60,625.46	0.00	78,000.00	75,000.00
Safety & Compliance	1,500.00	555.42	1,500.00	515.59	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	14,000.00	14,000.00
Miscellaneous Expense	0.00	6.00	0.00	22.41	0.00		
Capital Outlay - Buildings	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	260,000.00	260,000.00
Capital Outlay-Furnishings & N	12,600.00	10,903.80	5,205.61	5,205.61	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	258,691.00	258,691.00
Debt Principal - Equipment	71,500.00	71,401.10	73,550.00	73,535.99	0.00		
Debt Interest - Vehicles	20,350.00	20,305.13	24,700.00	24,719.41	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		
Cost Of Issuance	0.00	0.00	40.00	38.00	0.00		
Expense 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
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	4,262,030.00
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

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									MANAGER
<u>100-4510-50230</u>									
Budget Notes									
Budget Code									
DEPT									
	Subject								
	401k Retirement Contribution	217,400.00	216,070.35	263,100.00	210,985.76	0.00	0.00	283,934.00	283,934.00
	Description								
	401k Retirement Contribution		5% of Salaries						
	Insurance Employer Contributi								
	Subject								
	Employee Health Costs								
	Description								
	Health Insurance		\$270,333						
	Dental Insurance		\$10,443						
	Vision Insurance		\$2,104						
	Life and AD&D Insurance		\$1,054						
	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
<u>100-4510-50233</u>									
Budget Notes									
Budget Code									
DEPT									
	Subject								
	Separation Allowance								
	Description								
	Chris Freeman		\$24,032						
	R Padgett		\$19,814						
	Robin Austin		\$16,868						
	Clifford Grey		\$18,730						
	Joseph Kidd		\$16,602						
	Stacey Ayers		\$14,053						
	Future Retiree 1		\$4,000						
	Future Retiree 2		\$15,000						
	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
<u>100-4510-51011</u>									
Budget Notes									
Budget Code									
DEPT									
	Subject								
	Medical Testing								
	Description								
	Required State Testing for Physicals and Medical								
	5 Tests @ \$1000 Each								
	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
<u>100-4510-51013</u>									
Budget Notes									
Budget Code									
DEPT									
	Subject								
	Uniforms								
	Description								
	Uniform Allowance Per Employee		28 @ \$500	\$14,000					
	Uniforms For New Employees		3 @ \$1200	\$3,600					
	Replacement Vests and Equipment			\$12,000					
	Miscellaneous		\$400						
	Replacement Vests and Equipment			\$12,400					
	New Officers		3 @ \$1200	\$3,600					
	Uniform Allowance Per Employee		28 @ \$500	\$14,000					
	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
<u>100-4510-51510</u>									
TOWN MANAGER									

36

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
Budget Notes									
Budget Code	Description								
DEPT	Average \$600/Month								
<u>100-4510-5211</u>	Utilities - Electricity	1,000.00	916.97	1,000.00	1,059.54	0.00	0.00	1,500.00	1,500.00
	Utilities - Gas								

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
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	Total Activity	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	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	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	0.00			
<u>100-4510-57310</u>	Miscellaneous Expense	0.00	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	0.00			
Budget Notes											
Budget Code	Subject		Description								
DEPT	Capital - Buildings		Rebuilding of Police Range	\$35,000							
TOWN MANAGER	Capital Outlay - Buildings		Rebuilding of Police Range	\$35,000							
<u>100-4510-57410</u>	Capital Outlay-Vehicles	244,448.00	238,979.67	104,080.00	103,020.00	0.00	0.00	0.00	260,000.00	260,000.00	
Budget Notes											
Budget Code	Subject		Description								
DEPT	Capital - Vehicles		Purchase of 4 Police Vehicles @ \$65,000/Vehicle								
TOWN MANAGER	Capital Outlay - Vehicles		3 Police Cruisers and 1 Investigations Vehicle								
			Purchase 4 Police Cars								
			3 Patrol/1 Investigations								
			\$65,000 Each \$260,000								
<u>100-4510-57510</u>	Capital Outlay-Furnishings & N	12,600.00	10,903.80	5,205.61	5,205.61	0.00	0.00	0.00	127,000.00	127,000.00	
Budget Notes											
Budget Code	Subject		Description								
DEPT	Capital - Other		Town's Share of RMS/CAD County Contract With Motorola	\$127,000							
TOWN MANAGER	Capital Outlay - Furnishings		New RMS/CAD Buncombe County Contract - Motorola	\$127,000							
<u>100-4510-58011</u>	Debt Principal - Vehicles	124,900.00	124,852.14	175,100.00	175,045.09	0.00	0.00	0.00	258,691.00	258,691.00	

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

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

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

41



Town of Black Mountain

Budget Worksheet

Account Summary

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

Public Works Administration

Fund: 100 - General Fund

Expense

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
Salaries - Regular	128,120.00	102,176.84	116,850.00	101,368.86	0.00	0.00	117,347.00	117,347.00	117,347.00
Salaries - Overtime	0.00	0.00	0.00	2,193.55	0.00	0.00	2,000.00	1,500.00	1,500.00
Salaries - Longevity	600.00	610.00	700.00	700.00	0.00	0.00	775.00	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	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	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	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	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	1,000.00
Uniforms	1,047.22	889.03	1,500.00	928.87	0.00	0.00	1,500.00	1,200.00	1,200.00
Professional Licenses Certificati	500.00	129.05	500.00	50.00	0.00	0.00	500.00	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	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	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	6,500.00
Utilities - Gas	2,200.00	24.17	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	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	4,980.00
Utilities -Water and Sewer	2,100.00	364.93	1,500.00	0.00	0.00	0.00			
Cellphone Stipend	480.00	480.00	500.00	440.00	0.00	0.00	480.00	480.00	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	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	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	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	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	3,000.00
Safety & Compliance	695.00	654.00	700.00	109.00	0.00	0.00	700.00	500.00	500.00

42

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

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 Salaries															
Description															
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															
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 Local Government Retirement															
Description Local Government Retirement 22.46% of Salaries															
Retirement Employer Contribu		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		
Subject 401k Retirement															
Description 401k Retirement Contribution 5% of Salaries															
Insurance Employer Contribu		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		

Fund: 100 - General Fund

Expense

100-4610-50100

Budget Notes

Budget Code

DEPT

100-4610-50102

Budget Notes

Budget Code

DEPT

100-4610-50210

Budget Notes

Budget Code

DEPT

100-4610-50221

Budget Notes

Budget Code

DEPT

100-4610-50230

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 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

100-4610-51013	Employee Appreciation Expens	1,880.00	1,875.06	1,500.00	0.00	0.00	1,500.00	1,000.00
100-4610-51015	Uniforms	1,047.22	889.03	1,500.00	928.87	0.00	1,500.00	1,200.00
100-4610-51510	Professional Licenses Certificati	500.00	129.05	500.00	50.00	0.00	500.00	500.00
100-4610-51511	Employee Continuing Educatio	2,000.00	0.00	1,000.00	693.55	0.00	2,000.00	1,500.00
100-4610-52020	Contract Services	5,565.60	3,215.60	2,938.96	2,378.96	0.00	4,500.00	4,500.00

Budget Notes

Subject
Contracted Services

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

100-4610-52210	Utilities - Electricity	6,100.00	2,624.63	2,000.00	4,628.47	0.00	6,500.00	6,500.00
100-4610-52211	Utilities - Gas	2,200.00	24.17	0.00	0.00	0.00	0.00	0.00
100-4610-52212	Utilities - Refuse Disposal	3,000.00	680.81	1,900.00	1,843.18	0.00	2,100.00	2,100.00

Budget Notes

Subject
Refuse Disposal

Description
GFL Environmental \$175/month \$2100

100-4610-52213	Utilities - Communication	3,250.00	3,327.08	2,300.00	3,817.10	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

100-4610-52214	Utilities - Water and Sewer	2,100.00	364.93	1,500.00	0.00	0.00	0.00	0.00
100-4610-52215	Cellphone Stipend	480.00	480.00	500.00	440.00	0.00	480.00	480.00
100-4610-52310	R & M - Buildings	17,129.40	13,713.86	2,500.00	1,468.57	0.00	1,500.00	1,500.00
100-4610-52316	R & M - Vehicle	2,500.00	1,313.21	2,800.00	1,253.30	0.00	2,500.00	2,500.00
100-4610-52410	Office Supplies	4,572.78	4,993.10	4,500.00	3,446.44	0.00	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

	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	64,330.00	57,230.41	70,350.00	53,556.42	0.00	0.00	41,767.00	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	16,840.00
Salaries - Overtime	0.00	241.06	0.00	1,280.01	0.00	0.00	1,500.00	1,500.00
Salaries - Longevity	290.00	215.00	300.00	245.00	0.00	0.00	300.00	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	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	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	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	10,849.00
Professional Licenses Certificati	0.00	0.00	250.00	0.00	0.00	0.00	250.00	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	119,070.00
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
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
R & M - Grounds/Parks/Green	58,772.44	54,695.26	13,905.57	9,464.78	0.00	0.00	15,000.00	13,500.00
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
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

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

49

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

Subject
R & M - Grounds/Parks/Green

R & M - Grounds/Parks/Green	58,772.44	54,695.26	13,905.57	9,464.78	0.00	0.00	15,000.00	13,500.00
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Subject
General Maintenance Only
General Maintenance Only

General Maintenance Only	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								
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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		

52

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
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

Salaries - Regular

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

Salaries - Overtime

Salaries - Longevity

Social Security (Fica Tax) Contri

Retirement Employer Contribu

Local Government Retirement

Retirement Employer Contribu

Subject
401k Contribution

Insurance Employer Contributi

0.00	1,084.78	0.00	6,120.46	0.00	0.00	7,000.00	6,000.00
1,500.00	1,177.50	1,550.00	1,312.50	0.00	0.00	1,925.00	1,925.00
23,420.00	20,970.99	25,400.00	19,574.02	0.00	0.00	27,160.00	27,160.00
62,470.00	57,389.65	71,650.00	56,139.18	0.00	0.00	79,730.00	79,730.00

14,170.00	13,902.81	16,850.00	13,074.47	0.00	0.00	17,750.00	17,750.00
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[100-4620-50230](#)

Budget Notes

Budget Code

DEPT

Subject
401k Contribution

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
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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	Subject								
Budget Code	Employee Insurance Costs								
DEPT									
100-4620-51015	Uniforms	8,500.00	8,258.43	9,000.00	7,154.20	0.00	0.00	9,500.00	9,000.00
100-4620-51511	Employee Continuing Educatio	2,840.68	2,941.68	1,200.00	1,059.17	0.00	0.00	3,500.00	2,500.00
Budget Notes									
Budget Code									
DEPT									
100-4620-52015	Professional and Technical Serv	5,000.00	0.00	0.00	0.00	0.00	0.00		
100-4620-52020	Contract Services	8,258.50	8,809.66	8,450.00	10,022.43	0.00	0.00	9,800.00	9,800.00
Budget Notes									
Budget Code									
DEPT									
100-4620-52110	Disposal Fees	13,762.99	13,422.29	2,200.00	2,053.15	0.00	0.00	4,000.00	3,500.00
Budget Notes									
Budget Code									
DEPT									
100-4620-52211	Utilities - Communication	780.00	480.12	500.00	390.76	0.00	0.00	500.00	500.00
Budget Notes									
Budget Code									
DEPT									
100-4620-52215	Cellphone Stipend	480.00	960.00	1,000.00	880.00	0.00	0.00	960.00	960.00
Budget Notes									
Budget Code									
DEPT									
100-4620-52216	Utilities - Street and Park Ligh	120,000.00	144,845.88	140,000.00	114,981.12	0.00	0.00	153,000.00	151,000.00

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									

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

	Defined Budgets							
	2025	2025	2026	2026	2027	2027		
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity		
Salaries - Regular	462,620.00	395,767.32	418,000.00	416,468.32	0.00	0.00	423,683.00	423,683.00
Salaries - Overtime	0.00	0.00	0.00	1,364.39	0.00	0.00	2,000.00	2,000.00
Salaries - Longevity	1,590.00	1,272.50	1,550.00	1,680.00	0.00	0.00	1,850.00	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	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	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	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	94,365.00
Uniforms	10,000.00	9,081.83	10,000.00	9,106.89	0.00	0.00	10,000.00	9,000.00
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	245,500.00
Utilities - Communication	500.00	299.79	350.00	272.76	0.00	0.00	335.00	335.00
R & M - Vehicle	35,944.66	33,313.04	25,500.00	23,740.14	0.00	0.00	35,000.00	32,000.00
Specialty Operating Supplies	2,000.00	597.24	4,500.00	3,982.07	0.00	0.00	1,000.00	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	42,000.00
Postage	0.00	0.00	500.00	0.00	0.00	0.00	500.00	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	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	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	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

Sanitation

Fund: 100 - General Fund
Expense

- [100-4640-50100](#)
- [100-4640-50102](#)
- [100-4640-50105](#)
- [100-4640-50210](#)
- [100-4640-50220](#)
- [100-4640-50221](#)
- [100-4640-50230](#)
- [100-4640-51015](#)
- [100-4640-51511](#)
- [100-4640-52020](#)
- [100-4640-52110](#)
- [100-4640-52213](#)
- [100-4640-52316](#)
- [100-4640-52420](#)
- [100-4640-52510](#)
- [100-4640-54010](#)
- [100-4640-55010](#)
- [100-4640-55011](#)
- [100-4640-55016](#)
- [100-4640-55023](#)
- [100-4640-58011](#)
- [100-4640-58111](#)



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	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	DEPT	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						
Budget Notes															
Budget Code															
DEPT															
Subject															
Salaries - Regular															
Subject															
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						
Subject															
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						
Subject															
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						
Subject															
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						
Subject															
Retirement Employer Contribu															
Budget Notes															
Budget Code															
DEPT															
Subject															
Local Government Retirement															
<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						
Subject															
Retirement Employer Contribu															
Budget Notes															
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						
Subject															
Insurance Employer Contribu															

59

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

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	2026	2026	2027	2027	2027	2027
	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

62

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	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN MANAGER
Budget Notes	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
100-4700-52100	Permits, License And Fees-Oth	1,000.00	935.00	1,200.00	452.91	0.00	0.00	700.00	700.00
Budget Notes	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
100-4700-52112	Credit Card Processing Fees	5,000.00	5,277.73	5,000.00	3,305.14	0.00	0.00	5,000.00	5,000.00
Budget Notes	Subject								
Budget Code	Comparison with FY26								
DEPT	Comparison with FY26								
TOWN MANAGER									
100-4700-52115	Technology and Software Licen	6,200.00	5,462.40	6,000.00	5,250.71	0.00	0.00	6,340.00	6,340.00
Budget Notes	Subject								
Budget Code	Technology and Software								
DEPT									
TOWN MANAGER									
100-4700-52210	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
Budget Notes	Subject								
Budget Code	Utilities - Electricity								
DEPT									
TOWN MANAGER									
100-4700-52211	Comparison to FY26	2,200.00	24.15	150.00	0.00	0.00	0.00	150.00	150.00
Budget Notes	Subject								
Budget Code	Utilities - Gas								
DEPT									
TOWN MANAGER									
100-4700-52212	Comparison to FY26	3,200.00	680.82	0.00	1,163.95	0.00	0.00	0.00	0.00
Budget Notes	Subject								
Budget Code	Utilities - Refuse Disposal								
DEPT									
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

Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 Parks & Rec used a dumpster for several months which was paid out of this line. Although it was not originally budgeted, this ended with an adjusted amount of \$848.95. This year does not have that expense.
 Parks & Rec used a dumpster for several months which was paid out of this line. Although it was not originally budgeted, this ended with an adjusted amount of \$848.95. This year does not have that expense.

100-4700-52213
Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 Same as FY26.
 Same as FY26.

2,900.00 **2,557.90** **2,150.00** **1,020.25** **0.00** **0.00** **2,150.00** **2,150.00**

100-4700-52214
Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 Same as FY26.
 Same as FY26.

2,100.00 **489.63** **1,000.00** **167.89** **0.00** **0.00** **1,000.00** **1,000.00**

100-4700-52215
Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 Same amount as FY26.
 Same amount as FY26.

500.00 **80.00** **500.00** **440.00** **0.00** **0.00** **500.00** **500.00**

100-4700-52316
Budget Notes
Budget Code
 DEPT
 TOWN MANAGER

Subject
 Comparison to FY26
 Comparison to FY26

Description
 R & M - Vehicle
 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**

Subject
 Comparison to FY26
 Comparison to FY26

Description
 \$5000 increase (\$3,600 increase over adjusted amount FY26) -
 Truck is an old public works vehicle that is unreliable and requires frequent repairs.
 Vehicle being decommissioned from PD needs new transmission and possible other maintenance. (\$1,000-\$1,200)
 One bus needs new tires. (~\$1,500)
 One bus has a brake pad light that is on. (\$????)

These projections may change as we see what can be covered in FY26, but we do not anticipate available funds in the current FY budget.

5/20/2026 8:37:25 AM

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
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	Description								
Programs and Events	Fireworks \$18,500 V5K \$5,000								
	Circle of Lights \$1000 Park Rhythms \$15,000								
	Spring Programs \$1500 Halloween \$2,000								
	Outdoor Programs \$1500 Indoor Soccer \$15,000								
	Outdoor Soccer \$6,500 Tennis \$1,000								
	Summer Camp \$8000 Pollinator Garden \$2,500								
	Community Garden Programs \$7000								
	Pickleball \$1500 Miscellaneous \$1,000								
	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)								
		1,500.00	1,068.81	1,200.00	1,130.43	0.00	0.00	1,700.00	1,500.00
Fuel									
Subject	Description								
Comparison to FY26	Adding an additional vehicle and with Lakeview Center activities increasing, we anticipate a \$500 increase compared with FY26.								
Comparison to 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



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	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	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

70



		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		100-4710-51015													
TOWN MANAGER		Social Security (Fica Tax) Contri													
		Uniforms													
		Description													
		Comparison to FY26													
		Comparison to FY26													
		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		1,500.00	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		Employee Continuing Educatio													
TOWN MANAGER		Comparison to FY25													
		Comparison to FY25													
		Same as FY25													
		Same as FY25													
Budget Notes		700.00	500.00	700.00	610.00	0.00	0.00	700.00	700.00	0.00	0.00	0.00	0.00	400.00	400.00
Budget Code		100-4710-52020													
DEPT		Contract Services													
TOWN MANAGER		Comparison to FY26													
		Comparison to FY26													
		Same as FY26.													
		Same as FY26.													
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		Credit Card Processing Fees													
		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
		100-4710-52112													

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	Comparison to FY26								
TOWN MANAGER									
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	Subject								
Budget Code	Technology and Software								
DEPT									
TOWN MANAGER									
	Description								
	Square Subscription \$147/month \$1754								
	Meet Manager Subscription \$300								
	Laptop for Pool Manger for Administrative Work \$450								
	Cellphone Service \$800								
	Miscellaneous \$786								
	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.								
	Utilities - Electricity	21,500.00	11,134.66	15,000.00	10,287.39	0.00	0.00	15,000.00	14,000.00
100-4710-52210									
Budget Notes	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
	Description								
	Same as 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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
	Description								
	Same as 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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
	Description								
	Same as 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	Subject								
Budget Code	Comparison to FY26								
DEPT	Comparison to FY26								
TOWN MANAGER									
	Description								
	Splits the middle between the budgeted \$10k and the adjusted amount of \$8,943.06 for FY26.								
	Splits the middle between the budgeted \$10k and the adjusted amount of \$8,943.06 for FY26.								
100-4710-52311	R & M - Grounds/Parks/Green	11,000.00	9,069.90	0.00	0.00	0.00	0.00	0.00	

72

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>100-4710-52315</u>	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									
<u>100-4710-52410</u>	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									
<u>100-4710-52416</u>	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									
<u>100-4710-52418</u>	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									
<u>100-4710-52420</u>	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.								
		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			50.00	-6.10	0.00	0.00		
8,000.00		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				TOWN MANAGER	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT				
Salaries - Regular	79,570.00	66,883.23	68,600.00	59,262.74	0.00	0.00	68,600.00	68,600.00	0.00	68,600.00	68,600.00	0.00	0.00	0.00
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	0.00	28,272.00	28,272.00	0.00	0.00	0.00
Salaries - Longevity	1,350.00	1,350.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00	0.00	1,400.00	1,400.00	0.00	0.00	0.00
Social Security (Fica Tax) Contrib	8,520.00	7,138.26	7,000.00	6,220.64	0.00	0.00	7,520.00	7,520.00	0.00	7,520.00	7,520.00	0.00	0.00	0.00
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	0.00	15,725.00	15,725.00	0.00	0.00	0.00
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	0.00	3,500.00	3,500.00	0.00	0.00	0.00
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	0.00	10,822.00	10,822.00	0.00	0.00	0.00
Employee Continuing Educatio	500.00	0.00	700.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00	300.00	0.00	0.00	0.00
Contract Services	500.00	252.20	1,650.00	942.20	0.00	0.00	3,950.00	3,950.00	0.00	3,950.00	3,950.00	0.00	0.00	0.00
Permits, License And Fees-Oth	400.00	400.00	400.00	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	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	7,000.00	0.00	7,000.00	7,000.00	0.00	0.00	5,500.00
Utilities - Gas	300.00	232.10	300.00	217.33	0.00	0.00	300.00	300.00	0.00	300.00	300.00	0.00	0.00	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	0.00	6,500.00	6,500.00	0.00	0.00	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	0.00	1,560.00	1,560.00	0.00	0.00	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	0.00	2,000.00	2,000.00	0.00	0.00	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	0.00	2,000.00	2,000.00	0.00	0.00	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	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
Office Supplies	5,436.04	3,688.78	3,000.00	1,884.66	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	0.00	0.00	2,800.00
Non-Capital Equipment and Fu	363.96	363.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00
Senior Dining Program	24,000.00	0.00	18,950.00	37.54	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00
Postage	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

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

Defined Budgets

	2025	2025	2026	2026	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



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 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 \$30 Class \$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 Budget	YTD Activity	DEPT	TOWN
Postage	200.00	0.00	200.00	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		
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

[100-4711-55011](#)
[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	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT	TOWN	MANAGER
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	Total Budget	Total Activity	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	0.00	0.00	178,000.00	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	0.00	0.00	81,270.00	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			0.00	
Salaries - Longevity		2,500.00	2,500.00	2,200.00	2,200.00	0.00	0.00	0.00	0.00	2,350.00	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	0.00	0.00	20,020.00	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	0.00	0.00	40,510.00	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	0.00	0.00	9,050.00	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	0.00	0.00	32,020.00	32,020.00			32,020.00	

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

Budget Notes

Budget Code
DEPT

Description
Employee Insurance
Health Insurance \$30,084
Dental Insurance \$1,120
Vision Insurance \$680
Life and AD&D Insurance \$136

100-4750-51015

Uniforms

2,750.00	2,026.85	2,000.00	1,352.95	0.00	0.00	2,000.00	2,000.00	2,000.00
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100-4750-51510

Professional Licenses Certificati

1,201.00	730.00	100.00	79.99	0.00	0.00	100.00	100.00	100.00
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100-4750-51511

Employee Continuing Educatio

600.00	154.55	600.00	340.00	0.00	0.00	700.00	700.00	700.00
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100-4750-52020

Contract Services

91,000.00	63,646.41	67,700.00	64,733.86	0.00	0.00	134,880.00	130,000.00	130,000.00
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Budget Notes

Budget Code
DEPT

Description
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

100-4750-52100

Permits, License And Fees-Oth

1,500.00	1,643.60	1,000.00	400.00	0.00	0.00			
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100-4750-52110

Disposal Fees

1,000.00	0.00	1,000.00	0.00	0.00	0.00			
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100-4750-52112

Credit Card Processing Fees

30,000.00	5,865.43	32,028.52	7,731.09	0.00	0.00	30,000.00	30,000.00	30,000.00
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100-4750-52115

Technology and Software Licen

3,799.00	3,658.17	3,500.00	2,685.19	0.00	0.00	4,000.00	4,000.00	4,000.00
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100-4750-52210

Utilities - Electricity

48,300.00	24,970.85	30,000.00	24,532.53	0.00	0.00	31,500.00	31,000.00	31,000.00
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Budget Notes

Budget Code
DEPT

Description
Duke Energy Progress Average \$2,625/month

100-4750-52211

Utilities - Gas

2,800.00	193.72	240.00	0.00	0.00	0.00			
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100-4750-52212

Utilities - Refuse Disposal

6,000.00	5,686.80	6,500.00	5,055.81	0.00	0.00	6,612.00	6,612.00	6,612.00
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Budget Notes

Budget Code
DEPT

Description
Dumpster Service - GFL Environmental \$551/Month

100-4750-52213

Utilities - Communication

4,900.00	4,370.93	4,500.00	4,139.45	0.00	0.00	5,628.00	5,628.00	5,628.00
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Budget Worksheet

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

Defined Budgets

Budget Notes		2025							2026							2027													
Budget Code	DEPT	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN											
Subject																													
Utilities - Communication																													
		8,400.00	2,671.72	3,000.00	3,673.32	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00											
		960.00	960.00	960.00	880.00	0.00	0.00	0.00	960.00	960.00	0.00	0.00	0.00	0.00	0.00	0.00	960.00	960.00											
Subject																													
Cellphone																													
		17,000.00	3,241.92	2,500.00	2,511.61	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	8,000.00											
		10,000.00	31.96	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00											
		28,500.00	14,969.27	26,500.00	21,765.43	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	28,000.00											
		5,500.00	59.99	500.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00											
		14,000.00	5,165.44	10,000.00	9,507.68	0.00	0.00	0.00	12,500.00	12,500.00	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	11,500.00											
		2,100.00	331.28	1,500.00	261.13	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,000.00											
		5,000.00	1,701.09	3,500.00	2,031.06	0.00	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,000.00											
		60,000.00	38,266.71	43,300.00	37,144.66	0.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	75,000.00											
		1,700.00	1,601.99	1,000.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,000.00											
		3,700.00	3,041.03	3,500.00	1,701.12	0.00	0.00	0.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00	5,000.00											
		35,000.00	13,400.94	30,000.00	25,450.65	0.00	0.00	0.00	35,000.00	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	33,000.00											
		0.00	330.00	1,000.00	294.37	0.00	0.00	0.00	12,850.00	12,850.00	0.00	0.00	0.00	0.00	0.00	0.00	12,850.00	12,850.00											
Subject																													
Capital																													
		111,130.00	381,668.46	100,000.00	86,199.59	0.00	0.00	0.00	156,850.00	156,850.00	0.00	0.00	0.00	0.00	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	2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT	TOWN
Subject									
Golf Equipment Leases									
Description									
Golf Equipment Lease - Wells Fargo Lease Date 3/2/26									
60 Months Cost of Equipment \$325,272									
Monthly Payment \$5,592.58 Annual Payment \$67,115									
Golf Equipment Lease - Wells Fargo Lease Date 5/8/25									
60 Months Cost of Equipment \$382,403.98									
Monthly Payment \$7,394 Annual Payment \$88,728									
Golf Equipment Lease - PNC Lease Date 7/20/21									
Lease Expires 8/29/26 60 Months 3 Months For FY 26/27									
\$503.07/Month \$1,007									
Fuel	17,000.00	9,234.47	12,971.48	11,265.87	0.00	0.00	0.00	20,000.00	18,000.00
Safety & Compliance	600.00	235.00	600.00	50.00	0.00	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	0.00	6,000.00	4,000.00
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	30,000.00
Subject									
Capital Outlay									
Description									
Replace Irrigation Booster Pumps and Sprinkler Heads									
Debt Principal - Vehicles and M	57,400.00	57,388.91	0.00	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	0.00		
Debt Interest - Vehicles and M	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	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	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	0.00	995,800.00	965,920.00

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	0.00	600.00
Ad Valorem Taxes - Motor Vehic								
200-0000-40710	1,120,000.00	1,119,789.00	1,100,650.00	912,341.99	0.00	0.00	0.00	1,118,699.00
Ad Valorem Taxes - Fire District								
200-0000-40711	15,000.00	17,019.27	16,000.00	19,179.90	0.00	0.00	0.00	19,000.00
Ad Valorem Taxes - Other Coun								
200-0000-42850	425,000.00	408,593.49	389,000.00	282,581.13	0.00	0.00	0.00	360,000.00
County Sales Tax Distribution								
200-0000-42860	10,500.00	10,858.30	10,500.00	11,245.00	0.00	0.00	0.00	14,000.00
Payment in Lieu Of Tax								
200-0000-43031	40,000.00	30,120.00	25,000.00	50,000.00	0.00	0.00	0.00	50,000.00
Fire District State Insurance Dis								
200-0000-43200	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00
Grant Revenue - State								
200-0000-44015	0.00	14,045.00	10,000.00	27,808.72	0.00	0.00	0.00	20,000.00
Inspection Fees								
200-0000-44016	1,000.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Violation Fee								
200-0000-45010	14,500.00	4,284.80	8,000.00	0.00	0.00	0.00	0.00	5,000.00
Interest Income								
200-0000-47012	1,000.00	11,400.00	12,000.00	11,000.00	0.00	0.00	0.00	11,000.00
Off Duty Staff/Equipment - Spe								
200-0000-47016	0.00	2,357.92	0.00	5,017.00	0.00	0.00	0.00	0.00
Reimbursements								
200-0000-47070	4,000.00	5,512.33	0.00	7,600.00	0.00	0.00	0.00	0.00
Contributions/Donations								
200-0000-47990	1,000.00	52.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income								
200-0000-48010	8,791.25	9,918.75	10,438.42	11,557.17	0.00	0.00	0.00	0.00
Insurance Recovery Proceeds								
200-0000-48020	0.00	4,493.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale Of Capital Assets								
200-0000-48025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Proceeds								
200-0000-48900	19,400.00	0.00	361,400.00	0.00	0.00	0.00	0.00	0.00
Appropriated Fund Balance								
200-7000-48590	1,981,860.00	1,550,000.00	1,438,650.00	0.00	0.00	0.00	0.00	2,008,285.00
Transfers In								
Revenue Total:	3,642,051.25	3,191,627.21	3,432,638.42	1,339,036.37	0.00	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	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	0.00	3,606,584.00

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	
						TOWN	
						MANAGER	
R & M - Building	9,195.91	9,195.91	5,000.00	4,620.54	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	12,500.00	12,500.00
R & M - Vehicle	41,190.62	40,073.03	56,000.00	55,548.28	0.00	65,000.00	65,000.00
Office Supplies	9,302.42	8,380.67	11,000.00	5,589.81	0.00	11,000.00	10,000.00
Medical Supplies	12,000.00	11,465.60	10,000.00	3,895.23	0.00	15,000.00	12,000.00
Technology Supplies and Mater	28.79	28.79	1,000.00	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	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	11,000.00	11,000.00
Non-Capital Grant Expenses	0.00	0.00	50,000.00	49,996.73	0.00	6,000.00	6,000.00
Lease/Rental - Equipment	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	35,000.00	32,000.00
Liability and Property Insuranc	40,679.00	40,679.00	42,000.00	33,166.44	0.00	45,000.00	45,000.00
Safety & Compliance	12,070.33	11,066.23	5,000.00	2,278.26	0.00	5,000.00	5,000.00
Emergency Disaster Preparedn	578.19	668.13	3,000.00	2,600.44	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	5,000.00	4,000.00
Miscellaneous Expense	165.06	17,094.84	728.94	728.94	0.00	1,000.00	750.00
Capital Outlay-Vehicles	450,171.89	78,000.00	0.00	0.00	0.00	2,471,000.00	
Capital Outlay-Motorized Equip	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
Capital Outlay-Furnishings & N	8,101.89	8,101.89	11,000.00	9,429.43	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	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	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	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	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	6,124,128.00	3,606,584.00

96



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 Budget	YTD Activity	2027 DEPT	2027 TOWN	MANAGER	
Fund: 200 - Fire Special Revenue Fund															
Expense															
<u>200-4520-50100</u>		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	0.00	1,698,295.00	1,698,295.00		
Subject															
Salaries - Regular															
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															
Subject															
Salaries - Part Time/Temp/Aux		104,339.00	103,883.77	145,850.00	117,979.96	0.00	0.00	0.00	0.00	0.00	0.00	145,850.00	140,000.00		
<u>200-4520-50101</u>															
Subject															
Salaries - Overtime		33,990.54	33,990.54	25,000.00	25,288.16	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00		
<u>200-4520-50102</u>															
Subject															
Salaries - Longevity		10,470.00	9,570.00	10,650.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	10,400.00	10,400.00		
<u>200-4520-50105</u>															
Subject															
Salaries - Off Duty		0.00	7,010.00	0.00	7,390.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00		
<u>200-4520-50199</u>															
Subject															
Social Security (Fica Tax) Contri		138,990.00	131,381.69	144,900.00	123,095.52	0.00	0.00	0.00	0.00	0.00	0.00	144,626.00	144,180.00		
<u>200-4520-50210</u>															
Subject															
Retirement Employer Contribu		352,870.00	332,721.26	375,700.00	323,113.83	0.00	0.00	0.00	0.00	0.00	0.00	391,860.00	391,860.00		
<u>200-4520-50220</u>															
Budget Notes															
Budget Code															
DEPT															
Subject															
Local Government Retirement		85,140.00	82,643.75	92,100.00	77,893.64	0.00	0.00	0.00	0.00	0.00	0.00	87,240.00	87,240.00		
<u>200-4520-50221</u>															
Subject															
Retirement Employer Contribu															
Budget Notes															
Budget Code															
DEPT															
Subject															
401k Retirement Contribution		239,110.00	209,766.10	274,800.00	231,083.45	0.00	0.00	0.00	0.00	0.00	0.00	271,165.00	271,165.00		
<u>200-4520-50230</u>															
Subject															
Insurance Employer Contributi															

91

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									

92

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	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	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							MANAGER
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							

200-4520-52020	Subject	Description	8,500.00	7,010.00	38,500.00	15,948.70	0.00	40,383.00	40,383.00
Budget Notes	Contract Services	Contract Services							
Budget Code	Contract Services	Responder Support Services - Mental Health							
DEPT	Contract Services	ACS Plylovent \$5,000							
		Terminix \$500							
		Cintas - Door Mats \$850							
		Floor Maintenance \$200							
		HVAC - Gentry \$500							
		Washing Machine Service \$300							

200-4520-52111	Subject	Description	1,200.00	247.39	1,000.00	0.00	0.00	1,500.00	
Budget Notes	Bank Service Charges and Fees	Trend of increased yearly cost							
Budget Code	Bank Service Fees	Trend of increased yearly cost							
DEPT	Bank Service Fees								
TOWN MANAGER									

200-4520-52115	Subject	Description	3,525.74	3,525.74	27,000.00	24,067.56	0.00	24,190.00	24,190.00
Budget Notes	Technology and Software Licen	First Due RMS \$15,000							
Budget Code	Software License	Buncombe County PSIP \$4,000							
DEPT		Battalion 3 Accountability Software \$2,000							
		Buncombe County IT MCT \$1,500							
		Starlink \$240							
		Blue Bean Plan Review Software \$300							
		Active 911 Employee Paging System \$500							
		Sail - Topo EM Tract Sotware \$500							
		Matteort Investigation Software \$150							

200-4520-52210	Subject	Description	17,000.00	15,636.26	15,000.00	8,205.88	0.00	17,000.00	15,000.00
Budget Notes	Utilities - Electricity	Trend on increased cost							
Budget Code	Electricity	Trend on increased cost							
DEPT	Electricity								
TOWN MANAGER									

95

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.								
	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

96

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

DEPT

Subject
Required Testing

Certified third-party vendor to conduct annual testing of fire hoses, ground ladders, and fire pumps in accordance with applicable NFPA standards and industry best practices. Ensures objective verification of equipment performance, confirms compliance, documents results for liability protection, and ensures that critical life-saving equipment operates safely and effectively under emergency conditions.

TOWN MANAGER
TOWN MANAGER

Subject
Air pack yearly Maintenance
General tools and equipment

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								
	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								
	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 Code	Various common misc office items to maintain daily business							
DEPT	Various common misc office items to maintain daily business							

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

These supplies are not discretionary — they are a necessity.

28.79	28.79	1,000.00	0.00	0.00	0.00	4,000.00	2,500.00
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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

2027	2027
DEPT	TOWN

Budget Notes	Subject	Description	2025	2025	2026	2026	2027	2027
Budget Code	General Use		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
DEPT		<ul style="list-style-type: none"> Technical rescue (rope rescue, confined space gear, trench rescue systems, shoring equipment) Swiftwater or flood rescue equipment Hazardous materials monitoring and mitigation tools Extrication specialty tools Collapse rescue equipment Thermal imaging cameras High-angle or tower rescue systems Specialized PPE for unique hazards Decontamination equipment 						
DEPT	PFD's for Staff	Type III Water Rescue PFD - 26 staff - 280.95 = \$7,304.70						
		75ft Throw Bags \$80.99 x 30 = \$2,429.70						
TOWN MANAGER	General Use	<ul style="list-style-type: none"> Technical rescue (rope rescue, confined space gear, trench rescue systems, shoring equipment) Swiftwater or flood rescue equipment Hazardous materials monitoring and mitigation tools Extrication specialty tools Collapse rescue equipment Thermal imaging cameras High-angle or tower rescue systems Specialized PPE for unique hazards Decontamination equipment 						
TOWN MANAGER	PFD's for Staff	Type III Water Rescue PFD - 26 staff - 280.95 = \$7,304.70						
		75ft Throw Bags \$80.99 x 30 = \$2,429.70						
200-4520-52510	Non-Capital Equipment and Fu		159,638.54	160,034.17	40,197.96	33,685.17	0.00	11,000.00
Budget Notes	Subject	Description						
Budget Code	Fire Investigation Camera	\$1,000						
DEPT	Tools for Mini-pumper	Various Hand tools for new engine for 9S Compliance - \$10,000						
TOWN MANAGER	Fire Investigation Camera	\$1,000						
TOWN MANAGER	Tools for Mini-pumper	Various Hand tools for new engine for 9S Compliance - \$10,000						
200-4520-52598	Non-Capital Grant Expenses		0.00	0.00	50,000.00	49,996.73	0.00	6,000.00
200-4520-54010	Lease/Rental - Equipment		0.00	0.00	0.00	0.00	0.00	1,000.00
Budget Notes	Subject	Description						
Budget Code	Rental items	Caprpet Cleaner for Training Room						
DEPT		Solar Generator for Emergency Usage						
		Specialty Power tools or Lifts						

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

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

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

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

Fuel

Subject

Vehicle and Equipment Fuel

TOWN MANAGER

Vehicle and Equipment Fuel

[200-4520-55015](#)

Budget Notes
Budget Code
 DEPT

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.

Liability and Property Insuranc

Subject

Estimated Cost

TOWN MANAGER

Estimated Cost

40,679.00 40,679.00 42,000.00 33,166.44 0.00 0.00 45,000.00 45,000.00

[200-4520-5501Z](#)

Budget Notes
Budget Code
 DEPT

Description

To fund expenses is necessary to ensure the organization operates in accordance with regulatory requirements, industry standards, and risk management best practices.

Safety & Compliance

Subject

Compliance

12,070.33 11,066.23 5,000.00 2,278.26 0.00 0.00 5,000.00 5,000.00

- 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 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](#)

Budget Notes

Budget Code

DEPT

Emergency Disaster Preparedness

578.19	668.13	3,000.00	2,600.44	0.00	0.00	10,000.00	7,500.00
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Subject

Preparedness

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.

TOWN MANAGER

Preparedness

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	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

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

126,950.00

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								
	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								
	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	

106



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	0.00	0.00
210-4810-52015 Professional and Technical Serv	107,555.00	62,098.05	16,338.39	12,550.30	0.00	0.00	25,000.00	15,000.00
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

107

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		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		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 Retirement 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									
Budget Code									
DEPT									
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									
Budget Code									
DEPT									
TOWN MANAGER									
210-4810-52015	Professional and Technical Serv	107,555.00	62,098.05	16,338.39	12,550.30	0.00	0.00		
210-4810-52020	Contract Services	22,445.00	22,442.50	702.00	702.00	0.00	0.00	702.00	702.00
210-4810-52100	Permits, License And Fees-Oth	100.00	0.00	0.00	0.00	0.00	0.00		
210-4810-52111	Bank Service Charges and Fees	250.00	82.47	0.00	0.00	0.00	0.00	100.00	
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
210-4810-52115	Technology and Software Licen	83,200.00	60,694.41	19,585.58	19,381.82	0.00	0.00	25,000.00	22,000.00
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
210-4810-52213	Utilities - Communication	1,600.00	1,898.41	2,000.00	1,878.69	0.00	0.00	2,400.00	2,400.00
Budget Notes									
Budget Code									
DEPT									
TOWN MANAGER									
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

		2025	2025	2026	2026	2027	2027	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	DEPT TOWN MANAGER
Budget Notes	Description								
Budget Code									
DEPT	Basis for budget								
TOWN MANAGER	Basis for budget								
210-4810-55099	Miscellaneous Expense	1,000.00	0.00	173.84	0.00	0.00	0.00	0.00	
Budget Notes	Description								
Budget Code									
DEPT	Comparison to FY26								
TOWN MANAGER	Comparison to FY26								
210-4810-57310	Capital Outlay - Buildings	23,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
210-4810-57510	Capital Outlay-Furnishings & N	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
210-4810-57610	Capital Outlay - Street/Bridge/	100,000.00	0.00	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	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	0.00	667,016.00
	Report Total:	1,000,760.00	660,536.85	770,300.00	664,570.65	0.00	0.00	0.00	667,016.00

112



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
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](#)

113



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](#)



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

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

Subject

Local Government Retirement

Retirement Employer Contribu

Subject

401k Contribution

Insurance Employer Contributi

Subject

Employee Health Insurance

Subject

Health Insurance \$85,746

Dental Insurance \$9,108

Vision Insurance \$373

Life and AD&D \$113

600-5000-50221

Budget Notes

Budget Code

DEPT

Local Government Retirement 22.46% of Salaries

Retirement Employer Contribu 32,450.00

Subject

401k Retirement Contribution 5% of Salaries

Insurance Employer Contributi 81,290.46

Subject

Employee Health Insurance

Health Insurance \$85,746

Dental Insurance \$9,108

Vision Insurance \$373

Life and AD&D \$113

600-5000-50230

Budget Notes

Budget Code

DEPT

Local Government Retirement 22.46% of Salaries

Retirement Employer Contribu 25,198.25

Subject

401k Retirement Contribution 5% of Salaries

Insurance Employer Contributi 79,297.48

Subject

Employee Health Insurance

Health Insurance \$85,746

Dental Insurance \$9,108

Vision Insurance \$373

Life and AD&D \$113

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	Description							
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	Description							
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	Description							
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	Description							
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

119

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	Defined Budgets					
		2025	2025	2026	2026	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Debt Principal - Utility Lines &		134,100.00	0.00	136,350.00	48,717.25	0.00	0.00
Debt Principle - Utility Lines						148,718.00	236,308.00
Budget Notes							
Budget Code							
DEPT							
	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			
Debt Interest - Building		5,200.00	5,167.27	4,550.00	4,521.36	3,876.00	3,876.00
Debt Interest - Utility Lines & C		12,100.00	12,050.50	8,760.00	6,489.14	5,408.00	5,408.00
Expense Total:		2,940,889.00	2,346,502.52	2,462,660.00	2,040,541.21	2,581,082.00	2,646,342.00
Fund: 600 - Water Fund Total:		2,940,889.00	2,346,502.52	2,462,660.00	2,040,541.21	2,581,082.00	2,646,342.00
Report Total:		2,940,889.00	2,346,502.52	2,462,660.00	2,040,541.21	2,581,082.00	2,646,342.00



Town of Black Mountain

Budget Worksheet

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

Fund: 600 - Water Fund Expense	2025					2026					2027			TOWN MANAGER
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	YTD Activity	DEPT				
Salaries - Regular	125,800.00	132,899.17	197,950.00	174,328.84	0.00	0.00	265,663.00	265,663.00	0.00		265,663.00			
Salaries - Longevity	270.00	82.50	250.00	230.00	0.00	0.00	550.00	550.00	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	20,370.00	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	59,800.00	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	13,315.00	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	51,539.00	0.00		51,539.00			
Uniforms	2,000.00	1,647.59	2,000.00	608.89	0.00	0.00	2,000.00	2,000.00	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	3,000.00	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	1,000.00	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	5,000.00	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	13,200.00	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	28,000.00	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	7,500.00	7,500.00	0.00		7,500.00			
Credit Card Processing Fees	36,000.00	39,296.19	36,000.00	28,352.51	0.00	0.00	36,000.00	36,000.00	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	54,800.00	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	1,200.00	0.00		1,200.00			
Cellphone Stipend	0.00	120.00	500.00	120.00	0.00	0.00	500.00	500.00	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	5,000.00	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	3,500.00	0.00		3,500.00			
Specialty Operating Supplies	0.00	0.00	500.00	110.00	0.00	0.00	500.00	500.00	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	2,000.00	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	34,000.00	0.00		34,000.00			
Cash Short/Over	100.00	-2.34	0.00	-105.81	0.00	0.00	0.00	0.00	0.00		0.00			

122

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
							596,937.00
							596,937.00
							596,937.00



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
Fund: 600 - Water Fund									
Expense									
<u>600-5050-50100</u>		125,800.00	132,899.17	197,950.00	174,328.84	0.00	0.00	265,663.00	265,663.00
Budget Notes									
Budget Code									
DEPT									
Subject									
Salaries									
Description									
Accounting Manager			\$79,186						
Customer Service Rep			\$42,803						
Customer Service Utility Billing/Collection Specialist			\$50,686						
Utility Meter Reader			\$48,037						
Customer Service Rep			444,951						
Salaries - Longevity		270.00	82.50	250.00	230.00	0.00	0.00	550.00	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	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	59,800.00
Subject									
Description									
Local Government Retirement			22.46% of Salary						
Retirement Employer Contribu		4,560.00	7,262.89	11,450.00	10,030.03	0.00	0.00	13,315.00	13,315.00
Subject									
Description									
401k Retirement Contribution			5% of Salaries						
Insurance Employer Contributi		18,430.00	19,258.77	36,140.00	31,963.57	0.00	0.00	51,539.00	51,539.00
Subject									
Description									
Employee Insurance			\$49,080						
Health Insurance			\$1,870						
Dental Insurance			\$376						
Vision Insurance			\$213						
Life and AD&D									
Uniforms		2,000.00	1,647.59	2,000.00	608.89	0.00	0.00	2,000.00	1,000.00
Employee Continuing Educatio		5,600.00	1,240.00	3,000.00	260.00	0.00	0.00	3,000.00	2,500.00
Employee Travel/Per Diem		500.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	500.00

124

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	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) Contri	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			
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



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	Total Activity	YTD Activity	TOWN MANAGER
Fund: 630 - Stormwater Fund									
Expense									
Budget Notes									
Budget Code									
DEPT									
	Salaries - Regular	186,660.00	151,865.52	191,150.00	164,768.43	0.00	0.00	0.00	63,044.00
	Subject								
	Salaries								
	Description								
	Stormwater Field Technician			\$63,044					
	Salaries - Part Time/Temp/Aux	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00
	Salaries - Overtime	0.00	120.52	0.00	945.06	0.00	0.00	0.00	1,000.00
	Salaries - Longevity	750.00	704.50	850.00	785.00	0.00	0.00	0.00	300.00
	Social Security (Fica Tax) Contri	14,140.00	11,192.08	14,500.00	12,294.77	0.00	0.00	0.00	5,040.00
	Retirement Employer Contribu	38,540.00	30,784.18	40,850.00	35,298.86	0.00	0.00	0.00	14,800.00
	Subject								
	Local Government Retirement								
	Description								
	Local Government Retirement Contribution			22.46% Salaries					
	Retirement Employer Contribu	9,510.00	7,386.07	10,050.00	8,311.00	0.00	0.00	0.00	3,300.00
	Subject								
	401k Contribution								
	Description								
	401k Retirement Contribution			5% of Salaries					
	Insurance Employer Contribu	26,820.00	19,129.93	27,650.00	23,445.83	0.00	0.00	0.00	9,990.00
	Subject								
	Employee Insurance								
	Description								
	Health Insurance		\$9500						
	Dental Insurance		\$373						
	Vision		\$6.26						
	Life and AD&D		\$37						
	Uniforms	300.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
	Subject								
	Comparison to FY26								
	Description								
	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								
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.								
630-5500-52015	Professional and Technical Serv	46,000.00	17,210.68	36,350.00	29,202.50	0.00	0.00	41,000.00	41,000.00
Budget Notes									
Budget Code	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.								
630-5500-52020	Contract Services	39,360.00	0.00	5,000.00	0.00	0.00	0.00	1,000.00	1,000.00
Budget Notes									
Budget Code	Description								
TOWN MANAGER	This is a change from the FY26's \$5,000 figure. None of this line was spent so far in FY26.								
630-5500-52024	Printing and Binding Services	1,000.00	0.00	4,458.30	0.00	0.00	0.00		
Budget Notes									
Budget Code	Description								
DEPT	Permits, License And Fees-Oth								
TOWN MANAGER									
630-5500-52100	Permits, License, Fees	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.								
630-5500-52111	Bank Service Charges and Fees	700.00	1,740.42	800.00	1,841.28	0.00	0.00	3,500.00	3,500.00
Budget Notes									
Budget Code	Description								
DEPT	Bank Card Fees \$3500								

132

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.

4,000.00	0.00	3,500.00	3,000.00	0.00	3,150.00	3,150.00
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Technology and Software Licen

Budget Notes

Budget Code

DEPT

Description

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

[630-5500-52313](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

700.00 576.02 600.00 375.01 0.00 600.00 600.00

Utilities - Communication

Comparison to FY26
Comparison to FY26

[630-5500-52315](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

956.02 0.00 500.00 0.00 0.00 500.00 500.00

R & M - Equipment

Comparison to FY26
Comparison to FY26

[630-5500-52316](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

1,500.00 372.36 500.00 59.89 0.00 500.00 500.00

R & M - Vehicle

Comparison to FY26
Comparison to FY26

[630-5500-52410](#)

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

Office Supplies

Shared cost with Planning. 1/5 of Department supplies billed to stormwater. 4/5 billed to Planning office supply budget.
Shared cost with Planning. 1/5 of Department supplies billed to stormwater. 4/5 billed to Planning office supply budget.

[630-5500-52510](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

43.98 43.98 0.00 0.00 0.00 500.00 500.00

Non-Capital Equipment and Fu

Equipment Needs
Equipment Needs

[630-5500-55010](#)

Budget Notes

Budget Code

DEPT

TOWN MANAGER

Description

800.00 113.32 900.00 155.77 0.00 500.00 500.00

Fuel

Monitoring Equipment
Monitoring Equipment

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	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	12,000.00	12,000.00
Budget Notes	Subject						
Budget Code	Community Outreach						
DEPT							
TOWN MANAGER	Community Outreach Activities						
	Description						
	New Flood Map Community Outreach			\$1,000			
	Tree Giveaway		\$2,000				
	Water Wednesday		\$1,000				
	NFIP Coordinator Talk		\$250				
	2 Floodplain Workshops		\$500				
	2 River Link Workshops		\$6,000				
	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						
	Additional Funds budgeted for nonopportunities and current issue community outreach events.						
630-5500-55030	Mileage Reimbursement- Non-	300.00	0.00	100.00	0.00	100.00	100.00
630-5500-57210	Capital Outlay - Land Improve	159,000.00	0.00	0.00	62,603.45	185,616.00	185,616.00
Budget Notes	Subject						
Budget Code	Capital						
DEPT							
630-5500-58016	Debt Principal - Utility Lines &	9,500.00	9,427.10	9,450.00	9,427.10	9,450.00	9,450.00
Budget Notes	Subject						
Budget Code	Debt Principal						
DEPT							
	Description						
	Tomahawk Stormwater - NC DEQ DWI						
	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