



2025-2026

**Proposed
Annual Budget**

Mayor Zeb Smathers

Mayor Pro Tem Gail Mull

Alderman Ralph Hamlett

Alderwoman Kristina Proctor

Alderman Tim Shepard



To: The Honorable Mayor & Board of Aldermen/women

From: Lisa Stinnett, Town Manager

May 22, 2025

Mayor and Board of Aldermen/women:

Given the many unknowns regarding the future of Canton, this budget is very conservative. While we are adjusting to the revenue loss, within the next fiscal year and beyond, we must begin now to prepare for what the future holds. The Town Administration worked with our department heads to cut unnecessary spending while working strategically to ensure the level of service we provide for our residents is not impacted. In our estimation of revenues for FY-2025-2026, we utilized as true numbers as we could in our forecasting with the understanding that we must prepare for the worst of circumstances. This budget is based on necessity rather than wants, which allows us to ensure efficient stewardship of Town funds. Despite the adversity stemming from 2 natural disasters and a mill closure, it is still incredibly important to make fiscally responsible investments in our infrastructure, services, and amenities, while continuing economic development and encouraging smart growth. So, after careful consideration and thorough analysis, we have crafted a comprehensive budget that aims to address the needs and aspirations of our community as funding allows. We are committed to safeguarding the well-being and prosperity of all residents while upholding a high standard of services in a sustainable manner.

Maintaining sustainability during periods of extreme revenue loss can be challenging, but it's not impossible, so we are moving onward and upward. Analyzing our expenses and identifying areas where costs can be reduced without compromising essential operations will be necessary. Looking for opportunities to streamline processes, eliminate unnecessary expenses, and negotiate better deals with suppliers and our service contractors will be a necessity. Prioritizing resource allocation to focus on critical areas that directly contribute to revenue generation or core operations will be what helps us achieve sustainability. Evaluating and reprioritizing projects and initiatives may involve temporarily pausing or delaying non-essential projects until the financial situation improves. Revenue diversification by exploring new revenue streams, such as grants or new fee structures, will help mitigate the impact of revenue loss.

Infrastructure is a key component of this budget and will include resurfacing damaged roads, filling potholes, and improving road signage for better safety which will be funded by Powell Bill funds, Motor Vehicle Tax Collections, and Cruso Endowment funding. These infrastructure projects aim to create a more connected and accessible municipality, improving the overall quality of life for residents and businesses alike. A Capital Improvement Plan is in the development process and will better inform our decision-making with specific projects based on the needs and priorities of the municipality and available funding. In this budget, the Town will also prepare for the costs of wastewater treatment, which has not been a consideration in the past. Although we have had to make some extremely difficult decisions it is the only way forward to achieve self-sufficiency in waste treatment, unlocking growth opportunities directly linked to it. While we have received several large grants for water, sewer, and stormwater projects, it is important to note that these do not come without matching funds. We continue to work diligently to seek additional funding to help us meet the required matches so that we can utilize every dollar of grant funds to be able to replace the damaged and ageing infrastructure throughout town. Although these are not seen on a day-to-day basis, they will provide better service, allow growth, and resolve ongoing issues that our residents are enduring. We understand that transparency and accountability are crucial in budget planning, and we will ensure that regular updates and reports are provided to keep everyone informed about the progress and implementation of the projects in our budget.

We are actively in the process of flood renovation projects for Rhoda Street, Chestnut Mountain Bridge, Demolition of Town Hall, and Construction of the All-abilities Playground to the Armory. With flood recovery, it's important to consider several factors to ensure the effective and efficient allocation of resources. Evaluating the cost-effectiveness of different projects and prioritizing projects that provide the most significant revenue-generating impact and long-term benefits, considering the available resources, will be key. This may involve assessing the potential for future damage reduction, economic benefits, sustainability, and long-term resiliency against future flood events. This includes investing in flood mitigation measures, such as improving drainage systems and implementing infrastructure solutions. As we move forward with these key projects, we plan to continue seeking community members and stakeholders in decision-making processes to ensure that the projects align with their needs and aspirations. It's important to note that the prioritization process may require ongoing assessment and adjustment based on changing circumstances, available funding, and emerging needs. Regular monitoring and evaluation of project outcomes can help inform future decision-making and resource allocation.

Our people are our greatest asset, so employee engagement and retention are a top priority under the leadership of this Board. As we navigate large increases in the general cost of living, keeping salaries and wages competitive remains a challenge. During periods of financial uncertainty, it's crucial to maintain employee morale and engagement. Implementing a 3% Cost of Living along with continuing the 3% 401K match for all employees who elect to contribute, and paid health insurance for the employee, reflects the dedication we have for our staff. Continuing to communicate openly and transparently with employees about the organization's financial situation and the steps being taken to address it will help alleviate the anxiety and stressors of the unknown and we will continue to support employee recognition programs, offering professional development opportunities, and providing additional support services to help employees navigate through challenging times.

With investments in staffing and infrastructure, it is easy to overlook the incredible impact our recreation facilities have on quality of life, economic development, as well as improved health

and wellness. We will continue to offer all the recreation amenities to our community as we did in the past year, with the addition of the new all-abilities playground and the Labor Day Festival. In addition, parades and the trackless train that connects our splash pad area and recreation park. This budget year, although slim, still provides for the quality-of-life measures our people expect and deserve.

This budget holds to the commitment of this Board to improve the community in which we live, work, and play while being cognizant of the forecasted extreme revenue loss. The FY 2026-2026 Budget allows for the continued partnership with Cruso Endowment and other partners to make aesthetic improvements to the Town through decorative street signs, alley and street improvements, recreation equipment, public art etc. Partners such as these allow us to continue to beautify and provide valuable assets to the community without the utilization of taxpayers' dollars. These partnerships allow us to utilize tax dollars in other critical areas, such as infrastructure, sidewalks, and pothole repair, just to name a few. During this budget year, we will also be working on the development of a Capital Improvement Plan, Recreation Master Plan, Pigeon River Corridor Study, Comprehensive Plan, Stormwater Plan, and Millsite Restoration Plan, all of which are provided by the Community Block Development Grant funds. Our partnerships with non-profit organizations, State legislators, and our community have been and will continue to be paramount to moving forward, and we are eternally grateful for these relationships.

Remember, sustainability during extreme revenue loss requires a combination of strategic decision-making, adaptability, and a focus on long-term goals. It's important to regularly review and adjust strategies as the financial situation evolves.

By prioritizing these areas, our budget plan aims to create a municipality that is prosperous, strategic, and sustainable. We believe that by investing in these key sectors, we can enhance the quality of life for all residents and build a vibrant community.

I would like to express my sincere appreciation for the Board's leadership, your commitment to guiding the Town, and your thoughtful decisions that have been instrumental in our progress. I am grateful for your dedication and for the positive impact you have all made. We look forward to executing your vision for Canton, implementing this budget, focusing on sustainability, and finishing what we have started. We will perform to our best abilities with grit, resiliency, and pride while looking onward and upward to a better future for our Town.

Lisa Stinnett
Town Manager

BUDGET OVERVIEW



Ad Valorem:

**The tax rate remains
unchanged at \$0.54 per \$100

Powell Bill:

Estimated Cost: \$400,000

North Street

Portion of Wesley Street

Portion of Poplar Street

Axley Street

Municipal Vehicle Tax:

Estimate Cost: \$100,000
Portion of Thompson Street

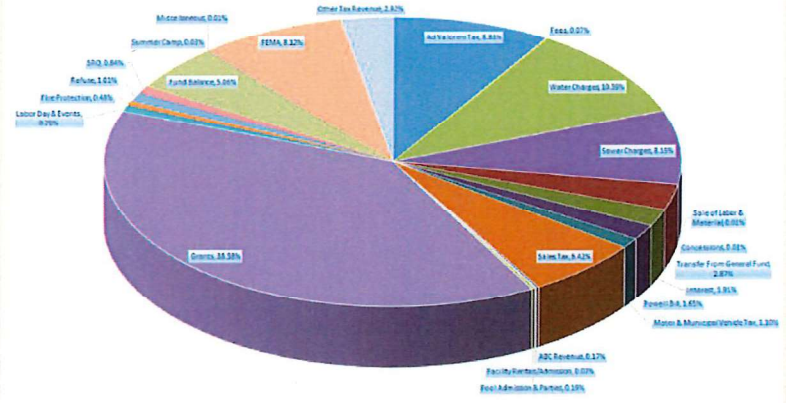
Water & Sewer Rates per 3,000 gallons

Inside Water: \$23.08
Inside Sewer: \$48.75
Outside Water: \$72.14
Outside Sewer: \$88.60

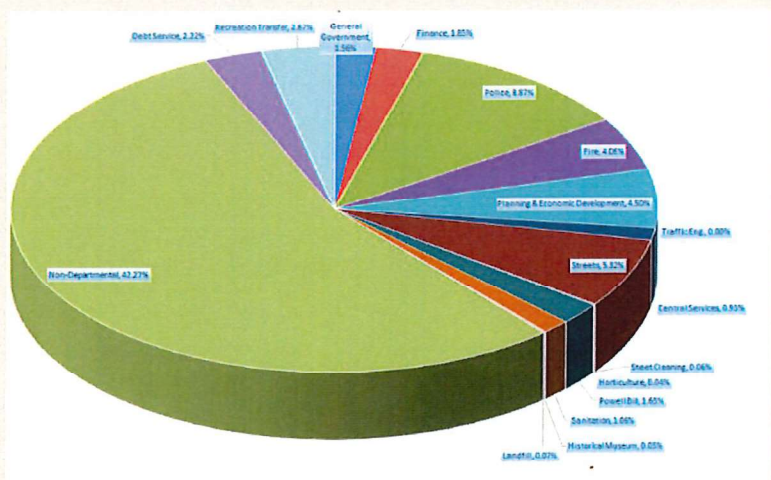
Budget Numbers:

Flood Project: \$12,603,286
Regular Budget: \$14,671,702
Budget Total: \$27,274,988

Where do town funds come from?



How are town funds used?



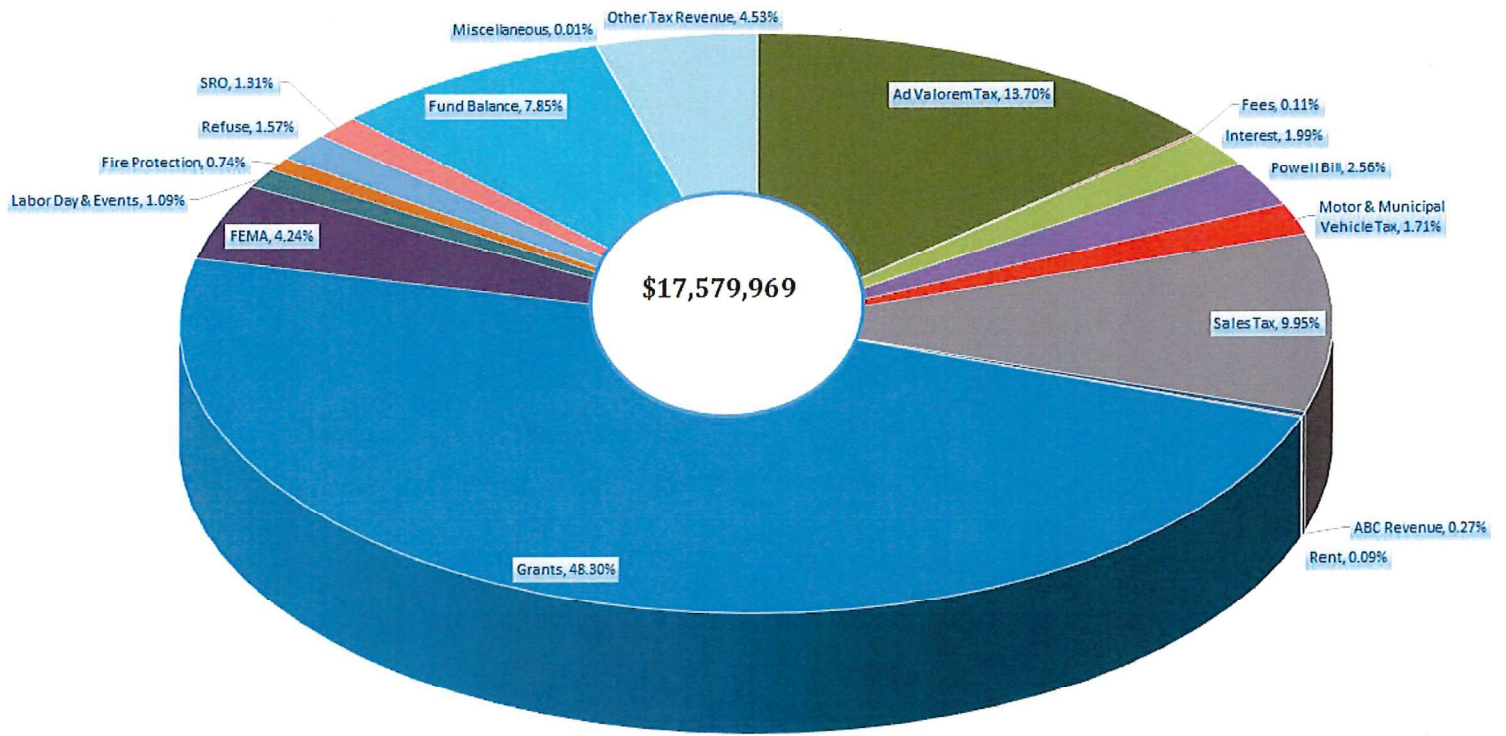
2025-2026 BUDGET
SCHEDULE OF REVENUES
GENERAL FUND

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2025-2026</u>
10-301-2025	Current Taxes	2,385,000
10-301-0000	Delinquent Taxes	15,000
10-310-0000	Motor Vehicle Tax	200,000
10-317-0000	Tax Penalties and Interest	8,000
10-325-0000	Municipal Vehicle Tax	100,000
10-325-0100	Business Registration Fees	3,000
10-329-0000	Interest Earned on Investments	350,000
10-329-0200	Interest Earned on Checking	250
10-331-0000	Rents	15,000
10-333-0000	Recovery of Tax Expenses	5,000
10-334-1000	FEMA Reimbursement	745,000
10-335-0000	Miscellaneous Revenue	2,500
10-336-1100	Governor's Crime Commission Grant	0
10-336-2000	Disaster Recovery Fund	4,926,454
10-336-2100	Golden Leaf Foundation Grant	0
10-336-2400	Unmet Need Fund	554,279
10-336-2500	CFWNC	50,000
10-336-2600	Economic Relief Grant HB 259	2,072,828
10-336-2700	CDBG Grant	887,000
10-337-0000	Utilities Franchise Tax	725,000
10-338-0000	Piped Natural Gas Excise Tax	5,000
10-340-0000	Sales Tax on Telecommunications	32,000
10-340-0100	Sales Tax on Video Programming	32,000
10-341-0000	Wine and Beer Tax	15,000
10-343-0000	Powell Bill Street Allocation	180,000
10-344-0100	State Hold Harmless Distribution-Local Sales Tax	350,000
10-345-0000	Local Option Sales Tax - 1%	700,000
10-345-0100	Local Option Sales Tax - 1/2%	700,000
10-346-0200	Special Events Revenue	16,000
10-347-0000	ABC Revenues (Restricted)	2,400
10-347-0200	ABC Revenues (Disbursement)	30,000
10-350-0200	Misc. Revenue - Police Dept. Haywood County SRO	230,000
10-350-0300	Court Forfeitures	1,000
10-351-0000	Court Costs, Fees, and Charges	500
10-353-0000	Fire Protection Charges	130,000
10-355-0100	Planning & Zoning Permits	10,000
10-358-0000	Solid Waste Disposal Tax	1,800
10-359-0000	Refuse Collection Fees	275,000
10-359-0100	Other Refuse Collected	400
10-360-0000	Ordinance Violation Fees	0
10-361-0000	Donations - Historical Museum	0
10-335-0103	Labor Day Raffle	1,000
10-335-0106	Labor Day Town Contribution	64,500
10-335-0100	Labor Day Gate Fees	40,000
10-335-0101	Labor Day Vendor Fees	5,000
10-335-0107	Labor Day Alcohol Sales	4,000
10-335-0104	Labor Day Sponsorships	50,000
10-335-0108	Labor Day Merchandise	500

GENERAL FUND (Continued)

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2025-2026</u>
10-335-0105	TDA Grant - Labor Day	10,000
10-336-1600	ARP Funding	0
10-362-0000	Proceeds from Infrastructure Improvements	0
	TOTAL ESTIMATED REVENUES	15,930,411
10-398-0000	Fund Balance Appropriated - General Fund	1,379,558
10-398-0100	Fund Balance Appropriated - Powell Bill Fund	<u>270,000</u>
	TOTAL	<u><u>17,579,969</u></u>

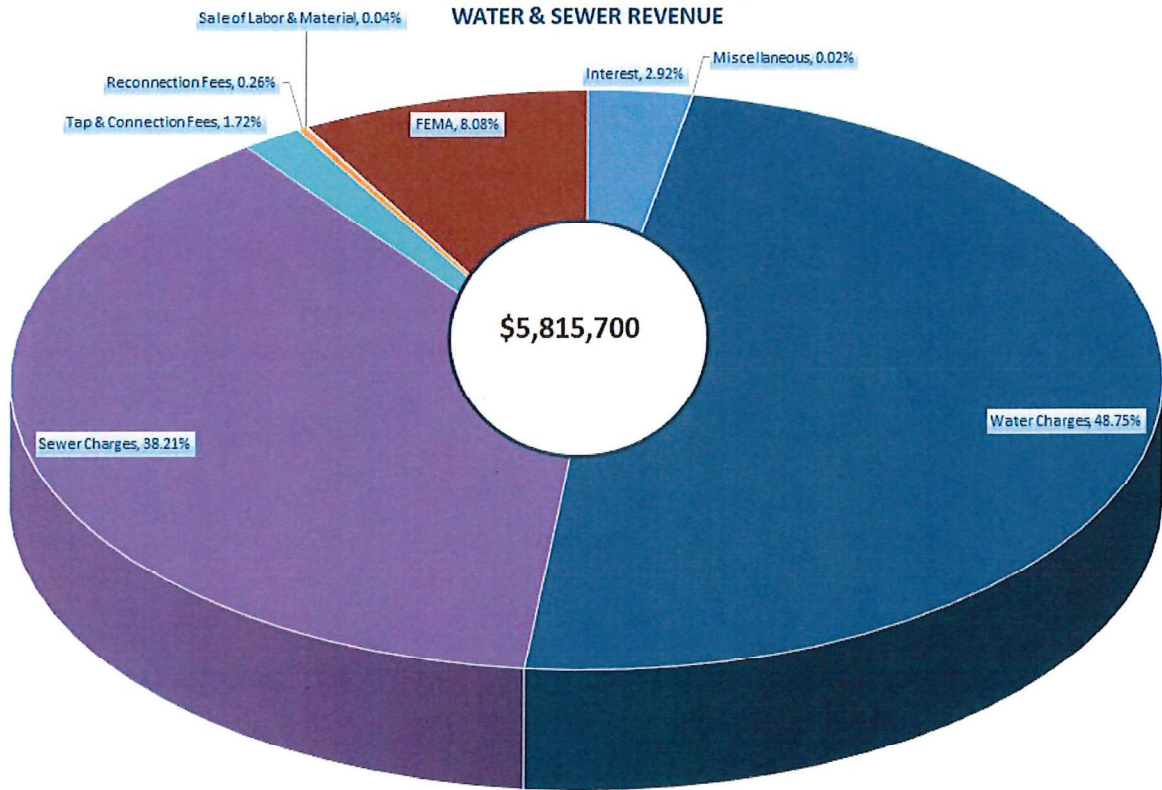
TOWN OF CANTON 2025-2026
GENERAL FUND REVENUE



2025-2026 BUDGET
SCHEDULE OF REVENUES
WATER & SEWER FUND

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2025-2026</u>
30-329-0000	Interest Earned on Investments	170,000
30-334-1000	FEMA Reimbursement	470,000
30-335-0000	Miscellaneous	1,000
30-371-0000	Water Charges	2,835,200
30-371-0200	Sewer Charges	2,222,000
30-373-0000	Taps and Connection Fees	100,000
30-375-0000	Reconnection Fees	15,000
30-381-0000	Sale of Labor and Materials	2,500
	TOTAL ESTIMATED REVENUES	5,815,700
	Fund Balance Appropriated	0
	TOTAL	<u><u>\$5,815,700.00</u></u>

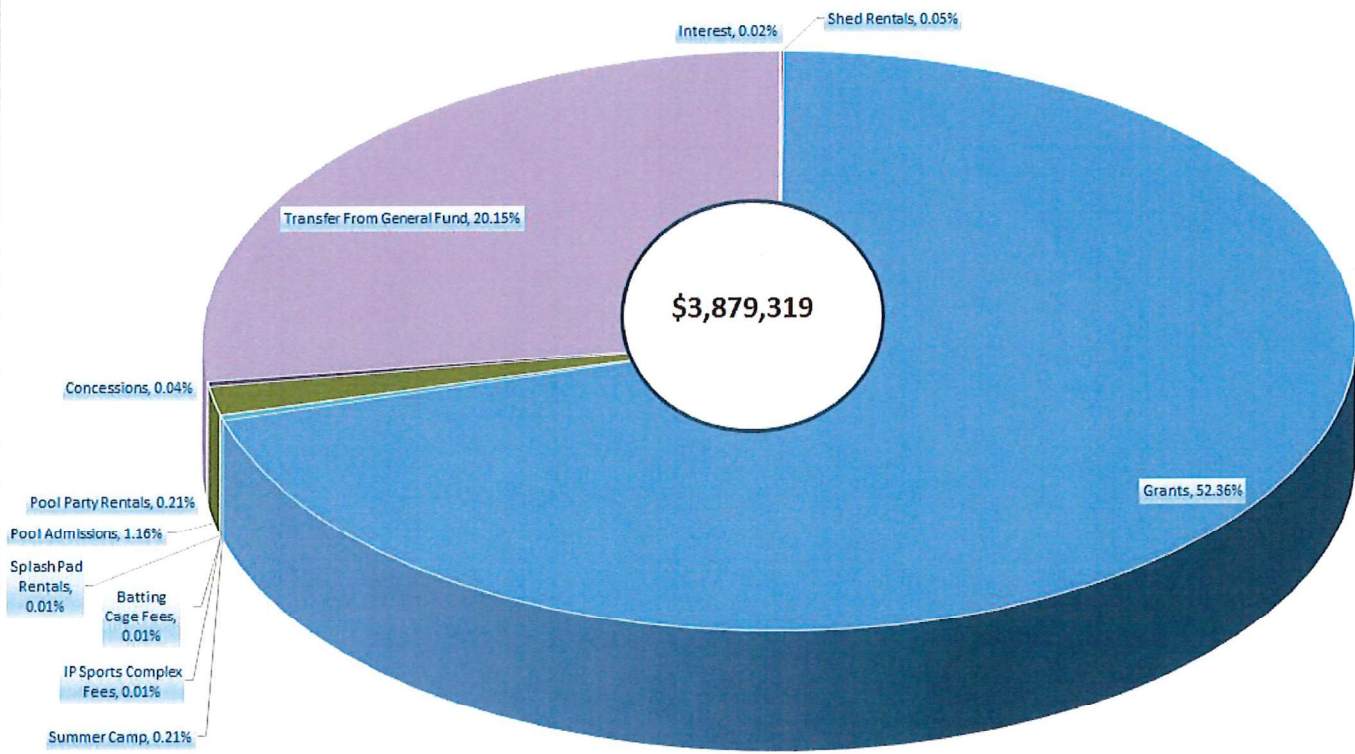
TOWN OF CANTON 2025-2026
WATER & SEWER REVENUE



2025-2026 BUDGET
SCHEDULE OF REVENUES
RECREATION FUND

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2025-2026</u>
40-329-0000	Interest Earned on Investments	600
40-334-1000	FEMA Reimbursement	1,000,000
40-335-0200	Donations - Haywood County Allocation	0
40-335-0600	Shed Rentals	2,000
40-335-0700	Cruso Endowment Contribution	30,000
40-335-0900	Summer Camp	8,000
40-335-1000	Splash Pad Picnic Area	500
40-336-0200	TDA	0
40-336-2400	NC Unmet Need	2,001,288
40-346-0000	Camp Hope Revenue	0
40-349-0100	RTP Grant	0
40-349-0200	SCIF Grant	0
40-349-0300	NC Partf	0
40-349-0400	DNCR	0
40-363-0000	International Sport's Complex Fees	500
40-363-0100	Batting Cage Fees - IP Complex	200
40-364-0000	Armory Revenue	0
40-365-0000	Pool Admissions	45,000
40-365-0100	Pool Party Rentals	8,000
40-366-0000	Concessions	1,500
40-382-0000	Colonial Theater Revenue	0
40-397-0000	Transfer from General Fund	781,731
TOTAL ESTIMATED REVENUES		3,879,319
Fund Balance Appropriated		
TOTAL		<u><u>3,879,319</u></u>

TOWN OF CANTON 2025-2026
RECREATION REVENUE



2025-2026 BUDGET
SUMMARY OF EXPENDITURES
GENERAL FUND

GENERAL GOVERNMENT

10-410-0000	Governing Body	57,200
10-420-0000	Administration	164,304
10-440-0000	Finance	503,410
10-470-0000	Legal	42,000
10-490-0000	Planning & Economic Development	1,228,240
10-500-0000	Municipal Buildings	162,800
		2,157,954

PUBLIC SAFETY

10-510-0000	Police	2,419,750
10-530-0000	Fire	1,107,900
		3,527,650

PUBLIC WORKS

10-550-0000	Traffic Engineering	1,059
10-555-0000	Central Services	254,750
10-560-0000	Streets	1,451,625
10-561-0000	Street Cleaning and Sweeping	16,000
10-565-0000	Horticulture	10,500
10-570-0000	Powell Bill	450,000
10-580-0000	Sanitation	289,000
10-581-0000	Landfill	18,400
		2,491,334

OTHER OPERATIONS

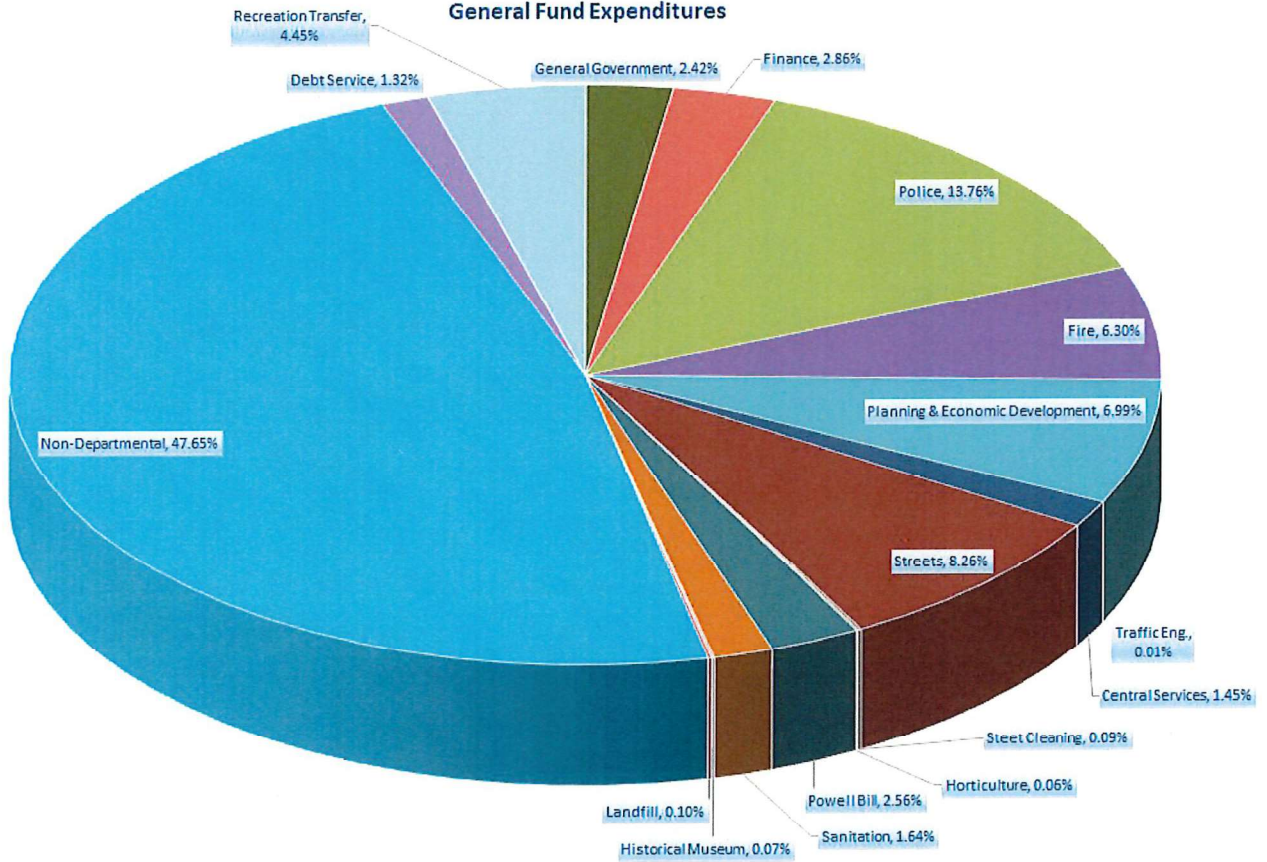
10-625-0000	Canton Historical Museum	12,300
		12,300

NON-DEPARTMENTAL

10-660-0000	Non-Departmental	8,377,000
10-660-8100	Debt Service Payment	232,000
10-660-9200	Transfer to Recreation Department	781,731
		9,390,731

TOTAL		17,579,969
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**TOWN OF CANTON 2025-2026
General Fund Expenditures**

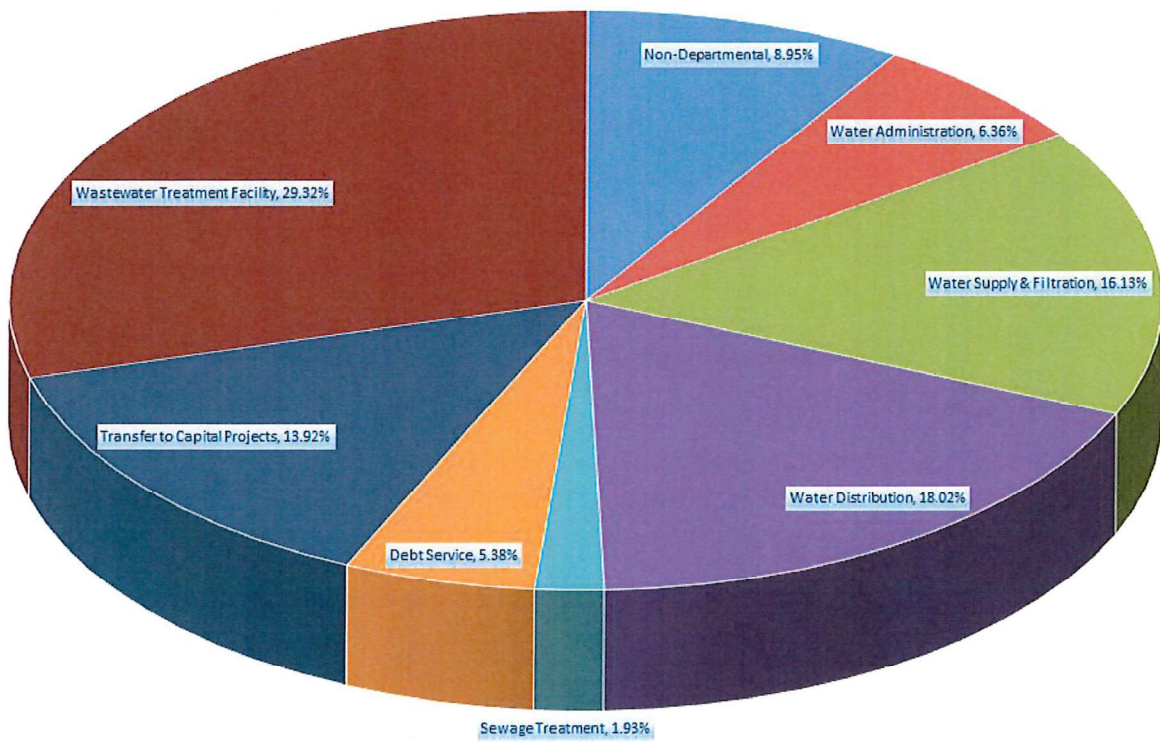


2025-2026 BUDGET
SUMMARY OF EXPENDITURES
WATER & SEWER FUND

WATER & SEWER FUND

30-660-0000	Non-Departmental	1,642,800
30-660-8100	Debt Service Payment	0
30-720-0000	Administration, Engineering & Billing	370,100
30-810-0000	Water Supply, Pumping & Filtering	938,000
30-811-0000	Water Distribution & Wastewater Collection Systems	1,047,800
30-812-0000	Sewage Treatment	112,000
30-820-0000	Wastewater Treatment Facility	1,705,000
TOTAL		<u>5,815,700</u>

**TOWN OF CANTON 2025-2026
Water & Sewer Fund Expenditures**

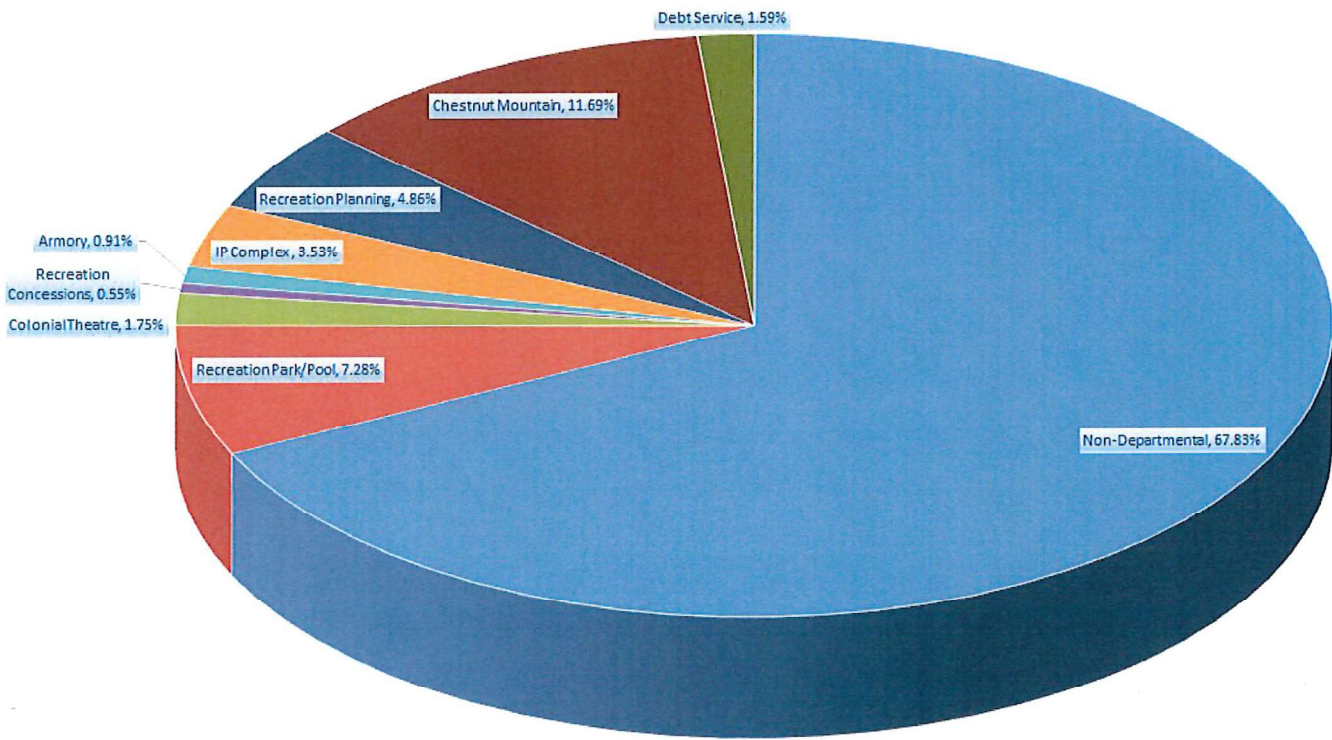


2025-2026 BUDGET
SUMMARY OF EXPENDITURES
RECREATION FUND

RECREATION FUND

40-660-0000	Non-Departmental	2,693,034
40-660-8100	Debt Service Payment	0
40-813-0000	Recreation Areas & Facilities	282,520
40-814-0000	Colonial Pathway Center	67,950
40-815-0000	Recreation Concessions	21,300
40-816-0000	Armory	35,400
40-817-0000	International Sport's Complex	137,050
40-818-0000	Recreation Planning and Administration	188,500
40-819-0000	Chestnut Mountain	<u>453,565</u>
TOTAL		<u><u>\$3,879,319</u></u>

**TOWN OF CANTON 2025-2026
Recreation Fund Expenditures**

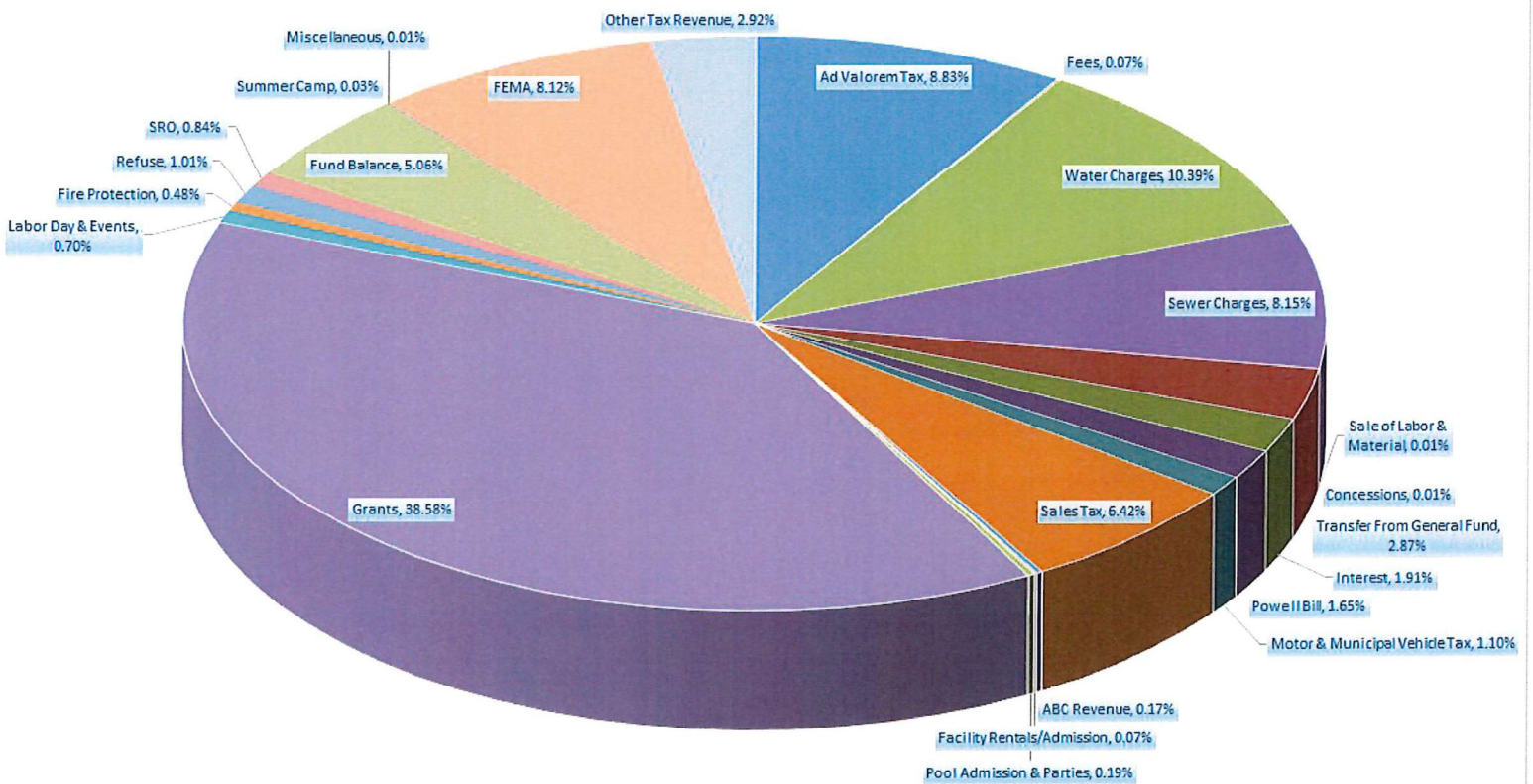


2025-2026 BUDGET

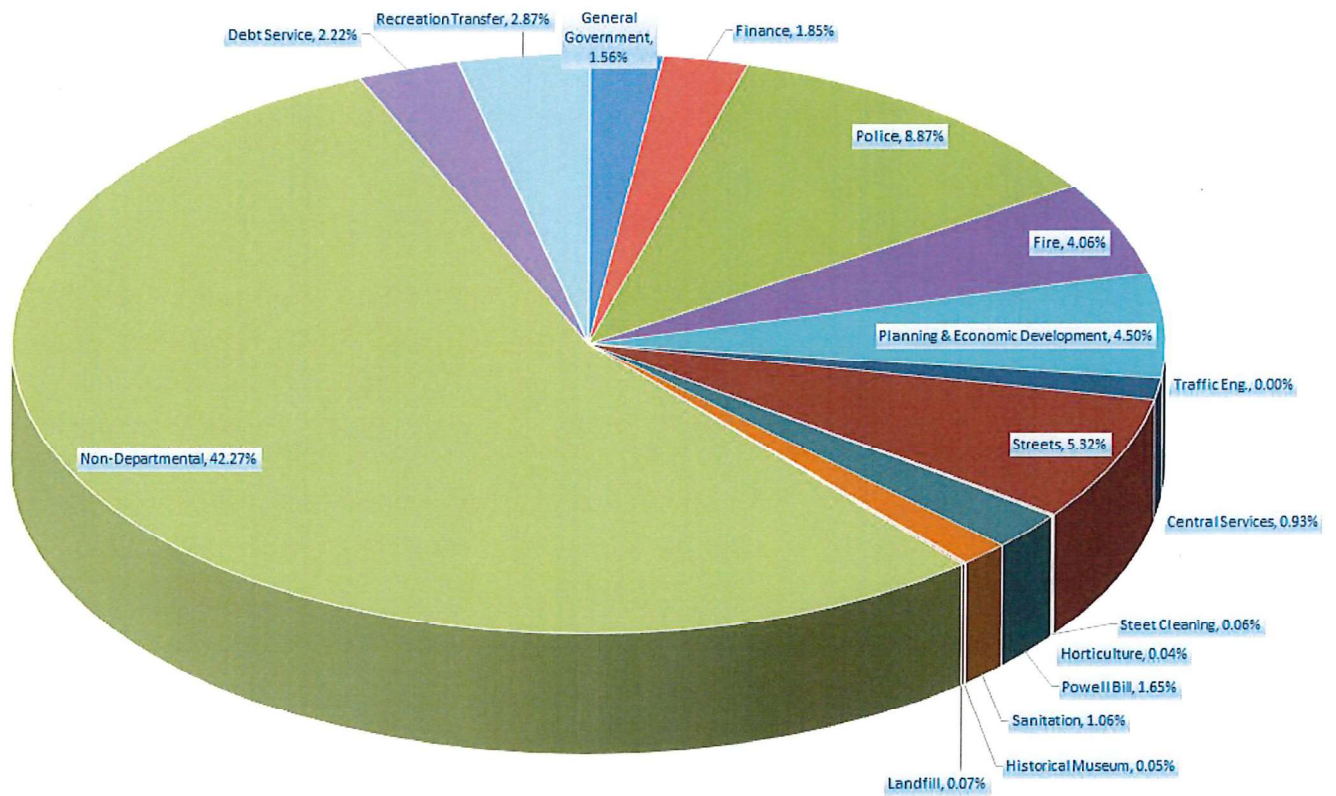
ALL FUNDS

10	General Fund	\$17,579,969.00
30	Water & Sewer Fund	\$5,815,700.00
40	Recreation Fund	\$3,879,319.00
TOTAL REVENUES		\$27,274,988.00

TOWN OF CANTON 2025-2026 ALL FUNDS REVENUE



**TOWN OF CANTON 2025-2026
All Funds Expenditures**



2025-2026

GENERAL GOVERNMENT

Service Area

GENERAL FUND

GOVERNING BODY

NO. EMPLOYED (1)

ACCOUNT #

10-410-0000

SALARIES

0

OPERATING EXPENSES

57,200

CAPITAL OUTLAY

0

TOTAL

57,200

GENERAL GOVERNMENT

Service Area

GENERAL FUND

ADMINISTRATION

NO. EMPLOYED (1)

ACCOUNT #

10-420-0000

SALARIES

111,000

OPERATING EXPENSES

53,304

CAPITAL OUTLAY

0

TOTAL

164,304

GENERAL GOVERNMENT

Service Area

GENERAL FUND

FINANCE

NO. EMPLOYED (3)

ACCOUNT #

10-440-0000

SALARIES

247,000

OPERATING EXPENSES

256,410

CAPITAL OUTLAY

0

TOTAL

503,410

2025-2026

GENERAL GOVERNMENT

Service Area

GENERAL FUND

LEGAL

NO. EMPLOYED (1)

ACCOUNT #

10-470-0000

SALARIES

0

OPERATING EXPENSES

42,000

CAPITAL OUTLAY

0

TOTAL

42,000

GENERAL GOVERNMENT

Service Area

GENERAL FUND

PLANNING & ECON

NO. EMPLOYED (3)

ACCOUNT #

10-490-0000

SALARIES

78,800

OPERATING EXPENSES

1,149,440

CAPITAL OUTLAY

0

TOTAL

1,228,240

GENERAL GOVERNMENT

Service Area

GENERAL FUND

MUNICIPAL BUILDINGS

NO. EMPLOYED

ACCOUNT #

10-500-0000

SALARIES

0

OPERATING EXPENSES

162,800

CAPITAL OUTLAY

0

TOTAL

162,800

2025-2026

PUBLIC SAFETY

Service Area

GENERAL FUND

POLICE

NO. EMPLOYED (23 FULL-TIME/4 PART-TIME)

ACCOUNT #

10-510-0000

SALARIES

1,470,000

OPERATING EXPENSES

930,750

CAPITAL OUTLAY

19,000

TOTAL 2,419,750

PUBLIC SAFETY

Service Area

GENERAL FUND

FIRE

NO. EMPLOYED (12 FULL-TIME)

ACCOUNT #

10-530-0000

SALARIES

704,500

OPERATING EXPENSES

403,400

CAPITAL OUTLAY

0

TOTAL 1,107,900

PUBLIC WORKS

Service Area

GENERAL FUND

TRAFFIC ENGINEERING

NO. EMPLOYED

ACCOUNT #

10-550-0000

SALARIES

0

OPERATING EXPENSES

1,059

CAPITAL OUTLAY

0

TOTAL 1,059

2025-2026

PUBLIC WORKS

Service Area

GENERAL FUND

CENTRAL SERVICES

NO. EMPLOYED (2)

ACCOUNT #

10-555-0000

SALARIES

104,000

OPERATING EXPENSES

150,750

CAPITAL OUTLAY

0

TOTAL 254,750

PUBLIC WORKS

Service Area

GENERAL FUND

STREETS

NO. EMPLOYED (14 FULL-TIME/3 PART-TIME)

ACCOUNT #

10-560-0000

SALARIES

576,000

OPERATING EXPENSES

805,625

CAPITAL OUTLAY

70,000

TOTAL 1,451,625

PUBLIC WORKS

Service Area

GENERAL FUND

STREET SWEEPING

NO. EMPLOYED (NO FULL-TIME)

ACCOUNT #

10-561-0000

SALARIES

0

OPERATING EXPENSES

16,000

CAPITAL OUTLAY

TOTAL 16,000

2025-2026

PUBLIC WORKS

Service Area

GENERAL FUND

HORTICULTURE

NO. EMPLOYED

ACCOUNT #

10-565-0000

SALARIES

0

OPERATING EXPENSES

10,500

CAPITAL OUTLAY

0

TOTAL

10,500

PUBLIC WORKS

Service Area

GENERAL FUND

POWELL BILL

NO. EMPLOYED

ACCOUNT #

10-570-0000

SALARIES

0

OPERATING EXPENSES

400,000

CAPITAL OUTLAY

50,000

TOTAL

450,000

PUBLIC WORKS

Service Area

GENERAL FUND

SANITATION

NO. EMPLOYED

ACCOUNT #

10-580-0000

SALARIES

0

OPERATING EXPENSES

289,000

CAPITAL OUTLAY

0

TOTAL

289,000

2025-2026

PUBLIC WORKS

Service Area

GENERAL FUND

LANDFILL

NO. EMPLOYED

ACCOUNT #

10-581-0000

SALARIES

0

OPERATING EXPENSES

18,400

CAPITAL OUTLAY

0

TOTAL

18,400

OTHER OPERATIONS

Service Area

GENERAL FUND

HISTORICAL MUSEUM

NO. EMPLOYED (1 PART-TIME)

ACCOUNT #

10-625-0000

SALARIES

0

OPERATING EXPENSES

12,300

CAPITAL OUTLAY

0

TOTAL

12,300

GENERAL FUND

Service Area

GENERAL FUND

NON-DEPARTMENTAL

NO. EMPLOYED

ACCOUNT #

10-660-0000

SALARIES

0

OPERATING EXPENSES

9,390,731

CAPITAL OUTLAY

0

TOTAL

9,390,731

2025-2026

ENVIRONMENTAL

Service Area

WATER & SEWER FUND

NON-DEPARTMENTAL

NO. EMPLOYED

ACCOUNT #

30-660-0000

SALARIES

0

OPERATING EXPENSES

1,329,800

DEBT SERVICE

Debt Service Payment-Principal

275,000

Debt Service Payment-Interest

38,000

313,000

CAPITAL OUTLAY

0

TOTAL 1,642,800

ENVIRONMENTAL

Service Area

WATER & SEWER FUND

ADMIN WATER BILLING

NO. EMPLOYED (3 FULL-TIME)

ACCOUNT #

30-720-0000

SALARIES

214,500

OPERATING EXPENSES

155,600

CAPITAL OUTLAY

0

TOTAL 370,100

ENVIRONMENTAL

Service Area

WATER & SEWER FUND

PUMPING & FILTERING

NO. EMPLOYED (5)

ACCOUNT #

30-810-0000

SALARIES

290,000

OPERATING EXPENSES

648,000

CAPITAL OUTLAY

0

TOTAL 938,000

2025-2026

ENVIRONMENTAL

Service Area

ACCOUNT #

WATER & SEWER FUND

30-811-0000

WATER DISTRIBUTION & WASTEWATER COLLECTION SYSTEMS

NO. EMPLOYED (8 FULL-TIME)

SALARIES 302,800

OPERATING EXPENSES 675,000

CAPITAL OUTLAY 70,000

TOTAL 1,047,800

ENVIRONMENTAL

Service Area

ACCOUNT #

WATER & SEWER FUND

30-812-0000

SEWAGE TREATMENT

NO. EMPLOYED

SALARIES 0

OPERATING EXPENSES 62,000

CAPITAL OUTLAY 50,000

TOTAL 112,000

ENVIRONMENTAL

Service Area

ACCOUNT #

WATER & SEWER FUND

30-812-0000

WASTEWATER TREATMENT

NO. EMPLOYED

SALARIES 0

OPERATING EXPENSES 1,705,000

CAPITAL OUTLAY 0

TOTAL 1,705,000

2025-2026

<u>RECREATION & CULTURE</u> Service Area	<u>RECREATION FUND</u>	<u>NON- DEPARTMENTAL</u> <u>NO. EMPLOYED</u>
<u>ACCOUNT #</u>	40-660-0000	
	<u>SALARIES</u>	0
	<u>OPERATING EXPENSES</u>	2,631,288
	<u>DEBT SERVICE</u>	
	Debt Service Payment-Principal	51,667
	Debt Service Payment-Interest	10,079 61,746
	<u>CAPITAL OUTLAY</u>	0
	TOTAL	2,693,034

<u>RECREATION & CULTURE</u> Service Area	<u>RECREATION FUND</u>	<u>RECREATION PARK & FACILITIES</u> <u>NO. EMPLOYED (12 PART-TIME)</u>
<u>ACCOUNT #</u>	40-813-0000	
	<u>SALARIES</u>	75,000
	<u>OPERATING EXPENSES</u>	207,520
	<u>CAPITAL OUTLAY</u>	0
	TOTAL	282,520

2025-2026

<u>RECREATION & CULTURAL</u> Service Area	<u>RECREATION FUND</u>	<u>COLONIAL THEATRE</u> <u>NO. EMPLOYED</u>
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ACCOUNT # 40-814-0000

<u>SALARIES</u>	0
<u>OPERATING EXPENSES</u>	67,950
<u>CAPITAL OUTLAY</u>	0
TOTAL	67,950

<u>RECREATION & CULTURE</u>	<u>RECREATION FUND</u>	<u>CONCESSIONS</u>
Service Area		<u>NO. EMPLOYED</u>

ACCOUNT # 40-815-000

<u>SALARIES</u>	0
<u>OPERATING EXPENSES</u>	21,300
<u>CAPITAL OUTLAY</u>	0
TOTAL	21,300

<u>RECREATION & CULTURE</u>	<u>RECREATION FUND</u>	<u>ARMORY</u>
Service Area		<u>NO. EMPLOYED (1 PART-TIME)</u>

ACCOUNT # 40-816-0000

<u>SALARIES</u>	0
<u>OPERATING EXPENSES</u>	35,400
<u>CAPITAL OUTLAY</u>	0
TOTAL	35,400

2025-2026

<u>RECREATION & CULTURE</u>	<u>RECREATION FUND</u>	<u>IP SPORTS COMPLEX</u>
Service Area		<u>NO. EMPLOYED (2 PART-TIME)</u>

ACCOUNT # 40-817-0000

<u>SALARIES</u>	1,000
<u>OPERATING EXPENSES</u>	36,050
<u>CAPITAL OUTLAY</u>	100,000
TOTAL	137,050

<u>RECREATION & CULTURE</u>	<u>RECREATION FUND</u>	<u>REC PLANNING & ADMINISTRATION</u>
Service Area		<u>NO. EMPLOYED (1 FULL-TIME)</u>
<u>ACCOUNT #</u>	40-818-0000	
<u>SALARIES</u>		107,000
<u>OPERATING EXPENSES</u>		81,500
<u>CAPITAL OUTLAY</u>		
TOTAL		188,500

<u>RECREATION & CULTURE</u>	<u>RECREATION FUND</u>	<u>CHESTNUT MOUNTAIN</u>
Service Area		<u>NO. EMPLOYED</u>
<u>ACCOUNT #</u>	40-818-0000	
<u>SALARIES</u>		0
<u>OPERATING EXPENSES</u>		53,565
<u>CAPITAL OUTLAY</u>		400,000