

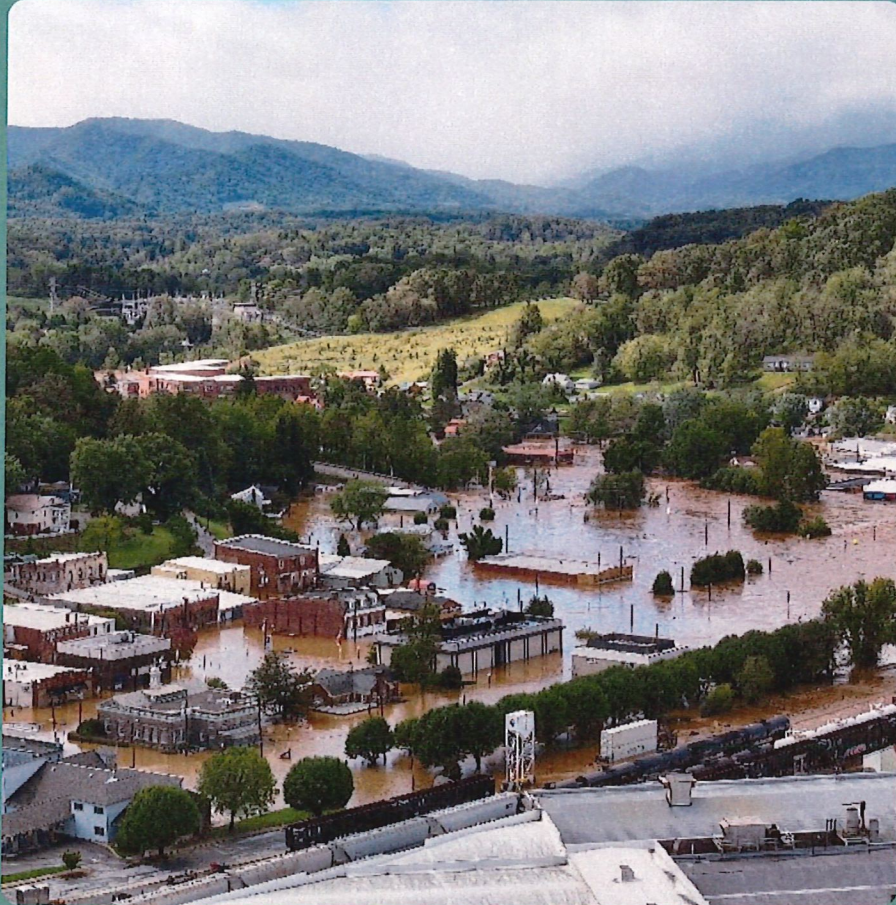


TOWN OF CANTON

STRONG PAST. RESILIENT FUTURE.

TOWN BUDGET

FISCAL YEAR 2027



RECOVERY.



REBUILDING.



RESILIENCY.



PERSEVERING WITH RESPONSIBLE BUDGETING.

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Mayor Zeb Smathers



Mayor Pro-Tem Gail Mull



Alderman Ralph Hamlett



Alderwoman Kristina Proctor



Alderman Tim Shepard

01

MANAGER'S MESSAGE



CANTON

NORTH CAROLINA

To: The Honorable Mayor & Board of Aldermen/women

From: Lisa Stinnett, Town Manager

May 14, 2026

Mayor and Board of Aldermen/women:

Canton's perseverance is a decisive refusal to abandon its heritage while transitioning from a single-industry mill town to a more diversified economic future. This Town will persevere by protecting our identity, even when physical structures are removed. The heart, soul, grit, resilience, and mountain mill town heritage of Canton still run deep in our veins. Those qualities define who we are and who we intend to remain for generations to come.

Given the many challenges that have already come to fruition, along with the uncertainties we continue to face, the future of Canton remains bright, though not without sacrifice. This budget is intentionally conservative. With the anticipated tax revenue loss now becoming reality, Town Administration worked closely with department heads to reduce unnecessary spending while strategically ensuring that the level of service provided to our residents is not compromised.

In estimating revenues for FY 2026-2027, we utilized conservative forecasting methods. This budget is built on necessity rather than wants, allowing us to remain responsible stewards of Town funds. Even amid significant revenue loss, it remains critically important to make fiscally responsible investments in infrastructure, services, amenities, economic development, and encourage smart growth.

After careful consideration and thorough analysis, we have crafted a comprehensive budget that aims to address both the immediate needs and long-term aspirations of our community. Our primary goal is to ensure the well-being and prosperity of all residents while maintaining the high standard of services our municipality is known for in a sustainable manner.

Maintaining sustainability during periods of extreme revenue loss is difficult, but it is achievable. Analyzing expenses and identifying areas where costs can be reduced without compromising essential operations will continue to be necessary. Opportunities to streamline processes, eliminate unnecessary expenditures, and negotiate more favorable agreements with suppliers will

be encouraged. Prioritizing resource allocation toward critical areas that directly contribute to core operations and future revenue generation will be key to achieving long-term sustainability.

This may require temporarily delaying or pausing non-essential projects until financial conditions improve. Revenue diversification through grants and partnerships will also help mitigate the impact of revenue loss.

Infrastructure remains a key component of this budget and includes resurfacing damaged roads, filling potholes, and improving roadway signage for enhanced public safety. These projects will be funded through Powell Bill funding, Motor Vehicle Tax collections, and Cruso Endowment funding. These infrastructure investments aim to create a more connected and accessible municipality while improving the quality of life for residents and businesses alike.

A Capital Improvement Plan is currently out for solicitation and will soon enter the development phase. This plan will better inform future decision-making by identifying specific projects based on the needs and priorities of the municipality and available funding opportunities for years to come. We understand that transparency and accountability are crucial in budget planning, and we remain committed to providing regular updates and reports to keep the public informed on project progress and implementation.

We are also actively engaged in numerous flood recovery and renovation projects, including the Town Hall renovation, Police Department renovation, planning and design for a new Fire Department, the 225 Park Street renovation, Armory renovation, planning for Camp Hope, planning for public restrooms, Lift Station project, Chestnut Mountain bridge and bank stabilization, WRDA projects which include a 12" water loop with new storage tanks that will allow better service on the East side of Town also preparing for future growth, and stabilization of the Colonial Theatre.

As we continue flood recovery efforts, it is important to carefully evaluate projects to ensure effective and efficient allocation of resources. Prioritizing projects that provide the greatest long-term resiliency, economic benefit, sustainability, and future revenue-generating potential will be essential. This includes investing in flood mitigation measures such as improved drainage systems and infrastructure solutions, including the Stormwater projects in the Park Street, Mears Avenue, and Academy Street areas, the Pigeon River Corridor Study, and flood mitigation improvements incorporated into all flood recovery infrastructure projects.

As we move forward with these projects, we will continue engaging community members and stakeholders in the decision-making process to ensure these initiatives align with the needs and aspirations of our citizens. The prioritization process will require ongoing assessment and adjustment based on changing circumstances, funding availability, and emerging needs. Continuous monitoring and evaluation of project outcomes will help guide future decisions and resource allocation.

Our people remain our greatest asset, and employee engagement and retention continue to be top priorities under the leadership of this Board. As we navigate substantial increases in the cost of living, maintaining competitive salaries and wages remains a challenge. During periods of financial uncertainty, sustaining employee morale and engagement is critically important.

By implementing a 3% Cost of Living Adjustment, continuing the 3% 401(k) match for employees who elect to participate, and maintaining paid employee health insurance, we continue to demonstrate our commitment to the dedicated staff who serve this community every day.

With so many investments focused on staffing and infrastructure, it is easy to overlook the tremendous impact that recreation facilities and community events have on quality of life, economic development, and public health and wellness. We will continue providing the recreational amenities our citizens have come to enjoy, including the all-abilities playground, Labor Day Festival, parades, splash pad area, and the addition of a natural playground area connected with the 225 Park Street project.

Although this budget remains extremely lean, it still provides for the quality-of-life initiatives our residents expect and deserve.

This budget remains true to the commitment of this Board to improve the community in which we live, work, and play while remaining mindful of the severe revenue loss we continue to face. The FY 2026-2027 Budget also allows for continued partnerships with the Cruso Endowment and other organizations to support aesthetic improvements throughout Town, including decorative street signage, alley and street enhancements, recreational equipment, public art, and beautification projects.

Partnerships such as these allow us to continue enhancing our community without relying on taxpayer dollars, enabling local tax revenue to instead be directed toward critical infrastructure needs such as sidewalks, drainage improvements, and pothole repairs.

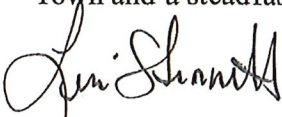
During this budget year, we will also continue development of a Capital Improvement Plan, Recreation Master Plan, Pigeon River Corridor Study, Comprehensive Plan, and Stormwater Plan funded through Community Development Block Grant funds. Our partnerships with nonprofit organizations, State legislators, local stakeholders, and our citizens have been — and will continue to be — paramount to moving Canton forward, and we remain deeply grateful for these relationships.

Sustainability during extreme revenue loss and the continued increase to operate with fuel, chemical, and energy prices it requires strategic decision-making, adaptability, and a steadfast commitment to long-term goals. It is essential that we continually review and adjust our strategies as financial conditions evolve.

By prioritizing these areas, this budget aims to create a municipality that is prosperous, strategic, resilient, and sustainable. We believe that by investing wisely in these key sectors, we can continue enhancing the quality of life for our residents while building a vibrant and resilient future for Canton despite the constraints of a strict budget.

Although this year's budget is extremely conservative, we know better days are ahead. As these ongoing projects are completed, the Town will emerge stronger, better prepared, and equipped with greater flood resiliency for the future.

I am thankful for the leadership this Board has demonstrated, and we look forward to executing your vision for Canton by implementing this budget, focusing on sustainability, and finishing what we have started. We will continue to perform to the best of our abilities with pride for our Town and a steadfast commitment to making Canton a better place for all.

A handwritten signature in black ink, appearing to read "Lisa Stinnett". The signature is fluid and cursive, with the first name "Lisa" being more prominent than the last name "Stinnett".

Lisa Stinnett
Town Manager

02

OVERVIEW

FY 2027

BUDGET OVERVIEW



CANTON

NORTH CAROLINA

Ad Valorem:

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

Powell Bill:

Estimated Cost: \$350,000
Williams Street to Smathers Street
Smathers Street to Spring Street
Reed Street to Penland Street
Penn Avenue to Locust Street

Municipal Vehicle Tax:

Estimate Cost: \$100,000
Depot Street to Academy Street

Water & Sewer Rates

per 3,000 gallons
RATES REMAIN THE SAME

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

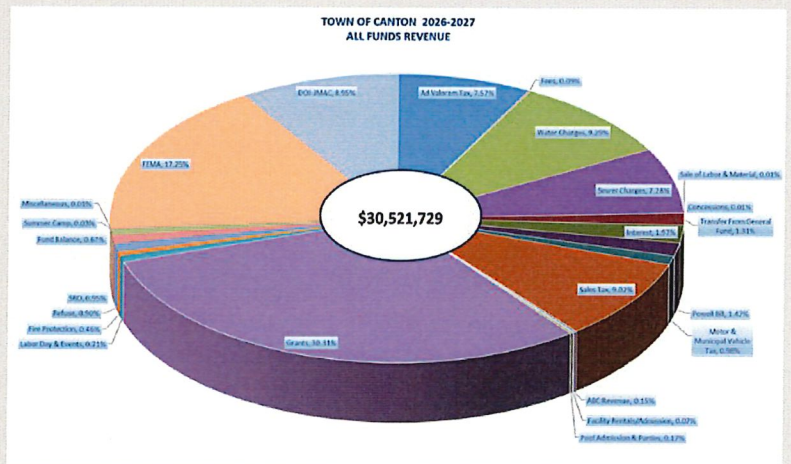
Budget Numbers:

Flood Project: \$13,222,447

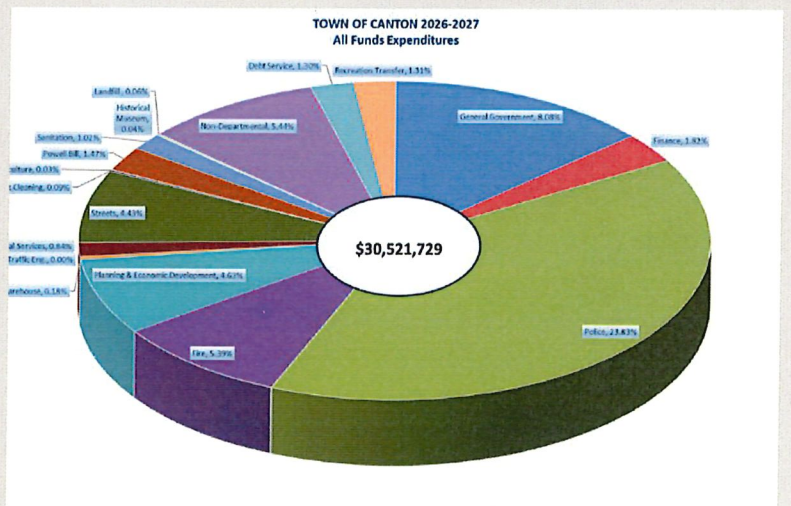
Regular Budget: \$17,299,282

Budget Total: \$30,521,729

Where do town funds come from?



How are town funds used?



03

GENERAL FUND

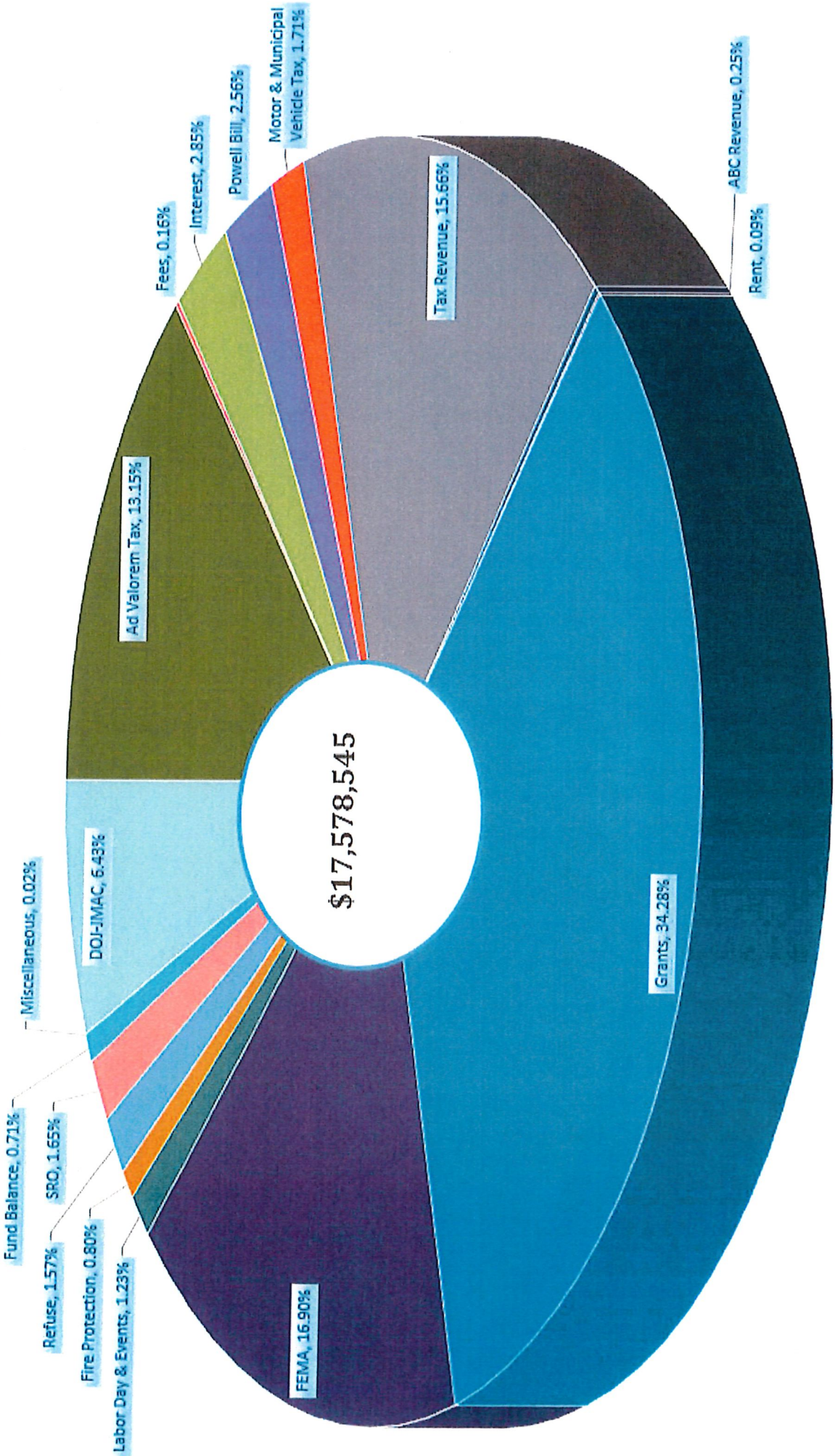
2026-2027 BUDGET
SCHEDULE OF REVENUES
GENERAL FUND

| <u>ACCOUNT NUMBER</u> | <u>TITLE</u> | <u>ESTIMATE FOR 2026-2027</u> |
|------------------------------|--|--------------------------------------|
| 10-301-2026 | Current Taxes | 2,297,000 |
| 10-301-0000 | Delinquent Taxes | 15,000 |
| 10-310-0000 | Motor Vehicle Tax | 200,000 |
| 10-317-0000 | Tax Penalties and Interest | 9,000 |
| 10-325-0000 | Municipal Vehicle Tax | 100,000 |
| 10-325-0100 | Business Registration Fees | 3,000 |
| 10-329-0000 | Interest Earned on Investments | 500,000 |
| 10-329-0200 | Interest Earned on Checking | 200 |
| 10-331-0000 | Rents | 15,000 |
| 10-333-0000 | Recovery of Tax Expenses | 5,000 |
| 10-334-1200 | FEMA Helene Reimbursement | 258,672 |
| 10-334-1000 | FEMA Reimbursement | 2,711,970 |
| 10-335-0000 | Miscellaneous Revenue | 3,000 |
| 10-336-0600 | DOJ | 1,130,269 |
| 10-336-1100 | Governor's Crime Commission Grant | 49,000 |
| 10-336-1900 | Dogwood Health Trust | 390528 |
| 10-336-2000 | Disaster Recover Fund | 4,926,454 |
| 10-336-2700 | CDBG Grant | 650,000 |
| 10-337-0000 | Utilities Franchise Tax | 725,000 |
| 10-338-0000 | Piped Natural Gas Excise Tax | 6,000 |
| 10-340-0000 | Sales Tax on Telecommunications | 35,000 |
| 10-340-0100 | Sales Tax on Video Programming | 35,000 |
| 10-341-0000 | Wine and Beer Tax | 18,000 |
| 10-343-0000 | Powell Bill Street Allocation | 178,000 |
| 10-344-0100 | State Hold Harmless Distribution-Local Sales Tax | 350,000 |
| 10-345-0000 | Local Option Sales Tax - 1% | 800,000 |
| 10-345-0100 | Local Option Sales Tax - 1/2% | 800,000 |
| 10-346-0200 | Special Events Revenue | 16,000 |
| 10-347-0000 | ABC Revenues (Restricted) | 2,400 |
| 10-347-0200 | ABC Revenues (Disbursement) | 24,000 |
| 10-350-0200 | Misc. Revenue - Police Dept. Haywood County SRO | 290,000 |
| 10-350-0300 | Court Forfeitures | 1,500 |
| 10-350-0400 | Governors Hwy Safety Grant | 10,000 |
| 10-351-0000 | Court Costs, Fees, and Charges | 800 |
| 10-353-0000 | Fire Protection Charges | 140,000 |
| 10-355-0100 | Planning & Zoning Permits | 8,000 |
| 10-358-0000 | Solid Waste Disposal Tax | 1,800 |
| 10-359-0000 | Refuse Collection Fees | 275,000 |
| 10-359-0100 | Other Refuse Collected | 250 |
| 10-335-0106 | Labor Day Town Contribution | 63,900 |
| 10-335-0100 | Labor Day Gate Fees | 43,050 |
| 10-335-0101 | Labor Day Vendor Fees | 9,000 |
| 10-335-0107 | Labor Day Alcohol Sales | 4,000 |
| 10-335-0104 | Labor Day Sponsorships | 65,000 |
| 10-335-0108 | Labor Day Merchandise | 100 |
| 10-335-0105 | TDA Grant - Labor Day | 15,000 |

GENERAL FUND (Continued)

| <u>ACCOUNT NUMBER</u> | <u>TITLE</u> | <u>ESTIMATE FOR 2026-2027</u> |
|----------------------------------|---|--|
| | TOTAL ESTIMATED REVENUES | 17,180,893 |
| 10-398-0000 | Fund Balance Appropriated - General Fund | 125,652 |
| 10-398-0100 | Fund Balance Appropriated - Powell Bill Fund | 272,000 |
| | TOTAL | <u>17,578,545</u> |

TOWN OF CANTON 2026-2027
GENERAL FUND REVENUE



2026-2027 BUDGET
SUMMARY OF EXPENDITURES
GENERAL FUND

GENERAL GOVERNMENT

| | | |
|-------------|---------------------------------|-----------------|
| 10-410-0000 | Governing Body | 50,560 |
| 10-420-0000 | Administration | 163,590 |
| 10-440-0000 | Finance | 554,150 |
| 10-470-0000 | Legal | 42,000 |
| 10-490-0000 | Planning & Economic Development | 1,413,965 |
| 10-495-0000 | Warehouse | 55,400 |
| 10-500-0000 | Municipal Buildings | 2,209,630 |
| | | <hr/> 4,489,295 |

PUBLIC SAFETY

| | | |
|-------------|--------|-----------------|
| 10-510-0000 | Police | 7,272,007 |
| 10-530-0000 | Fire | 1,646,460 |
| | | <hr/> 8,918,467 |

PUBLIC WORKS

| | | |
|-------------|------------------------------|-----------------|
| 10-550-0000 | Traffic Engineering | 1,059 |
| 10-555-0000 | Central Services | 256,410 |
| 10-560-0000 | Streets | 1,351,175 |
| 10-561-0000 | Street Cleaning and Sweeping | 25,980 |
| 10-565-0000 | Horticulture | 8,000 |
| 10-570-0000 | Powell Bill | 450,000 |
| 10-580-0000 | Sanitation | 310,000 |
| 10-581-0000 | Landfill | 19,500 |
| | | <hr/> 2,422,124 |

OTHER OPERATIONS

| | | |
|-------------|--------------------------|--------------|
| 10-625-0000 | Canton Historical Museum | 10,955 |
| | | <hr/> 10,955 |

NON-DEPARTMENTAL

| | | |
|-------------|-----------------------------------|-----------------|
| 10-660-0000 | Non-Departmental | 1,144,615 |
| 10-660-8100 | Debt Service Payment | 194,000 |
| 10-660-9200 | Transfer to Recreation Department | 399,088 |
| | | <hr/> 1,737,703 |

| | |
|-----------------|------------------------|
| TOTAL | <hr/> <hr/> 17,578,545 |
|-----------------|------------------------|

General Fund Expenditures

PAVING PROJECTS

Municipal Vehicle Tax

Depot Street to Academy Street

Powell Bill

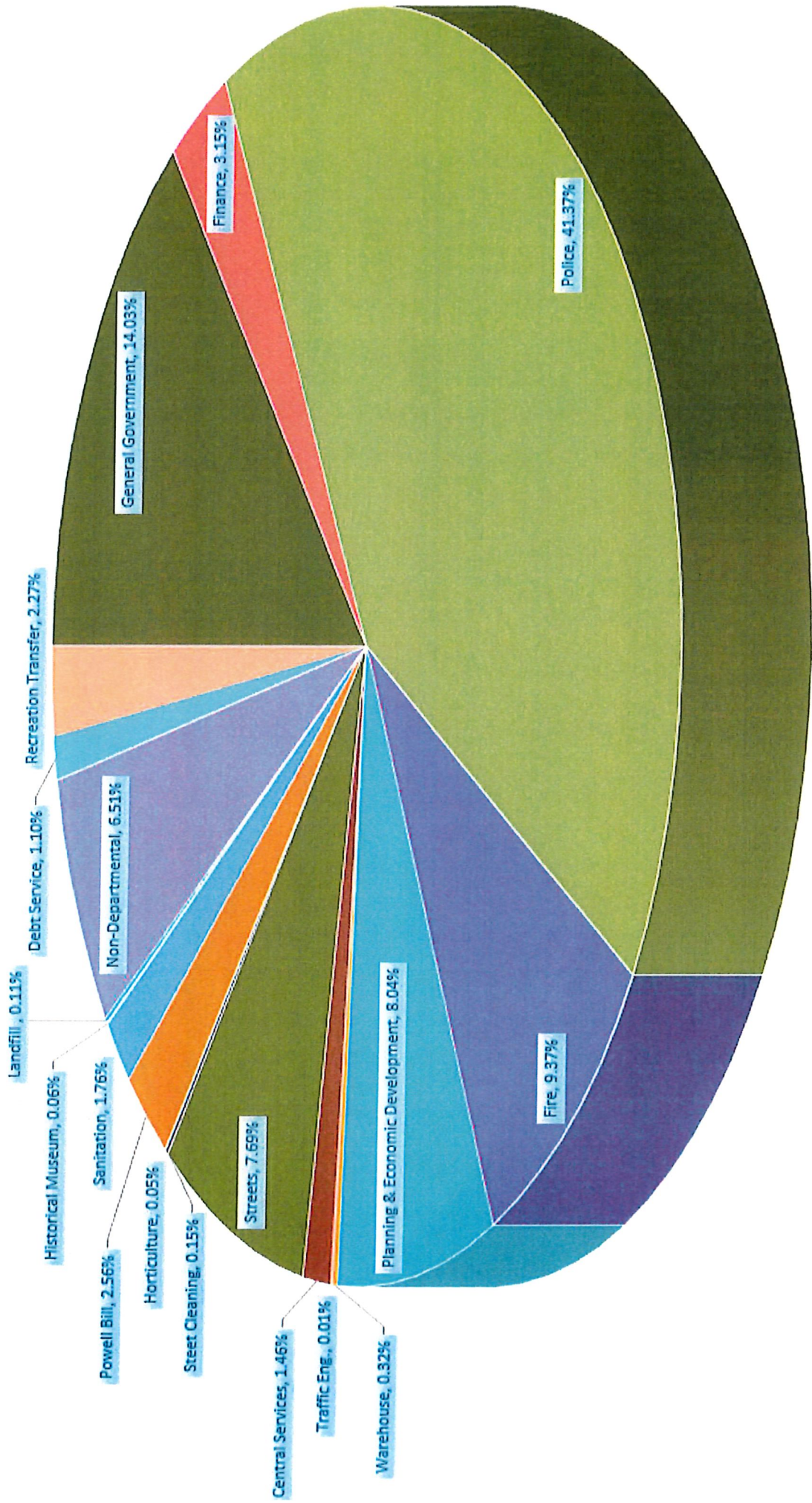
Williams Street to Smathers Street

Smathers Street to Spring Street

Reed Street to Penland Street

Penn Avenue to Locust Street

**TOWN OF CANTON 2026-2027
General Fund Expenditures**



2026-2027

GENERAL GOVERNMENT
Service Area

GENERAL FUND

GOVERNING BODY
NO. EMPLOYED (1)

ACCOUNT #

10-410-0000

Personnel Expenses 27,500

OPERATING EXPENSES 23,060

CAPITAL OUTLAY 0

TOTAL 50,560

GENERAL GOVERNMENT
Service Area

GENERAL FUND

ADMINISTRATION
NO. EMPLOYED (1)

ACCOUNT #

10-420-0000

Personnel Expenses 159,540

OPERATING EXPENSES 4,050

CAPITAL OUTLAY 0

TOTAL 163,590

GENERAL GOVERNMENT
Service Area

GENERAL FUND

FINANCE
NO. EMPLOYED (3)

ACCOUNT #

10-440-0000

Personnel Expenses 466,220

OPERATING EXPENSES 87,930

CAPITAL OUTLAY 0

TOTAL 554,150

2026-2027

GENERAL GOVERNMENT

Service Area

GENERAL FUND

LEGAL
NO. EMPLOYED (1)

ACCOUNT #

10-470-0000

Personnel Expenses

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

Personnel Expenses

115,840

OPERATING EXPENSES

1,298,125

CAPITAL OUTLAY

0

TOTAL

1,413,965

GENERAL GOVERNMENT

Service Area

GENERAL FUND

Warehouse
NO. EMPLOYED

ACCOUNT #

10-495-0000

Personnel Expenses

0

OPERATING EXPENSES

5,400

CAPITAL OUTLAY

50,000

TOTAL

55,400

2026-2027

-
-

PUBLIC SAFETY

Service Area

GENERAL FUND

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

ACCOUNT #

10-510-0000

Personnel Expenses

2,067,245

OPERATING EXPENSES

344,592

CAPITAL OUTLAY

4,860,170

TOTAL 7,272,007

PUBLIC SAFETY

Service Area

GENERAL FUND

FIRE
NO. EMPLOYED (12 FULL-TIME)

ACCOUNT #

10-530-0000

Personnel Expenses

1,066,710

OPERATING EXPENSES

179,750

CAPITAL OUTLAY

400,000

TOTAL 1,646,460

PUBLIC WORKS

Service Area

GENERAL FUND

TRAFFIC ENGINEERING
NO. EMPLOYED

ACCOUNT #

10-550-0000

Personnel Expenses

0

OPERATING EXPENSES

1,059

CAPITAL OUTLAY

0

TOTAL 1,059

2026-2027

PUBLIC WORKS

Service Area

GENERAL FUND

CENTRAL SERVICES

NO. EMPLOYED (2)

ACCOUNT #

10-555-0000

Personnel Expenses

241,160

OPERATING EXPENSES

4,250

CAPITAL OUTLAY

11000

TOTAL

256,410

PUBLIC WORKS

Service Area

GENERAL FUND

STREETS

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

ACCOUNT #

10-560-0000

Personnel Expenses

871,685

OPERATING EXPENSES

479,490

CAPITAL OUTLAY

0

TOTAL

1,351,175

PUBLIC WORKS

Service Area

GENERAL FUND

STREET SWEEPING

NO. EMPLOYED (NO FULL-TIME)

ACCOUNT #

10-561-0000

Personnel Expenses

0

OPERATING EXPENSES

25,980

CAPITAL OUTLAY

TOTAL

25,980

2026-2027

PUBLIC WORKS
Service Area

GENERAL FUND

HORTICULTURE
NO. EMPLOYED

ACCOUNT #

10-565-0000

Personnel Expenses

0

OPERATING EXPENSES

8,000

CAPITAL OUTLAY

0

TOTAL

8,000

PUBLIC WORKS
Service Area

GENERAL FUND

POWELL BILL
NO. EMPLOYED

ACCOUNT #

10-570-0000

Personnel Expenses

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

Personnel Expenses

0

OPERATING EXPENSES

310,000

CAPITAL OUTLAY

0

TOTAL

310,000

2026-2027

PUBLIC WORKS

Service Area

GENERAL FUND

LANDFILL
NO. EMPLOYED

ACCOUNT #

10-581-0000

Personnel Expenses

0

OPERATING EXPENSES

19,500

CAPITAL OUTLAY

0

TOTAL

19,500

OTHER OPERATIONS

Service Area

GENERAL FUND

HISTORICAL MUSEUM
NO. EMPLOYED (1 PART-TIME)

ACCOUNT #

10-625-0000

Personnel Expenses

0

OPERATING EXPENSES

10,955

CAPITAL OUTLAY

0

TOTAL

10,955

GENERAL FUND

Service Area

GENERAL FUND

NON-DEPARTMENTAL
NO. EMPLOYED

ACCOUNT #

10-660-0000

Personnel Expenses

0

OPERATING EXPENSES

1,737,703

CAPITAL OUTLAY

0

TOTAL

1,737,703

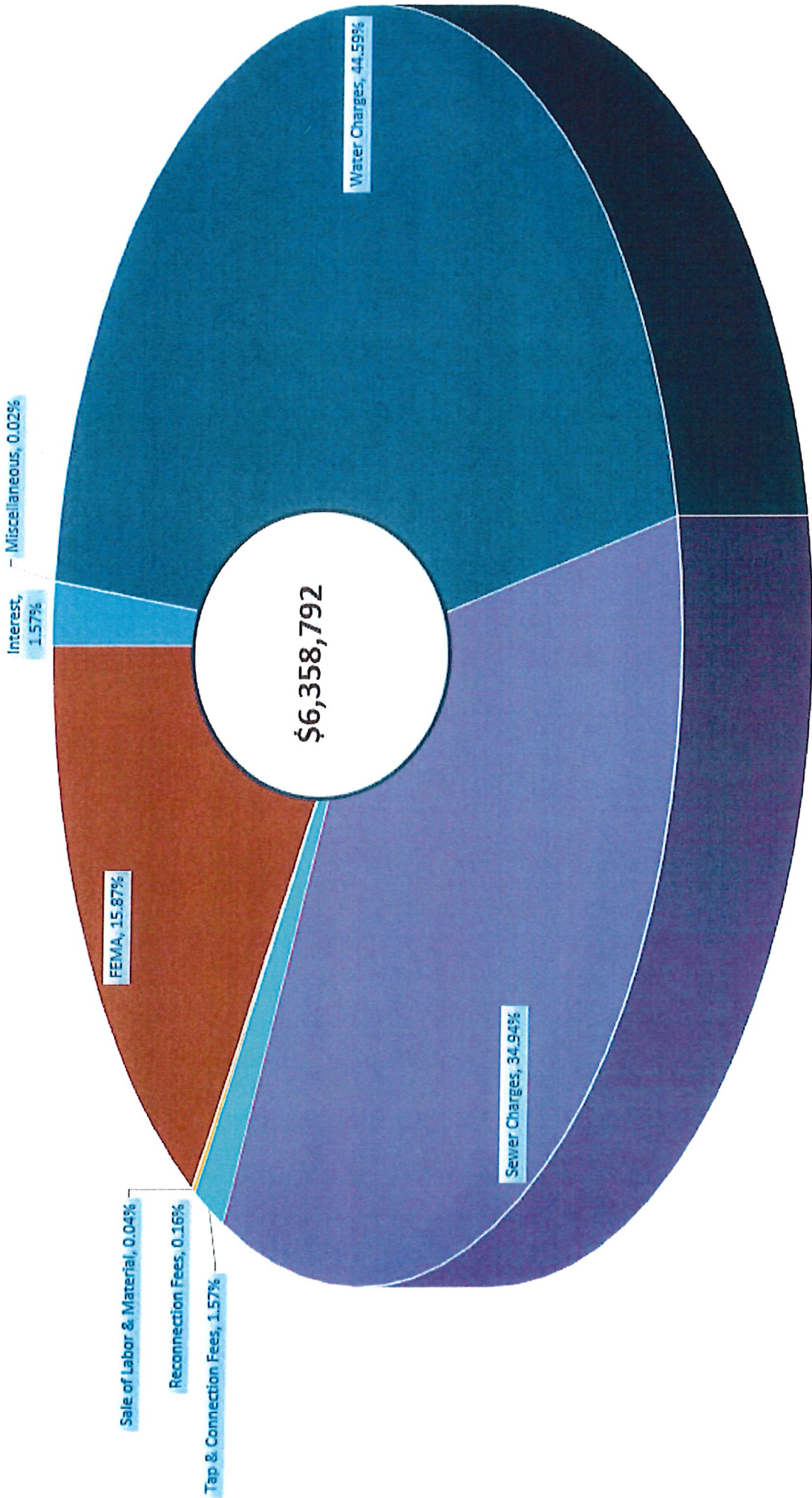
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WATER & SEWER FUND

2026-2027 BUDGET
SCHEDULE OF REVENUES
WATER & SEWER FUND

| <u>ACCOUNT NUMBER</u> | <u>TITLE</u> | <u>ESTIMATE FOR 2026-2027</u> |
|------------------------------|----------------------------------|--------------------------------------|
| 30-329-0000 | Interest Earned on Investments | 100,000 |
| 30-334-1200 | FEMA Helene Reimbursement | 1,008,848 |
| 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 | 10,000 |
| 30-381-0000 | Sale of Labor and Materials | 2,500 |
| | TOTAL ESTIMATED REVENUES | 6,279,548 |
| | Fund Balance Appropriated | 79,244 |
| | | <hr/> |
| | TOTAL | <u><u>\$6,358,792.00</u></u> |

**TOWN OF CANTON 2026-2027
WATER & SEWER REVENUE**

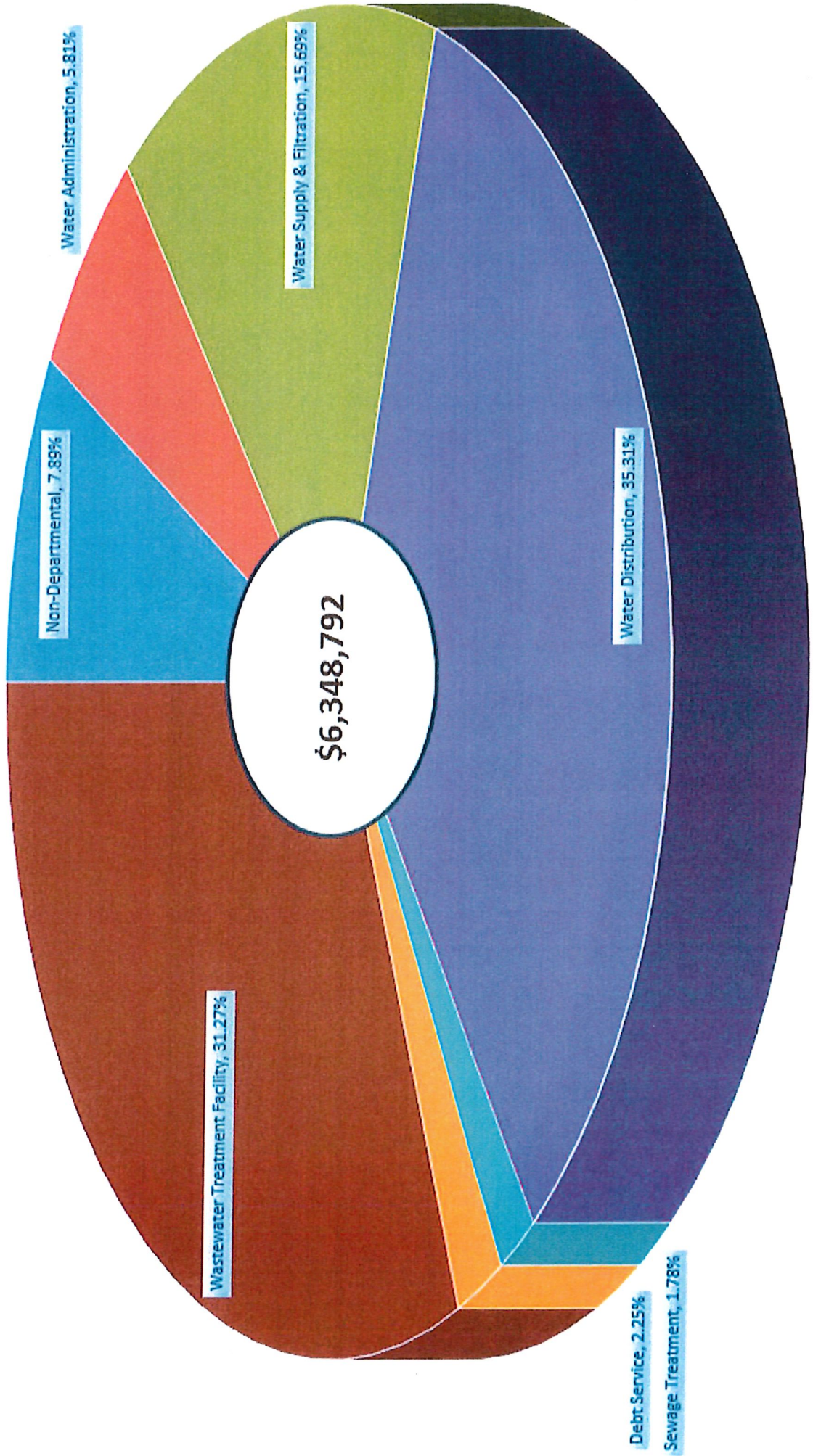


2026-2027 BUDGET
SUMMARY OF EXPENDITURES
WATER & SEWER FUND

WATER & SEWER FUND

| | | |
|--------------------|---|--------------------------------|
| 30-660-0000 | Non-Departmental | 501,000 |
| 30-660-8100 | Debt Service Payment | 143,000 |
| 30-720-0000 | Administration, Engineering & Billing | 368,795 |
| 30-810-0000 | Water Supply, Pumping & Filtering | 996,155 |
| 30-811-0000 | Water Distribution & Wastewater Collection Systems | 2,241,842 |
| 30-812-0000 | Sewage Treatment | 113,000 |
| 30-820-0000 | Wastewater Treatment Facility | 1,985,000 |
| | | <hr/> |
| | TOTAL | <u><u>6,348,792</u></u> |

TOWN OF CANTON 2026-2027
Water & Sewer Fund Expenditures



2026-2027

ENVIRONMENTAL
Service Area

WATER & SEWER FUND

NON-DEPARTMENTAL
NO. EMPLOYED

ACCOUNT #

30-660-0000

Personnel Expenses

0

OPERATING EXPENSES

573,000

DEBT SERVICE

Debt Service Payment-Principal

51,000

Debt Service Payment-Interest

20,000

71,000

CAPITAL OUTLAY

0

TOTAL

644,000

ENVIRONMENTAL
Service Area

WATER & SEWER FUND

ADMIN WATER BILLING
NO. EMPLOYED (3 FULL-TIME)

ACCOUNT #

30-720-0000

Personnel Expenses

313,500

OPERATING EXPENSES

55,295

CAPITAL OUTLAY

0

TOTAL

368,795

ENVIRONMENTAL
Service Area

WATER & SEWER FUND

PUMPING & FILTERING
NO. EMPLOYED (5)

ACCOUNT #

30-810-0000

Personnel Expenses

424,290

OPERATING EXPENSES

536,865

CAPITAL OUTLAY

45,000

TOTAL

1,006,155

2026-2027

| <u>ENVIRONMENTAL</u> Service Area | <u>WATER & SEWER FUND</u> | <u>WATER DISTRIBUTION & WASTEWATER COLLECTION SYSTEMS</u> <u>NO. EMPLOYED (8 FULL-TIME)</u> |
|---|--------------------------------------|---|
| <u>ACCOUNT #</u> | 30-811-0000 | |
| | <u>Personnel Expenses</u> | 477,400 |
| | <u>OPERATING EXPENSES</u> | 552,115 |
| | <u>CAPITAL OUTLAY</u> | 1,212,327 |
| | TOTAL | 2,241,842 |

| <u>ENVIRONMENTAL</u> Service Area | <u>WATER & SEWER FUND</u> | <u>SEWAGE TREATMENT</u> <u>NO. EMPLOYED</u> |
|---|--------------------------------------|---|
| <u>ACCOUNT #</u> | 30-812-0000 | |
| | <u>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 63,000 |
| | <u>CAPITAL OUTLAY</u> | 50,000 |
| | TOTAL | 113,000 |

| <u>ENVIRONMENTAL</u> Service Area | <u>WATER & SEWER FUND</u> | <u>WASTEWATER TREATMENT</u> <u>NO. EMPLOYED</u> |
|---|--------------------------------------|---|
| <u>ACCOUNT #</u> | 30-820-0000 | |
| | <u>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 1,985,000 |
| | <u>CAPITAL OUTLAY</u> | 0 |
| | TOTAL | 1,985,000 |

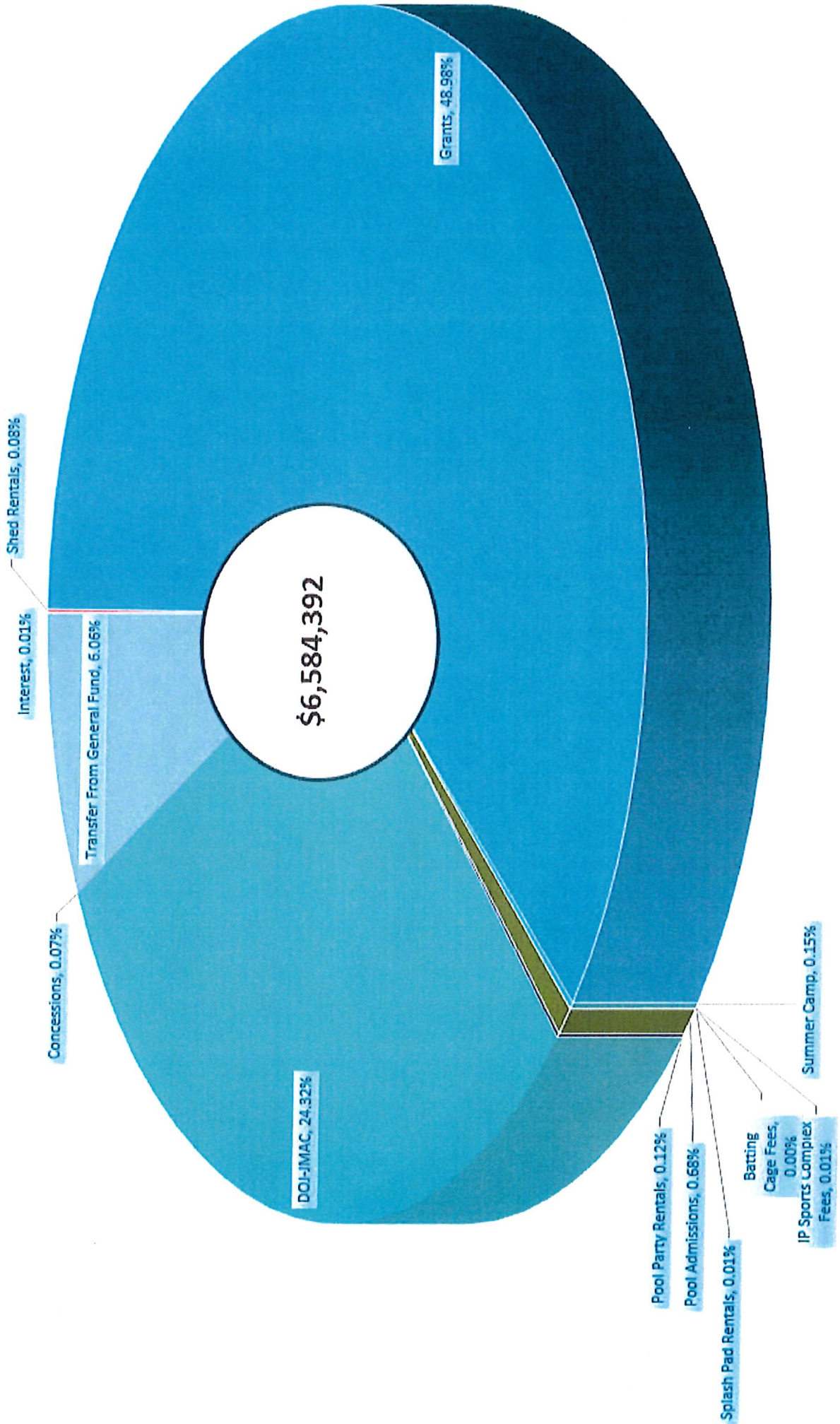
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RECREATION FUND

2026-2027 BUDGET
SCHEDULE OF REVENUES
RECREATION FUND

| <u>ACCOUNT NUMBER</u> | <u>TITLE</u> | <u>ESTIMATE FOR 2026-2027</u> |
|----------------------------------|---|--|
| 40-329-0000 | Interest Earned on Investments | 800 |
| 40-334-1200 | FEMA Helene Reimbursement | 1,284,370 |
| 40-335-0200 | Donations - Haywood County Allocation | 0 |
| 40-335-0600 | Shed Rentals | 5,000 |
| 40-335-0700 | Cruso Endowment Contribution | 0 |
| 40-335-0900 | Summer Camp | 10,000 |
| 40-335-1000 | Splash Pad Picnic Area | 500 |
| 40-336-0200 | TDA | 0 |
| 40-336-0600 | DOJ | 1,601,342 |
| 40-336-0700 | LG Helene Grant Program | 500,000 |
| 40-336-2400 | NC Unmet Need | 1,601,288 |
| 40-337-0200 | Cruso Endowment Fund | 30,000 |
| 40-346-0000 | Camp Hope Revenue | 0 |
| 40-349-0600 | RTP Grant | 690,000 |
| 40-349-0200 | SCIF Grant | 0 |
| 40-349-0300 | NC Partf | 403,804 |
| 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 | |
| 40-365-0000 | Pool Admissions | 45,000 |
| 40-365-0100 | Pool Party Rentals | 8,000 |
| 40-366-0000 | Concessions | 4,500 |
| 40-382-0000 | Colonial Theater Revenue | |
| 40-397-0000 | Transfer from General Fund | 399,088 |
| | | <hr/> |
| | TOTAL ESTIMATED REVENUES | 6,584,392 |
| | Fund Balance Appropriated | |
| | TOTAL | <u><u>6,584,392</u></u> |

TOWN OF CANTON 2026-2027 RECREATION REVENUE

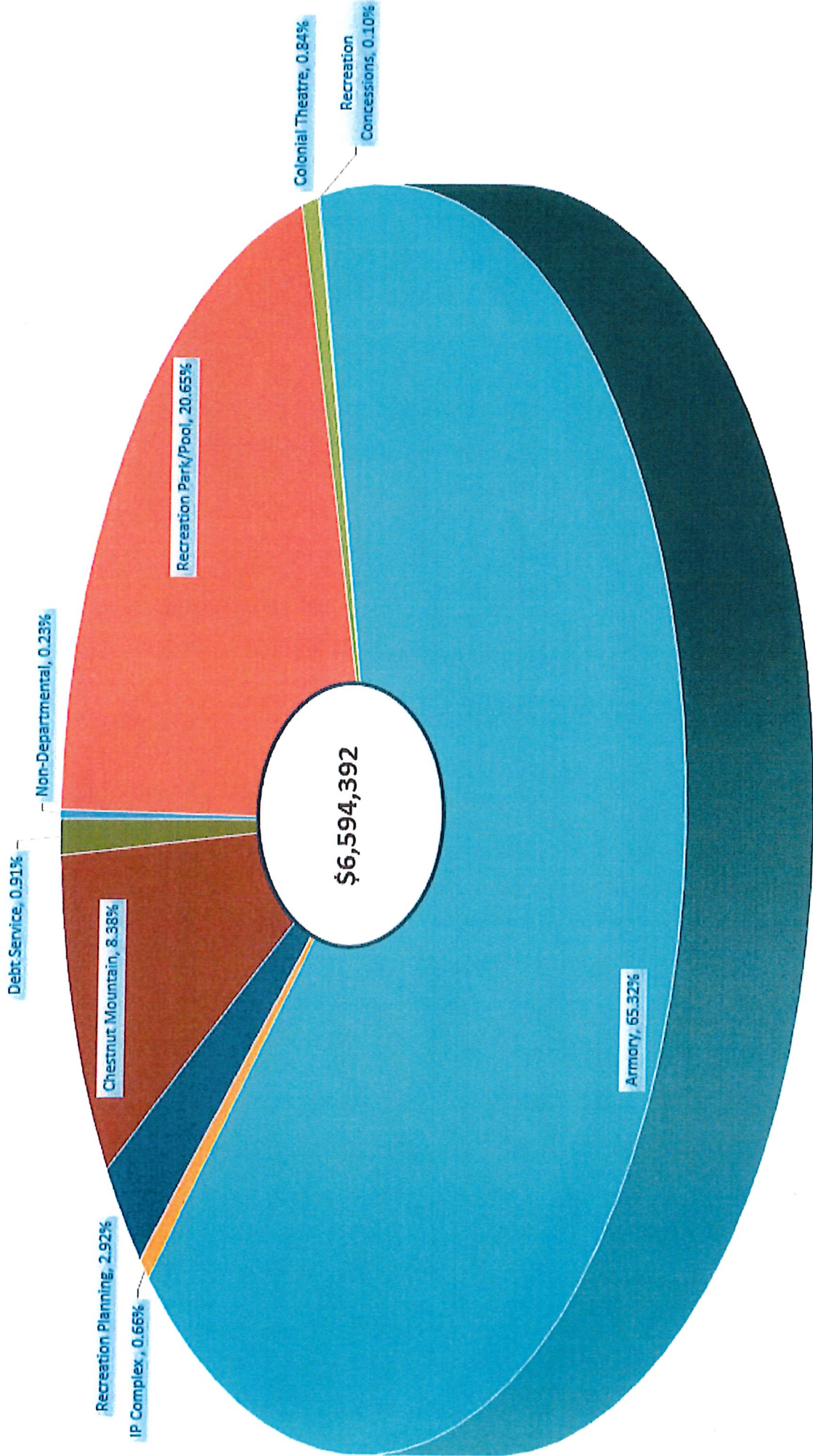


2026-2027 BUDGET
SUMMARY OF EXPENDITURES
RECREATION FUND

RECREATION FUND

| | | |
|-------------|--|----------------------------------|
| 40-660-0000 | Non-Departmental | 15,000 |
| 40-660-8100 | Debt Service Payment | 60,253 |
| 40-813-0000 | Recreation Areas & Facilities | 1,361,454 |
| 40-814-0000 | Colonial Pathway Center | 55,600 |
| 40-815-0000 | Recreation Concessions | 6,300 |
| 40-816-0000 | Armory | 4,307,400 |
| 40-817-0000 | International Sport's Complex | 43,350 |
| 40-818-0000 | Recreation Planning and Administration | 192,535 |
| 40-819-0000 | Chestnut Mountain | 552,500 |
| | TOTAL | <u><u>\$6,594,392</u></u> |

**TOWN OF CANTON 2026-2027
Recreation Fund Expenditures**



2026-2027

| <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>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 15,000 |
| | <u>DEBT SERVICE</u> | |
| | Debt Service Payment-Principal | 51,667 |
| | Debt Service Payment-Interest | 60,253 |
| | <u>CAPITAL OUTLAY</u> | 0 |
| | TOTAL | 75,253 |

| <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>Personnel Expenses</u> | 80,650 |
| | <u>OPERATING EXPENSES</u> | 177,000 |
| | <u>CAPITAL OUTLAY</u> | 1,093,804 |
| | TOTAL | 1,351,454 |

2026-2027

| <u>RECREATION & CULTURAL</u> Service Area | <u>RECREATION FUND</u> | <u>COLONIAL THEATRE</u> <u>NO. EMPLOYED</u> |
|---|----------------------------------|--|
| <u>ACCOUNT #</u> | 40-814-0000 | |
| | <u>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 55,600 |

| | |
|------------------------------|---------------|
| <u>CAPITAL OUTLAY</u> | 0 |
| TOTAL | 55,600 |

| | | |
|--|----------------------------------|---|
| <u>RECREATION & CULTURE</u> Service Area | <u>RECREATION FUND</u> | <u>CONCESSIONS</u> <u>NO. EMPLOYED</u> |
| <u>ACCOUNT #</u> | 40-815-000 | |
| | <u>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 6,300 |
| | <u>CAPITAL OUTLAY</u> | 0 |
| | TOTAL | 6,300 |

| | | |
|--|----------------------------------|--|
| <u>RECREATION & CULTURE</u> Service Area | <u>RECREATION FUND</u> | <u>ARMORY</u> <u>NO. EMPLOYED (1 PART-TIME)</u> |
| <u>ACCOUNT #</u> | 40-816-0000 | |
| | <u>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 37,400 |
| | <u>CAPITAL OUTLAY</u> | 4,270,000 |
| | TOTAL | 4,307,400 |

2026-2027

| | | |
|--|----------------------------------|---|
| <u>RECREATION & CULTURE</u> Service Area | <u>RECREATION FUND</u> | <u>IP SPORTS COMPLEX</u> <u>NO. EMPLOYED (2 PART-TIME)</u> |
| <u>ACCOUNT #</u> | 40-817-0000 | |
| | <u>Personnel Expenses</u> | 5,000 |
| | <u>OPERATING EXPENSES</u> | 38,350 |
| | <u>CAPITAL OUTLAY</u> | |

TOTAL 43,350

| <u>RECREATION & CULTURE</u> Service Area | <u>RECREATION FUND</u> | <u>REC PLANNING & ADMINISTRATION</u> <u>NO. EMPLOYED (1 FULL-TIME)</u> |
|---|---------------------------|---|
| <u>ACCOUNT #</u> | 40-818-0000 | |
| | <u>Personnel Expenses</u> | 159,735 |
| | <u>OPERATING EXPENSES</u> | 32,800 |
| | <u>CAPITAL OUTLAY</u> | |
| | TOTAL | 192,535 |

| <u>RECREATION & CULTURE</u> Service Area | <u>RECREATION FUND</u> | <u>CHESTNUT MOUNTAIN</u> <u>NO. EMPLOYED</u> |
|---|---------------------------|---|
| <u>ACCOUNT #</u> | 40-818-0000 | |
| | <u>Personnel Expenses</u> | 0 |
| | <u>OPERATING EXPENSES</u> | 52,500 |
| | <u>CAPITAL OUTLAY</u> | 500,000 |

06

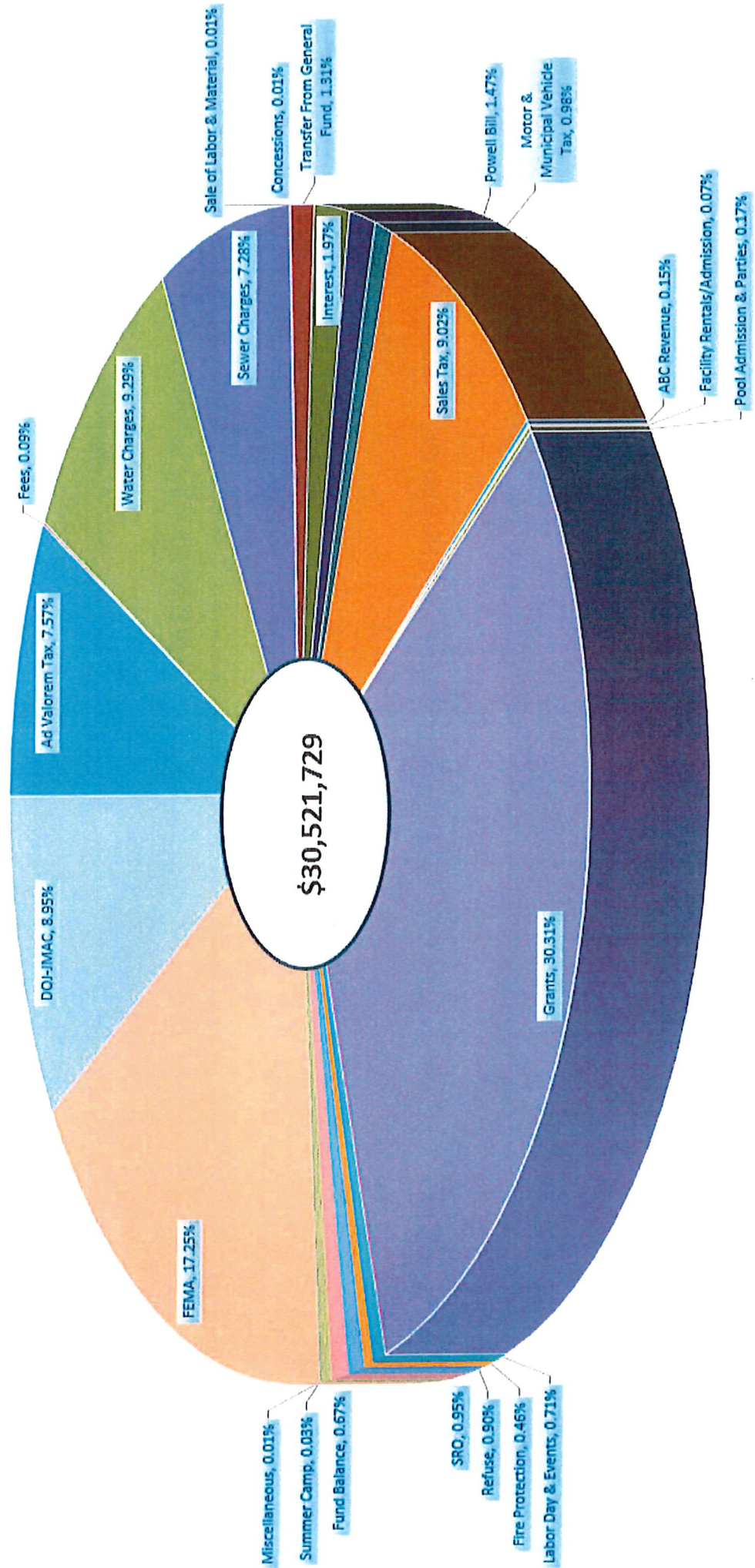
SUMMARY OF ALL FUNDS

2026-2027 BUDGET

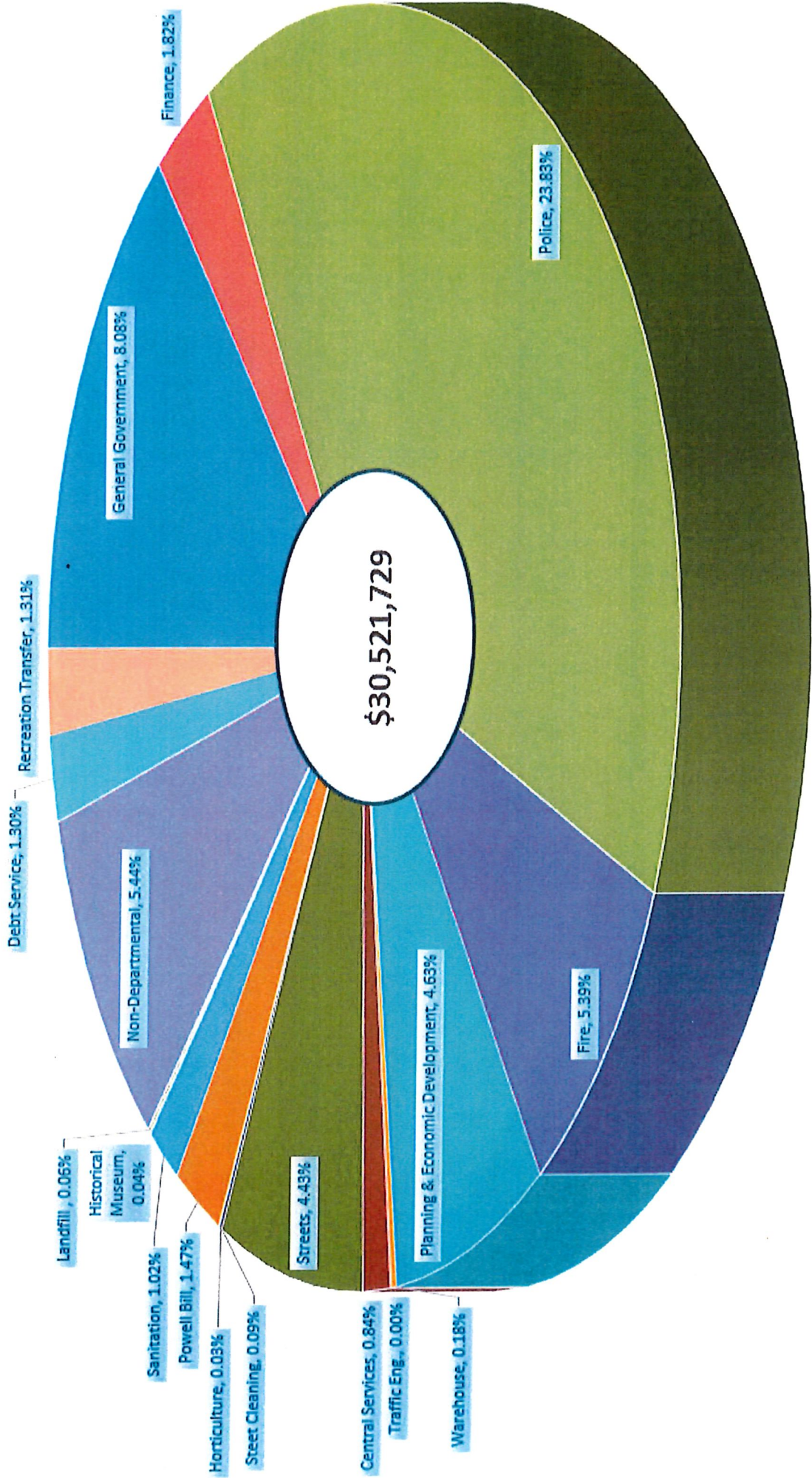
ALL FUNDS

| | | |
|-----------|---------------------------------|------------------------|
| 10 | General Fund | \$17,578,545.00 |
| 30 | Water & Sewer Fund | \$6,358,792.00 |
| 40 | Recreation Fund | \$6,584,392.00 |
| | TOTAL REVENUES | \$30,521,729.00 |

TOWN OF CANTON 2026-2027
ALL FUNDS REVENUE



**TOWN OF CANTON 2026-2027
All Funds Expenditures**



07

SCHEDULE OF FEES



PROPOSED FEES & CHARGES | FISCAL YEAR 2026-2027

POOL ADMISSION

| | | |
|---|----------|-----------------------------|
| Daily Admission | | |
| Canton Resident | \$5.00 | Non-Resident \$8.00 |
| * ID will be required (drivers license, permit, and/or school ID) | | |
| 10-Day Pass | | |
| Canton Resident | \$45.00 | Non-Resident \$55.00 |
| * ID will be required (drivers license, permit, and/or school ID) | | |
| Pool Rental | | Includes cost of lifeguards |
| Up to 50 people | \$290.00 | |
| 51-75 people | \$320.00 | |
| 76-100 people | \$350.00 | |
| Up to 300 | \$380.00 | |

SUMMER CAMP

| | |
|------------------|---------------------|
| One week of camp | \$130.00 per camper |
|------------------|---------------------|

SPORTS EQUIPMENT RENTAL

| | | |
|----------------------|--------|-----------------------|
| Pickleball Equipment | \$5.00 | 2 paddles and 3 balls |
|----------------------|--------|-----------------------|

PICNIC SHELTERS

| | |
|--------------------------------|---------------------|
| Time Slot 1: 8:00 am - 2:00 pm | \$50.00 per shelter |
| Time Slot 2: 2:30 pm - 8:30 pm | \$50.00 per shelter |

INTERNATIONAL PAPER (IP) SPORTS COMPLEX

| | | |
|---------------------------------|------------|--------------------------------------|
| Daily Field Rental | \$125.00 | |
| Tournament Rental | \$600.00 | 3 fields, FRI-SUN |
| Concession Stand Rental | \$200.00 | |
| Batting Cages | \$25.00/hr | |
| Soft Toss Area | \$10.00 | |
| Soft Toss Area with Cage Rental | \$5.00 | Does not include cost of cage rental |

DISCOUNTS FOR FIELD RENTAL PRACTICE:

| | | |
|-------------|--------|--------------------------|
| CMS and PHS | NO FEE | If facility is available |
|-------------|--------|--------------------------|

GREEN SPACES

| | | |
|------------------------------|--------------|------------------------|
| Recreation Park (West) | \$150.00/day | Maximum of 16 hour use |
| Recreation Park (East) | \$150.00/day | Maximum of 16 hour use |
| Sorrells Street Park (North) | \$100.00/day | Maximum of 16 hour use |
| Sorrells Street Park (South) | \$100.00/day | Maximum of 16 hour use |
| Water Wheel Park | \$50.00/day | Maximum of 16 hour use |

| | | |
|-------------------|-----------|------------------------|
| Chestnut Mountain | \$150/day | Maximum of 16 hour use |
|-------------------|-----------|------------------------|

GARBAGE COLLECTION

| | |
|--------------|---------|
| Monthly Rate | \$14.00 |
|--------------|---------|

WATER RATES

| Inside | | Outside | |
|--------------------------------------|---------|-----------------------------|---------|
| Water: 0 to 3,000 gallons | \$23.08 | Water: 0 to 3,000 gallons | \$72.14 |
| Water: each 1,000 over | \$4.73 | Water: each 1,000 over | \$9.45 |
| Sewer: 0 to 3,000 | \$48.75 | Sewer: 0 to 3,000 | \$88.60 |
| Sewer: per 1,000 additional | \$2.37 | Sewer: per 1,000 additional | \$4.46 |
| Sale of Bulk Water per 1,000 gallons | \$8.00 | | |
| Connection Service Fee | \$50.00 | | |
| Re-Connection Fee | \$75.00 | | |

WATER TAP FEES

| Inside | | Outside | |
|-------------|---------|-------------|---------|
| Size: 3/4 | \$4,000 | Size: 3/4 | \$4,500 |
| Size: 1 | \$4,100 | Size: 1 | \$4,600 |
| Size: 1 1/2 | \$4,200 | Size: 1 1/2 | \$4,700 |
| Size: 2 | \$6,000 | Size: 2 | \$6,500 |
| Size: 4 | \$8,000 | Size: 4 | \$9,000 |
| Size: 6 | \$8,500 | Size: 6 | \$9,500 |

SEWER TAP FEES

| Inside | | Outside | |
|---------|---------|---------|---------|
| Size: 4 | \$3,500 | Size: 4 | \$4,000 |
| Size: 6 | \$4,000 | Size: 6 | \$4,500 |

NEW WATER METER PRICING

| | |
|-------------|-------------|
| Size: 3/4 | \$325.00 |
| Size: 1 | \$489.00 |
| Size: 1 1/2 | \$815.00 |
| Size: 2 | \$1,064 |
| Size: 3 | Actual Cost |
| Size: 4 | Actual Cost |
| Size: 6 | Actual Cost |
| Size: 8 | Actual Cost |

DEVELOPMENT SERVICES

| | |
|-----------------------------------|-----------------------|
| Annexation Recording Fee | \$35.00 |
| Sketch Plan or Courtesy Review | \$120.00 |
| Site Plan Review (quasi-judicial) | \$600.00 |
| Major Subdivision | \$300.00 + \$8.00/lot |
| Construction Plan Review | \$120.00 |
| Final Plats & Map Recordation | |

| | |
|--------------------------------|------------------------|
| Recombination | \$50.00 |
| Boundary Survey | \$50.00 |
| Right-of-Way Dedication | \$50.00 |
| Minor Subdivision | \$150.00 + \$8/lot |
| Major Subdivision | \$195.00 + \$10/lot |
| Resubmittal Fees | 1/2 original submittal |
| Consultant Review Fees | |
| Consulting Engineer Review | Actual Cost |
| Traffic Impact Analysis Review | Actual Cost |
| Town Attorney Review | Actual Cost |
| Wireless Telecommunications | |
| Facility Examination | Actual Cost |

PLANNING & ZONING FEES

| | | |
|---|------------------------------|---------------------------------------|
| Land Development Ordinance Text Amendment | \$600.00 | |
| Zoning Map Amendment | | Includes Comprehensive Plan amendment |
| General Use District | \$600.00 | |
| Conditional District | \$800.00 | |
| Planned Unit Development | \$800.00 | |
| Public Hearing Notification Fee | \$2.00 per property required | |

PLANNING & ZONING COMPLIANCE REVIEW & ISSUANCE

| | | |
|---|----------|------------------------|
| Zoning Compliance Permit | \$50.00 | |
| Accessory Use/Structure Permit | \$50.00 | |
| Fence Approval Permit | \$25.00 | |
| Floodplain Development Permit | \$50.00 | |
| Stormwater Review Fee + Engineering Review Fee (Minimum \$300 Total) | \$100.00 | |
| ABC License Inspection Permit & Letter | \$100.00 | |
| Business Registration | \$25.00 | To be renewed annually |

PLANNING & ZONING REVIEW (REQUIRING CAL OF PB OR BOA)

| | | |
|--------------------------|----------|-----------------------------------|
| Development Plan Review | \$100.00 | Requiring Planning Board approval |
| General Rezoning Request | \$100.00 | Application & Review |
| Variance Request | \$200.00 | Board of Adjustments |

COMMERCIAL SIGN PERMIT REVIEW & ISSUANCE

| | |
|-----------------------------|----------|
| Sign Permit | \$100.00 |
| Sign with Electrical Permit | \$125.00 |

SUBDIVISION OF PROPERTY (REVIEW & CONSULTATION)

| | |
|--|------------------------|
| Minor Subdivision | \$50.00 + \$25.00/lot |
| Four Lot & Greater Subdivision Review | \$150.00 + \$25.00/lot |
| Major Subdivision Review | \$300.00 + \$25.00/lot |
| Flood Development Application Review & Consultation | \$100.00 |
| Flood Development Permit Issuance | \$250.00 |

MISCELLANEOUS

Commercial Pickups \$25.00/pickup/load (brush, yard waste, furniture)*

*** NOTE:**

The Town of Canton does not pickup brush or debris that results from work completed by a commercial entity. In addition, the Town of Canton will not pickup scrap metal or construction debris.

Driveway Connections \$200.00/ft Includes forming, pouring, & finishing as well as equipment & personnel**

**** NOTE:**

~ This calculated amount must be paid in full prior to work being performed.

~ All rentals approved policies in place must be adhered to before rental.
