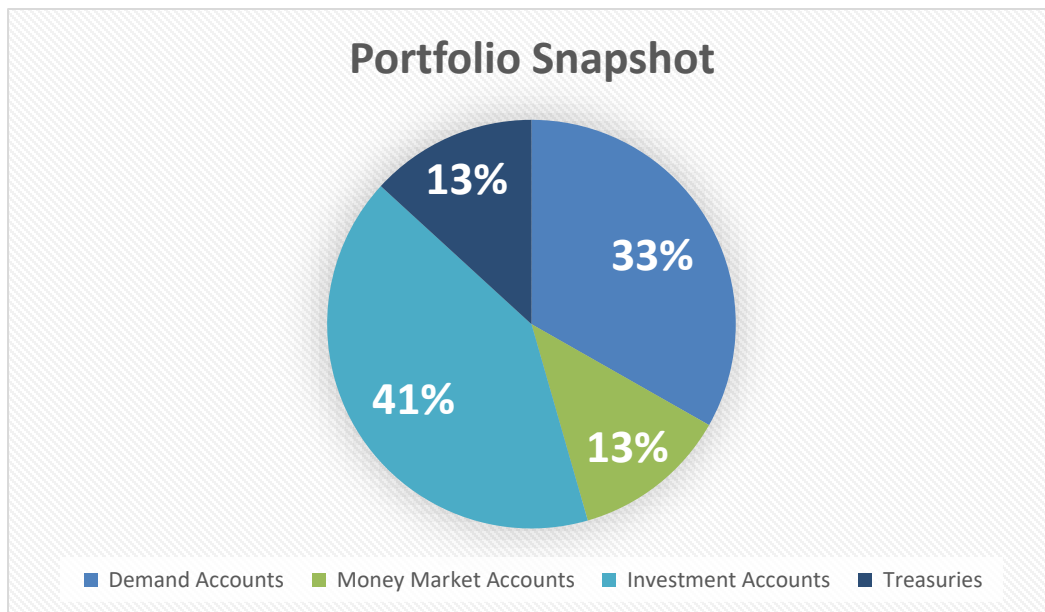


CITY OF CANTON, GEORGIA
Cash and Investments
For the Period Ending July 31, 2025

| Account Name | Account Type | Balance 7/31/2025 |
|----------------------------------|--------------|----------------------|
| General Fund | | \$ 7,535,522 |
| Special Revenue Funds | | 1,102,838 |
| <i>ARPA Fund</i> | | |
| <i>Confiscated Assets Fund</i> | | |
| <i>Hotel/Motel Tax Fund</i> | | |
| <i>Rental Car Tax Fund</i> | | |
| <i>TAD Fund</i> | | |
| Capital Project Funds | | 11,635,134 |
| <i>Canton Building Authority</i> | | |
| <i>Impact Fee Fund</i> | | |
| <i>Road & Sidewalk Fund</i> | | |
| <i>SPLOST Fund</i> | | |
| Enterprise Funds | | 30,123,136 |
| <i>Sanitation Fund</i> | | |
| <i>Storm Water Fund</i> | | |
| <i>Water & Sewer Fund</i> | | |
| Fiduciary Funds | | 433,863 |
| | | <hr/> |
| | | \$ 50,830,494 |



CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|---------------------------|-------------------|------------------|-------------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| TAXES | \$ 21,172,776 | \$ 260,501 | \$ 21,417,220 | \$ 244,444 | 101.15% |
| LICENSES AND PERMITS | 1,254,400 | 60,360 | 1,169,350 | (85,050) | 93.22% |
| INTERGOVERNMENTAL | 25,000 | - | 28,637 | 3,637 | 114.55% |
| FINES AND FORFEITURES | 1,608,000 | 86,023 | 817,141 | (790,859) | 50.82% |
| CHARGES FOR SERVICES | 376,850 | 27,168 | 289,938 | (86,912) | 76.94% |
| CONTRIBUTIONS & DONATIONS | - | - | 35,891 | 35,891 | 100.00% |
| INVESTMENT EARNINGS | 150,000 | 16,381 | 284,209 | 134,209 | 189.47% |
| MISCELLANEOUS | 20,000 | 14,937 | 70,202 | 50,202 | >200% |
| TOTAL REVENUES | <u>24,607,026</u> | <u>465,369</u> | <u>24,112,588</u> | <u>(494,438)</u> | 97.99% |
| <u>EXPENDITURES</u> | | | | | |
| GENERAL GOVERNMENT | | | | | |
| CITY COUNCIL | 127,548 | 11,486 | 90,601 | 36,947 | 71.03% |
| CITY CLERK | 134,470 | 8,822 | 108,488 | 25,982 | 80.68% |
| MAYOR | 30,677 | 2,049 | 25,505 | 5,172 | 83.14% |
| CITY MANAGER | 523,869 | 42,566 | 422,619 | 101,250 | 80.67% |
| ELECTIONS | 4,500 | - | 140 | 4,360 | 3.12% |
| GENERAL ADMINISTRATION | 1,781,422 | 172,656 | 1,523,415 | 258,007 | 85.52% |
| FINANCIAL ADMINISTRATION | 303,773 | 26,495 | 192,495 | 111,278 | 63.37% |
| HUMAN RESOURCES | 239,552 | 12,608 | 155,324 | 84,228 | 64.84% |
| GENERAL GOVERNMENT BLDGS | 561,722 | 71,217 | 673,175 | (111,453) | 119.84% |
| PUBLIC INFORMATION | 256,389 | 17,904 | 191,114 | 65,275 | 74.54% |
| GENERAL ENGINEERING | 339,996 | 24,582 | 245,422 | 94,574 | 72.18% |
| TECHNOLOGY | 543,692 | 35,122 | 394,907 | 148,785 | 72.63% |
| GIS | 145,039 | 12,217 | 107,083 | 37,956 | 73.83% |
| TOTAL GENERAL GOVERNMENT | <u>4,992,649</u> | <u>437,724</u> | <u>4,130,289</u> | <u>862,360</u> | 82.73% |
| JUDICIAL | <u>400,888</u> | <u>41,649</u> | <u>327,317</u> | <u>73,571</u> | 81.65% |
| PUBLIC SAFETY | | | | | |
| POLICE | <u>8,065,287</u> | <u>624,426</u> | <u>6,663,117</u> | <u>1,402,170</u> | 82.61% |
| TOTAL PUBLIC SAFETY | <u>8,065,287</u> | <u>624,426</u> | <u>6,663,117</u> | <u>1,402,170</u> | 82.61% |
| PUBLIC WORKS | | | | | |
| STREETS | <u>2,327,230</u> | <u>263,162</u> | <u>2,102,795</u> | <u>224,435</u> | 90.36% |
| TOTAL PUBLIC WORKS | <u>2,327,230</u> | <u>263,162</u> | <u>2,102,795</u> | <u>224,435</u> | 90.36% |

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-------------|------------------|----------------|-------------------------|-----------------|
| continued... | | | | | |
| CULTURE AND RECREATION | | | | | |
| PARKS AND RECREATION | 1,096,913 | 109,207 | 867,868 | 229,045 | 79.12% |
| THEATER | 209,318 | 20,781 | 195,176 | 14,142 | 93.24% |
| TOTAL CULTURE AND RECREATION | 1,306,231 | 129,989 | 1,063,044 | 243,187 | 81.38% |
| HOUSING AND DEVELOPMENT | | | | | |
| BUILDING & SAFETY SERVICES | 1,194,076 | 86,340 | 894,864 | 299,212 | 74.94% |
| REDEVELOPMENT & HOUSING | 330,730 | 26,163 | 200,962 | 129,768 | 60.76% |
| PLANNING AND ZONING | 830,383 | 67,220 | 656,622 | 173,761 | 79.07% |
| ECONOMIC DEVELOPMENT | 153,548 | 19,209 | 137,633 | 15,915 | 89.64% |
| DOWNTOWN DEVELOPMENT | 110,396 | 5,250 | 90,473 | 19,923 | 81.95% |
| TOTAL HOUSING AND DEVELOPMENT | 2,619,133 | 204,183 | 1,980,554 | 638,579 | 75.62% |
| TOTAL EXPENDITURES | 19,711,418 | 1,701,132 | 16,267,116 | 3,444,302 | 82.53% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,895,608 | (1,235,763) | 7,845,472 | 2,949,864 | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| RESERVE FUNDS | 2,403,744 | - | - | (2,403,744) | 0.00% |
| CONTINGENCIES | (856,067) | - | - | 856,067 | 0.00% |
| PAYMENTS TO OTHERS | (7,114,000) | - | (7,242,548) | (128,548) | 101.81% |
| TRANSFER OUT - SANITATION FUND | (125,629) | - | (125,629) | - | 100.00% |
| TRANSFER IN - ARPA FUND | 12,239 | - | 2,575 | (9,664) | 21.04% |
| TRANSFER IN - IMPACT FEE FUND | 174,005 | - | - | (174,005) | 0.00% |
| TRANSFER IN - HOTEL/MOTEL TAX FUND | 463,100 | - | 333,073 | (130,027) | 71.92% |
| LEASE REVENUE | 47,000 | 1,250 | 48,704 | 1,704 | 103.63% |
| PROCEEDS FROM SALE OF ASSETS | 100,000 | - | 42,123 | (57,878) | 42.12% |
| TOTAL OTHER FINANCING SOURCES (USES) | (4,895,608) | 1,250 | (6,941,702) | (2,046,094) | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ (1,234,513) | \$ 903,770 | \$ 903,770 | |

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|---------------------------------------|--------------|------------------|----------------|-------------------------|-----------------|
| <u>OPERATING REVENUES</u> | | | | | |
| WATER CHARGES | \$ 7,652,030 | \$ 757,757 | \$ 6,565,963 | \$ (1,086,067) | 85.81% |
| WATER TAP FEES | 614,817 | 19,075 | 415,166 | (199,651) | 67.53% |
| SEWER TAP FEES | 3,088,259 | 10,800 | 881,932 | (2,206,327) | 28.56% |
| TURN ON FEES | 23,460 | 1,250 | 20,940 | (2,520) | 89.26% |
| SEWER CHARGES | 8,691,047 | 803,213 | 7,462,488 | (1,228,559) | 85.86% |
| BAD CHECK FEES | 6,153 | 490 | 4,865 | (1,288) | 79.07% |
| LATE FEES | 140,000 | 17,435 | 131,924 | (8,076) | 94.23% |
| CONNECTION FEES | 50,110 | 4,320 | 40,890 | (9,220) | 81.60% |
| MISCELLANEOUS REVENUE | 10,000 | 11,687 | 14,690 | 4,690 | 146.90% |
| TOTAL OPERATING REVENUES | 20,275,876 | 1,626,027 | 15,538,858 | (4,737,018) | 76.64% |
| <u>OPERATING EXPENSES</u> | | | | | |
| SANITARY SEWER MAINTENANCE | 605,000 | 21,017 | 517,581 | 87,419 | 85.55% |
| SEWER LIFT STATIONS | 1,226,000 | 222,447 | 696,386 | 529,614 | 56.80% |
| SEWAGE TREATMENT PLANT | | | | | |
| CURRENT OPERATIONS & MAINTENANCE | 2,169,300 | 192,351 | 1,650,796 | 518,504 | 76.10% |
| NEW SEWAGE TREATMENT PLANT | 13,000,000 | 389,085 | 6,198,533 | 6,801,467 | 47.68% |
| WATER ADMINISTRATION | 799,184 | 49,611 | 569,351 | 229,833 | 71.24% |
| CONTRACTED SERVICES | 2,265,746 | 221,904 | 2,131,769 | 133,978 | 94.09% |
| RESERVOIR MANAGEMENT | 596,347 | 1,273 | 131,635 | 464,712 | 22.07% |
| WATER SUPPLY/PURCHASES FOR RESALE | 150,000 | 16,356 | 130,423 | 19,577 | 86.95% |
| WATER TREATMENT | 3,025,000 | 245,194 | 1,638,558 | 1,386,443 | 54.17% |
| WATER DISTRIBUTION | 10,356,500 | 108,177 | 2,312,074 | 8,044,426 | 22.32% |
| TOTAL OPERATING EXPENSES | 34,193,077 | 1,467,416 | 15,977,105 | 18,215,972 | 46.73% |
| OPERATING INCOME (LOSS) | (13,917,201) | 158,611 | (438,247) | 13,478,954 | |
| <u>NON-OPERATING SOURCES (USES)</u> | | | | | |
| RESERVE FUNDS | 6,769,667 | - | - | (6,769,667) | 0.00% |
| INVESTMENT EARNINGS | 485,000 | 29,784 | 707,802 | 222,802 | 145.94% |
| INDIRECT COST ALLOCATIONS | (633,265) | (52,772) | (527,720) | 105,545 | 83.33% |
| CONTINGENCIES | (300,000) | - | - | 300,000 | 0.00% |
| PROCEEDS FROM DEBT ISSUANCE | 13,400,000 | 389,085 | 6,198,533 | (7,201,467) | 46.26% |
| BOND/AGENT FEES | (4,900) | - | (4,830) | 70 | 98.57% |
| DEBT SERVICE-GEFA PRINCIPAL | (385,826) | (32,283) | (321,146) | 64,680 | 83.24% |
| DEBT SERVICE-GEFA INTEREST | (74,542) | (6,081) | (62,494) | 12,048 | 83.84% |
| DEBT SERVICE-2021 W&S BONDS PRINCIPAL | (1,545,000) | - | (1,545,000) | - | 100.00% |
| DEBT SERVICE-2021 W&S BONDS INTEREST | (1,450,526) | - | (1,317,803) | 132,723 | 90.85% |
| TRANSFER OUT - GENERAL FUND | (543,375) | - | (543,375) | - | 100.00% |
| TRANSFER OUT - CBA | (1,800,032) | (51,267) | (599,859) | 1,200,173 | 33.32% |
| TOTAL NON-OPERATING REVENUE (EXP) | 13,917,201 | 276,466 | 1,984,108 | (11,933,093) | |
| CHANGE IN NET POSITION | \$ - | \$ 435,077 | \$ 1,545,861 | \$ 1,545,861 | |

CITY OF CANTON, GEORGIA
Storm Water Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|-------------------------------------|------------------|------------------|--------------------|-------------------------|-----------------|
| <u>OPERATING REVENUES</u> | | | | | |
| STORM WATER UTILITY FEES | \$ 367,505 | \$ 31,021 | \$ 338,425 | \$ (29,080) | 92.09% |
| LATE FEES | 4,200 | 486 | 2,787 | (1,413) | 66.35% |
| TOTAL REVENUES | <u>371,705</u> | <u>31,506</u> | <u>341,212</u> | <u>(30,493)</u> | 91.80% |
| <u>OPERATING EXPENSES</u> | | | | | |
| PROFESSIONAL SERVICES | 2,500 | - | 7,180 | (4,680) | 287.20% |
| STORM WATER MANAGEMENT | 10,000 | - | 20,114 | (10,114) | 201.14% |
| INFRASTRUCTURE REPAIRS & MAINT | 550,000 | - | 327,020 | 222,980 | 59.46% |
| TOTAL OPERATING EXPENSES | <u>562,500</u> | <u>-</u> | <u>354,314</u> | <u>212,866</u> | 62.99% |
| OPERATING INCOME (LOSS) | <u>(190,795)</u> | <u>31,506</u> | <u>(13,102)</u> | <u>177,693</u> | |
| <u>NON-OPERATING SOURCES (USES)</u> | | | | | |
| RESERVE FUNDS | 276,601 | - | - | (276,601) | 0.00% |
| INDIRECT COST ALLOCATIONS | <u>(85,806)</u> | <u>(7,091)</u> | <u>(70,905)</u> | <u>14,901</u> | 82.63% |
| TOTAL NON-OPERATING INCOME (EXP) | <u>190,795</u> | <u>(7,091)</u> | <u>(70,905)</u> | <u>(261,700)</u> | |
| CHANGE IN NET POSITION | <u>\$ -</u> | <u>\$ 24,416</u> | <u>\$ (84,007)</u> | <u>\$ (84,007)</u> | |

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--------------------------------|------------------|--------------------|--------------------|-------------------------|-----------------|
| <u>OPERATING REVENUES</u> | | | | | |
| SANITATION FRANCHISE FEES | \$ 500,000 | \$ 11,122 | \$ 394,321 | \$ (105,679) | 78.86% |
| ROLLOFF SITE COLLECTION FEES | 6,000 | 228 | 2,205 | (3,795) | 36.75% |
| START OF SERVICE FEES | - | - | - | - | 100.00% |
| CONNECTION FEES | - | - | - | - | 100.00% |
| MISCELLANEOUS REVENUES | - | - | 21 | 21 | 100.00% |
| TOTAL OPERATING REVENUES | <u>506,000</u> | <u>11,350</u> | <u>396,547</u> | <u>(109,453)</u> | 78.37% |
| <u>OPERATING EXPENSES</u> | | | | | |
| PERSONNEL COSTS | 218,383 | 13,923 | 143,513 | 74,870 | 65.72% |
| PROFESSIONAL SERVICES | 3,000 | - | 7,225 | (4,225) | 240.83% |
| ROLLOFF DISPOSAL SERVICES | 387,246 | 32,817 | 363,775 | 23,471 | 93.94% |
| OTHER OPERATING EXPENSES | 23,000 | 1,952 | 24,252 | (1,252) | 105.45% |
| TOTAL OPERATING EXPENSES | <u>631,629</u> | <u>48,691</u> | <u>538,765</u> | <u>92,864</u> | 85.30% |
| OPERATING INCOME (LOSS) | <u>(125,629)</u> | <u>(37,341)</u> | <u>(142,218)</u> | <u>(16,589)</u> | |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| TRANSFER FROM GENERAL FUND | 125,629 | - | 125,629 | - | 100.00% |
| TOTAL OTHER FINANCING USES | <u>125,629</u> | <u>-</u> | <u>125,629</u> | <u>-</u> | |
| CHANGE IN NET POSITION | <u>\$ -</u> | <u>\$ (37,341)</u> | <u>\$ (16,589)</u> | <u>\$ (16,589)</u> | |

CITY OF CANTON, GEORGIA
American Rescue Plan Act (ARPA) Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-----------------|------------------|----------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| ARPA REVENUE | \$ 19,995 | \$ 646 | \$ 9,038 | \$ (10,957) | 45.20% |
| TOTAL REVENUES | <u>19,995</u> | <u>646</u> | <u>9,038</u> | <u>(10,957)</u> | 45.20% |
| <u>EXPENDITURES</u> | | | | | |
| CANTON D.D.A. | - | - | - | - | 100.00% |
| ARPA MANAGEMENT | - | - | - | - | 100.00% |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.00% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>19,995</u> | <u>646</u> | <u>9,038</u> | <u>(10,957)</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| INDIRECT COST ALLOCATION | (7,756) | (646) | (6,463) | 1,293 | 83.32% |
| TRANSFER OUT - GENERAL FUND | <u>(12,239)</u> | <u>-</u> | <u>(2,575)</u> | <u>9,664</u> | 21.04% |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(19,995)</u> | <u>(646)</u> | <u>(9,038)</u> | <u>10,957</u> | |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

CITY OF CANTON, GEORGIA
Tax Allocation District (TAD) Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|----------------------------|----------------|-------------------|-------------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| TAD REVENUE | \$ 195,000 | \$ 196,532 | \$ 196,532 | \$ 1,532 | 100.79% |
| TOTAL REVENUES | <u>195,000</u> | <u>196,532</u> | <u>196,532</u> | <u>1,532</u> | 100.79% |
| <u>EXPENDITURES</u> | | | | | |
| CONTINGENCIES | 195,000 | - | - | 195,000 | 0.00% |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ 196,532</u> | <u>\$ 196,532</u> | <u>\$ 196,532</u> | |

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|------------------|-------------------|-------------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| HOTEL/MOTEL TAX REVENUE | \$ 912,000 | \$ 121,704 | \$ 995,628 | \$ 83,628 | 109.17% |
| INVESTMENT EARNINGS | 100 | - | - | (100) | 0.00% |
| TOTAL REVENUES | <u>912,100</u> | <u>121,704</u> | <u>995,628</u> | <u>83,528</u> | 109.16% |
| <u>EXPENDITURES</u> | | | | | |
| CANTON MAIN STREET | 100,000 | - | 50,000 | 50,000 | 50.00% |
| CANTON TOURISM, INC | 299,000 | - | 299,000 | - | 100.00% |
| CHEROKEE CO HISTORICAL SOCIETY | 50,000 | - | 50,000 | - | 100.00% |
| OTHER | - | - | 174 | (174) | 100.00% |
| TOTAL EXPENDITURES | <u>449,000</u> | <u>-</u> | <u>399,174</u> | <u>49,826</u> | 88.90% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>463,100</u> | <u>121,704</u> | <u>596,455</u> | <u>133,355</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| TRANSFER OUT - GENERAL FUND | (463,100) | - | (333,073) | 130,027 | 71.92% |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(463,100)</u> | <u>-</u> | <u>(333,073)</u> | <u>130,027</u> | |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ 121,704</u> | <u>\$ 263,382</u> | <u>\$ 263,382</u> | |

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|------------------|--------------------|-------------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| RENTAL CAR TAX REVENUE | \$ 105,400 | \$ 18,023 | \$ 160,381 | \$ 54,981 | 152.16% |
| INVESTMENT EARNINGS | 4,433 | - | 2,941 | (1,492) | 66.35% |
| TOTAL REVENUES | <u>109,833</u> | <u>18,023</u> | <u>163,323</u> | <u>53,490</u> | 148.70% |
| <u>EXPENDITURES</u> | | | | | |
| PAYMENTS TO OTHER AGENCIES (LIBRARY) | 30,000 | 30,000 | 30,000 | - | 100.00% |
| PAYMENTS TO OTHER AGENCIES (CCOED) | 24,000 | - | 24,000 | - | 100.00% |
| CAPITAL OUTLAY - PARKS & REC | 400,000 | - | - | 400,000 | 0.00% |
| TOTAL EXPENDITURES | <u>454,000</u> | <u>30,000</u> | <u>54,000</u> | <u>400,000</u> | 11.89% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(344,167)</u> | <u>(11,977)</u> | <u>109,323</u> | <u>453,490</u> | |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| RESERVE FUNDS | 344,167 | - | - | (344,167) | 0.00% |
| TOTAL OTHER FINANCING SOURCES | <u>344,167</u> | <u>-</u> | <u>-</u> | <u>(344,167)</u> | |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ (11,977)</u> | <u>\$ 109,323</u> | <u>\$ 109,323</u> | |

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--------------------------------|----------------|------------------|----------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| PUBLIC SAFETY ID CARDS | \$ 22,000 | \$ 1,890 | \$ 16,745 | \$ (5,255) | 76.11% |
| ACCIDENT REPORTS | 16,000 | 2,830 | 12,862 | (3,138) | 80.39% |
| INCIDENT REPORTS | 800 | 79 | 755 | (45) | 94.38% |
| BACKGROUND CHECK FEES | 2,400 | 75 | 1,410 | (990) | 58.75% |
| OTHER FEES | 2,700 | - | 1,804 | (896) | 66.80% |
| MUNICIPAL COURT FINES | 110,600 | 12,320 | 102,703 | (7,897) | 92.86% |
| FORFEITURES | 78,300 | 7,674 | 48,169 | (30,131) | 61.52% |
| PARKING VIOLATIONS | - | - | 750 | 750 | 100.00% |
| INVESTMENT EARNINGS | 100 | - | - | (100) | 0.00% |
| MISCELLANEOUS REVENUE | 40,000 | 5,555 | 56,451 | 16,451 | 141.13% |
| TOTAL REVENUES | <u>272,900</u> | <u>30,422</u> | <u>241,648</u> | <u>(31,252)</u> | 88.55% |
| <u>EXPENDITURES</u> | | | | | |
| PEACE OFFICERS ANNUITY BENEFIT | 50,500 | 5,163 | 45,805 | 4,695 | 90.70% |
| ADMINISTRATIVE FEES | 2,000 | 203 | 2,191 | (191) | 109.55% |
| CONTRACT LABOR | 62,300 | 6,687 | 65,301 | (3,001) | 104.82% |
| INTERGOVERNMENTAL PAYMENTS | 158,100 | 14,410 | 124,391 | 33,709 | 78.68% |
| PAYMENTS TO OTHERS | - | 3,960 | 3,960 | (3,960) | 100.00% |
| TOTAL EXPENDITURES | <u>272,900</u> | <u>30,422</u> | <u>241,648</u> | <u>31,252</u> | 88.55% |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|------------------|--------------------|-------------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| IMPACT FEES - RECREATION | \$ 849,000 | \$ 61,807 | \$ 618,075 | \$ (230,925) | 72.80% |
| IMPACT FEES - POLICE DEPT | 35,000 | 1,692 | 20,702 | (14,298) | 59.15% |
| IMPACT FEES - FIRE DEPT | 240,000 | 11,318 | 138,093 | (101,907) | 57.54% |
| IMPACT FEES - ROADS | 124,000 | 7,973 | 132,552 | 8,552 | 106.90% |
| IMPACT FEES - ADMINISTRATIVE FEES | 49,000 | 2,500 | 27,454 | (21,546) | 56.03% |
| INVESTMENT EARNINGS | 50,000 | - | 34,052 | (15,948) | 68.10% |
| TOTAL REVENUES | <u>1,347,000</u> | <u>85,291</u> | <u>970,928</u> | <u>(376,072)</u> | 72.08% |
| <u>EXPENDITURES</u> | | | | | |
| ADMINISTRATIVE/COUNSULTING FEES | 40,000 | - | 687 | 39,313 | 1.72% |
| POLICE- BUILDINGS | - | 75,448 | 130,265 | (130,265) | 100.00% |
| ROADS- INFRASTRUCTURE | 200,000 | 70,145 | 204,096 | (4,096) | 102.05% |
| PARKS- PURCHASES & IMPROVEMENTS | 800,000 | 21,350 | 61,494 | 738,506 | 7.69% |
| TOTAL EXPENDITURES | <u>1,040,000</u> | <u>166,943</u> | <u>396,542</u> | <u>643,458</u> | 38.13% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>307,000</u> | <u>(81,652)</u> | <u>574,386</u> | <u>267,386</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| IMPACT FEES RESERVED CASH | 420,005 | - | - | (420,005) | 0.00% |
| CONTINGENCIES | (300,000) | - | - | 300,000 | 0.00% |
| TRANSFER TO GENERAL FUND | (174,005) | - | - | 174,005 | 0.00% |
| PAYMENTS TO OTHER AGENCIES | (253,000) | (11,318) | (138,093) | 114,907 | 0.00% |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(307,000)</u> | <u>(11,318)</u> | <u>(138,093)</u> | <u>168,907</u> | |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ (92,970)</u> | <u>\$ 436,293</u> | <u>\$ 436,293</u> | |

CITY OF CANTON, GEORGIA
SPLOST VII
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-------------|------------------|----------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | |
| GDOT LOCAL MAINT & IMPROVEMENT GRANT | \$ 415,000 | - | \$ - | \$ (415,000) | 0.00% |
| GDOT SR5 & 140 | 215,000 | 141,160 | 266,676 | 51,676 | 124.04% |
| GDOT OTHER | - | 30,543 | 30,543 | 30,543 | 100.00% |
| INVESTMENT EARNINGS | 500 | - | (501) | (1,001) | -100.11% |
| TOTAL REVENUES | 630,500 | 171,703 | 296,718 | (333,782) | 47.06% |
| <u>EXPENDITURES</u> | | | | | |
| STREETS | 1,530,000 | 14,508 | 1,807,265 | (277,265) | 118.12% |
| GENERAL GOVERNMENT-BUILDINGS | 500,000 | - | 5,812 | 494,188 | 1.16% |
| TOTAL EXPENDITURES | 2,030,000 | 14,508 | 1,813,077 | 216,923 | 89.31% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,399,500) | 157,194 | (1,516,359) | (116,859) | |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| RESERVE FUNDS | 1,399,500 | - | 480,395 | (919,105) | 34.33% |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,399,500 | - | 480,395 | (919,105) | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ 157,194 | \$ (1,035,964) | \$ (1,035,964) | |

CITY OF CANTON, GEORGIA
SPLOST VIII
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending July 31, 2025

| | BUDGET | MONTH OF JUNE | MONTH OF JULY | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|--------------|------------------|------------------|----------------|-------------------------|-----------------|
| <u>REVENUES</u> | | | | | | |
| SPLOST VIII REVENUE (INTERGOVERNMENTAL) | \$ 6,000,000 | \$ 614,666 | \$ - | \$ 5,398,897 | \$ (601,103) | 89.98% |
| GDOT LOCAL MAINT & IMPROVEMENT GRANT | - | 461,525 | - | 837,718 | 837,718 | 100.00% |
| GDOT OTHER | - | - | 105,697 | 105,697 | 105,697 | 100.00% |
| INVESTMENT EARNINGS | 400 | (35) | 36 | (792) | (1,192) | -198.10% |
| TOTAL REVENUES | 6,000,400 | 1,076,156 | 105,733 | 6,341,519 | 341,119 | 105.68% |
| <u>EXPENDITURES</u> | | | | | | |
| GENERAL GOVERNMENT BUILDINGS | 1,000,000 | 17,679 | (285,388) | 3,836,266 | (2,836,266) | 383.63% |
| PUBLIC SAFETY | 585,000 | - | - | - | 585,000 | 0.00% |
| TRANSPORTATION | 800,000 | 17,546 | 108,249 | 444,293 | 355,707 | 55.54% |
| PARKS & RECREATION-SITE & IMPROVEMENTS | 3,387,270 | 158,816 | 116,471 | 790,066 | 2,597,204 | 23.32% |
| ECONOMIC DEVELOPMENT | 200,000 | - | - | - | 200,000 | 0.00% |
| TOTAL EXPENDITURES | 5,972,270 | 194,041 | (60,668) | 5,070,624 | 901,646 | 84.90% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 28,130 | 882,115 | 166,401 | 1,270,895 | 1,242,765 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| INDIRECT COST ALLOCATION | (28,130) | (2,344) | (2,344) | (23,441) | 4,689 | 83.33% |
| TOTAL OTHER FINANCING SOURCES (USES) | (28,130) | (2,344) | (2,344) | (23,441) | 4,689 | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ 879,771 | \$ 164,057 | \$ 1,247,454 | \$ 1,247,454 | |