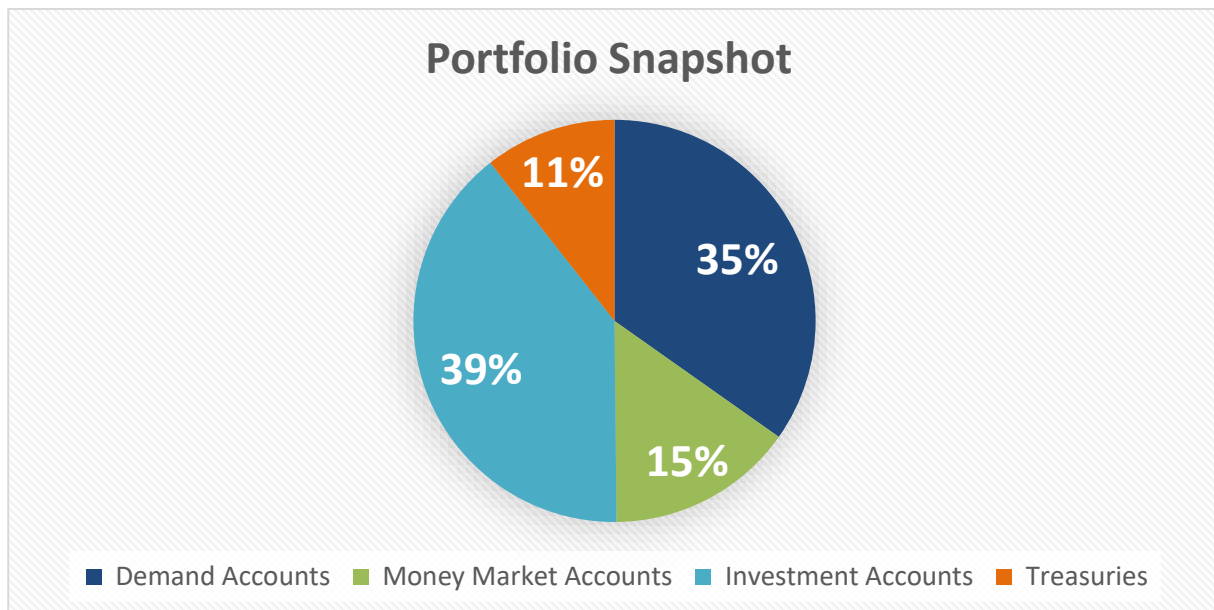


CITY OF CANTON, GEORGIA
Cash and Investments
For the Period Ending November 30, 2025

| Fund | Balance 11/30/2025 |
|----------------------------------|-----------------------|
| General Fund | \$ 13,069,242 |
| Special Revenue Funds | 1,427,374 |
| <i>Confiscated Assets Fund</i> | |
| <i>Hotel/Motel Tax Fund</i> | |
| <i>Rental Car Tax Fund</i> | |
| <i>Special Events Fund</i> | |
| <i>TAD Fund</i> | |
| Capital Project Funds | 20,618,330 |
| <i>Canton Building Authority</i> | |
| <i>Impact Fee Fund</i> | |
| <i>Road & Sidewalk Fund</i> | |
| <i>SPLOST Fund</i> | |
| Enterprise Funds | 27,248,648 |
| <i>Sanitation Fund</i> | |
| <i>Storm Water Fund</i> | |
| <i>Water & Sewer Fund</i> | |
| Fiduciary Funds | 617,495 |
| | \$ 62,981,089 |



CITY OF CANTON, GEORGIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|------------------------------|----------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| TAXES | \$ 22,563,262 | \$ 4,174,064 | \$ 6,960,052 | \$ 11,134,116 | \$ (11,429,146) | 49.35% |
| LICENSES AND PERMITS | 1,337,000 | 143,960 | 166,327 | 310,287 | (1,026,713) | 23.21% |
| INTERGOVERNMENTAL | 25,000 | - | - | - | (25,000) | 0.00% |
| CHARGES FOR SERVICES | 1,174,799 | 141,100 | 83,257 | 224,358 | (950,442) | 19.10% |
| FINES AND FORFEITURES | 1,040,000 | 78,289 | 75,616 | 153,905 | (886,095) | 14.80% |
| INVESTMENT/INTEREST INCOME | 150,000 | 13,361 | 27,194 | 40,555 | (109,445) | 27.04% |
| MISCELLANEOUS | 67,000 | 4,849 | 749 | 5,599 | (61,401) | 8.36% |
| TOTAL REVENUES | \$ 26,357,061 | \$ 4,555,624 | \$ 7,313,195 | \$ 11,868,819 | \$ (14,488,242) | 45.03% |
| EXPENDITURES | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| CITY COUNCIL | \$ 138,049 | \$ 8,437 | \$ 8,211 | \$ 16,648 | \$ 121,401 | 12.06% |
| CITY CLERK | 154,681 | 16,023 | 11,288 | 27,311 | 127,370 | 17.66% |
| MAYOR | 36,431 | 2,661 | 2,661 | 5,321 | 31,110 | 14.61% |
| CITY MANAGER | 723,090 | 39,921 | 53,702 | 93,624 | 629,466 | 12.95% |
| ELECTIONS | 10,500 | - | - | - | 10,500 | 0.00% |
| GENERAL ADMINISTRATION | 865,666 | 297,059 | 18,602 | 315,661 | 550,005 | 36.46% |
| FINANCIAL ADMINISTRATION | 484,867 | 24,094 | 32,894 | 56,988 | 427,879 | 11.75% |
| TECHNOLOGY | 705,623 | 98,350 | 80,814 | 179,164 | 526,459 | 25.39% |
| GIS | 171,700 | 8,910 | - | 8,910 | 162,790 | 5.19% |
| HUMAN RESOURCES | 292,139 | 34,542 | 20,038 | 54,580 | 237,559 | 18.68% |
| GENERAL GOVERNMENT BLDGS | 656,945 | 24,304 | 37,768 | 62,072 | 594,873 | 9.45% |
| COMMUNICATIONS & OUTREACH | 308,598 | 28,249 | 24,437 | 52,686 | 255,912 | 17.07% |
| GENERAL ENGINEERING | 611,854 | 29,453 | 41,227 | 70,681 | 541,173 | 11.55% |
| TOTAL GENERAL GOVERNMENT | 5,160,143 | 612,004 | 331,643 | 943,646 | 4,216,497 | 18.29% |
| JUDICIAL | 447,437 | 27,318 | 27,675 | 54,993 | 392,444 | 12.29% |
| POLICE | 9,599,392 | 745,674 | 716,809 | 1,462,482 | 8,136,910 | 15.24% |
| PUBLIC WORKS | 2,895,258 | 125,649 | 207,531 | 333,180 | 2,562,078 | 11.51% |
| CULTURE AND RECREATION | | | | | | |
| PARKS AND RECREATION | 1,152,842 | 60,741 | 91,968 | 152,709 | 1,000,133 | 13.25% |
| THEATER | 271,318 | 11,866 | 19,980 | 31,846 | 239,472 | 11.74% |
| TOTAL CULTURE AND RECREATION | 1,424,160 | 72,607 | 111,949 | 184,556 | 1,239,604 | 12.96% |

CITY OF CANTON, GEORGIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-----------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| continued..... | | | | | | |
| HOUSING AND DEVELOPMENT | | | | | | |
| BUILDING & SAFETY SERVICES | 1,317,044 | 74,639 | 106,131 | 180,770 | 1,136,274 | 13.73% |
| COMMUNITY DEVELOPMENT | 1,369,726 | 62,622 | 103,735 | 166,358 | 1,203,368 | 12.15% |
| ECONOMIC DEVELOPMENT | 197,879 | 30,088 | 46,247 | 76,335 | 121,544 | 38.58% |
| DOWNTOWN DEVELOPMENT | 132,071 | 7,225 | 12,313 | 19,538 | 112,533 | 14.79% |
| TOTAL HOUSING AND DEVELOPMENT | 3,016,720 | 174,574 | 268,427 | 443,001 | 2,573,719 | 14.68% |
| TOTAL EXPENDITURES | \$ 22,543,110 | \$ 1,757,826 | \$ 1,664,033 | \$ 3,421,859 | \$ 19,121,251 | 15.18% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 3,813,951 | 2,797,797 | 5,649,163 | 8,446,960 | 4,633,009 | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| CONTINGENCY | \$ (535,641) | \$ - | \$ - | \$ - | \$ 535,641 | 0.00% |
| PAYMENTS TO OTHERS | (7,323,000) | - | - | - | 7,323,000 | 0.00% |
| TRANSFER OUT - SANITATION FUND | (125,629) | - | - | - | 125,629 | 0.00% |
| TRANSFER IN - HOTEL/MOTEL TAX FUND | 325,000 | 27,083 | 27,083 | 54,167 | (270,833) | 16.67% |
| PROCEEDS FROM SALE OF ASSETS | 100,000 | - | - | - | (100,000) | 0.00% |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (7,559,270) | \$ 27,083 | \$ 27,083 | \$ 54,167 | \$ 7,613,437 | -0.72% |
| NET CHANGE IN FUND BALANCE | \$ (3,745,319) | \$ 2,824,881 | \$ 5,676,246 | \$ 8,501,127 | \$ 12,246,446 | |

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|------------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| OPERATING REVENUES | | | | | | |
| WATER CHARGES | \$ 8,712,500 | \$ 789,305 | \$ 737,913 | \$ 1,527,218 | \$ (7,185,282) | 17.53% |
| WATER TAP FEES | 500,000 | 12,000 | 54,950 | 66,950 | (433,050) | 13.39% |
| SEWER TAP FEES | 1,500,000 | 103,500 | 889,500 | 993,000 | (507,000) | 66.20% |
| TURN ON FEES | 25,000 | 2,785 | 1,600 | 4,385 | (20,615) | 17.54% |
| SEWER CHARGES | 9,481,250 | 687,935 | 789,676 | 1,477,611 | (8,003,639) | 15.58% |
| BAD CHECK FEES | 5,000 | 455 | 210 | 665 | (4,335) | 13.30% |
| LATE FEES | 150,000 | 13,110 | 7,974 | 21,084 | (128,916) | 14.06% |
| CONNECTION FEES | 50,000 | 3,260 | 3,815 | 7,075 | (42,925) | 14.15% |
| OTHER CHARGES | 15,333 | 1,278 | 1,278 | 2,556 | (12,778) | 16.67% |
| MISCELLANEOUS | - | 6,965 | (26,004) | (19,039) | | |
| TOTAL OPERATING REVENUES | \$ 20,439,083 | \$ 1,620,592 | \$ 2,460,912 | \$ 4,100,544 | \$ (16,338,539) | 20.06% |
| OPERATING & CAPITAL EXPENSES | | | | | | |
| SANITARY SEWER MAINTENANCE | \$ 1,092,000 | \$ 6,377 | \$ 1,315 | \$ 7,692 | \$ 1,084,308 | 0.70% |
| SEWER LIFT STATIONS | 1,659,000 | 8,569 | 241,132 | 249,701 | 1,409,299 | 15.05% |
| SEWAGE TREATMENT PLANT | | | | | | |
| CURRENT OPERATIONS & MAINTENANCE | 2,042,800 | 66,587 | 201,958 | 268,545 | 1,774,255 | 13.15% |
| NEW SEWAGE TREATMENT PLANT | 9,112,710 | 25,018 | 79,645 | 104,664 | 9,008,046 | 1.15% |
| WATER ADMINISTRATION | 892,575 | 43,546 | 68,955 | 112,501 | 780,074 | 12.60% |
| CONTRACTED SERVICES | 2,729,424 | - | 227,895 | 227,895 | 2,501,529 | 8.35% |
| RESERVOIR MANAGEMENT | 575,972 | 884 | 129 | 1,012 | 574,960 | 0.18% |
| WATER SUPPLY/PURCHASES FOR RESALE | 150,000 | 1,691 | 18,807 | 20,498 | 129,502 | 13.67% |
| WATER TREATMENT | 1,407,875 | 917 | 52,753 | 53,671 | 1,354,204 | 3.81% |
| WATER DISTRIBUTION | 9,978,500 | 20,570 | 56,006 | 76,576 | 9,901,924 | 0.77% |
| TOTAL EXPENSES | \$ 29,640,856 | \$ 174,160 | \$ 948,596 | \$ 1,122,756 | \$ 28,518,100 | 3.79% |
| NON-OPERATING SOURCES (USES) | | | | | | |
| INVESTMENT/INTEREST INCOME | \$ - | \$ 67,412 | \$ 29,693 | \$ 97,105 | \$ 97,105 | 100.00% |
| INDIRECT COST ALLOCATIONS | (669,629) | (55,802) | (55,802) | (111,605) | 558,024 | 16.67% |
| CONTINGENCY | (300,000) | - | - | - | 300,000 | 0.00% |
| PROCEEDS FROM DEBT ISSUANCE | 4,800,000 | - | - | - | (4,800,000) | 0.00% |
| BOND/AGENT FEES | (4,900) | - | - | - | 4,900 | 0.00% |
| DEBT SERVICE | | | | | | |
| GEFA PRINCIPAL | (391,263) | (32,397) | (32,434) | (64,831) | 326,432 | 16.57% |
| GEFA INTEREST | (69,106) | (5,967) | (5,930) | (11,897) | 57,209 | 17.22% |
| 2021 BONDS - PRINCIPAL | (1,600,000) | - | - | - | 1,600,000 | 0.00% |
| 2021 BONDS - INTEREST | (1,373,275) | (686,638) | - | (686,638) | 686,638 | 50.00% |
| TRANSFER OUT - GENERAL FUND | (555,003) | - | - | - | 555,003 | 0.00% |
| TRANSFER OUT - CBA | (1,803,039) | (51,267) | (51,892) | (103,158) | 1,699,881 | 5.72% |
| TOTAL NON-OPERATING REVENUE (EXP) | \$ (1,966,215) | \$ (764,659) | \$ (116,365) | \$ (881,023) | \$ 1,085,192 | 44.81% |
| CHANGE IN NET POSITION | \$ (11,167,988) | \$ 681,774 | \$ 1,395,952 | \$ 2,096,765 | \$ 13,264,753 | |

CITY OF CANTON, GEORGIA

Stormwater Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|--------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| <u>OPERATING REVENUES</u> | | | | | | |
| STORMWATER UTILITY FEES | \$ 560,000 | \$ 30,959 | \$ 30,985 | \$ 61,944 | \$ (498,056) | 11.06% |
| LATE FEES | 3,000 | 273 | 121 | 394 | (2,606) | 13.13% |
| TOTAL REVENUES | \$ 563,000 | \$ 31,232 | \$ 31,106 | \$ 62,338 | \$ (500,662) | 11.07% |
| <u>OPERATING EXPENSES</u> | | | | | | |
| PROFESSIONAL SERVICES | \$ 7,500 | \$ 600 | \$ - | \$ 600 | \$ 6,900 | 8.00% |
| STORMWATER MANAGEMENT | 10,000 | - | - | - | 10,000 | 0.00% |
| INFRASTRUCTURE REPAIRS & MAINT | 550,000 | - | - | - | 550,000 | 0.00% |
| TOTAL OPERATING EXPENSES | \$ 567,500 | \$ 600 | \$ - | \$ 600 | \$ 560,000 | 0.11% |
| OPERATING INCOME (LOSS) | (4,500) | 30,632 | 31,106 | 61,738 | 66,238 | |
| <u>NON-OPERATING SOURCES (USES)</u> | | | | | | |
| INDIRECT COST ALLOCATIONS | \$ (84,966) | \$ (7,081) | \$ (7,081) | \$ (14,161) | \$ 70,805 | 16.67% |
| TOTAL NON-OPERATING INCOME (EXP) | \$ (84,966) | \$ (7,081) | \$ (7,081) | \$ (14,161) | \$ 70,805 | 16.67% |
| CHANGE IN NET POSITION | \$ (89,466) | \$ 23,552 | \$ 24,026 | \$ 47,577 | \$ 137,043 | |

CITY OF CANTON, GEORGIA

Sanitation Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending November 30, 2025

| | <u>BUDGET</u> | <u>MONTH OF OCTOBER</u> | <u>MONTH OF NOVEMBER</u> | <u>YTD FY 2026</u> | <u>VARIANCE WITH BUDGET</u> | <u>PERCENT USED</u> |
|--|-------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| <u>OPERATING REVENUES</u> | | | | | | |
| SANITATION FRANCHISE FEES | \$ 500,000 | \$ - | \$ - | \$ - | \$ (500,000) | 0.00% |
| ROLLOFF SITE COLLECTION FEES | 3,600 | 219 | 219 | 437 | (3,163) | 12.14% |
| MISCELLANEOUS REVENUES | - | - | 2 | 2 | 2 | 100.00% |
| TOTAL OPERATING REVENUES | \$ 503,600 | \$ 219 | \$ 220 | \$ 439 | \$ (503,161) | 0.09% |
| <u>OPERATING EXPENSES</u> | | | | | | |
| PERSONNEL COSTS | \$ 223,452 | \$ 13,902 | \$ 18,954 | \$ 32,856 | \$ 190,596 | 14.70% |
| PROFESSIONAL SERVICES | 3,000 | - | - | - | 3,000 | 0.00% |
| ROLLOFF DISPOSAL SERVICES | 387,246 | 37,473 | 1,931 | 39,404 | 347,842 | 10.18% |
| OTHER OPERATING EXPENSES | 23,000 | 48 | 6,536 | 6,584 | 16,416 | 28.63% |
| TOTAL OPERATING EXPENSES | \$ 636,698 | \$ 51,423 | \$ 27,421 | \$ 78,844 | \$ 557,854 | 12.38% |
| OPERATING INCOME (LOSS) | (133,098) | (51,205) | (27,201) | (78,406) | 54,692 | |
| <u>NON-OPERATING SOURCES (USES)</u> | | | | | | |
| TRANSFER FROM GENERAL FUND | \$ 125,629 | \$ 10,469 | \$ 10,469 | \$ 20,938 | \$ (104,691) | 16.67% |
| TOTAL NON-OPERATING INCOME (EXP) | \$ 125,629 | \$ 10,469 | \$ 10,469 | \$ 20,938 | \$ (104,691) | 16.67% |
| CHANGE IN NET POSITION | \$ (7,469) | \$ (40,736) | \$ (16,732) | \$ (57,468) | \$ (49,999) | |

CITY OF CANTON, GEORGIA
Special Events Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| ADMISSION & VENDOR FEES | \$ 75,000 | \$ 11,987 | \$ (1,898) | \$ 10,088 | \$ (64,912) | 13.45% |
| TOTAL REVENUES | \$ 75,000 | \$ 11,987 | \$ (1,898) | \$ 10,088 | \$ (64,912) | 13.45% |
| EXPENDITURES | | | | | | |
| PERSONNEL COSTS | \$ 85,784 | \$ - | \$ 5,624 | \$ 5,624 | \$ 80,160 | 6.56% |
| CONTRACTED SERVICES | 312,000 | 3,550 | 27,313 | 30,863 | 281,137 | 9.89% |
| OTHER OPERATING EXPENDITURES | 8,100 | - | 926 | 926 | 7,174 | 11.44% |
| TOTAL EXPENDITURES | \$ 405,884 | \$ 3,550 | \$ 33,863 | \$ 37,413 | \$ 368,471 | 9.22% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (330,884) | 8,437 | (35,762) | (27,325) | 303,559 | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TRANSFER IN - HOTEL/MOTEL TAX FUND | \$ 237,000 | \$ 19,750 | \$ 19,750 | \$ 39,500 | \$ (197,500) | 16.67% |
| TRANSFER IN - RENTAL CAR TAX FUND | 93,884 | 7,824 | 7,824 | 15,647 | (78,237) | 16.67% |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 330,884 | \$ 27,574 | \$ 27,574 | \$ 55,147 | \$ (275,737) | 16.67% |
| NET CHANGE IN FUND BALANCE | \$ - | \$ 36,011 | \$ (8,188) | \$ 27,823 | \$ 27,823 | |

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 November 30, 2025

| | <u>BUDGET</u> | <u>MONTH OF OCTOBER</u> | <u>MONTH OF NOVEMBER</u> | <u>YTD FY 2026</u> | <u>VARIANCE WITH BUDGET</u> | <u>PERCENT USED</u> |
|-----------------------------------|--------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| <u>REVENUES</u> | | | | | | |
| TAD REVENUE | \$ 165,000 | \$ - | \$ - | \$ - | \$ (165,000) | 0.00% |
| <u>EXPENDITURES</u> | | | | | | |
| CONTINGENCY | \$ 195,000 | \$ - | \$ - | \$ - | \$ 195,000 | 0.00% |
| NET CHANGE IN FUND BALANCE | \$ (30,000) | \$ - | \$ - | \$ - | \$ 30,000 | |

CITY OF CANTON, GEORGIA

Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|---------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| HOTEL/MOTEL TAX REVENUE | \$ 1,200,000 | \$ 114,857 | \$ 111,101 | \$ 225,958 | \$ (974,042) | 18.83% |
| INVESTMENT/INTEREST INCOME | - | 479 | 852 | 1,331 | 1,331 | 100.00% |
| TOTAL REVENUES | \$ 1,200,000 | \$ 115,337 | \$ 111,952 | \$ 227,289 | \$ (972,711) | 18.94% |
| EXPENDITURES | | | | | | |
| CANTON TOURISM, INC | \$ 483,000 | \$ - | \$ - | \$ - | \$ 483,000 | 0.00% |
| CHEROKEE CO HISTORICAL SOCIETY | 75,000 | 25,000 | - | 25,000 | 50,000 | 33.33% |
| CAPITAL - THEATRE | 50,000 | - | - | - | 50,000 | 0.00% |
| TOTAL EXPENDITURES | \$ 608,000 | \$ 25,000 | \$ - | \$ 25,000 | \$ 583,000 | 4.11% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 592,000 | 90,337 | 111,952 | 202,289 | (389,711) | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| CONTINGENCY - REGIONAL DMO | \$ (100,000) | \$ - | \$ - | \$ - | \$ 100,000 | 0.00% |
| TRANSFER OUT - SPECIAL EVENTS FUND | (237,000) | (19,750) | (19,750) | (39,500) | 197,500 | 16.67% |
| TRANSFER OUT - GENERAL FUND | (325,000) | (27,083) | (27,083) | (54,167) | 270,833 | 16.67% |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (662,000) | \$ (46,833) | \$ (46,833) | \$ (93,667) | \$ 568,333 | 14.15% |
| NET CHANGE IN FUND BALANCE | \$ (70,000) | \$ 43,503 | \$ 65,119 | \$ 108,623 | \$ 178,623 | |

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|--------------------|---------------------|----------------------|--------------------|-------------------------|-----------------|
| REVENUES | | | | | | |
| RENTAL CAR TAX REVENUE | \$ 210,000 | \$ 2,899 | \$ 16,645 | \$ 19,545 | \$ (190,455) | 9.31% |
| INVESTMENT/INTEREST INCOME | 2,000 | 660 | 453 | 1,113 | (887) | 55.65% |
| TOTAL REVENUES | \$ 212,000 | \$ 3,559 | \$ 17,098 | \$ 20,657 | \$ (191,343) | 9.74% |
| EXPENDITURES | | | | | | |
| PAYMENTS TO OTHER AGENCIES (LIBRARY) | \$ 30,000 | \$ - | \$ - | \$ - | \$ 30,000 | 0.00% |
| PAYMENTS TO OTHER AGENCIES (CCOED) | 31,500 | - | - | - | 31,500 | 0.00% |
| CANTON MAIN STREET | 80,000 | - | - | - | 80,000 | 0.00% |
| TOTAL EXPENDITURES | \$ 141,500 | \$ - | \$ - | \$ - | \$ 141,500 | 0.00% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 70,500 | 3,559 | 17,098 | 20,657 | (49,843) | |
| OTHER FINANCING SOURCES | | | | | | |
| TRANSFER OUT - SPECIAL EVENTS FUND | \$ (93,884) | \$ (7,824) | \$ (7,824) | \$ (15,647) | \$ 78,237 | 16.67% |
| TOTAL OTHER FINANCING SOURCES | \$ (93,884) | \$ (7,824) | \$ (7,824) | \$ (15,647) | \$ 78,237 | 16.67% |
| NET CHANGE IN FUND BALANCE | \$ (23,384) | \$ (4,264) | \$ 9,274 | \$ 5,010 | \$ 28,394 | |

CITY OF CANTON, GEORGIA

Municipal Court Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|-----------------------------------|-------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| PUBLIC SAFETY ID CARDS | \$ 22,000 | \$ 1,685 | \$ 985 | \$ 2,670 | \$ (19,330) | 12.14% |
| ACCIDENT REPORTS | 16,000 | 2,165 | 390 | 2,555 | (13,445) | 15.97% |
| INCIDENT REPORTS | 800 | 118 | 76 | 194 | (606) | 24.25% |
| BACKGROUND CHECK FEES | 2,400 | 195 | 225 | 420 | (1,980) | 17.50% |
| OTHER FEES | 2,700 | 202 | - | 202 | (2,498) | 7.48% |
| MUNICIPAL COURT FINES | 110,600 | 3,486 | 871 | 4,357 | (106,243) | 3.94% |
| FORFEITURES | 78,300 | 20,520 | 21,824 | 42,344 | (35,956) | 54.08% |
| INVESTMENT/INTEREST INCOME | 100 | - | - | - | (100) | 0.00% |
| MISCELLANEOUS REVENUE | 40,000 | 5,321 | 6,415 | 11,736 | (28,265) | 29.34% |
| TOTAL REVENUES | \$ 272,900 | \$ 33,692 | \$ 30,786 | \$ 64,478 | \$ (208,423) | 23.63% |
| EXPENDITURES | | | | | | |
| PEACE OFFICERS ANNUITY BENEFIT | \$ 50,500 | \$ 6,916 | \$ 5,906 | \$ 12,822 | \$ 37,678 | 25.39% |
| ADMINISTRATIVE FEES | 2,000 | 208 | 217 | 426 | 1,574 | 21.29% |
| CONTRACT LABOR | 62,300 | 8,861 | 7,866 | 16,727 | 45,573 | 26.85% |
| INTERGOVERNMENTAL PAYMENTS | 158,100 | 17,706 | 16,797 | 34,502 | 123,598 | 21.82% |
| TOTAL EXPENDITURES | \$ 272,900 | \$ 33,692 | \$ 30,786 | \$ 64,478 | \$ 208,423 | 23.63% |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | |

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2026 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-----------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| IMPACT FEES - RECREATION | \$ 650,000 | \$ 61,807 | \$ 36,523 | \$ 98,330 | \$ (551,670) | 15.13% |
| IMPACT FEES - POLICE | 20,000 | 1,692 | 17,894 | 19,586 | (414) | 97.93% |
| IMPACT FEES - FIRE | 130,000 | - | - | - | (130,000) | 0.00% |
| IMPACT FEES - ROADS | 90,000 | 8,921 | 5,272 | 14,193 | (75,807) | 15.77% |
| IMPACT FEES - ADMINISTRATIVE FEES | - | 2,528 | 7,637 | 10,165 | 10,165 | 100.00% |
| INVESTMENT/INTEREST INCOME | - | 7,471 | 5,299 | 12,770 | 12,770 | 100.00% |
| TOTAL REVENUES | \$ 890,000 | \$ 82,420 | \$ 72,625 | \$ 155,044 | \$ (734,956) | 17.42% |
| EXPENDITURES | | | | | | |
| POLICE- BUILDINGS | \$ 200,000 | \$ 2,500 | \$ - | \$ 2,500 | \$ 197,500 | 1.25% |
| ROADS- INFRASTRUCTURE | 746,178 | 196,176 | 555 | 196,732 | 549,446 | 26.37% |
| PARKS- PURCHASES & IMPROVEMENTS | 3,991,069 | - | 4,721 | 4,721 | 3,986,348 | 0.12% |
| TOTAL EXPENDITURES | \$ 4,937,247 | \$ 198,676 | \$ 5,276 | \$ 203,953 | \$ 4,733,294 | 4.13% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | |
| | (4,047,247) | (116,256) | 67,348 | (48,908) | 3,998,339 | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| PAYMENTS TO OTHER AGENCIES | \$ (130,000) | \$ - | \$ - | \$ - | \$ 130,000 | 0.00% |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (130,000) | \$ - | \$ - | \$ - | \$ 130,000 | 0.00% |
| NET CHANGE IN FUND BALANCE | \$ (4,177,247) | \$ (116,256) | \$ 67,348 | \$ (48,908) | \$ 4,128,339 | |

CITY OF CANTON, GEORGIA

SPLOST VII

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending November 30, 2025

| | <u>BUDGET</u> | <u>MONTH OF OCTOBER</u> | <u>MONTH OF NOVEMBER</u> | <u>YTD FY 2026</u> | <u>VARIANCE WITH BUDGET</u> | <u>PERCENT USED</u> |
|--|---------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| INVESTMENT/INTEREST INCOME | \$ - | \$ 1,043 | \$ 1,461 | \$ 2,505 | \$ 2,505 | 100.00% |
| TOTAL REVENUES | \$ - | \$ 1,043 | \$ 1,461 | \$ 2,505 | \$ 2,505 | 100.00% |
| EXPENDITURES | | | | | | |
| STREETS | \$ 647,570 | \$ - | \$ - | \$ - | \$ 647,570 | 0.00% |
| TOTAL EXPENDITURES | \$ 647,570 | \$ - | \$ - | \$ - | \$ 647,570 | 0.00% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (647,570) | 1,043 | 1,461 | 2,505 | 650,075 | |
| NET CHANGE IN FUND BALANCE | \$ (647,570) | \$ 1,043 | \$ 1,461 | \$ 2,505 | \$ 650,075 | |

CITY OF CANTON, GEORGIA
SPLOST VIII
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending November 30, 2025

| | BUDGET | MONTH OF OCTOBER | MONTH OF NOVEMBER | YTD FY 2025 | VARIANCE WITH BUDGET | PERCENT USED |
|--|-----------------------|-----------------------------|------------------------------|------------------------|---------------------------------|-------------------------|
| REVENUES | | | | | | |
| SPLOST VIII REVENUE (INTERGOVERNMENTAL) | \$ 7,250,000 | \$ 608,433 | \$ 643,161 | \$ 1,251,594 | \$ (5,998,406) | 17.26% |
| GDOT LOCAL MAINT & IMPROVEMENT GRANT | 375,000 | - | - | - | (375,000) | 0.00% |
| OTHER GRANTS | 6,737,204 | - | - | - | (6,737,204) | 0.00% |
| INVESTMENT/INTEREST INCOME | - | 2,119 | 3,868 | 5,988 | 5,988 | 100.00% |
| TOTAL REVENUES | \$ 14,362,204 | \$ 610,553 | \$ 647,029 | \$ 1,257,582 | \$ (13,104,622) | 8.76% |
| EXPENDITURES | | | | | | |
| STREETS - VEHICLES/EQUIPMENT | \$ 578,170 | \$ 168,755 | \$ 338,522 | \$ 507,277 | \$ 70,893 | 87.74% |
| TRANSPORTATION IMPROVEMENTS | 5,743,500 | - | 7,495 | 7,495 | 5,736,005 | 0.13% |
| PARKS - VEHICLES/EQUIPMENT | 45,000 | 26,430 | - | 26,430 | 18,570 | 58.73% |
| PARKS - SITE IMPROVEMENTS | 10,186,931 | - | 6,943 | 6,943 | 10,179,988 | 0.07% |
| TOTAL EXPENDITURES | \$ 16,553,601 | \$ 195,185 | \$ 352,960 | \$ 548,145 | \$ 16,005,456 | 3.31% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (2,191,397) | 415,368 | 294,069 | 709,437 | 2,900,834 | |
| OTHER FINANCING SOURCES | | | | | | |
| INDIRECT COST ALLOCATION | \$ (24,687) | \$ (2,057) | \$ (2,057) | \$ (4,115) | \$ 20,573 | 16.67% |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ (24,687) | \$ (2,057) | \$ (2,057) | \$ (4,115) | \$ 20,573 | 16.67% |
| NET CHANGE IN FUND BALANCE | \$ (2,216,084) | \$ 413,311 | \$ 292,012 | \$ 705,322 | \$ 2,921,407 | |