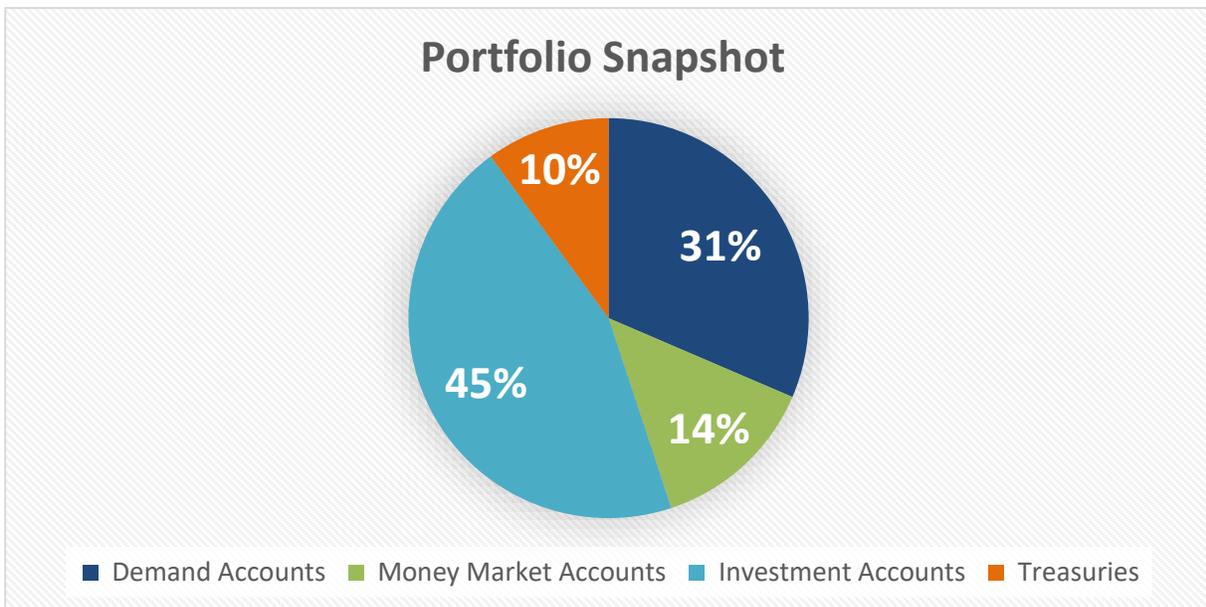


CITY OF CANTON, GEORGIA
Cash and Investments
For the Period Ending December 31, 2025

Fund	Balance 12/31/2025
General Fund	\$ 16,139,007
Special Revenue Funds	1,430,682
<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	20,573,218
<i>Canton Building Authority</i>	
<i>Impact Fee Fund</i>	
<i>Road & Sidewalk Fund</i>	
<i>SPLOST Fund</i>	
Enterprise Funds	27,749,730
<i>Sanitation Fund</i>	
<i>Storm Water Fund</i>	
<i>Water & Sewer Fund</i>	
Fiduciary Funds	704,898
	\$ 66,597,537



CITY OF CANTON, GEORGIA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending December 31, 2025

	BUDGET	MONTH OF DECEMBER	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
TAXES	\$ 22,563,262	\$ 4,614,719	\$ 15,748,835	\$ (6,814,427)	69.80%
LICENSES AND PERMITS	1,337,000	128,148	438,435	(898,565)	32.79%
INTERGOVERNMENTAL	25,000	-	-	(25,000)	0.00%
CHARGES FOR SERVICES	1,174,799	102,440	326,797	(848,002)	27.82%
FINES AND FORFEITURES	1,040,000	97,288	251,193	(788,807)	24.15%
INVESTMENT/INTEREST INCOME	150,000	39,800	83,368	(66,632)	55.58%
MISCELLANEOUS	67,000	1,488	7,087	(59,913)	10.58%
TOTAL REVENUES	\$ 26,357,061	\$ 4,983,882	\$ 16,855,715	\$ (9,501,346)	63.95%
EXPENDITURES					
GENERAL GOVERNMENT					
CITY COUNCIL	\$ 138,049	\$ 8,724	\$ 25,372	\$ 112,677	18.38%
CITY CLERK	154,681	10,695	38,006	116,675	24.57%
MAYOR	36,431	2,661	7,982	28,449	21.91%
CITY MANAGER	723,090	53,869	147,492	575,598	20.40%
ELECTIONS	10,500	-	-	10,500	0.00%
GENERAL ADMINISTRATION	865,666	33,053	348,714	516,952	40.28%
FINANCIAL ADMINISTRATION	484,867	29,167	86,155	398,712	17.77%
TECHNOLOGY	705,623	27,671	191,674	513,949	27.16%
GIS	171,700	15,161	39,232	132,468	22.85%
HUMAN RESOURCES	292,139	18,866	73,446	218,693	25.14%
GENERAL GOVERNMENT BLDGS	656,945	53,642	115,714	541,231	17.61%
COMMUNICATIONS & OUTREACH	308,598	20,760	73,447	235,151	23.80%
GENERAL ENGINEERING	611,854	43,972	114,652	497,202	18.74%
TOTAL GENERAL GOVERNMENT	5,160,143	318,240	1,261,886	3,898,257	24.45%
JUDICIAL	447,437	32,665	87,658	359,779	19.59%
POLICE	9,599,392	667,929	2,130,411	7,468,981	22.19%
PUBLIC WORKS	2,895,258	241,510	574,566	2,320,692	19.85%
CULTURE AND RECREATION					
PARKS AND RECREATION	1,152,842	81,467	234,176	918,666	20.31%
THEATER	271,318	21,466	53,312	218,006	19.65%
TOTAL CULTURE AND RECREATION	1,424,160	102,933	287,488	1,136,672	20.19%

CITY OF CANTON, GEORGIA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending December 31, 2025

	BUDGET	MONTH OF DECEMBER	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
continued.....					
HOUSING AND DEVELOPMENT					
BUILDING & SAFETY SERVICES	1,317,044	96,902	277,672	1,039,372	21.08%
COMMUNITY DEVELOPMENT	1,369,726	120,594	286,952	1,082,774	20.95%
ECONOMIC DEVELOPMENT	197,879	11,719	88,054	109,825	44.50%
DOWNTOWN DEVELOPMENT	132,071	6,741	26,279	105,792	19.90%
TOTAL HOUSING AND DEVELOPMENT	3,016,720	235,956	678,957	2,337,763	22.51%
TOTAL EXPENDITURES	\$ 22,543,110	\$ 1,599,231	\$ 5,020,967	\$ 17,522,143	22.27%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	3,813,951	3,384,651	11,834,748	8,020,797	
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)	(10,469)	(31,407)	94,222	25.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	325,000	27,083	81,250	(243,750)	25.00%
PROCEEDS FROM SALE OF ASSETS	100,000	8,784	8,784	(91,216)	8.78%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (7,559,270)	\$ 25,398	\$ 58,627	\$ 7,617,897	-0.78%
NET CHANGE IN FUND BALANCE	\$ (3,745,319)	\$ 3,410,049	\$ 11,893,375	\$ 15,638,694	

CITY OF CANTON, GEORGIA
Water & Sewer Fund

Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual

For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
OPERATING REVENUES					
WATER CHARGES	\$ 8,712,500	\$ 650,306	\$ 2,177,524	\$ (6,534,976)	24.99%
WATER TAP FEES	500,000	7,500	74,450	(425,550)	14.89%
SEWER TAP FEES	1,500,000	45,000	1,038,000	(462,000)	69.20%
TURN ON FEES	25,000	2,700	7,085	(17,915)	28.34%
SEWER CHARGES	9,481,250	788,760	2,266,371	(7,214,879)	23.90%
BAD CHECK FEES	5,000	490	1,155	(3,845)	23.10%
LATE FEES	150,000	19,700	40,785	(109,215)	27.19%
CONNECTION FEES	50,000	3,640	10,715	(39,285)	21.43%
OTHER CHARGES	15,333	1,278	3,833	(11,500)	25.00%
MISCELLANEOUS	-	20,895	1,855		
TOTAL OPERATING REVENUES	\$ 20,439,083	\$ 1,540,268	\$ 5,619,918	\$ (14,819,165)	27.50%
OPERATING & CAPITAL EXPENSES					
SANITARY SEWER MAINTENANCE	\$ 1,092,000	\$ 39,367	\$ 47,060	\$ 1,044,940	4.31%
SEWER LIFT STATIONS	1,659,000	86,879	318,393	1,340,607	19.19%
SEWAGE TREATMENT PLANT					
CURRENT OPERATIONS & MAINTENANCE	2,042,800	70,050	338,595	1,704,205	16.58%
NEW SEWAGE TREATMENT PLANT	9,112,710	527,815	632,479	8,480,231	6.94%
WATER ADMINISTRATION	892,575	54,973	167,474	725,101	18.76%
CONTRACTED SERVICES	2,729,424	-	227,895	2,501,529	8.35%
RESERVOIR MANAGEMENT	575,972	81	1,093	574,879	0.19%
WATER SUPPLY/PURCHASES FOR RESALE	150,000	15,650	36,148	113,852	24.10%
WATER TREATMENT	1,407,875	44,727	98,398	1,309,477	6.99%
WATER DISTRIBUTION	9,978,500	115,538	192,113	9,786,387	1.93%
TOTAL EXPENSES	\$ 29,640,856	\$ 955,079	\$ 2,059,648	\$ 27,581,208	6.95%
NON-OPERATING SOURCES (USES)					
INVESTMENT/INTEREST INCOME	\$ -	\$ 58,744	\$ 155,850	\$ 155,850	100.00%
INDIRECT COST ALLOCATIONS	(669,629)	(55,802)	(167,407)	502,222	25.00%
CONTINGENCY	(300,000)	-	-	300,000	0.00%
PROCEEDS FROM DEBT ISSUANCE	4,800,000	527,815	527,815	(4,272,185)	11.00%
BOND/AGENT FEES	(4,900)	-	-	4,900	0.00%
DEBT SERVICE					
GEFA PRINCIPAL	(391,263)	(32,472)	(97,303)	293,960	24.87%
GEFA INTEREST	(69,106)	(5,892)	(17,789)	51,317	25.74%
2021 BONDS - PRINCIPAL	(1,600,000)	-	-	1,600,000	0.00%
2021 BONDS - INTEREST	(1,373,275)	-	(686,638)	686,638	50.00%
TRANSFER OUT - GENERAL FUND	(555,003)	-	-	555,003	0.00%
TRANSFER OUT - CBA	(1,803,039)	(51,267)	(154,425)	1,648,614	8.56%
TOTAL NON-OPERATING REVENUE (EXP)	\$ (1,966,215)	\$ 441,126	\$ (439,897)	\$ 1,526,318	22.37%
CHANGE IN NET POSITION	\$ (11,167,988)	\$ 1,026,316	\$ 3,120,373	\$ 14,288,361	

CITY OF CANTON, GEORGIA

Stormwater Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
OPERATING REVENUES					
STORMWATER UTILITY FEES	\$ 560,000	\$ 59,852	\$ 121,797	\$ (438,203)	21.75%
LATE FEES	3,000	473	867	(2,133)	28.92%
TOTAL REVENUES	\$ 563,000	\$ 60,326	\$ 122,664	\$ (440,336)	21.79%
OPERATING EXPENSES					
PROFESSIONAL SERVICES/MISC	\$ 7,500	\$ 466	\$ 1,066	\$ 6,434	14.21%
STORMWATER MANAGEMENT	10,000	-	-	10,000	0.00%
INFRASTRUCTURE REPAIRS & MAINT	550,000	-	-	550,000	0.00%
TOTAL OPERATING EXPENSES	\$ 567,500	\$ 466	\$ 1,066	\$ 560,000	0.19%
OPERATING INCOME (LOSS)	(4,500)	59,860	121,598	126,098	
NON-OPERATING SOURCES (USES)					
INDIRECT COST ALLOCATIONS	\$ (84,966)	\$ (7,081)	\$ (21,242)	\$ 63,725	25.00%
TOTAL NON-OPERATING INCOME (EXP)	\$ (84,966)	\$ (7,081)	\$ (21,242)	\$ 63,725	25.00%
CHANGE IN NET POSITION	\$ (89,466)	\$ 52,779	\$ 100,357	\$ 189,823	

CITY OF CANTON, GEORGIA

Sanitation Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
OPERATING REVENUES					
SANITATION FRANCHISE FEES	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.00%
ROLLOFF SITE COLLECTION FEES	3,600	200	637	(2,963)	17.69%
MISCELLANEOUS REVENUES	-	-	2	2	100.00%
TOTAL OPERATING REVENUES	\$ 503,600	\$ 200	\$ 639	\$ (502,961)	0.13%
OPERATING EXPENSES					
PERSONNEL COSTS	\$ 223,452	\$ 17,071	\$ 49,927	\$ 173,525	22.34%
PROFESSIONAL SERVICES	3,000	650	650	2,350	21.67%
ROLLOFF DISPOSAL SERVICES	387,246	40,315	79,719	307,527	20.59%
OTHER OPERATING EXPENSES	23,000	950	7,534	15,466	32.76%
TOTAL OPERATING EXPENSES	\$ 636,698	\$ 58,986	\$ 137,830	\$ 498,868	21.65%
OPERATING INCOME (LOSS)	(133,098)	(58,786)	(137,192)	(4,094)	
NON-OPERATING SOURCES (USES)					
TRANSFER FROM GENERAL FUND	\$ 125,629	\$ 10,469	\$ 31,407	\$ (94,222)	25.00%
TOTAL NON-OPERATING INCOME (EXP)	\$ 125,629	\$ 10,469	\$ 31,407	\$ (94,222)	25.00%
CHANGE IN NET POSITION	\$ (7,469)	\$ (48,317)	\$ (105,785)	\$ (98,316)	

CITY OF CANTON, GEORGIA

Special Events Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
ADMISSION & VENDOR FEES	\$ 75,000	\$ 6,000	\$ 16,088	\$ (58,912)	21.45%
SPONSORSHIPS	-	9,000	9,000	(9,000)	100.00%
TOTAL REVENUES	\$ 75,000	\$ 15,000	\$ 25,088	\$ (67,912)	33.45%
EXPENDITURES					
PERSONNEL COSTS	\$ 85,784	\$ 6,504	\$ 12,128	\$ 73,656	14.14%
CONTRACTED SERVICES	312,000	7,134	37,996	274,004	12.18%
OTHER OPERATING EXPENDITURES	8,100	-	926	7,174	11.44%
TOTAL EXPENDITURES	\$ 405,884	\$ 13,637	\$ 51,051	\$ 354,833	12.58%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(330,884)	1,363	(25,962)	304,922	
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - HOTEL/MOTEL TAX FUND	\$ 237,000	\$ 19,750	\$ 59,250	\$ (177,750)	25.00%
TRANSFER IN - RENTAL CAR TAX FUND	93,884	7,824	23,471	(70,413)	25.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,884	\$ 27,574	\$ 82,721	\$ (248,163)	25.00%
NET CHANGE IN FUND BALANCE	\$ -	\$ 28,936	\$ 56,759	\$ 56,759	

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 December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
TAD REVENUE	\$ 165,000	\$ -	\$ -	\$ (165,000)	0.00%
EXPENDITURES					
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 December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
HOTEL/MOTEL TAX REVENUE	\$ 1,200,000	\$ 83,283	\$ 309,241	\$ (890,759)	25.77%
INVESTMENT/INTEREST INCOME	-	1,008	2,339	2,339	100.00%
TOTAL REVENUES	\$ 1,200,000	\$ 84,291	\$ 311,581	\$ (888,419)	25.97%
EXPENDITURES					
CANTON TOURISM, INC	\$ 483,000	\$ -	\$ -	\$ 483,000	0.00%
CHEROKEE CO HISTORICAL SOCIETY	75,000	-	25,000	50,000	33.33%
CAPITAL - THEATRE	50,000	-	-	50,000	0.00%
TOTAL EXPENDITURES	\$ 608,000	\$ -	\$ 25,000	\$ 583,000	4.11%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	592,000	84,291	286,581	(305,419)	
OTHER FINANCING SOURCES (USES)					
CONTINGENCY - REGIONAL DMO	\$ (100,000)	\$ -	\$ -	\$ 100,000	0.00%
TRANSFER OUT - SPECIAL EVENTS FUND	(237,000)	(19,750)	(59,250)	177,750	25.00%
TRANSFER OUT - GENERAL FUND	(325,000)	(27,083)	(81,250)	243,750	25.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (662,000)	\$ (46,833)	\$ (140,500)	\$ 521,500	21.22%
NET CHANGE IN FUND BALANCE	\$ (70,000)	\$ 37,458	\$ 146,081	\$ 216,081	

CITY OF CANTON, GEORGIA

Rental Car Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Period Ending December 31, 2025

	BUDGET	MONTH OF DECEMBER	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
RENTAL CAR TAX REVENUE	\$ 210,000	\$ 30,169	\$ 49,713	\$ (160,287)	23.67%
INVESTMENT/INTEREST INCOME	2,000	485	1,598	(402)	79.89%
TOTAL REVENUES	\$ 212,000	\$ 30,654	\$ 51,311	\$ (160,689)	24.20%
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	30,654	51,311	(19,189)	
OTHER FINANCING SOURCES					
TRANSFER OUT - SPECIAL EVENTS FUND	\$ (93,884)	\$ (7,824)	\$ (23,471)	\$ 70,413	25.00%
TOTAL OTHER FINANCING SOURCES	\$ (93,884)	\$ (7,824)	\$ (23,471)	\$ 70,413	25.00%
NET CHANGE IN FUND BALANCE	\$ (23,384)	\$ 22,830	\$ 27,840	\$ 51,224	

CITY OF CANTON, GEORGIA

Municipal Court Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
PUBLIC SAFETY ID CARDS	\$ 22,000	\$ 1,185	\$ 3,855	\$ (18,145)	17.52%
ACCIDENT REPORTS	16,000	2,587	5,142	(10,858)	32.14%
INCIDENT REPORTS	800	54	248	(552)	31.00%
BACKGROUND CHECK FEES	2,400	195	615	(1,785)	25.63%
OTHER FEES	2,700	53	255	(2,445)	9.44%
MUNICIPAL COURT FINES	110,600	2,328	6,685	(103,915)	6.04%
FORFEITURES	78,300	18,659	61,003	(17,297)	77.91%
INVESTMENT/INTEREST INCOME	100	-	-	(100)	0.00%
MISCELLANEOUS REVENUE	40,000	6,693	18,429	(21,572)	46.07%
TOTAL REVENUES	\$ 272,900	\$ 31,754	\$ 96,231	\$ (176,669)	35.26%
EXPENDITURES					
PEACE OFFICERS ANNUITY BENEFIT	\$ 50,500	\$ 6,169	\$ 18,991	\$ 31,509	37.61%
ADMINISTRATIVE FEES	2,000	198	624	1,376	31.20%
CONTRACT LABOR	62,300	7,902	24,629	37,671	39.53%
INTERGOVERNMENTAL PAYMENTS	158,100	17,485	51,987	106,113	32.88%
TOTAL EXPENDITURES	\$ 272,900	\$ 31,754	\$ 96,231	\$ 176,669	35.26%
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 December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
IMPACT FEES - RECREATION	\$ 650,000	\$ 78,664	\$ 176,994	\$ (473,006)	27.23%
IMPACT FEES - POLICE	20,000	2,154	21,740	1,740	108.70%
IMPACT FEES - FIRE	130,000	-	-	(130,000)	0.00%
IMPACT FEES - ROADS	90,000	9,932	24,125	(65,875)	26.81%
IMPACT FEES - ADMINISTRATIVE FEES	-	3,175	13,341	13,341	100.00%
INVESTMENT/INTEREST INCOME	-	5,408	18,178	18,178	100.00%
TOTAL REVENUES	\$ 890,000	\$ 99,333	\$ 254,377	\$ (635,623)	28.58%
EXPENDITURES					
POLICE- BUILDINGS	\$ 200,000	\$ -	\$ 2,500	\$ 197,500	1.25%
ROADS- INFRASTRUCTURE	746,178	-	196,732	549,446	26.37%
PARKS- PURCHASES & IMPROVEMENTS	3,991,069	-	4,721	3,986,348	0.12%
TOTAL EXPENDITURES	\$ 4,937,247	\$ -	\$ 203,953	\$ 4,733,294	4.13%
EXCESS (DEFICIENCY) OF REVENUES OVER					
EXPENDITURES	(4,047,247)	99,333	50,424	4,097,671	
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)	\$ 99,333	\$ 50,424	\$ 4,227,671	

**CITY OF CANTON, GEORGIA
SPLOST VII**

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
GDOT GRANT - SR5 & 140	-	-	87,823	87,823	100.00%
INVESTMENT/INTEREST INCOME	\$ -	\$ 1,524	\$ 4,029	\$ 4,029	100.00%
TOTAL REVENUES	\$ -	\$ 1,524	\$ 91,851	\$ 91,851	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)	1,524	91,851	739,421	
NET CHANGE IN FUND BALANCE	\$ (647,570)	\$ 1,524	\$ 91,851	\$ 739,421	

**CITY OF CANTON, GEORGIA
SPLOST VIII**

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending December 31, 2025

	<u>BUDGET</u>	<u>MONTH OF DECEMBER</u>	<u>YTD FY 2025</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
SPLOST VIII REVENUE (INTERGOVERNMENTAL)	\$ 7,250,000	\$ 774,704	\$ 2,026,298	\$ (5,223,702)	27.95%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	375,000	-	-	(375,000)	0.00%
OTHER GRANTS	6,737,204	-	-	(6,737,204)	0.00%
INVESTMENT/INTEREST INCOME	-	4,520	10,508	10,508	100.00%
TOTAL REVENUES	\$ 14,362,204	\$ 779,224	\$ 2,036,806	\$ (12,325,398)	14.18%
EXPENDITURES					
GENERAL GOVERNMENT BUILDINGS	-	331,048	331,048	(331,048)	100.00%
STREETS - VEHICLES/EQUIPMENT	\$ 578,170	\$ 31,598	\$ 538,875	\$ 39,295	93.20%
TRANSPORTATION IMPROVEMENTS	5,743,500	167,941	175,435	5,568,065	3.05%
PARKS - VEHICLES/EQUIPMENT	45,000	-	26,430	18,570	58.73%
PARKS - SITE IMPROVEMENTS	10,186,931	106,966	113,909	10,073,022	1.12%
TOTAL EXPENDITURES	\$ 16,553,601	\$ 637,553	\$ 1,185,697	\$ 15,367,904	7.16%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,191,397)	141,672	851,109	3,042,506	
OTHER FINANCING SOURCES					
INDIRECT COST ALLOCATION	\$ (24,687)	\$ (2,057)	\$ (6,172)	\$ 18,515	25.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (24,687)	\$ (2,057)	\$ (6,172)	\$ 18,515	25.00%
NET CHANGE IN FUND BALANCE	\$ (2,216,084)	\$ 139,614	\$ 844,937	\$ 3,061,021	