

City of Canton, Georgia

Monthly Financial Report

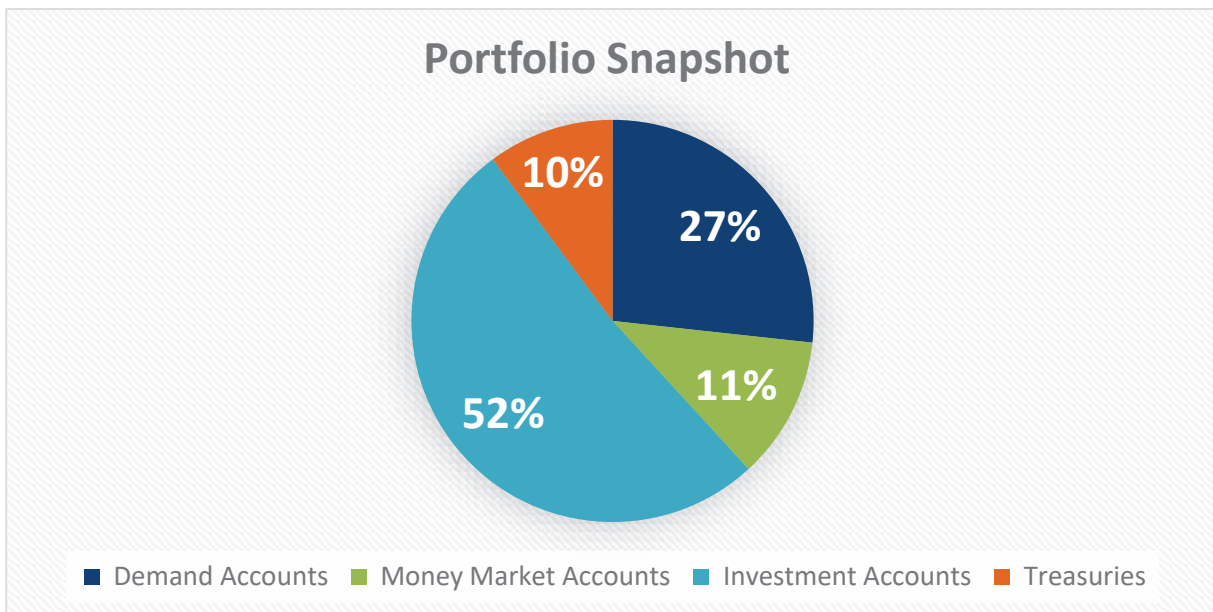


Fiscal Year 2026

Reporting Period: February & March

CITY OF CANTON, GEORGIA
Cash and Investments
For the Period Ending March 31, 2026

Fund	Balance 3/31/2026
General Fund	\$ 16,836,773
Special Revenue Funds	1,519,799
<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	22,482,482
<i>Canton Building Authority</i>	
<i>Impact Fee Fund</i>	
<i>Road & Sidewalk Fund</i>	
<i>SPLOST Fund</i>	
Enterprise Funds	24,920,873
<i>Sanitation Fund</i>	
<i>Stormwater Fund</i>	
<i>Water & Sewer Fund</i>	
Fiduciary Funds	606,531
	\$ 66,366,458



CITY OF CANTON, GEORGIA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending March 31, 2026

	BUDGET	MONTH OF FEBRUARY	MONTH OF MARCH	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES						
TAXES	\$ 22,563,262	\$ 2,977,643	\$ 1,440,557	\$ 20,884,878	\$ (1,678,384)	92.56%
LICENSES AND PERMITS	1,337,000	186,753	101,468	980,211	(356,789)	73.31%
INTERGOVERNMENTAL	25,000	-	-	5,558	(19,443)	22.23%
CHARGES FOR SERVICES	1,174,799	143,042	50,088	620,647	(554,152)	52.83%
FINES AND FORFEITURES	1,040,000	167,262	142,318	622,061	(417,939)	59.81%
INVESTMENT/INTEREST INCOME	150,000	56,064	60,152	257,511	107,511	171.67%
MISCELLANEOUS	67,000	7,691	36,304	52,357	(14,643)	78.15%
TOTAL REVENUES	\$ 26,357,061	\$ 3,538,456	\$ 1,830,886	\$ 23,423,223	\$ (2,933,838)	88.87%
EXPENDITURES						
GENERAL GOVERNMENT						
CITY COUNCIL	\$ 138,049	\$ 10,264	\$ 15,307	\$ 60,811	\$ 77,238	44.05%
CITY CLERK	154,681	11,763	10,771	75,332	79,349	48.70%
MAYOR	36,431	3,099	2,661	16,923	19,508	46.45%
CITY MANAGER	723,090	53,767	53,537	334,655	388,435	46.28%
ELECTIONS	10,500	-	-	-	10,500	0.00%
GENERAL ADMINISTRATION	865,666	21,504	25,478	446,346	419,320	51.56%
FINANCIAL ADMINISTRATION	484,867	30,355	32,210	192,859	292,008	39.78%
TECHNOLOGY	705,623	113,662	47,412	449,632	255,991	63.72%
GIS	171,700	15,161	30,322	99,876	71,824	58.17%
HUMAN RESOURCES	292,139	21,134	19,691	146,559	145,580	50.17%
GENERAL GOVERNMENT BLDGS	656,945	51,935	58,215	291,085	365,860	44.31%
COMMUNICATIONS & OUTREACH	308,598	23,181	23,004	151,507	157,091	49.10%
GENERAL ENGINEERING	611,854	47,544	46,603	275,374	336,480	45.01%
TOTAL GENERAL GOVERNMENT	5,160,143	403,371	365,212	2,540,957	2,619,186	49.24%
JUDICIAL	447,437	32,973	33,542	197,555	249,882	44.15%
POLICE	9,599,392	673,994	687,118	4,493,539	5,105,853	46.81%
PUBLIC WORKS	2,895,258	545,016	231,837	1,681,693	1,213,565	58.08%
CULTURE AND RECREATION						
PARKS AND RECREATION	1,152,842	78,347	92,621	515,408	637,434	44.71%
THEATER	271,318	17,823	19,343	125,450	145,868	46.24%
TOTAL CULTURE AND RECREATION	1,424,160	96,170	111,964	640,858	783,302	45.00%

CITY OF CANTON, GEORGIA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
continued.....						
HOUSING AND DEVELOPMENT						
BUILDING & SAFETY SERVICES	1,317,044	97,385	94,676	609,114	707,930	46.25%
COMMUNITY DEVELOPMENT	1,369,726	78,001	77,705	575,999	793,727	42.05%
ECONOMIC DEVELOPMENT	197,879	16,784	11,373	137,313	60,566	69.39%
DOWNTOWN DEVELOPMENT	132,071	9,312	9,557	57,920	74,151	43.86%
TOTAL HOUSING AND DEVELOPMENT	3,016,720	201,482	193,310	1,380,346	1,636,374	45.76%
TOTAL EXPENDITURES	\$ 22,543,110	\$ 1,953,006	\$ 1,622,984	\$ 10,934,948	\$ 11,608,162	48.51%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,813,951	1,585,451	207,902	12,488,275	8,674,324	
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)	(10,469)	(62,814)	62,815	50.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	325,000	27,083	27,083	162,500	(162,500)	50.00%
PROCEEDS FROM SALE OF ASSETS	100,000	3,500	-	12,284	(87,716)	12.28%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (7,559,270)	\$ 20,114	\$ 16,614	\$ 111,970	\$ 7,671,240	-1.48%
NET CHANGE IN FUND BALANCE	\$ (3,745,319)	\$ 1,605,565	\$ 224,517	\$ 12,600,245	\$ 16,345,564	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending March 31, 2026

	BUDGET	MONTH OF FEBRUARY	MONTH OF MARCH	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES						
WATER CHARGES	\$ 8,712,500	\$ 574,704	\$ 568,352	\$ 3,923,590	\$ (4,788,910)	45.03%
WATER TAP FEES	500,000	80,950	32,100	194,250	(305,750)	38.85%
SEWER TAP FEES	1,500,000	254,190	34,292	1,393,982	(106,018)	92.93%
TURN ON FEES	25,000	3,900	4,200	20,985	(4,015)	83.94%
SEWER CHARGES	9,481,250	715,872	714,260	4,427,379	(5,053,871)	46.70%
BAD CHECK FEES	5,000	245	350	2,485	(2,515)	49.70%
LATE FEES	150,000	9,238	17,017	82,114	(67,886)	54.74%
CONNECTION FEES	50,000	3,850	4,079	21,234	(28,766)	42.47%
OTHER CHARGES	15,333	1,278	1,278	7,667	(7,667)	50.00%
MISCELLANEOUS	-	13,728	15,874	15,942	15,942	100.00%
TOTAL OPERATING REVENUES	\$ 20,439,083	\$ 1,657,956	\$ 1,391,802	\$ 10,089,628	\$ (10,349,455)	49.36%
OPERATING & CAPITAL EXPENSES						
SANITARY SEWER MAINTENANCE	\$ 1,092,000	\$ 50,743	\$ 16,726	\$ 123,756	\$ 968,244	11.33%
SEWER LIFT STATIONS	1,659,000	61,522	41,372	486,029	1,172,971	29.30%
SEWAGE TREATMENT PLANT						
CURRENT OPERATIONS & MAINTENANCE	2,042,800	240,286	153,095	1,011,151	1,031,649	49.50%
NEW SEWAGE TREATMENT PLANT	9,112,710	578,159	1,225,660	2,713,523	6,399,187	29.78%
WATER ADMINISTRATION	892,575	67,497	78,713	394,041	498,534	44.15%
CONTRACTED SERVICES	2,729,424	227,895	227,895	1,361,379	1,368,045	49.88%
RESERVOIR MANAGEMENT	575,972	97,064	166	98,572	477,400	17.11%
WATER SUPPLY/PURCHASES FOR RESALE	150,000	14,722	13,923	82,305	67,695	54.87%
WATER TREATMENT	1,407,875	156,576	116,561	466,584	941,291	33.14%
WATER DISTRIBUTION	9,978,500	1,298,128	175,279	1,777,946	8,200,554	17.82%
TOTAL EXPENSES	\$ 29,640,856	\$ 2,792,591	\$ 2,049,390	\$ 8,515,287	\$ 21,125,569	28.73%
NON-OPERATING SOURCES (USES)						
INVESTMENT/INTEREST INCOME	\$ -	\$ 32,681	\$ 36,363	\$ 280,322	\$ 280,322	100.00%
INDIRECT COST ALLOCATIONS	(669,629)	(55,802)	(55,802)	(334,814)	334,815	50.00%
CONTINGENCY	(300,000)	-	-	-	300,000	0.00%
PROCEEDS FROM DEBT ISSUANCE	4,800,000	302,007	131,660	1,238,706	(3,561,294)	25.81%
BOND/AGENT FEES	(4,900)	-	-	(4,830)	70	98.57%
DEBT SERVICE						
GEFA PRINCIPAL	(391,263)	(32,548)	(32,586)	(194,947)	196,316	49.83%
GEFA INTEREST	(69,106)	(5,816)	(5,778)	(35,237)	33,869	50.99%
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)	(46,250)	(46,250)	(277,502)	277,502	50.00%
TRANSFER OUT - CBA	(1,803,039)	(51,267)	(124,411)	(381,369)	1,421,670	21.15%
TOTAL NON-OPERATING REVENUE (EXP)	\$ (1,966,215)	\$ 143,004	\$ (96,805)	\$ (396,308)	\$ 1,569,907	20.16%
CHANGE IN NET POSITION	\$ (11,167,988)	\$ (991,631)	\$ (754,393)	\$ 1,178,034	\$ 12,346,022	

CITY OF CANTON, GEORGIA
Stormwater Fund

Schedule of Revenues, Expenses, and Changes in Net Position
 Budget and Actual
 For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
OPERATING REVENUES						
STORMWATER UTILITY FEES	\$ 560,000	\$ 42,971	\$ 79,032	\$ 295,633	\$ (264,367)	52.79%
LATE FEES	3,000	218	523	2,566	(434)	85.54%
TOTAL REVENUES	\$ 563,000	\$ 43,190	\$ 79,556	\$ 298,199	\$ (264,801)	52.97%
OPERATING EXPENSES						
PROFESSIONAL SERVICES/MISC	\$ 7,500	\$ 6,425	\$ -	\$ 8,825	\$ (1,325)	117.67%
STORMWATER MANAGEMENT	10,000	-	138	138	9,862	1.38%
INFRASTRUCTURE REPAIRS & MAINT	550,000	-	-	-	550,000	0.00%
TOTAL OPERATING EXPENSES	\$ 567,500	\$ 6,425	\$ 138	\$ 8,963	\$ 559,862	1.58%
OPERATING INCOME (LOSS)	(4,500)	36,765	79,418	289,236	293,736	
NON-OPERATING SOURCES (USES)						
INDIRECT COST ALLOCATIONS	\$ (84,966)	\$ (7,081)	\$ (7,081)	\$ (42,483)	\$ 42,483	50.00%
TOTAL NON-OPERATING INCOME (EXP)	\$ (84,966)	\$ (7,081)	\$ (7,081)	\$ (42,483)	\$ 42,483	50.00%
CHANGE IN NET POSITION	\$ (89,466)	\$ 29,684	\$ 72,337	\$ 246,753	\$ 336,219	

CITY OF CANTON, GEORGIA

Sanitation Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
<u>OPERATING REVENUES</u>						
SANITATION FRANCHISE FEES	\$ 500,000	\$ 63,035	\$ -	\$ 134,974	\$ (365,026)	26.99%
ROLLOFF SITE COLLECTION FEES	3,600	219	219	1,274	(2,326)	35.39%
MISCELLANEOUS REVENUES	-	-	-	2	2	100.00%
TOTAL OPERATING REVENUES	\$ 503,600	\$ 63,253	\$ 219	\$ 136,250	\$ (367,350)	27.06%
<u>OPERATING EXPENSES</u>						
PERSONNEL COSTS	\$ 223,452	\$ 16,558	\$ 16,579	\$ 107,031	\$ 116,421	47.90%
PROFESSIONAL SERVICES	3,000	325	325	1,625	1,375	54.17%
ROLLOFF DISPOSAL SERVICES	387,246	41,268	69,758	221,268	165,978	57.14%
OTHER OPERATING EXPENSES	23,000	1,723	978	12,389	10,611	53.87%
TOTAL OPERATING EXPENSES	\$ 636,698	\$ 59,873	\$ 87,640	\$ 342,314	\$ 294,384	53.76%
OPERATING INCOME (LOSS)	(133,098)	3,380	(87,422)	(206,064)	(72,966)	
<u>NON-OPERATING SOURCES (USES)</u>						
TRANSFER FROM GENERAL FUND	\$ 125,629	\$ 10,469	\$ 10,469	\$ 62,814	\$ (62,815)	50.00%
TOTAL NON-OPERATING INCOME (EXP)	\$ 125,629	\$ 10,469	\$ 10,469	\$ 62,814	\$ (62,815)	50.00%
CHANGE IN NET POSITION	\$ (7,469)	\$ 13,849	\$ (76,953)	\$ (143,250)	\$ (135,781)	

CITY OF CANTON, GEORGIA
Special Events Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending March 31, 2026

	BUDGET	MONTH OF FEBRUARY	MONTH OF MARCH	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES						
ADMISSION & VENDOR FEES	\$ 75,000	\$ -	\$ 12,123	\$ 28,211	\$ (46,789)	37.62%
SPONSORSHIPS	-	5,000	27,500	41,500	(41,500)	100.00%
TOTAL REVENUES	\$ 75,000	\$ 5,000	\$ 39,623	\$ 69,711	\$ (88,289)	92.95%
EXPENDITURES						
PERSONNEL COSTS	\$ 85,784	\$ 5,974	\$ 5,974	\$ 33,032	\$ 52,752	38.51%
CONTRACTED SERVICES	312,000	13,050	34,077	94,051	217,949	30.14%
OTHER OPERATING EXPENDITURES	8,100	164	-	2,918	5,182	36.02%
TOTAL EXPENDITURES	\$ 405,884	\$ 19,187	\$ 40,051	\$ 130,001	\$ 275,883	32.03%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	(330,884)	(14,187)	(428)	(60,290)	270,594	
OTHER FINANCING SOURCES (USES)						
TRANSFER IN - HOTEL/MOTEL TAX FUND	\$ 237,000	\$ 19,750	\$ 19,750	\$ 118,500	\$ (118,500)	50.00%
TRANSFER IN - RENTAL CAR TAX FUND	93,884	7,824	7,824	46,942	(46,942)	50.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,884	\$ 27,574	\$ 27,574	\$ 165,442	\$ (165,442)	50.00%
NET CHANGE IN FUND BALANCE	\$ -	\$ 13,386	\$ 27,146	\$ 105,152	\$ 105,152	

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 March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES						
TAD REVENUE	\$ 165,000	\$ 1,976	\$ 4,906	\$ 249,242	\$ 84,242	151.06%
EXPENDITURES						
CONTINGENCY	\$ 195,000	\$ -	\$ -	\$ -	\$ 195,000	0.00%
NET CHANGE IN FUND BALANCE	\$ (30,000)	\$ 1,976	\$ 4,906	\$ 249,242	\$ 279,242	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending March 31, 2026

	BUDGET	MONTH OF FEBRUARY	MONTH OF MARCH	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES						
HOTEL/MOTEL TAX REVENUE	\$ 1,200,000	\$ 80,041	\$ 114,819	\$ 590,253	\$ (609,747)	49.19%
INVESTMENT/INTEREST INCOME	-	1,220	1,004	5,695	5,695	100.00%
TOTAL REVENUES	\$ 1,200,000	\$ 81,261	\$ 115,823	\$ 595,948	\$ (604,052)	49.66%
EXPENDITURES						
CANTON TOURISM, INC	\$ 483,000	\$ -	\$ -	\$ 98,857	\$ 384,143	20.47%
CHEROKEE CO HISTORICAL SOCIETY	75,000	-	50,000	75,000	-	100.00%
CAPITAL - THEATRE	50,000	20,000	20,000	50,000	-	100.00%
TOTAL EXPENDITURES	\$ 608,000	\$ 20,000	\$ 70,000	\$ 223,857	\$ 384,143	36.82%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	592,000	61,261	45,823	372,092	(219,908)	
OTHER FINANCING SOURCES (USES)						
CONTINGENCY - REGIONAL DMO	\$ (100,000)	\$ -	\$ -	\$ -	\$ 100,000	0.00%
TRANSFER OUT - SPECIAL EVENTS FUND	(237,000)	(19,750)	(19,750)	(118,500)	118,500	50.00%
TRANSFER OUT - GENERAL FUND	(325,000)	(27,083)	(27,083)	(162,500)	162,500	50.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (662,000)	\$ (46,833)	\$ (46,833)	\$ (281,000)	\$ 381,000	42.45%
NET CHANGE IN FUND BALANCE	\$ (70,000)	\$ 14,428	\$ (1,010)	\$ 91,092	\$ 161,092	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES						
RENTAL CAR TAX REVENUE	\$ 210,000	\$ 15,941	\$ 3,063	\$ 82,888	\$ (127,112)	39.47%
INVESTMENT/INTEREST INCOME	2,000	523	454	3,090	1,090	154.52%
TOTAL REVENUES	\$ 212,000	\$ 16,464	\$ 3,516	\$ 85,978	\$ (126,022)	40.56%
EXPENDITURES						
PAYMENTS TO OTHER AGENCIES (LIBRARY)	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	100.00%
PAYMENTS TO OTHER AGENCIES (CCOED)	31,500	-	-	-	31,500	0.00%
CANTON MAIN STREET	80,000	40,000	-	40,000	40,000	50.00%
TOTAL EXPENDITURES	\$ 141,500	\$ 70,000	\$ -	\$ 70,000	\$ 71,500	49.47%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,500	(53,536)	3,516	15,978	(54,522)	
OTHER FINANCING SOURCES						
TRANSFER OUT - SPECIAL EVENTS FUND	\$ (93,884)	\$ (7,824)	\$ -	\$ (39,118)	\$ 54,766	41.67%
TOTAL OTHER FINANCING SOURCES	\$ (93,884)	\$ (7,824)	\$ -	\$ (39,118)	\$ 54,766	41.67%
NET CHANGE IN FUND BALANCE	\$ (23,384)	\$ (61,360)	\$ 3,516	\$ (23,140)	\$ 244	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES						
PUBLIC SAFETY ID CARDS	\$ 22,000	\$ 1,710	\$ 2,175	\$ 9,455	\$ (12,545)	42.98%
ACCIDENT REPORTS	16,000	335	1,815	7,692	(8,308)	48.08%
INCIDENT REPORTS	800	88	76	482	(318)	60.25%
BACKGROUND CHECK FEES	2,400	360	495	1,755	(645)	73.13%
OTHER FEES	2,700	-	159	414	(2,286)	15.33%
MUNICIPAL COURT FINES	110,600	11,255	5,731	27,560	(83,040)	24.92%
FORFEITURES	78,300	13,445	6,719	105,262	26,962	134.43%
INVESTMENT/INTEREST INCOME	100	5	-	5	(95)	4.53%
MISCELLANEOUS REVENUE	40,000	8,311	7,879	39,841	(159)	99.60%
TOTAL REVENUES	\$ 272,900	\$ 35,509	\$ 25,049	\$ 192,465	\$ (80,435)	70.53%
EXPENDITURES						
PEACE OFFICERS ANNUITY BENEFIT	\$ 50,500	\$ 7,286	\$ 9,522	\$ 43,270	\$ 7,230	85.68%
ADMINISTRATIVE FEES	2,000	217	216	1,386	614	69.28%
CONTRACT LABOR	62,300	9,084	10,273	52,789	9,511	84.73%
INTERGOVERNMENTAL PAYMENTS	158,100	18,921	5,038	95,021	63,079	60.10%
TOTAL EXPENDITURES	\$ 272,900	\$ 35,509	\$ 25,049	\$ 192,465	\$ 80,435	70.53%
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 March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES						
IMPACT FEES - RECREATION	\$ 650,000	\$ 75,855	\$ 70,236	\$ 1,033,870	\$ 383,870	159.06%
IMPACT FEES - POLICE	20,000	13,777	2,539	58,264	38,264	>200%
IMPACT FEES - FIRE	130,000	-	-	-	(130,000)	0.00%
IMPACT FEES - ROADS	90,000	45,417	17,719	162,990	72,990	181.10%
IMPACT FEES - ADMINISTRATIVE FEES	-	5,684	3,211	50,660	50,660	100.00%
FEDERAL GOVERNMENT GRANTS	-	-	-	1,883	1,883	100.00%
INVESTMENT/INTEREST INCOME	-	5,574	5,126	45,668	45,668	100.00%
TOTAL REVENUES	\$ 890,000	\$ 146,306	\$ 98,831	\$ 1,353,335	\$ 463,335	152.06%
EXPENDITURES						
POLICE- BUILDINGS	\$ 200,000	\$ -	\$ -	\$ 2,500	\$ 197,500	1.25%
ROADS- INFRASTRUCTURE	746,178	556	1,572	203,037	543,141	27.21%
PARKS- PURCHASES & IMPROVEMENTS	3,991,069	15,143	7,435	27,571	3,963,498	0.69%
TOTAL EXPENDITURES	\$ 4,937,247	\$ 15,699	\$ 9,007	\$ 233,108	\$ 4,704,139	4.72%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	(4,047,247)	130,607	89,823	1,120,227	5,167,474	
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)	\$ 130,607	\$ 89,823	\$ 1,120,227	\$ 5,297,474	

**CITY OF CANTON, GEORGIA
SPLOST VII**

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES						
GDOT GRANT - SR5 & 140	-	-	-	96,327	96,327	100.00%
INVESTMENT/INTEREST INCOME	\$ -	\$ 1,411	\$ 1,224	\$ 8,075	\$ 8,075	100.00%
TOTAL REVENUES	\$ -	\$ 1,411	\$ 1,224	\$ 104,402	\$ 104,402	100.00%
EXPENDITURES						
STREETS	\$ 647,570	\$ -	\$ -	\$ 382	\$ 647,188	0.06%
TOTAL EXPENDITURES	\$ 647,570	\$ -	\$ -	\$ 382	\$ 647,188	0.06%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(647,570)	1,411	1,224	104,021	751,591	
NET CHANGE IN FUND BALANCE	\$ (647,570)	\$ 1,411	\$ 1,224	\$ 104,021	\$ 751,591	

CITY OF CANTON, GEORGIA
SPLOST VIII
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending March 31, 2026

	<u>BUDGET</u>	<u>MONTH OF FEBRUARY</u>	<u>MONTH OF MARCH</u>	<u>YTD FY 2025</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES						
SPLOST VIII REVENUE (INTERGOVERNMENTAL)	\$ 7,250,000	\$ 528,916	\$ -	\$ 3,107,420	\$ (4,142,580)	42.86%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	375,000	-	-	-	(375,000)	0.00%
OTHER GRANTS	6,737,204	-	-	-	(6,737,204)	0.00%
INVESTMENT/INTEREST INCOME	-	5,160	4,951	25,579	25,579	100.00%
TOTAL REVENUES	\$ 14,362,204	\$ 534,076	\$ 4,951	\$ 3,132,999	\$ (11,229,205)	21.81%
EXPENDITURES						
GENERAL GOVERNMENT BUILDINGS	\$ -	\$ -	\$ 175,193	\$ 506,241	\$ (506,241)	100.00%
STREETS - VEHICLES/EQUIPMENT	578,170	-	-	538,875	39,295	93.20%
TRANSPORTATION IMPROVEMENTS	5,743,500	80,719	14,655	279,294	5,464,206	4.86%
PARKS - VEHICLES/EQUIPMENT	45,000	13,332	-	39,762	5,238	88.36%
PARKS - SITE IMPROVEMENTS	10,186,931	489,974	13,519	625,720	9,561,212	6.14%
TOTAL EXPENDITURES	\$ 16,553,601	\$ 584,025	\$ 203,366	\$ 1,989,891	\$ 14,563,710	12.02%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,191,397)	(49,949)	(198,415)	1,143,107	3,334,504	
OTHER FINANCING SOURCES						
INDIRECT COST ALLOCATION	\$ (24,687)	\$ (2,057)	\$ -	\$ (10,286)	\$ 14,401	41.67%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (24,687)	\$ (2,057)	\$ -	\$ (10,286)	\$ 14,401	41.67%
NET CHANGE IN FUND BALANCE	\$ (2,216,084)	\$ (52,006)	\$ (198,415)	\$ 1,132,821	\$ 3,348,905	