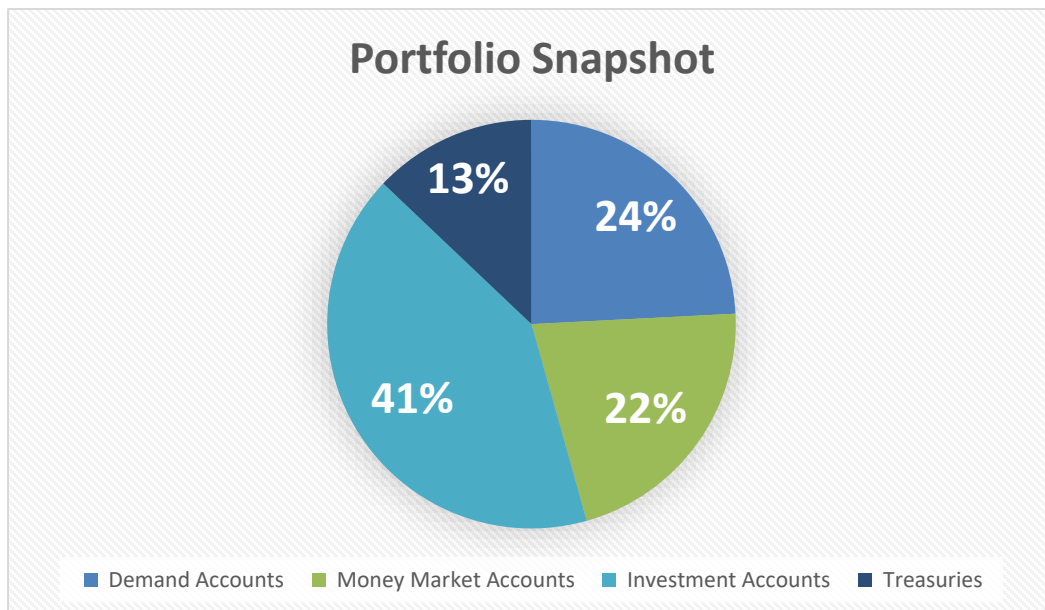


CITY OF CANTON, GEORGIA  
Cash and Investments  
For the Period Ending May 31, 2025

Account Name	Account Type	Balance 5/31/2025
General Fund		\$ 10,047,835
Special Revenue Funds		739,758
<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		10,122,076
<i>Canton Building Authority</i>		
<i>Impact Fee Fund</i>		
<i>Road &amp; Sidewalk Fund</i>		
<i>SPLOST Fund</i>		
Enterprise Funds		29,297,264
<i>Sanitation Fund</i>		
<i>Storm Water Fund</i>		
<i>Water &amp; Sewer Fund</i>		
Fiduciary Funds		391,791
		<hr/>
		<b>\$ 50,598,723</b>



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

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
TAXES	\$ 21,172,776	\$ 389,171	\$ 21,306,280	\$ 133,504	100.63%
LICENSES AND PERMITS	1,254,400	64,187	984,376	(270,024)	78.47%
INTERGOVERNMENTAL	25,000	28,637	28,637	3,637	114.55%
FINES AND FORFEITURES	1,608,000	40,879	636,102	(971,898)	39.56%
CHARGES FOR SERVICES	376,850	18,288	222,704	(154,146)	59.10%
CONTRIBUTIONS & DONATIONS	-	15,000	25,891	25,891	100.00%
INVESTMENT EARNINGS	150,000	37,764	262,661	112,661	175.11%
MISCELLANEOUS	20,000	(514)	39,659	19,659	198.29%
TOTAL REVENUES	24,607,026	593,412	23,506,309	(1,100,717)	95.53%
<u>EXPENDITURES</u>					
GENERAL GOVERNMENT					
CITY COUNCIL	127,548	7,132	69,587	57,961	54.56%
CITY CLERK	134,470	8,743	90,887	43,584	67.59%
MAYOR	30,677	2,034	16,642	14,035	54.25%
CITY MANAGER	523,869	38,547	338,030	185,839	64.53%
ELECTIONS	4,500	-	140	4,360	3.12%
GENERAL ADMINISTRATION	1,781,422	531,206	1,253,292	528,130	70.35%
FINANCIAL ADMINISTRATION	303,773	25,287	138,179	165,594	45.49%
HUMAN RESOURCES	239,552	12,504	128,350	111,202	53.58%
GENERAL GOVERNMENT BLDGS	561,722	50,397	458,983	102,739	81.71%
PUBLIC INFORMATION	256,389	18,893	155,501	100,888	60.65%
GENERAL ENGINEERING	339,996	23,414	193,457	146,539	56.90%
TECHNOLOGY	543,692	21,906	332,679	211,013	61.19%
GIS	145,039	12,217	82,648	62,391	56.98%
TOTAL GENERAL GOVERNMENT	4,992,649	752,280	3,258,376	1,734,273	65.26%
JUDICIAL	400,888	29,745	258,735	142,153	64.54%
PUBLIC SAFETY					
POLICE	8,065,287	621,676	5,164,030	2,901,257	64.03%
TOTAL PUBLIC SAFETY	8,065,287	621,676	5,164,030	2,901,257	64.03%
PUBLIC WORKS					
STREETS	2,327,230	208,473	1,611,448	715,782	69.24%
TOTAL PUBLIC WORKS	2,327,230	208,473	1,611,448	715,782	69.24%

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

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
continued...					
CULTURE AND RECREATION					
PARKS AND RECREATION	1,096,913	75,772	659,979	436,934	60.17%
THEATER	209,318	19,976	155,146	54,172	74.12%
TOTAL CULTURE AND RECREATION	1,306,231	95,748	815,125	491,106	62.40%
HOUSING AND DEVELOPMENT					
BUILDING & SAFETY SERVICES	1,194,076	82,263	719,031	475,045	60.22%
REDEVELOPMENT & HOUSING	330,730	17,525	153,585	177,145	46.44%
PLANNING AND ZONING	830,383	63,423	532,839	297,544	64.17%
ECONOMIC DEVELOPMENT	153,548	10,562	104,565	48,983	68.10%
DOWNTOWN DEVELOPMENT	110,396	14,954	75,710	34,686	68.58%
TOTAL HOUSING AND DEVELOPMENT	2,619,133	188,727	1,585,731	1,033,402	60.54%
TOTAL EXPENDITURES	19,711,418	1,896,649	12,693,444	7,017,974	64.40%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,895,608	(1,303,237)	10,812,865	5,917,257	
OTHER FINANCING SOURCES (USES)					
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)	(7,242,548)	(128,548)	101.81%
TRANSFER OUT - SANITATION FUND	(125,629)	-	-	125,629	0.00%
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	-	201,936	(261,164)	43.61%
LEASE REVENUE	47,000	1,250	46,204	(796)	98.31%
PROCEEDS FROM SALE OF ASSETS	100,000	17,221	28,818	(71,183)	28.82%
TOTAL OTHER FINANCING SOURCES (USES)	(4,895,608)	(7,224,078)	(6,963,015)	(2,067,407)	
NET CHANGE IN FUND BALANCE	\$ -	\$ (8,527,315)	\$ 3,849,850	\$ 3,849,850	

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

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>OPERATING REVENUES</u>					
WATER CHARGES	\$ 7,652,030	\$ 662,444	\$ 5,139,598	\$ (2,512,432)	67.17%
WATER TAP FEES	614,817	50,825	358,691	(256,126)	58.34%
SEWER TAP FEES	3,088,259	103,500	704,632	(2,383,627)	22.82%
TURN ON FEES	23,460	4,025	17,440	(6,020)	74.34%
SEWER CHARGES	8,691,047	758,533	5,918,133	(2,772,914)	68.09%
BAD CHECK FEES	6,153	525	4,165	(1,988)	67.69%
LATE FEES	140,000	16,893	106,695	(33,305)	76.21%
CONNECTION FEES	50,110	4,150	32,875	(17,235)	65.60%
MISCELLANEOUS REVENUE	10,000	(24,295)	(8,710)	(18,710)	-87.10%
TOTAL OPERATING REVENUES	20,275,876	1,576,601	12,273,519	(8,002,357)	60.53%
<u>OPERATING EXPENSES</u>					
SANITARY SEWER MAINTENANCE	605,000	23,576	495,916	109,084	81.97%
SEWER LIFT STATIONS	1,226,000	223,632	437,159	788,841	35.66%
SEWAGE TREATMENT PLANT					
CURRENT OPERATIONS & MAINTENANCE	2,169,300	363,207	1,341,374	827,926	61.83%
NEW SEWAGE TREATMENT PLANT	13,000,000	741,083	5,214,686	7,785,315	40.11%
WATER ADMINISTRATION	799,184	54,682	475,855	323,329	59.54%
CONTRACTED SERVICES	2,265,746	332,368	1,687,961	577,786	74.50%
RESERVOIR MANAGEMENT	596,347	73,662	129,578	466,769	21.73%
WATER SUPPLY/PURCHASES FOR RESALE	150,000	15,334	96,855	53,145	64.57%
WATER TREATMENT	3,025,000	78,489	1,274,829	1,750,171	42.14%
WATER DISTRIBUTION	10,356,500	961,840	2,155,476	8,201,024	20.81%
TOTAL OPERATING EXPENSES	34,193,077	2,867,873	13,309,687	20,883,390	38.93%
OPERATING INCOME (LOSS)	(13,917,201)	(1,291,272)	(1,036,168)	12,881,033	
<u>NON-OPERATING SOURCES (USES)</u>					
RESERVE FUNDS	6,769,667	-	-	(6,769,667)	0.00%
INVESTMENT EARNINGS	485,000	-	488,015	3,015	100.62%
INDIRECT COST ALLOCATIONS	(633,265)	(52,772)	(422,176)	211,089	66.67%
CONTINGENCIES	(300,000)	-	-	300,000	0.00%
PROCEEDS FROM DEBT ISSUANCE	13,400,000	-	-	(13,400,000)	0.00%
BOND/AGENT FEES	(4,900)	-	(4,830)	70	98.57%
DEBT SERVICE-GEFA PRINCIPAL	(385,826)	(32,208)	(256,617)	129,209	66.51%
DEBT SERVICE-GEFA INTEREST	(74,542)	(6,156)	(50,295)	24,247	67.47%
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)	(497,326)	1,302,706	27.63%
TOTAL NON-OPERATING REVENUE (EXP)	13,917,201	(142,403)	(4,149,407)	(18,066,608)	
CHANGE IN NET POSITION	\$ -	\$ (1,433,674)	\$ (5,185,575)	\$ (5,185,575)	

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

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>OPERATING REVENUES</u>					
STORM WATER UTILITY FEES	\$ 367,505	\$ 30,745	\$ 276,589	\$ (90,916)	75.26%
LATE FEES	4,200	384	2,156	(2,044)	51.32%
TOTAL REVENUES	<u>371,705</u>	<u>31,129</u>	<u>278,745</u>	<u>(92,960)</u>	74.99%
<u>OPERATING EXPENSES</u>					
PROFESSIONAL SERVICES	2,500	300	7,180	(4,680)	287.20%
STORM WATER MANAGEMENT	10,000	149	14,589	(4,589)	145.89%
INFRASTRUCTURE REPAIRS & MAINT	550,000	-	327,020	222,980	59.46%
TOTAL OPERATING EXPENSES	<u>562,500</u>	<u>449</u>	<u>348,789</u>	<u>218,391</u>	62.01%
OPERATING INCOME (LOSS)	<u>(190,795)</u>	<u>30,680</u>	<u>(70,044)</u>	<u>120,751</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>(56,724)</u>	<u>29,082</u>	66.11%
TOTAL NON-OPERATING INCOME (EXP)	<u>190,795</u>	<u>(7,091)</u>	<u>(56,724)</u>	<u>(247,519)</u>	
CHANGE IN NET POSITION	<u>\$ -</u>	<u>\$ 23,590</u>	<u>\$ (126,768)</u>	<u>\$ (126,768)</u>	

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

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>OPERATING REVENUES</u>					
SANITATION FRANCHISE FEES	\$ 500,000	\$ 119,446	\$ 383,198	\$ (116,802)	76.64%
ROLLOFF SITE COLLECTION FEES	6,000	228	1,750	(4,250)	29.17%
START OF SERVICE FEES	-	-	-	-	100.00%
CONNECTION FEES	-	-	-	-	100.00%
MISCELLANEOUS REVENUES	-	-	21	21	100.00%
TOTAL OPERATING REVENUES	<u>506,000</u>	<u>119,674</u>	<u>384,970</u>	<u>(121,030)</u>	76.08%
<u>OPERATING EXPENSES</u>					
PERSONNEL COSTS	218,383	14,314	115,800	102,583	53.03%
PROFESSIONAL SERVICES	3,000	-	6,575	(3,575)	219.17%
ROLLOFF DISPOSAL SERVICES	387,246	27,608	290,905	96,341	75.12%
OTHER OPERATING EXPENSES	23,000	2,300	17,720	5,280	77.04%
TOTAL OPERATING EXPENSES	<u>631,629</u>	<u>44,222</u>	<u>430,999</u>	<u>200,630</u>	68.24%
OPERATING INCOME (LOSS)	<u>(125,629)</u>	<u>75,451</u>	<u>(46,030)</u>	<u>79,599</u>	
<u>OTHER FINANCING SOURCES</u>					
TRANSFER FROM GENERAL FUND	125,629	-	-	(125,629)	0.00%
TOTAL OTHER FINANCING USES	<u>125,629</u>	<u>-</u>	<u>-</u>	<u>(125,629)</u>	
CHANGE IN NET POSITION	<u>\$ -</u>	<u>\$ 75,451</u>	<u>\$ (46,030)</u>	<u>\$ (46,030)</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 May 31, 2025

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
ARPA REVENUE	\$ 19,995	\$ 646	\$ 7,745	\$ (12,250)	38.73%
TOTAL REVENUES	<u>19,995</u>	<u>646</u>	<u>7,745</u>	<u>(12,250)</u>	38.73%
<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>7,745</u>	<u>(12,250)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
INDIRECT COST ALLOCATION	(7,756)	(646)	(5,170)	2,586	66.66%
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>(7,745)</u>	<u>12,250</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 May 31, 2025

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
TAD REVENUE	\$ 195,000	\$ -	\$ -	\$ (195,000)	0.00%
TOTAL REVENUES	<u>195,000</u>	<u>-</u>	<u>-</u>	<u>(195,000)</u>	0.00%
<u>EXPENDITURES</u>					
CONTINGENCIES	195,000	-	-	195,000	0.00%
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 May 31, 2025

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
HOTEL/MOTEL TAX REVENUE	\$ 912,000	\$ 104,627	\$ 768,836	\$ (143,164)	84.30%
INVESTMENT EARNINGS	100	-	-	(100)	0.00%
TOTAL REVENUES	<u>912,100</u>	<u>104,627</u>	<u>768,836</u>	<u>(143,264)</u>	84.29%
<u>EXPENDITURES</u>					
CANTON MAIN STREET	100,000	-	50,000	50,000	50.00%
CANTON TOURISM, INC	299,000	299,000	299,000	-	100.00%
CHEROKEE CO HISTORICAL SOCIETY	50,000	-	50,000	-	100.00%
OTHER	-	20	156	(156)	100.00%
TOTAL EXPENDITURES	<u>449,000</u>	<u>299,020</u>	<u>399,156</u>	<u>49,844</u>	88.90%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>463,100</u>	<u>(194,393)</u>	<u>369,680</u>	<u>(93,420)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
TRANSFER OUT - GENERAL FUND	(463,100)	-	(201,936)	261,164	43.61%
TOTAL OTHER FINANCING SOURCES (USES)	<u>(463,100)</u>	<u>-</u>	<u>(201,936)</u>	<u>261,164</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (194,393)</u>	<u>\$ 167,743</u>	<u>\$ 167,743</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 May 31, 2025

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
RENTAL CAR TAX REVENUE	\$ 105,400	\$ 16,096	\$ 126,166	\$ 20,766	119.70%
INVESTMENT EARNINGS	4,433	-	-	(4,433)	0.00%
TOTAL REVENUES	<u>109,833</u>	<u>16,096</u>	<u>126,166</u>	<u>16,333</u>	114.87%
<u>EXPENDITURES</u>					
PAYMENTS TO OTHER AGENCIES (LIBRARY)	30,000	-	-	30,000	0.00%
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>-</u>	<u>24,000</u>	<u>430,000</u>	5.29%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(344,167)</u>	<u>16,096</u>	<u>102,166</u>	<u>446,333</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>\$ 16,096</u>	<u>\$ 102,166</u>	<u>\$ 102,166</u>	

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

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
PUBLIC SAFETY ID CARDS	\$ 22,000	\$ 1,800	\$ 13,060	\$ (8,940)	59.36%
ACCIDENT REPORTS	16,000	1,235	9,702	(6,298)	60.64%
INCIDENT REPORTS	800	48	614	(186)	76.75%
BACKGROUND CHECK FEES	2,400	195	1,215	(1,185)	50.63%
OTHER FEES	2,700	60	1,498	(1,202)	55.48%
MUNICIPAL COURT FINES	110,600	6,967	74,583	(36,017)	67.43%
FORFEITURES	78,300	8,884	36,943	(41,357)	47.18%
PARKING VIOLATIONS	-	-	750	750	100.00%
INVESTMENT EARNINGS	100	-	-	(100)	0.00%
MISCELLANEOUS REVENUE	40,000	5,842	46,988	6,988	117.47%
TOTAL REVENUES	<u>272,900</u>	<u>25,031</u>	<u>185,352</u>	<u>(87,548)</u>	67.92%
<u>EXPENDITURES</u>					
PEACE OFFICERS ANNUITY BENEFIT	50,500	5,451	35,751	14,749	70.79%
ADMINISTRATIVE FEES	2,000	203	1,773	227	88.66%
CONTRACT LABOR	62,300	6,546	51,193	11,107	82.17%
INTERGOVERNMENTAL PAYMENTS	158,100	12,830	96,636	61,464	61.12%
TOTAL EXPENDITURES	<u>272,900</u>	<u>25,031</u>	<u>185,352</u>	<u>87,548</u>	67.92%
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 May 31, 2025

	BUDGET	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
IMPACT FEES - RECREATION	\$ 849,000	\$ 84,283	\$ 469,175	\$ (379,825)	55.26%
IMPACT FEES - POLICE DEPT	35,000	2,308	14,138	(20,862)	40.40%
IMPACT FEES - FIRE DEPT	240,000	16,169	96,356	(143,644)	40.15%
IMPACT FEES - ROADS	124,000	11,217	71,447	(52,553)	57.62%
IMPACT FEES - ADMINISTRATIVE FEES	49,000	3,419	19,652	(29,348)	40.11%
INVESTMENT EARNINGS	50,000	17	140	(49,860)	0.28%
TOTAL REVENUES	<u>1,347,000</u>	<u>117,413</u>	<u>670,908</u>	<u>(676,092)</u>	49.81%
<u>EXPENDITURES</u>					
ADMINISTRATIVE/COUNSULTING FEES	40,000	78	611	39,389	1.53%
POLICE- EQUIPMENT	-	-	54,817	(54,817)	100.00%
ROADS- INFRASTRUCTURE	200,000	29,117	129,982	70,018	64.99%
PARKS- PURCHASES & IMPROVEMENTS	800,000	17,452	29,351	770,649	3.67%
TOTAL EXPENDITURES	<u>1,040,000</u>	<u>46,648</u>	<u>214,761</u>	<u>825,239</u>	20.65%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>307,000</u>	<u>70,765</u>	<u>456,147</u>	<u>149,147</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)	(16,169)	(96,356)	156,644	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	<u>(307,000)</u>	<u>(16,169)</u>	<u>(96,356)</u>	<u>210,644</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 54,596</u>	<u>\$ 359,791</u>	<u>\$ 359,791</u>	

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

	BUDGET	MONTH OF MAY	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	-	125,516	(89,484)	58.38%
INVESTMENT EARNINGS	500	(69)	(428)	(928)	-85.54%
TOTAL REVENUES	<u>630,500</u>	<u>(69)</u>	<u>125,088</u>	<u>(505,412)</u>	19.84%
<u>EXPENDITURES</u>					
STREETS	1,530,000	1,128,594	1,699,182	(169,182)	111.06%
GENERAL GOVERNMENT-BUILDINGS	500,000	-	5,812	494,188	1.16%
TOTAL EXPENDITURES	<u>2,030,000</u>	<u>1,128,594</u>	<u>1,704,994</u>	<u>325,006</u>	83.99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,399,500)</u>	<u>(1,128,663)</u>	<u>(1,579,906)</u>	<u>(180,406)</u>	
<u>OTHER FINANCING SOURCES</u>					
RESERVE FUNDS	1,399,500	-	480,395	(919,105)	34.33%
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,399,500</u>	<u>-</u>	<u>480,395</u>	<u>(919,105)</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (1,128,663)</u>	<u>\$ (1,099,511)</u>	<u>\$ (1,099,511)</u>	

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

	BUDGET	MONTH OF APRIL	MONTH OF MAY	YTD FY 2025	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>						
SPLOST VIII REVENUE (INTERGOVERNMENTAL)	\$ 6,000,000	\$ 619,448	\$ -	\$ 4,169,565	\$ (1,830,435)	69.49%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	-	-	-	376,193	376,193	100.00%
INVESTMENT EARNINGS	400	(56)	(104)	(793)	(1,193)	-198.25%
TOTAL REVENUES	6,000,400	619,392	(104)	4,544,965	(1,455,435)	75.74%
<u>EXPENDITURES</u>						
GENERAL GOVERNMENT BUILDINGS	1,000,000	14,230	2,983,303	4,103,974	(3,103,974)	410.40%
PUBLIC SAFETY	585,000	-	-	-	585,000	0.00%
TRANSPORTATION	800,000	156,157	152,092	318,498	481,502	39.81%
PARKS & RECREATION-SITE & IMPROVEMENTS	3,387,270	58,836	281,240	514,779	2,872,491	15.20%
ECONOMIC DEVELOPMENT	200,000	-	-	-	200,000	0.00%
TOTAL EXPENDITURES	5,972,270	229,223	3,416,635	4,937,251	1,035,019	82.67%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,130	390,169	(3,416,739)	(392,286)	(420,416)	
<u>OTHER FINANCING SOURCES</u>						
INDIRECT COST ALLOCATION	(28,130)	(2,344)	(2,344)	(18,753)	9,377	66.67%
TOTAL OTHER FINANCING SOURCES (USES)	(28,130)	(2,344)	(2,344)	(18,753)	9,377	
NET CHANGE IN FUND BALANCE	\$ -	\$ 387,824	\$ (3,419,084)	\$ (411,039)	\$ (411,039)	