

City of Canton, Georgia

Monthly Financial Report

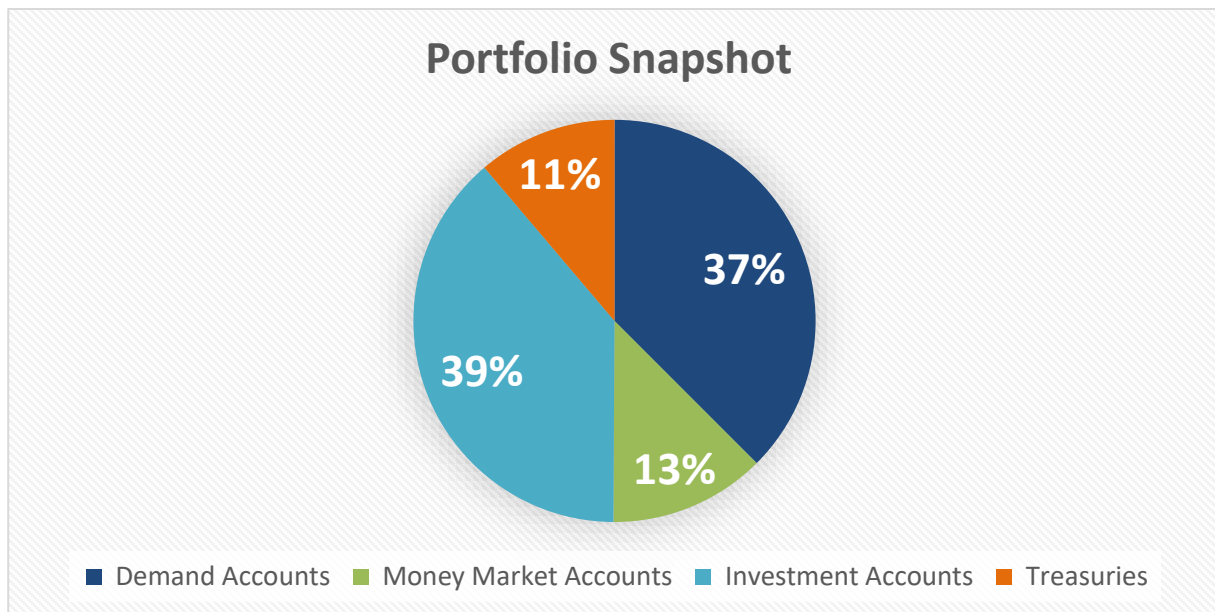


Fiscal Year 2026

Reporting Period: April

CITY OF CANTON, GEORGIA
Cash and Investments
For the Period Ending April 30, 2026

Fund	Balance 4/30/2026
General Fund	\$ 14,871,167
Special Revenue Funds	1,590,079
<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	21,069,552
<i>Canton Building Authority</i>	
<i>Impact Fee Fund</i>	
<i>Road & Sidewalk Fund</i>	
<i>SPLOST Fund</i>	
Enterprise Funds	22,292,977
<i>Sanitation Fund</i>	
<i>Stormwater Fund</i>	
<i>Water & Sewer Fund</i>	
Fiduciary Funds	587,354
	\$ 60,411,128



CITY OF CANTON, GEORGIA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending April 30, 2026

	BUDGET	MONTH OF APRIL	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
TAXES	\$ 23,108,262	\$ 464,799	\$ 21,349,811	\$ (1,758,451)	92.39%
LICENSES AND PERMITS	1,337,000	53,830	1,034,042	(302,958)	77.34%
INTERGOVERNMENTAL	25,000	22,956	28,514	3,514	114.06%
CHARGES FOR SERVICES	1,218,999	101,446	722,092	(496,907)	59.24%
FINES AND FORFEITURES	1,240,000	135,315	757,376	(482,624)	61.08%
INVESTMENT/INTEREST INCOME	450,000	43,271	300,783	(149,217)	66.84%
MISCELLANEOUS	92,000	34,189	86,546	(5,454)	94.07%
TOTAL REVENUES	\$ 27,471,261	\$ 855,806	\$ 24,279,164	\$ (3,192,097)	88.38%
EXPENDITURES					
GENERAL GOVERNMENT					
CITY COUNCIL	\$ 138,049	\$ 8,621	\$ 69,432	\$ 68,617	50.30%
CITY CLERK	154,681	10,460	85,792	68,889	55.46%
MAYOR	36,431	3,726	20,649	15,782	56.68%
CITY MANAGER	723,090	56,091	390,746	332,344	54.04%
ELECTIONS	10,500	-	-	10,500	0.00%
GENERAL ADMINISTRATION	865,666	567,417	1,013,808	(148,142)	117.11%
FINANCIAL ADMINISTRATION	484,867	31,596	224,465	260,402	46.29%
TECHNOLOGY	748,136	46,310	536,432	211,704	71.70%
GIS	171,700	30,261	130,137	41,563	75.79%
HUMAN RESOURCES	292,139	15,117	161,675	130,464	55.34%
GENERAL GOVERNMENT BLDGS	605,945	40,410	300,520	305,425	49.60%
COMMUNICATIONS & OUTREACH	308,598	29,333	180,920	127,678	58.63%
GENERAL ENGINEERING	611,854	48,380	323,754	288,100	52.91%
TOTAL GENERAL GOVERNMENT	5,151,656	887,723	3,438,331	1,713,325	66.74%
JUDICIAL	447,437	42,053	239,608	207,829	53.55%
POLICE	9,610,892	902,885	5,401,092	4,209,800	56.20%
PUBLIC WORKS	3,305,315	254,818	1,948,350	1,356,965	58.95%
CULTURE AND RECREATION					
PARKS AND RECREATION	1,182,842	88,095	599,692	583,150	50.70%
THEATER	310,922	36,203	160,818	150,104	51.72%
TOTAL CULTURE AND RECREATION	1,493,764	124,298	760,510	733,254	50.91%

CITY OF CANTON, GEORGIA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending April 30, 2026

	BUDGET	MONTH OF APRIL	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
continued.....					
HOUSING AND DEVELOPMENT					
BUILDING & SAFETY SERVICES	1,317,044	101,994	711,108	605,936	53.99%
COMMUNITY DEVELOPMENT	1,369,726	83,258	659,256	710,470	48.13%
ECONOMIC DEVELOPMENT	197,879	11,901	149,213	48,666	75.41%
DOWNTOWN DEVELOPMENT	132,071	9,713	67,753	64,318	51.30%
TOTAL HOUSING AND DEVELOPMENT	3,016,720	206,865	1,587,331	1,429,390	52.62%
TOTAL EXPENDITURES	\$ 23,025,784	\$ 2,418,643	\$ 13,375,222	\$ 9,650,562	58.09%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,445,477	(1,562,836)	10,903,942	6,458,465	
OTHER FINANCING SOURCES (USES)					
CONTINGENCY	\$ (714,530)	\$ -	\$ -	\$ 714,530	0.00%
PAYMENTS TO OTHERS	(7,832,611)	-	-	7,832,611	0.00%
TRANSFER OUT - SANITATION FUND	(180,629)	(15,053)	(105,367)	75,262	58.33%
TRANSFER IN - HOTEL/MOTEL TAX FUND	358,204	29,850	208,952	(149,252)	58.33%
PROCEEDS FROM SALE OF ASSETS	164,000	24,765	37,049	(126,951)	22.59%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (8,205,566)	\$ 39,562	\$ 140,634	\$ 8,346,200	-1.71%
NET CHANGE IN FUND BALANCE	\$ (3,760,089)	\$ (1,523,274)	\$ 11,044,576	\$ 14,804,665	

CITY OF CANTON, GEORGIA
Water & Sewer Fund

Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending April 30, 2026

	BUDGET	MONTH OF APRIL	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES					
WATER CHARGES	\$ 8,712,500	\$ 674,974	\$ 4,598,564	\$ (4,113,936)	52.78%
WATER TAP FEES	500,000	65,050	259,300	(240,700)	51.86%
SEWER TAP FEES	1,500,000	123,317	1,517,299	17,299	101.15%
TURN ON FEES	25,000	4,700	25,685	685	102.74%
SEWER CHARGES	9,481,250	804,376	5,231,755	(4,249,495)	55.18%
BAD CHECK FEES	5,000	595	3,080	(1,920)	61.60%
LATE FEES	150,000	11,123	93,238	(56,762)	62.16%
CONNECTION FEES	50,000	4,940	26,174	(23,826)	52.35%
OTHER CHARGES	15,333	1,278	8,944	(6,389)	58.33%
MISCELLANEOUS	-	(23,274)	(7,332)	(7,332)	100.00%
TOTAL OPERATING REVENUES	\$ 20,439,083	\$ 1,667,078	\$ 11,756,707	\$ (8,682,376)	57.52%
OPERATING & CAPITAL EXPENSES					
SANITARY SEWER MAINTENANCE	\$ 1,092,000	\$ 21,003	\$ 144,759	\$ 947,241	13.26%
SEWER LIFT STATIONS	1,659,000	154,816	636,187	1,022,813	38.35%
SEWAGE TREATMENT PLANT					
CURRENT OPERATIONS & MAINTENANCE	2,042,800	329,716	1,335,879	706,921	65.39%
NEW SEWAGE TREATMENT PLANT	9,112,710	108,937	2,822,460	6,290,250	30.97%
WATER ADMINISTRATION	892,575	60,694	450,300	442,275	50.45%
CONTRACTED SERVICES	2,729,424	227,895	1,589,274	1,140,150	58.23%
RESERVOIR MANAGEMENT	575,972	1,587	100,159	475,813	17.39%
WATER SUPPLY/PURCHASES FOR RESALE	150,000	15,257	97,562	52,438	65.04%
WATER TREATMENT	1,407,875	418,521	885,141	522,734	62.87%
WATER DISTRIBUTION	9,978,500	731,508	2,509,454	7,469,046	25.15%
TOTAL EXPENSES	\$ 29,640,856	\$ 2,069,933	\$ 10,571,175	\$ 19,069,681	35.66%
NON-OPERATING SOURCES (USES)					
INVESTMENT/INTEREST INCOME	\$ -	\$ 35,521	\$ 315,843	\$ 315,843	100.00%
INDIRECT COST ALLOCATIONS	(669,629)	(55,802)	(390,617)	279,012	58.33%
CONTINGENCY	(300,000)	-	-	300,000	0.00%
PROCEEDS FROM DEBT ISSUANCE	4,800,000	-	1,238,706	(3,561,294)	25.81%
BOND/AGENT FEES	(4,900)	-	(4,830)	70	98.57%
DEBT SERVICE					
GEFA PRINCIPAL	(391,263)	(32,624)	(227,571)	163,692	58.16%
GEFA INTEREST	(69,106)	(5,740)	(40,977)	28,129	59.30%
2021 BONDS - PRINCIPAL	(1,600,000)	(1,600,000)	(1,600,000)	-	100.00%
2021 BONDS - INTEREST	(1,373,275)	(686,638)	(1,373,275)	-	100.00%
TRANSFER OUT - GENERAL FUND	(555,003)	(46,250)	(323,752)	231,251	58.33%
TRANSFER OUT - CBA	(1,803,039)	(51,267)	(432,636)	1,370,403	23.99%
TOTAL NON-OPERATING REVENUE (EXP)	\$ (1,966,215)	\$ (2,442,800)	\$ (2,839,107)	\$ (872,892)	144.39%
CHANGE IN NET POSITION	\$ (11,167,988)	\$ (2,845,654)	\$ (1,653,576)	\$ 9,514,412	

CITY OF CANTON, GEORGIA

Stormwater Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
OPERATING REVENUES					
STORMWATER UTILITY FEES	\$ 560,000	\$ 43,412	\$ 339,045	\$ (220,955)	60.54%
LATE FEES	3,000	340	2,906	(94)	96.87%
TOTAL REVENUES	\$ 563,000	\$ 43,752	\$ 341,951	\$ (221,049)	60.74%
OPERATING EXPENSES					
PROFESSIONAL SERVICES/MISC	\$ 7,500	\$ -	\$ 8,825	\$ (1,325)	117.67%
STORMWATER MANAGEMENT	10,000	2,512	2,650	7,350	26.50%
INFRASTRUCTURE REPAIRS & MAINT	550,000	-	-	550,000	0.00%
TOTAL OPERATING EXPENSES	\$ 567,500	\$ 2,512	\$ 11,475	\$ 557,350	2.02%
OPERATING INCOME (LOSS)	(4,500)	41,241	330,477	334,977	
NON-OPERATING SOURCES (USES)					
INDIRECT COST ALLOCATIONS	\$ (84,966)	\$ (7,081)	\$ (49,564)	\$ 35,403	58.33%
TOTAL NON-OPERATING INCOME (EXP)	\$ (84,966)	\$ (7,081)	\$ (49,564)	\$ 35,403	58.33%
CHANGE IN NET POSITION	\$ (89,466)	\$ 34,160	\$ 280,913	\$ 370,379	

CITY OF CANTON, GEORGIA

Sanitation Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

For the Period Ending April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
OPERATING REVENUES					
SANITATION FRANCHISE FEES	\$ 545,000	\$ 71,290	\$ 206,265	\$ (338,735)	37.85%
ROLLOFF SITE COLLECTION FEES	3,600	219	1,493	(2,108)	41.46%
MISCELLANEOUS REVENUES	-	-	2	2	100.00%
TOTAL OPERATING REVENUES	\$ 548,600	\$ 71,509	\$ 207,759	\$ (340,841)	37.87%
OPERATING EXPENSES					
PERSONNEL COSTS	\$ 223,452	\$ 17,544	\$ 124,576	\$ 98,876	55.75%
PROFESSIONAL SERVICES	3,000	325	1,950	1,050	65.00%
ROLLOFF DISPOSAL SERVICES	472,246	41,821	263,089	209,157	55.71%
OTHER OPERATING EXPENSES	38,000	2,082	14,471	23,529	38.08%
TOTAL OPERATING EXPENSES	\$ 736,698	\$ 61,772	\$ 404,086	\$ 332,612	54.85%
OPERATING INCOME (LOSS)	(188,098)	9,737	(196,327)	(8,229)	
NON-OPERATING SOURCES (USES)					
TRANSFER FROM GENERAL FUND	\$ 180,629	\$ 15,053	\$ 105,367	\$ (75,262)	58.33%
TOTAL NON-OPERATING INCOME (EXP)	\$ 180,629	\$ 15,053	\$ 105,367	\$ (75,262)	58.33%
CHANGE IN NET POSITION	\$ (7,469)	\$ 24,790	\$ (90,960)	\$ (83,491)	

CITY OF CANTON, GEORGIA
Special Events Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending April 30, 2026

	BUDGET	MONTH OF APRIL	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
ADMISSION & VENDOR FEES	\$ 75,000	\$ 3,923	\$ 32,134	\$ (42,866)	42.85%
SPONSORSHIPS	-	25,250	66,750	(66,750)	100.00%
TOTAL REVENUES	\$ 75,000	\$ 29,173	\$ 98,884	\$ (109,616)	131.85%
EXPENDITURES					
PERSONNEL COSTS	\$ 85,784	\$ 6,157	\$ 39,189	\$ 46,595	45.68%
CONTRACTED SERVICES	312,000	20,986	115,037	196,963	36.87%
OTHER OPERATING EXPENDITURES	8,100	1,116	4,034	4,066	49.81%
TOTAL EXPENDITURES	\$ 405,884	\$ 28,259	\$ 158,260	\$ 247,624	38.99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(330,884)	914	(59,375)	271,509	
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - HOTEL/MOTEL TAX FUND	\$ 237,000	\$ 19,750	\$ 138,250	\$ (98,750)	58.33%
TRANSFER IN - RENTAL CAR TAX FUND	93,884	7,824	54,766	(39,118)	58.33%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,884	\$ 27,574	\$ 193,016	\$ (137,868)	58.33%
NET CHANGE IN FUND BALANCE	\$ -	\$ 28,488	\$ 133,640	\$ 133,640	

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 April 30, 2026

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

	BUDGET	MONTH OF APRIL	YTD FY 2026	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
HOTEL/MOTEL TAX REVENUE	\$ 1,200,000	\$ 104,524	\$ 694,777	\$ (505,223)	57.90%
INVESTMENT/INTEREST INCOME	-	1,109	6,804	6,804	100.00%
TOTAL REVENUES	\$ 1,200,000	\$ 105,633	\$ 701,581	\$ (498,419)	58.47%
EXPENDITURES					
CANTON TOURISM, INC	\$ 483,000	\$ -	\$ 98,857	\$ 384,143	20.47%
CHEROKEE CO HISTORICAL SOCIETY	75,000	-	75,000	-	100.00%
CAPITAL - THEATRE	50,000	-	50,000	-	100.00%
TOTAL EXPENDITURES	\$ 608,000	\$ -	\$ 223,857	\$ 384,143	36.82%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	592,000	105,633	477,724	(114,276)	
OTHER FINANCING SOURCES (USES)					
CONTINGENCY - REGIONAL DMO	\$ (100,000)	\$ -	\$ -	\$ 100,000	0.00%
TRANSFER OUT - SPECIAL EVENTS FUND	(237,000)	(19,750)	(138,250)	98,750	58.33%
TRANSFER OUT - GENERAL FUND	(358,204)	(29,850)	(208,952)	149,252	58.33%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (695,204)	\$ (49,600)	\$ (347,202)	\$ 348,002	49.94%
NET CHANGE IN FUND BALANCE	\$ (103,204)	\$ 56,032	\$ 130,522	\$ 233,726	

CITY OF CANTON, GEORGIA

Rental Car Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
RENTAL CAR TAX REVENUE	\$ 210,000	\$ 19,188	\$ 114,198	\$ (95,802)	54.38%
INVESTMENT/INTEREST INCOME	2,000	451	5,177	3,177	258.86%
TOTAL REVENUES	\$ 212,000	\$ 19,639	\$ 119,376	\$ (92,625)	56.31%
EXPENDITURES					
PAYMENTS TO OTHER AGENCIES (LIBRARY)	\$ 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	50.00%
TOTAL EXPENDITURES	\$ 141,500	\$ -	\$ 70,000	\$ 71,500	49.47%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,500	19,639	49,376	(21,125)	
OTHER FINANCING SOURCES					
TRANSFER OUT - SPECIAL EVENTS FUND	\$ (93,884)	\$ (7,824)	\$ (54,766)	\$ 39,118	58.33%
TOTAL OTHER FINANCING SOURCES	\$ (93,884)	\$ (7,824)	\$ (54,766)	\$ 39,118	58.33%
NET CHANGE IN FUND BALANCE	\$ (23,384)	\$ 11,815	\$ (5,390)	\$ 17,994	

CITY OF CANTON, GEORGIA

Municipal Court Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Period Ending April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
PUBLIC SAFETY ID CARDS	\$ 22,000	\$ 1,580	\$ 11,035	\$ (10,965)	50.16%
ACCIDENT REPORTS	16,000	1,002	8,694	(7,306)	54.34%
INCIDENT REPORTS	800	66	548	(252)	68.50%
BACKGROUND CHECK FEES	2,400	390	2,145	(255)	89.38%
OTHER FEES	2,700	298	711	(1,989)	26.35%
MUNICIPAL COURT FINES	110,600	33,514	61,074	(49,526)	55.22%
FORFEITURES	78,300	(980)	104,282	25,982	133.18%
INVESTMENT/INTEREST INCOME	100	-	5	(95)	4.53%
MISCELLANEOUS REVENUE	40,000	9,010	48,851	8,851	122.13%
TOTAL REVENUES	\$ 272,900	\$ 44,880	\$ 237,345	\$ (35,555)	86.97%
EXPENDITURES					
PEACE OFFICERS ANNUITY BENEFIT	\$ 50,500	\$ 8,849	\$ 52,119	\$ (1,619)	103.21%
ADMINISTRATIVE FEES	2,000	227	1,612	388	80.61%
CONTRACT LABOR	62,300	11,108	63,897	(1,597)	102.56%
INTERGOVERNMENTAL PAYMENTS	158,100	24,696	119,717	38,383	75.72%
TOTAL EXPENDITURES	\$ 272,900	\$ 44,880	\$ 237,345	\$ 35,555	86.97%
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 April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</u>	<u>YTD FY 2026</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
IMPACT FEES - RECREATION	\$ 650,000	\$ 47,767	\$ 1,081,637	\$ 431,637	166.41%
IMPACT FEES - POLICE	20,000	1,231	59,495	39,495	>200%
IMPACT FEES - FIRE	130,000	-	-	(130,000)	0.00%
IMPACT FEES - ROADS	90,000	20,050	183,040	93,040	>200%
IMPACT FEES - ADMINISTRATIVE FEES	-	2,279	52,938	52,938	100.00%
FEDERAL GOVERNMENT GRANTS	-	-	1,883	1,883	100.00%
INVESTMENT/INTEREST INCOME	-	6,939	59,277	59,277	100.00%
TOTAL REVENUES	\$ 890,000	\$ 78,265	\$ 1,438,270	\$ 548,270	161.60%
EXPENDITURES					
POLICE- BUILDINGS	\$ 200,000	\$ -	\$ 2,500	\$ 197,500	1.25%
ROADS- INFRASTRUCTURE	746,178	3,762	206,799	539,379	27.71%
PARKS- PURCHASES & IMPROVEMENTS	3,991,069	-	27,571	3,963,498	0.69%
TOTAL EXPENDITURES	\$ 4,937,247	\$ 3,762	\$ 236,870	\$ 4,700,377	4.80%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,047,247)	74,502	1,201,400	5,248,647	
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)	\$ 74,502	\$ 1,201,400	\$ 5,378,647	

CITY OF CANTON, GEORGIA
SPLOST VII Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</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	\$ -	\$ 1,420	\$ 9,495	\$ 9,495	100.00%
TOTAL REVENUES	\$ -	\$ 1,420	\$ 105,822	\$ 105,822	100.00%
EXPENDITURES					
STREETS	\$ 647,570	\$ 469,876	\$ 470,258	\$ 177,312	72.62%
TOTAL EXPENDITURES	\$ 647,570	\$ 469,876	\$ 470,258	\$ 177,312	72.62%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(647,570)	(468,456)	(364,436)	283,134	
NET CHANGE IN FUND BALANCE	\$ (647,570)	\$ (468,456)	\$ (364,436)	\$ 283,134	

CITY OF CANTON, GEORGIA
SPLOST VIII Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Period Ending April 30, 2026

	<u>BUDGET</u>	<u>MONTH OF APRIL</u>	<u>YTD FY 2025</u>	<u>VARIANCE WITH BUDGET</u>	<u>PERCENT USED</u>
REVENUES					
SPLOST VIII REVENUE (INTERGOVERNMENTAL)	\$ 7,250,000	\$ 613,758	\$ 4,347,023	\$ (2,902,977)	59.96%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	375,000	-	-	(375,000)	0.00%
OTHER GRANTS	6,737,204	-	17,142	(6,720,062)	0.25%
INVESTMENT/INTEREST INCOME	-	6,446	32,025	32,025	100.00%
TOTAL REVENUES	\$ 14,362,204	\$ 620,204	\$ 4,396,190	\$ (9,966,014)	30.61%
EXPENDITURES					
GENERAL GOVERNMENT BUILDINGS	\$ -	\$ 9,760	\$ 516,001	\$ (516,001)	100.00%
STREETS - VEHICLES/EQUIPMENT	578,170	-	538,875	39,295	93.20%
TRANSPORTATION IMPROVEMENTS	5,743,500	882,313	1,161,607	4,581,893	20.22%
PARKS - VEHICLES/EQUIPMENT	45,000	-	39,762	5,238	88.36%
PARKS - SITE IMPROVEMENTS	10,186,931	791,729	1,417,448	8,769,483	13.91%
TOTAL EXPENDITURES	\$ 16,553,601	\$ 1,683,802	\$ 3,673,693	\$ 12,879,908	22.19%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,191,397)	(1,063,598)	722,497	2,913,894	
OTHER FINANCING SOURCES					
INDIRECT COST ALLOCATION	\$ (24,687)	\$ (2,057)	\$ (14,401)	\$ 10,286	58.33%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (24,687)	\$ (2,057)	\$ (14,401)	\$ 10,286	58.33%
NET CHANGE IN FUND BALANCE	\$ (2,216,084)	\$ (1,065,655)	\$ 708,096	\$ 2,924,180	