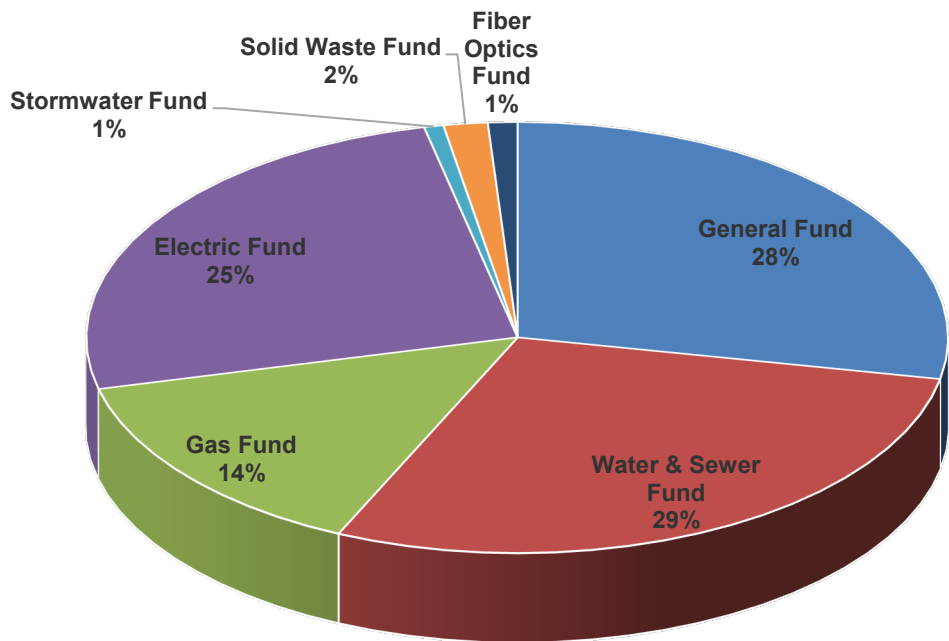
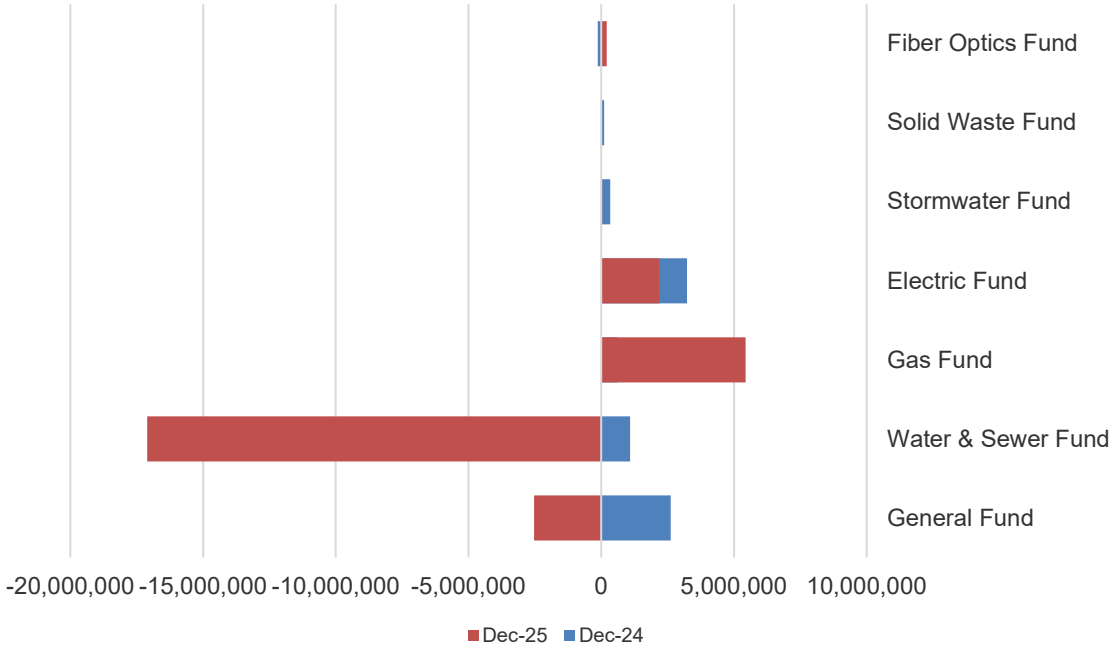


FY2026 Revenues as of December 31, 2025

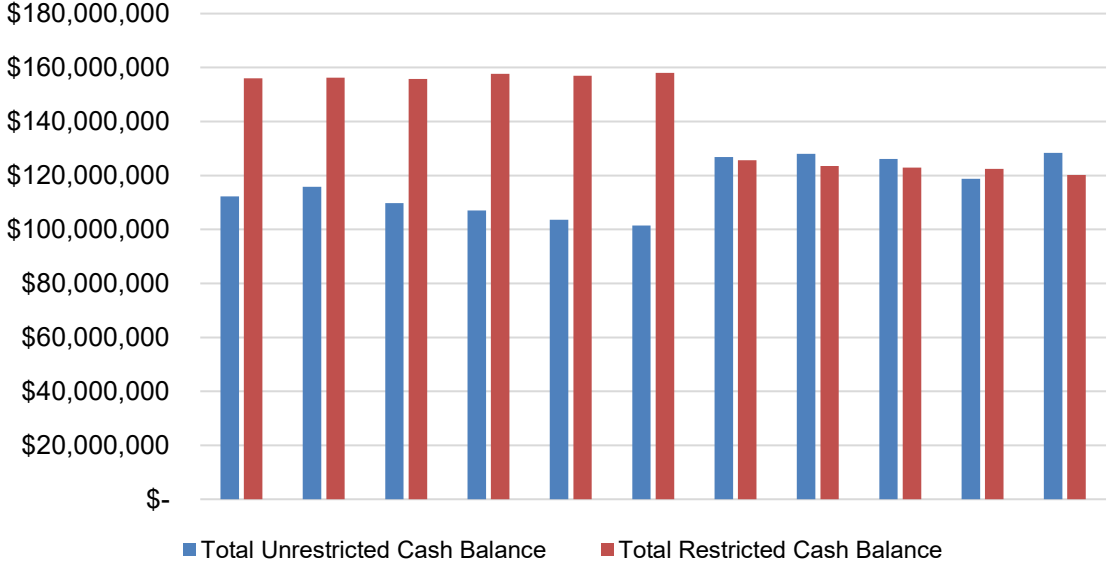


FY2026 Expenses as of December 31, 2025

Net Profit (Loss) Comparison



Cash Position: January 2025 - December 2025



Cash Position

	6/30/25	7/31/25	8/31/25	9/30/25	10/31/25	11/30/25	12/31/25
Total Unrestricted Cash Balance	\$101,422,063.34	\$126,778,743.96	\$128,077,656.00	\$126,080,298.15	\$118,788,290.43	\$128,358,207.13	\$122,257,804.02
Total Restricted Cash Balance	\$158,071,594.88	\$125,627,474.17	\$123,478,509.31	\$122,926,794.90	\$122,416,164.27	\$120,168,924.72	\$119,906,101.02

Cash Position

	1/31/26	2/28/26	3/31/26	4/30/26	5/31/26	6/30/26
Total Unrestricted Cash Balance						
Total Restricted Cash Balance						

Highlights for the Month of December 2025:

Unrestricted cash decreased overall due to decreases in the General, Grant, Water & Sewer, Gas, Fiber and Solid Waste Funds, while increases occurred in the Stormwater and Electric Funds.

Restricted cash decreased overall due to decreases in the ARPA, Hotel Motel, Tourism Product Development, and MEAG Investments, while increases occurred in State and Federal Forfeiture funds, GO Parks & Rec Bonds, 2020 SPLOST, Water & Sewer Debt Service and Gas funds.

SPLOST Account Balances	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
SPLOST 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPLOST 2020	\$16,564,261.45	\$17,266,680.94	\$17,310,138.01	\$17,875,419.40	\$18,498,738.28	\$18,791,055.04	\$19,340,880.28

MONTHLY SUMMARY
As of December 31, 2025

	<u>FY 2024-25</u> <u>MONTH OF</u> <u>December-24</u>	<u>FY 2025-26</u> <u>MONTH OF</u> <u>December-25</u>	<u>FY 2024-25</u> <u>Year to Date</u> <u>December-24</u>	<u>FY 2025-26</u> <u>Year to Date</u> <u>December-25</u>	<u>100.00%</u> <u>OF BUDGET</u> <u>(Year to Date)</u>
<u>GENERAL FUND</u> <i>excluding SPLOST, DDA & School System Property Tax Revenue & Expenditures</i>					
REVENUE	\$4,472,412	\$9,097,542	\$28,590,773	\$31,960,884	38.92%
EXPENDITURE	\$3,661,686	\$5,459,671	\$25,976,750	\$34,492,008	42.00%
Gen. Fund Net Profit (Loss)	\$810,726	\$3,637,871	\$2,614,023	(\$2,531,124)	
<u>WATER & SEWER</u>					
REVENUE	\$2,817,852	\$2,500,183	\$17,945,343	\$18,139,069	11.42%
EXPENDITURE	\$3,846,731	\$8,954,410	\$16,859,479	\$35,239,761	22.18%
Wtr. & Swr. Fund Net Profit (Loss)	(\$1,028,879)	(\$6,454,227)	\$1,085,864	(\$17,100,692)	
As of June 30, 2025 a total of \$31,435,314 in capital expenses were incurred for the WTP Exp and an additional \$6,256,837 in capital expenses were incurred for the WPCP Expansion & Design project					
Additionally, as of December 31, 2025, a total of \$13,566,539 in capital expenses were incurred for the WTP Exp and an additional total of \$9,445,734 in capital expenses were incurred for the WPCP Expansion & Design project					
<u>GAS</u>					
REVENUE	\$3,438,323	\$4,693,111	\$14,822,089	\$23,049,373	48.00%
EXPENDITURES	\$3,117,451	\$3,687,140	\$14,207,510	\$17,614,681	36.68%
Gas Fund Net Profit (Loss)	\$320,872	\$1,005,971	\$614,579	\$5,434,692	
<u>ELECTRIC</u>					
REVENUE	\$4,787,729	\$4,866,874	\$32,913,186	\$33,331,363	50.38%
EXPENDITURES	\$4,466,495	\$4,733,748	\$29,679,951	\$31,143,556	47.07%
Electric Fund Net Profit (Loss)	\$321,234	\$133,126	\$3,233,235	\$2,187,807	
<u>STORMWATER</u>					
REVENUE	\$151,591	\$158,578	\$905,653	\$930,631	51.53%
EXPENDITURE	\$124,658	\$113,326	\$568,746	\$889,770	49.26%
Stormwater Fund Net Profit (Loss)	\$26,933	\$45,252	\$336,907	\$40,861	
<u>SOLID WASTE</u>					
REVENUE	\$334,992	\$340,540	\$1,968,904	\$2,032,262	49.85%
EXPENDITURE	\$524,849	\$369,833	\$1,855,876	\$2,025,851	49.69%
Solid Waste Fund Net Profit (Loss)	(\$189,857)	(\$29,293)	\$113,028	\$6,411	
<u>FIBER OPTICS</u>					
REVENUE	\$234,529	\$241,709	\$1,528,278	\$1,567,280	55.46%
EXPENDITURE	\$209,904	\$169,303	\$1,656,367	\$1,361,151	48.16%
Fiber Fund Net Profit (Loss)	\$24,625	\$72,406	(\$128,089)	\$206,129	

	Description	12/31/2025	FY 2026 Budget	% of Monthly Totals to Budget
General Fund	Total Revenues	\$31,960,884	\$82,116,998	38.92%
	GO Bond Proceeds from School	\$0	\$0	
	Property Taxes-City Portion Only	\$5,225,962	\$6,935,130	75.35%
	Local Option Sales Tax (LOST)	\$4,500,396	\$8,380,000	53.70%
	Other Taxes	\$7,127,623	\$12,425,855	57.36%
	Building Permit & Inspection Fees	\$295,194	\$400,000	73.80%
	Fines and Forfeitures	\$676,165	\$900,000	75.13%
	Operating Transfers In-City Utilities	\$5,017,728	\$10,883,990	46.10%
	Other Revenues	\$6,284,995	\$6,247,933	100.59%
	School Bonds	\$2,832,821	\$3,619,600	78.26%
	Use of Reserves	\$0	\$32,324,490	0.00%
	Total Expenditures	\$34,492,008	\$82,116,998	42.00%
	Personnel Expenses	\$12,995,378	\$26,928,547	48.26%
	Operating Expenses	\$7,436,574	\$13,995,281	53.14%
	Capital Expenses	\$13,805,056	\$37,063,570	37.25%
	GO Bond Expense for School	\$0	\$3,619,600	0.00%
	Library Appropriations	\$255,000	\$510,000	50.00%
Water & Sewer Fund	Total Revenues	\$18,139,069	\$158,851,725	11.42%
	Water Sales	\$10,494,990	\$19,930,000	52.66%
	Sewer Sales	\$5,817,215	\$10,188,135	57.10%
	Bond Proceeds	\$0	\$122,000,000	0.00%
	Use of Reserves	\$0	\$0	0.00%
	Prior Year Capacity Fees	\$0	\$5,588,590	0.00%
	Other Revenues	\$1,826,864	\$1,145,000	159.55%
	Total Expenditures	\$35,239,761	\$158,851,725	22.18%
	Personnel Expenses	\$2,566,984	\$5,564,700	46.13%
	Operating Expenses	\$2,906,173	\$6,824,480	42.58%
	Capital Expenses	\$25,678,165	\$6,639,000	386.78%
	Capital Expenses (Bond Funds)	\$0	\$122,000,000	0.00%
	Transfer To General Fund	\$2,726,810	\$5,453,620	50.00%
Debt Payments	\$1,361,629	\$12,369,925	11.01%	
Gas Fund	Total Revenues	\$23,049,373	\$48,018,160	48.00%
	Gas Sales	\$20,898,790	\$35,493,160	58.88%
	Gas Commodity Charge	\$705,673	\$1,600,000	44.10%
	Bond Proceeds	\$0	\$0	
	Proceeds from Capital Leases	\$0	\$0	
	Other Revenues	\$1,444,910	\$925,000	156.21%
	Use of Reserves	\$0	\$10,000,000	0.00%
	Contributions from Other Funds	\$0	\$0	
	Total Expenses	\$17,614,681	\$48,018,160	36.68%
	Personnel Expenses	\$1,507,800	\$3,229,255	46.69%
	Operating Expenses	\$915,514	\$1,946,835	47.03%
Purchase of Natural Gas	\$10,627,358	\$20,425,000	52.03%	
Transfer to General Fund	\$3,479,552	\$6,458,105	53.88%	
Debt Service	\$58,373	\$783,145	7.45%	
Capital Expenses	\$1,026,084	\$15,175,820	6.76%	

	Description	12/31/2025	FY 2026 Budget	% of Monthly Totals to Budget	
Electric Fund	Total Revenues	\$33,331,363	\$66,163,425	50.38%	
	Electric Sales	\$31,834,192	\$59,851,345	53.19%	
	Other Revenues	\$1,497,171	\$3,804,665	39.35%	
	Use of Reserves		\$2,507,415		
	Total Expenses	\$31,143,556	\$66,163,425	47.07%	
	Personnel Expenses	\$1,588,211	\$3,548,155	44.76%	
	Operating Expenses	\$1,286,171	\$2,354,605	54.62%	
	Purchase of Electricity	\$24,573,566	\$49,872,955	49.27%	
	Capital Expenses	\$1,151,632	\$5,299,755	21.73%	
	Transfer to General Fund	\$2,543,976	\$5,087,955	50.00%	
Stormwater Fund	Total Revenues	\$930,631	\$1,806,135	51.53%	
	Stormwater Revenues	\$901,612	\$1,786,040	50.48%	
	Mitigation Grant Revenue	\$0	\$0		
	Other Revenues	\$29,019	\$20,095	144.41%	
	Proceeds from Capital Leases	\$0	\$0		
	Use of Reserves	\$0	\$0		
	Stormwater Improvement Funds	\$0	\$0		
	Total Expenses	\$889,770	\$1,806,135	49.26%	
	Personnel Expenses	\$443,187	\$926,325	47.84%	
	Operating Expenses	\$278,964	\$661,070	42.20%	
Capital Expenses	\$167,619	\$218,740	76.63%		
Solid Waste Fund	Total Revenues	\$2,032,262	\$4,076,745	49.85%	
	Refuse Collections Revenues	\$1,997,380	\$3,955,355	50.50%	
	Other Revenues	\$34,882	\$121,390	28.74%	
	Proceeds From Capital Leases	\$0	\$0		
	Total Expenses	\$2,025,851	\$4,076,745	49.69%	
	Personnel Expenses	\$699,736	\$1,658,960	42.18%	
	Operating Expenses	\$952,214	\$2,417,785	39.38%	
	Capital Expenses	\$373,901	\$0	0.00%	
	Fiber Optics Fund	Total Revenues	\$1,567,280	\$2,826,090	55.46%
		Fiber Optics Revenues	\$1,427,575	\$2,605,500	54.79%
GIS Revenues		\$57,750	\$115,500	50.00%	
Proceeds from Capital Leases		\$0	\$0		
Other Revenues		\$81,955	\$105,090	77.99%	
Total Expenses		\$1,361,151	\$2,826,090	48.16%	
Personnel Expenses		\$530,051	\$1,214,220	43.65%	
Operating Expenses		\$681,766	\$1,090,490	62.52%	
MEAG Telecom Statewide Payment		\$0	\$0		
Debt Payment		\$0	\$0		
Capital Expenses	\$42,090	\$306,895	13.71%		
Transfers to General Fund	\$107,244	\$214,485	50.00%		