ADOPTED BUDGET
FISCAL YEAR 2015



1. Old Monroe Cotton Mill
2. The Walton Johnston Institute
3. Walton Avondale Mills
4. Mc Daniel Tichenor House
5. Old Train Depot
6. Old Fertilizer Plant
7. Old City Hall
8. Monroe Art Guild
9. Post Office
10. Fire Station
11. Historic Court House
12. Police Station
13. City Hall
14. Davis Edwards House
15. Cemetery
16. The Old Gym
17. Old Monroe Elementary School
18. Original Lioness Library
19. Library
20. Childers Park


Since 1821
THE CITY OF
Monroe

City of Monroe, Georgia

Proposed Annual Budget

For the Fiscal Year Ending

December 31, 2015

Prepared by the City of Monroe, Georgia

Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Monroe

Georgia

For the Fiscal Year Beginning

January 1, 2014

Executive Director



Elected Officials

Gregory P. Thompson, Mayor

L. Wayne Adcock, Vice Mayor

Larry A. Bradley, Councilmember

Denise H. Dixon, Councilmember

C. Nathan Little, Councilmember

Lee P. Malcom, Councilmember

Nathan Purvis, Councilmember

James D. Richardson, Councilmember

Rita A. Scott, Councilmember

Appointed Officials

W. Matthew Chancey, City Administrator

Pat Kelley, Code/Protective Inspections

Brian K. Thompson, Electric & Telecommunications Director

Renee L. Prather, Finance Director

M. Keith Glass, Public Safety Director

Danny Smith, Solid Waste Director

Jeremiah Still, Streets and Transportation Director

Rodney W. Middlebrooks, Water & Gas Director

Organizational Chart by Department

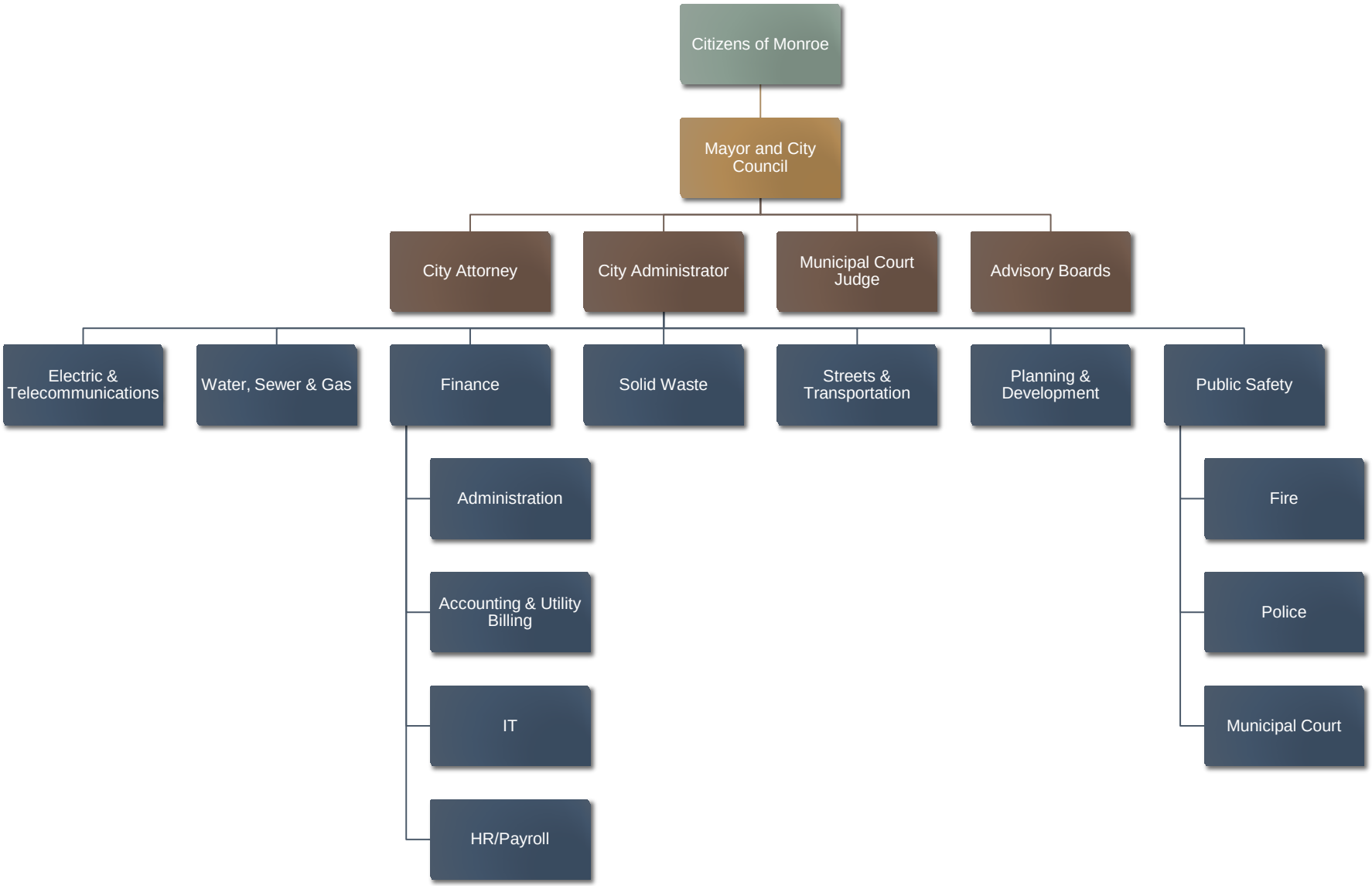


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Since 1821
THE CITY OF
Monroe

INTRODUCTION


Since 1821
THE CITY OF
Monroe

Since 1821
THE CITY OF Monroe

Post Office Box 1249 • Monroe, Georgia 30655
Telephone 770-267-7536 • Fax 770-267-2319

Greg Thompson, Mayor
L. Wayne Adcock, Vice Mayor

October 18, 2014

To the Honorable Mayor,
Members of the City Council
Employees and Citizens of the City of Monroe, Georgia

In accordance with state and local ordinances, we are pleased to submit for your consideration and approval the Fiscal Year 2015 Operating and Capital Budget. This document is a statement of policy and planning which defines the level of services and activities for the upcoming year.

Budget Highlights

The combined recommended budget for FY 2015 is $51,485,037, a decrease of $1,609,207. The primary reason for the decrease is the removal of additional funding for Utility capital and the reduction in Solid Waste transfer station revenue and expense. A summary of the FY 2015 is as follows:

Revenues	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds
Taxes	6,271,037	25,000			
Other Revenues	1,503,320	54,000		1,467,600	39,444,338
Other Financing Sources	1,901,342				
Fund Balance					
Transfers In			818,400		
Total Revenues	**9,675,699**	**79,000**	**818,400**	**1,467,600**	**39,444,338**
Expenditures					
General Government	1,109,068	25,000			
Finance	471,334	-			
Protective Service	354,095	-			
Fire	1,432,435	-		160,182	
Streets & Transportation	1,715,070	-		1,025,974	
Police	3,439,952	54,000		151,444	
Buildings & Grounds	285,345	-			
Combined Utility		-			35,088,838
Combined Utility		-			75,500
Solid Waste		-		130,000	4,280,000
Total Operations	**8,807,299**	**79,000**		**1,467,600**	**39,444,338**
Other Financing Uses	868,400				
Debt Service			818,400		
Total Expenditures	**9,675,699**	**79,000**	**818,400**	**1,467,600**	**39,444,338**

Councilmembers: Larry A. Bradley • Denise H. Dixon • Nathan Little
Lee P. Malcom • Nathan Purvis • Jimmy Richardson • Rita A Scott

Below is a summary of service level changes by fund. The largest reduction is in capital funding and the use of funds in the Utilities Expansion Repair Fund for some of the 2015 projects.

Total Uses per Funds Summary

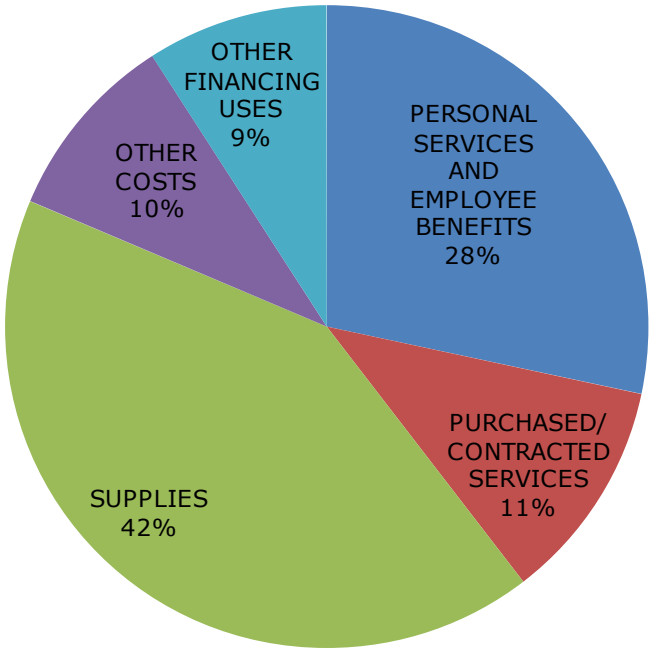
Fund	FY 2014	FY 2015	Difference	Percent Change
General Fund	$ 9,678,844	$ 9,675,699	$ (3,145)	-0.03%
Special Revenue Funds	83,000	79,000	(4,000)	-4.82%
Debt Service Fund	787,650	818,400	30,750	3.90%
Capital Projects Fund	1,476,000	1,467,600	(8,400)	-0.57%
Enterprise Funds	41,068,750	39,444,338	(1,624,412)	-3.96%
Total	**$53,094,244**	**$51,485,037**	**$ (1,609,207)**	**-5.47%**

- **Revenue –** General Fund revenue is holding steady with a slight decrease in overall revenue (-.014%).

  Combined Utility revenue is showing a decrease due to trends in 2014 of lower than anticipated utility sales.

  Solid Waste Enterprise Fund revenue has decreased due to the loss in transfer station customers. This decrease is offset by a decrease in the cost of landfill expenses paid to our hauler.

- **Budget Overview –** The chart below shows the total City-wide budget by category.



- **Personal Services –** There are several vacancies citywide that are funded in this proposed budget, which will be filled as needed and as agreed upon in conjunction with the applicable department heads. In addition to these vacant positions there are 5 new positions, and 5 positions citywide that are unfunded. The city now has a total of 34 unfunded positions since 2006. A decrease in costs of employee health care benefits has been figured in for the FY 2015 budget. A city-wide 2% COLA along with an additional 3% pool for merit increases is included in this budget. The defined benefit plan is also being funded at the GMEBS recommended contribution.

- **Operating Expenditures –** Each department made reductions in order to stay within budgetary requirements while ensuring the level of service provided to our citizens doesn't change. Controlled spending and monitoring will continue through 2015.

- **Capital Improvement Program (CIP) –** The portion of the proposed FY 2015 budget that contains capital projects amounting to $3,583,841 is outlined in the Capital Improvement Program (CIP). The General Fund portion, $139,000 is funded by revenue generated in the General Fund. Other governmental funds capital projects are funded with a dedicated funding source, such as grants, previously issued bond proceeds, and SPLOST. By ordinance, the City has established a utility capital improvement reserve to fund future capital projects. Included in the annual budget and financed from current revenues is $1.69 million of funding for this reserve and use of Municipal Competitive Trust funds for additional funding in the amount of $486 thousand. The CIP accounts for expenditures over $5,000 and have a useful life of more than two years.

Goals and Priorities

The following are some of the major goals and priorities of the City:

- The City continues to rehab sewer lines with funds from a DCA Community Development Block Grant (CDBG FY11). The City was awarded additional funds (CDBG FY13) to continue with our sewer rehab project. We expect to start that project in FY2015.

- Development of the current budget takes into consideration any legislative or regulatory mandates. The City is watching closely the EPA's regulations concerning CO_2 emissions and the impact it will have on future electricity rates for our customers. Any PSC mandates are in the operating and/or capital budget.

- The City of Monroe, Walton County and Georgia DOT just completed the GA Highway 138 extension project. The "Charlotte Rowell Boulevard" project has helped to alleviate traffic issues in the area. As a part of this project, water and electrical lines have been relocated and designs have been completed to power and light the new road. Future projects are planned for the 138/78 intersection.

- Continue partnership with Walton County on the project for a truck route around the historic downtown area. Engineering is underway while negotiations continue with GDOT for approval of this much needed connector.

- The City's continuation of streetscape improvements for downtown has begun. The City has received two Transportation Enhancement (TE) grants along with LCI funds to improve both sides of Broad Street with sidewalk, retaining walls, pavers, landscaping and lighting from Alcovy Street through the Mears Street intersection. This project will continue the improvements into the old "Monroe Mill" district.

- Monroe's Main Street Program and the Downtown Development Authority continue their efforts to promote the downtown district and attract tourism into the City. The Main Street Program sponsors multiple programs and events throughout the year. The Facade Grant program has helped fund the exterior improvements for 6 small businesses in downtown. Our group advertising efforts have brought return shoppers to downtown through coupon cards and online advertising. Downtown annual events include the Memories in Monroe Classic Car Show, Super Summer Kids Activity Fair, First Friday Concerts during the summer months, Fall Fest, Candlelight Shopping, the Christmas Parade, and Winter Fest. The Main Street budget also makes possible the tree lights along Broad Street each winter season. Also funded by the DDA is the Monroe Farmers Market, which has extended its season and completed a successful third year of operation, showcasing local producers and growers giving citizens a variety of fresh, locally grown products. Together, the Main Street Program and DDA strive to create a thriving downtown environment centered on historical preservation, community involvement and economic development.

- The City's Finance Department submitted and received awards from the Government Finance Officers Association's Awards for Recognition Program for the City's FY 2012 Comprehensive Annual Financial Report, the FY 2012 Popular Annual Financial Report and the FY 2014 Annual Budget. We have submitted our most recent reports for review as well.

- The City will continue to promote and encourage economic and community development on both a local and regional platform. $125,000 has been appropriated in FY 2015 to fund a city-wide Economic and Community Development program with the main objective being to retain our current businesses while working diligently to attract new ones. It is our intention to strengthen the ties with the Economic Development section of Electric Cities of Georgia as well as the Walton County Development Authority. Both of these organizations allow for Monroe to have a "seat at the table" for state-wide economic development.

Summary and Conclusion

I believe this FY 2015 budget represents a forward-thinking, conservative fiscal plan for the upcoming year and continues to provide a high level of services for our citizens as in prior years, despite the fiscal challenges presented by an economy in recession.

I would like to thank the Mayor and City Council for their continued direction and support. I also want to thank the Finance Department Staff and each Department Head for their work and dedication. I appreciate all the city staff responsible for implementation of this budget.

Respectfully submitted,

Matthew Chancey, City Administrator

City of Monroe's Mission & Goals

Organizational Mission:

To provide top-quality services in a fiscally responsible manner while promoting high standards of living and quality of life.

Organizational Goals:

City Council – To provide sound leadership through diligent policy making while acting to preserve our resources in a fiscally responsible manner; to take the best interest of the city to heart by listening to constituents and staff and make policy decisions based off facts.

City Employees – To serve the public by creating a community- friendly atmosphere; to provide and preserve the highest quality municipal services while operating to accomplish objectives.

Communications - To educate our citizens and keep them informed on City programs and keep an open dialogue with management, staff and the community on a regular basis.

Economic Development - To ensure continued sustainability of the community; encourage existing businesses to improve and upgrade; recruitment and quality development of new businesses; encourage livable, walkable communities.

Fiscal Responsibility - To make reasonable financial decisions which have the best interest of the City and the community at the forefront; to allocate resources fairly to meet the needs of the community as a whole, while recognizing the needs of various segments within the community.

Public Safety - To assure the safety of our residents, our streets, and our community as a whole; to be prepared for disasters and provide for the protection of life and property in such event.

Public Infrastructure - To protect, preserve and improve the City's public infrastructure; to plan for future development and prevent system aging by applying proper maintenance techniques.

Mission & Goals Continued:

Quality of Life – To provide a culturally and aesthetically pleasing atmosphere and a high level of "community" experience by providing the necessary resources (i.e. activities, infrastructure and clean environment) for everyone to enjoy.

Transportation - To provide and maintain quality streets; to properly maintain traffic signs and signals; to provide for the alternative transportation needs of all segments of the community.

General Information

The City of Monroe in Brief

The City of Monroe, Georgia, incorporated November 30, 1821. The city is also proud of our nickname, "City of Governors", because of the seven Georgia governors the city has produced. Monroe was named after the fifth U.S. President, James Monroe. The City is located in the heart of Walton County.

The restored Walton County courthouse is the center of Monroe's Historic District. Also located in this district is the Davis Edwards House and the McDaniel-Tichenor House, home to former Georgia Governor Henry D. McDaniel. Both are listed on the National Registry.

The City is the county seat and the largest city in Walton County. Walton County is nestled in the Alcovy River basin between the urban sprawl of Atlanta and classic Athens, Monroe offers the best of both worlds. Our rich history draws visitors to Monroe; our small town atmosphere, engaging cultural life, and high tech capabilities entice them to stay. Monroe's colorful history is typified by ante-bellum homes, historic downtown, and venerable government buildings. Monroe's future is exemplified by intermingling these historic areas with planned residential growth and high-tech industries.

For years, many visitors have portrayed our city as the perfect place for visiting historic sites, shopping, dining, and strolling the tree lined streets of a beautiful downtown. Our convenient location makes visiting Downtown Monroe a great day trip or relaxing weekend destination. The City of Monroe offers many events and activities throughout the year, including festivals, concerts, and parades.

Also attracting both individual and corporate customers is the Monroe Utilities Department; Monroe's community-owned, full-service utility company providing Monroe and Walton County residents a wide range of services including; water, electricity, gas, sewer, cable TV, high-speed internet, and voice over internet phone service. Additionally, the Monroe Utilities Department provides a citywide broadband fiber optic system typically found only in larger metropolitan areas.

City Map

The City of Monroe is located in Walton County, Georgia

Population 13,349




Since 1821
THE CITY OF
Monroe

Budget Adoption

The City of Monroe's budget process complies with State Law and local ordinance. The budget is adopted by resolution, a public hearing is advertised and held and the final budget is advertised.

The budget development is led by the City Administrator who according to local ordinance shall prepare and submit the annual operating budget and capital budget to the Mayor and Council. The following process represents many months and hours of work involving a wide range of individuals in order to complete the final budget document:

- The Finance Department distributes spreadsheets showing budget to actual figures to all departments of the City. Staff begins the budget process by reviewing the current year and preparing a preliminary department budget using budget constraints put forth by the administration.

- The Finance Department along with the City Administrator prepares revenue budget estimates. In addition to preparing the revenue budget, customer fees are also analyzed.

- The City Administrator reviews each department's proposed budget making any needed adjustments.

- Prior to January 1, the City Administrator submits to the Mayor and City Council a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means for financing them. Council meets to discuss the proposed budget and makes adjustments as needed.

- The City Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the local newspaper.

- The budget is then revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies and within forty-five days following January 1.

- The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made without provision also being made for financing same, for anything above the legal level of budgetary control, which is the department level. However, transfers within a department may be made within any fund.

Budget Amendments

The City of Monroe's budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. Georgia law regulates how a budget may be amended. There are two types of amendments: budget transfers and appropriation changes.

The Finance Director and City Administrator are permitted to transfer appropriations within a department upon the request of a Department Head. These transfers do no change the total for a department. Transfers between departments and budget amendments require approval of the Mayor and City Council.

The appropriation resolution includes all the City's General Fund and Enterprise funds and the other Governmental funds listed in the table of contents. The City's fiscal year begins on January 1 and ends on December 31.

Budget Calendar

Date(s)	Activity/Task
July 10, 2014	Capital Improvement Plans are distributed to Department Heads for updates
August 16, 2013	Mid-Year Workshop and Capital Improvement Plan Presentation by Department Heads to Council
August 20, 2014	Budget Instructions and forms are distributed to Department Heads
August, 2014	City Administrator prepares revenue budget estimates
August, 2014	City Administrator meets with departments to review project requests
September 8, 2014	Departments submit line item budget requests to City Administrator
September 8-16, 2014	Finance compiles budget requests, revenue estimates and personnel costs into a document for review
September 16-22, 2014	City Administrator reviews each department's proposed budget making any needed adjustments
October 18, 2014 October 19, 2014	Mayor and Council meet with City Administrator to discuss and review proposed budget making adjustments as needed
November 5, 2014	Notice to the public of availibility of the proposed budget and announcement of public hearing
November 5, 2014	The proposed budget is made available to the public
December 2, 2014	City Council holds a public hearing, giving notice thereof at least ten days in advance by publication in the official organ of the City of Monroe as established by State Law
December 9, 2014	The City Council approves proposed budget and following the public hearing adopts a final balanced budget by resolution within forty-five days following January 1
December 10, 2014	The final budget as adopted is published and distributed

Budget Resolution

A RESOLUTION ADOPTING THE 2015 BUDGET FOR THE CITY OF MONROE, GEORGIA; APPROPRIATING AMOUNTS AS SHOWN IN EACH BUDGET AS EXPENDITURES; ADOPTING THE REVENUE PROJECTIONS; AND PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

BE IT RESOLVED by the Mayor and City Council of the City of Monroe, Georgia as follows:

WHEREAS, for the purpose of financing the conduct of affairs of the **City of Monroe** during the fiscal year beginning January 1, 2015 and ending December 31, 2015, the Budget of the City's Revenues and Expenditures for such period, as prepared and submitted to the **City Council** by the City Administrator; and so approved by the **Mayor and City Council**.

WHEREAS, the amounts listed are the appropriations so authorized by the **Mayor and City Council** and are approved for the amounts and purpose indicated.

WHEREAS, the rates listed are so authorized by the **Mayor and City Council** and are approved for the amounts and purpose indicated.

WHEREAS, a budget amendment is considered any action of the **Mayor and City Council** to purchase items not included in original budgeted figures.

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget and that the expenditures for the fiscal year shall not exceed funding available.

ADOPTED by the **Mayor and City Council** of the **City of Monroe** this 9th day of December 2014.

_____

Greg Thompson, Mayor
City of Monroe

Attest:

_____

Renee L. Prather, City Clerk

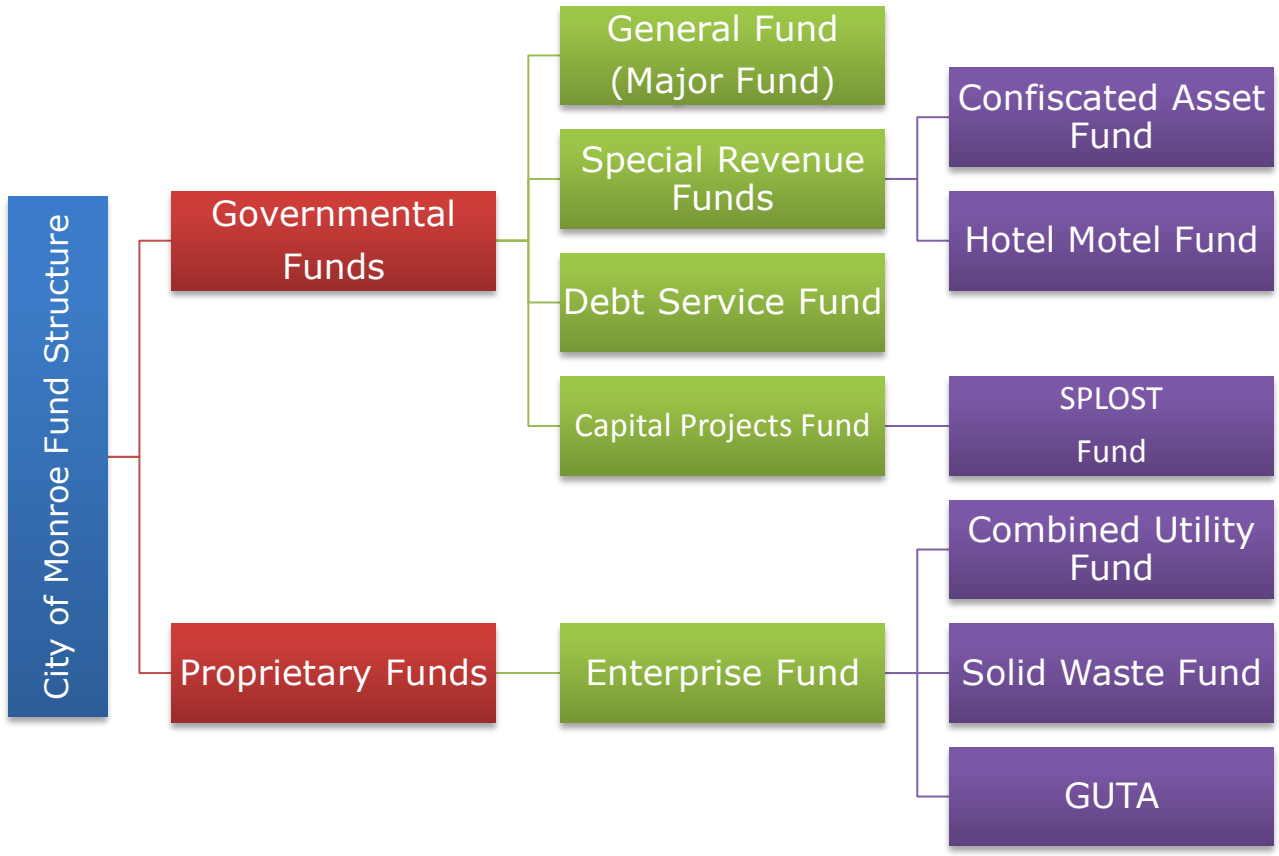
Fund Structure and Basis of Budgeting

The City's financial reporting system is organized on a fund basis consisting of two major types – governmental and proprietary. Each fund is a separate accounting entity with a self-balancing set of accounts. This is in accordance with generally accepted accounting principles (GAAP). The basis of accounting used for reporting is in accordance with GAAP. The basis for each of the funds is not necessarily the same as the basis used in preparing the budget.

The City of Monroe used the modified accrual basis for budgeting. However, the actual amounts for the governmental funds are shown on the modified accrual basis and the enterprise funds are full accrual basis with the exception that the depreciation expense is not budgeted, repayments on debts are budgeted as expenses and capital assets are budgeted as expenses in enterprise funds.

Budgets are prepared for each fund except the capital projects fund which adopts project-length budgets and is controlled at the project level with the exception of the SPLOST capital project budget which is included in this document.

The following is a discussion and illustration of the city's fund structure:



Fund Descriptions

The **General Fund** is the principal fund of the City; it supports services associated with the majority of basic governmental activities. The General Fund is used to account for all financial resources, unless they are required to be accounted for within another fund.

Special Revenue Funds are funds used to account for the proceeds of specific revenue resources that are legally restricted. These funds include: Confiscated Assets and Hotel Motel Tax Fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects and are budgeted on a project-length basis. We have included the City's Special Local Option Sales Tax Fund (SPLOST) in this budget document.

Debt Service Funds are used to account for the accumulation of resources for and payment of the City's long-term debt principal and interest.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses. These funds include the Combined Utilities Fund, the Solid Waste Fund and the Georgia Utility Training Academy (GUTA).

The Combined Utility Fund is the largest proprietary fund accounting for the operations of the Electric, Telecommunications, Water, Sewer and Gas systems of the City. The Solid Waste Fund accounts for all solid waste operations of the City. GUTA Fund provides training for city employees as well as other outside organizations.

USE OF FUNDS BY DEPARTMENTS

Department	General Fund (Major)	Confiscated Assets	Hotel Motel Fund	Debt Service Fund	Capital Projects Fund	SPLOST Fund	Combined Utility Fund	Solid Waste Fund	GUTA Fund
General Government	✓		✓	✓	✓	✓			✓
Finance	✓				✓	✓	✓		✓
Protective Service	✓				✓	✓			✓
Fire	✓				✓	✓			✓
Public Works	✓				✓	✓		✓	✓
Police	✓	✓			✓	✓			✓
Buildings and Grounds	✓				✓	✓			✓
Electric and Telecommunications						✓	✓		✓
Water, Sewer and Gas						✓	✓		✓

CITYWIDE BUDGET SUMMARY - TRENDING
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2015 APPROVED BUDGET
REVENUE						
TAXES	$ 6,281,499	$ 6,108,042	$ 6,325,445	$ 5,843,836	$ 6,028,621	$ 6,296,037
LICENSES AND PERMITS	182,655	114,224	197,360	104,000	107,000	130,400
INTERGOVERNMENTAL	1,294,009	1,430,574	2,471,235	1,290,170	1,666,310	1,657,770
CHARGES FOR SERVICES	37,010,528	36,811,356	38,378,912	40,469,007	41,683,750	39,982,338
FINES AND FORFEITURES	554,003	371,712	514,691	555,000	558,000	444,000
INVESTMENT INCOME	61,179	38,505	42,927	52,000	25,000	25,000
CONTRIBUTIONS AND DONATIONS	121,822	38,851	23,974	30,000	25,000	25,000
MISCELLANEOUS	282,012	241,850	239,248	270,488	231,250	204,750
OTHER FINANCING SOURCES	2,401,154	3,651,465	3,457,458	2,670,028	2,769,313	2,719,742
FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUE	**48,188,861**	**48,806,579**	**51,651,250**	**51,284,529**	**53,094,244**	**51,485,037**
EXPENDITURES						
PERSONAL SERVICES AND EMPLOYEE BENEFITS	14,053,538	14,965,002	13,745,328	13,702,433	14,742,872	14,603,879
PURCHASED/CONTRACTED SERVICES	5,260,628	5,048,509	5,025,547	5,684,619	5,549,415	5,759,240
SUPPLIES	19,251,017	19,925,378	20,029,018	21,639,047	21,981,407	21,542,067
CAPITAL OUTLAYS	127,252	101,080	477,410	1,643,257	503,000	710,714
OTHER COSTS	564,015	450,250	420,551	561,563	528,300	528,801
DEBT SERVICE	1,744,629	1,632,629	1,628,815	3,329,218	3,726,033	3,648,880
DEPRECIATION AND AMORTIZATION	2,988,363	2,839,676	2,789,771	76,214	18,029	8,372
OTHER FINANCING USES	2,390,995	3,640,104	2,506,264	4,648,178	6,045,188	4,683,084
TOTAL EXPENDITURES	**46,380,437**	**48,602,628**	**46,622,704**	**51,284,529**	**53,094,244**	**51,485,037**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 1,808,424**	**$ 203,951**	**$ 5,028,546**	**$ -**	**$ -**	**$ -**

CITYWIDE OPERATING BUDGET SUMMARY - CURRENT YEAR
ALL FUNDS

REVENUES	GENERAL	CONFISCATED ASSETS	HOTEL MOTEL	SPLOST	GO BOND DEBT SERVICE	COMBINED UTILITY	SOLID WASTE	GUTA	TOTAL
TAXES	$ 6,271,037	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 6,296,037
LICENSES AND PERMITS	130,400	-	-	-	-	-	-	-	130,400
INTERGOVERNMENTAL	190,170	-	-	1,467,600	-	-	-	-	1,657,770
CHARGES FOR SERVICES	638,500	-	-	-	-	35,063,838	4,280,000	-	39,982,338
FINES AND FORFEITURES	390,000	54,000	-	-	-	-	-	-	444,000
INVESTMENT INCOME	-	-	-	-	-	25,000	-	-	25,000
CONTRIBUTIONS AND DONATIONS	25,000	-	-	-	-	-	-	-	25,000
MISCELLANEOUS	129,250	-	-	-	-	-	-	75,500	204,750
OTHER FINANCING SOURCES	1,901,342	-	-	-	818,400	-	-	-	2,719,742
FUND BALANCE	-	-	-	-	-	-	-	-	-
TOTAL	**9,675,699**	**54,000**	**25,000**	**1,467,600**	**818,400**	**35,088,838**	**4,280,000**	**75,500**	**51,485,037**
EXPENDITURES									
PERSONAL SERVICES AND EMPLOYEE BENEFITS	6,815,659	-	-	-	-	6,656,000	1,132,220	-	14,603,879
PURCHASED/CONTRACTED SERVICES	781,450	11,000	-	587,760	-	1,976,150	2,344,130	58,750	5,759,240
SUPPLIES	937,390	15,000	-	49,500	-	20,172,777	350,650	16,750	21,542,067
CAPITAL OUTLAYS	94,000	28,000	-	563,714	-	-	25,000	-	710,714
OTHER COSTS	178,800	-	25,000	-	-	325,001	-	-	528,801
DEBT SERVICE	-	-	-	266,626	818,400	2,563,854	-	-	3,648,880
DEPRECIATION AND AMORTIZATION	-	-	-	-	-	8,372	-	-	8,372
OTHER FINANCING USES	868,400	-	-	-	-	3,386,684	428,000	-	4,683,084
TOTAL EXPENDITURES	**9,675,699**	**54,000**	**25,000**	**1,467,600**	**818,400**	**35,088,838**	**4,280,000**	**75,500**	**51,485,037**
TOTAL REVENUES OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/FUND EQUITY, BEGINNING OF YEAR	**$ 2,503,221**	**$ 26,451**	**$ 8,510**	**$ 1,685,586**	**$ 116**	**$ 61,619,696**	**$ 913,939**	**$ 367,409**	**$ 67,124,928**
USE OF CASH RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/FUND EQUITY, END OF YEAR	**$ 2,503,221**	**$ 26,451**	**$ 8,510**	**$ 1,685,586**	**$ 116**	**$ 61,619,696**	**$ 913,939**	**$ 367,409**	**$ 67,124,928**


Since 1821
THE CITY OF
Monroe

Summary - City Wide Positions
Personnel All Funds - Full Time

Fund	Department/Function	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
General Fund	Administration	1	1	1	2	3
	Finance	5	5	5	5	5
	Code	5	6	6	3	4
	Fire	23	23	23	23	21
	Police	46	46	42	42	41
	Streets	24	24	23	21	21
	Building And Grounds	3	4	3	3	3
Total General Fund		**107**	**109**	**103**	**99**	**98**
Utility Fund	Finance	4	4	4	4	5
	Customer Service	14	14	14	12	11
	Billing	3	3	3	3	3
	Central Services	11	9	8	9	10
	Electric & Telecomm Administration	2	2	3	3	2
	Electric	15	16	14	14	14
	Telecomm	9	9	8	8	8
	Water & Gas Administration	1	1	2	2	1
	Stormwater	-	-	-	1	3
	Sewage Collection	8	8	6	8	8
	Sewage Treatment Plant	7	7	9	8	7
	Water Treatment Plant	4	4	3	4	5
	Water Distribution System	8	8	8	6	7
	Natural Gas	8	8	8	8	8
Total Utility Fund		**94**	**93**	**90**	**90**	**92**
Solid Waste Fund	Administration	4	4	4	4	3
	Solid Waste Collection	12	12	12	12	12
	Solid Waste Disposal	2	2	2	2	2
	Recyclables Collection	1	1	1	1	1
	Yard Trimmings	2	2	2	2	2
Total Solid Waste Fund		**21**	**21**	**21**	**21**	**20**
Total All Positions		**222**	**223**	**214**	**210**	**210**

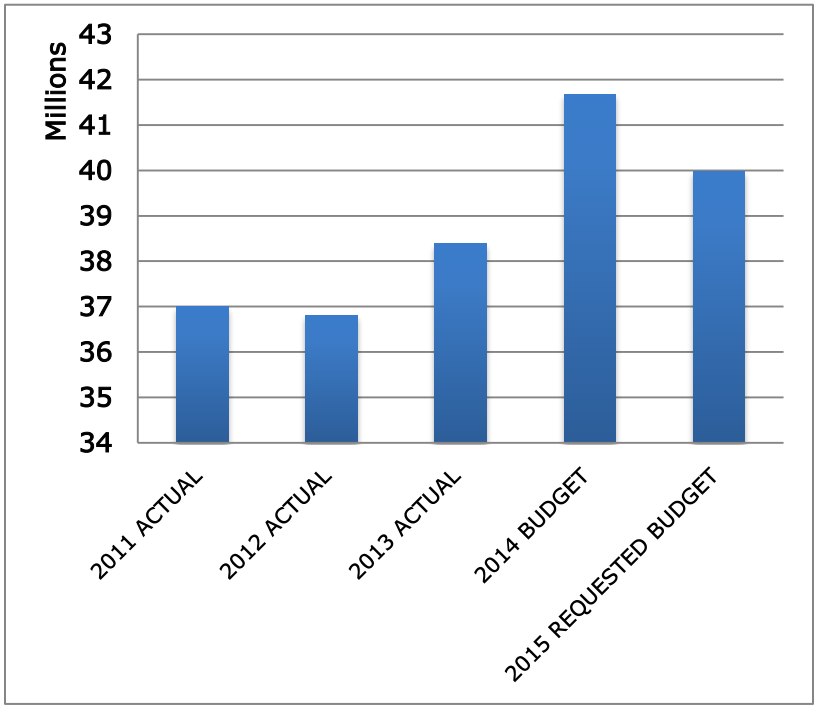
Revenue Analysis

The City of Monroe's revenue consists of eight general types of categories common to all fund of Monroe's government. These categories are Charges for Services, Contributions and Donations, Fines and Forfeitures, Intergovernmental Licenses and Permits, Miscellaneous, Other Financing Sources and Taxes. The City uses trend analysis to project revenues. Changes in the local economy and state mandates are taken into consideration when using this forecasting method. Below are the primary sources of revenue for the City.

Charges for Services

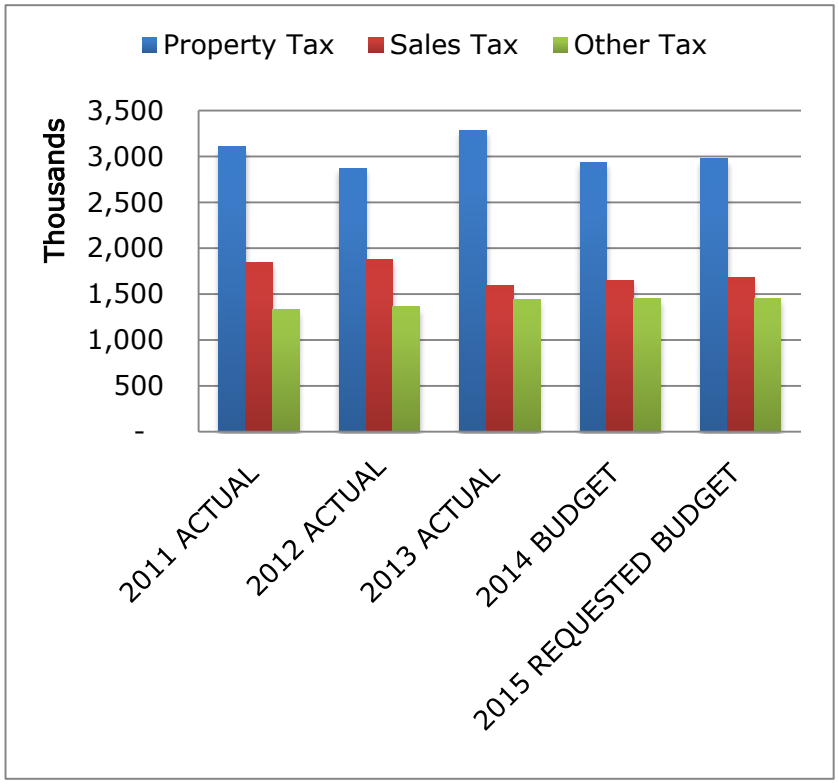
This revenue category includes any fee or other billings from services such as solid waste, electric, cable, internet, water, sewer, sewer, and gas.

The budget for the Combined Utilities revenue is slightly less than last year's budget. Projections for FY2014 are calculated using a conservative approach. We estimate sale of power and gas to be lower than last year and no rate increase is being considered. These revenue sources remain fairly stable barring any extreme weather conditions as we saw in early 2014. The rate structure for Water and Sewer was reconfigured in 2014 and is expected to see some increases due to our ongoing meter replacement project. We continue to see growth in residential and commercial phone service, our newest utility service. Another growth area is internet and fiber. Employee contributions for health insurance are expected to remain stable, health insurance costs will decrease and funding for pension will decrease slightly.



Taxes

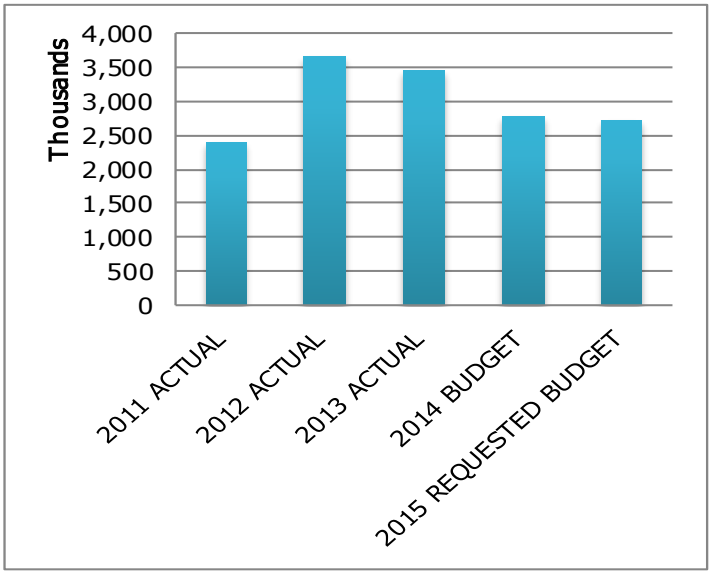
This category includes collections for Real and Personal Property Taxes, 1% Local Option Sales Tax (LOST), Franchise, Insurance Premium, Alcoholic Beverage and Hotel/Motel Tax.



The City's total millage rate for FY2014 is 8.353 mills. Debt service millage is 2.336, leaving 6.017 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable next year with slight growth.

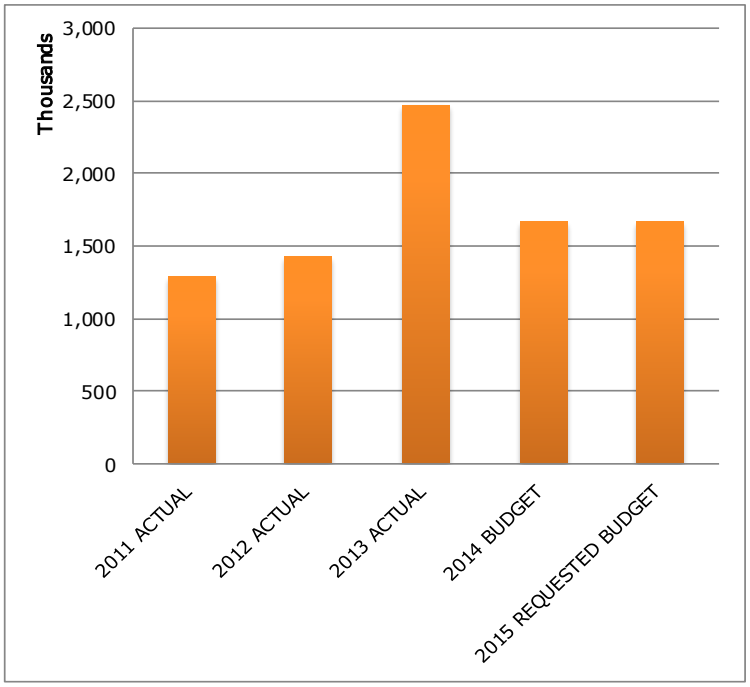
Other Financing Sources

The majority of revenues from this category come from inter-fund transfers. The City Charter requires in lieu of taxes, the transfer of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue. The amount estimated for FY2015 is $1,687,342.



Intergovernmental

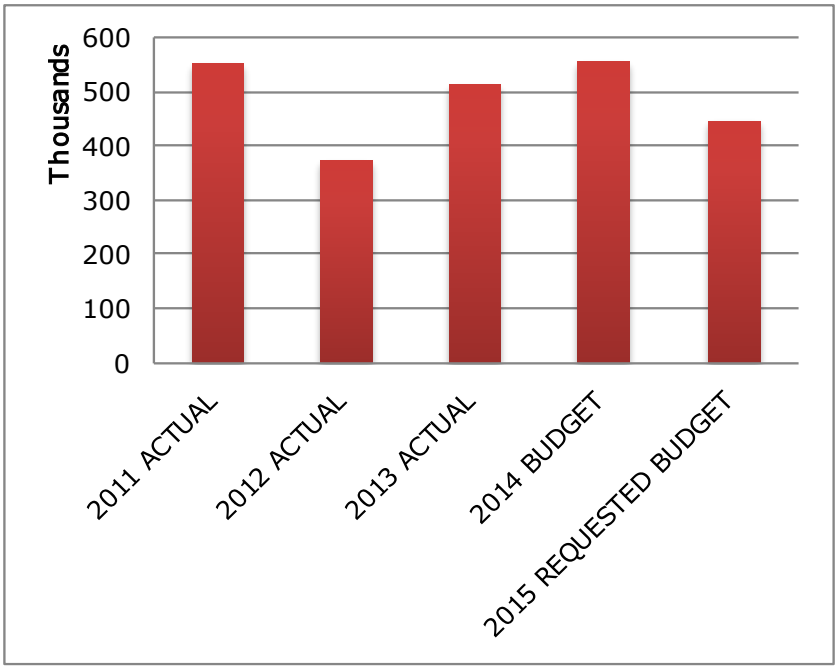
Receipts from local, state and federal governments are included in this category. They include grants, school resource officer and housing authority supplements, payment in lieu of taxes from the local housing authority and 1% Special Local Option Sales Tax (SPLOST).



As the SPLOST tax funds collected continue to build, approved projects will be completed. Any variances in revenue will be directly tied to the economy. We are seeing some recovery at the local level and hope this will continue. The assumption for 2015 is a very conservative one with budgeted figures the same as last year's.

Fines and Forfeitures

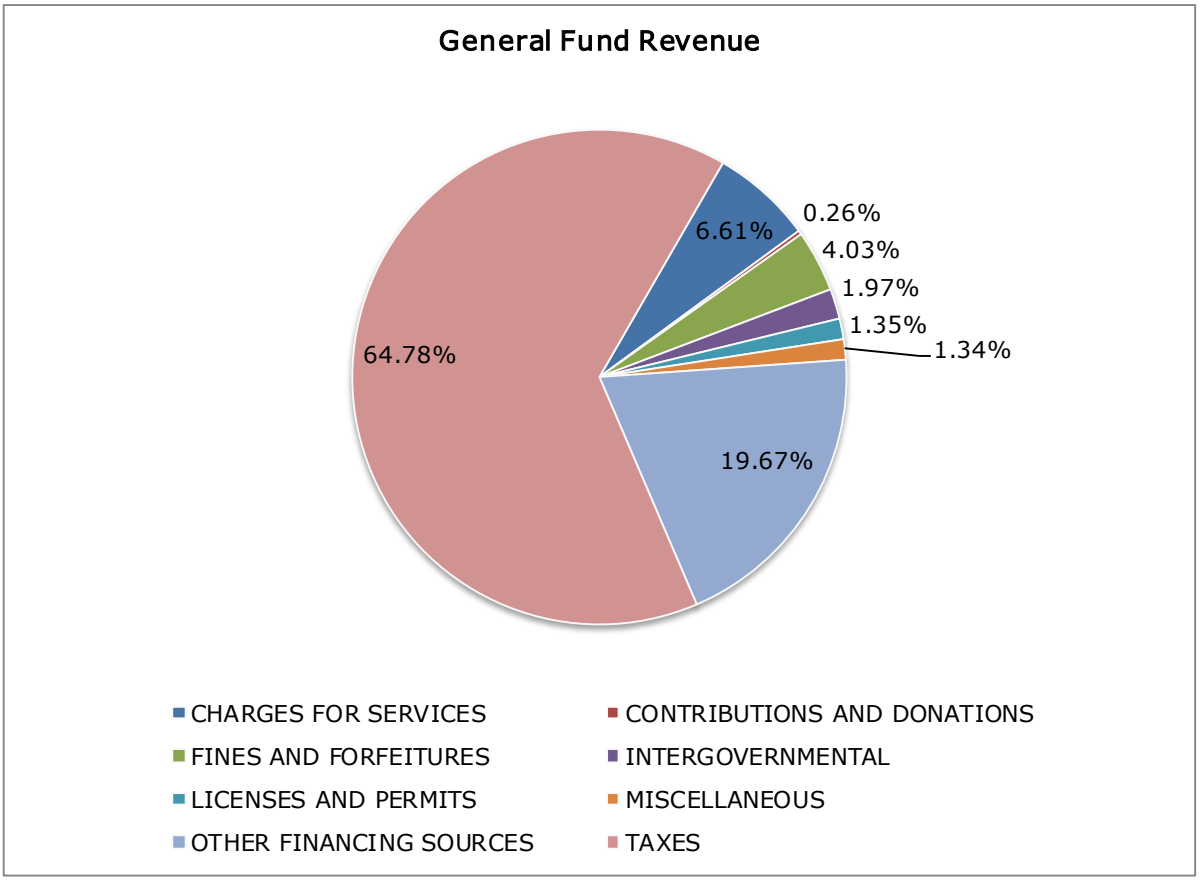
This revenue source is from municipal court traffic fines and citations. While citation numbers remain virtually unchanged, we have experienced an increase in the number violators being sentenced to jail and or community service, which has impacted revenue. Fines and Forfeitures are expected to remain stable with a slight decrease showing for actual collections in 2014 we project the same for 2015.



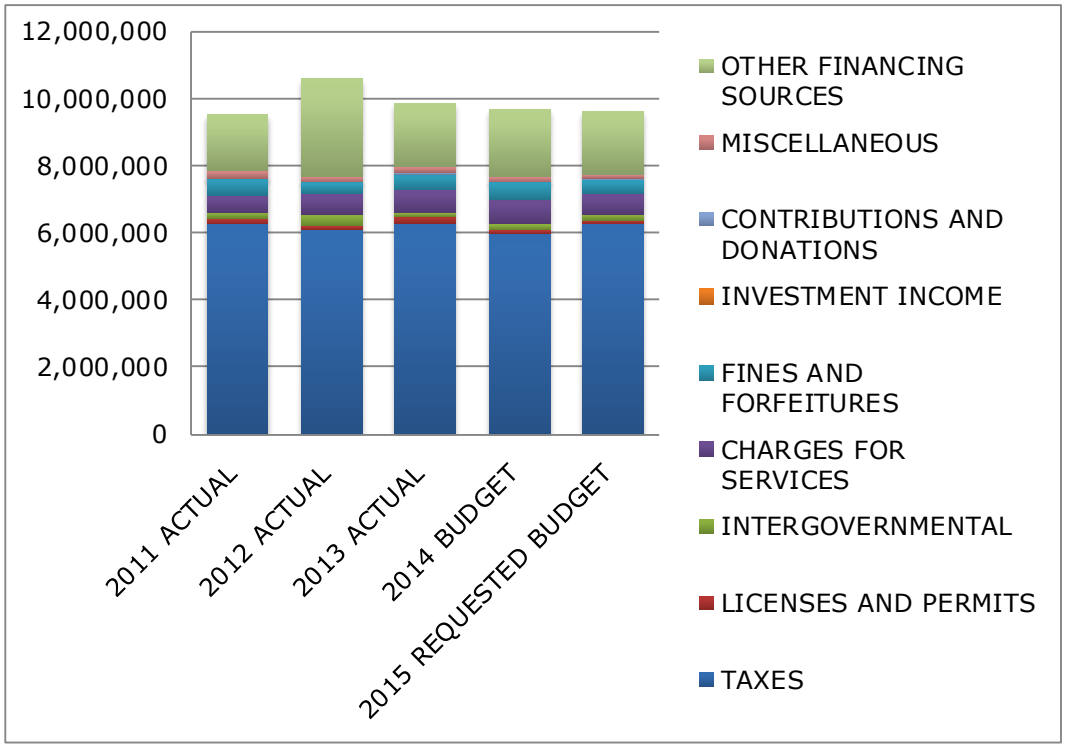
Revenue Summary

General Fund

The chart below shows sources of revenue along with the percent each generates of the total of revenue for the General Fund. Total budgeted revenue for FY2015 is $9,665,699. The General Fund revenue budget for FY2015 is decreasing only slightly from last year's adopted budget.



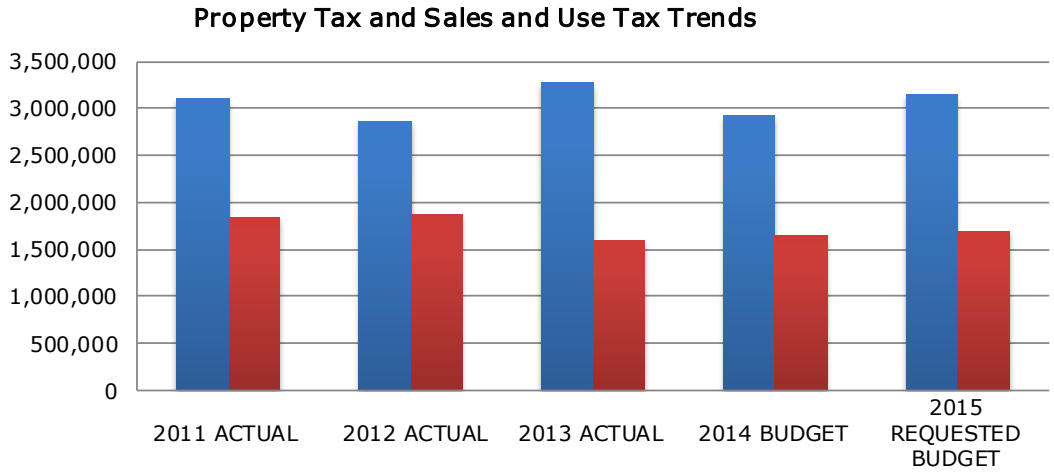
The next chart shows the trend in revenue categories in the General Fund. The trends show very little variances with the exception of Other Financing Sources for FY 2012 Actual. This difference was due to the receipt of a one-time revenue.



Taxes. This category of revenue is made up of Property, Alcoholic Beverage, Occupation, Financial Institution, Franchise and Local Option Sales Tax (LOST). The General Fund is projected to receive almost 65% of its total revenue from taxes in 2015. Half of the total tax collected is Property Tax making it the General Fund's largest revenue source followed by Sales and Use Tax.



The chart below shows the trend in Property Tax and Sales and Use Tax with 3 years of actual collections and 2 years of budget.



Licenses and Permits. Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2015 budget has a slight increase from 2014.

Intergovernmental. These revenues are received from other governments such as the State of Georgia for Local Maintenance & Improvement Grant Program (LMIG) for street improvements. Projected revenue for FY2015 remains unchanged.

Charges for Services. There is a decrease in the line item for Employee Self Insurance Fees for 2015.

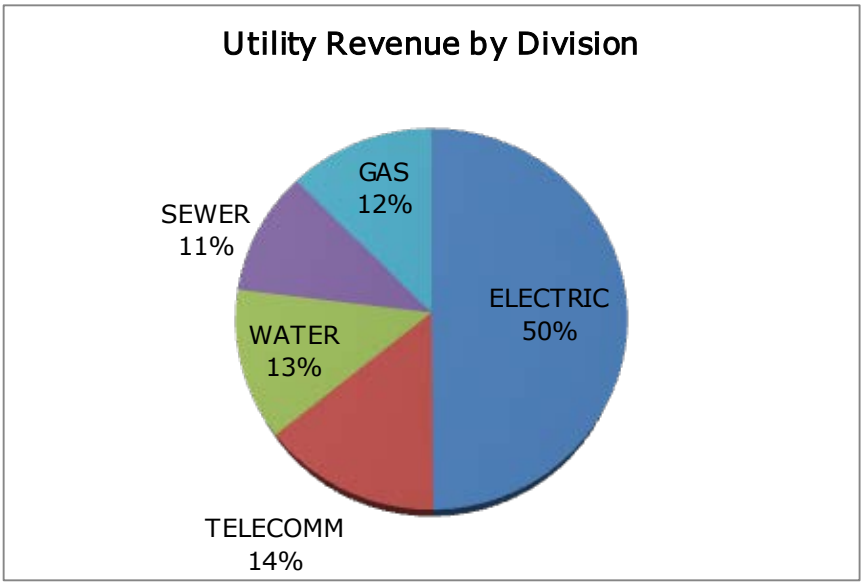
Fines and Forfeitures. These revenues are generated from Municipal Court Fines for violations of City ordinances. The 2015 budget has a decrease from 2014.

Miscellaneous. These revenues are generated from rentals of city owned facilities and various other fees. The 2015 budget has a slight decrease from 2014.

Other Financing Sources. Transfers to the General Fund from other funds which include transfers of franchise fees of five (5) percent the from city's enterprise funds. A slight decrease is budgeted over 2014 due to a decrease in Solid Waste and Utility Revenue.

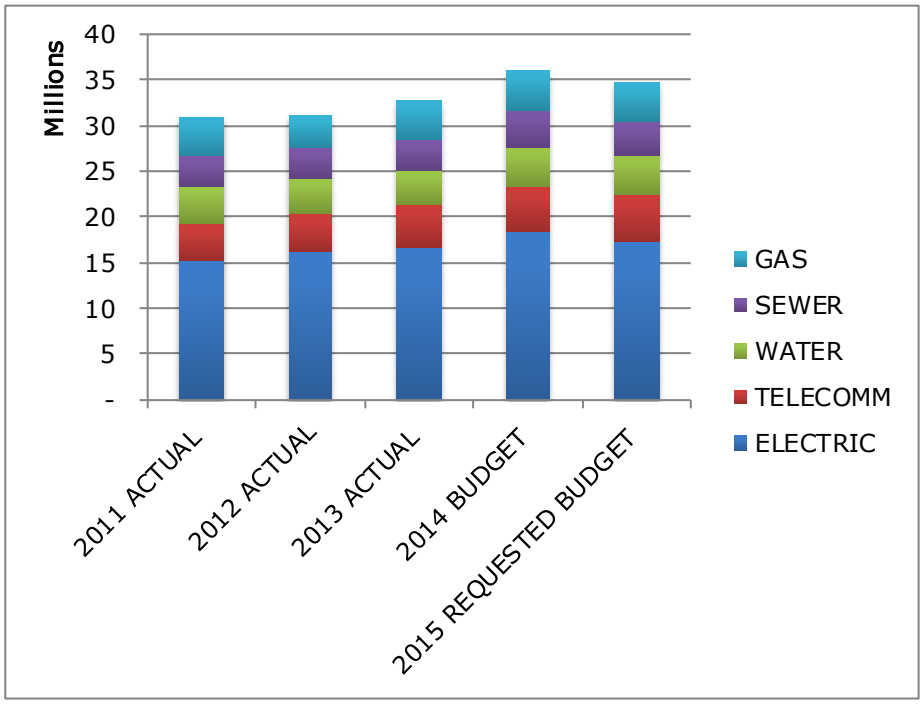
Combined Utilities Fund

The operation of utilities produces the largest category of revenue, Charges for Services. The chart below shows breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2015 is $35,088,838.



The Combined Utilities Fund revenue budget for FY2015 is decreasing slightly from last year's adopted budget and generally remains fairly constant from year to year. Utility revenue is partially influenced by the weather conditions. When we experience mild or severe seasons, rainy or drought conditions, Monroe's largest enterprise fund's revenue will increase or decrease accordingly. As the City pays more for the cost of electricity and gas the cost to our customers is also increased. This also accounts for some of the fluctuation in revenue.

The chart to the right shows the trend in revenue by division in the Combined Utilities Fund.



Solid Waste Fund

Solid Waste funds from charges for services for trash pickup for residential and commercial customers, transfer station revenue and recycling are accounted for in the Solid Waste Enterprise Fund. Sanitation fees from trash pickup are increased annually by 3% in order to keep up with the increase in hauling costs from the transfer station. The primary source of revenue is from the collections from gees charged to vendors using the transfer station. We have seen a decrease in vendors using our station during FY2014. This is due to the opening of a couple of transfer stations that were in closer proximity to the vendors using our station. Since our costs to transfer are directly tied to the amount of generated revenue we have seen a proportional amount of decrease in costs as well. This has been figured into our budget at a 20% decrease in transfer station revenue.

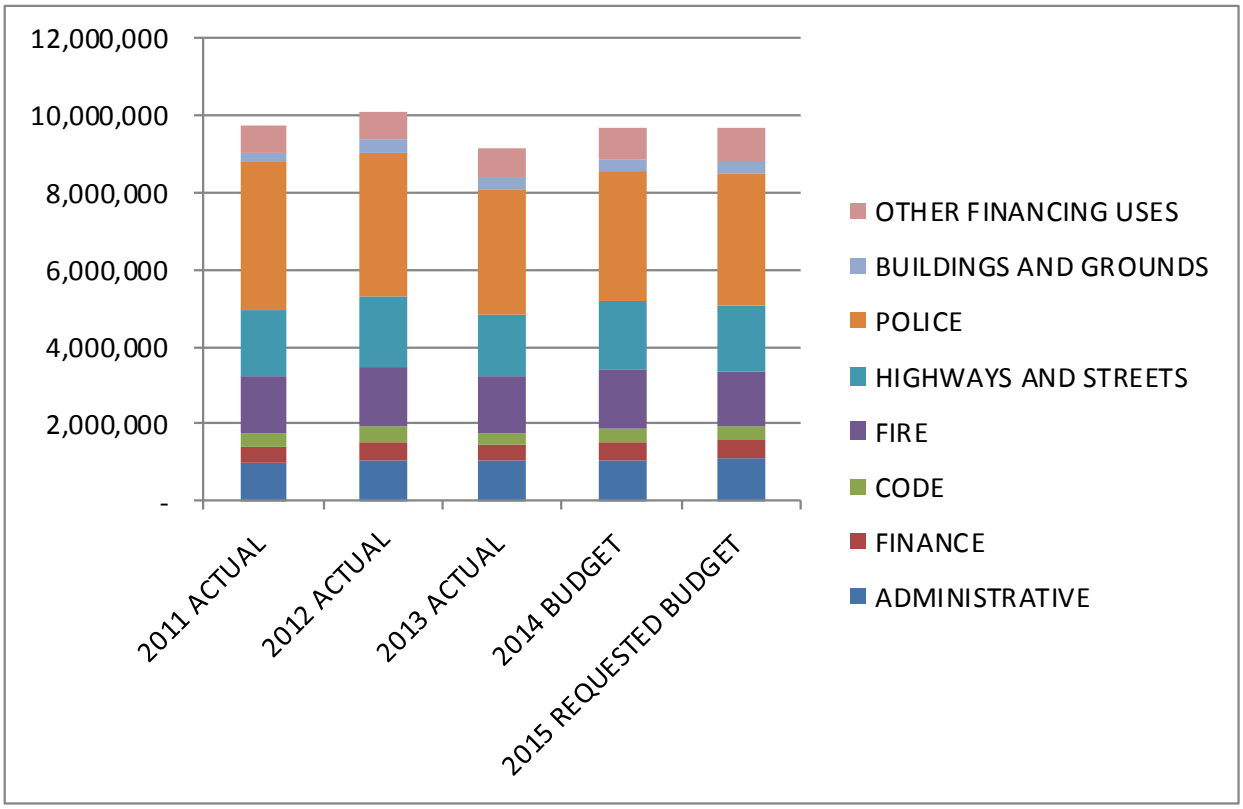


Expenditure Summary

The City of Monroe's FY2015 budget reflects a conservative document that will meet or exceed the services provided to our citizens. The total budget is $51.4 million for all funds. Summary for the General Fund and Combined Utilities Fund follows.

General Fund

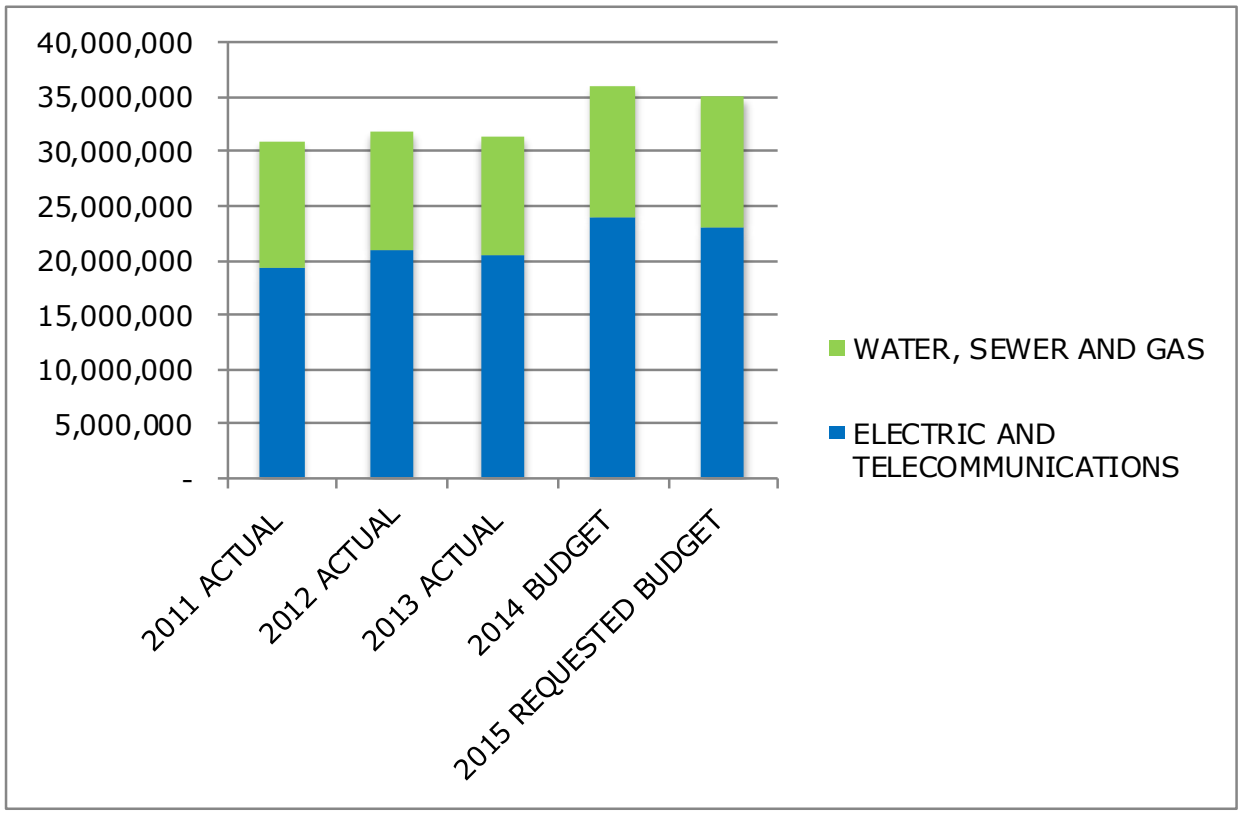
The total budget for the General Fund is $9.6 million which is virtually unchanged from last year's budget. Efforts to keep spending at reasonable levels are made city wide, when possible department's budget at the same level as the prior year. The next chart shows the trend for the departments in the General Fund.



Combined Utilities Fund

The expense budget for Monroe's Combined Utilities Fund totals $35.1 million for FY2015. This is a 2.9% decrease from last year's adopted budget.

The Cost of Goods Sold in Gas and Electric are the largest expense for the utility. The cost of purchased power in Electric accounts for 30% and Cost of fuel in Gas accounts for 49% of their respective department's total budget.



Capital

The Capital Improvement Program (CIP) is a five year plan identifying capital projects and equipment purchases for the City. This plan provides justification and narrative of those projects each department has identified over the next five years. The CIP is reviewed and updated annually and changed to reflect the needs of the City. The plan that follows is listed by Department with revenue sources also identified.

The process to develop the City's plan begins with each department identifying the project's most essential to the City and the operation of their department. Projects are then presented to City Council for review. Justification of each project is carefully reviewed with funding either approved, delayed to a subsequent year or denied.

Budgets for Capital Projects do not lapse at the end of a fiscal year, but remain in effect until the project's completion.

Requests for this year's Capital totaled $3,636,341. Of that amount, $3,583,841 was approved city wide. Combined Utilities, the city's largest Enterprise Fund was approved for a total of $2,162,955, SPLOST Fund had a total of $1,173,886 approved for 2015.

Funding sources for the CIP are taxes and fees, grants, seizure funds and from the Combined Utilities Expansion Repair fund and the Utility Municipal Competitive Trust fund.

A summary and detail of the FY 2015 CIP is listed on the following pages.

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

FY2015 PROJECT REQUEST			REVENUE SOURCES						
Project Name	Funding Request	Funding Allowed	General Fund	Utility E&R Fund	SPLOST	Solid Waste	Grants	Seizure	Total
Finance									
DECA Recording Software System	10,000	-	10,000						**10,000**
Subtotal	**10,000**	**-**	**10,000**	**-**	**-**	**-**	**-**	**-**	**10,000**
Code									
Field Services Vehicle	24,000	24,000	24,000						**24,000**
Subtotal	**24,000**	**24,000**	**24,000**	**-**	**-**	**-**	**-**	**-**	**24,000**
Fire									
Fire Pumper	115,182	115,182			115,182				**115,182**
Med Assist Rescue Vehicle	45,000	45,000			45,000				**45,000**
Fire Station Site Improvements	35,000	-	35,000						**35,000**
Subtotal	**195,182**	**160,182**	**35,000**	**-**	**160,182**	**-**	**-**	**-**	**195,182**
Highway and Streets									
Resurfacing Streets	162,500	162,500			49,500		113,000		**162,500**
New Sidewalks	70,000	70,000			70,000				**70,000**
Street & Sidewalk Rehabilitation	25,000	25,000			25,000				**25,000**
Truck Replacement (Streets & Trans)	26,000	26,000	26,000						**26,000**
Work Van (Building Maint)	20,000	20,000	20,000						**20,000**
Engineering Street Projects	587,760	587,760			587,760				**587,760**
Tire Changing Machine	9,000	9,000	9,000						**9,000**
Subtotal	**900,260**	**900,260**	**55,000**	**-**	**732,260**	**-**	**113,000**	**-**	**900,260**
Police									
Fleet and Equipment Upgrades	151,444	151,444			151,444				**151,444**
Firearms Training Site	30,000	30,000	15,000					15,000	**30,000**
Subtotal	**181,444**	**181,444**	**15,000**	**-**	**151,444**	**-**	**-**	**15,000**	**181,444**
TOTAL GENERAL/SPLOST FUND	**1,310,886**	**1,265,886**	**139,000**	**-**	**1,043,886**	**-**	**113,000**	**15,000**	**1,310,886**
Finance									
Field Services Vehicle	20,000	20,000		20,000					**20,000**
Itron NightHawk Electric Meters	70,000	70,000		70,000					**70,000**
Barracuda Archiver	7,500	-		7,500					**7,500**
Subtotal	**97,500**	**90,000**	**-**	**97,500**	**-**	**-**	**-**	**-**	**97,500**
Telecom									
Simulsat Dish Install/IP Conversion	125,000	125,000		125,000					**125,000**
Data Hubs/CoLocation Sites	35,000	35,000		35,000					**35,000**
Switch/DC Power Plant Replacement	40,000	40,000		40,000					**40,000**
JDSU Test Equipment Upgrade	16,000	16,000		16,000					**16,000**
DOCSIS 3 Upstream Install	175,000	175,000		175,000					**175,000**
Distributed WiFi	50,000	50,000		50,000					**50,000**
Subtotal	**441,000**	**441,000**	**-**	**441,000**	**-**	**-**	**-**	**-**	**441,000**
Electric									
Reconductor Distribution System	150,000	150,000		150,000					**150,000**
Recloser/Fuse Placement	50,000	50,000		50,000					**50,000**
Switch Replacment	55,000	55,000		55,000					**55,000**
Wayne St 3 Phase Extention	65,000	65,000		65,000					**65,000**
Bucket Truck Replacement	100,000	100,000		100,000					**100,000**
Street Light LED Conversion	55,000	55,000		55,000					**55,000**
Mini Excavator	68,000	68,000		68,000					**68,000**
High Flow Skid Steer	75,000	75,000		75,000					**75,000**
Subtotal	**618,000**	**618,000**	**-**	**618,000**	**-**	**-**	**-**	**-**	**618,000**
Water									
Deadend Removal	25,000	25,000		25,000					**25,000**
Fire Hydrant Replcement (Phase I & II)	52,500	52,500		52,500					**52,500**
Highway 78 Expansion (Walton Graphic Media - Jim Daws)	94,500	94,500		94,500					**94,500**
Vehicle Replacement (Water)	22,500	22,500		22,500					**22,500**
VFD Drive - High Service Pumps	35,000	35,000		35,000					**35,000**
Mill Village	25,000	25,000		25,000					**25,000**
Water Treatment Plant Roof Replacement	125,000	125,000		125,000					**125,000**
Subtotal	**379,500**	**379,500**	**-**	**379,500**	**-**	**-**	**-**	**-**	**379,500**
Stormwater									
Georgia Utility Training Academy Expansion	15,000	15,000		15,000					**15,000**
Windsor Drive (Detention Pond)	5,000	5,000		5,000					**5,000**
Infrastructure Maintenance (5% of System)	15,000	15,000		15,000					**15,000**
Ditch Maintenance (10% of System)	5,000	5,000		5,000					**5,000**
Subtotal	**40,000**	**40,000**	**-**	**40,000**	**-**	**-**	**-**	**-**	**40,000**
Sewer									
Spring Place/Hampton	70,000	70,000		70,000					**70,000**
Holly Hill/McDaniel/Pine Crest/Pine Circle	157,920	157,920		157,920					**157,920**
Mill Village	25,000	25,000		25,000					**25,000**
Subtotal	**252,920**	**252,920**	**-**	**252,920**	**-**	**-**	**-**	**-**	**252,920**
Gas									
Regulator Station Rebuild (2/Year)	10,000	10,000		10,000					**10,000**
4" Pip Reel Trailer Purchase	35,000	35,000		35,000					**35,000**
Vehicle Replacement (Service Body)	45,000	45,000		45,000					**45,000**
Shamrock/Glenwood	31,500	31,500		31,500					**31,500**
Alcovy Street (Walker - Vine)	69,555	69,555		69,555					**69,555**
Highway 83 Extension (Good Hope Loop)	150,480	150,480		150,480					**150,480**
Subtotal	**341,535**	**341,535**	**-**	**341,535**	**-**	**-**	**-**	**-**	**341,535**
TOTAL COMBINED UTILITIES FUND	**2,170,455**	**2,162,955**	**-**	**2,170,455**	**-**	**-**	**-**	**-**	**2,170,455**
Solid Waste									
Replace 1994 Knuckleboom Truck	130,000	130,000			130,000				**130,000**
New Pickup Truck	25,000	25,000				25,000			**25,000**
									-
TOTAL SOLID WASTE/SPLOST FUND	**155,000**	**155,000**	**-**	**-**	**130,000**	**25,000**	**-**	**-**	**155,000**
TOTAL ALL FUNDS	**3,636,341**	**3,583,841**	**139,000**	**2,170,455**	**1,173,886**	**25,000**	**113,000**	**15,000**	**3,636,341**

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Governmental Funds							
Finance							
DECA Recording Software System	GF	10,000	-				10,000
Subtotal		**10,000**	**-**	**-**	**-**	**-**	**10,000**
Code							
Field Services Vehicle	GF	24,000					24,000
Software Update / Replacement	GF		35,000				35,000
Field Services Vehicle	GF				26,000		26,000
Subtotal		**24,000**	**35,000**	**-**	**26,000**	**-**	**85,000**
Fire							
Fire Pumpers	SPLOST	115,182	115,182	124,819	124,819	124,819	604,821
Equipment For Fire Pumper	SPLOST			85,000			85,000
Med Assist Rescue Vehicle	SPLOST	45,000					45,000
Fire Station Site Improvements	GF	35,000					35,000
Burn Building/Fire Training Tower	GF		30,000				30,000
Fire Station Roof	GF				58,000		58,000
2nd Fire Station	SPLOST				500,000	1,000,000	1,500,000
Subtotal		**195,182**	**145,182**	**209,819**	**682,819**	**1,124,819**	**2,357,821**
Highway and Streets							
Resurfacing Streets	SPLOST/GT	162,500	175,500	188,500	201,500	214,500	942,500
New Sidewalks	SPLOST	70,000	75,000	80,000	85,000	85,000	395,000
Street & Sidewalk Rehabilitation	SPLOST	25,000	30,000	35,000	40,000	45,000	175,000
Asphalt Paver	SPLOST					340,000	340,000
Truck Replacement (Streets & Transportation)	GF	26,000			35,000		61,000
Work Van (Building Maint.)	GF	20,000					20,000
Skid Steer Loader	SPLOST			45,000			45,000
Floors at Community Building	GF		5,000				5,000
Engineering Street Projects	SPLOST	587,760	271,840	300,000	250,000		1,409,600
Side Boom Tractor (Streets & Trans.)	GF			60,000			60,000
Single Axle Dump Truck	SPLOST			82,000			82,000
Backhoe	SPLOST		85,000				85,000
Tire Changing Machine	GF	9,000					9,000
Subtotal		**900,260**	**642,340**	**790,500**	**611,500**	**684,500**	**3,629,100**
Police							
Fleet and Equipment upgrades	SPLOST	151,444	151,444	115,224	115,224	115,224	648,560
Firearms Training Site	GF/SZ	30,000					30,000
Flooring Replacement	GF		30,000				30,000
Vehicle Processing Booth	GF		18,000				18,000
Subtotal		**181,444**	**199,444**	**115,224**	**115,224**	**115,224**	**726,560**
TOTAL GOVERNMENTAL FUNDS		**1,310,886**	**1,021,966**	**1,115,543**	**1,435,543**	**1,924,543**	**6,808,481**

GENERAL FUND	**139,000**
GRANTS	**113,000**
SPLOST	**1,043,886**
SEIZURE FUNDS	**15,000**
	1,310,886
TOTAL GOVERNMENTAL FUNDS CAPITAL EXPENSES	**1,310,886**
DIFFERENCE	**-**

Funding Sources

General Fund	GF	SPLOST	SPLOST	Seizure	SZ
Maintenance & Repair Fund	E&R	Solid Waste	SW	Lease Funds	LP
Capital Improvements Fund	CIF	Grant	GT	Fund Balance	FB

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
COMBINED UTILITY FUND							
Finance							
Field Services Vehicle	E&R	20,000	20,000	20,000	20,000	20,000	100,000
Server Replacement	E&R		8,000				8,000
Itron Hand Helf/Mobile Unit	MCT			40,000			40,000
Itron NightHawk Electric Meters	E&R	70,000					70,000
Barracuda Archiver	E&R	7,500					7,500
Subtotal		**97,500**	**28,000**	**60,000**	**20,000**	**20,000**	**225,500**
Telecom							
Simulsat Dish Install/IP Conversion	E&R	125,000	100,000				225,000
Data Hubs/CoLocation Sites	E&R	35,000	45,000				80,000
Switch/DC Power Plant Replacement	E&R	40,000	35,000	40,000	45,000	125,000	285,000
JDSU Test Equipment Upgrade	E&R	16,000	25,000		10,000		51,000
DOCSIS 3 Upstream install	E&R	175,000		250,000			425,000
Distributed WiFi	E&R	50,000					50,000
Subtotal		**441,000**	**205,000**	**290,000**	**55,000**	**125,000**	**1,116,000**
Electric							
Reconductor Distribution System	MCT	150,000	150,000	150,000	150,000		600,000
Recloser/Fuse Placement	E&R	50,000	50,000	50,000	50,000		200,000
Switch Replacement	MCT	55,000	55,000	75,000	75,000	100,000	360,000
Wayne St 3 Phase Extention	MCT	65,000					65,000
Field Service Trucks 3/4 Ton	E&R		35,000		40,000		75,000
Bucket Truck Replacement	MCT	100,000		100,000	200,000		400,000
Street light LED Conversion	MCT	55,000	100,000	100,000			255,000
Mini Excavator	E&R	68,000		68,000			136,000
High Flow Skid Steer	E&R	75,000					75,000
Subtotal		**618,000**	**390,000**	**543,000**	**515,000**	**100,000**	**2,166,000**
Water							
Deadend Removal	E&R	25,000	25,000	25,000	25,000	25,000	125,000
Fire Hydrant Replacement (Phase I & II)	E&R	52,500	52,500	52,500	52,500	52,500	262,500
Highway 78 Expansion (Walton Graphic Media - Jim Daws)	E&R	94,500					94,500
Vehicle Replacment (Water)	E&R	22,500					22,500
VFD Drive - High Service Pumps	E&R	35,000					35,000
Mill Village	E&R	25,000	400,000				425,000
Water Treatment Plant Roof Replacement	E&R	125,000	125,000				250,000
Peters/Roosevelt/Roberts/Hill/Maple	E&R		25,000	400,000			425,000
Church Street	E&R			110,880			110,880
Bryant/Glen Iris/Nelson/Washington/Spring	E&R			25,000	400,000		425,000
Walton Street	E&R				59,500		59,500
Vehicle Replacement (Service Body)	E&R				45,000		45,000
Norris/Radford/Lawrence/Mill	E&R				25,000	400,000	425,000
Highway 78 Expansion (Old Athens - Jim Daws)	E&R					259,000	259,000
Subtotal		**379,500**	**627,500**	**613,380**	**607,000**	**736,500**	**2,963,880**
Stormwater							
Georgia Utility Training Academy Expansion	E&R	15,000					15,000
Windsor Drive (Detention Pond)	E&R	5,000					5,000
Infrastructure Maintenance (5% of System)	E&R	15,000	20,000	25,000	30,000	35,000	125,000
Ditch Maintenance (10% of System)	E&R	5,000	6,000	7,000	8,000	9,000	35,000
Meadow Walk (3 Detention Ponds)	E&R		15,000				15,000
Heritage Trace (Detention Pond)	E&R		5,000				5,000
Kelton Road (Detention Pond)	E&R			5,000			5,000
Public Works (Detention Pond)	E&R			5,000			5,000
Forest Street	E&R			5,000			5,000
Lateral Repair (Pine Crest/Huddle House)	E&R				10,000	25,000	35,000
Subtotal		**40,000**	**46,000**	**47,000**	**48,000**	**69,000**	**250,000**

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Sewer							
Spring Place/Hampton	E&R	70,000					70,000
Holly Hill/McDaniel/Pine Crest/Pine Circle	E&R	157,920					157,920
Mill Village	E&R	25,000	400,000				425,000
Cedar/Forest/Wood Acres/Young Outfall	E&R		165,445				165,445
Gratis/Hickory/Sweetgum/Garden	E&R		25,000	400,000			425,000
Vehicle Replacement (4WD)	E&R			30,000			30,000
Springdale/Clearview/Greenwood	E&R			97,685			97,685
Nowell/West Marable	E&R			74,270			74,270
Bryant/Glen Iris/Nelson/Washington	E&R			25,000	400,000		425,000
Walton Street	E&R				59,500		59,500
Olympia/Pierce/Bolton/Baker/Reese/South View	E&R				164,640	81,480	246,120
Norris/Radford/Lawrence/Mill	E&R				25,000	400,000	425,000
Subtotal		**252,920**	**590,445**	**626,955**	**649,140**	**481,480**	**2,600,940**
Gas							
Regulator Station Rebuild (2/Year)	E&R	10,000	10,000	10,000	10,000	10,000	50,000
4" Pipe Reel Trailer Purchase	E&R	35,000					35,000
Vehicle Replacement (Service Body)	E&R	45,000					45,000
Shamrock/Glenwood	E&R	31,500					31,500
Alcovy Street (Walker - Vine)	E&R	69,555					69,555
Highway 83 Extension (Good Hope Loop)	E&R	150,480					150,480
GPS/GIS Natural Gas System	E&R		20,000				20,000
Landers Street	E&R		18,000				18,000
Roosevelt/Maple/Roberts/Peters/Hill	E&R		15,375				15,375
Camptown Gardens	E&R		16,500				16,500
King's Ridge	E&R		16,500				16,500
Carwood/Mayfield	E&R		71,250				71,250
Poplar Street (Reroute)	E&R		49,500				49,500
Unisia Drive - Highway 83 Extension	E&R		48,000				48,000
Walton Street	E&R		28,500				28,500
Church Street	E&R			158,535			158,535
West Creek Circle	E&R			57,000			57,000
Union/East Spring	E&R			52,500			52,500
Bryant Road	E&R				30,750		30,750
West Marable/Nowell	E&R				41,250		41,250
Jim Daws Road (Old Athens Loop)	E&R				186,000		186,000
GW Carver/Perry/Launius	E&R					88,500	88,500
Breedlove Drive	E&R					102,750	102,750
McDaniel Street (Breedlove - Pine Crest)	E&R					54,645	54,645
Davis Street (Broad - Harris)	E&R					18,660	18,660
Harris Street	E&R					12,000	12,000
Davis Street (Harris - End)	E&R					23,625	23,625
Subtotal		**341,535**	**293,625**	**278,035**	**268,000**	**310,180**	**1,491,375**
TOTAL UTILITES		**2,170,455**	**2,180,570**	**2,458,370**	**2,162,140**	**1,842,160**	**10,813,695**

2015 5% UTILITY E&R TRANSFERS	**1,683,592**
MCT FUNDS	**486,863**
2015 ADDITIONAL E&R FUNDS	**-**
TOTAL E&R FUNDS NEEDED	**2,170,455**
TOTAL UTILITIES CAPITAL EXPENSES	**2,170,455**
PRIOR YEAR EQUITY	**-**

Funding Sources

General Fund	GF	SPLOST	SPLOST	Seizure	SZ
Maintenance & Repair Fund	E&R	Solid Waste	SW	Lease Funds	LP
Capital Improvements Fund	CIF	Grant	GT	Fund Balance	FB
Municipal Competitive Trust	MCT				

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Solid Waste and Recycling							
REPLACE 1994 KNUCKLEBOOM TRUCK	SPLOST	130,000					130,000
NEW PICKUP TRUCK	SW	25,000					25,000
REPLACE 1988 YARD SPOTTER TRUCK	SW		50,000				50,000
REPLACE 1999 KNUCKLEBOOM TRUCK	SPLOST		130,000				130,000
REAR LOAD GARBAGE TRUCK	SW			75,000			75,000
REPLACE 2002 FRONTLOAD TRUCK	SPLOST				240,000		240,000
REPLACE 1989 YARD SPOTTER TRUCK	SW					50,000	50,000
							-
TOTAL SOLID WASTE AND RECYCLING		**155,000**	**180,000**	**75,000**	**240,000**	**50,000**	**700,000**

SOLID WASTE FUNDS	**25,000**
SPLOST	**130,000**
	155,000
TOTAL GENERAL FUND CAPITAL EXPENSES	**155,000**
DIFFERENCE	**-**

Funding Sources

General Fund	GF	SPLOST	SPLOST	Seizure	SZ
Maintenance & Repair Fund	E&R	Solid Waste	SW	Lease Funds	LP
Capital Improvements Fund	CIF	Grant	GT	Fund Balance	FB

Debt Service

The table below presents the City of Monroe's long-term debt service budgeted figures for the fiscal year ending December 31, 2015.

	Balances 1/1/2015	Increases	Decreases	12/31/2015	Due In FY 2016
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2006	$ 4,380,000	$ -	$ 645,000	$ 3,735,000	$ 700,000
Capital Leases	526,109	-	261,889	264,220	264,220
Total Governmental Activites	**$ 4,906,109**	**$ -**	**$ 906,889**	**$ 3,999,220**	**$ 964,220**
Business Type Activities:					
Bonds Payable					
Series 2006	15,040,000	-	1,060,000	13,980,000	1,115,000
Series 2003	2,240,000	-	575,000	1,665,000	600,000
Series 2001	-	-	-	-	-
Notes Payable					
GEFA #2009-L05WS	2,444,103	-	-	2,444,103	-
GEFA #2013-007	917,193	-	-	917,193	-
Total Business Type Activities	**$ 20,641,296**	**$ -**	**$ 1,635,000**	**$ 19,006,296**	**$ 1,715,000**

The Constitution of the State of Georgia provides that the general obligation debt incurred by the City shall never exceed 10 percent of the assessed value of all taxable property within the City. In addition, under the Constitution of the State of Georgia, the City shall not incur any new debt without the assent of a majority of the qualified voters of the city voting in an election held for that purpose as provided by law.

As computed in the table below, the City could incur (with voter approval) approximately $30,434,277 in additional long-term general obligation bonds.

LEGAL DEBT MARGIN INFORMATION

	Fiscal Year 2014
Debt Limit	**$ 35,340,386**
Total net debt applicable to limit	**4,906,109**
Legal debt margin	**$ 30,434,277**
Total net debt applicable to the limit as a percentage of debt limit	**13.88%**

The following table shows the debt funding requirements remaining over the life of the debt based on current outstanding debt issues. Not included in the table below is $2,444,102 which is the debt service incurred to the Georgia Environmental Facilities Authority (GEFA) for construction of various water and sewer system projects. This loan is still in the draw down phase and the repayment terms will be determined upon completion of the projects and the final draw being made. Interest accrues at 3.89%. In 2014 the City also incurred $917,193 to GEFA for the implementation of a city wide meter change out project which is also in the draw down phase. Interest accrues at .50%.

The City also participates in the Direct Lease Financing Program offered by the Georgia Municipal Association (GMA). GMA assists with major equipment purchases by helping secure low interest financing. Monroe has taken advantage of this program purchasing items budgeted and funded by SPLOST revenues.

Below is information concerning the funding requirements for the City of Monroe as of December 31, 2015.

Annual Maturity and Interest Requirements

	Bonds Payable		Notes Payable		Leases Payable		
2015	2,280,000	970,163	-	-	261,889	9,529	3,521,581
2016	2,415,000	861,913	-	-	264,220	4,809	3,545,942
2017	2,555,000	747,162	-	-	-	-	3,302,162
2018	2,485,000	633,262	-	-	-	-	3,118,262
2019	2,165,000	513,412	-	-	-	-	2,678,412
2020	1,355,000	413,912	-	-	-	-	1,768,912
2021	1,425,000	346,164	-	-	-	-	1,771,164
2022	1,495,000	274,912	-	-	-	-	1,769,912
2023	1,570,000	200,162	-	-	-	-	1,770,162
2024	1,630,000	137,362	-	-	-	-	1,767,362
2025	1,700,000	70,124	-	-	-	-	1,770,124
	$ 21,075,000	$ 5,168,548	$ -	$ -	$ 526,109	$ 14,338	$ 26,783,995

The City's bond ratings are further evidence of its financial strength. General obligation bonds are currently rated A+ by Standard & Poor's, and revenue bonds are currently rated A- by Standard & Poor's. Recently the General Obligation bond rating was upgraded from A- to A+ and the Revenue Bond rating affirmed as an A-. Having solid financial policies, prudent financial management practices and strong fund balances and financial reserves are principle reasons for these investment grade bond ratings. These ratings translate directly into lower interest rates on the City's debt.


Since 1821
THE CITY OF
Monroe

GENERAL FUND


Since 1821
THE CITY OF
Monroe

GENERAL FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
TAXES	$ 6,259,224	$ 6,080,275	$ 6,297,066	$ 6,003,621	$ 6,271,037
LICENSES AND PERMITS	182,655	114,224	197,360	107,000	130,400
INTERGOVERNMENTAL	187,653	377,316	108,737	190,310	190,170
CHARGES FOR SERVICES	496,101	592,677	709,645	723,500	638,500
FINES AND FORFEITURES	509,174	342,480	455,532	500,000	390,000
INVESTMENT INCOME	106	-	-	-	-
CONTRIBUTIONS AND DONATIONS	7,841	25,213	23,974	25,000	25,000
MISCELLANEOUS	221,529	180,717	181,382	147,750	129,250
OTHER FINANCING SOURCES	1,692,529	2,929,465	1,929,318	1,981,663	1,901,342
FUND BALANCE	-	-	-	-	-
TOTAL REVENUE	**9,556,812**	**10,642,367**	**9,903,014**	**9,678,844**	**9,675,699**
EXPENDITURES BY FUNCTION					
ADMINISTRATIVE	961,379	1,064,254	1,037,962	1,068,778	1,109,068
FINANCE	413,199	444,725	421,965	477,060	471,334
CODE	379,940	393,912	281,876	318,932	354,095
FIRE	1,463,207	1,562,266	1,518,583	1,560,454	1,432,435
HIGHWAYS AND STREETS	1,749,619	1,856,291	1,544,677	1,750,315	1,715,070
POLICE	3,797,605	3,736,033	3,279,660	3,399,666	3,439,952
BUILDINGS AND GROUNDS	280,760	329,916	282,327	265,989	285,345
OTHER FINANCING USES	708,625	722,000	753,700	837,650	868,400
TOTAL EXPENDITURES	**9,754,334**	**10,109,397**	**9,120,750**	**9,678,844**	**9,675,699**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (197,522)**	**$ 532,970**	**$ 782,264**	**$ -**	**$ -**

GENERAL FUND
REVENUE DETAIL

REVENUES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
TAXES					
AD VALOREM TAX - CURRENT YEAR	$ 2,408,240	$ 2,375,969	$ 2,335,342	$ 2,385,000	$ 2,445,000
AD VALOREM TAX - PRIOR YEAR	247,836	83,535	152,139	250,000	250,000
AD VALOREM TAX PILOT	204,830	154,960	282,455	40,000	60,000
ALCOHOLIC BEVERAGE EXCISE TAX	300,882	309,463	306,708	300,000	300,000
BUSINESS &OCCUPATION TAX	78,900	76,800	79,100	80,000	80,000
FI FA INCOME & EXPENSE	-	-	-	-	-
FINANCIAL INSTITUTIONS TAX	53,743	52,097	53,473	55,000	60,000
FRANCHISE TAX ELECTRIC	240,578	220,358	281,939	271,121	270,000
INSURANCE PREMIUM TAX	620,730	659,319	682,662	700,000	700,000
INTANGIBLE TAX REVENUE	9,095	8,053	11,937	10,000	10,000
LOCAL OPTION MIXED DRINK	12,436	13,906	13,420	15,000	15,000
LOCAL OPTION SALES & USE TAX	1,847,241	1,876,644	1,596,017	1,650,000	1,685,000
MOBILE HOME TAX	5,517	6,677	10,285	10,000	10,000
MOTOR VEHICLE TAX	124,808	140,741	128,981	60,000	60,000
OTHER SELECTIVE TAX	367	152	-	-	-
PEN & INT ON DELINQUENT TAXES	59,207	50,027	42,056	50,000	40,000
PUBLIC UTILITY TAX	42,838	49,437	45,273	45,000	55,000
RAILROAD EQUIPMENT TAX	-	358	409	-	-
REAL ESTATE TRANSFER TAX	1,976	1,779	2,869	2,500	2,500
TITLE ADVALOREM TAX - TAVT	-	-	272,001	80,000	228,537
TOTAL TAXES	**6,259,224**	**6,080,275**	**6,297,066**	**6,003,621**	**6,271,037**
LICENSES AND PERMITS					
ALCOHOLIC BEVERAGE PERMITS	40,800	36,000	37,400	35,000	35,000
ANIMAL CONTROL INCOME	-	-	-	-	-
BUILDING PERMITS	108,692	43,724	126,555	45,000	70,000
CODE DEPARTMENT INCOME	-	-	(45)	-	-
DEVELOPMENT PERMITS	-	-	-	-	-
INSPECTION FEES	-	-	-	-	-
INSURANCE LICENSE	31,388	31,725	32,850	25,000	25,000
OTHER	-	-	-	-	-
REGULATORY FEES	1,775	2,775	600	2,000	400
TOTAL LICENSES AND PERMITS	**182,655**	**114,224**	**197,360**	**107,000**	**130,400**
INTERGOVERNMENTAL					
AGENCY GRANTS - EMDET	-	-	-	-	-
BOARD OF EDUCATION	-	43,231	43,231	44,000	44,000
COPS GRANT	96,839	83,591	-	-	-
DEA	10,999	19,088	14,145	17,000	17,000
DEPARTMENT OF JUSTICE	-	3,100	-	-	-
FEDERAL GRANTS	4,562	-	1,240	-	-
HOUSING AUTHORITY SUPPLEMENT	-	-	-	-	-
PILOTHOUSING AUTHORITY	16,170	13,088	14,458	16,170	16,170
LMIG PROGRAM	-	-	-	113,140	113,000
STATE GRANTS RECEIVED	59,083	215,218	-	-	-
WALTON COUNTY AIRPORT FUNDS	-	-	-	-	-
WALTON COUNTY BY-PASS FUNDS	-	-	-	-	-
WALTON COUNTY RECREATION FUND	-	-	35,663	-	-
TOTAL INTERGOVERNMENTAL	**187,653**	**377,316**	**108,737**	**190,310**	**190,170**
CHARGES FOR SERVICES					
BAD CHECK FEES	210	185	120	-	-
CEMETARY LOT SALES	13,600	21,830	10,670	15,000	10,000
CODE DEPT OTHER INCOME	88	231	2,661	1,500	1,500
EMPLOYEE SELF INS FEES	465,604	534,984	665,772	680,000	600,000
EVENTS	-	17,790	11,651	12,000	12,000
FIRE DEPARTMENT OTHER INCOME	10	-	15	-	-
MAINTENANCE DEPT OTHER INCOME	-	-	-	-	-
OTHER FEES	245	250	355	-	-
POLICE DEPARTMENT OTHER FEES	153	15	711	-	-
POLICE DEPARTMENT OTHER INCOME	16,191	17,392	17,661	15,000	15,000
SALE OF RECYCLED MATERIALS	-	-	29	-	-
SANITATION FEES	-	-	-	-	-
TRANSFER STATION FEES	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	**496,101**	**592,677**	**709,645**	**723,500**	**638,500**
FINES AND FORFEITURES					

GENERAL FUND
REVENUE DETAIL

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUES					
COMMUNITY SERVICE	-	-	-	-	-
MUNICIPAL COURT	509,174	342,480	455,532	500,000	390,000
TOTAL FINES AND FORFEITURES	**509,174**	**342,480**	**455,532**	**500,000**	**390,000**
INVESTMENT INCOME					
INTEREST REVENUES	106	-	-	-	-
TOTAL INVESTMENT INCOME	**106**	**-**	**-**	**-**	**-**
CONTRIBUTIONS AND DONATIONS					
FIRE DEPARTMENT	1,341	1,050	1,800	-	-
GENERAL CITY	2,500	-	-	-	-
MAIN STREET	-	21,463	17,205	25,000	25,000
POLICE DEPARTMENT	4,000	2,700	4,969	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	**7,841**	**25,213**	**23,974**	**25,000**	**25,000**
MISCELLANEOUS					
AIRPORT INCOME	-	-	-	-	-
COMMUNITY CENTER FEES	9,900	7,905	11,713	12,000	12,000
CUSTOMER CONVENIENCE FEES	-	-	-	-	-
FUEL FEES	246	289	117	750	750
HANGER RENT	93,671	94,131	93,886	100,000	100,000
MISC. GRP INSURANCE RECEIPTS	14,351	10,369	9,093	5,000	1,500
OTHER	19,023	6,722	4,572	2,000	2,000
REIMB FOR DAMAGED PROPERTY	29,925	6,642	5,828	-	-
RENTAL - 227 S BROAD	52,238	52,238	34,800	25,000	10,000
TIE DOWN FEES	2,175	2,250	2,625	3,000	3,000
WORK COMP MISC RECEIPTS/REFUND	-	171	18,748	-	-
TOTAL MISCELLANEOUS	**221,529**	**180,717**	**181,382**	**147,750**	**129,250**
OTHER FINANCING SOURCES					
CAPITAL LEASES	-	-	-	-	-
GENERAL FIXED ASSETS	10,159	11,360	176,754	-	-
OPERATING TRANSFERS IN	-	-	-	-	-
OPERATING TRANSFERS IN UTILITY	1,424,967	1,430,020	1,517,416	1,740,413	1,687,342
TRANSFER IN - STABILIZATION	-	1,250,000	-	-	-
TRANSFER IN - SOLID WASTE	242,403	224,335	220,148	241,250	214,000
TRAN IN - SW GRP INS REG FUND	3,000	2,750	3,000	-	-
TRAN IN - UT GRP INS REG FUND	12,000	11,000	12,000	-	-
TOTAL OTHER FINANCING SOURCES	**1,692,529**	**2,929,465**	**1,929,318**	**1,981,663**	**1,901,342**
FUND BALANCE					
FUND BALANCE	-	-	-	-	-
TOTAL FUND BALANCE	**-**	**-**	**-**	**-**	**-**
TOTAL REVENUES	**$ 9,556,812**	**$ 10,642,367**	**$ 9,903,014**	**$ 9,678,844**	**$ 9,675,699**

GENERAL FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 4,353,552	$ 4,431,372	$ 4,020,696	$ 4,257,857	$ 4,393,435
PART - TIME/TEMPORARY SALARIES	-	215	44,405	10,800	10,800
SEASONAL SALARIES	49,120	34,281	32,537	43,000	43,000
VOLUNTEER SALARIES	-	-	-	-	-
OVERTIME SALARIES	209,871	213,470	166,430	191,000	191,000
REIMB SALARIES - CDBG	-	-	-	-	-
REIMB SALARIES - SPLOST	(113,124)	(36,602)	(32,602)	-	-
GROUP INSURANCE	1,485,721	1,747,564	1,179,520	1,348,200	1,050,000
GROUP INSURANCE-COBRA	26,513	3,333	11,654	-	-
SOCIAL SECURITY	270,691	273,735	247,178	279,164	287,570
MEDICARE	63,864	64,394	57,807	65,289	67,254
GMEBS-RETIREMENT CONTRIBUTION	577,502	619,906	697,348	736,344	726,100
RETIREMENT CONTRIBUTION	11,500	10,952	11,680	18,600	19,500
UNEMPLOYMENT EXPENSE	2,640	978	1,304	5,000	5,000
WORKERS COMP INSURANCE	121,125	41,655	39,496	10,000	10,000
MEDICAL EXAMS	1,402	339	1,028	500	1,000
TRAVEL EXPENSE	-	-	-	1,000	1,000
OVERTIME - OTHER	-	-	26,230	-	-
OVERTIME - GRANTS	-	-	-	-	-
GROUP INS	-	13,458	11,626	12,600	10,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	7,060,377	7,419,050	6,516,337	6,979,354	6,815,659
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	599	8,343	6,135	13,500	13,500
ATTORNEY FEES - OTHERS	2,500	5,000	5,000	5,000	5,000
ATTORNEY FEES-PRESTON & MALCOM	85,377	99,297	116,453	75,000	90,000
AUDIT SERVICES	24,500	25,500	30,500	32,000	32,000
CITY JUDGE	-	-	-	-	-
COBRA INSURANCE EXPENSES	-	-	-	2,000	2,000
COMMUNICATIONS	44,258	55,052	53,740	53,400	54,200
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	9,802	2,205	855	10,000	10,000
CONTRACT LABOR	49,243	60,512	58,523	54,500	54,500
DUES & SUBSCRIPTIONS	7,369	9,378	9,091	9,650	9,250
EQUIPMENT RENTAL	18,690	13,515	-	10,000	8,000
EQUIPMENT REP & MAINT-OUTSIDE	17,291	7,859	5,145	13,500	15,000
EVENTS	-	46,513	56,400	45,000	45,000
GENERAL LIABILITY INSURANCE	234,002	208,680	207,351	208,000	214,000
LANDSCAPE	722	431	-	500	500
MAINTENANCE CONTRACTS	39,028	45,743	40,298	46,500	63,500
PRINTING	410	3,163	6,519	8,500	8,500
PROFESSIONAL FEES	2,378	5,050	9,312	25,000	26,000
PUBLIC RELATIONS	890	10,249	17,632	15,000	15,000
REIMBURSED EQUIPMENT RENTAL	-	-	-	-	-
REIMBURSED IN-STOCK MATERIAL	-	-	-	-	-
SITE IMPROVEMENTS	6,986	2,540	1,970	2,500	2,000
TRAINING & EDUCATION	45,736	51,553	47,993	56,500	60,500
TRAINING DIST 1 MALCOM	215	837	1,150	2,000	2,000
TRANING DIST 2 DIXON	1,150	1,052	1,580	2,000	2,000
TRAINING DIST 3 PURVIS	513	1,060	1,380	2,000	2,000
TRAINING DIST 4 BRADLEY	2,220	1,882	2,114	2,000	2,000
TRAINING DIST 5 SCOTT	1,212	1,702	270	2,000	2,000
TRAINING DIST 6 ADCOCK	1,150	1,052	935	2,000	2,000
TRAINING DIST 7 LITTLE	819	1,227	935	2,000	2,000
TRAINING DIST 8 RICHARDSON	720	1,312	1,135	2,000	2,000
TRAINING MAYOR THOMPSON	2,287	682	558	2,000	2,000
UNIFORM RENTAL	14,839	15,226	11,763	11,500	11,500
VEHICLE REP & MAINT-OUTSID	14,880	24,770	13,701	21,100	23,500
TOTAL PURCHASED/CONTRACTED SERVICES	629,786	711,385	708,438	736,650	781,450

GENERAL FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
SUPPLIES					
AIRPORT EXPENSE	13,893	20,534	13,037	15,000	25,000
AMMO/QUALIFICATION	7,800	7,183	4,424	5,500	5,500
AUTO PARTS	85,638	75,180	38,961	37,000	36,000
BLDG REP & MAINT - PLAYHOUSE	1,009	842	580	1,000	1,000
BUILDING REP & MAINT - INSIDE	28,974	42,868	20,739	19,500	24,000
CHEMICALS/PESTICIDES	146	260	253	1,600	1,600
CODIFICATION UPDATE	450	550	3,949	4,000	4,000
CONSTRUCTION MATERIALS	29,230	19,517	19,880	20,000	20,000
DAMAGE CLAIMS	53,215	20,448	20,552	5,000	5,000
DIST 1 EXPENSE - MALCOM	3,556	3,634	801	5,000	5,000
DIST 2 EXPENSE - DIXON	2,406	3,734	3,602	5,000	5,000
DIST 3 EXPENSE - PURVIS	1,855	733	3,332	5,000	5,000
DIST 4 EXPENSE - BRADLEY	4,543	4,756	3,097	5,000	5,000
DIST 5 EXPENSE - SCOTT	2,238	4,312	2,590	5,000	5,000
DIST 6 EXPENSE - ADCOCK	4,306	3,982	3,051	5,000	5,000
DIST 7 EXPENSE - LITTLE	2,454	3,247	2,585	5,000	5,000
DIST 8 EXPENSE - RICHARDSON	3,098	3,439	2,869	5,000	5,000
DRAINAGE COSTS	(216)	4,542	358	3,000	2,000
ELECTION EXPENSE	3,339	144	11,079	-	10,000
EMPLOYEE RECOGNITION	8,803	10,381	8,483	3,000	3,000
ENVIRONMENTAL EXPENSE	-	-	(32)	600	600
EQUIPMENT < 5,000	22,802	10,369	836	10,000	10,000
EQUIPMENT PARTS	52,052	85,324	27,814	49,000	40,000
EQUIPMENT REP & MAINT - INSIDE	614	356	2,015	1,000	1,500
EXPENDIBLE FLUIDS	13,171	15,788	9,665	9,900	9,650
FIRE EQUIPMENT	846	40	49,604	10,000	10,000
FIRE PREVENTION MATERIALS	125	533	536	650	1,000
FIRE SUPPLIES	71	-	-	1,000	1,500
GAS/OIL/FUEL-OUTSIDE	259,329	260,340	231,797	225,700	226,900
GRANT - EQUIPMENT	-	-	9,898	-	-
HAND TOOLS	7,131	3,472	2,253	3,500	3,500
INDIGENT DEFENSE	6,539	2,453	2,933	3,000	4,500
INVESTIGATION SUPPLIES	17,049	13,187	30,222	15,000	20,000
ISSUED EQUIPMENT	27,502	28,539	17,298	15,000	18,000
JANITORIAL SUPPLIES	4,457	6,938	6,713	20,250	21,750
K-9 OPERATIONS	5,638	4,714	5,562	3,000	3,000
LANDSCAPING REP & MAINT INSIDE	113	2,289	120	2,500	2,000
MAYOR'S EXPENSE - THOMPSON	4,555	936	520	2,500	1,500
MISCELLANEOUS	6,273	6,705	3,003	5,200	4,700
MISCELLANEOUS FOR DONATIONS	5,569	3,475	4,234	-	-
OFFICE OPERATIONS	96,486	113,638	117,918	106,700	116,700
OTHER SUPPLIES	73	1,192	750	1,500	1,000
PARKS & GROUNDS REP & MAINT	12,082	11,543	10,889	7,500	7,500
PRISONER MEDICAL	12,061	762	1,522	10,000	10,000
PUBLIC RELATIONS	9,946	10,416	5,633	7,500	8,500
R/W REPAIRS & MAINT	12,188	12,245	7,020	5,000	5,000
SAFETY/MEDICAL SUPPLIES	9,382	7,693	5,736	6,000	5,500
SIDEWALK REPAIRS & MAINT	1,360	1,200	950	-	-
SIGNAGE & MATERIALS	18,226	4,855	11,119	10,000	10,000
SMALL EQUIPMENT <350	500	-	-	1,000	1,000
STREET LIGHTS	20,069	30,115	23,421	25,000	25,000
STREET REPAIRS & MAINT INSIDE	5,898	10,878	2,887	4,000	4,000
STREET SUPPLIES	12,555	6,373	1,722	7,000	6,000
TIRES	43,755	47,246	28,929	28,300	31,500
TRAFFIC LIGHTS	-	-	69	1,000	1,000
UNIFORM EXPENSE	33,342	31,979	34,111	31,100	33,600
VEHICLE REP & MAINT - INSIDE	-	-	-	-	-
WITNESS FEES	50	-	-	750	750

GENERAL FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
STREET REPAIRS & MAINT LMIG	-	-	105,050	113,140	113,140
TOTAL SUPPLIES	978,546	965,879	926,939	897,890	937,390
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	15,000
COMPUTERS	-	-	-	-	-
EQUIPMENT	-	-	8,399	-	-
FURNITURE & FIXTURES	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	9,000
SITE IMPROVEMENTS	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	127,252	101,080	23,441	49,000	70,000
TOTAL CAPITAL OUTLAYS	127,252	101,080	31,840	49,000	94,000
OTHER COSTS					
ART GUILD	752	1,009	1,948	2,000	2,000
BAD DEBTS	-	-	-	-	-
CHAMBER OF COMMERCE	4,600	5,300	5,300	5,300	5,300
DOWNTOWN DEVELOPMENT	79,875	15,000	15,000	15,000	15,000
GMA ASSESSMENT	4,693	4,693	4,722	4,800	4,800
PLANNING COMMISSION FEES	-	-	-	-	-
POLICE OFFICERS A&B FUND	28,329	18,294	24,264	20,000	20,000
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600
GMA CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
OTHER FINANCING USES					
TRAN OUT - CIP	-	-	-	-	-
TRANSFERS OUT - AIRPORT GRANT	-	-	-	-	-
TRANSFERS OUT - CDBG GRANT	-	-	-	-	-
TRANSFERS OUT - G.O. BOND	682,000	722,000	753,700	787,650	818,400
TRANSFERS OUT - GRP INSUR FIXED	-	-	-	-	-
TRANSFERS OUT - MATCHING GRAN	-	-	-	-	-
TRANSFERS OUT - OTHER FUNDS	26,625	-	-	-	-
TOTAL OTHER FINANCING USES	708,625	722,000	753,700	837,650	868,400
TOTAL EXPENDITURES	**$ 9,754,334**	**$ 10,109,397**	**$ 9,120,750**	**$ 9,678,844**	**9,675,699**

GENERAL FUND EXPENDITURES BY DEPARTMENT


Since 1821
THE CITY OF
Monroe

General Government

Overview

The General Government Department is responsible for directing the day to day activities of the City. This department is made up of the Mayor, City Council, and City Administrator. The City Administrator oversees all departments, staff and operations. The City Administrator also acts as the City's Personnel Director and is responsible for compliance of City policies and all other regulations.

Goals

- To ensure delivery of quality, cost effective services to the citizens of Monroe.
- To provide effective leadership and management to elected officials and city employees.
- Ensure successful implementation of Mayor and City Council goals and policies.

GENERAL GOVERNMENT
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
LEGISLATIVE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 48,000	$ 46,900	$ 47,600	$ 48,000	$ 48,000
GROUP INSURANCE	99,154	119,787	85,395	100,800	80,000
SOCIAL SECURITY	2,548	2,553	2,129	2,976	2,976
MEDICARE	596	597	498	696	696
GMEBS-RETIREMENT CONTRIBUTION	39,488	42,387	49,811	54,544	54,800
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	189,786	212,224	185,433	207,016	186,472
PURCHASED/CONTRACTED SERVICES					
TRAINING DIST 1 MALCOM	215	837	1,150	2,000	2,000
TRAINING DIST 4 BRADLEY	2,220	1,882	2,114	2,000	2,000
TRAINING DIST 5 SCOTT	1,212	1,702	270	2,000	2,000
TRAINING DIST 6 ADCOCK	1,150	1,052	935	2,000	2,000
TRAINING DIST 7 LITTLE	819	1,227	935	2,000	2,000
TRAINING DIST 8 RICHARDSON	720	1,312	1,135	2,000	2,000
TRANING DIST 2 DIXON	1,150	1,052	1,580	2,000	2,000
TRAINING DIST 3 PURVIS	513	1,060	1,380	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	7,999	10,124	9,499	16,000	16,000
SUPPLIES					
DIST 1 EXPENSE - MALCOM	3,556	3,634	801	5,000	5,000
DIST 2 EXPENSE - DIXON	2,406	3,734	3,602	5,000	5,000
DIST 4 EXPENSE - BRADLEY	4,543	4,756	3,097	5,000	5,000
DIST 5 EXPENSE - SCOTT	2,238	4,312	2,590	5,000	5,000
DIST 6 EXPENSE - ADCOCK	4,306	3,982	3,051	5,000	5,000
DIST 7 EXPENSE - LITTLE	2,454	3,247	2,585	5,000	5,000
DIST 8 EXPENSE - RICHARDSON	3,098	3,439	2,869	5,000	5,000
DIST 3 EXPENSE - PURVIS	1,855	733	3,332	5,000	5,000
TOTAL SUPPLIES	24,456	27,837	21,927	40,000	40,000
TOTAL LEGISLATIVE	**222,241**	**250,185**	**216,859**	**263,016**	**242,472**
EXECUTIVE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	142,500	157,247	105,517	107,200	114,100
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	-	-	-	-
GROUP INSURANCE	24,789	29,947	20,425	25,200	20,000
GROUP INSURANCE-COBRA	26,513	3,333	11,654	-	-
SOCIAL SECURITY	7,074	8,260	6,421	6,646	7,074
MEDICARE	2,058	2,229	1,502	1,554	1,654
GMEBS-RETIREMENT CONTRIBUTION	9,872	10,597	12,453	13,636	13,700
UNEMPLOYMENT EXPENSE	2,640	978	1,304	5,000	5,000
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	-	-	9	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	215,446	212,591	159,285	159,236	161,528
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	753	1,356	1,182	1,500	1,500
CONSULTING - TECHNICAL	8,757	500	472	3,000	3,000
DUES & SUBSCRIPTIONS	1,907	2,551	1,216	2,500	2,500
GENERAL LIABILITY INSURANCE	109,416	107,963	119,544	110,000	110,000
MAINTENANCE CONTRACTS	6,964	6,997	6,617	8,000	8,000
PROFESSIONAL FEES	2,378	4,160	7,900	5,000	6,000
PUBLIC RELATIONS	890	2,837	7,009	5,000	5,000
TRAINING & EDUCATION	5,783	7,557	6,399	6,000	6,000
TRAINING MAYOR THOMPSON	2,287	682	558	2,000	2,000
VEHICLE REP & MAINT-OUTSID	-	-	-	1,500	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	139,135	134,603	150,897	144,500	145,000
SUPPLIES					
AIRPORT EXPENSE	13,893	20,534	13,037	15,000	25,000
AUTO PARTS	607	1,347	235	1,000	500
BUILDING REP & MAINT - INSIDE	4,214	1,231	480	1,500	1,000
CHEMICALS/PESTICIDES	-	-	-	-	-
EMPLOYEE RECOGNITION	8,803	10,381	8,483	3,000	3,000
EXPENDIBLE FLUIDS	146	-	11	-	-
GAS/OIL/FUEL-OUTSIDE	695	715	-	1,000	500
JANITORIAL SUPPLIES	26	-	-	-	-
MAYOR'S EXPENSE - THOMPSON	4,555	936	520	2,500	1,500
MISCELLANEOUS	743	44	214	500	500
OFFICE OPERATIONS	11,651	12,429	9,275	8,500	15,000
TIRES	296	769	-	300	-
TOTAL SUPPLIES	45,629	48,386	32,255	33,300	47,000
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-

GENERAL GOVERNMENT
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
EQUIPMENT	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL EXECUTIVE	**400,210**	**395,580**	**342,437**	**337,036**	**353,528**
ELECTIONS					
SUPPLIES					
ELECTION EXPENSE	3,339	144	11,079	-	10,000
TOTAL SUPPLIES	3,339	144	11,079	-	10,000
TOTAL ELECTIONS	**3,339**	**144**	**11,079**	**-**	**10,000**
LAW					
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	2,500	5,000	5,000	5,000	5,000
ATTORNEY FEES-PRESTON & MALCOM	85,377	99,297	116,453	75,000	90,000
TOTAL PURCHASED/CONTRACTED SERVICES	87,877	104,297	121,453	80,000	95,000
TOTAL LAW	**87,877**	**104,297**	**121,453**	**80,000**	**95,000**
AUDIT					
PURCHASED/CONTRACTED SERVICES					
AUDIT SERVICES	24,500	25,500	30,500	32,000	32,000
TOTAL PURCHASED/CONTRACTED SERVICES	24,500	25,500	30,500	32,000	32,000
TOTAL AUDIT	**24,500**	**25,500**	**30,500**	**32,000**	**32,000**
ECONOMIC DEVELOPMENT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	-	30,864	36,572	67,500	83,208
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	2,894	4,424	-	-
OVERTIME - OTHER	-	-	71	-	-
GROUP INS	-	13,458	11,626	12,600	10,000
SOCIAL SECURITY	-	1,943	2,298	4,185	5,159
MEDICARE	-	414	538	979	1,207
GMEBS-RETIREMENT CONTRIBUTION	-	-	6,226	6,818	6,850
TRAVEL EXPENSE	-	-	-	1,000	1,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	49,573	61,755	93,082	107,424
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	-	7,525	6,017	13,000	13,000
COMMUNICATIONS	-	1,296	2,731	1,500	1,500
CONTRACT LABOR	-	6,925	5,684	5,000	5,000
DUES & SUBSCRIPTIONS	-	139	2,045	1,000	1,000
EVENTS	-	46,513	56,400	45,000	45,000
MAINTENANCE CONTRACTS	-	-	-	-	-
PRINTING	-	2,984	6,519	8,000	8,000
PROFESSIONAL FEES	-	690	1,412	10,000	10,000
PUBLIC RELATIONS	-	7,412	10,623	10,000	10,000
TRAINING & EDUCATION	-	4,152	2,096	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	-	77,636	93,527	98,500	98,500
SUPPLIES					
GRANT - EQUIPMENT	-	-	-	-	-
MISCELLANEOUS	-	76	92	1,000	1,000
OFFICE OPERATIONS	-	2,226	1,194	5,000	10,000
TOTAL SUPPLIES	-	2,302	1,286	6,000	11,000
OTHER COSTS					
DOWNTOWN DEVELOPMENT	79,875	15,000	15,000	15,000	15,000
TOTAL OTHER COSTS	79,875	15,000	15,000	15,000	15,000
TOTAL ECONOMIC DEVELOPMENT	**79,875**	**144,511**	**171,568**	**212,582**	**231,924**
GENERAL ADMINISTRATION FEES					
OTHER COSTS					
GMA ASSESSMENT	4,693	4,693	4,722	4,800	4,800
TOTAL OTHER COSTS	4,693	4,693	4,722	4,800	4,800
TOTAL GENERAL ADMINISTRATION FEES	**4,693**	**4,693**	**4,722**	**4,800**	**4,800**
LIBRARIES					
OTHER COSTS					
UNCLE REMUS LIBRARY	123,600	123,600	123,600	123,600	123,600
TOTAL OTHER COSTS	123,600	123,600	123,600	123,600	123,600
TOTAL LIBRARIES	**123,600**	**123,600**	**123,600**	**123,600**	**123,600**
PLANNING AND ZONING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	4,500	4,500	4,500	4,500	4,500
SOCIAL SECURITY	279	279	279	279	279
MEDICARE	65	65	65	65	65
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	4,844	4,844	4,844	4,844	4,844

GENERAL GOVERNMENT
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
OTHER COSTS					
PLANNING COMMISSION FEES	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
TOTAL PLANNING AND ZONING	**4,844**	**4,844**	**4,844**	**4,844**	**4,844**
COMMUNITY SERVICES					
OTHER COSTS					
CHAMBER OF COMMERCE	4,600	5,300	5,300	5,300	5,300
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600
TOTAL OTHER COSTS	10,200	10,900	10,900	10,900	10,900
TOTAL COMMUNITY SERVICES	**10,200**	**10,900**	**10,900**	**10,900**	**10,900**
TOTAL EXPENDITURES	**$ 961,379**	**$ 1,064,254**	**$ 1,037,962**	**$ 1,068,778**	**1,109,068**

Finance

Overview

The Finance Department has the responsibility of providing service and oversight of the various financial functions within the City. Primary functions include accounting, budgeting, accounts payable, payroll, billing and collecting receivables, financial reporting and purchasing. In addition, all utility administration, billing, collection, field services and information technology fall within those categories.

Goals/Accomplishments

- Submitted FY 2013 Comprehensive Annual Financial Report (CAFR) for submittal to Government Finance Officers Association (GFOA) CAFR program.
- Submitted FY 2013 Popular Annual Financial Report (PAFR) for submittal to the GFOA PAFR program.
- Submitted FY 2014 adopted budget to GFOA for the GFOA Distinguished Budget Award program.
- Received for the first time the GFOA Distinguished Budget Award for the FY2013 Budget.
- Implement a wellness program via the City's Employee Clinic to complement the Bravo Wellness plan.
- Complete update to new Payroll and GL "cloud" based platform which will allow us to reduce the need for in house server storage space and the costs involved.
- Implement system to allow online credit card payments for taxes and business license.

FINANCE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 111,322	$ 112,790	$ 112,774	$ 112,591	$ 117,573
PART - TIME/TEMPORARY SALARIES	-	-	-	3,000	3,000
OVERTIME SALARIES	1,057	1,377	1,676	10,000	10,000
GROUP INSURANCE	37,183	44,887	32,016	37,800	30,000
SOCIAL SECURITY	6,729	6,817	6,715	7,787	8,096
MEDICARE	1,574	1,594	1,570	1,821	1,893
GMEBS-RETIREMENT CONTRIBUTION	14,808	15,895	18,679	20,454	20,550
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	80	-	5	-	-
OVERTIME - OTHER	-	-	38	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	172,753	183,360	173,473	193,453	191,112
PURCHASED/CONTRACTED SERVICES					
COBRA INSURANCE EXPENSES	-	-	-	2,000	2,000
COMMUNICATIONS	815	656	1,212	1,200	1,500
CONTRACT LABOR	-	-	-	-	-
DUES & SUBSCRIPTIONS	175	925	1,051	1,500	1,500
GENERAL LIABILITY INSURANCE	2,224	515	482	1,500	1,500
MAINTENANCE CONTRACTS	8,192	7,934	2,933	6,000	6,000
SEMINARS & MEETINGS	-	-	-	-	-
TRAINING & EDUCATION	2,243	2,737	3,376	6,000	6,500
UNIFORM RENTAL	-	-	-	-	-
VEHICLE REP & MAINT-OUTSID	-	-	-	100	-
TOTAL PURCHASED/CONTRACTED SERVICES	13,649	12,767	9,054	18,300	19,000
SUPPLIES					
AUTO PARTS	791	647	167	500	-
BUILDING REP & MAINT - INSIDE	-	-	33	-	-
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
GAS/OIL/FUEL-OUTSIDE	223	30	503	500	200
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	119	113	(21)	500	500
OFFICE OPERATIONS	17,428	19,502	25,599	30,000	30,000
SMALL EQUIPMENT <350	500	-	-	1,000	1,000
TIRES	146	-	-	-	-
UNIFORM EXPENSE	-	-	-	300	300
TOTAL SUPPLIES	19,207	20,292	26,281	32,800	32,000
CAPITAL OUTLAYS					
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL FINANCIAL ADMINISTRATION	**205,609**	**216,419**	**208,808**	**244,553**	**242,112**

FINANCE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	141,658	146,165	144,560	149,040	150,759
OVERTIME SALARIES	600	589	702	3,000	3,000
GROUP INSURANCE	24,789	29,947	21,342	25,200	20,000
SOCIAL SECURITY	8,592	8,826	8,655	9,426	9,533
MEDICARE	2,010	2,067	2,024	2,205	2,230
GMEBS-RETIREMENT CONTRIBUTION	9,872	10,597	12,453	13,636	13,700
WORKERS COMP INSURANCE	-	-	-	5,000	5,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	187,521	198,191	189,736	207,507	204,222
TOTAL GENERAL ADMINISTRATION	**187,521**	**198,191**	**189,736**	**207,507**	**204,222**
CENTRAL SERVICES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	-	-	-	-	-
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	-	-	-	-
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY	-	-	-	-	-
MEDICARE	-	-	-	-	-
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	-	-	-	-
SUPPLIES					
STREET LIGHTS	20,069	30,115	23,421	25,000	25,000
TOTAL SUPPLIES	20,069	30,115	23,421	25,000	25,000
TOTAL CENTRAL SERVICES	**20,069**	**30,115**	**23,421**	**25,000**	**25,000**
TOTAL EXPENDITURES	**$ 413,199**	**$ 444,725**	**$ 421,965**	**$ 477,060**	**471,334**

Code

Overview

The Code Department is in charge of planning and development for Monroe. The Department is also responsible for building inspections, rezoning and variances and maintaining the future land use map. The department issues all building-related permits and the associated activities as they relate to the permits being issued. These activities include plan review for all new construction, remodels, additions, and miscellaneous projects. In addition, the Code staff issues business licenses for businesses located in Monroe under the auspices of the City Clerk and handles the abatement of nuisance buildings and properties. Staff also functions as secretary to both the Planning Commission and the Historic Preservation Commissions and maintains for public record the minutes and all other documents incidental to the procedures of these Commissions.

Goals/Accomplishments

- To provide economic development, downtown growth and revitalization using the most up to date planning tools available.
- To ensure the standards and codes as set forth by the City of Monroe for safety, health and public welfare are implemented and maintained by regulating and controlling the design, construction, quality of materials, use and occupancy, and location of all buildings and structures within Monroe.
- To redouble efforts on tax and business license compliance.
- To modify ordinances to better reflect the current business growth and pursue a greater compliance within the residential areas regarding quality of life for our citizens.
- To provide, through revisions of the existing Ordinances, zoning and development codes, a more consistent, simple, cohesive implementation of the regulations of the City.

CODE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PROTECTIVE INSPECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 231,493	$ 234,627	$ 127,110	$ 159,565	$ 182,804
PART - TIME/TEMPORARY SALARIES	-	215	24,909	-	-
OVERTIME SALARIES	4,782	5,421	1,397	4,000	4,000
GROUP INSURANCE	70,869	75,692	53,358	37,800	40,000
SOCIAL SECURITY	13,736	13,922	8,600	10,141	11,582
MEDICARE	3,213	3,294	2,011	2,372	2,709
GMEBS-RETIREMENT CONTRIBUTION	24,680	26,492	31,132	20,454	27,400
RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	986	505	708	-	-
MEDICAL EXAMS	80	-	5	-	-
OVERTIME - OTHER	-	-	44	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	349,839	360,168	249,274	234,332	268,495
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	1,545	2,526	1,350	3,000	3,000
CONSULTING - TECHNICAL	-	-	383	5,000	5,000
CONTRACT LABOR	-	-	-	-	-
DUES & SUBSCRIPTIONS	1,067	1,442	368	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	-	-
GENERAL LIABILITY INSURANCE	3,305	1,544	1,445	2,500	2,500
MAINTENANCE CONTRACTS	6,623	8,218	6,811	10,000	10,000
PROFESSIONAL FEES	-	200	-	10,000	10,000
TRAINING & EDUCATION	3,126	2,454	2,021	5,000	5,000
UNIFORM RENTAL	1,713	2,215	1,146	-	-
VEHICLE REP & MAINT-OUTSID	-	-	153	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	17,379	18,599	13,677	38,500	38,500
SUPPLIES					
AUTO PARTS	1,790	1,860	1,520	2,000	2,000
BUILDING REP & MAINT - INSIDE	-	-	-	-	-
CODIFICATION UPDATE	450	550	3,949	4,000	4,000
DAMAGE CLAIMS	-	-	-	-	-
EXPENDIBLE FLUIDS	146	-	125	400	400
GAS/OIL/FUEL-OUTSIDE	3,547	4,074	3,297	4,200	4,200
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	100	80	21	500	500
OFFICE OPERATIONS	6,566	7,372	9,382	10,000	10,000
TIRES	-	1,209	631	500	500
UNIFORM EXPENSE	123	-	-	1,500	1,500
TOTAL SUPPLIES	12,722	15,145	18,925	23,100	23,100
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	-
FURNITURE & FIXTURES	-	-	-	-	-
VEHICLES	-	-	-	23,000	24,000
TOTAL CAPITAL OUTLAYS	-	-	-	23,000	24,000
TOTAL PROTECTIVE INSPECTION	**$ 379,940**	**$ 393,912**	**$ 281,876**	**$ 318,932**	**354,095**

Fire – Public Safety

Overview

The mission of the Monroe Fire Department is "To respond to all emergencies of our citizens in a safe manner, to protect their lives and property through fire prevention, public education, and to mitigate all emergencies and disasters."

The Fire Department provides fire prevention/fire life safety education, fire inspections, fire investigations, fire suppression operations and first responder operations on medical assist calls.

Goals

- Enhance Basic Life Support capabilities while protecting life and property through fire prevention and public safety education.
- Establish standard issue Firefighter safety and operational equipment.
- Maintain Operational Safety when engaged in emergency and / or training operations.
- Seek Implementation a city wide "Early Warning System".
- Increase Public awareness of Fire Safety.
- Implement operation of new Fire Pumper apparatus.

Accomplishments

- Maintained current ISO Class 3 certification
- Adopted training that addresses changes in the fire rescue service that provides the best possible services for the citizens and businesses of Monroe while reducing the risk of loss of life or property.
- Continued to complete maintenance inspections of all fire apparatus and equipment that insures operational / mission accomplishment.

FIRE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 899,911	$ 941,720	$ 874,113	$ 932,800	$ 884,631
PART - TIME/TEMPORARY SALARIES	-	-	19,496	-	-
VOLUNTEER SALARIES	-	-	-	-	-
OVERTIME SALARIES	9,618	10,103	20,117	20,000	20,000
GROUP INSURANCE	285,068	344,389	245,513	289,800	210,000
SOCIAL SECURITY	53,121	55,211	52,054	59,074	56,087
MEDICARE	12,423	12,912	12,174	13,816	13,117
GMEBS-RETIREMENT CONTRIBUTION	113,527	121,862	143,205	156,814	143,850
RETIREMENT CONTRIBUTION	3,600	3,012	4,080	5,100	6,000
WORKERS COMP INSURANCE	112	-	-	-	-
MEDICAL EXAMS	320	255	21	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,377,700	1,489,464	1,370,773	1,477,404	1,333,685
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	3,242	2,055	3,765	2,500	3,000
DUES & SUBSCRIPTIONS	112	606	492	150	250
EQUIPMENT REP & MAINT-OUTSIDE	2,148	1,535	2,067	2,000	3,500
GENERAL LIABILITY INSURANCE	12,607	4,633	4,335	5,000	6,000
MAINTENANCE CONTRACTS	4,913	4,443	4,364	5,000	5,000
TRAINING & EDUCATION	1,289	1,218	1,488	3,000	3,500
UNIFORM RENTAL	-	-	-	-	-
VEHICLE REP & MAINT-OUTSID	-	-	3,816	2,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	24,311	14,490	20,327	19,650	26,250
SUPPLIES					
AUTO PARTS	2,306	1,469	1,744	1,500	1,500
BUILDING REP & MAINT - INSIDE	7,893	7,119	14,920	5,000	7,500
DAMAGE CLAIMS	-	-	-	-	-
EQUIPMENT PARTS	11,868	8,184	7,771	5,000	6,000
EQUIPMENT REP & MAINT - INSIDE	614	356	2,015	1,000	1,500
EXPENDIBLE FLUIDS	1,119	2,031	443	1,000	750
FIRE EQUIPMENT	846	40	49,604	10,000	10,000
FIRE PREVENTION MATERIALS	125	533	536	650	1,000
FIRE SUPPLIES	71	-	-	1,000	1,500
GAS/OIL/FUEL-OUTSIDE	14,829	13,650	13,091	10,000	12,000
HAND TOOLS	12	-	-	-	-
JANITORIAL SUPPLIES	1,875	1,759	2,869	1,750	2,250
MISCELLANEOUS	1,479	2,267	1,725	-	-
MISCELLANEOUS FOR DONATIONS	1,341	1,040	-	-	-
OFFICE OPERATIONS	5,309	12,224	19,830	12,000	12,000
SAFETY/MEDICAL SUPPLIES	1,650	912	573	1,000	1,000
TIRES	4,761	614	5,957	3,000	5,000
UNIFORM EXPENSE	5,098	6,114	6,405	10,500	10,500
TOTAL SUPPLIES	61,196	58,312	127,483	63,400	72,500
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
FURNITURE & FIXTURES	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,463,207**	**$ 1,562,266**	**$ 1,518,583**	**$ 1,560,454**	**$ 1,432,435**

Streets and Transportation

Overview

Mission Statement:

To provide the essential services to our citizens in a prompt, courteous, safe, efficient, and cost effective manner. The department, through its dedicated employees, strives to plan, build, maintain, and operate our public infrastructure in a sustainable manner which will preserve its assets for future generations.

Vision Statement:

To improve daily operations by encouraging continuous development in our customer service, infrastructure, and employee involvement.

Department Description:

The Streets & Transportation Department maintains the City's streets, sidewalks, public facilities, traffic controls and signage, and right of ways. The department also operates an efficient fleet service center that services the entire fleet of the city.

Goals

- Continue to provide professional, effective, and timely services to all our residents and businesses
- Continue to provide essential services while striving to become more efficient on a daily basis
- Continue safe work practices and strive for a "zero-loss" accident rate by implementing new safety training methods
- Continue to enhance a working relationship with elected officials, the public, and each department within the municipality
- Continue a street resurfacing program through LMIG funding
- Establish a Pavement Preservation Program and implement alternative methods of preservation in order to achieve a maximum life span of each roadway
- Continue to improve connectability of the walkways within the city using the "Sidewalk Master Plan" as a reference guide

- Maintain State compliance and obtain Federal compliance in various areas at the Monroe Walton County Airport
- Maintain the Right of Way throughout the city in the most efficient way possible
- Maintain mandated levels of reflectivity on all signage throughout the city
- Efficiently service and maintain all city owned buildings and properties
- Continue to provide the proper services to assure a safe and well operating fleet throughout the city

STREETS AND TRANSPORTATION
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 846,855	$ 895,251	$ 769,137	$ 782,587	$ 807,838
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	25,652	14,721	11,399	15,000	15,000
OVERTIME SALARIES	43,922	41,362	13,264	30,000	30,000
REIMB SALARIES - CDBG	-	-	-	-	-
REIMB SALARIES - SPLOST	(113,124)	(36,602)	(32,602)	-	-
GROUP INSURANCE	324,156	354,400	244,781	264,600	210,000
SOCIAL SECURITY	54,281	56,444	46,895	51,310	52,876
MEDICARE	12,847	13,278	10,967	12,000	12,366
GMEBS-RETIREMENT CONTRIBUTION	118,457	127,160	143,205	143,178	143,850
WORKERS COMP INSURANCE	28,350	2,156	5,306	-	-
MEDICAL EXAMS	435	84	21	-	-
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	-	5,872	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,341,831	1,468,254	1,218,245	1,298,675	1,271,930
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	599	818	118	500	500
COMMUNICATIONS	7,058	6,528	5,783	7,000	7,000
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	1,045	1,705	-	2,000	2,000
CONTRACT LABOR	-	-	-	-	-
DUES & SUBSCRIPTIONS	35	480	359	500	500
EQUIPMENT RENTAL	18,690	13,515	-	10,000	8,000
EQUIPMENT REP & MAINT-OUTSIDE	13,983	4,794	1,229	8,000	8,000
GENERAL LIABILITY INSURANCE	21,749	12,426	11,192	12,000	12,000
LANDSCAPE	722	431	-	500	500
MAINTENANCE CONTRACTS	3,068	5,463	3,359	5,000	5,000
PRINTING	410	179	-	500	500
REIMBURSED EQUIPMENT RENTAL	-	-	-	-	-
REIMBURSED IN-STOCK MATERIAL	-	-	-	-	-
SITE IMPROVEMENTS	6,986	2,540	898	2,500	2,000
TRAINING & EDUCATION	8,096	2,737	3,661	5,000	5,000
UNIFORM RENTAL	11,106	10,898	9,093	10,000	10,000
VEHICLE REP & MAINT-OUTSID	(854)	8,827	50	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	92,693	71,341	35,742	68,500	66,000
SUPPLIES					
AUTO PARTS	29,014	19,127	7,412	10,000	10,000
BUILDING REP & MAINT - INSIDE	-	63	-	-	-
CHEMICALS/PESTICIDES	73	130	130	1,500	1,500
CONSTRUCTION MATERIALS	29,230	19,517	19,880	20,000	20,000
DAMAGE CLAIMS	4,825	4,963	5,846	1,000	1,000
DRAINAGE COSTS	(216)	4,542	358	3,000	2,000
ENVIRONMENTAL EXPENSE	-	-	(32)	500	500
EQUIPMENT < 5,000	22,020	10,369	-	10,000	10,000
EQUIPMENT PARTS	36,807	67,435	16,178	40,000	30,000
EXPENDIBLE FLUIDS	8,343	10,374	7,437	6,500	6,500
GAS/OIL/FUEL-OUTSIDE	89,557	91,517	63,339	75,000	75,000
HAND TOOLS	6,726	3,472	2,025	3,000	3,000
JANITORIAL SUPPLIES	-	42	(53)	14,000	14,000
MISCELLANEOUS	2,130	2,507	515	2,500	2,000
OFFICE OPERATIONS	7,882	11,408	17,094	10,000	8,000
OTHER SUPPLIES	-	-	-	-	-
R/W REPAIRS & MAINT	12,188	12,245	7,020	5,000	5,000
SAFETY/MEDICAL SUPPLIES	6,401	5,765	4,330	4,500	4,000
SIDEWALK REPAIRS & MAINT	1,360	1,200	950	-	-
SIGNAGE & MATERIALS	18,178	4,855	11,119	10,000	10,000
STREET LIGHTS	-	-	-	-	-
STREET REPAIRS & MAINT INSIDE	5,898	10,878	2,887	4,000	4,000
STREET SUPPLIES	12,555	6,373	1,722	7,000	6,000
TIRES	20,313	28,407	8,723	15,000	15,000
TRAFFIC LIGHTS	-	-	69	1,000	1,000
UNIFORM EXPENSE	1,811	1,507	292	500	500
VEHICLE REP & MAINT - INSIDE	-	-	-	-	-
STREET REPAIRS & MAINT LMIG	-	-	105,050	113,140	113,140
TOTAL SUPPLIES	315,095	316,696	282,291	357,140	342,140
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	-	8,399	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	9,000
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	26,000	26,000

STREETS AND TRANSPORTATION
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
TOTAL CAPITAL OUTLAYS	-	-	8,399	26,000	35,000
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
LAND DEBT SERVICE-PW SHOP	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,749,619**	**$ 1,856,291**	**$ 1,544,677**	**$ 1,750,315**	**1,715,070**


Since 1821
THE CITY OF
Monroe

Police – Public Safety

Overview

The Police Department's mission is "To protect and to serve our community with the highest quality of law enforcement service by providing fair, firm and consistent public safety services in partnership with the community." The Monroe Police Department is a full service law enforcement agency, providing proactive enforcement and public safety services to our community. The department works to develop programs that will continue building strong relationships between the community and the department and strives toward complete public awareness of our department and public safety activities.

Office of Public Safety Director

- Executive Leadership of Fire and Police Departments
- Planning / Vision / Development for Fire and Police Departments
- Certification / Professional Standards

Law Enforcement Operations

- Uniform Patrol
- Criminal Investigations
- Chief's Response Team
- Field Investigation Team
- Evidence/Property/Crime Technician

Service and Support

- Day to Day Administrative Operation
- Open Records
- Municipal Court Operations
- Supply Operations
- Training

Goals/Accomplishments

- Continue to exceed the nation average in part 1 and part 2 crimes solved.
- Continue to develop service orientated employees through mentorship, citizen interaction and exceeding the state training requirements.
- Continue to provide professional public safety services to our community while managing our resources in a conservative and responsible manner that reflects our City's leadership visions, goals and responsiveness to our community.
- Maintains State Certification.

POLICE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
MUNICIPAL COURT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 59,235	$ 63,848	$ 59,973	$ 61,870	$ 61,892
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	749	1,539	2,114	2,000	2,000
GROUP INSURANCE	21,292	13,330	10,675	12,600	10,000
SOCIAL SECURITY	3,698	4,027	3,769	3,960	3,961
MEDICARE	865	942	881	926	926
GMEBS-RETIREMENT CONTRIBUTION	4,936	5,298	6,226	6,818	6,850
RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	-	495	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	90,775	89,479	83,638	88,174	85,629
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	564	840	985	700	700
CONTRACT LABOR	-	-	-	1,500	1,500
DUES & SUBSCRIPTIONS	-	-	-	-	-
GENERAL LIABILITY INSURANCE	337	-	-	-	-
TRAINING & EDUCATION	36	941	25	1,000	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	937	1,781	1,010	3,200	3,700
SUPPLIES					
INDIGENT DEFENSE	6,539	2,453	2,933	3,000	4,500
OFFICE OPERATIONS	4,352	2,255	4,126	1,500	2,000
UNIFORM EXPENSE	423	233	-	300	300
WITNESS FEES	50	-	-	750	750
TOTAL SUPPLIES	11,364	4,941	7,059	5,550	7,550
OTHER COSTS					
BAD DEBTS	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
TOTAL MUNICIPAL COURT	**103,076**	**96,201**	**91,707**	**96,924**	**96,879**
POLICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	1,765,193	1,687,149	1,662,059	1,748,748	1,847,187
PART - TIME/TEMPORARY SALARIES	-	-	-	7,800	7,800
OVERTIME SALARIES	146,993	149,709	122,196	120,000	120,000
REIMB SALARIES - CDBG	-	-	-	-	-
GROUP INSURANCE	557,742	673,679	434,724	516,600	400,000
SOCIAL SECURITY	112,913	107,643	103,736	116,346	122,449
MEDICARE	26,407	25,175	24,261	27,210	28,637
GMEBS-RETIREMENT CONTRIBUTION	222,118	238,425	255,279	279,538	274,000
RETIREMENT CONTRIBUTION	7,900	7,940	7,600	13,500	13,500
WORKERS COMP INSURANCE	88,675	38,158	8,400	5,000	5,000
MEDICAL EXAMS	408	-	964	500	1,000
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	-	20,205	-	-
OVERTIME - GRANTS	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	2,928,349	2,927,878	2,639,424	2,835,242	2,819,573
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	29,434	38,759	36,290	35,000	35,000
CONTRACT LABOR	7,112	10,442	9,694	5,000	5,000
DUES & SUBSCRIPTIONS	4,073	3,235	3,560	3,000	2,500
EQUIPMENT REP & MAINT-OUTSIDE	1,160	1,530	1,849	2,500	2,500
GENERAL LIABILITY INSURANCE	80,807	79,540	68,426	75,000	80,000
MAINTENANCE CONTRACTS	8,817	9,201	14,319	8,500	26,000
TRAINING & EDUCATION	24,703	29,687	28,792	25,000	27,500
VEHICLE REP & MAINT-OUTSID	15,599	15,943	8,362	10,000	10,000
TOTAL PURCHASED/CONTRACTED SERVICES	171,705	188,337	171,292	164,000	188,500
SUPPLIES					
AMMO/QUALIFICATION	7,800	7,183	4,424	5,500	5,500
AUTO PARTS	48,340	48,121	26,904	20,000	20,000
BUILDING REP & MAINT - INSIDE	16,867	34,319	5,207	12,500	15,000
DAMAGE CLAIMS	47,914	15,485	14,706	4,000	4,000
EQUIPMENT < 5,000	782	-	836	-	-
EQUIPMENT PARTS	774	1,744	1,029	1,500	1,500
EXPENDIBLE FLUIDS	2,291	2,425	1,164	1,000	1,000
GAS/OIL/FUEL-OUTSIDE	149,393	146,690	149,977	130,000	130,000
GRANT - EQUIPMENT	-	-	9,898	-	-
INVESTIGATION SUPPLIES	17,049	13,187	30,222	15,000	20,000
ISSUED EQUIPMENT	27,502	28,539	17,298	15,000	18,000
JANITORIAL SUPPLIES	1,985	4,410	3,570	3,500	4,500
K-9 OPERATIONS	5,638	4,714	5,562	3,000	3,000
MISCELLANEOUS	1,422	1,058	436	-	-
MISCELLANEOUS FOR DONATIONS	4,228	2,435	4,234	-	-

POLICE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
OFFICE OPERATIONS	42,400	43,786	29,934	28,500	28,500
PRISONER MEDICAL	12,061	762	1,522	10,000	10,000
PUBLIC RELATIONS	9,946	10,416	5,633	7,500	8,500
TIRES	18,025	15,334	13,003	8,500	10,000
UNIFORM EXPENSE	24,477	23,635	27,414	18,000	20,500
TOTAL SUPPLIES	438,894	404,243	352,973	283,500	300,000
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	15,000
COMPUTERS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
VEHICLES	127,252	101,080	-	-	-
TOTAL CAPITAL OUTLAYS	127,252	101,080	-	-	15,000
OTHER COSTS					
POLICE OFFICERS A&B FUND	28,329	18,294	24,264	20,000	20,000
TOTAL OTHER COSTS	28,329	18,294	24,264	20,000	20,000
TOTAL POLICE	**3,694,529**	**3,639,832**	**3,187,953**	**3,302,742**	**3,343,073**
TOTAL EXPENDITURES	**$ 3,797,605**	**$ 3,736,033**	**$ 3,279,660**	**$ 3,399,666**	**$ 3,439,952**

Buildings and Grounds

Overview

To maintain a customer focused division with attention to safety, cleanliness, comfort, image and functionality of city building and grounds through efficient and effective services delivered by a responsive staff, outside contractors, vendors and outstanding leadership. Personnel in this department are skilled in carpentry, plumbing, electrical, HVAC and grounds keeping services.

Goals

- Continue to service and maintain all city owned buildings and properties in a safe and efficient manner
- Maintain high level of functionality and aesthetics within all properties owned by city
- Continue to increase levels of knowledge in field related matters

BUILDINGS AND GROUNDS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 102,885	$ 110,311	$ 76,781	$ 83,456	$ 90,943
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	23,468	19,560	21,138	28,000	28,000
OVERTIME SALARIES	2,150	476	540	2,000	2,000
GROUP INSURANCE	40,679	61,506	31,291	37,800	30,000
SOCIAL SECURITY	7,720	7,810	5,627	7,034	7,498
MEDICARE	1,806	1,827	1,316	1,645	1,754
GMEBS-RETIREMENT CONTRIBUTION	19,744	21,193	18,679	20,454	20,550
RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	3,002	341	25,082	-	-
MEDICAL EXAMS	79	-	3	-	-
TRAVEL EXPENSE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	201,533	223,024	180,457	180,389	180,745
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	-	-	-	-	-
COMMUNICATIONS	847	1,036	442	1,000	1,000
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
CONTRACT LABOR	42,131	43,145	43,145	43,000	43,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	1,000	1,000
GENERAL LIABILITY INSURANCE	3,557	2,059	1,927	2,000	2,000
LANDSCAPE	-	-	-	-	-
MAINTENANCE CONTRACTS	451	3,487	1,895	4,000	3,500
PRINTING	-	-	-	-	-
SITE IMPROVEMENTS	-	-	1,072	-	-
TRAINING & EDUCATION	460	70	135	500	500
UNIFORM RENTAL	2,020	2,113	1,524	1,500	1,500
VEHICLE REP & MAINT-OUTSID	135	-	1,320	500	500
TOTAL PURCHASED/CONTRACTED SERVICES	49,601	51,910	51,460	53,500	53,000
SUPPLIES					
AUTO PARTS	2,790	2,609	979	2,000	2,000
BLDG REP & MAINT - PLAYHOUSE	1,009	842	580	1,000	1,000
BUILDING REP & MAINT - INSIDE	-	136	99	500	500
CHEMICALS/PESTICIDES	73	130	123	100	100
DAMAGE CLAIMS	476	-	-	-	-
ENVIRONMENTAL EXPENSE	-	-	-	100	100
EQUIPMENT PARTS	2,603	7,961	2,836	2,500	2,500
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
EXPENDIBLE FLUIDS	1,126	958	485	1,000	1,000
GAS/OIL/FUEL-OUTSIDE	1,085	3,664	1,590	5,000	5,000
HAND TOOLS	393	-	228	500	500
JANITORIAL SUPPLIES	571	727	327	1,000	1,000
LANDSCAPING REP & MAINT INSIDE	113	2,289	120	2,500	2,000
MISCELLANEOUS	280	560	21	200	200
OFFICE OPERATIONS	898	2,436	1,484	1,200	1,200
OTHER SUPPLIES	73	1,192	750	1,500	1,000
PARKS & GROUNDS REP & MAINT	12,082	11,543	10,889	7,500	7,500
SAFETY/MEDICAL SUPPLIES	1,331	1,016	833	500	500
SIGNAGE & MATERIALS	48	-	-	-	-
TIRES	214	913	615	1,000	1,000
UNIFORM EXPENSE	1,410	490	-	-	-
VEHICLE REP & MAINT - INSIDE	-	-	-	-	-
TOTAL SUPPLIES	26,575	37,466	21,959	28,100	27,100
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	23,441	-	20,000
TOTAL CAPITAL OUTLAYS	-	-	23,441	-	20,000
OTHER COSTS					
ART GUILD	752	1,009	1,948	2,000	2,000
UNCLE REMUS LIBRARY	2,299	16,507	3,062	2,000	2,500
TOTAL OTHER COSTS	3,051	17,516	5,010	4,000	4,500
TOTAL EXPENDITURES	**$ 280,760**	**$ 329,916**	**$ 282,327**	**$ 265,989**	**285,345**


Since 1821
THE CITY OF
Monroe

Positions By Department
General Fund

Department/Function	Position	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Administration	City Administrator	1	1	1	1	1
	Main Street Director	-	-	-	1	-
	Economic Development Director	-	-	-	-	1
	Economic Development Specialist	-	-	-	-	1
Total Administration		**1**	**1**	**1**	**2**	**3**
Code	Code Director	1	1	1	1	1
	Asst Code Officer	1	1	1	-	-
	City Marshal*	-	-	-	-	-
	City Planner	1	1	1	-	-
	Code Admin Asst	1	1	1	1	1
	Code Clerk	1	1	1	1	1
	Main Street Director	-	1	1	-	-
	Code Inspector	-	-	-	-	1
Total Code		**5**	**6**	**6**	**3**	**4**
Finance	Finance Director	1	1	1	1	1
	Cashier	1	1	1	1	1
	Payroll/HR Tech	1	1	1	1	1
	Records Clerk	1	1	1	1	1
	Accounting Tech	1	1	1	1	1
Total Finance		**5**	**5**	**5**	**5**	**5**
Fire	Chief	1	1	1	-	-
	Asst Chief	-	-	1	1	-
	Firefighter	10	10	9	6	6
	Firefighter/Emt	2	2	2	8	6
	Captain	3	3	3	3	3
	Lieutenant	3	3	3	3	3
	Engineer	3	3	3	1	3
	Receptionist	1	1	1	1	-
Total Fire		**23**	**23**	**23**	**23**	**21**
Police	Police Chief	1	1	1	1	1
	CID/Patrol Asst	1	-	-	-	-
	City Marshal	1	1	1	1	1
	Court Clerk	1	1	1	1	1
	Patrolman	20	14	12	16	15
	Receptionist/Officer	1	-	-	-	-
	School Resource Officer	2	1	1	1	1
	Tac Clerk	1	1	1	1	1
	Captain	3	3	2	1	2
	Lieutenant	5	3	2	3	5
	Administrative Asst	1	1	1	1	1
	Sergeant	9	10	9	6	5
	Corporal/CID	-	6	6	3	2
	Officer/CID	-	2	2	2	1
	Officer/Evidence	-	1	1	1	1
	Clerk	-	1	1	1	1
	Asst Police Chief	-	-	1	1	1
	Corporal	-	-	-	2	2
Total Police		**46**	**46**	**42**	**42**	**41**
Streets	Director Of Public Wks	1	1	1	1	-
	Equipment Operator I	8	5	5	5	5
	Equipment Operator II	7	9	8	5	4
	Equipment Operator III	2	3	3	4	4
	Shop Foreman	1	1	1	1	1
	Street Foreman	1	1	1	-	1
	Sign Tech/Bldg Grounds Superintendant	1	1	1	1	1
	Equipment Opr II/Crew Leader	1	1	1	1	1
	Street Utility Worker/Mechanic	1	1	1	2	2
	Administrative Asst	1	1	1	1	1
	Director Of Streets & Transportation	-	-	-	-	1
Total Streets		**24**	**24**	**23**	**21**	**21**
Building And Grounds	Bldg Maint / Eq Op I	1	1	1	1	1
	Bldg Maint Worker	1	1	1	1	1
	Bldg & Grounds Utility Worker	1	2	1	1	1
Total Building And Grounds		**3**	**4**	**3**	**3**	**3**
Total General Fund Positions		**107**	**109**	**103**	**99**	**98**


Since 1821
THE CITY OF
Monroe

General Fund
Debt Service

	Balances 1/1/2015	Increases	Decreases	12/31/2015	Due In FY 2016
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2006	$ 4,380,000	$ -	$ 645,000	$ 3,735,000	$ 700,000
Capital Leases	526,109	-	261,889	264,220	264,220
Total Governmental Activites	**$ 4,906,109**	**$ -**	**$ 906,889**	**$ 3,999,220**	**$ 964,220**


Since 1821
THE CITY OF
Monroe

OTHER GOVERNMENTAL FUNDS


Since 1821
THE CITY OF
Monroe

Other Governmental Funds Overview

Special Revenue Funds

Special Revenue funds are funds used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. The City of Monroe utilized the following Special Revenue Funds:

Confiscated Assets Fund – This fund is used to account for the City's share of monies that have been forfeited through the court system that are restricted for law enforcement purposes.

Hotel/Motel Tax Fund – This fund is used to account for hotel/motel taxes collected that are restricted for promotion of trade and tourism in the City.

Debt Service Fund

A fund established to account for the accumulation of resources for, and payment of the City's long-term debt principal and interest.

Capital Projects Funds

A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities other than those financed by proprietary funds.

SPLOST Fund – This fund is used to account for the special local sales tax collected and used for specific purposes. This tax must be approved by a majority of the qualified voters of Walton County. This is our second SPLOST which will be in place years 2013-2018. This additional 1% started in 2013 and will end December 2018. The City's portion of SPLOST is negotiated and agreed upon with Walton County through an intergovernmental agreement.

CONFISCATED ASSETS FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
FINES AND FORFEITURES	$ 44,829	$ 29,232	$ 59,159	$ 58,000	$ 54,000
INVESTMENT INCOME	5	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	**44,834**	**29,232**	**59,159**	**58,000**	**54,000**
EXPENDITURES					
POLICE	41,082	36,841	46,713	58,000	54,000
TOTAL EXPENDITURES	**41,082**	**36,841**	**46,713**	**58,000**	**54,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 3,752**	**$ (7,609)**	**$ 12,446**	**$ -**	**$ -**

CONFISCATED ASSET FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
ANTI-DRUG ADVERTISING	$ 3,616	$ 450	$ 625	$ -	$ -
TRAINING & EDUCATION	-	6,401	3,495	15,000	11,000
TOTAL PURCHASED/CONTRACTED SERVICES	3,616	6,851	4,120	15,000	11,000
SUPPLIES					
ISSUED EQUIPMENT	14,793	11,326	12,768	15,000	15,000
MISCELLANEOUS	22,673	18,664	29,825	-	-
TOTAL SUPPLIES	37,466	29,990	42,593	15,000	15,000
CAPITAL OUTLAYS					
SITE IMPROVEMENTS	-	-	-	28,000	28,000
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	28,000	28,000
TOTAL EXPENDITURES	**$ 41,082**	**$ 36,841**	**$ 46,713**	**$ 58,000**	**54,000**

HOTEL MOTEL FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
TAXES	$ 22,275	$ 27,767	$ 28,379	$ 25,000	$ 25,000
OTHER FINANCING SOURCES	26,625	-	-	-	-
TOTAL REVENUE	**48,900**	**27,767**	**28,379**	**25,000**	**25,000**
EXPENDITURES					
ADMINISTRATIVE	48,693	25,000	25,000	25,000	25,000
RECREATION	-	-	-	-	-
TOTAL EXPENDITURES	**48,693**	**25,000**	**25,000**	**25,000**	**25,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 207**	**$ 2,767**	**$ 3,379**	**$ -**	**$ -**

HOTEL MOTEL FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
PUBLICATION COSTS	$ -	$ -	$ -	$ -	$ -
TOTAL PURCHASED/CONTRACTED SERVICES	-	-	-	-	-
SUPPLIES					
HOLIDAY - JULY 4	-	-	-	-	-
TOURISM & TRADE	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
OTHER COSTS					
ART GUILD	-	-	-	-	-
CHAMBER OF COMMERCE	-	-	-	-	-
CONVENTION VISITORS BUREAU	22,068	25,000	25,000	25,000	25,000
DOWNTOWN DEVELOPMENT	26,625	-	-	-	-
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**$ 48,693**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**

GO DEBT SERVICE FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
INVESTMENT INCOME	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	682,000	722,000	753,700	787,650	818,400
TOTAL REVENUE	**682,000**	**722,000**	**753,700**	**787,650**	**818,400**
EXPENDITURES					
DEBT SERVICE	682,265	722,103	753,878	787,650	818,400
OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**682,265**	**722,103**	**753,878**	**787,650**	**818,400**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (265)**	**$ (103)**	**$ (178)**	**$ -**	**$ -**

GO DEBT SERVICE FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
SUPPLIES					
MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -
TOTAL SUPPLIES	-	-	-	-	-
DEBT SERVICE					
ADVANCE REFUNDING ESCROW	-	-	-	-	-
GO BOND PRINCIPAL	410,000	470,000	525,000	585,000	645,000
GO BOND-INTEREST	272,265	252,103	228,878	202,650	173,400
TOTAL DEBT SERVICE	682,265	722,103	753,878	787,650	818,400
OTHER FINANCING USES					
BOND PREPAYMENT PENALTIES	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**$ 682,265**	**$ 722,103**	**$ 753,878**	**$ 787,650**	**$ 818,400**

SPECIAL LOCAL OPTION SALES TAX FUND (2013 - 2018)
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
TAXES	$ -	$ -	$ 1,879,656	$ 1,476,000	$ 1,467,600
INTERGOVERNMENTAL	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	772,385	-	-
TOTAL REVENUE	**-**	**-**	**2,652,041**	**1,476,000**	**1,467,600**
EXPENDITURES					
FIRE	-	-	-	215,156	160,182
STREETS AND TRANSPORTATION	-	-	609,554	926,320	1,025,974
SOLID WASTE	-	-	-	183,080	130,000
POLICE	-	-	236,066	151,444	151,444
OTHER FINANCING USES	-	-	124,920	-	-
TOTAL EXPENDITURES	**-**	**-**	**970,540**	**1,476,000**	**1,467,600**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ -**	**$ -**	**$ 1,681,501**	**$ -**	**$ -**

SPECIAL LOCAL OPTION SALES TAX FUND (2013 - 2018)
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
CONSULTING - BY-PASS	$ -	$ -	$ 34,828	$ -	$ -
CONSULTING - TECHNICAL	-	-	-	301,200	587,760
TOTAL PURCHASED/CONTRACTED SERVICES	-	-	34,828	301,200	587,760
SUPPLIES					
STREET REPAIRS & MAINT INSIDE	-	-	365,222	560,120	49,500
TOTAL SUPPLIES	-	-	365,222	560,120	49,500
CAPITAL OUTLAYS					
INFRASTRUCTURE	-	-	107,052	65,000	388,714
MACHINERY	-	-	102,452	-	-
VEHICLES	-	-	236,066	283,080	175,000
TOTAL CAPITAL OUTLAYS	-	-	445,570	348,080	563,714
OTHER COSTS					
WALTON COUNTY FOR DEBT SERVICE	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	13,076	9,530
CAPITAL LEASE PRINCIPAL	-	-	-	253,524	257,096
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	-	-	124,920	-	-
TOTAL OTHER FINANCING USES	-	-	124,920	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 970,540**	**$ 1,476,000**	**$ 1,467,600**


Since 1821
THE CITY OF
Monroe

ENTERPRISE FUNDS


Since 1821
THE CITY OF
Monroe

COMBINED UTILITIES FUND


Since 1821
THE CITY OF
Monroe

COMBINED UTILITIES FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
INTERGOVERNMENTAL	$ 1,106,356	$ 1,053,258	$ 482,842	$ -	$ -
CHARGES FOR SERVICES					
ELECTRIC	15,302,941	16,194,858	16,598,539	18,332,000	17,357,000
TELECOMM	4,021,129	4,286,077	4,846,880	5,086,250	4,990,000
WATER	3,947,931	3,768,943	3,739,665	4,284,000	4,434,000
SEWER	3,521,019	3,415,188	3,304,328	3,993,000	3,692,838
GAS	4,285,228	3,495,494	4,215,323	4,440,000	4,340,000
GENERAL CUSTOMER ACCOUNT FEES	588,117	576,767	561,566	-	-
INVESTMENT INCOME	-	-	-	-	250,000
CONTRIBUTIONS AND DONATIONS	61,068	38,505	32,150	25,000	25,000
MISCELLANEOUS	111,556	13,638	-	-	-
OTHER FINANCING SOURCES	41,373	-	872	-	-
TOTAL REVENUE	**32,986,718**	**32,842,728**	**33,782,165**	**36,160,250**	**35,088,838**
EXPENDITURES BY FUNCTION					
FINANCE AND ADMINISTRATION	11,008	1,238,484	(71,132)	25,000	25,000
ELECTRIC AND TELECOMMUNICATIONS	19,383,313	20,941,759	20,469,723	24,106,581	23,237,729
WATER, SEWER AND GAS	11,618,628	10,928,870	10,973,414	12,028,669	11,826,109
TOTAL EXPENDITURES	**31,012,949**	**33,109,113**	**31,372,005**	**36,160,250**	**35,088,838**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 1,973,769**	**$ (266,385)**	**$ 2,410,160**	**$ -**	**$ -**

Revenues and Rates

Funding for the Combined Utilities Fund is provided primarily by user fees. The operating revenues provide funding for the operating and maintenance expenses of the utility, routine repairs and maintenance and debt service on all existing debt connected to utilities.

Five percent (5%) of the gross revenue received per month from the operation of the system is placed in a reserve fund that is kept separate from other funds. The money in this fund is used for expansion or major maintenance and repair of the system. Additionally, five percent (5%) of the gross revenue is paid to the General Fund of the City.

The City of Monroe combined utility provides electric, natural gas, sewer, cable, internet and phone services to customers primarily within the city limits. The City has an adequate supply of water, electric and gas to meet the needs of Monroe's expected demand for the next 15-20 years.

Electric System

The electric utility of the City is substantially confined to an area within or near the corporate City limits of Monroe and customers therein needing electric service must take such service from the City. An exception exists if it is a new customer and the load is expected to exceed 9MW. A new customer whose load exceeds 9 MW falls under the Georgia Customer Choice regulation. This regulation allows the customer to take bids and then contract for their electric service. Under this regulation, the City can likewise provide electric service to customers outside of, but strategically near their service territory. The City purchases nearly all of its electricity through the Municipal Electric Authority of Georgia, (MEAG). Planning for generating capacity and/or power purchases to serve the City's electric load is also provided by MEAG Power. This arrangement serves to reduce the risk of adding incremental generating capacity as well as the risk of losing a large customer to individual MEAG Power participants such as the City.

Natural Gas System

Natural gas service is provided within the corporate limits of the City as well as in some areas of Walton County. In 1987, the City, along with 62 other municipally-owned natural gas systems in the State of Georgia, began

purchasing gas from the Municipal Gas Authority of Georgia (MGAG). The City natural gas system consists primarily of two delivery stations and approximately 146 miles of natural gas distribution lines. The two delivery stations are connected to the Transcontinental Gas Pipe Line Corporation. Transcontinental Gas Pipe Line Corporation is the pipeline supplier to the City.

Water System

The City's raw water supply facilities originate with raw water intake from the Alcovy River at the River Intake Pump Station located immediately upstream of Georgia Highway 78. In addition to its raw water intake from the Alcovy River, the City owns the John T. Briscoe, Jr. Raw Water Reservoir ("the Briscoe Reservoir") which increases its total raw water supply capacity.

The City has the ability to pump raw water from either or both of its raw water sources to its water treatment plant. The water portion of the City system is under the jurisdiction of The Georgia Environmental Protection Division (the "Georgia EPD"). The Georgia EPD has approved a reliable raw water yield from the City's current raw water sources of 10 MGD (maximum daily withdrawal). The City has consistently met all requirements set forth by the Georgia EPD as to water quality.

The City's Water Treatment Plant (the "WTP") is located within the City's corporate limits. The WTP is a 10-MGD microfiltration system. The City currently operates and maintains over 235 miles of water lines in its distribution system varying in diameter up to 24 inches. Three water storage tanks, with a total storage volume of 1.5 million gallons, are located throughout the City's distribution system to help satisfy peak water demands and fire protection requirements.

Sewer System

The Jack's Creek Wastewater Treatment plant (WWTP) is a 3.4-MGD trickling filter plant that provides secondary treatment capable of handling peak flows of 9.5 MGD. The sewerage collection system primarily serves areas inside and adjacent to the corporate City limits. This collection system includes approximately 140 miles of sewer lines and 7 lift stations.

COMBINED UTILITIES FUND
REVENUE DETAIL

REVENUES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
INTERGOVERNMENTAL					
STATE GRANTS REC'D CDBG07	$ 319,046	$ 71,932	$ 468,208	$ -	$ -
STATE GRANTS RECEIVED	780,480	981,326	14,634	-	-
LOCAL GRANTS REC'D	6,830	-	-	-	-
TOTAL INTERGOVERNMENTAL	**1,106,356**	**1,053,258**	**482,842**	**-**	**-**
CHARGES FOR SERVICES					
CATV / INT MISC REVENUES	193,519	197,890	168,996	175,000	150,000
CATV / INT OPERATING REVENUES	6,189	7,112	23,785	20,000	25,000
CATV / INTERNET REVENUES	2,366,719	2,332,376	2,762,742	2,991,250	2,990,000
ELECTRIC METERED SALES	14,588,270	15,262,796	15,260,662	17,600,000	16,500,000
ELECTRIC MISC REVENUES	164,041	177,340	126,726	132,000	132,000
ELECTRIC OPERATING REVENUES	310,485	434,761	443,646	300,000	375,000
ELECTRIC PLAN DESIGN FEES	-	-	-	-	-
GAS METERED SALES	4,097,251	3,341,625	4,049,317	4,300,000	4,200,000
GAS MISC REVENUES	175	-	22,275	-	5,000
GAS OPERATING REVENUES	10,681	9,858	10,980	10,000	-
GAS TAP FEES	6,600	5,100	5,550	10,000	10,000
INTERNET/DATA REVENUES	1,129,540	1,321,193	1,458,071	1,450,000	1,400,000
MEAG REBATE	240,145	319,961	767,505	300,000	350,000
MGAG REBATE	170,521	138,911	127,201	120,000	125,000
SEWAGE MISC REVENUES	-	-	14,078	-	-
SEWAGE OTHER OPER REVENUES	141,782	134,155	65,700	125,000	10,000
SEWAGE TREATMENT REVENUES	3,250,937	3,258,533	3,208,550	3,843,000	3,657,838
SEWERAGE TAP FEES	128,300	22,500	16,000	25,000	25,000
TELEPHONE REVENUES	324,976	427,506	433,286	450,000	425,000
UTIL GENERAL CUST ACCOUNT FEES	588,117	576,767	561,566	-	-
WATER METERED SALES	3,847,193	3,713,129	3,619,606	4,174,000	4,324,000
WATER MISC REVENUES	749	689	59,428	50,000	50,000
WATER OPERATING REVENUES	7,601	9,625	15,756	10,000	10,000
WATER TAP FEES	92,388	45,500	44,875	50,000	50,000
IBBS REBATE	186	-	-	-	-
FIBER REVENUES	-	-	-	-	250,000
TOTAL CHARGES FOR SERVICES	**31,666,365**	**31,737,327**	**33,266,301**	**36,135,250**	**35,063,838**
INVESTMENT INCOME					
INTEREST REVENUES - UTILITY	61,068	38,505	32,150	25,000	25,000
TOTAL INVESTMENT INCOME	**61,068**	**38,505**	**32,150**	**25,000**	**25,000**
CONTRIBUTIONS AND DONATIONS					
CONTRIBUTED CAP - ELECTRIC	-	-	-	-	-
CONTRIBUTED CAP - GAS	-	-	-	-	-
CONTRIBUTED CAP - OTHER UTILIT	-	-	-	-	-
CONTRIBUTED CAP - SEWAGE	96,789	13,638	-	-	-
CONTRIBUTED CAP - WATER	14,767	-	-	-	-
CONTRIBUTED CAPITAL - CATV	-	-	-	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	**111,556**	**13,638**	**-**	**-**	**-**

COMBINED UTILITIES FUND
REVENUE DETAIL

REVENUES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
MISCELLANEOUS					
ADMIN ALLOC - OTHER REV CATV	78,326	74,823	78,431	92,062	86,150
ADMIN ALLOC - OTHER REV ELECT	309,169	299,484	306,706	306,775	307,081
ADMIN ALLOC - OTHER REV GAS	112,027	91,959	69,036	86,731	93,419
ADMIN ALLOC - OTHER REV SEWER	69,659	71,125	65,565	66,488	61,869
ADMIN ALLOC - OTHER REV WATER	83,542	77,881	74,527	72,944	76,481
ADMIN ALLOC - OTHER REVENUES	(652,723)	(615,272)	(594,265)	(625,000)	(625,000)
CUSTOMER CONVENIENCE FEES	-	-	-	-	-
OTHER - UTILITY	3,538	-	549	-	-
REIMB DAMAGED PROP - CATV	28,407	-	-	-	-
REIMB DAMAGED PROP - ELECT	1,635	-	-	-	-
REIMB DAMAGED PROP - GAS	-	-	-	-	-
REIMB DAMAGED PROP - OTHER	-	-	-	-	-
REIMB DAMAGED PROP - SEWAGE	7,793	-	323	-	-
REIMB DAMAGED PROP - WATER	-	-	-	-	-
REIMB FOR DAMAGED PROPERTY	-	-	-	-	-
TOTAL MISCELLANEOUS	**41,373**	**-**	**872**	**-**	**-**
OTHER FINANCING SOURCES					
SALE OF FIXED ASSETS - CATV	-	-	-	-	-
SALE OF FIXED ASSETS - ELECTRI	-	-	1,355	-	-
SALE OF FIXED ASSETS - GAS	-	-	-	-	-
SALE OF FIXED ASSETS - GENERAL	-	-	-	-	-
SALE OF FIXED ASSETS - SEWAGE	-	-	700	-	-
SALE OF FIXED ASSETS - WATER	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**-**	**-**	**2,055**	**-**	**-**
TOTAL REVENUES	**$ 32,986,718**	**$ 32,842,728**	**$ 33,784,220**	**$ 36,160,250**	**$ 35,088,838**

ELECTRIC RATES

(Effective March 2012)

RESIDENTIAL

	Summer (May - October)	Winter (November - April)
Base Charge	$10.00	$10.00
First 700 KWH	$ 0.09 per kWh	$ 0.09 per kWh
Over 700 KWH	$ 0.128 per kWh	$ 0.078 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $10.00 plus Applicable Sales Tax

COMMERCIAL NON DEMAND

Applicable to non-residential service where average monthly energy consumption is less than 3,000 kilowatthours, based on the most recent 12 months' data in January each year.

	Summer (May - October)	Winter (November - April)
Base Charge	$16.00	$16.00
All kWh	$ 0.155 per kWh	$ 0.125 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $16.00 plus Applicable Sales Tax

COMMERCIAL DEMAND

Applicable to all commercial or industrial electric service where the average monthly consumption is greater than or equal to 3,000 kilowatthours and the maximum monthly demand is less than 1,000 kilowatts.

Base Charge	$35.00
Demand Charge	$ 2.50 per kW
Energy Charges:	
First 200 kWh per kW of Billing Demand:	
First 3,000 kWh	$0.125 per kWh
Next 7,000 kWh	$0.117 per kWh
Next 90,000 kWh	$0.109 per kWh
Next 100,000 kWh	$0.101 per kWh
Next 200 kWh per kW of Billing Demand	$0.053 per kWh
Over 400 kWh per kW of Billing Demand	$0.047 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $35.00 per meter plus $8.00 per kW of billing demand plus applicable Sales Tax

INDUSTRIAL

Applicable to all commercial or industrial electric service where maximum monthly demand exceeds 1,000 kilowatts.

Base Charge	$100.00
Demand Charge	$ 8.00 per kW

Energy Charges:
All consumption kWh not greater than 200 hours times the demand:

First 200,000 kWh	$ 0.07 per kWh
Over 200,000 kWh	$ 0.06 per kWh

All consumption kWh in excess of 200 hours and not greater than 400 hours times the billing demand	$ 0.048 per kWh
All consumption kWh in excess of 400 hours times the demand	$ 0.042 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $100.00 per meter plus $8.00 per kW of billing demand plus applicable Sales Tax

CHURCH

Applicable to all buildings and facilities owned and solely used by religious institutions and led by licensed members of the clergy. Buildings and facilities used for weekday afternoon educational, preschool and/or recreational purposes may, at the sole option of the City of Monroe, be billed under the otherwise appropriate commercial rate schedule. At the option of high load factor religious institutional accounts, service under the commercial demand tariff may be selected in lieu of this tariff.

Base Charge	$10.00
All kWh	$ 0.088 per kW

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $10.00 plus Applicable Sales Tax

CITY GOVERNMENT

Applicable to all aspects of the government of the City of Monroe.

All kWh	$ 0.08 per kW

SECURITY LIGHTS

TYPE	RATE
100 Watt HPS	$10.00
150 Watt HPS	$10.00
150 Watt HPS (ornamental)	$12.00
175 Watt MV	$10.00
250 Watt HPS	$16.00
400 Watt HPS	$20.00
400 Watt MH	$32.00
1000 Watt MH	$45.00

Plus Applicable Sales Tax

- Add-ons: $3.00/month for New Pole
  $3.00/month for Underground

(*Light must be located within 50 feet of the transformer or meter base, with no exceptions.*)

CABLE TELEVISION RATES

PROGRAMMING	MONTHLY FEES
Basic Cable	$16.28
Basic & Expanded Basic Cable	$50.40
Digital Non-DVR Cable Service	$66.10
Digital DVR Cable Service	$71.10
Showtime	$14.65[1]
Cinemax	$14.65[1]
HBO	$14.65
STARZ Super Pak (Starz, Encore, WAM)	$14.65
Playboy	$15.70
[1] If purchased with HBO	$12.55
Additional HD DVR	$9.95
Additional HD Non-DVR	$6.95
Additional SD Non-DVR	$4.95
Static IP Address	$5.00

CATV INSTALLATION CHARGES

Un-wired Home	$55.00 includes one outlet - Each Additional $15.00*
Pre-wired Home	$35.00 includes one outlet - Each Additional $15.00*
Additional Outlet (same trip)	$15.00 per outlet*
Additional Outlet (different trip)	$25.00 for 1st outlet
	$15.00 for each additional outlet
Relocate Outlet	$25.00 for 1st outlet
	$15.00 for each additional outlet
Premium Channel Addition	$10.00 for one channel

Upgrade of Service Fee (basic to expanded basic) $10.00

Cable Reconnect-Office Fee $20.00

Trip Charge for customer-caused problems $35.00 plus materials

Modem Rental Fee $2.00 per month

INTERNET SERVICE RATES

Download/Upload Speed	Cost
1Mbps/256Kbps	$ 21.95
6Mbps/384Kbps	$ 34.95
15Mbps/1Mbps	$ 44.95
25Mbps/2Mbps	$ 69.95
50Mbps/3Mbps	$ 99.95

A start -up charge of $25.00 must be paid before installation.

PHONE RATES

RESIDENTIAL

Residential Phone	$29.95	
Phone/Internet	$57.95	
Phone/Cable	$57.95	
Phone/Internet/Cable	$99.95	
Residential FCC Fee	$4.48	per line
911 Fee	$1.50	per line
Residential Sales Tax	$2.10	per line

COMMERCIAL

Commercial Phone	$39.95	
Phone/Internet	$79.95	
Phone/Cable	$79.95	
Phone/Internet/Cable	$110.95	
Commercial FCC Fee	$9.07	per line
911 Fee	$1.50	per line
Commercial Sales Tax	$2.80	per line

Installation/Port Charges

One Time Port Charge	$24.00	
International Long Distance	Rates vary	per call
411 Information	$ 1.50	

WATER RATES

METER BASE CHARGES

(Effective January 1, 2014)

Meter Size	Inside City	Outside City
5/8 inch meter	$15.00	$20.00
3/4 inch meter	$15.00	$20.00
1 inch meter	$15.00	$20.00
1 1/2 inch meter	$60.00	$75.00
2 inch meter	$60.00	$75.00
3 inch meter	$75.00	$90.00
4 inch meter	$75.00	$90.00
6 inch meter	$150.00	$225.00
8 inch meter	$200.00	$275.00

RESIDENTIAL (up to 1" meter)

(Effective January 1, 2014)

The minimum bill will be determined by the Base Charge of the water meter size.

	Inside City	Outside City
0 – 2,000 gallons	$2.07 per 1,000 gallons	$3.11 per 1,000 gallons
2,001 – 6,000 gallons	$4.14 per 1,000 gallons	$6.21 per 1,000 gallons
6,001 – 10,000 gallons	$5.18 per 1,000 gallons	$7.77 per 1,000 gallons
Over 10,000 gallons	$6.21 per 1,000 gallons	$9.32 per 1,000 gallons

COMMERCIAL (1 ½" meter and larger)

(Effective January 1, 2014)

The minimum bill will be determined by the Base Charge of the water meter size.

	Inside City	Outside City
Commercial Rate	$4.14 per 1,000 gallons	$6.21 per 1,000 gallons

INDUSTRIAL

(Effective January 1, 2014)

The minimum bill will be determined by the Base Charge of the water meter size.

	Inside City	Outside City
Industrial Rate	$2.07 per 1,000 gallons	$3.11 per 1,000 gallons

IRRIGATION

(Effective January 1, 2014)

The minimum bill will be determined by the Base Charge of the water meter size.

	Inside City	Outside City
Irrigation Rate	$5.18 per 1,000 gallons	$7.77 per 1,000 gallons

WATER METER TAP FEES

(Effective September 12, 2007)

Gallons Per Minute	Size	Residential Inside City	Residential Outside City	Commercial Inside City	Commercial Outside City
25	¾"	$1,750	$2,625	$2,250	$3,375
50	1"	$2,000	$3,000	$2,500	$3,750
90	1 ½"	$2,500	$3,750	$3,000	$4,500
130	2"	$3,000	$4,500	$3,500	$5,250
500	3"			$12,500	$18,750
500+	4"			$13,000	$19,500
500+	6"			$17,500	$26,250

WATER MAIN TAP FEES

(Effective September 12, 2007)

Size	Tap Fee
6" x 6"	$3,500
8" x 6"	$3,550
8" x 8"	$3,850
10" x 6"	$4,100
10" x 8"	$4,400
10" x 10"	$4,850

ADDITIONAL WATER METERS

(WITHOUT A SEPARATE TAP)

(Effective September 11, 2001)

- A 5/8" x ¾ inch water meter must be installed immediately adjacent to his/her existing water meter and must be connected to the same service line which supplies the existing meter.
- Customer's water line that extends from the additional water meter must end outside of the occupancy's foundation and in no way connect to the occupancy's plumbing.
- The purpose of this additional water meter shall be for lawn irrigation and other related activities.
- The consumption of this additional water meter shall not be subject to a sewer charge.

INSTALLATION FEE FOR ADDITIONAL WATER METER: $200.00

- This Installation Fee only applies when the meter can be installed without a separate tap.
- If an additional tap is required, the standard tap fee shall apply.

NOTE: INSTALLATION FEE FOR ADDITIONAL 1" WATER METER: $350.00

TEMPORARY WATER METER PERMIT

(Effective March 12, 2002)

- $350.00 Deposit required to use a Temporary Water Meter for water use from a Fire Hydrant at a designated location. Permit Application must be completed and deposit paid in advance of receiving water meter.

ADJUSTMENTS FOR WATER LEAKS

(Effective March 12, 2002)

When a customer's water consumption exceeds his or her normal water usage because of a leak on the customer's premises, the City will adjust the amount of the customer's bill, provided that the following conditions are met:

- The leak was relatively un-preventable.
- The total adjustment will be limited to one-half of the water consumption above the customer's normal usage. Normal usage shall be determined by examining the customer's water history for the same month of the year for prior year's usage.
- All of the consumption above normal usage will be adjusted from the sewer charge.
- The City will adjust two consecutive months' bills during any twelve-month period.
- The City may require verification of the leak (i.e. a receipt from a plumber for the repair, etc.)

An adjustment will not be made if it is less than $5.00

SEWER RATES

RESIDENTIAL

(*Effective January* 1, 2014)

	Inside City	Outside City
Base Charge	$15.00 per month	$20.00 per month
Volumetric Charge	$3.58 per 1000 gals of water used	$5.33 per 1000 gals of water used
Minimum Bill	$22.16 per month	$30.66 per month

COMMERCIAL / INDUSTRIAL

(*Effective January* 1, 2014)

The monthly Sewer charge is 190% of the current monthly water charge.

The minimum bill will be determined by the base charge of the water meter size.

WASTEWATER PUMP STATION MAINTENANCE FEE

(Effective June 1, 2004)

Residential Customers served by a WW Pump Station located OUTSIDE the City Limits	$5.00 per month

SEWER CAMERA FEES

(*Effective May 14, 2002)*

$2.00 per foot
$100.00 Minimum Charge

SEPTIC DISCHARGE PRICING

(Effective May 1, 2013)

$0.25 per gallon discharged

WASTEWATER TAP FEES

(Effective September 12, 2007)

Based on Water Meter Size

Water Meter Size	Residential Inside City	Residential Outside City	Commercial Inside City	Commercial Outside City
¾"(Base Meter)	$3,000 [1, 2]	$6,000 [3, 4]	$5,000 [5]	$10,000 [5]
1"			$6,000	$12,000
1 ½"			$7,500	$15,000
2"			$10,000	$20,000
3"			$20,000	$40,000
4"			$35,000	$70,000
6"			$50,000	$100,000

1. Developer/Property Owner NOT located in a subdivision pays $3000.00 ($2,000 Sewer Main Tap Fee PLUS the $1,000 Sewer Service Tap Fee)

2. Developer of a Subdivision pays Sewer Main Tap Fee of $2,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of $1,000 per lot

3. Developer/Property Owner NOT located in a subdivision pays $6000.00 ($4,000 Sewer Main Tap Fee PLUS the $2,000 Sewer Service Tap Fee)

4. Developer of a Subdivision pays Sewer Main Tap Fee of $4,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of $2,000 per lot

5. Developer/Commercial Property Owner pays the total Base Meter Fee per lot with the remaining tap fee per lot for any tap larger than the ¾" base meter

NATURAL GAS RATES

As of the August 23, 2000 Commission Meeting, the fuel cost adjustment will be changed each month to reflect the rate fluctuations in natural gas, which is due to the rise in natural gas costs.

METER BASE CHARGES

(Effective January 1, 2014)

Meter Size	Residential	Commercial	Agricultural
AC-250 meter	$12.00	$20.00	$15.00
415 meter	$12.00	$20.00	$15.00
AC-630 meter	$12.00	$20.00	$15.00
AL-800 meter	$12.00	$20.00	$15.00
2M meter	$20.00	$20.00	$20.00
3M meter	$30.00	$30.00	$20.00
5M meter	$40.00	$40.00	$20.00

RESIDENTIAL

(Effective January 1, 2014)

The Base Charge will be determined by the gas meter size.

Distribution Charge Per CCF $0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

COMMERCIAL

(Effective January 1, 2014)

The Base Charge will be determined by the gas meter size.

Distribution Charge Per CCF $0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

CITY GOVERNMENT

(Effective January 1, 2014)

The Base Charge will be determined by the gas meter size.

Distribution Charge Per CCF $0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

FIRM INDUSTRIAL

(Effective January 1, 2014)

Base Charge	$479 minimum
Distribution Charge Per CCF	$0.225 per CCF

Plus Gas Cost and Applicable Sales Tax.

INTERRUPTIBLE INDUSTRIAL

(Effective January 1, 2014)

Base Charge	$384 minimum
Distribution Charge Per CCF	$0.225 per CCF

Plus Gas Cost and Applicable Sales Tax.

NATURAL GAS TAP FEES

(Effective January 23, 2001)

Residential	$400 plus installation charges
Commercial	$800 plus installation charges

Plus installation charges of $1.75 per foot over 100 feet.

NATURAL GAS RECONNECTION FEE

(Effective May 14, 2002)

A fee of $200.00 will be charged to reconnect a residential meter that a resident requests to be disconnected for the summer season.

UTILITIES FUND EXPENDITURES BY DEPARTMENT

Finance - Utility

Overview

The Finance Department of the Combined Utilities provides administrative and financial support for all departments of the utility as well as customer service for the citizens and users. Divisions in the Finance Department of the utilities are Administration, Billing and Central Service. The Administration division is customer service and cashier operations, Billing handles all utility billing and work orders and Central Service is responsible for meter reading.

Goals/Accomplishments

- Continued participation as a "Beta Tester" for QS1. In addition to maintenance cost savings it allows us to preview new releases making the transition of a new software release smoother.
- Complete AMR Meter Project.
- Implement E-Billing for utility bills.

ADMINISTRATION AND FINANCE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	199,223	206,443	$ 208,289	$ 219,094	$ 264,785
SEASONAL SALARIES	-	-	-	-	12,000
OVERTIME SALARIES	5,098	7,917	11,018	5,000	10,000
GROUP INSURANCE	59,157	50,776	41,877	63,000	50,000
SOCIAL SECURITY	12,134	13,768	12,792	13,894	17,781
MEDICARE	2,838	3,220	2,992	3,249	4,158
GMEBS-RETIREMENT CONTRIBUTION	19,744	21,193	24,916	34,090	34,250
UNEMPLOYMENT INSURANCE	-	-	-	-	-
WORKERS COMP INSURANCE	10,459	22,885	21,187	15,000	15,000
MEDICAL EXAMS	60	-	4	-	-
OVERTIME - OTHER	-	-	102	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	308,713	326,202	323,177	353,327	407,974
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	3,503	-	2,334	2,000	2,000
ATTORNEY FEES-PRESTON & MALCOM	18,211	23,384	29,183	30,000	30,000
AUDIT SERVICES	27,088	25,500	33,475	38,000	38,000
COMMUNICATION SERVICES	38,893	36,540	37,995	35,000	36,000
CONSULTING - TECHNICAL	893	252	-	-	-
DUES & SUBSCRIPTIONS	7,371	8,261	8,416	8,000	8,300
EQUIPMENT RENTS / LEASES	2,112	2,067	1,169	3,000	2,800
EQUIPMENT REP & MAINT-OUTSIDE	-	-	103	2,000	2,000
GENERAL LIABILITY INSURANCE	176,609	142,001	129,496	100,000	100,000
LAWN CARE & MAINTENANCE	5,664	1,915	1,725	3,000	3,000
MAINTENANCE CONTRACTS	48,190	47,472	36,851	50,000	50,000
MARKETING EXPENSES	-	-	-	5,000	7,000
OTHER CONTRACTUAL SERVICES	30,178	30,112	30,111	30,000	30,000
PUBLIC RELATIONS	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	2,896	13,298	21,952	15,000	15,000
R & M SYSTEM - OUTSIDE	-	-	-	-	-
SECURITY SYSTEMS	1,614	539	539	-	-
TRAINING & EDUCATION	3,253	3,633	3,021	4,000	4,200
UTILITY PROTECTION CTR (DIG)	5,356	5,051	4,832	8,000	8,000
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	371,831	340,025	341,202	333,000	336,300
SUPPLIES					
AUTO & TRUCK FUEL	68	-	491	-	-
BUILDING REP & MAINT - INSIDE	1,467	5,017	10,973	9,000	9,000
DAMAGE CLAIMS	10,253	-	190	-	-
EQUIPMENT < 5,000	1,178	-	-	1,000	800
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	2,028	1,612	676	500	500
OFFICE SUPPLIES & EXPENSES	42,509	57,036	89,103	60,000	50,000
POSTAGE	3,019	3,631	5,647	6,000	6,000
SMALL OPERATING SUPPLIES	-	-	113	1,000	800
SMALL TOOLS & MINOR EQUIPMENT	-	-	600	-	-
UTIL COSTS FOR OTHER FUNDS	197,960	242,511	248,950	250,000	260,000
UTIL COSTS FOR UTIL FUND	78,184	78,388	72,977	80,000	90,000
UTILITY CASHIERS OVER/SHORT	-	-	-	-	-
TOTAL SUPPLIES	336,666	388,195	429,720	407,500	417,100
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	(3,643,072)	(3,614,223)	(3,521,367)	(3,669,747)	(3,794,179)
UTILITY BAD DEBT EXPENSE	265,574	235,247	200,408	300,000	300,000
TOTAL OTHER COSTS	(3,377,498)	(3,378,976)	(3,320,959)	(3,369,747)	(3,494,179)
DEBT SERVICE					
INTEREST EXP - 2006 REV BONDS	171,770	171,770	171,770	171,770	170,697
INTEREST-CUST DEPOSITS	4,290	4,070	5,006	-	-
OTHER INTEREST EXPENSE	-	-	-	-	-
REVENUE BOND PRINCIPAL 2006	-	-	-	-	257,474
REVENUE BOND PRINCIPAL 2011	-	-	-	240,690	-
INTEREST EXP - 2011 UTIL BOND	39,765	8,743	5,786	2,780	-
TOTAL DEBT SERVICE	215,825	184,583	182,562	415,240	428,171
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	8,985	8,985	8,985	8,985	8,985
AMORT 2006 BOND ISSUE COSTS	5,984	-	-	-	-

ADMINISTRATION AND FINANCE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
AMORT 2006 BOND PREMIUM	(12,499)	(12,499)	(12,499)	(12,499)	(12,499)
AMORT 2011 BOND PREMIUM	817	3,078	2,037	979	-
DEPRECIATION EXPENSE	-	-	-	-	-
AMORT EXP - 2011 UTILITY BONDS	3,146	-	-	-	-
AMORT DISCOUNT- 2011 UTIL BOND	1,043	1,550	1,550	1,421	-
AMORT 2006 BOND DEF CHG (2011)	3,602	3,602	3,602	3,602	3,602
TOTAL DEPRECIATION AND AMORTIZATION	11,078	4,716	3,675	2,488	88
OTHER FINANCING USES					
TRAN OUT - INSURANCE	12,000	11,000	12,000	12,000	12,000
TRAN OUT - OTHER FUNDS	-	-	-	-	-
TRAN OUT - STABLIZATON	-	1,250,000	-	-	-
TOTAL OTHER FINANCING USES	12,000	1,261,000	12,000	12,000	12,000
TOTAL FINANCIAL ADMINISTRATION	**(2,121,385)**	**(874,255)**	**(2,028,623)**	**(1,846,192)**	**(1,892,546)**
UTILITY BILLING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	140,295	140,276	140,918	139,534	138,256
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	6,015	8,449	7,515	8,000	6,000
GROUP INSURANCE	28,559	41,078	31,408	37,800	30,000
SOCIAL SECURITY	8,485	9,807	8,726	9,147	8,944
MEDICARE	1,984	2,294	2,041	2,139	2,092
GMEBS-RETIREMENT CONTRIBUTION	14,808	15,895	18,687	20,454	20,550
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	40	-	3	-	-
OVERTIME - OTHER	-	-	47	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	200,186	217,799	209,345	217,074	205,842
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	2,648	2,615	537	500	600
CONSULTING - TECHNICAL	-	-	-	-	-
MAINTENANCE CONTRACTS	8,362	7,431	4,550	8,000	7,500
OTHER CONTRACTUAL SERVICES	-	-	-	1,000	1,000
TRAINING & EDUCATION	1,301	927	719	2,000	2,000
UTIL BILL PRINT SERVICES	26,833	27,739	23,076	15,000	15,000
TOTAL PURCHASED/CONTRACTED SERVICES	39,144	38,712	28,882	26,500	26,100
SUPPLIES					
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	60	60	21	-	-
OFFICE SUPPLIES & EXPENSES	10,121	8,957	14,234	10,000	10,000
POSTAGE	52,668	56,447	58,905	56,000	56,000
SMALL OPERATING SUPPLIES	-	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-
TOTAL SUPPLIES	62,849	65,464	73,160	66,000	66,000
CAPITAL OUTLAYS					
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL UTILITY BILLING	**302,179**	**321,975**	**311,387**	**309,574**	**297,942**
UTILITY CUSTOMER SERVICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	536,128	546,818	497,516	458,082	441,740
SEASONAL SALARIES	-	-	-	-	12,000
OVERTIME SALARIES	14,848	18,389	18,827	18,000	15,000
GROUP INSURANCE	175,432	183,706	146,570	151,200	110,000
SOCIAL SECURITY	32,000	36,780	30,262	29,517	29,062
MEDICARE	7,484	8,602	7,077	6,903	6,797
GMEBS-RETIREMENT CONTRIBUTION	69,103	74,177	87,208	81,816	75,350
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	277	34	13	-	-
OVERTIME - OTHER	-	-	47	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	835,272	868,506	787,520	745,518	689,949
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	1,876	1,770	2,229	2,500	3,200
CONSULTING - TECHNICAL	-	-	-	-	-
DUES & SUBSCRIPTIONS	2	-	-	-	-
MAINTENANCE CONTRACTS	7,499	7,796	7,168	7,500	15,000
OTHER CONTRACTUAL SERVICES	46,364	74,372	47,903	60,000	55,000
TRAINING & EDUCATION	66	737	1,652	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	55,807	84,675	58,952	73,000	76,200

ADMINISTRATION AND FINANCE
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
SUPPLIES					
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	280	2,080	83	500	800
OFFICE SUPPLIES & EXPENSES	14,083	18,869	28,966	12,000	25,000
POSTAGE	-	-	-	-	-
SMALL OPERATING SUPPLIES	-	1	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-
UTILITY CASHIERS OVER/SHORT	553	356	243	500	500
TOTAL SUPPLIES	14,916	21,306	29,292	13,000	26,300
CAPITAL OUTLAYS					
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL UTILITY CUSTOMER SERVICE	**905,995**	**974,487**	**875,764**	**831,518**	**792,449**
CENTRAL SERVICES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	445,506	392,507	388,873	436,900	514,018
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	16,405	14,537	14,034	10,000	10,000
GROUP INSURANCE	155,907	111,218	83,012	113,400	100,000
SOCIAL SECURITY	27,798	26,467	23,379	27,708	32,489
MEDICARE	6,500	6,192	5,468	6,480	7,598
GMEBS-RETIREMENT CONTRIBUTION	54,296	47,685	49,836	61,362	68,500
WORKERS COMP INSURANCE	2,041	-	-	10,000	10,000
MEDICAL EXAMS	60	-	7	-	-
OVERTIME - OTHER	-	-	44	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	708,513	598,606	564,653	665,850	742,605
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	7,069	7,645	4,706	6,000	5,500
CONSULTING - TECHNICAL	-	-	-	-	-
DUES & SUBSCRIPTIONS	931	718	1,653	1,000	1,000
EQUIPMENT RENTS / LEASES	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	17	-	-	500	500
MAINTENANCE CONTRACTS	5,507	5,727	5,985	6,000	24,000
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	386	-	-	-	-
TRAINING & EDUCATION	3,928	3,121	2,264	4,000	4,000
UNIFORM RENTAL	8,667	7,721	-	-	-
VEHICLE REP & MAINT-OUTSID	493	358	1,822	2,500	2,800
TOTAL PURCHASED/CONTRACTED SERVICES	26,998	25,290	16,430	20,000	37,800
SUPPLIES					
AUTO & TRUCK FUEL	21,661	19,436	16,934	18,000	19,000
BUILDING REP & MAINT - INSIDE	520	477	602	-	-
DAMAGE CLAIMS	-	-	-	-	-
EQUIPMENT < 5,000	782	-	-	-	-
EQUIPMENT REP & MAINT - INSIDE	1,508	1,825	292	2,500	2,000
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	200	298	62	500	500
OFFICE SUPPLIES & EXPENSES	9,176	16,007	11,416	10,000	12,000
POSTAGE	74	-	-	-	-
SMALL OPERATING SUPPLIES	1,558	1,189	674	1,000	1,000
SMALL TOOLS & MINOR EQUIPMENT	137	22	413	250	250
UTIL COSTS FOR UTIL FUND	-	-	-	-	-
VEHICLE REP & MAINT - INSIDE	6,550	3,746	4,721	5,000	5,000
UNIFORM EXPENSE	-	2,839	7,726	7,000	7,000
TOTAL SUPPLIES	42,166	45,839	42,840	44,250	46,750
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	146,542	146,542	146,417	-	-
TOTAL DEPRECIATION AND AMORTIZATION	146,542	146,542	146,417	-	-
TOTAL CENTRAL SERVICES	**924,219**	**816,277**	**770,340**	**730,100**	**827,155**
TOTAL EXPENDITURES	**11,008**	**1,238,484**	**$ (71,132)**	**$ 25,000**	**$ 25,000**

Electric and Telecommunications

Overview

The Electric and Telecomm Department is responsible for providing a safe and reliable source of power to residential, commercial and industrial customers while continually working to reduce energy and telecommunications costs. Their mission is to be "committed to provide exceptional service and reliable electricity and telecommunications at a competitive rate." The City provides power to its customers purchased from the Municipal Electric Authority of Georgia (MEAG).

Goals/Accomplishments

- To provide the residents and businesses of the City of Monroe with outstanding local service, environmental leadership, responsiveness and accessibility.
- To continue working to reduce energy and telecommunications costs and find more efficient and eco-friendly ways to provide its services.
- Obtain a 0% rejection rate on all wood utility poles.
- Increase electric system reliability throughout the city.
- Increase public awareness of electrical safety.
- Continue to strive for a "Zero-Loss" accident rate.
- Continue to lower band-width cost by leveraging multiple internet providers and large capacity customers.
- Create more redundancy throughout the fiber-optic network.
- Continue to stay on a six-year inspection schedule with Southeastern Wood Pole Inspectors (SWPI) for maintenance of the electric infrastructure.
- Develop a 5 year plan for Right of Way management.
- Continue to remove weak copper conductors and replace with ACSR.

ELECTRIC AND TELECOMMUNICATIONS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 93,776	$ 96,061	$ 155,081	$ 196,478	$ 230,060
OVERTIME SALARIES	-	-	-	-	-
GROUP INSURANCE	12,531	27,987	32,150	37,800	20,000
SOCIAL SECURITY	5,798	6,440	9,602	12,182	14,264
MEDICARE	1,616	1,503	2,246	2,849	3,336
GMEBS-RETIREMENT CONTRIBUTION	4,936	10,597	18,679	20,454	13,700
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	118,657	142,588	217,758	269,763	281,360
CAPITAL OUTLAYS					
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION	**118,657**	**142,588**	**217,758**	**269,763**	**281,360**
CATV & INTERNET					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	405,058	363,265	324,809	363,578	387,387
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	40,394	33,673	28,114	30,000	30,000
UTIL LABOR & BENE TO CAP PROJ	-	-	-	-	-
GROUP INSURANCE	121,811	116,354	83,012	100,800	80,000
SOCIAL SECURITY	26,568	26,039	20,831	24,402	25,878
MEDICARE	6,213	6,089	4,872	5,707	6,052
GMEBS-RETIREMENT CONTRIBUTION	44,424	47,685	49,839	54,544	54,800
WORKERS COMP INSURANCE	323	7,278	337	-	-
MEDICAL EXAMS	30	-	55	-	-
OVERTIME - OTHER	-	-	134	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	644,821	600,383	512,003	579,031	584,117
PURCHASED/CONTRACTED SERVICES					
CATV VIDEO PRODUCTION EXPENSES	-	-	-	-	-
COMMUNICATION SERVICES	12,115	12,992	12,908	8,000	7,500
CONSULTING - TECHNICAL	28,793	28,373	27,000	30,000	30,000
DUES & SUBSCRIPTIONS	6,344	6,625	7,759	8,000	8,000
EQUIPMENT RENTS / LEASES	6,594	2,848	1,570	2,500	2,000
EQUIPMENT REP & MAINT-OUTSIDE	12,463	14,625	9,102	10,000	10,000
INTERNET COSTS	283,075	309,645	332,645	350,000	350,000
MAINTENANCE CONTRACTS	1,317	3,060	3,229	3,500	3,500
MARKETING EXPENSES	562	655	8,019	5,000	2,000
OTHER CONTRACTUAL SERVICES	3,040	1,835	-	2,000	1,500
POLE EQUIPMENT RENTS / LEASES	4,005	4,264	3,946	5,000	5,000
R & M BUILDINGS - OUTSIDE	503	3,364	2,368	4,000	2,500
R & M CATV STUDIO - OUTSIDE	-	-	220	-	-
R & M SYSTEM - OUTSIDE	5,319	20,425	21,716	5,000	5,000
TRAINING & EDUCATION	2,079	1,691	973	-	-
UNIFORM RENTAL	2,870	-	-	-	-
VEHICLE REP & MAINT-OUTSID	20,922	10,233	19,016	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	390,001	420,635	450,471	440,500	434,500
SUPPLIES					
AUTO & TRUCK FUEL	32,549	29,944	25,748	30,000	35,000
BUILDING REP & MAINT - INSIDE	433	1,628	451	1,000	2,000
COST OF SALES	2,038,095	2,250,404	2,244,485	2,516,000	2,666,000
COST OF SALES - CREDIT	-	-	-	-	-
COST OF SALES TELEPHONE	441,717	531,418	427,171	500,000	400,000
DAMAGE CLAIMS	2,639	6,589	164	2,000	1,500
EQUIPMENT < 5,000	100,176	77,495	49,290	50,000	50,000
EQUIPMENT REP & MAINT - INSIDE	2,905	14,288	9,664	5,000	3,000
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	6,838	967	3,646	2,500	1,000
OFFICE SUPPLIES & EXPENSES	15,564	7,937	9,065	5,000	5,000
POSTAGE	83	10	27	-	-
R & M CATV STUDIO - INSIDE	55	-	1,641	-	-
R & M SYS - INSIDE / SHIPPING	9,002	658	167	-	-
R & M SYSTEM - INSIDE	118,802	75,303	118,106	5,000	50,000
SMALL OPERATING SUPPLIES	32,979	35,149	30,742	5,000	10,000
SMALL TOOLS & MINOR EQUIPMENT	9,102	14,269	7,058	6,000	6,000
UTIL COSTS FOR UTIL FUND	37,373	44,232	50,736	50,000	50,000
VEHICLE REP & MAINT - INSIDE	5,539	4,646	4,160	5,000	4,500
UNIFORM EXPENSE	-	5,153	574	5,000	4,500
TOTAL SUPPLIES	2,853,851	3,100,090	2,982,895	3,187,500	3,288,500
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-

ELECTRIC AND TELECOMMUNICATIONS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	437,165	439,526	464,750	544,236	526,436
TOTAL OTHER COSTS	437,165	439,526	464,750	544,236	526,436
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	155,459	172,858	170,295	-	-
TOTAL DEPRECIATION AND AMORTIZATION	155,459	172,858	170,295	-	-
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	187,010	198,733	270,687	244,563	253,250
TRANS OUT UTILITY 5% E&R FUNDING	-	-	-	244,563	253,250
TRANS OUT UTILITY E&R FUNDING	-	-	-	173,150	-
TOTAL OTHER FINANCING USES	187,010	198,733	270,687	662,276	506,500
TOTAL CATV & INTERNET	**4,668,307**	**4,932,225**	**4,851,101**	**5,413,543**	**5,340,053**
ELECTRIC					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	719,050	734,757	669,582	713,683	754,070
OVERTIME SALARIES	109,801	106,353	106,014	100,000	100,000
UTIL LABOR & BENE TO CAP PROJ	(279,595)	-	-	-	-
GROUP INSURANCE	213,024	208,176	145,085	176,400	140,000
SOCIAL SECURITY	49,474	51,890	45,386	50,448	52,952
MEDICARE	11,569	12,135	10,614	11,798	12,384
GMEBS-RETIREMENT CONTRIBUTION	83,911	84,773	87,219	95,452	95,900
WORKERS COMP INSURANCE	41	3,093	5,925	-	-
MEDICAL EXAMS	376	75	16	-	-
OVERTIME - OTHER	-	-	175	-	-
REIMB SALARIES - OTHER	-	-	(16,593)	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	907,651	1,201,252	1,053,423	1,147,781	1,155,306
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	7,215	6,490	9,180	6,000	9,000
CONSULTING - TECHNICAL	15,027	22,708	2,561	5,000	5,500
DUES & SUBSCRIPTIONS	242	200	601	1,000	1,000
EQUIPMENT RENTS / LEASES	3,427	2,524	1,570	2,500	-
EQUIPMENT REP & MAINT-OUTSIDE	11,975	20,198	29,195	15,000	15,000
MAINTENANCE CONTRACTS	4,371	8,025	6,633	8,000	8,000
MARKETING EXPENSES	562	300	-	-	-
OTHER CONTRACTUAL SERVICES	195,255	185,809	182,075	225,000	225,000
POLE EQUIPMENT RENTS / LEASES	11,329	11,550	11,683	15,000	-
R & M SYSTEM - OUTSIDE	39,056	41,053	64,250	5,000	10,000
TRAINING & EDUCATION	6,699	11,583	12,962	10,000	10,000
UNIFORM RENTAL	3,534	-	-	-	-
VEHICLE REP & MAINT-OUTSID	28,151	19,500	3,828	5,000	5,000
REIMBURSED EQUIPMENT	-	-	(12,441)	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	326,843	329,940	312,097	297,500	288,500
SUPPLIES					
AMR PROJECT EXPENSE	73,678	-	4,500	-	-
AUTO & TRUCK FUEL	32,821	30,350	30,498	35,000	35,000
COST OF SALES	11,555,680	11,946,538	12,340,616	12,650,274	12,458,033
COST OF SALES MCT CREDIT	(1,337,280)	(717,264)	(1,400,832)	-	-
DAMAGE CLAIMS	4,861	803	8,439	1,500	1,500
EQUIPMENT < 5,000	13,883	4,053	8,683	5,000	8,000
EQUIPMENT REP & MAINT - INSIDE	6,804	6,291	11,483	5,000	5,000
METERS	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	2,456	4,919	3,945	1,500	1,500
OFFICE SUPPLIES & EXPENSES	11,625	14,351	8,054	5,000	5,000
POSTAGE	-	187	-	150	-
R & M SYS - INSIDE / SHIPPING	-	14	101	-	-
R & M SYSTEM - INSIDE	120,013	157,446	134,935	5,000	65,000
SMALL OPERATING SUPPLIES	37,916	60,257	23,595	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	9,019	20,819	23,063	12,000	20,000
UTIL COSTS FOR UTIL FUND	43,516	39,303	19,304	35,000	15,000
VEHICLE REP & MAINT - INSIDE	7,096	9,719	6,366	5,000	5,000
UNIFORM EXPENSE	-	9,212	4,336	6,000	12,000
TOTAL SUPPLIES	10,582,088	11,586,998	11,227,086	12,781,424	12,646,033
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-

ELECTRIC AND TELECOMMUNICATIONS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	1,725,581	1,759,223	1,817,413	1,813,530	1,876,477
LOSS - DISPOSAL OF FIXED ASSET	-	-	11,647	-	-
TOTAL OTHER COSTS	1,725,581	1,759,223	1,829,060	1,813,530	1,876,477
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	369,347	261,611	259,375	-	-
TOTAL DEPRECIATION AND AMORTIZATION	369,347	261,611	259,375	-	-
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	684,839	727,922	719,823	880,000	825,000
TRANS OUT UTILITY 5% E&R FUNDING	-	-	-	880,000	825,000
TRANS OUT UTILITY E&R FUNDING	-	-	-	623,040	-
TOTAL OTHER FINANCING USES	684,839	727,922	719,823	2,383,040	1,650,000
TOTAL ELECTRIC	**14,596,349**	**15,866,946**	**15,400,864**	**18,423,275**	**17,616,316**
TOTAL EXPENDITURES	**$ 19,383,313**	**$ 20,941,759**	**$ 20,469,723**	**$ 24,106,581**	**23,237,729**

Water, Sewer and Gas

Overview

The Water, Sewer, Gas and Stormwater department is responsible for the management, repairs and operations of the systems. Their mission statement is "Committed to providing our customers with exceptional water, sewer, natural gas and stormwater services at the best possible rates." The City of Monroe is responsible for providing a safe and reliable drinking water supply, collection and treatment of wastewater, and an efficient stormwater system for the citizens of Monroe. The City also distributes gas to its customers purchased from the Municipal Gas Authority of Georgia (MGAG).

Goals/Accomplishments

- Ensure reliable distributions of drinking water to residents compliant with all Federal, State and Local requirements.
- To ensure adequate raw water resources to meet the City's future demands.
- Provide infrastructure in the most efficient and equitable manner in a sound, environmental manner.
- Ensure the reliable operation of the wastewater collection and transmission systems through the regular cleaning, inspecting and rehabilitation of system components.
- The water, wastewater, natural gas and stormwater divisions help conserve, protect or sustain the environmental resources in our communities and state through environmental stewardship.
- Maintain potable water quality within all regulatory parameters.
- Ensure consistent operational reliability of all water treatment, water storage facilities, distribution system, wastewater treatment, pumping stations, and collection system.
- Develop a replacement program for the city's deteriorating and aged utility mains.
- Provide and maintain adequate water, wastewater and stormwater facilities to serve both existing and planned growth development.
- Maintain an annually updated capital improvement plan.
- Increase public awareness of natural gas safety and its green energy capabilities.

- To facilitate proper stormwater system installation, maintenance and repair.
- Adequately provide shoulder, ditch, curb, gutter and culvert maintenance and repair.
- Monitor and perform catch basin construction, repair and reconstruction.

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 94,080	$ 96,354	$ 158,603	$ 158,351	$ 96,108
OVERTIME SALARIES	-	-	39	-	-
GROUP INSURANCE	12,531	13,153	21,681	25,200	10,000
SOCIAL SECURITY	5,616	5,852	9,410	9,818	5,959
MEDICARE	1,314	1,368	2,201	2,296	1,394
GMEBS-RETIREMENT CONTRIBUTION	4,936	5,298	12,453	13,636	6,850
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	118,477	122,025	204,387	209,301	120,311
TOTAL GENERAL ADMINISTRATION	**118,477**	**122,025**	**204,387**	**209,301**	**120,311**
STORMWATER					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	-	-	1,732	37,546	120,158
OVERTIME SALARIES	-	-	60	-	-
GROUP INSURANCE	-	-	-	12,600	30,000
SOCIAL SECURITY	-	-	95	2,328	7,450
MEDICARE	-	-	22	544	1,742
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	6,818	20,550
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	-	1,909	59,836	179,900
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	-	-	-	250	1,500
CONSULTING - TECHNICAL	-	-	-	500	3,500
DUES & SUBSCRIPTIONS	-	-	-	250	250
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	500	1,000
MAINTENANCE CONTRACTS	-	-	-	250	4,000
R & M SYSTEM - OUTSIDE	-	-	-	1,000	5,000
TRAINING & EDUCATION	-	-	-	1,500	1,500
VEHICLE REP & MAINT-OUTSID	-	-	-	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	-	-	-	5,250	17,750
SUPPLIES					
AUTO & TRUCK FUEL	-	-	-	1,000	2,000
DAMAGE CLAIMS	-	-	-	500	1,000
EQUIPMENT < 5,000	-	-	-	2,500	2,500
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	-	-	-	-	500
OFFICE SUPPLIES & EXPENSES	-	-	-	250	500
R & M SYSTEM - INSIDE	-	-	-	15,970	50,000
SMALL OPERATING SUPPLIES	-	-	-	250	2,500
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	1,000	5,000
VEHICLE REP & MAINT - INSIDE	-	-	-	250	250
UNIFORM EXPENSE	-	-	-	550	950
TOTAL SUPPLIES	-	-	-	22,520	65,450
TOTAL STORMWATER	**-**	**-**	**1,909**	**87,606**	**263,100**
WATER TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	163,883	118,646	165,983	161,476	219,862
OVERTIME SALARIES	29,400	19,274	20,199	15,000	15,000
GROUP INSURANCE	68,191	49,064	37,063	50,400	50,000
SOCIAL SECURITY	11,766	8,973	11,073	10,942	14,561
MEDICARE	2,752	2,099	2,590	2,559	3,406
GMEBS-RETIREMENT CONTRIBUTION	19,744	21,193	18,690	27,272	34,250
WORKERS COMP INSURANCE	1,417	-	178	-	-
MEDICAL EXAMS	5,640	-	10	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	302,793	219,249	255,786	267,649	337,079
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	1,989	2,524	2,953	2,500	3,500
CONSULTING - TECHNICAL	250	-	-	2,500	2,500
DUES & SUBSCRIPTIONS	10,268	9,412	10,009	5,000	5,000
EQUIPMENT RENTS / LEASES	-	-	-	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	45,134	39,538	21,597	25,000	30,000
FEES	-	-	-	-	-
MAINTENANCE CONTRACTS	7,563	26,855	29,370	25,000	30,000
MARKETING EXPENSES	-	-	-	1,500	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
POLE EQUIPMENT RENTS / LEASES	-	-	-	-	-
R & M BEAVER DAMS REMOV - OUTS	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	8,262	9,960	5,341	10,000	10,000
R & M RESERVOIR - OUTSIDE	20,799	4,050	5,420	5,000	5,000
R & M SYSTEM - OUTSIDE	25,318	78,381	26,062	25,000	60,000

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
R & M WATER TANKS - OUTSIDE	45,378	53,254	54,002	53,000	53,000
TRAINING & EDUCATION	3,760	3,206	3,064	5,000	5,000
UNIFORM RENTAL	663	-	2,941	5,000	5,000
VEHICLE REP & MAINT-OUTSID	554	175	629	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	169,938	227,355	161,388	166,500	211,500
SUPPLIES					
AUTO & TRUCK FUEL	15,609	14,347	4,431	7,500	5,000
BUILDING REP & MAINT - INSIDE	3,043	13,076	2,371	10,000	5,000
CHEMICALS/PESTICIDES	122,505	148,146	175,581	175,000	200,000
DAMAGE CLAIMS	-	-	-	1,000	1,000
EQUIPMENT < 5,000	4,232	11,449	798	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	5,504	3,821	4,276	5,000	10,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	7,552	4,845	6,492	500	1,000
OFFICE SUPPLIES & EXPENSES	2,690	2,834	4,613	5,000	5,000
POSTAGE	2,445	2,560	2,720	2,000	2,500
R & M BEAVER DAMS REMOVAL - IN	-	-	-	-	-
R & M RESERVOIR - INSIDE	838	59	116	1,500	1,000
R & M SYSTEM - INSIDE	57,703	34,347	18,784	25,602	20,000
R & M WATER TANKS - INSIDE	-	-	-	-	-
SMALL OPERATING SUPPLIES	12,074	13,671	20,722	15,000	20,000
SMALL TOOLS & MINOR EQUIPMENT	2,966	2,267	837	1,500	2,500
UTIL COSTS FOR UTIL FUND	255,306	267,681	276,003	250,000	250,000
VEHICLE REP & MAINT - INSIDE	218	916	1,061	1,500	1,500
UNIFORM EXPENSE	-	2,587	815	750	500
TOTAL SUPPLIES	492,685	522,606	519,620	507,102	530,250
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEBT SERVICE					
CONTRA-INTEREST EXPENSE	(35,807)	(43,332)	(91,269)	-	-
INTEREST EXP-2009 GEFA	35,807	43,332	91,269	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
AMORT EXP - 2009 GEFA	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL WATER TREATMENT PLANT	**965,416**	**969,210**	**936,794**	**941,251**	**1,078,829**
WATER DISTRIBUTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	260,272	269,513	313,287	247,041	297,270
OVERTIME SALARIES	45,397	32,008	32,626	24,000	24,000
UTIL LABOR & BENE TO CAP PROJ	(5,103)	-	-	-	-
GROUP INSURANCE	100,247	104,975	83,754	75,600	70,000
SOCIAL SECURITY	18,455	18,963	20,542	16,805	19,919
MEDICARE	4,315	4,435	4,804	3,930	4,658
GMEBS-RETIREMENT CONTRIBUTION	39,488	42,387	49,833	40,908	47,950
WORKERS COMP INSURANCE	192	156	2,041	-	-
MEDICAL EXAMS	130	39	153	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	463,393	472,476	507,040	408,284	463,797
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	5,635	5,073	4,958	5,000	5,000
CONSULTING - TECHNICAL	1,250	330	5,500	5,000	5,000
DUES & SUBSCRIPTIONS	1,005	784	1,759	1,500	1,500
EQUIPMENT RENTS / LEASES	1,874	1,929	1,570	1,500	1,500
EQUIPMENT REP & MAINT-OUTSIDE	2,237	6,295	4,873	5,000	5,500
MAINTENANCE CONTRACTS	118	707	1,561	2,000	2,000
MARKETING EXPENSES	562	-	-	1,000	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M SYSTEM - OUTSIDE	29,412	8,719	36,982	20,000	50,000
TRAINING & EDUCATION	3,191	5,111	7,048	7,500	7,500
UNIFORM RENTAL	864	1,177	-	-	-
VEHICLE REP & MAINT-OUTSID	1,596	6,301	4,798	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	47,744	36,426	69,049	56,000	86,000
SUPPLIES					
AMR PROJECT EXPENSE	875	15,734	58,480	-	-
AUTO & TRUCK FUEL	22,950	21,104	12,830	10,000	15,000
CHEMICALS/PESTICIDES	-	352	3,142	500	500
DAMAGE CLAIMS	4,992	1,042	6,674	1,000	1,000
EQUIPMENT < 5,000	70,915	8,911	5,310	5,000	5,000

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
EQUIPMENT REP & MAINT - INSIDE	1,238	2,405	1,482	2,500	3,000
METERS	-	-	-	-	-
MILEAGE REIMBURSEMENT	20	-	-	250	250
MISCELLANEOUS	1,369	509	1,214	500	1,000
OFFICE SUPPLIES & EXPENSES	4,126	7,629	4,506	2,500	2,500
POSTAGE	-	12	-	250	250
R & M SYS - INSIDE / SHIPPING	218	151	-	250	250
R & M SYSTEM - INSIDE	71,120	72,496	81,899	75,000	90,000
SMALL OPERATING SUPPLIES	20,944	29,532	15,064	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	10,316	13,897	5,833	10,000	10,000
UTIL COSTS FOR UTIL FUND	-	-	-	-	-
VEHICLE REP & MAINT - INSIDE	2,622	5,990	4,841	3,500	2,500
UNIFORM EXPENSE	-	3,445	2,628	4,000	3,700
TOTAL SUPPLIES	211,705	183,209	203,903	130,250	149,950
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL WATER DISTRIBUTION SYSTEM	**722,842**	**692,111**	**779,992**	**594,534**	**699,747**
WATER					
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	466,277	457,488	441,615	431,214	467,353
TOTAL OTHER COSTS	466,277	457,488	441,615	431,214	467,353
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	79,478	69,982	59,762	48,886	37,713
INTEREST EXP - 2006 REV BONDS	479,244	479,244	479,244	479,244	476,251
REVENUE BOND PRINCIPAL 2003	-	-	-	301,070	247,308
REVENUE BOND PRINCIPAL 2006	-	-	-	-	718,362
REVENUE BOND PRINCIPAL 2011	-	-	-	671,533	-
INTEREST EXP - 2011 UTIL BOND	110,947	24,393	16,142	7,756	-
PRINCIPAL GEFA 2009	-	-	-	39,488	-
PRINCIPAL GEFA 2013	-	-	-	58,984	64,359
INTEREST ON GEFA 2009	-	-	-	45,680	-
INTEREST ON GEFA 2013	-	-	-	4,461	4,853
TOTAL DEBT SERVICE	669,669	573,619	555,148	1,657,102	1,548,846
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	25,068	25,068	25,068	25,068	25,068
AMORT 2006 BOND ISSUE COSTS	16,695	-	-	-	-
AMORT 2006 BOND PREMIUM	(34,873)	(34,873)	(34,873)	(34,873)	(34,873)
AMORT 2011 BOND PREMIUM	2,281	8,587	5,682	2,730	-
AMORT DEF CHGS - 2003 UTIL BON	3,773	3,773	3,773	3,773	3,773
AMORT EXP - 2003 UTILITY BONDS	7,848	-	-	-	-
AMORT OLD BOND EXP - 2003 U BO	-	-	-	-	-
AMORT PREMIUM - 2003 UTIL BOND	(681)	(601)	(515)	(424)	(327)
DEPRECIATION EXPENSE	1,291,158	1,308,426	1,285,641	-	-
AMORT EXP - 2011 UTILITY BONDS	8,776	-	-	-	-
AMORT DISCOUNT- 2011 UTIL BOND	2,910	4,325	4,325	3,965	-
AMORT 2006 BOND DEF CHG (2011)	10,050	10,050	10,050	10,050	10,050
TOTAL DEPRECIATION AND AMORTIZATION	1,333,005	1,324,755	1,299,151	10,289	3,691
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	183,853	178,887	174,408	208,700	216,200
TRANS OUT UTILITY 5% E&R FUNDING	-	-	-	208,700	216,200
TRANS OUT UTILITY E&R FUNDING	-	-	-	147,760	-
TOTAL OTHER FINANCING USES	183,853	178,887	174,408	565,160	432,400
TOTAL WATER	**2,652,804**	**2,534,749**	**2,470,322**	**2,663,765**	**2,452,290**
SEWAGE					
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
VEHICLES	-	-	-	-	-

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	388,789	417,804	388,512	393,047	378,061
TOTAL OTHER COSTS	388,789	417,804	388,512	393,047	378,061
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	79,663	70,145	59,901	49,000	37,800
INTEREST EXP - 2006 REV BONDS	56,149	56,149	56,149	56,149	55,798
INTEREST ON CUSTOMER DEPOSITS	-	-	-	-	-
REVENUE BOND PRINCIPAL 2003	-	-	-	301,770	247,883
REVENUE BOND PRINCIPAL 2006	-	-	-	-	84,164
REVENUE BOND PRINCIPAL 2011	-	-	-	78,677	-
INTEREST EXP - 2011 UTIL BOND	12,999	2,858	1,891	909	-
PRINCIPAL GEFA 2013	-	-	-	-	64,359
INTEREST ON GEFA 2013	2,410	588	-	-	4,853
TOTAL DEBT SERVICE	151,221	129,740	117,941	486,505	494,857
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	2,937	2,937	2,937	2,937	2,937
AMORT 2006 BOND ISSUE COSTS	1,956	-	-	-	-
AMORT 2006 BOND PREMIUM	(4,086)	(4,086)	(4,086)	(4,086)	(4,086)
AMORT 2011 BOND PREMIUM	267	1,006	666	319	-
AMORT DEF CHGS - 2003 UTIL BON	3,781	3,781	3,781	3,781	3,781
AMORT EXP - 2003 UTILITY BONDS	7,866	-	-	-	-
AMORT OLD BOND EXP - 2003 U BO	-	-	-	-	-
AMORT PREMIUM - 2003 UTIL BOND	(683)	(603)	(516)	(423)	(328)
DEPRECIATION EXPENSE	777,657	714,712	688,896	-	-
AMORT EXP - 2011 UTILITY BONDS	1,028	-	-	-	-
AMORT DISCOUNT- 2011 UTIL BOND	341	507	507	465	-
AMORT 2006 BOND DEF CHG (2011)	1,177	1,177	1,177	1,177	1,177
TOTAL DEPRECIATION AND AMORTIZATION	792,241	719,431	693,362	4,170	3,481
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	160,558	160,887	159,527	192,150	182,892
TRANS OUT UTILITY 5% E&R FUNDING	-	-	-	192,150	182,892
TRANS OUT UTILITY E&R FUNDING	-	-	-	136,042	-
TOTAL OTHER FINANCING USES	160,558	160,887	159,527	520,342	365,784
TOTAL SEWAGE	**1,492,809**	**1,427,862**	**1,359,342**	**1,404,064**	**1,242,183**
SEWAGE COLLECTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	288,475	298,305	173,407	287,445	293,192
OVERTIME SALARIES	37,607	33,719	25,760	24,000	24,000
UTIL LABOR & BENE TO CAP PROJ	-	-	(20,023)	-	-
REIMB SALARIES - CDBG	(54,544)	(56,034)	(45,424)	-	-
GROUP INSURANCE	100,247	104,998	61,331	100,800	80,000
SOCIAL SECURITY	18,940	19,677	11,763	19,310	19,666
MEDICARE	4,430	4,603	2,751	4,516	4,599
GMEBS-RETIREMENT CONTRIBUTION	39,488	42,387	37,380	54,544	54,800
WORKERS COMP INSURANCE	2,103	1,846	6	-	-
MEDICAL EXAMS	65	-	82	-	-
OVERTIME - OTHER	-	-	88	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	436,811	449,501	247,121	490,615	476,257
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	5,619	6,483	6,892	5,000	7,500
CONSULTING - TECHNICAL	1,000	5,275	1,940	-	2,500
DUES & SUBSCRIPTIONS	1,183	470	1,008	750	1,500
EQUIPMENT RENTS / LEASES	6,988	34,642	5,371	10,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	3,718	14,371	5,903	10,000	7,500
MAINTENANCE CONTRACTS	118	707	1,169	1,000	1,500
MARKETING EXPENSES	562	-	-	1,000	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M SYSTEM - OUTSIDE	6,680	9,753	2,531	10,000	5,000
TRAINING & EDUCATION	3,079	3,908	8,782	7,500	7,500
UNIFORM RENTAL	758	983	-	-	-
VEHICLE REP & MAINT-OUTSID	8,343	3,893	9,589	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	38,048	80,485	43,185	50,250	48,500
SUPPLIES					
AUTO & TRUCK FUEL	23,010	21,292	25,049	15,000	20,000
CHEMICALS/PESTICIDES	3,879	5,854	8,634	10,000	10,000
DAMAGE CLAIMS	15,889	16,344	5,022	5,000	5,000
EQUIPMENT < 5,000	13,498	4,429	5,310	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	7,586	6,934	7,512	7,500	5,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	1,951	2,095	4,190	500	1,000
OFFICE SUPPLIES & EXPENSES	4,890	2,974	4,534	3,500	3,000

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
POSTAGE	-	-	31	250	250
R & M SYS - INSIDE / SHIPPING	-	-	-	250	250
R & M SYSTEM - INSIDE	11,170	11,056	20,219	15,000	30,000
SMALL OPERATING SUPPLIES	17,388	13,570	15,907	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	6,405	2,222	2,349	5,000	5,000
UTIL COSTS FOR UTIL FUND	-	-	-	-	-
VEHICLE REP & MAINT - INSIDE	5,968	3,783	6,953	7,500	7,500
UNIFORM EXPENSE	-	2,953	2,837	5,000	3,700
TOTAL SUPPLIES	111,634	93,506	108,547	94,750	110,950
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL SEWAGE COLLECTION SYSTEM	**586,493**	**623,492**	**398,853**	**635,615**	**635,707**
SEWAGE TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	223,345	307,035	315,524	347,833	295,591
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	33,176	42,052	35,120	50,000	50,000
GROUP INSURANCE	78,682	93,480	82,914	100,800	70,000
SOCIAL SECURITY	15,364	22,622	20,187	24,666	21,427
MEDICARE	3,593	5,291	4,721	5,769	5,011
GMEBS-RETIREMENT CONTRIBUTION	34,552	37,088	56,056	54,544	47,950
WORKERS COMP INSURANCE	5,391	1,820	212	-	-
MEDICAL EXAMS	240	-	8	-	-
OVERTIME - OTHER	-	-	133	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	394,343	509,388	514,875	583,612	489,979
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	451	660	814	1,000	1,000
CONSULTING - TECHNICAL	-	-	-	30,000	15,000
DUES & SUBSCRIPTIONS	893	-	681	500	1,500
EQUIPMENT RENTS / LEASES	4,922	(23)	8,958	2,500	10,000
EQUIPMENT REP & MAINT-OUTSIDE	19,113	26,967	62,273	25,000	50,000
LANDFILL FEES	28,218	10,349	12,180	10,000	10,000
MAINTENANCE CONTRACTS	1,349	1,477	3,067	5,000	5,000
MARKETING EXPENSES	-	-	-	-	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	(4,506)	5,359	11,293	50,000	50,000
R & M SYSTEM - OUTSIDE	101,957	59,398	56,621	75,000	75,000
TRAINING & EDUCATION	3,650	2,251	1,891	7,500	5,000
UNIFORM RENTAL	682	-	2,233	5,000	5,000
VEHICLE REP & MAINT-OUTSID	1,865	2,428	2,801	4,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	158,594	108,866	162,812	215,500	231,000
SUPPLIES					
AUTO & TRUCK FUEL	15,846	14,380	7,798	10,000	10,000
BUILDING REP & MAINT - INSIDE	1,798	15,051	703	10,000	5,000
CHEMICALS/PESTICIDES	193,270	173,297	152,146	175,000	150,000
DAMAGE CLAIMS	-	1,070	89	1,000	1,000
EQUIPMENT < 5,000	130,708	2,974	9,625	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	14,778	1,295	21,709	25,000	25,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	143	416	41	500	1,000
OFFICE SUPPLIES & EXPENSES	1,235	2,514	2,439	2,500	2,500
POSTAGE	341	735	503	1,000	1,000
R & M SYSTEM - INSIDE	27,347	16,807	26,393	25,000	25,000
SMALL OPERATING SUPPLIES	22,141	11,118	12,366	12,500	17,500
SMALL TOOLS & MINOR EQUIPMENT	1,092	1,991	2,110	2,500	5,000
UTIL COSTS FOR UTIL FUND	240,548	262,532	258,698	275,000	275,000
VEHICLE REP & MAINT - INSIDE	2,653	1,475	2,035	2,500	2,500
UNIFORM EXPENSE	-	2,809	699	750	1,825
TOTAL SUPPLIES	651,900	508,464	497,354	548,500	527,575
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
SITES (LAND)	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL SEWAGE TREATMENT PLANT	**1,204,837**	**1,126,718**	**1,175,041**	**1,347,612**	**1,248,554**
NATURAL GAS					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	307,002	288,786	303,752	327,720	344,242
OVERTIME SALARIES	21,387	22,609	21,395	15,000	15,000
UTIL LABOR & BENE TO CAP PROJ	(79,858)	-	(5,823)	-	-
GROUP INSURANCE	100,247	104,975	83,754	100,800	80,000
SOCIAL SECURITY	19,302	19,370	19,344	21,249	22,273
MEDICARE	4,514	4,530	4,524	4,969	5,209
GMEBS-RETIREMENT CONTRIBUTION	39,488	42,387	49,833	54,544	54,800
WORKERS COMP INSURANCE	2,067	4,166	1,008	-	-
MEDICAL EXAMS	80	-	7	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	414,229	486,823	477,794	524,282	521,524
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,153	5,116	4,977	4,500	5,000
CONSULTING - TECHNICAL	4,379	-	10,085	1,500	1,500
DUES & SUBSCRIPTIONS	501	92	1,038	2,000	2,000
EQUIPMENT RENTS / LEASES	4,374	1,729	8,992	2,500	2,500
EQUIPMENT REP & MAINT-OUTSIDE	2,845	6,735	10,202	7,500	5,000
MAINTENANCE CONTRACTS	118	707	877	1,000	1,000
MARKETING EXPENSES	562	747	6,263	25,000	25,000
OTHER CONTRACTUAL SERVICES	22,824	22,612	22,411	25,000	25,000
R & M SYSTEM - OUTSIDE	37,534	48,440	112,865	40,000	100,000
TRAINING & EDUCATION	12,449	14,234	7,603	12,000	10,000
UNIFORM RENTAL	1,958	1,372	-	-	-
VEHICLE REP & MAINT-OUTSID	2,164	4,518	2,522	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	93,861	106,302	187,835	126,000	182,000
SUPPLIES					
AMR PROJECT EXPENSE	8,401	25,410	-	100,000	75,000
AUTO & TRUCK FUEL	32,822	30,228	14,113	15,000	17,500
COST OF SALES	2,240,693	1,855,656	2,137,767	2,078,181	2,082,369
DAMAGE CLAIMS	498	223	938	1,000	1,000
EQUIPMENT < 5,000	28,559	2,541	5,310	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	973	11,357	4,426	10,000	7,000
METERS	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	4,902	2,417	2,880	500	1,000
OFFICE SUPPLIES & EXPENSES	4,177	3,376	4,462	2,500	2,500
POSTAGE	44	-	798	1,500	1,500
R & M SYS - INSIDE / SHIPPING	384	367	2,775	250	500
R & M SYSTEM - INSIDE	41,057	32,237	41,220	40,000	75,000
SMALL OPERATING SUPPLIES	10,877	14,411	13,327	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	6,281	5,135	4,722	5,000	5,000
UTIL COSTS FOR UTIL FUND	2,738	3,022	2,227	3,000	3,000
VEHICLE REP & MAINT - INSIDE	2,537	2,037	2,819	3,500	2,500
UNIFORM EXPENSE	-	3,496	2,473	5,000	3,800
TOTAL SUPPLIES	2,384,943	1,991,913	2,240,257	2,285,681	2,297,919
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	625,260	540,182	409,077	512,720	570,853
TOTAL OTHER COSTS	625,260	540,182	409,077	512,720	570,853
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	25,649	22,584	19,286	15,776	12,170
REVENUE BOND PRINCIPAL 2003	-	-	-	97,160	79,810
TOTAL DEBT SERVICE	25,649	22,584	19,286	112,936	91,980
DEPRECIATION AND AMORTIZATION					
AMORT DEF CHGS - 2003 UTIL BON	1,218	1,218	1,218	1,218	1,218
AMORT EXP - 2003 UTILITY BONDS	2,533	-	-	-	-
AMORT OLD BOND EXP - 2003 U BO	-	-	-	-	-
AMORT PREMIUM - 2003 UTIL BOND	(220)	(194)	(166)	(136)	(106)

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
DEPRECIATION EXPENSE	118,770	120,285	118,502	-	-
TOTAL DEPRECIATION AND AMORTIZATION	122,301	121,309	119,554	1,082	1,112
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	208,707	163,590	192,971	215,000	210,000
TRANS OUT UTILITY 5% E&R FUNDING	-	-	-	215,000	210,000
TRANS OUT UTILITY E&R FUNDING	-	-	-	152,220	-
TOTAL OTHER FINANCING USES	208,707	163,590	192,971	582,220	420,000
TOTAL NATURAL GAS	**3,874,950**	**3,432,703**	**3,646,774**	**4,144,921**	**4,085,388**
TOTAL EXPENDITURES	**$ 11,618,628**	**$ 10,928,870**	**$ 10,973,414**	**$ 12,028,669**	**$ 11,826,109**

Positions By Department
Utility Fund

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Finance	Accounting Division Manager	1	1	1	-	1
	Accountant	1	1	1	1	1
	Accounting Clerk	1	1	1	1	1
	Hr / Payroll Supervisor	1	1	1	1	1
	Asst Finance Director	-	-	-	1	1
Total Finance		**4**	**4**	**4**	**4**	**5**
Billing	Utilities Billing Clerk	2	2	2	2	3
	Utilities System Admin	1	1	1	1	-
Total Billing		**3**	**3**	**3**	**3**	**3**
Central Services	Central Division Manager	1	-	-	-	-
	Field Service Manager	1	1	1	-	1
	Field Service Tech	5	4	4	5	2
	Janitor	1	1	1	1	1
	System Tech/IT	1	1	1	1	1
	Warehouse Procurement	1	1	1	-	-
	Warehouse Stock Person	1	1	-	-	-
	Warehouse Inventory Control	-	-	-	1	1
	Sr Field Service Tech	-	-	-	1	3
	Purchasing Agent	-	-	-	-	1
Total Central Services		**11**	**9**	**8**	**9**	**10**
Customer Service	Administration Division Manager	1	1	1	1	1
	Cashier	4	4	4	4	-
	Customer Service	5	5	5	5	-
	Customer Service Tech	1	1	1	-	-
	Finance Staff Assistant	1	1	1	1	1
	Sr Customer Service Tech	1	1	1	-	-
	Csr / Office Manager	1	1	1	1	1
	Csr / Cashier	-	-	-	-	7
	Csr / Community Relations Liaison	-	-	-	-	1
Total Customer Service		**14**	**14**	**14**	**12**	**11**
Electric & Telecomm Administration	Director Electric & Telecom	1	1	1	1	1
	Elect Admin Asst	1	1	1	1	-
	Asst Director Electric & Telecom	-	-	1	1	-
	Network Engineer	-	-	-	-	1
Total Electric & Telecomm Administration		**2**	**2**	**3**	**3**	**2**
Electric	Apprentice Lineman	2	2	2	2	2
	Construction Foreman	1	1	1	1	1
	Construction Worker	1	1	-	-	-
	Electric Division Foreman	1	1	1	1	1
	Journeyman Lineman	2	2	2	2	2
	Lead Lineman	2	2	2	2	2
	Lineman	1	1	1	1	1
	ROW Crew	3	3	3	3	3
	Utilities Locate Tech	1	1	1	1	1
	Equip Operator	1	2	1	1	1
Total Electric		**15**	**16**	**14**	**14**	**14**
Telecomm	CATV & Telecom Tech	1	1	1	1	1
	CATV Division Foreman	1	1	1	1	1
	CATV Installer	2	2	2	2	1
	CATV Technician	1	1	1	1	2
	Headend Tech / Designer	1	1	1	-	-
	Comp Network-Internet Specialist	2	2	2	2	1
	Video Coordinator/Telecom Asst	1	1	-	-	-
	Call Center Agent	-	-	-	1	1
	Network/Internet/Call Center Manager	-	-	-	-	1
Total Telecomm		**9**	**9**	**8**	**8**	**8**
Water & Gas Administration	Director Of Water, Sewer & Gas	1	1	1	1	1
	Asst Director Of Water, Sewer & Gas	-	-	1	1	-
Total Water & Gas Administration		**1**	**1**	**2**	**2**	**1**
Water Distribution System	Water Serviceman	7	7	7	5	6
	Water Foreman	1	1	1	1	1
Total Water Distribution System		**8**	**8**	**8**	**6**	**7**
Water Treatment Plant	Water Plant Apprentice	1	1	1	2	-
	WTP Operator I	1	1	1	1	1
	WTP Operator III	2	2	1	1	1
	Wtp Supervisor	-	-	-	-	1
	WTP Operator II	-	-	-	-	2
Total Water Treatment Plant		**4**	**4**	**3**	**4**	**5**
Sewage Treatment Plant	Lab Analyst	2	2	2	2	1
	Pump/Lift Station Service	1	1	1	1	1
	WWTP Apprentice	2	3	5	4	2
	WWTP OPERATOR III	2	1	1	1	1
	Wwtp Supervisor	-	-	-	-	1
	WWTP OPERATOR II	-	-	-	-	1
Total Sewage Treatment Plant		**7**	**7**	**9**	**8**	**7**
Sewage Collection	Utility Inspector	1	1	1	1	1
	Wastewater Serviceman	6	6	4	6	5
	Wastewater Service Foreman	1	1	1	1	1
	Call Center Agent	-	-	-	-	1
Total Sewage Collection		**8**	**8**	**6**	**8**	**8**
Natural Gas	Natural Gas Division Foreman	1	1	1	1	1
	Natural Gas Serviceman	7	7	7	6	7
	Gas Safety/Trainer	-	-	-	1	-
Total Natural Gas		**8**	**8**	**8**	**8**	**8**
Stormwater	Stormwater Tech	-	-	-	1	3
Total Stormwater		**-**	**-**	**-**	**1**	**3**
Total Utility Fund		**94**	**93**	**90**	**90**	**92**

Combined Utilities Fund
Debt Service

	Balances 1/1/2015	Increases	Decreases	12/31/2015	Due In FY 2016
Business Type Activities:					
Bonds Payable					
Series 2006	15,040,000	-	1,060,000	13,980,000	1,115,000
Series 2003	2,240,000	-	575,000	1,665,000	600,000
Series 2001	-	-	-	-	-
Notes Payable					
GEFA #2009-L05WS	2,444,103	-	-	2,444,103	-
GEFA #2013-007	917,193	-	-	917,193	-
Total Business Type Activities	**$ 20,641,296**	**$ -**	**$ 1,635,000**	**$ 19,006,296**	**$ 1,715,000**

SOLID WASTE FUND

SOLID WASTE FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
CHARGES FOR SERVICES	$ 4,848,062	$ 4,481,352	$ 4,402,966	$ 4,825,000	$ 4,280,000
INVESTMENT INCOME	-	-	-	-	-
MISCELLANEOUS	-	-	10,000	-	-
TOTAL REVENUE	**4,848,062**	**4,481,352**	**4,412,966**	**4,825,000**	**4,280,000**
EXPENDITURES BY FUNCTION					
SOLID WASTE	4,496,144	4,235,648	4,092,030	4,342,500	3,852,000
DEPRECIATION AND AMORTIZATION	58,390	88,454	97,942	-	-
OTHER FINANCING USES	245,403	227,085	98,228	482,500	428,000
TOTAL EXPENDITURES	**4,799,937**	**4,551,187**	**4,288,200**	**4,825,000**	**4,280,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 48,125**	**$ (69,835)**	**$ 124,766**	**$ -**	**$ -**

Revenues and Rates

The cost of providing residential and commercial solid waste service is financed and accounted for in the Solid Waste Fund. This fund is divided into the following functions: Administration, Recyclables Collection, Solid Waste Collection, and Solid Waste Disposal.

The primary source of revenue is collections from fees charged monthly for the collection of solid waste in addition to the fees collected from the operation of the Transfer Station. The city has contracts with vendors to "transfer" their solid waste which is then transported by a contractor to a landfill.

Commercial rates are based on the size of the container and the frequency of the pickup. Residential rates in 2014 were $20.44 monthly for residents in the City and $21.62 for residents located out of the City. Rates automatically increase by 3% annually on January 1st making the 2015 rates $21.05 for residential in city and $22.27 for residential out of city.

Solid Waste

Overview

The Solid Waste Department provides curbside household garbage and bulk trash pickup, commercial dumpster pickup, recycling and yard trimming pickup. The City also owns and operates a transfer station where the City contracts with other solid waste providers for the transport of solid waste to the dump site.

Goals/Accomplishments

- To meet Federal and State guidelines and comply with environmental regulations.
- To preserve natural resources.
- To protect public health and the environment.
- To deliver consistent and quality customer service.
- To reduce waste and keep costs at a minimum.
- Encourage all citizens to be "waste conscious" and make a sincere effort to reduce the amount of waste generated, practice reduction and recycling whenever possible.

SOLID WASTE FUND
REVENUE DETAIL

REVENUES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	$ 24,170	$ 31,752	$ 27,107	$ 25,000	$ 30,000
SANITATION FEES	1,620,891	1,682,455	1,753,602	1,800,000	1,850,000
TRANSFER STATION FEES	3,203,001	2,767,145	2,622,257	3,000,000	2,400,000
TOTAL CHARGES FOR SERVICES	**4,848,062**	**4,481,352**	**4,402,966**	**4,825,000**	**4,280,000**
INVESTMENT INCOME					
INTEREST REVENUES	-	-	-	-	-
CONTRIBUTED CAPITAL	-	-	10,000	-	-
TOTAL INVESTMENT INCOME	**-**	**-**	**10,000**	**-**	**-**
MISCELLANEOUS					
CUSTOMER CONVENIENCE FEES	-	-	-	-	-
TOTAL MISCELLANEOUS	**-**	**-**	**-**	**-**	**-**
TOTAL REVENUES	**$ 4,848,062**	**$ 4,481,352**	**$ 4,412,966**	**$ 4,825,000**	**$ 4,280,000**

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 157,926	$ 153,744	$ 158,777	$ 157,899	$ 134,021
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	20,891	15,620	10,785	13,000	13,000
OVERTIME SALARIES	4,409	3,071	761	2,000	1,000
GROUP INSURANCE	30,234	54,327	56,920	50,400	30,000
SOCIAL SECURITY	10,764	11,253	10,191	10,720	9,177
MEDICARE	2,519	2,632	2,383	2,507	2,146
GMEBS-RETIREMENT CONTRIBUTION	19,744	21,193	24,905	27,272	20,550
WORKERS COMP INSURANCE	-	-	634	-	-
MEDICAL EXAMS	40	-	4	-	-
TRAVEL EXPENSE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	246,527	261,840	265,360	263,798	209,894
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	602	791	1,033	500	500
COMMUNICATIONS	5,174	3,278	4,452	2,500	3,000
CONSULTING - TECHNICAL	-	-	-	-	-
DUES & SUBSCRIPTIONS	233	685	666	500	250
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	-	-
GENERAL LIABILITY INSURANCE	2,042	23,217	34,519	30,000	30,000
LANDFILL FEES	-	-	-	-	-
LANDSCAPE	-	-	-	-	-
MAINTENANCE CONTRACTS	8,125	8,435	5,907	8,000	8,000
PRINTING	5,074	3,312	2,839	5,000	5,000
RECYCLING	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	5,744	6,266	7,935	3,500	5,000
UNIFORM RENTAL	-	1,160	658	300	300
VEHICLE REP & MAINT-OUTSID	175	-	132	100	100
TOTAL PURCHASED/CONTRACTED SERVICES	27,169	47,144	58,141	50,400	52,150
SUPPLIES					
AUTO PARTS	1,005	1,794	1,201	1,000	1,000
BUILDING REP & MAINT - INSIDE	101,099	33,002	16,966	25,000	25,000
CHEMICALS/PESTICIDES	623	730	730	500	500
DAMAGE CLAIMS	563	51	-	200	200
EXPENDIBLE FLUIDS	177	33	15	100	100
GAS/OIL/FUEL-OUTSIDE	1,673	3,817	2,311	2,500	2,500
HAND TOOLS	9,195	7,013	988	2,500	2,500
JANITORIAL SUPPLIES	31,075	34,054	24,598	11,200	11,200
MISCELLANEOUS	410	9,234	97	500	200
OFFICE OPERATIONS	2,736	8,551	5,733	9,375	8,000
SAFETY/MEDICAL SUPPLIES	436	441	200	200	200
TIRES	1,008	860	954	500	500
UNIFORM EXPENSE	942	1,285	164	2,000	1,000
TOTAL SUPPLIES	150,942	100,865	53,957	55,575	52,900
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
VEHICLES	-	-	-	21,000	-
TOTAL CAPITAL OUTLAYS	-	-	-	21,000	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
LAND DEBT SERVICE-PW SHOP	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	58,390	88,454	97,942	-	-
TOTAL DEPRECIATION AND AMORTIZATION	58,390	88,454	97,942	-	-
TOTAL ADMINISTRATION	**483,028**	**498,303**	**475,400**	**390,773**	**314,944**
PUBLIC EDUCATION					
PURCHASED/CONTRACTED SERVICES					
PRINTING	-	-	-	-	-
RECYCLING	-	-	-	-	-
TRAINING & EDUCATION	-	288	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	-	288	-	-	-
SUPPLIES					
RECYCLING	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
TOTAL PUBLIC EDUCATION	**-**	**288**	**-**	**-**	**-**

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
RECYCLABLES COLLECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	32,436	28,774	19,122	33,444	35,136
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	181	14	145	1,000	1,000
GROUP INSURANCE	11,579	11,828	79,230	12,600	10,000
SOCIAL SECURITY	1,897	1,760	1,038	2,136	2,240
MEDICARE	444	412	243	499	524
GMEBS-RETIREMENT CONTRIBUTION	4,936	5,298	6,226	6,818	6,850
WORKERS COMP INSURANCE	154	7,631	31,829	-	-
MEDICAL EXAMS	-	-	1	-	-
TRAVEL EXPENSE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	51,627	55,717	137,834	56,497	55,750
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
CONTRACT LABOR	-	9,950	-	30,000	30,000
EQUIPMENT REP & MAINT-OUTSIDE	1,640	3,950	-	1,000	1,000
GENERAL LIABILITY INSURANCE	877	866	529	1,500	500
RECYCLING	-	-	-	-	40,000
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	-	-	(435)	1,000	1,000
UNIFORM RENTAL	761	374	294	500	500
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	3,278	15,140	388	34,000	73,000
SUPPLIES					
CHEMICALS/PESTICIDES	-	-	-	-	-
DAMAGE CLAIMS	30	37	-	-	-
DUMPSTERS/CARTS	-	-	-	34,645	-
EQUIPMENT < 5,000	-	-	-	5,000	-
EQUIPMENT PARTS	8,706	13,270	9,440	10,000	10,000
EXPENDIBLE FLUIDS	492	1,044	964	500	500
GAS/OIL/FUEL-OUTSIDE	7,874	10,903	9,818	12,000	10,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	20	20	7	-	-
RECYCLING	4,636	5,706	4,918	5,000	5,000
SAFETY/MEDICAL SUPPLIES	416	368	60	500	500
TIRES	698	5,218	664	5,000	5,000
UNIFORM EXPENSE	-	-	-	-	-
TOTAL SUPPLIES	22,872	36,566	25,871	72,645	31,000
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL RECYCLABLES COLLECTION	**77,777**	**107,423**	**164,093**	**163,142**	**159,750**
SOLID WASTE COLLECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	393,140	411,240	381,564	405,299	397,600
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	4,458	-	-	-	-
OVERTIME SALARIES	16,847	16,571	7,321	10,000	10,000
GROUP INSURANCE	94,723	161,226	170,760	151,200	120,000
SOCIAL SECURITY	24,543	26,966	22,876	25,749	25,271
MEDICARE	5,740	6,306	5,350	6,022	5,910
GMEBS-RETIREMENT CONTRIBUTION	59,232	63,580	74,716	81,816	82,200
WORKERS COMP INSURANCE	19,793	44,449	82,374	-	-
MEDICAL EXAMS	219	59	51	-	-
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	-	2,868	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	618,695	730,397	747,880	680,086	640,981
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
EQUIPMENT REP & MAINT-OUTSIDE	4,425	2,028	1,319	2,000	1,500
GENERAL LIABILITY INSURANCE	9,298	9,107	5,513	12,000	10,000
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	-	-	-	-	-
UNIFORM RENTAL	7,497	5,881	5,616	5,000	5,000
VEHICLE REP & MAINT-OUTSID	-	-	-	2,000	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	21,220	17,016	12,448	21,000	18,000
SUPPLIES					
AUTO PARTS	1,538	377	400	500	500
CHEMICALS/PESTICIDES	-	-	-	-	-
DAMAGE CLAIMS	6,166	2,900	5	500	250
DUMPSTERS/CARTS	47,595	46,223	41,133	50,000	50,000
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT PARTS	45,091	43,856	26,358	25,000	25,000
EXPENDIBLE FLUIDS	5,410	6,455	3,672	4,000	4,000
GAS/OIL/FUEL-OUTSIDE	46,364	61,107	47,448	50,000	50,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	301	240	69	-	300
SAFETY/MEDICAL SUPPLIES	4,053	3,969	2,167	2,000	2,000
TIRES	16,547	11,173	13,184	15,000	15,000
UNIFORM EXPENSE	-	-	-	-	-
TOTAL SUPPLIES	173,065	176,300	134,436	147,000	147,050
CAPITAL OUTLAYS					
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	56,920	25,000
TOTAL CAPITAL OUTLAYS	-	-	-	56,920	25,000
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL SOLID WASTE COLLECTION	**812,980**	**923,713**	**894,764**	**905,006**	**831,031**
SOLID WASTE DISPOSAL					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	57,876	68,428	68,010	64,489	68,281
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	7,214	11,264	9,388	14,000	14,000
GROUP INSURANCE	15,117	27,163	28,460	25,200	20,000
SOCIAL SECURITY	3,916	5,127	4,701	4,866	5,101
MEDICARE	916	1,199	1,100	1,138	1,193
GMEBS-RETIREMENT CONTRIBUTION	9,872	10,597	12,453	13,636	13,700
WORKERS COMP INSURANCE	21,837	52,952	867	-	-
MEDICAL EXAMS	20	-	2	-	-
TRAVEL EXPENSE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	116,768	176,730	124,981	123,329	122,275
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	628	1,282	4,686	500	500
GENERAL LIABILITY INSURANCE	2,307	1,549	1,054	2,000	2,000
LANDFILL FEES	2,825,945	2,407,499	2,337,257	2,506,215	2,191,180
PRINTING	-	-	-	-	-
RECYCLING	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	-	-	-	-	1,000
UNIFORM RENTAL	1,386	1,165	1,117	950	1,200
TOTAL PURCHASED/CONTRACTED SERVICES	2,830,266	2,411,495	2,344,114	2,509,665	2,195,880
SUPPLIES					
AUTO PARTS	-	-	-	-	-
BUILDING REP & MAINT - INSIDE	-	-	-	-	-
CHEMICALS/PESTICIDES	-	-	-	-	-
DAMAGE CLAIMS	-	1,000	-	-	-
ENVIRONMENTAL EXPENSE	-	-	-	2,000	2,000
EQUIPMENT PARTS	26,898	16,410	13,730	20,000	15,000
EXPENDIBLE FLUIDS	1,856	887	1,345	1,000	1,000
GAS/OIL/FUEL-OUTSIDE	29,542	32,206	28,218	30,000	32,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	-	-

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
MISCELLANEOUS	40	40	14	-	-
RECYCLING	-	-	-	-	-
SAFETY/MEDICAL SUPPLIES	412	1,046	446	500	500
TIRES	33,997	2,085	32,559	35,000	35,000
UNIFORM EXPENSE	-	-	-	-	-
TOTAL SUPPLIES	92,745	53,674	76,312	88,500	85,500
CAPITAL OUTLAYS					
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
BAD DEBTS	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL SOLID WASTE DISPOSAL	**3,039,779**	**2,641,899**	**2,545,407**	**2,721,494**	**2,403,655**
YARD TRIMMINGS COLLECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	74,599	63,432	32,731	72,431	62,672
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	848	59	128	1,000	2,000
GROUP INSURANCE	15,117	27,163	28,460	25,200	20,000
SOCIAL SECURITY	4,254	4,198	1,949	4,553	4,010
MEDICARE	995	982	456	1,065	938
GMEBS-RETIREMENT CONTRIBUTION	9,872	10,597	12,453	13,636	13,700
WORKERS COMP INSURANCE	-	39	(34)	-	-
MEDICAL EXAMS	-	-	2	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	105,685	106,470	76,145	117,885	103,320
PURCHASED/CONTRACTED SERVICES					
CONTRACT LABOR	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	2,173	3,619	-	3,000	2,500
GENERAL LIABILITY INSURANCE	2,295	1,841	1,536	2,500	1,600
SITE IMPROVEMENTS	-	-	-	-	-
UNIFORM RENTAL	994	921	543	500	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	5,462	6,381	2,079	6,000	5,100
SUPPLIES					
DAMAGE CLAIMS	-	2,891	-	-	-
EQUIPMENT PARTS	7,743	7,517	10,315	8,000	8,000
EXPENDIBLE FLUIDS	1,182	755	1,387	1,200	1,200
GAS/OIL/FUEL-OUTSIDE	20,508	24,008	19,068	26,000	22,000
HAND TOOLS	-	-	-	-	-
MISCELLANEOUS	40	20	7	-	-
SAFETY/MEDICAL SUPPLIES	350	444	147	500	500
TIRES	-	3,990	1,160	2,500	2,500
UNIFORM EXPENSE	-	-	-	-	-
TOTAL SUPPLIES	29,823	39,625	32,084	38,200	34,200
CAPITAL OUTLAYS					
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL YARD TRIMMINGS COLLECTION	**140,970**	**152,476**	**110,308**	**162,085**	**142,620**
OTHER FINANCING USES					
OTHER FINANCING USES					
TRAN OUT - CIP	-	-	(124,920)	241,250	214,000
TRAN OUT - INSURANCE	3,000	2,750	3,000	-	-
TRANSFERS OUT - OTHER FUNDS	242,403	224,335	220,148	241,250	214,000
TOTAL OTHER FINANCING USES	245,403	227,085	98,228	482,500	428,000
TOTAL OTHER FINANCING USES	**245,403**	**227,085**	**98,228**	**482,500**	**428,000**
TOTAL EXPENDITURES	**$ 4,799,937**	**$ 4,551,187**	**$ 4,288,200**	**$ 4,825,000**	**$ 4,280,000**

Positions By Department
Solid Waste Fund

Department/Function	Position	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Administration	Asst Director	1	1	1	1	-
	Scale House Operator	1	1	1	1	1
	Receptionist	1	1	1	1	-
	Customer Service Specialist	1	1	1	1	1
	Director Of Solid Waste					1
Total Administration		**4**	**4**	**4**	**4**	**3**
Recyclables Collection	Equipment Opr I / Recycling Driver	1	1	1	1	1
Total Recyclables Collection		**1**	**1**	**1**	**1**	**1**
Solid Waste Collection	Commercial Driver	1	1	1	1	1
	Equipment Operator I	1	1	1	1	1
	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
	Residential Driver	2	2	2	2	2
	Solid Waste Foreman	1	1	1	1	1
	Sr Mechanic	1	1	1	1	1
	SW Utility Worker	4	4	4	4	4
Total Solid Waste Collection		**12**	**12**	**12**	**12**	**12**
Solid Waste Disposal	Equipment Operator I	1	1	1	-	-
	Equipment Operator II	-	-	-	1	1
	Transfer Station Operator	1	1	1	1	1
Total Solid Waste Disposal		**2**	**2**	**2**	**2**	**2**
Yard Trimmings	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
Total Yard Trimmings		**2**	**2**	**2**	**2**	**2**
Total Solid Waste Fund		**21**	**21**	**21**	**21**	**20**

GEORGIA UTILITY TRAINING ACADEMY

(GUTA)

GEORGIA UTILITY TRAINING ACADEMY FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
REVENUE					
INVESTMENT INCOME	$ -	$ -	$ -	$ -	$ -
CONTRIBUTIONS AND DONATIONS	2,425	-	-	-	-
MISCELLANEOUS	19,110	61,133	56,993	83,500	75,500
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	**21,535**	**61,133**	**56,993**	**83,500**	**75,500**
EXPENDITURES					
SPECIAL FACILITY	41,177	48,987	45,618	83,500	75,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**41,177**	**48,987**	**45,618**	**83,500**	**75,500**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (19,642)**	**$ 12,146**	**$ 11,375**	**$ -**	**$ -**

Revenues

The only source of revenue is from user fees for the training sessions held at GUTA.

Georgia Utility Training Academy (GUTA)

Overview

The Georgia Utility Training Academy (GUTA) is a state of the art training facility set on 4 ½ acres, specializing in natural gas, water, wastewater, confined space, trenching & shoring, flagging and a fire school.

At GUTA, the focus is on providing cost-effective training for municipalities and utility contractors across the entire southeast. The training does not end in the classrooms and workshop of the 4,000 square foot building, it continues with a mock neighborhood for natural gas leak investigation, many different emergency response scenarios for live training, as well as several different hands on scenarios for water, wastewater and confined space entry.

The trainers of GUTA are certified professionals who have met and exceeded industry requirements. Each trainer possesses a comprehensive knowledge in his/her respective field.

GEORGIA UTILITY TRAINING ACADEMY FUND
EXPENDITURES

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	$ 2,215	$ 4,005	$ 1,619	$ 2,500	$ 5,000
COMMUNICATIONS	-	-	-	500	250
CONTRACT LABOR	-	-	-	2,500	1,000
COST OF TRAINING	14,542	25,885	20,795	30,000	25,000
EQUIPMENT REP & MAINT-OUTSIDE	-	413	-	1,000	250
EVENTS	239	368	1,264	10,000	10,000
GENERAL LIABILITY INSURANCE	-	-	-	-	-
LANDSCAPE	-	1,685	1,405	3,000	3,000
MAINTENANCE CONTRACTS	-	180	121	-	250
PRINTING	-	-	-	2,500	2,500
PROFESSIONAL FEES	921	894	(2,847)	2,500	1,000
PUBLIC RELATIONS	1,808	668	4,493	7,500	7,500
R & M BUILDINGS - OUTSIDE	1,297	-	512	2,500	2,500
VEHICLE REP & MAINT-OUTSID	-	-	1,326	1,000	500
TOTAL PURCHASED/CONTRACTED SERVICES	21,022	34,098	28,688	65,500	58,750
SUPPLIES					
BUILDING REP & MAINT - INSIDE	4,661	566	1,836	1,500	2,500
DEPRECIATION EXPENSE	8,076	8,035	8,035	-	-
EQUIPMENT < 5,000	-	-	930	5,000	2,500
JANITORIAL SUPPLIES	527	916	67	2,500	2,500
MISCELLANEOUS	-	777	381	1,000	250
OFFICE OPERATIONS	3,575	1,921	2,865	5,000	5,000
VEHICLE REP & MAINT - INSIDE	-	-	14	-	-
UTILITY COSTS	3,316	2,674	2,802	3,000	4,000
TOTAL SUPPLIES	20,155	14,889	16,930	18,000	16,750
OTHER FINANCING USES					
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**$ 41,177**	**$ 48,987**	**$ 45,618**	**$ 83,500**	**75,500**

APPENDIX


Since 1821
THE CITY OF
Monroe

STATISTICAL INFORMATION


Since 1821
THE CITY OF
Monroe

Statistical Information

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Fiscal Year	Population (1)	Personal Income* in thousands	Per Capita Personal Income (2)*	Median Age (1)	Housing Units (1)	Unemployment Rate (3)*	Wage & Salary Employment # of Jobs (2)*
2004	11,968	$ 313,238	$ 26,173	32	4,637	4.4	17,371
2005	12,405	344,226	27,749	32	4,637	4.7	18,565
2006	12,799	375,625	29,348	32	4,637	4.6	20,084
2007	13,187	399,672	30,308	32	4,637	4.7	20,339
2008	13,381	413,460	30,899	32	4,637	6.4	19,412
2009	13,534	428,689	31,675	32	4,637	10.3	17,796
2010	13,234	429,840	32,480	33	6,006	10.2	17,826
2011	13,349	457,016	34,236	33	6,250	9.9	18,324
2012	13,349	457,016	34,236	33	6,250	8.3	18,336
2013	**13,349**	**471,433**	**35,316**	**33**	**6,212**	**7.5**	**18,336**

(1) Source: U.S. Census Bureau - all numbers are estimates from the Census Bureau except for 2010.
(2) Source: Bureau of Economic Analysis
(3) Source: BLS/Georgia Stats UGA

* Data only available at the County level

Bureau of Labor Statistics (BLS) using a revised methodology. This methodology incorporates more current residency factors. Historical data could not be revised using the new method. Thus, estimates for labor force data for 2005 and forward are not comparable to prior years. In some instances, there have been large changes in the unemployment rates from previous years.

OPERATING INDICATORS BY FUNCTION

Function	Indicator	2013
Police:		
	Number of dispatches	46,763
	Number of traffic citations issued	3,738
Fire:		
	Number of fire/EMS dispatches	2,045
Highways and streets:		
	Street resurfacing (lane miles)	2
Housing and development:		
	Value of new building construction (in 00	$ 36,969
	Number of permits issued	53
Utilities Cable & Internet		
	Number of customers standard cable	4,784
	Number of customers digital cable	-
	Number of Internet customers	2,354
	Number of phone customers	1,304
Electric		
	Number of customers	6,117
	Average daily consumption (KWh)	382,002
Natural gas		
	Number of customers	3,708
	Average daily consumption (MCF)	881
Wastewater		
	Number of customers	6,762
	Average daily sewage treatment (MGD)	1,540.000
Water		
	Number of customers	8,876
	Average daily consumption (Kgallons)	1,628
Solid Waste Service:		
	Refuse collected (tons)	10,858
	Recyclables collected (tons)	167
	Number of residential customers	5,348
	Number of commercial customers	682
	Number of transfer station customers	16

CAPITAL ASSET STATISTICS BY FUNCTION

Function	Asset	2013
Police:		
	Stations	1
	Vehicles	45
Fire:		
	Stations	1
Highways and streets:		
	Streets (miles)	75
	Streetlights	1,136
	Traffic signals	3
Utilitie Cable & Internet		
	Cable (miles)	267
Electric		
	Lines (miles)	185
	Substations	3
Natural gas		
	Mains (miles)	114
Wastewater		
	Sanitary sewer (miles)	154
	Maximum daily treatment capacity (MGD)	3.4
Water		
	Mains (miles)	241
	Maximum daily treatment capacity (MGD)	10
	Treated water storage capacity (Mgallons)	1.5
	Reservoir (raw) storage capacity (Mgallons)	795
Solid Waste Service:		
	Collection trucks	11
	Recycling trucks	1
	Transfer stations	1

Source: Various City departments

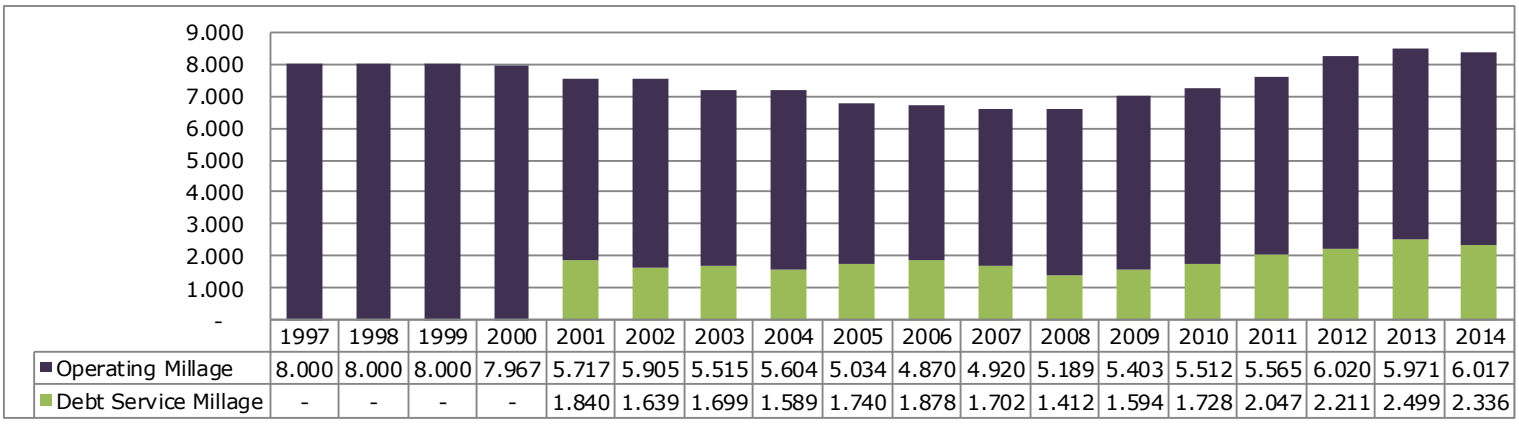
Statistical Information

PROPERTY TAX MILLAGE RATES

Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage
1997	8.000	-	8.000
1998	8.000	-	8.000
1999	8.000	-	8.000
2000	7.967	-	7.967
2001	5.717	1.840	7.557
2002	5.905	1.639	7.544
2003	5.515	1.699	7.214
2004	5.604	1.589	7.193
2005	5.034	1.740	6.774
2006	4.870	1.878	6.748
2007	4.920	1.702	6.622
2008	5.189	1.412	6.601
2009	5.403	1.594	6.997
2010	5.512	1.728	7.240
2011	5.565	2.047	7.612
2012	6.020	2.211	8.231
2013	5.971	2.499	8.470
2014	**6.017**	**2.336**	**8.353**

Source: Walton County Tax Assessors Office

Note: Assessed values are established by the County Assessors on January 1 of each year at

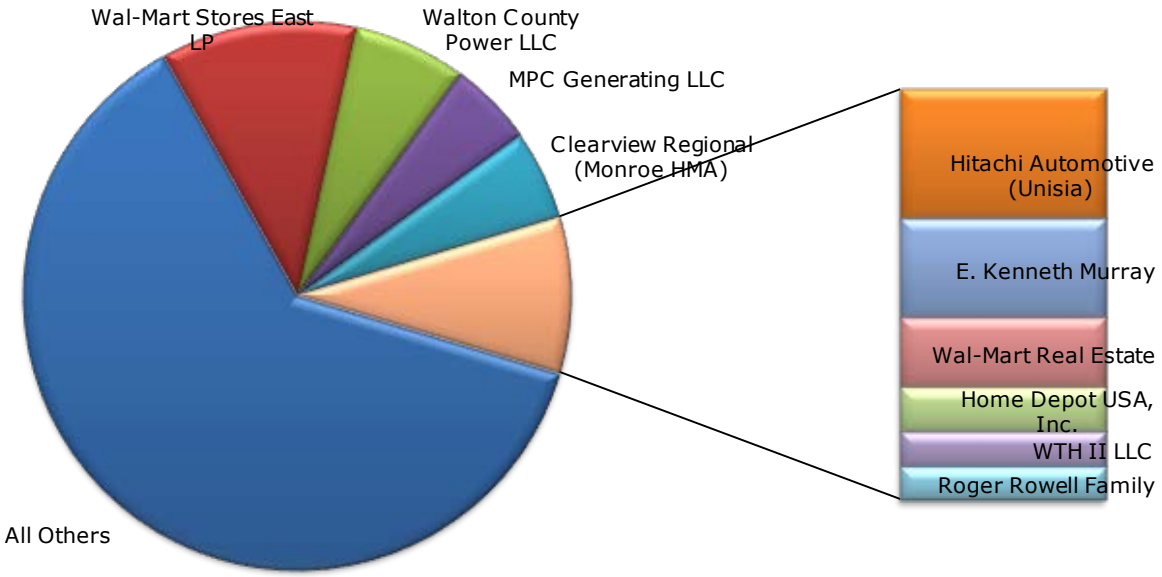


	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Operating Millage	8.000	8.000	8.000	7.967	5.717	5.905	5.515	5.604	5.034	4.870	4.920	5.189	5.403	5.512	5.565	6.020	5.971	6.017
Debt Service Millage	-	-	-	-	1.840	1.639	1.699	1.589	1.740	1.878	1.702	1.412	1.594	1.728	2.047	2.211	2.499	2.336

2013
TOP TEN TAXPAYERS
(amounts expressed in thousands)

Taxpayer	Taxable Assessed Value
Wal-Mart Stores East LP	$ 36,272
Walton County Power LLC	20,969
MPC Generating LLC	15,682
Clearview Regional (Monroe HMA)	16,569
Hitachi Automotive (Unisia)	9,210
E. Kenneth Murray	6,929
Wal-Mart Real Estate	4,878
Home Depot USA, Inc.	3,068
WTH II LLC	2,550
Roger Rowell Family	2,259

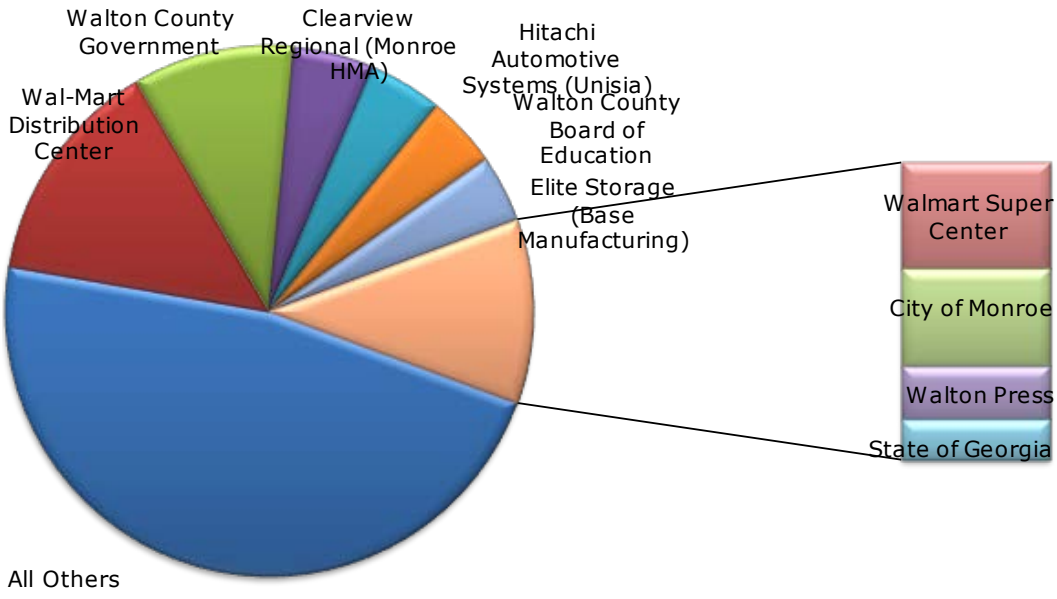
Source: City of Monroe Finance Department



2013
Top Ten Employers

Employer	Employees
Wal-Mart Distribution Center	812
Walton County Government	574
Clearview Regional (Monroe HMA)	287
Hitachi Automotive Systems (Unisia	263
Walton County Board of Education	255
Elite Storage (Base Manufacturing)	240
Walmart Super Center	232
City of Monroe	214
Walton Press	117
State of Georgia	87

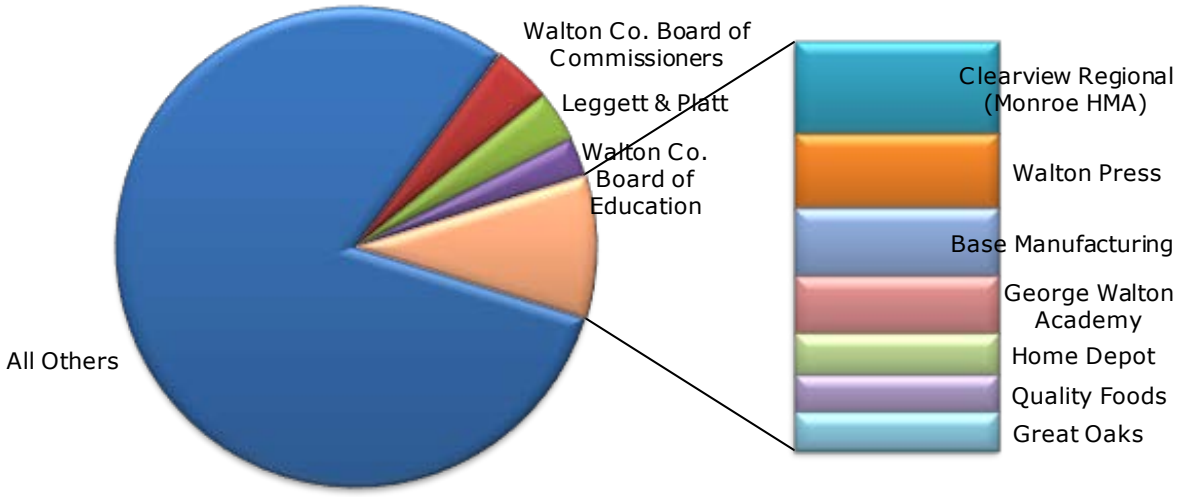
Source: City of Monroe Code Department



TOP TEN ELECTRIC CUSTOMERS

Customer	2013 Usage in MWh	2013 Annual Revenue (in thousands)	Rank	2013 Percentage of Total Revenues
Walton Co. Board of Commissioners	6,218	$ 602	1	3.94 %
Leggett & Platt	9,043	536	2	3.51
Walton Co. Board of Education	3,740	389	3	2.55
Clearview Regional (Monroe HMA)	4,805	330	4	2.16
Walton Press	2,814	265	5	1.74
Base Manufacturing	2,530	238	6	1.56
George Walton Academy	2,090	205	7	1.34
Home Depot	1,664	149	8	0.98
Quality Foods	1,813	134	9	0.88
Great Oaks	1,579	134	10	0.88
All Others	109,467	12,281		80.46
Annual Totals	145,763	$ 15,263		100.00 %

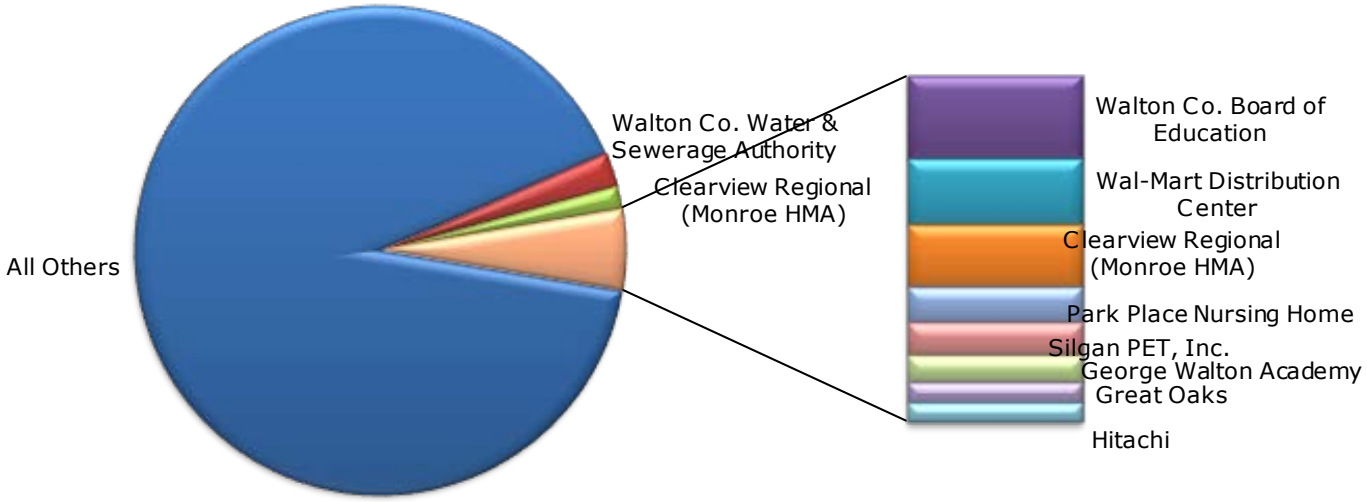
Source: City of Monroe Utility Department



TOP TEN WATER CUSTOMERS

Customer	2013 Usage in Kgallons	Annual Revenue (in thousands)	Rank	Percentage of Total Revenues
Walton Co. Water & Sewerage Authority	50,233	$ 85	1	2.29 %
Walton Co. Board of Commissioners	10,616	56	2	1.51
Walton Co. Board of Education	8,211	47	3	1.27
Wal-Mart Distribution Center	9,242	37	4	1.00
Clearview Regional (Monroe HMA)	8,831	35	5	0.94
Park Place Nursing Home	3,262	20	6	0.54
Silgan PET, Inc.	2,864	18	7	0.48
George Walton Academy	3,096	15	8	0.40
Great Oaks	2,813	12	9	0.32
Hitachi	2,670	11	10	0.30
All Others	503,162	3,377		90.95
Annual Totals	605,000	$ 3,713		100.00 %

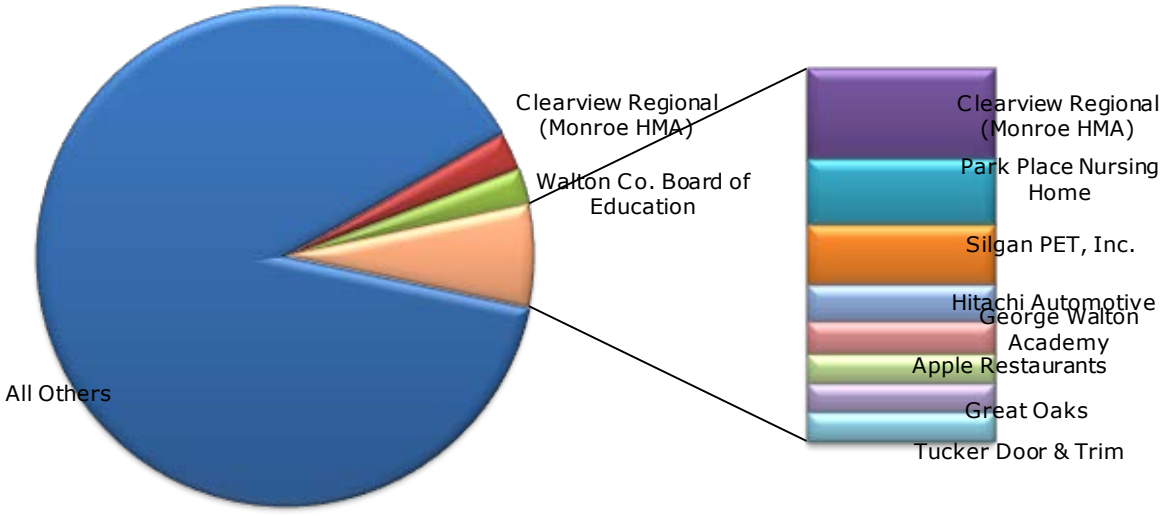
Source: City of Monroe Utility Department



TOP TEN SEWER CUSTOMERS

Customer	2013 Usage in Kgallons	2013 Annual Revenue (in thousands)	2013 Rank	2013 Percentage of Total Revenues
Walton Co. Board of Commissioners	8,359	$ 80	1	2.45 %
Walton Co. Board of Education	7,156	79	2	2.42
Clearview Regional (Monroe HMA)	6,927	52	3	1.60
Park Place Nursing Home	3,230	38	4	1.17
Silgan PET, Inc.	2,864	34	5	1.04
Hitachi Automotive	2,670	21	6	0.64
George Walton Academy	2,057	19	7	0.58
Apple Restaurants	2,212	17	8	0.52
Great Oaks	2,105	17	9	0.52
Tucker Door & Trim	1,412	17	10	0.52
All Others		2,885		88.54
Annual Totals		$ 3,259		100.00 %

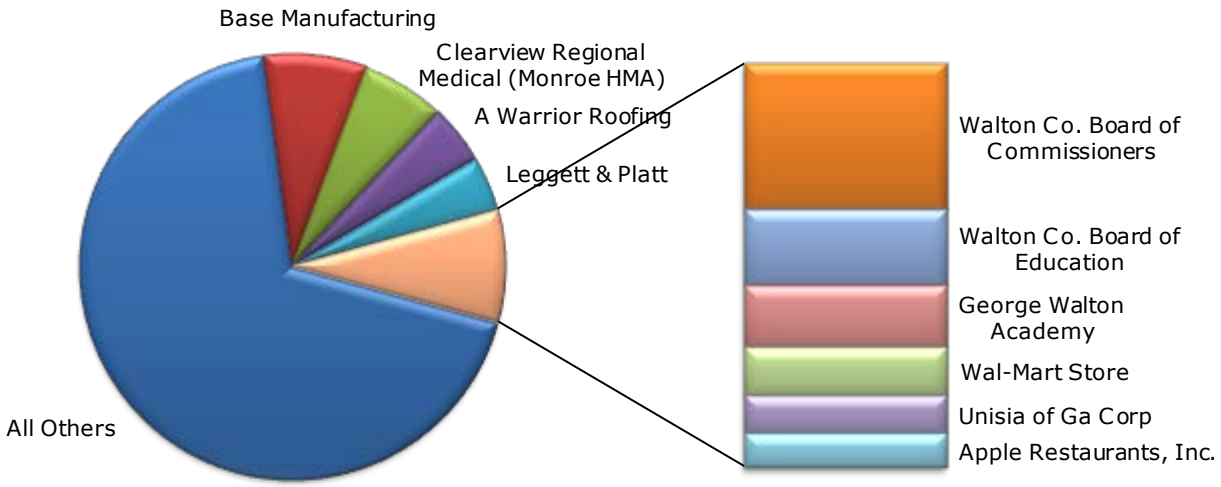
Source: City of Monroe Utility Department



TOP TEN GAS CUSTOMERS

Customer	2013 Usage in MCF	2013 Annual Revenue (in thousands)	Rank	Percentage of Total Revenues
Base Manufacturing	27,433	$ 262	1	7.84 %
Clearview Regional Medical (Monroe HMA)	20,020	213	2	6.38
A Warrior Roofing	16,137	151	3	4.52
Leggett & Platt	13,009	139	4	4.16
Walton Co. Board of Commissioners	9,137	103	5	3.08
Walton Co. Board of Education	4,712	53	6	1.59
George Walton Academy	3,806	43	7	1.29
Wal-Mart Store	3,099	34	8	1.02
Unisia of Ga Corp	2,467	27	9	0.81
Apple Restaurants, Inc.	2,251	24	10	0.72
All Others	174,019	2,292		68.59
Annual Totals	276,090	$ 3,341		100.00 %

Source: City of Monroe Utility Department



FINANCIAL POLICIES


Since 1821
THE CITY OF
Monroe

Financial Policies

The City of Monroe uses the following policies to assist with budget and fiscal management.

Budget Policy

The Budget shall be prepared in full compliance with the State's Uniform Chart of Accounts, and with Generally Accepted Accounting Principles (GAAP) for Governments as promulgated by the Government Accounting Standards Board.

All Budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e. expenditures/expenses may not exceed the total appropriation for any department within a fund without the City Council's approval).

When applicable, project length budgets are adopted for the Capital Projects Fund. All annual appropriations lapse at fiscal year-end. Georgia law requires the City to adopt a balanced budget annually. A balanced budget is one in which budgeted funding sources equal budgeted expenditures and fund balance may be used to balance the budget. The City's expenses may not exceed the amounts appropriated, except in the case of an emergency or a contingency which was not reasonable foreseeable.

Revenue Policy

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote.

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the City shall have a diversified revenue mix in order to minimize the impact the effect of economic downturns.

The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year.

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will review annually all fees and charges to assure that they maintain their inflation-adjusted purchasing power.

All cash donations to any department or agency of the City must be

deposited with the Finance Director's Office. All purchases using such donations must be budgeted and will comply fully with the City's purchasing policies.

Cash Management and Investment Policy

All deposits must be fully collateralized as required by State law.

The City will aggressively pursue all revenues due, including past due utility bills, court tickets and fines, and property taxes, using whatever legal means are available.

The City will pay all obligations on or before the due date.

The City's cash management and investment policies are designed to emphasize safety of capital first, sufficient liquidity to meet obligations second, and the highest possible yield third. Those policies are outlined below:

The City will operate with the least number of bank accounts required by federal and state statutes and regulations and GAAP for governments. Consolidation of bank accounts makes investment decisions easier, and reduces staff time needed to reconcile monthly bank statements.

Accounting, Auditing and Financial Policy

The City will maintain its accounting records and issue its annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board.

The City shall have a qualified certified public accounting firm conduct an independent audit annually, as required by Georgia Law. Any deficiencies noted by the Auditors shall be corrected immediately by the Director of Finance.

Debt Policy

The City will attempt to fund capital improvements through net income of the utility systems, general revenues, and its portion of any SPLOST (Special Purpose Local Option Sales Tax) funds before resorting to long-term debt issuance. This will reduce the overall indebtedness and strengthen the City's creditworthiness.

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this doesn't become necessary. No bond or note will be issued to purchase a fixed asset that has a shorter

useful life than the term of the debt instrument.

The City will issue general obligation bonds or capital outlay notes for necessary general government projects and either general obligation or revenue bonds for enterprise fund projects. The City may also use pooled capital lease funds from GMA and loans from the Georgia Environmental Facilities Authority (GEFA).

No debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the utility systems, because that debt will be repaid from charges for services, not from property taxes. These limitations are found in Article IX., Section V, Paragraph 1 and Article IX., Section VI, Paragraph 1 of the Georgia Constitution.

A firm source of revenue sufficient to make the anticipated debt service payments must be identified by the City Council before any capital outlay note, GEFA loan, GMA capital equipment lease, general obligation bond, or revenue bond is issued.

Further, good communication with bond-rating agencies will be maintained in full disclosure on every financial report as well as bond official statements will continue.


Since 1821
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GLOSSARY


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Glossary

Accounting System: The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

Accrual Basis Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity: A specific unit of work or service performed.

Ad Valorem Tax: A tax levied on the assessed value of real property. This tax is also known as property tax.

Adopted Budget: The Budget as formally approved by the City Council.

Amended Budget: The Adopted Budget as formally adjusted by the City Council.

Appropriation Ordinance: The official enactment by the City Council establishing the legal authority for the City officials to encumber or obligate and expend dollar resources.

Appropriation: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures for a stated purpose. Appropriations are usually made for fixed dollar amounts and are typically granted for a one (1) fiscal year period.

Assessed Value: The value at which property is taxed. The Assessed value in the state of Georgia is forty percent (40%) of the fair market value.

Assessment: The process of making the official valuation of property for taxation.

Assets: Property owned by the City which has book or appraised monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls.

Authority: A government or public agency created to perform a single function of a restricted group of related activities. Usually such units are

financed from service charges, fees and tools, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercises of certain powers.

Balance Sheet: A statement purporting to present the financial position of an entity or fund by disclosing the value of its assets, liabilities, and equities as of a specified date.

Bond Discount: The excess of the face value of a bond over the price for which it is acquired or sold.

Bond Premium: The excess of the price at which a bond is acquired or sold over its face value.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Budget Amendment: A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Board of Commissioners.

Budget Calendar: The schedule of key dates or milestones which the City follows in the preparation, processing and adoption of the budget.

Budget Document: The official written statement prepared by the Budget office and supporting staff which presents the Proposed Budget to the City Council.

Budget Resolution: The official enactment by the City Council legally authorizing the Financial Director to obligate and spend resources.

Budget Transfer: Intradepartment Transfer: A transfer from one account in a division, to another within the same division that does not increase the departments' total budget. These transfers may be made upon the approval of the Finance Director.

Budget: A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them.

Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

CAFR: Comprehensive Annual Financial Report which is an audited and printed copy of the City's financial statement at the end of a given fiscal year.

Capital Assets/Expenditures: Capital outlay of five thousand dollars ($5,000) or more that has a useful life in excess of one year.

Capital Improvement Program (CIP): A multi-year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

Capital Outlays: Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

Capital Projects Fund: A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CDBG: Community Development Block Grant.

Charter: The legal document in which the State of Georgia grants the City's authority.

Confiscated Assets Fund: This fund is used to account for the City's share of monies that have been forfeited through the court system that are restricted for law enforcement purposes.

Construction in Progress: The cost of construction work that has been started but not yet completed.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services: Are items of expenditure for services the City receives from an Inter-Department Transfer or from an outside company. Utilities, rent, and postage are examples of contractual services.

COPS: Federal grants awarded to support community policing programs and other law enforcement initiatives.

Debt Service Fund: A fund established to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Debt Service: Expenditures for principal and interest payments on loans, notes, and bonds.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Deficit: 1.) The excess of an entity's or fund's liabilities over its assets (See Fund Balance). 2.) The excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes: Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

Department: A major unit of organization in the City of Monroe comprised of subunits named divisions or cost centers and responsible for the provision of a specific package of services.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

Enterprise Funds: A fund established to account for operations that are financed and operated in a manner similar to private enterprise – where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. An example is the City of Monroe Combined Utility.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to governmental funds.

Expense: Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or

central operations for example, depreciation. This term applies to Enterprise Funds.

Fiscal Year: A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Function: An accounting entity which is part of a fund. It is a compilation of all costs associated with a program or a department within a fund.

Fund Accounting: A method of accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance: Fund Balance is the difference between assets and liabilities of a governmental fund. Because assets may include non-cash items, fund balances may not represent liquid assets.

Fund Equity: The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FY: The abbreviation for Fiscal Year which the twelve (12) month period beginning on January 1st and ending on December 31st.

GAAP: Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GEFA: Georgia Environmental Finance Authority (Formerly, Georgia Environmental Facilities Authority).

General Fund: A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GFOA: Government Finance Officers Association is a support organization whose purpose is to enhance and promote the professional management of governments for the public benefit.

GO Debt Service Fund: A fund established to account for the accumulation of resources for, and payment of the City's long-term debt principal and interest.

Governmental Funds: This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Fund, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and uses the modified accrual basis of accounting.

Grant: A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

GUTA: The Georgia Utility Training Academy (GUTA) is a training facility specializing in natural gas, water, wastewater, confined space, trenching & shoring, flagging and fire training.

Hotel/Motel Fund: This fund is used to account for hotel/motel taxes collected that are restricted for promotion of trade and tourism in the City.

Insurance Premium Tax: Tax paid by insurance companies for premiums collected inside the city.

Interfund Loan: A loan made by one fund to another to be repaid at a later date.

Intergovernmental Revenue: Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

Investment: Securities held for the production of income in the form of interest and dividends.

L.O.S.T. (Local Option Sales Tax): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the local option sales tax also applies to sales of motor fuels. In order to impose this tax, the qualifying entity must submit a copy of a resolution if more than one-half of the votes cast are in favor of the tax.

Lease-Purchase Agreements: Contractual agreements that are termed leases, but that in substance are purchase contracts.

Levy: To impose taxes, special assessments or service charges for the support of government activities.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item: A detailed classification of an expense or expenditures classified within each Department.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and a least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill: One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

Mission: The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

Modified Accrual Basis: Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

Nonoperating Expense: Proprietary fund expenses incurred in performance of activities not directly related to supplying the basic service by a governmental enterprise.

Nonoperating Income: Propriety fund income that is not derived from the basic operations of such enterprises.

Objective: An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

Operating Costs: Operating cost are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

Operating Transfer: Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

Ordinance: A formal legislative enactment by the governing body of a City. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

PAFR: The Popular Annual Financial Report is a report containing extracted accounting information specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

Performance Measures: Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personal Property: Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

Personal Services: Expenditures for the payment of salaries, wages and fringe benefits of employees.

Property Tax: Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

Proprietary Funds: This category of funds often emulates the private sector and includes Enterprise Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

Rating: The credit worthiness of a City as evaluated by independent agencies, with AAA or Aaa being the highest.

Real Property: Land, buildings, permanent fixtures, and improvements.

Reserve: (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

Resources: Total dollars, people, materials and facilities available for use including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Revenue: Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

S.P.L.O.S.T. (Special Purpose Local Option Sales Tax): An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

Self-Insurance: The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks. Any losses which do occur are charged against those accounts or funds.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

Tax Anticipation Note (Tan): Borrowing by a local government against future anticipated tax revenue.

Tax Digest: The total assessed value of taxable property for a particular area.

Tax Levy: The total amount to be raised by general property taxes for operations and debt service purposes.

Tax: A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

TE Grant: Transportation Enhancement Grant made available by the Georgia Department of Transportation (GDOT) to provide for sidewalks, street lighting and other improvements.

User Fees: Charges or fees established to recover part or all of the costs incurred in the provision of services by a government; based on the philosophy that the recipient of the benefit should pay for the services. Also called Charges for Service.


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