

Adopted Budget Fiscal Year 2018

Georgia Utility Training Academy

The City of Monroe is home to the Georgia Utility Training Academy (GUTA), a state-of-the-art training facility located in Monroe, Georgia. Built in 2010, GUTA is set on 4 ½ acres and includes a 4,000 square-foot indoor facility with multiple classrooms. The facility is designed to train and instruct utility workers specializing in natural gas, water, wastewater, erosion control, stormwater, confined space, and other services.

City of Monroe, Georgia

City of Monroe, Georgia

Approved Annual Budget

For the Fiscal Year Ending

December 31, 2018

Prepared by the City of Monroe, Georgia

Finance Department


2013
2014
2015
2016
2017
GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished
Budget Presentation
Award
PRESENTED TO
City of Monroe
Georgia
Executive Director / CEO



Elected Officials

Gregory P. Thompson, Mayor

L. Wayne Adcock, Vice Mayor

Larry A. Bradley, Councilmember

Myoshia Crawford, Councilmember

Norman Garrett, Councilmember

C. Nathan Little, Councilmember

Lee P. Malcom, Councilmember

Ross Bradley, Councilmember

James D. Richardson, Councilmember

Appointed Officials

Logan Propes, City Administrator

Pat Kelley, Planning, Development & Codes Director

Brian K. Thompson, Electric & Telecommunications Director

Vacant, Finance Director

M. Keith Glass, Public Safety Director

Danny Smith, Solid Waste Director

Jeremiah Still, Streets and Transportation Director

Rodney W. Middlebrooks, Water, Sewer & Gas Director

Citizens of Monroe, Georgia
Organization Chart
January 2018

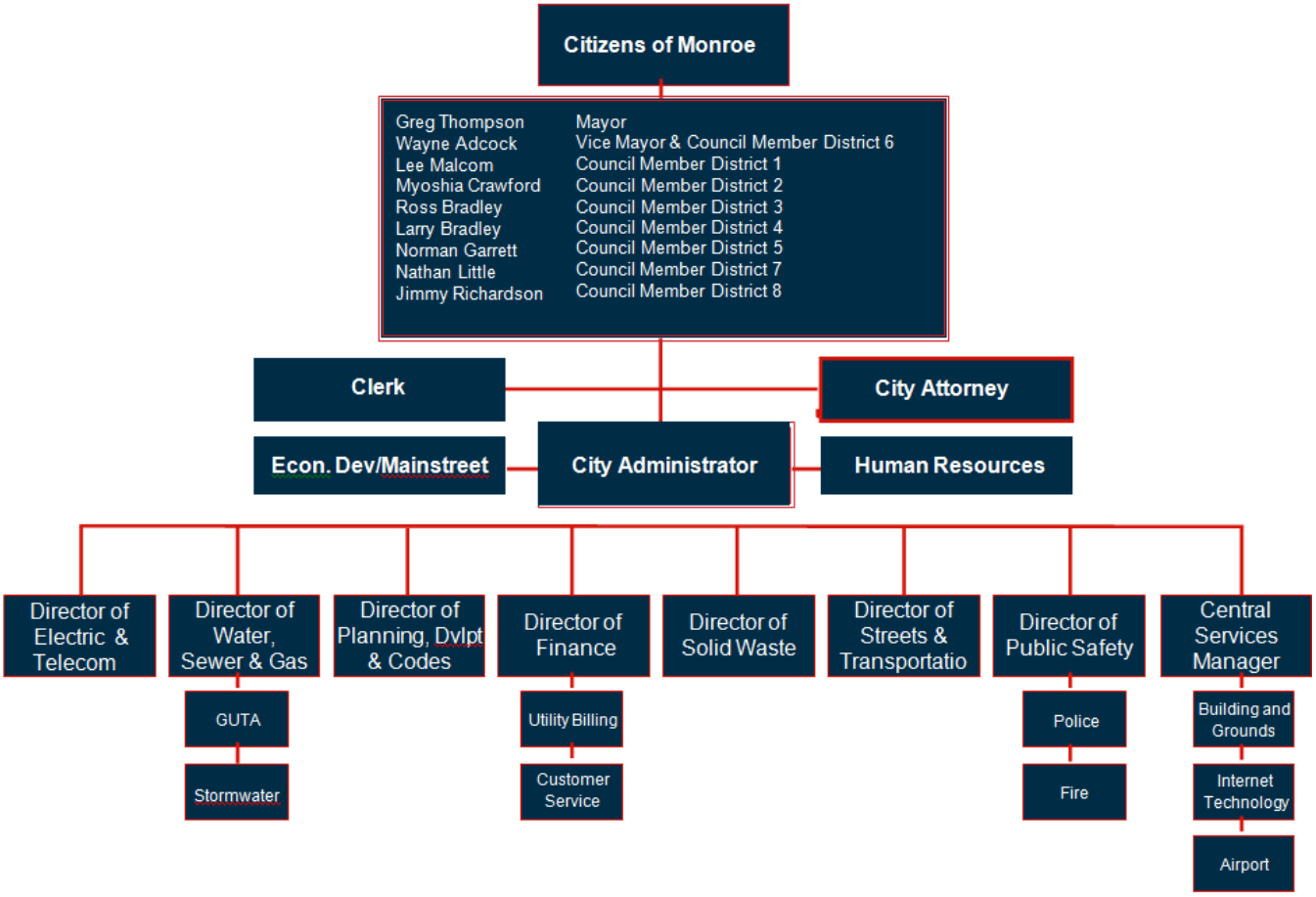


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INTRODUCTION

Since 1821
THE CITY OF Monroe
Post Office Box 1249 • Monroe, Georgia 30655
Telephone 770-267-7536 • Fax 770-267-2319

John S. Howard, Mayor
L. Wayne Adcock, Vice Mayor

January 1, 2018

Honorable Mayor and City Council
City of Monroe, Georgia

Re: Transmittal letter: Approved Budget 2018

Dear Mayor and Council,

I am pleased to present to you the approved version of the FY 2018 budget. This document contains the Capital Improvement Program (CIP) budget as discussed in earlier meetings along with the Maintenance & Operations (M&O) budget. The process began with departmental requests, which were reviewed and modified by myself and Finance staff based on funding availability, scope of program need, and actual performance.

The current FY 2017 General Fund budget is $10,636,545. The 2018 budget is $11,487,155, which represents an 8.72% increase over 2017. The current 2017 ad valorem tax rate for the City of Monroe is again the full rollback rate of 7.421 mills which will fund the FY 2018 budget (5.418 mills for maintenance & operations and 2.003 mills for general obligation bond debt service). We were able to decrease the debt service millage rate and debt payments through advanced refunding in late 2016. One mill equals approximately $388,315 in ad valorem tax proceeds at the 98% collection rate.

The total Combined Utilities Budget for FY 2018 is $38,608,773, an increase of 5.97% over the current FY 2017 budget of $36,613,080. The FY 2018 enterprise fund budget of Solid Waste contains a small increase of 1.53%

All funds combined city-wide are increasing 4.85% for FY 2018 with a total city-wide O&M balanced budget of $57,386,876.

This budget was prepared on a conservative basis with a net of twelve (12) new full-time positions – 6 firefighters (to be offset with funding from a SAFER Grant for several years), 4 patrolmen within the police department, 1 part-time I/T person, a HR director, a Senior Engineer within Telecommunications and a Waste Water Treatment Plant supervisor. There are also modest, but necessary capital expenditures. The council has also supported bringing new efficiencies and improved accountability to the organization.

These additional positions will create additional efficiencies in service to the public and internally. The budget also includes a three percent (3%) cost-of-living adjustment for FY 2018 per the personnel policies that mandates they occur every three years to help keep the pay scale balanced. These adjustments will be effective in July, 2018. Additionally, budgeted self-funded health insurance costs will decrease on the city-side by $1,000 per employee or approximately $217,000 total.

The portion of the FY 2018 budget that contains capital projects amounting to $10,869,988 is outlined in the Capital Improvement Program (CIP). The General Fund portion, $1,799,640, is funded by revenue generated in the General Fund. Other governmental funds' capital projects are funded with a dedicated source, such as SPLOST which totals $1,752,500. By ordinance, the City has established a utility capital improvement reserve to fund future capital projects for expansion and replacement. Included in the annual budget and financed from current and reserve utility capital revenues is $8,250,348. The Solid Waste fund accounts for another $50,000 in capital equipment in 2018. The CIP accounts for expenditures over $5,000 and having a useful life of more than two years.

Goals and Priorities

The following are some of the major goals and priorities of the City for FY 2018:

- Continue rehab of sewer, water, and gas mains throughout the City with the recently awarded CDBG from the Department of Community Affairs on 5th and 6th streets and make application for the same type of project on 3rd and 4th streets so as to rehabilitate the whole neighborhood.

- Continue rehabilitation program and plan on the waster-water treatment plant in lieu of a total plant redesign. This will save the city millions and help the plant last another 10+ years.

- Start a sewer expansion project along the Hwy 138 corridor and Alcovy River to create new opportunities for commercial and residential growth.

- Continue street light conversion project to LED for substantial cost savings and citizen safety.

- Continue replacement of old switches and conductors along with other improvements throughout the City's electric infrastructure. These projects will reduce line loss and outages and help with system reliability (See completed project on McDaniel Street and Wayne St. for example).

- Begin construction of the W. Spring Street sidewalk enhancement project from just below Broad Street to White Oak Lane, as well as repair and maintenance of existing sidewalks. Construction contracts have been executed for W. Spring St.

- Continue partnership with Georgia DOT (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown area connecting Hwy 83 and Hwy 11 South. Preliminary engineering has been submitted to GDOT; while a construction let date has been assigned by GDOT for SFY 2020. Parcel acquisition will commence in September, 2018. Such plans will include a new roundabout for improved traffic flow.

- We will begin construction on the LCI Transportation Enhancement grant project on North Broad Street. The project will extend sidewalks along North Broad Street from Marable Street to Mayfield Drive using LCI grant funds matched with local SPLOST transportation funds. Construction contracts have been executed.

- In FY 2018, four (4) police officer and vehicles will be added from funds in the general fund to commence the second year of a planned two-year process of increasing police patrol presence in the city. Two police patrol officers were hired in FY 2017.

- Six (6) Firefighters are allocated for hiring as part of the federal SAFER grant that was awarded to the city. This will pay a majority of the salaries and benefits for the personnel for three years.

- The Monroe Downtown Development Authority and volunteer Main Street committees continue their efforts to promote the downtown district and attract tourism to the City. The Main Street Program sponsors multiple programs and successful events throughout the year. The City will continue to support the downtown through financial contributions and a revised alcohol ordinance allowing for new restaurants and businesses such as brewpubs and wine tasting rooms and will allow for a more robust event calendar.

- Through a revised Central Services Department, more care will be taken of the appearance on the main city corridors with grounds keeping along with our flagship park, Childers Park, and cemeteries.

- The City will closely monitor growth areas for economic development activity and create the appropriate utility infrastructure plans to position the City for maximum commercial and retail development. Additional resources will be used to help recruit retailers to come to the City of Monroe and also mitigate slum and blight through code enforcement, which has an economic development impact.

- Hiring of a City Planner to direct this new growth within the vision of the Council will be a top priority.

- The renovation of the old Walton Plaza shopping center (purchased in December, 2017) for use as a new Police Department and Municipal Court will be a major initiative that will help change the face of the East Spring St. Corridor. Further master planning of the site will help to spur future, quality development in area that has otherwise been left behind. Additionally, the sale of the current police department will allow for a higher and better use of limited downtown retail space and will free up significant amounts of downtown parking at the Wayne St. lot.

Conclusion

The development of this budget was a challenging task that involved the evaluation of many competing priorities among our various departments and within the limitations of our available revenue. On balance, I believe that this proposed budget is a responsible fiscal plan that will keep Monroe moving progressively forward.

While some costs have increased, most of the budget is comprised of relatively fixed costs; those being personnel, utility purchases, and debt. There are no major changes for FY 2018 regarding scope of services with the exception of Public Safety, which over the past couple of years has been deemed a high priority by Council.

Acknowledgement

I wish to thank and acknowledge the many hours of work, advice and knowledge provided by the dedicated department directors and staff of the City of Monroe that have helped myself and the city council to produce this annual financial plan in order to serve the residents and customers of the City of Monroe. I want to especially express my appreciation to David Jahns, our Assistant Finance Director, Debbie Crowe, Senior Accountant, and Beth Thompson, Utility Customer Service Director, without whose efforts this document would not have been possible.

Sincerely,

Logan Propes
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 to keep an open dialogue with management, staff and the community on a regular basis.

Economic Development - To ensure continued sustainability of the community; to encourage existing businesses to improve and upgrade; to recruit and development quality new businesses; to encourage livable, walk-able 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 was incorporated November 30, 1821. The city is 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 those 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, a 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.

The City of Monroe is located in Walton County, Georgia

Population 13,664



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 shall be 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. (Meaning a budget must be adopted within 45 days after the new year).

- 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 not 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

- FINANCE CREATES BUDGET PACKETS FOR DEPARTMENTS, O&M AND CAPITAL (CIP)
    - **August 1st thru August 19th**

- FINANCE SENDS BUDGET PACKETS TO DEPARTMENTS
    - **August 22nd thru September 16th**

- FINANCE CREATES FYE 2016 PROJECTIONS TO DEVELOP 2017 REQUESTS
    - **September 1st thru September 30th**

- FINANCE REVIEWS, COMPILES BUDGET REQUESTS
    - **October 1st thru October 16th**

- CITY ADMINISTRATOR, FINANCE, AND DEPT. HEADS REVIEW BUDGET REQUESTS
    - **October 17th thru October 28th**
    - Develops draft O&M and CIP budgets

- CITY COUNCIL BUDGET RETREAT SESSIONS AND BUDGET REVIEW
    - **November 28th, 29th and 30th if needed**
    - Present draft O&M budgets, and take Council input on special projects or requests, and any other business affecting the upcoming year for city and utility services.

- 1ST PUBLIC HEARING ON NEW BUDGET
    - **December 5th**
    - **(Advertise in November 25th newspaper)**

- ADOPTION OF BUDGET
    - **December 12th**

Budget Resolution

A RESOLUTION ADOPTING THE 2018 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, 2018 and ending December 31, 2018, 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.

WHERAS, any pay classification or job description changes contained and funded herein the budget are approved for the amounts and purposes indicated.

WHERAS, any organizational chart changes or descriptions contained herein the budget are approved as 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 12th day of December 2017.

Greg Thompson, Mayor
City of Monroe

Attest:

Debbie Kirk, City Clerk

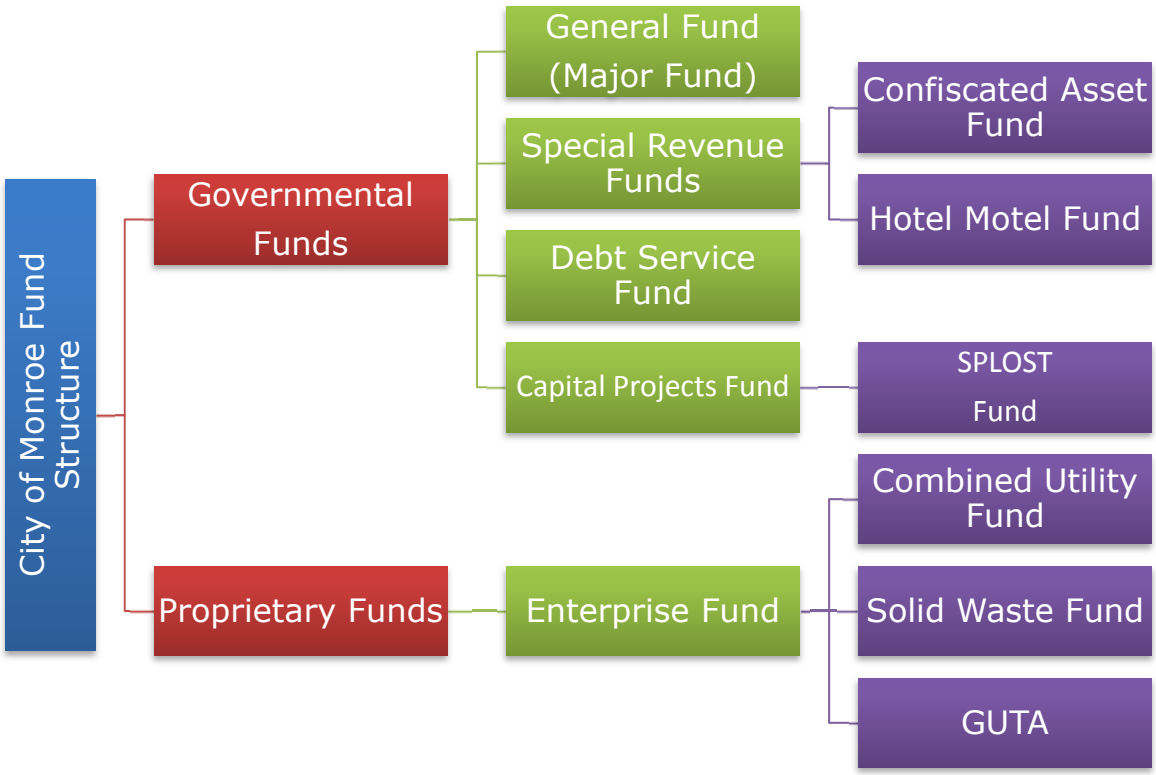
Fund Structure and Basis of Budgeting

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 uses 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 SUMMARIES

Citywide Operating Budget Summary

Revenues, Expenditures and Other Sources and Uses Summary

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
REVENUE					
TAXES	$ 6,348,446	$ 6,502,315	$ 7,839,100	$ 6,684,447	$ 6,798,323
LICENSES AND PERMITS	139,392	123,327	249,148	220,400	327,700
INTERGOVERNMENTAL	2,451,110	2,590,627	368,991	1,624,924	2,510,374
CHARGES FOR SERVICES	40,314,019	40,234,962	42,524,107	42,238,169	43,359,973
FINES AND FORFEITURES	488,314	494,382	321,644	460,000	440,000
INVESTMENT INCOME	45,351	76,109	175,849	50,000	60,000
CONTRIBUTIONS AND DONATIONS	134,680	45,390	81,601	42,000	41,000
MISCELLANEOUS	187,613	532,069	212,390	205,700	266,000
OTHER FINANCING SOURCES	2,690,662	2,699,734	5,474,599	3,141,132	3,381,006
FUND BALANCE	-	-	-	67,599	202,500
TOTAL REVENUE	**52,799,587**	**53,298,913**	**57,247,427**	**54,734,371**	**57,386,876**
EXPENDITURES BY FUND					
GENERAL FUND	9,497,372	10,082,973	9,753,148	10,636,545	11,487,155
SPLOST FUND	1,715,472	1,561,440	1,195,248	1,600,932	1,752,500
UTILITIES FUND	32,192,846	31,484,251	33,406,294	36,613,080	38,608,773
GO DEBT FUND	787,650	818,400	3,354,150	842,725	862,248
DOWNTOWN DEVELOPMENT AUTHORITY FUND	-	-	-	-	-
HOTEL/MOTEL FUND	25,000	44,291	47,679	25,000	25,000
CONFISCATED ASSETS FUND	60,896	122,447	60,089	35,000	40,000
SOLID WASTE FUND	3,818,254	4,280,000	4,088,437	4,548,708	4,611,200
GUTA FUND (in Utilities for 2018)	54,164	79,194	78,998	432,381	-
TOTAL EXPENDITURES	**48,151,654**	**48,472,995**	**51,984,043**	**54,734,371**	**57,386,876**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 4,647,933**	**$ 4,825,918**	**$ 5,263,383**	**$ 0**	**$ 0**

Citywide Operating Budget Summary

All Funds

REVENUES	GENERAL	SPLOST	COMBINED UTILITY	GO BOND DEBT SERVICE	DDA	HOTEL MOTEL	CONFISCATED ASSETS	SOLID WASTE	GUTA (in Utility for 2018)	2018 APPROVED BUDGET
TAXES	$ 6,773,323	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 6,798,323.00
LICENSES AND PERMITS	327,700	-	-	-	-	-	-	-	-	327,700
INTERGOVERNMENTAL	460,374	1,550,000	500,000	-	-	-	-	-	-	2,510,374
CHARGES FOR SERVICES	700,000	-	38,048,773	-	-	-	-	4,611,200	-	43,359,973
FINES AND FORFEITURES	400,000	-	-	-	-	-	40,000	-	-	440,000
INVESTMENT INCOME	-	-	60,000	-	-	-	-	-	-	60,000
CONTRIBUTIONS AND DONATIONS	41,000	-	-	-	-	-	-	-	-	41,000
MISCELLANEOUS	266,000	-	-	-	-	-	-	-	-	266,000
OTHER FINANCING SOURCES	2,518,758	-	-	862,248	-	-	-	-	-	3,381,006
FUND BALANCE	-	202,500								202,500
TOTAL	11,487,155	1,752,500	38,608,773	862,248	-	25,000	40,000	4,611,200	-	57,386,876
EXPENDITURES										
PERSONAL SERVICES AND EMPLOYEE BENEFITS	7,763,810	-	7,697,498	-	-	-	-	1,232,601	-	16,693,909
PURCHASED/CONTRACTED SERVICES	1,114,148	-	2,470,705	-	-	-	13,000	2,459,738	-	6,057,591
SUPPLIES	1,066,180	-	19,924,416	-	-	-	12,000	382,700	-	21,385,296
CAPITAL OUTLAYS	174,640	1,752,500	-	-	-	-	15,000	-	-	1,942,140
OTHER COSTS	203,800	-	300,000	-	-	25,000	-	-	-	528,800
DEBT SERVICE	302,329	-	2,225,562	862,248	-	-	-	-	-	3,390,139
DEPRECIATION AND AMORTIZATION	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING USES	862,248	-	5,990,592	-	-	-	-	536,161	-	7,389,001
TOTAL EXPENDITURES	11,487,155	1,752,500	38,608,773	862,248	-	25,000	40,000	4,611,200	-	57,386,876
TOTAL REVENUES OVER/UNDER EXPENDITURES	$ 0	$ -	$ (0)	$ -	$ -	$ -	$ -	$ 0	$ -	$ 0
ESTIMATED FUND BALANCE/FUND EQUITY, BEGINNING OF YEAR	$ 2,971,500	$ 4,466,997	$ 71,898,384	$ 116	$ 63,674	$ 3,197	$ 14,495	$ 1,578,314	$ 386,353	$ 81,383,030
USE OF CASH RESERVES	$ 144,536	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 144,536
ESTIMATED FUND BALANCE/FUND EQUITY, END OF YEAR	$ 2,826,964	$ 4,466,997	$ 71,898,384	$ 116	$ 63,674	$ 3,197	$ 14,495	$ 1,578,314	$ 386,353	$ 81,238,494

Citywide Positions by Fund - Full Time

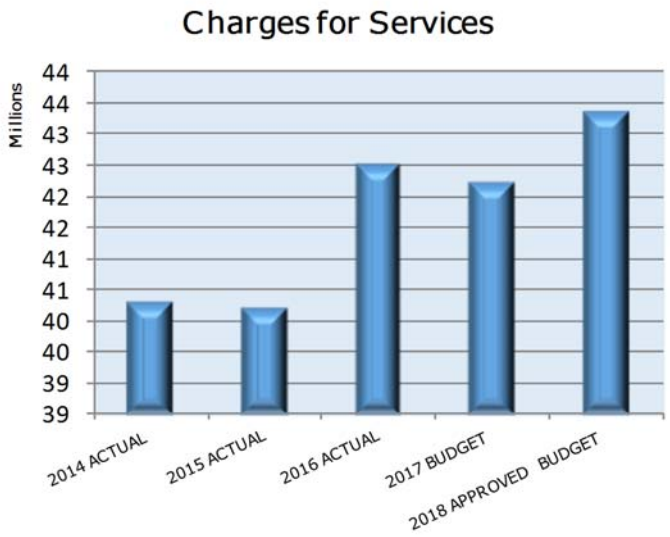
Fund	Department/Function	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	Administration	2	3	3	3	3
	Finance	5	5	5	5	5
	Planning, Development & Codes	3	4	6	6	7
	Fire	23	21	23	23	29
	Police	42	41	41	43	46
	Streets & Transportation	21	21	22	22	21
	Building And Grounds	3	3	3	3	1
	Municipal Court	0	0	0	0	1
Total General Fund		**99**	**98**	**103**	**105**	**113**
Utility Fund	Finance	4	5	4	4	5
	Customer Service	12	11	13	15	15
	Billing	3	3	3	3	3
	Central Services	9	10	9	9	11
	Electric & Telecomm Administration	3	2	2	3	4
	Electric	14	14	14	14	14
	Telecomm	8	8	8	8	8
	Water & Gas Administration	2	1	1	2	2
	Stormwater	1	3	3	3	4
	Sewage Collection	8	8	8	8	8
	Sewage Treatment Plant	8	7	7	7	7
	Water Treatment Plant	4	5	5	5	6
	Water Distribution System	16	7	8	10	9
	Natural Gas	8	8	8	8	8
	GUTA	0	0	0	0	3
Total Utility Fund		**100**	**92**	**93**	**99**	**107**
Solid Waste Fund	Administration	4	3	3	3	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	4	4	3
Total Solid Waste Fund		**21**	**20**	**22**	**22**	**21**
555 Guta Fund	Special Facility	0	0	3	3	0
Total 555 Guta Fund		**0**	**0**	**3**	**3**	**0**
Total All Positions		**220**	**210**	**221**	**229**	**241**

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, gas and GUTA.

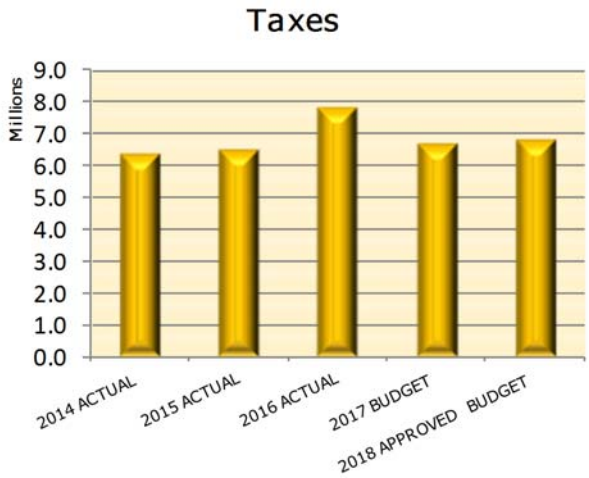


The budget for the Combined Utilities revenue is $2.0 million more than last year's budget, in part by inclusion of GUTA revenue of approximately $367,562. Projections for FY2018 are calculated using a conservative approach. We estimate sale of gas to be the same as last year and electric to be higher 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 we expect to see some increased expenditures due to our ongoing meter replacement project. We continue to see growth in residential and commercial fiber internet, our newest utility service. Employee contributions and costs for health insurance are expected to remain stable, and funding for pension will remain about the same as well. *Note: For 2018, GUTA's revenue has been moved to the Charges for Services category from the Miscellaneous category.*

Taxes

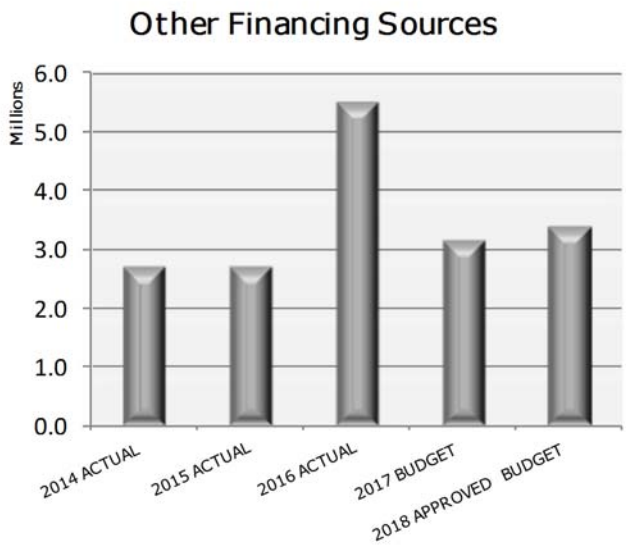
This category includes collections for Real and Personal Property Taxes, 1% Local Option Sales Tax (LOST), Franchise, Insurance Premium, Alcoholic Beverage and Hotel/Motel Tax.

The City's total millage rate for FY2017 is 7.421 mills. Debt service millage is 2.003, leaving 5.418 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

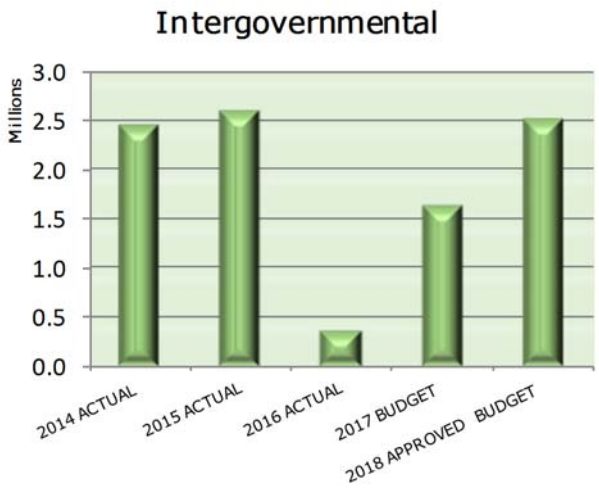
The majority of revenues from this category come from inter-fund transfers. The City Charter requires, in lieu of taxes, the transfer of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue. The amount estimated for FY2018 is $3,381,006.



Intergovernmental

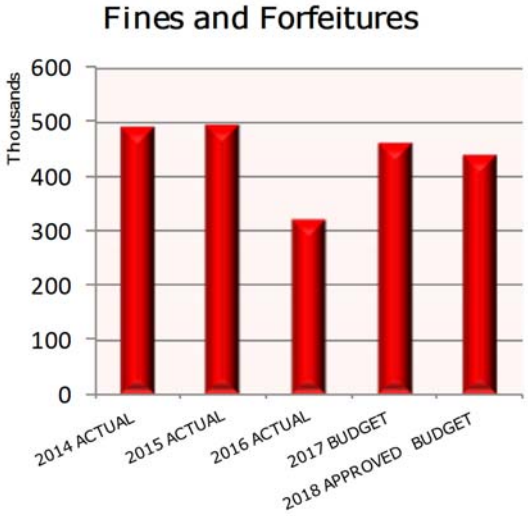
Receipts from local, state and federal governments are included in this category. They include grants, school resource officer and housing authority supplements, payment in lieu of taxes from the local housing authority and 1% Special Local Option Sales Tax (SPLOST).

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 2018 is $885,450 more than last year due mainly to a $238,000 Federal SAFER Grant for 6 new firefighters, $500,000 for a State CDBG grant and $120,000 for the LMIG project.



Fines and Forfeitures

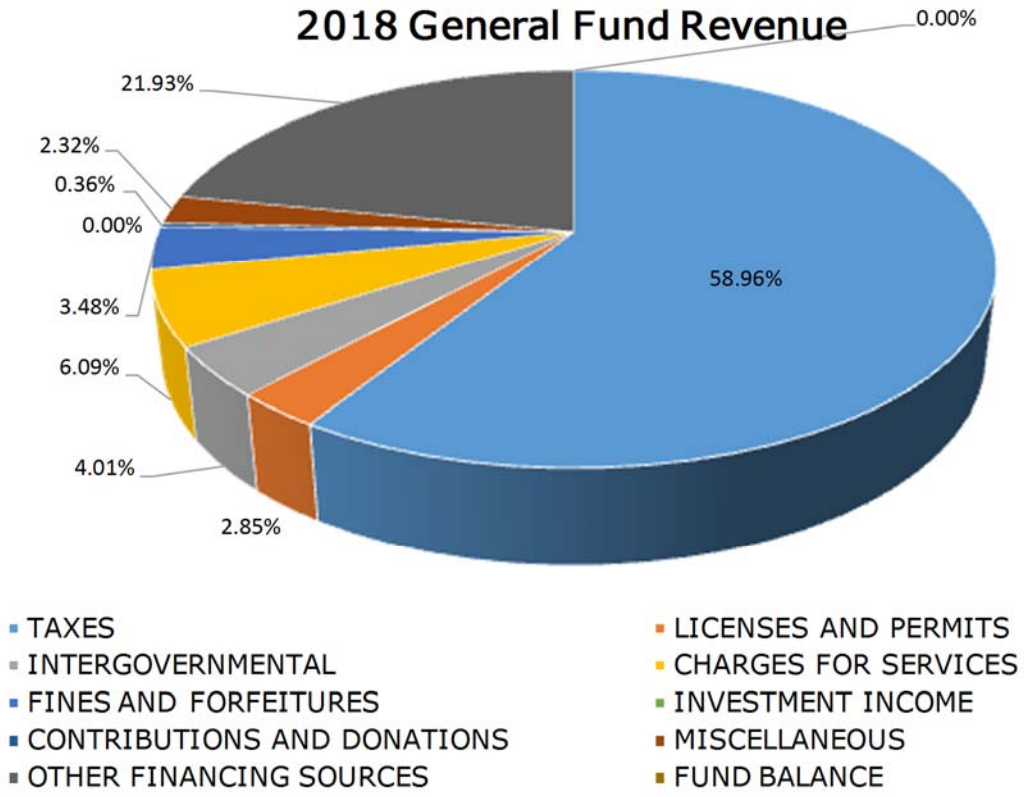
This revenue source is from municipal court traffic fines and citations. While citation numbers remain virtually unchanged with a slight decrease, we have experienced an increase in the number of violators being sentenced to jail and or community service, which has impacted revenue. Fines and Forfeitures are expected to decrease 6% for 2018.



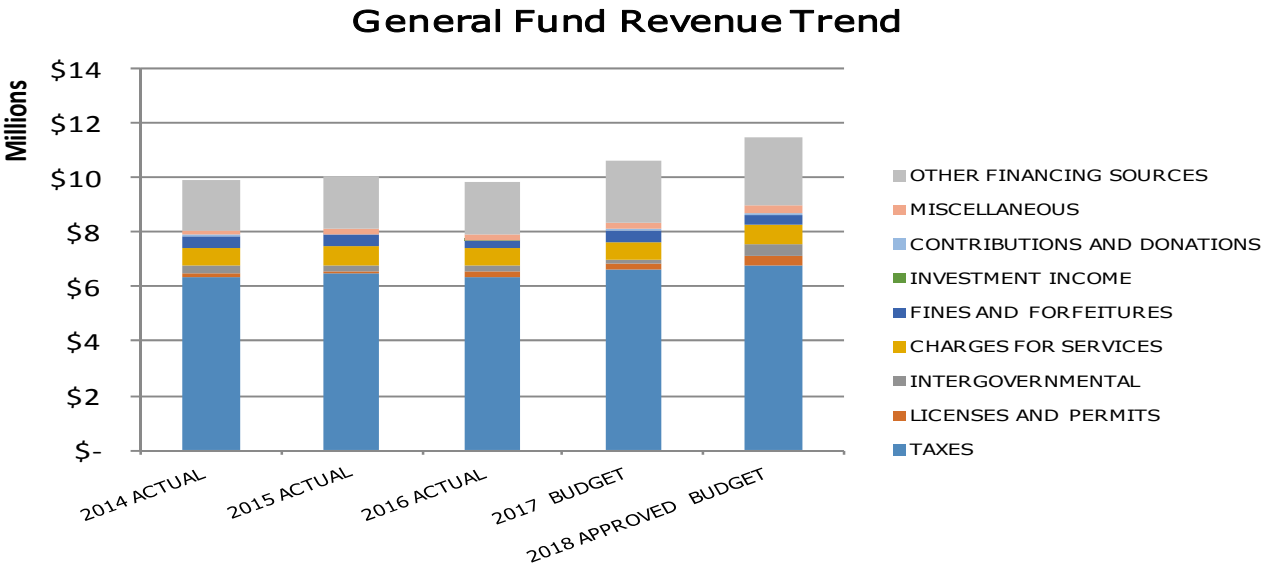
Revenue Summary

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 FY2018 is $11,487,155. The General Fund revenue budget for FY2018 is increasing 8.00% from last year's adopted budget.

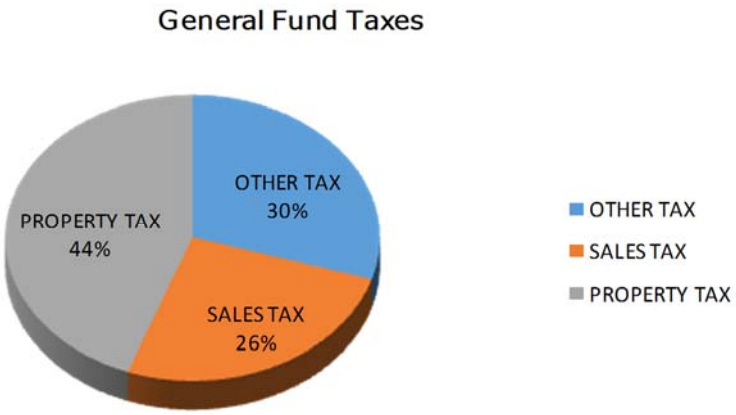


The next chart shows the trend in revenue categories in the General Fund. The trends remain relatively unchanged except for an increase of $369,000 in intergovernmental revenue which is explained in detail in another section of this document.

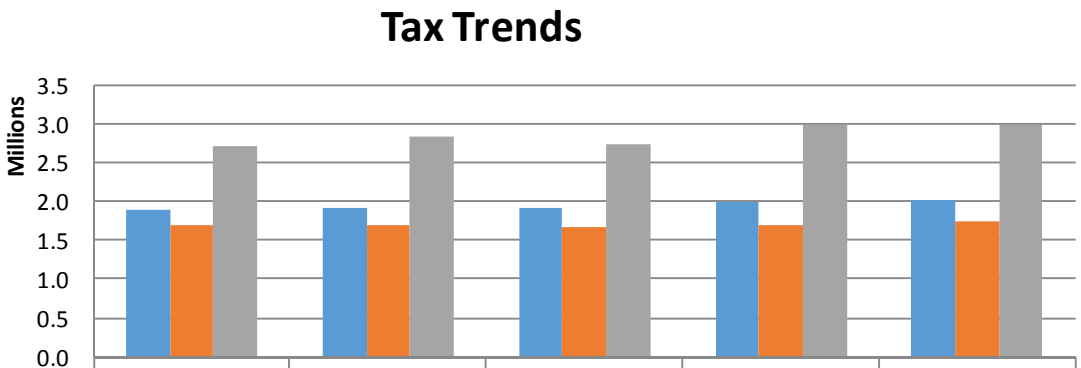


Taxes

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 60% of its total revenue from taxes in 2018. Almost half of the total tax collected is Property Tax making it the General Fund's largest revenue source followed by Other Tax, the majority of this being Insurance Premium, Alcoholic Beverages and TAVT taxes.



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



	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
OTHER TAX	1,899,107	1,927,484	1,906,337	1,984,875	2,002,600
SALES TAX	1,703,786	1,694,943	1,672,504	1,700,000	1,740,000
PROPERTY TAX	2,716,424	2,839,890	2,735,950	2,974,572	2,986,787

Licenses and Permits. Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2018 budget increases 48.7% from 2017 due mostly to revised alcoholic beverage permit fees.

Intergovernmental. These revenues are received from other governments such as Walton County Board of Education for School Resource Officer reimbursements and the Housing Authority for payments in lieu of tax. Projected revenue for FY2018 increases by 402.64% due to a $238,000 Federal SAFER Grant for 6 new firefighters, $500,000 for a State CDBG grant and $120,000 for the LMIG project.

Charges for Services. There is a $7,000 increase in the line item for Police Department Other Income for 2018 but a 0.86% decrease overall.

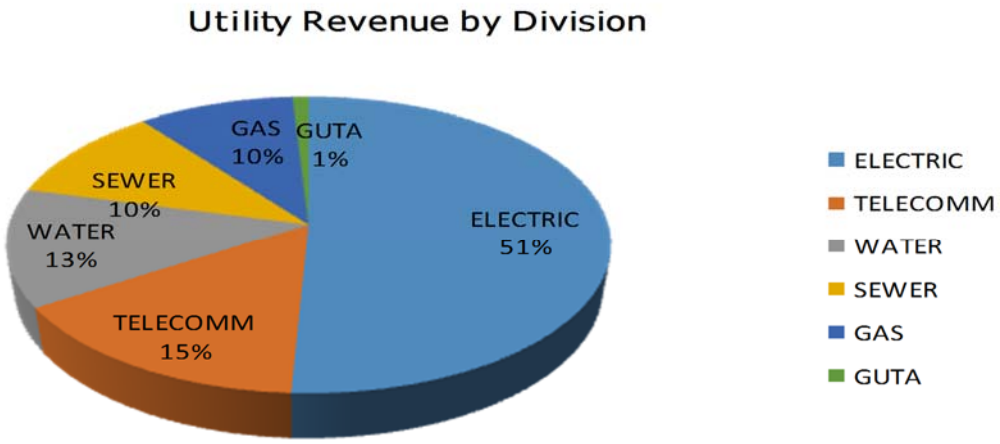
Fines and Forfeitures. These revenues are generated from Municipal Court Fines for violations of city ordinances. The 2018 budget has a 5.88% decrease from 2017.

Miscellaneous. These revenues are generated from rentals of city owned facilities and various other fees. The 2018 budget has a 29.3% increase from 2017 because of aviation fuel sales and hanger fees.

Other Financing Sources. These revenues are transfers to the General Fund from other funds which include transfers of franchise fees of 5% from the City's enterprise funds. A slight increase of 9.59% is budgeted over 2017 due to a projected increase in Utility transfers in.

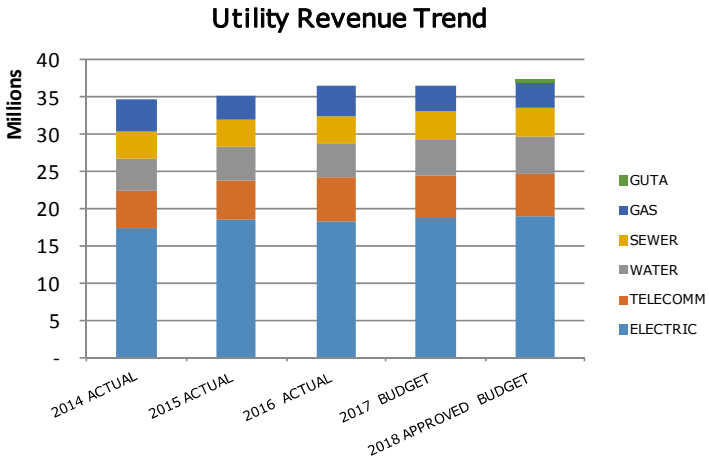
Combined Utilities Fund

The operation of utilities produces the largest category of revenue, Charges for Services.



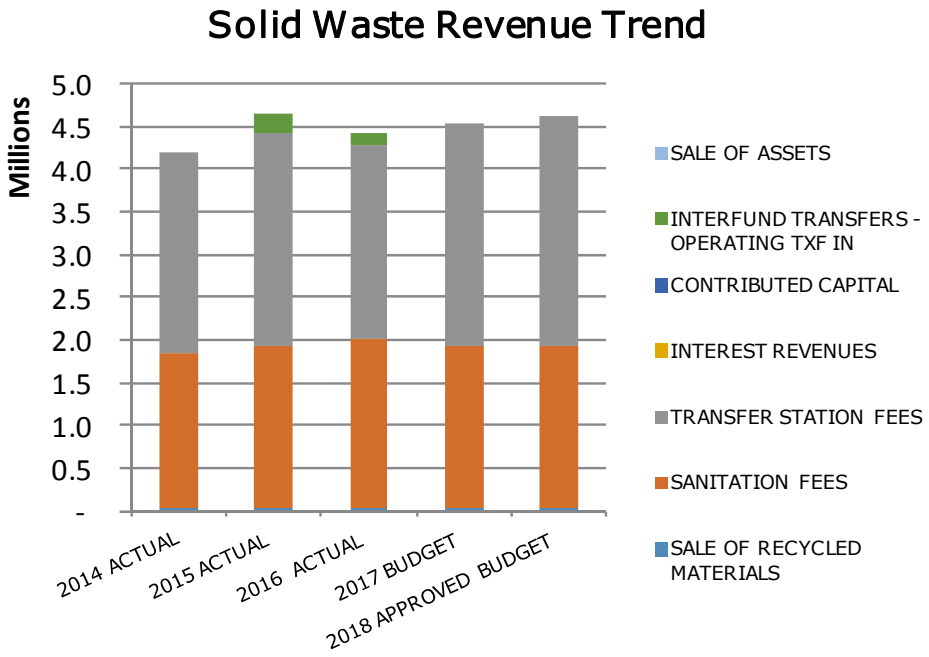
The chart above shows the breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2018 is $38,608,773, an increase of 5.45% from last year's adopted budget. Utility revenue is partially influenced by the 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.

This chart 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 not being increased in 2018 because of the new contract. The fees will increase again in 2019 by the normal 3% in order to keep up with the increase in hauling costs from the transfer station based on the current landfill disposal contract. The primary source of revenue is from the collection of fees charged to vendors using the transfer station. We project a slight increase for FY2018. Since our costs to transfer solid waste are directly tied to the amount of generated revenue we see a proportional amount of increase or decrease in costs as well.

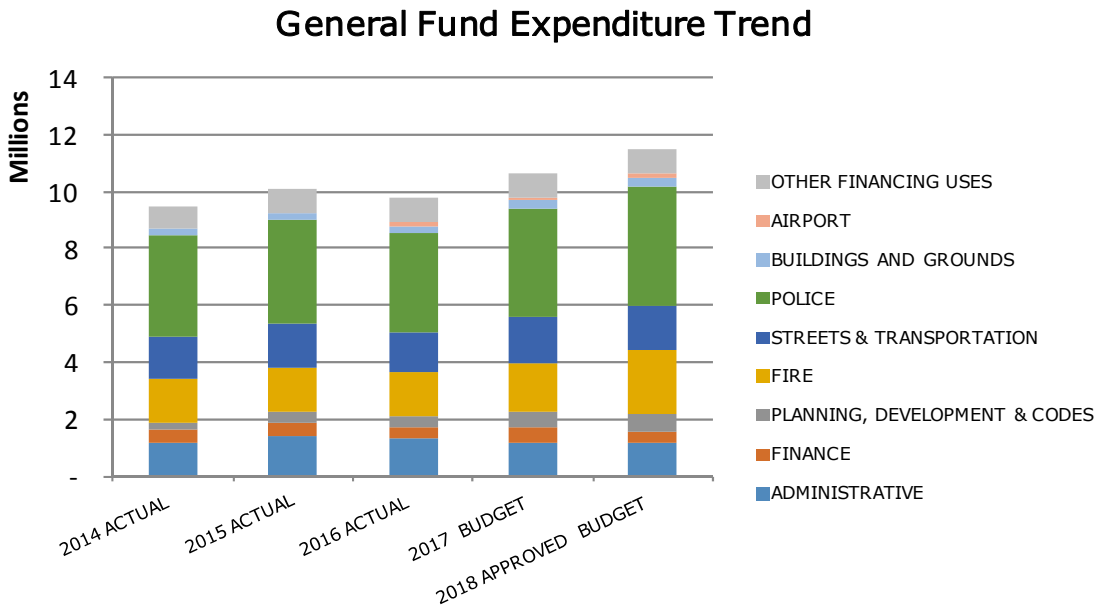


Expenditure Summary

The City of Monroe's FY2018 budget reflects a conservative document that will meet or exceed the services provided to our citizens in FY2017. The total budget is $57.4 million for all funds. Summary for the General Fund and Combined Utilities Fund follows.

General Fund

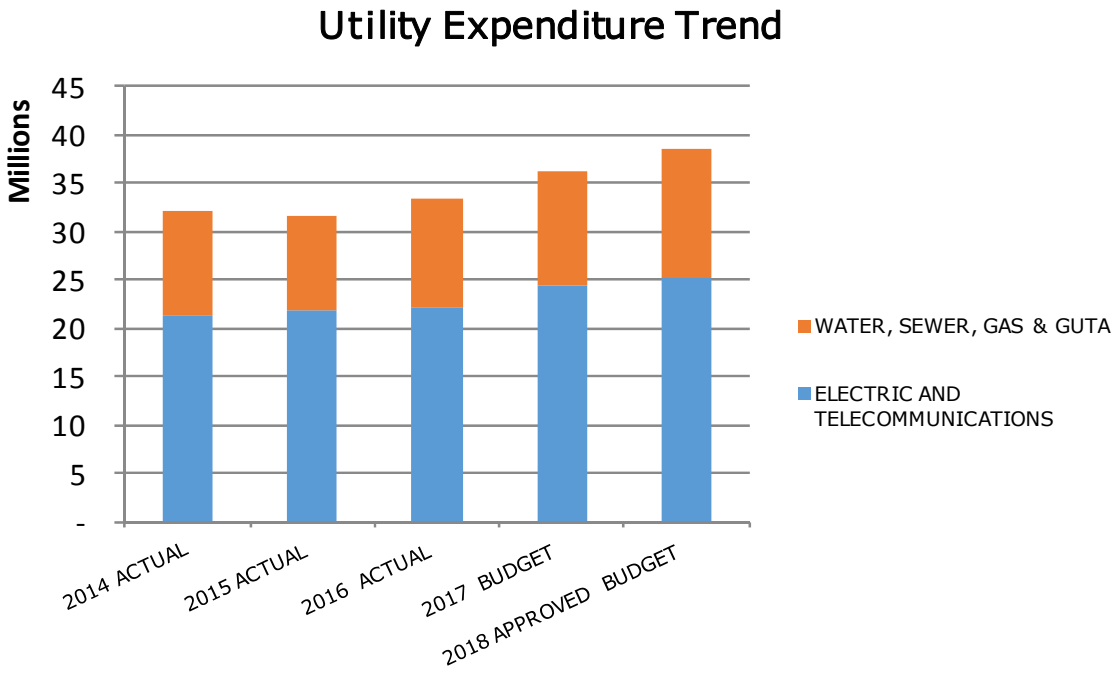
The total budget for the General Fund is $11.5 million which is up 8.7% from last year's budget. Efforts to keep spending at reasonable levels are made citywide. When possible, a department's budget is kept at the same level as the prior year. The next chart shows the trend for the departments in the General Fund.



Combined Utilities Fund

The expense budget for Monroe's Combined Utilities Fund totals $38.6 million for FY2018. This is up 5.9% from last year's adopted budget.

The cost of goods sold in electric ($11.9MM), cable TV ($3.0MM) and gas ($1.5MM) are the largest expenses for the Combined Utilities Fund. The cost of purchased power in electric accounts for 69%, cable TV accounts for 48% and the cost of fuel in gas accounts for 43% of their respective department's total budget.



CAPITAL

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 projects 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.

$10,869,988 in potential capital improvement projects for FY 2018 has been submitted. Combined Utilities, the City's largest Enterprise Fund is a total of $8,250,348 and SPLOST Fund had a total of $1,752,500 approved for 2018.

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 details of the FY 2018 CIP are listed on the following pages.

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

DEPARTMEN	PROJECT NAME	FUNDING SOUR	Values PROJ TOTAL	2018	2019	2020	2021	2022
Airport	**Airport Signage**	SPLOST/GF	**15,000**	15,000				
	East Apron Expand	SPLOST/GRANT	**150,000**		25,000	125,000		
	East Apron Rehab	SPLOST/GRANT	**458,500**		458,500			
	East Drainage	SPLOST/GRANT	**150,000**		25,000	125,000		
	Jet A Tank	SPLOST/GRANT	**120,000**				120,000	
	Obstruction Removal	SPLOST/GRANT	**80,000**		80,000			
	Runway Marking	SPLOST/GRANT	**720,000**			60,000	660,000	
	Terminal Area	SPLOST/GRANT	**100,000**					100,000
	T-Hangar	GEN FUND	**375,000**	375,000				
	T-Hangar Rehab	GEN FUND	**25,000**	25,000				
	Airport Total		**2,193,500**	**415,000**	**588,500**	**310,000**	**780,000**	**100,000**
Code	**Field Service Vehicles X2**	GEN FUND	**60,000**		30,000	30,000		
	Code Total		**60,000**		**30,000**	**30,000**		
Confiscated	**Firing Range**	GEN FUND	**15,000**	15,000				
	Confiscated Total		**15,000**	**15,000**				
Fire	**Equipment For Quint**	SPLOST	**85,000**		85,000			
	Fire Pumper	SPLOST	**390,000**		130,000	130,000	130,000	
	Fire Station Roof	GEN FUND	**58,000**	58,000				
	Public Safety Facility	SPLOST	**750,000**					750,000
	Quint To Replace Ladder Truck	GEN FUND	**720,000**		180,000	180,000	180,000	180,000
	Rapid Response Truck	GEN FUND	**45,000**	45,000				
	Equipment	SPLOST	**395,000**	395,000	0			
	Fire Total		**2,443,000**	**498,000**	**395,000**	**310,000**	**310,000**	**930,000**
Hwys & Streets	**Assessment Of Roadways**	GEN FUND	**50,000**	10,000	10,000	10,000	10,000	10,000
	New Sidewalks	SPLOST	**425,000**	85,000	85,000	85,000	85,000	85,000
	Single Axle Dump Truck	SPLOST	**90,000**		90,000			
	Skid Steer Loader	SPLOST	**60,000**	60,000				
	Street & Sidewalk Rehabilitation	SPLOST	**220,000**	40,000	45,000	45,000	45,000	45,000
	Tandem Axle Dump Truck	SPLOST	**130,000**				130,000	
	Truck Replacement (Streets & Transp)	SPLOST	**35,000**		35,000			
	Asphalt Paver	SPLOST	**340,000**			340,000		
	Roads/Sidewalks	SPLOST	**395,000**	395,000				
	Hwys & Streets Total		**1,745,000**	**590,000**	**265,000**	**480,000**	**270,000**	**140,000**
Police	**Taser 60 Cew Program**	GEN FUND	**34,560**	8,640	8,640	8,640	8,640	
	Vehicle Replacement Program	GEN FUND	**380,000**	95,000	95,000	95,000	95,000	
	Police Station Renovation	GEN FUND	**250,000**	50,000	50,000	50,000	50,000	50,000
	Police Station Acquisition	GEN FUND	**500,000**	100,000	100,000	100,000	100,000	100,000
	Police Total		**1,164,560**	**253,640**	**253,640**	**253,640**	**253,640**	**150,000**
Parks	**Truck Replacement**	SPLOST	**0**	0				
	Playground Equipment	GEN FUND	**28,000**	28,000				
	Parks Total		**28,000**	**28,000**				
	General Total		**7,649,060**	**1,799,640**	**1,532,140**	**1,383,640**	**1,613,640**	**1,320,000**

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

DEPARTMEN	PROJECT NAME	FUNDING SOUR	Values PROJ TOTAL	2018	2019	2020	2021	2022
Electric	**Automated Switching**	UTILITIES	**430,000**	150,000	150,000	65,000	65,000	
	Bucket Truck Replacement/Update	UTILITIES	**325,000**	215,000			110,000	
	Fault Finder	UTILITIES	**22,000**	22,000				
	Led Streetlights	UTILITIES	**125,000**	125,000				
	Meter Load Tester	UTILITIES	**33,000**	33,000				
	Pole Crane	UTILITIES	**80,000**	80,000				
	Reconductor Distribution System	UTILITIES	**800,000**	350,000	150,000	150,000	150,000	
	Van	UTILITIES	**27,000**	27,000				
	Warehouse Project	UTILITIES	**75,000**	75,000				
	Electric Total		**1,917,000**	**1,077,000**	**300,000**	**215,000**	**325,000**	
Finance - Util	**Cashier/Lobby Remodel**	UTILITIES	**25,000**	25,000				
	Drive Thru	UTILITIES	**200,000**	200,000				
	Field Service Vehicles	UTILITIES	**46,500**		23,000		23,500	
	Vehicle-Conwell	UTILITIES	**25,000**	25,000				
	Finance - Util Total		**296,500**	**250,000**	**23,000**		**23,500**	
Gas	**Good Hope Loop**	UTILITIES	**140,000**			70,000	70,000	
	Hubbard, Indian Creek, Cherokee, & Colquitt Streets	UTILITIES	**160,000**		160,000			
	James Huff-Gratis Loop	UTILITIES	**140,000**					140,000
	Lacy, Davis, Harris, & Ash Streets	UTILITIES	**140,000**	140,000				
	Old Mill Replacement	UTILITIES	**150,000**			150,000		
	Purchase F150 Service Truck	UTILITIES	**50,000**		50,000			
	Service Trencher	UTILITIES	**80,000**	80,000				
	System Expansion	UTILITIES	**250,000**	50,000	50,000	50,000	50,000	50,000
	Unisia Drive Extension	UTILITIES	**45,000**			45,000		
	Various Projects	UTILITIES	**500,000**	100,000	100,000	100,000	100,000	100,000
	Gas Total		**1,655,000**	**370,000**	**360,000**	**415,000**	**220,000**	**290,000**
Sewer	**Infrastructure Repair/Replacement**	UTILITIES	**3,587,223**	3,037,223	250,000	150,000	75,000	75,000
	Pump Station SCADA	UTILITIES	**50,000**	50,000				
	Sewer Grants (CDBG)	UTILITIES	**1,075,000**	25,000	500,000	25,000	500,000	25,000
	Sewer Main Rehab	UTILITIES	**750,000**	150,000	150,000	150,000	150,000	150,000
	Sewer Total		**5,462,223**	**3,262,223**	**900,000**	**325,000**	**725,000**	**250,000**
Stormwater	**Dump Truck**	UTILITIES	**65,000**	65,000				
	Infrastructure Replacement	UTILITIES	**500,000**	100,000	100,000	100,000	100,000	100,000
	Mini Excavator	UTILITIES	**75,000**	75,000				
	Stormwater Total		**640,000**	**240,000**	**100,000**	**100,000**	**100,000**	**100,000**
Telecom	**Cable Replacement**	UTILITIES	**240,000**	80,000	80,000	80,000		
	Fiber Blower	UTILITIES	**44,000**	44,000				
	Fiber Loop	UTILITIES	**150,000**	150,000				
	Fiber To The X	UTILITIES	**400,000**	100,000	100,000	100,000	100,000	
	Halon Fire Suppression	UTILITIES	**44,000**	44,000				
	Network Redundancy	UTILITIES	**225,000**	225,000				
	Wireless Deployment	UTILITIES	**75,000**	75,000				
	Telecom Total		**1,178,000**	**718,000**	**180,000**	**180,000**	**100,000**	
Water	**Fire Hydrant Replacement**	UTILITIES	**165,000**	55,000	55,000	55,000		
	Infrastructure Repair/Replacement	UTILITIES	**750,000**	150,000	150,000	150,000	150,000	150,000
	Loganville Waterline	UTILITIES	**1,648,125**	1,648,125				
	Remodel Of Old Water Plant	UTILITIES	**225,000**	225,000				
	Replace Truck	UTILITIES	**40,000**	40,000				
	Replacement Of Controls	UTILITIES	**30,000**	15,000	15,000			
	Warehouse Improvements	UTILITIES	**25,000**	25,000				
	Water Grants (CDBG)	UTILITIES	**1,075,000**	25,000	500,000	25,000	500,000	25,000
	Water Main Rehab	UTILITIES	**750,000**	150,000	150,000	150,000	150,000	150,000
	Water Total		**4,708,125**	**2,333,125**	**870,000**	**380,000**	**800,000**	**325,000**
	Utility Total		**15,856,848**	**8,250,348**	**2,733,000**	**1,615,000**	**2,293,500**	**965,000**

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

DEPARTMEN	PROJECT NAME	FUNDING SOUR	Values PROJ TOTAL	2018	2019	2020	2021	2022
Solid Waste	**1989 Spotter Truck Replacement**	SW	**50,000**				50,000	
	1999 Knuckleboom Truck Replacement	SPLOST	**130,000**		130,000			
	Commercial Garbage Truck Replacement	SPLOST	**240,000**			240,000		
	Loader Replacement	SPLOST	**425,000**			425,000		
	Replace Residential Garbage Truck	SPLOST	**200,000**	200,000				
	Sweeper Truck Replacement	SPLOST	**175,000**	175,000				
	Transfer Station Improvements	SW	**100,000**	25,000	25,000	25,000	25,000	
	Transfer Station Scale Replacement	SPLOST	**175,000**		175,000			
	Truck Replacement	SW	**25,000**	25,000				
	Equipment	SPLOST	**395,000**	395,000				
	Solid Waste Total		**1,915,000**	**820,000**	**330,000**	**690,000**	**75,000**	
	Solid Waste Total		1,915,000	820,000	330,000	690,000	75,000	

DEBT SERVICE

Debt Service

The table below presents the City of Monroe's long-term debt service budgeted figures for the fiscal year ending December 31, 2018.

	Balances 1/1/2018	Increases	Decreases	12/31/2018	Due In FY 2019
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2016	$ 1,703,000	$ -	$ 835,000	$ 868,000	$ 868,000
Total Governmental Activites	**$ 1,703,000**	**$ -**	**$ 835,000**	**$ 868,000**	**$ 868,000**

	Balances 1/1/2018	Increases	Decreases	12/31/2018	Due In FY 2019
Business Type Activities:					
Bonds Payable					
Series 2016	14,810,000	-	1,800,000	13,010,000	1,505,000
Notes Payable					
GEFA #2013-007	1,537,127	-	106,922	1,430,205	107,458
Total Business Type Activities	**$ 16,347,127**	**$ -**	**$ 1,906,922**	**$ 14,440,205**	**$ 1,612,458**

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 $36,293,752 in additional long-term general obligation bonds.

	Fiscal Year 2017
Debt Limit	**$ 42,792,902**
Total net debt applicable to limit	**1,703,000**
Legal debt margin	**$ 41,089,902**
Total net debt applicable to the limit as a percentage of debt limit	**3.98%**

The following table shows the debt funding requirements remaining over the life of the debt based on current outstanding debt issues. In late 2016, a

GEFA loan for a meter change-out project, along with the current 2003 and 2006 Revenue Refunding Bonds were refinanced in a combined placement at a total interest rate of 2.19% with the term of the loan remaining the same. The total gross savings of the 2016 refunding is $1,932,207 or 9.55% of savings as a percent of refunded bonds. This is paid through the combined utilities fund.

Below is information concerning the funding requirements for the City of Monroe for the period ending 12/31/18.

City of Monroe (GA)
Combined Utility System Refinancing
Revenue Refunding Bonds, Series 2016

period ending	Principal	Interest	Debt Service
12/1/2018	1,800,000	314,484	2,114,484
12/1/2019	1,505,000	276,652	1,781,652
12/1/2020	1,540,000	243,528	1,783,528
12/1/2021	1,570,000	209,638	1,779,638
12/1/2022	1,605,000	175,091	1,780,091
12/1/2023	1,640,000	139,722	1,779,722
12/1/2024	1,680,000	103,587	1,783,587
12/1/2025	1,715,000	66,576	1,781,576
12/1/2026	1,755,000	28,799	1,783,799
12/1/2027	-	-	-
12/1/2028	-	-	-
12/1/2029	-	-	-
12/1/2030	-	-	-
12/1/2031	-	-	-
12/1/2032	-	-	-
12/1/2033	-	-	-
12/1/2034	-	-	-
12/1/2035	-	-	-
12/1/2036	-	-	-
	$ 14,810,000	$ 1,558,077	$ 16,368,077

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. The General Obligation bond rating is A+ and the Revenue Bond rating is 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.

GENERAL FUND

General Fund

Revenues, Expenditures and Other Sources and Uses Summary

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
REVENUE					
TAXES	$ 6,319,317	$ 6,462,318	$ 6,314,791	$ 6,659,447	$ 6,773,323
LICENSES AND PERMITS	139,392	123,327	249,148	220,400	327,700
INTERGOVERNMENTAL	300,775	224,167	185,450	91,591	460,374
CHARGES FOR SERVICES	689,712	676,207	647,433	694,000	700,000
FINES AND FORFEITURES	408,191	405,299	287,674	425,000	400,000
INVESTMENT INCOME	-	-	2	-	-
CONTRIBUTIONS AND DONATIONS	33,300	45,390	38,250	42,000	41,000
MISCELLANEOUS	142,862	217,516	210,650	205,700	266,000
OTHER FINANCING SOURCES	1,866,092	1,881,334	1,933,173	2,298,407	2,518,758
FUND BALANCE	-	-	-	-	-
TOTAL REVENUE	**9,899,641**	**10,035,557**	**9,866,570**	**10,636,545**	**11,487,155**
EXPENDITURES BY FUNCTION					
ADMINISTRATIVE	1,180,002	1,409,273	1,358,524	1,206,753	1,160,749
FINANCE	431,783	498,219	383,534	488,498	417,991
PLANNING, DEVELOPMENT & CODES	284,428	336,524	331,601	563,771	631,363
FIRE	1,550,001	1,582,981	1,544,884	1,711,115	2,202,148
STREETS & TRANSPORTATION	1,480,335	1,524,850	1,446,773	1,620,804	1,569,485
POLICE	3,523,181	3,623,916	3,467,428	3,800,281	4,203,293
BUILDINGS AND GROUNDS	254,841	288,810	263,186	326,098	285,128
AIRPORT	-	-	116,070	76,500	154,750
OTHER FINANCING USES	792,801	818,400	841,150	842,725	862,248
TOTAL EXPENDITURES	**9,497,372**	**10,082,973**	**9,753,148**	**10,636,545**	**11,487,155**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 402,269**	**$ (47,416)**	**$ 113,422**	**$ -**	**$ 0**

General Fund
Revenue Detail

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
TAXES					
AD VALOREM TAX - CURRENT YEAR	$ 2,491,952	$ 2,558,227	$ 2,634,075	$ 2,710,772	$ 2,765,223
AD VALOREM TAX - PRIOR YEAR	98,050	153,948	50,316	150,000	125,000
AD VALOREM TAX PILOT	34,301	48,474		45,000	45,000
ALCOHOLIC BEVERAGE EXCISE TAX	303,677	302,097	280,651	300,000	300,000
BUSINESS &OCCUPATION TAX	81,700	84,150	86,200	85,675	86,900
FINANCIAL INSTITUTIONS TAX	57,356	53,101	59,579	59,500	70,000
FRANCHISE TAX ELECTRIC	263,862	282,669	303,920	270,000	285,000
INSURANCE PREMIUM TAX	712,964	761,685	825,052	815,000	850,000
INTANGIBLE TAX REVENUE	9,612	13,001	23,450	12,000	12,000
LOCAL OPTION MIXED DRINK	13,630	12,829	15,993	12,500	16,000
LOCAL OPTION SALES & USE TAX	1,703,786	1,694,943	1,672,504	1,700,000	1,740,000
MOBILE HOME TAX	6,068	9,484	6,223	8,500	6,500
MOTOR VEHICLE TAX	85,606	69,288	44,837	60,000	45,000
TITLE ADVALOREM TAX - TAVT	368,470	332,593	224,924	350,000	340,000
OTHER SELECTIVE TAX	-	-	156	-	
PEN & INT ON DELINQUENT TAXES	29,292	34,692	25,507	30,000	30,000
PUBLIC UTILITY TAX	54,396	46,141	52,035	46,000	52,000
RAILROAD EQUIPMENT TAX	447	468	499	300	300
REAL ESTATE TRANSFER TAX	4,148	4,527	8,871	4,200	4,400
TOTAL TAXES	**6,319,317**	**6,462,318**	**6,314,791**	**6,659,447**	**6,773,323**
LICENSES AND PERMITS					
ALCOHOLIC BEVERAGE PERMITS	38,700	39,900	43,300	40,000	165,000
BUILDING PERMITS	70,504	47,364	171,710	150,000	128,000
INSURANCE LICENSE	29,588	35,663	33,638	30,000	34,000
REGULATORY FEES	600	400	500	400	400
OTHER REGULATORY FEES - GOLF CARTS	-	-	-	-	300
TOTAL LICENSES AND PERMITS	**139,392**	**123,327**	**249,148**	**220,400**	**327,700**
INTERGOVERNMENTAL					
BOARD OF EDUCATION	43,231	43,231	46,231	46,231	75,000
DEA	10,733	18,064	5,767	-	
DEPARTMENT OF JUSTICE	-	-	18,000	-	
FEDERAL GRANTS	4,295	30,793	40,210	-	238,374
HOUSING AUTHORITY SUPPLEMENT	-	-		18,000	
PILOTHOUSING AUTHORITY	16,376	18,613	42,290	27,360	27,000
LMIG PROGRAM	226,140	113,466		-	120,000
STATE GRANTS RECEIVED	-	-	32,951	-	
TOTAL INTERGOVERNMENTAL	**300,775**	**224,167**	**185,450**	**91,591**	**460,374**

General Fund
Revenue Detail (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
CHARGES FOR SERVICES					
BAD CHECK FEES	597	120	120	-	
CEMETARY LOT SALES	9,120	14,233	14,445	11,000	10,000
CODE DEPT OTHER INCOME	925	219	1,217	-	
EMPLOYEE SELF INS FEES (HEALTH INSURANCE	641,923	626,723	598,982	650,000	650,000
MAINTENANCE DEPT OTHER INCOME	175	-		-	
OTHER FEES	495	345	345	-	
POLICE DEPARTMENT OTHER FEES	-	(165)		-	
POLICE DEPARTMENT OTHER INCOME	14,834	13,146	15,478	13,000	20,000
FIRE DEPARTMENT OTHER INCOME	5	10	1,000	-	
EVENT FEES	21,638	21,577	15,846	20,000	20,000
TOTAL CHARGES FOR SERVICES	**689,712**	**676,207**	**647,433**	**694,000**	**700,000**
FINES AND FORFEITURES					
MUNICIPAL COURT	408,191	405,299	287,674	425,000	400,000
TOTAL FINES AND FORFEITURES	**408,191**	**405,299**	**287,674**	**425,000**	**400,000**
INVESTMENT INCOME					
INTEREST REVENUES	-	-	2	-	
TOTAL INVESTMENT INCOME	**-**	**-**	**2**	**-**	**-**
CONTRIBUTIONS AND DONATIONS					
FIRE DEPARTMENT	2,775	2,930	3,375	1,000	5,000
MAIN STREET	27,525	38,800	31,500	40,000	35,000
MISC. GRP INSURANCE RECEIPTS	805	-		-	
POLICE DEPARTMENT	3,000	3,660	3,375	1,000	1,000
TOTAL CONTRIBUTIONS AND DONATIONS	**34,105**	**45,390**	**38,250**	**42,000**	**41,000**
MISCELLANEOUS					
COMMUNITY CENTER FEES	10,532	8,385	12,420	10,000	10,000
AIRPORT FUEL FEES	114	33,180	77,799	94,500	125,000
HANGER RENT	95,861	96,186	78,660	97,000	125,000
OTHER	283	4,010	4,553	2,000	2,000
REIMB FOR DAMAGED PROPERTY	11,518	28,582	6,952	-	
RENTAL - 227 S BROAD	14,580	33,955	21,130	-	
AIRPORT TIE DOWN FEES	2,475	2,100	2,200	2,200	4,000
WORK COMP MISC RECEIPTS/REFUND	6,694	11,118	6,935	-	
TOTAL MISCELLANEOUS	**142,057**	**217,516**	**210,650**	**205,700**	**266,000**
OTHER FINANCING SOURCES					
GENERAL FIXED ASSETS	25,709	-		-	
OPERATING TRANSFERS IN UTILITY	1,615,012	1,640,066	1,694,513	2,054,220	2,264,758
TRANSFER IN - SOLID WASTE	210,371	219,518	211,199	223,250	230,000
TRAN IN - SW GRP INS REG FUND	3,000	9,750	12,611	-	12,000
TRAN IN - UT GRP INS REG FUND	12,000	12,000	14,783	-	12,000
TRANS IN - GUTA	-	-	68	20,937	
TOTAL OTHER FINANCING SOURCES	**1,866,092**	**1,881,334**	**1,933,173**	**2,298,407**	**2,518,758**
TOTAL REVENUES	**$ 9,899,641**	**$ 10,035,557**	**$ 9,866,569**	**$ 10,636,545**	**$ 11,487,155**

Positions by Department – General Fund

Department/Function	Position	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Administration	City Administrator	1	1	1	1	1
	Main Street Director	1	1	1	1	1
	Economic Development Director	0	0	0	0	-
	Economic Development Specialist	0	1	1	1	1
Total Administration		**2**	**3**	**3**	**3**	**3**
Finance	Finance Director	1	1	1	1	1
	Accountant	0	0	1	1	1
	Cashier	1	1	0	0	-
	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**
Planning, Development & Codes	Code Director	1	1	1	1	1
	Asst Code Officer	0	0	0	0	-
	City Marshal*	0	0	0	0	1
	City Planner	0	0	1	1	1
	Code Admin Asst	1	1	1	1	1
	Code Clerk	1	1	1	1	1
	Main Street Director	0	0	0	0	-
	Code Inspector	0	1	2	2	2
Total Planning, Development & Codes		**3**	**4**	**6**	**6**	**7**
Fire	Chief	0	0	0	0	-
	Asst Chief	1	0	1	1	1
	Firefighter	6	6	6	6	11
	Firefighter/EMT	8	6	6	6	6
	Captain	3	3	3	3	4
	Lieutenant	3	3	3	3	3
	Engineer	1	3	3	3	1
	Receptionist	1	0	0	0	-
	Fire Marshal	0	0	1	1	1
	Sergeant/EMT	0	0	0	0	2
Total Fire		**23**	**21**	**23**	**23**	**29**
Police	Police Chief	1	1	1	1	1
	CID/Patrol Asst	0	0	0	0	-
	City Marshal	1	1	1	1	-
	Court Clerk	1	1	1	1	-
	Patrolman	16	15	15	17	19
	Receptionist/Officer	0	0	0	0	-
	School Resource Officer	1	1	1	1	1
	Tac Clerk	1	1	1	1	1
	Captain	1	2	2	2	2
	Lieutenant	3	5	5	5	6
	Administrative Asst	1	1	1	1	1
	Sergeant	6	5	5	5	6
	Corporal/CID	3	2	2	2	2
	Officer/CID	2	1	1	1	1
	Officer/Evidence	1	1	1	1	-
	Clerk	1	1	1	1	1
	Asst Police Chief	1	1	1	1	1
	Corporal	2	2	2	2	2
	Corporal/Evidence/Crime Scene	0	0	0	0	1
	Officer/HIDTA	0	0	0	0	1
Total Police		**42**	**41**	**41**	**43**	**46**
Streets & Transportation	Director Of Public Wks	1	0	0	0	-
	Equipment Operator I	5	5	5	5	5
	Equipment Operator II	5	4	4	4	4
	Equipment Operator III	4	4	4	4	4
	Shop Foreman	1	1	1	1	1
	Street Foreman	0	1	1	1	1
	Sign Tech/Bldg Grounds Superintendant	1	1	1	1	1
	Equipment Opr II/Crew Leader	1	1	1	1	-
	Street Utility Worker/Mechanic	2	2	3	3	3
	Administrative Asst	1	1	1	1	1
	Director Of Streets & Transportation	0	1	1	1	1
Total Streets & Transportation		**21**	**21**	**22**	**22**	**21**
Building And Grounds	Bldg Maint / Eq Op I	1	1	1	1	-
	Bldg Maint Worker	1	1	1	1	-
	Bldg & Grounds Utility Worker	1	1	1	1	1
Total Building And Grounds		**3**	**3**	**3**	**3**	**1**
Municipal Court	Court Clerk	0	0	0	0	1
Total Municipal Court		**0**	**0**	**0**	**0**	**1**
Total General Fund Positions		**99**	**98**	**103**	**105**	**113**

GENERAL GOVERNMENT

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.
- To ensure successful implementation of Mayor and City Council goals and policies.

General Government
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
LEGISLATIVE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 48,000	$ 48,000	$ 48,000	$ 48,000	$ 48,720
GROUP INS	94,292	116,985	80,463	84,000	72,000
SOCIAL SECURITY	2,073	2,106	2,130	2,976	3,021
MEDICARE	485	493	498	696	706
GMEBS-RETIREMENT CONTRIBUTION	54,789	54,049	50,148	57,959	57,959
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**199,639**	**221,633**	**181,239**	**193,631**	**182,406**
PURCHASED/CONTRACTED SERVICES					
TRAINING DIST 1 MALCOM	1,693	1,940	2,309	2,000	2,500
TRAINING DIST 4 BRADLEY	2,363	2,295	3,982	2,000	2,500
TRAINING DIST 5 GARRETT	708	1,220	4,057	2,000	2,500
TRAINING DIST 6 ADCOCK	1,310	895	3,795	2,000	2,500
TRAINING DIST 7 LITTLE	1,085	1,465	2,376	2,000	2,500
TRAINING DIST 8 RICHARDSON	1,210	1,590	2,392	2,000	2,500
TRAINING DIST 2 CRAWFORD	1,338	1,120	2,890	2,000	2,500
TRAINING DIST 3 VACANT	1,435	700	2,580	2,000	2,500
DIST 1 EXPENSE - MALCOM	1,259	2,204	1,174	5,000	4,000
DIST 2 EXPENSE - CRAWFORD	1,609	2,971	3,876	5,000	4,000
DIST 4 EXPENSE - BRADLEY	3,708	4,316	1,807	5,000	4,000
DIST 5 EXPENSE - GARRETT	1,023	2,659	5,226	5,000	4,000
DIST 6 EXPENSE - ADCOCK	2,968	3,344	842	5,000	4,000
DIST 7 EXPENSE - LITTLE	2,767	2,839	1,838	5,000	4,000
DIST 8 EXPENSE - RICHARDSON	2,996	3,250	2,440	5,000	4,000
DIST 3 EXPENSE - VACANT	2,961	1,650	2,025	5,000	4,000
TOTAL PURCHASED/CONTRACTED SERVICES	**30,433**	**34,458**	**43,609**	**56,000**	**52,000**
TOTAL LEGISLATIVE	**230,072**	**256,091**	**224,848**	**249,631**	**234,406**
EXECUTIVE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	109,624	114,702	39,718	153,200	68,208
GROUP INS	25,580	25,432	22,809	21,000	13,500
SOCIAL SECURITY	6,482	6,788	2,395	9,498	4,229
MEDICARE	1,516	1,588	560	2,221	989
GMEBS-RETIREMENT CONTRIBUTION	13,697	13,512	12,537	14,490	10,867
UNEMPLOYMENT EXPENSE	6,270	5,541	217	5,000	5,000
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	30
GROUP INS COBRA	9,447	-	203,906	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**172,616**	**167,563**	**282,141**	**205,409**	**102,823**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	2,459	730	1,467	1,500	970
CONSULTING - TECHNICAL	3,754	-	-	14,500	5,000
DUES & SUBSCRIPTIONS	3,634	3,478	2,500	2,500	3,000
GENERAL LIABILITY INSURANCE	122,322	145,717	116,869	110,000	147,192
CONTRACT LABOR	-	-	73,515	-	-
MAINTENANCE CONTRACTS	6,137	6,036	7,970	8,000	10,435
PROFESSIONAL FEES	3,500	3,775	3,029	13,000	4,000
MAYOR'S EXPENSE - THOMPSON	209	713	191	-	500
TRAINING & EDUCATION	7,105	4,999	6,533	5,000	5,000
TRAINING MAYOR THOMPSON	1,275	1,020	762	1,500	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	**150,395**	**166,468**	**212,836**	**156,000**	**177,097**

General Government
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
EXECUTIVE (cont.)					
SUPPLIES					
EMPLOYEE RECOGNITION	7,920	8,466	6,229	6,000	6,000
SPONSORSHIPS/DONATIONS	7,493	10,512	6,714	9,000	7,000
TOTAL SUPPLIES	**15,413**	**18,978**	**12,943**	**15,000**	**13,000**
CAPITAL OUTLAYS					
BUILDINGS	-	400	-	-	
EQUIPMENT	-	97,000	2,000	-	
SITE IMPROVEMENTS	-	-	22,209	-	
TOTAL CAPITAL OUTLAYS	**-**	**97,400**	**24,209**	**-**	**-**
TOTAL EXECUTIVE	**338,424**	**450,409**	**532,129**	**376,409**	**292,920**
ELECTIONS					
PURCHASED/CONTRACTED SERVICES					
ELECTION EXPENSE	-	960	7,150	10,000	
TOTAL PURCHASED/CONTRACTED SERVICES	**-**	**960**	**7,150**	**10,000**	**-**
TOTAL ELECTIONS	**-**	**960**	**7,150**	**10,000**	**-**
LAW					
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	5,000	5,000	-	-	3,000
ATTORNEY FEES-P & M	125,258	102,988	143,613	95,000	125,000
TOTAL PURCHASED/CONTRACTED SERVICES	**130,258**	**107,988**	**143,613**	**95,000**	**128,000**
TOTAL LAW	**130,258**	**107,988**	**143,613**	**95,000**	**128,000**
AUDIT					
PURCHASED/CONTRACTED SERVICES					
AUDIT SERVICES	31,500	32,500	32,500	33,000	30,000
TOTAL PURCHASED/CONTRACTED SERVICES	**31,500**	**32,500**	**32,500**	**33,000**	**30,000**
TOTAL AUDIT	**31,500**	**32,500**	**32,500**	**33,000**	**30,000**

General Government
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
ECONOMIC DEVELOPMENT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	46,234	81,038	87,532	90,240	92,947
PART - TIME/TEMPORARY SALARIES	-	-	-	-	27,551
SEASONAL SALARIES	16,353	-	6,405	15,000	-
OVERTIME SALARIES	6,114	10,034	8,171	9,000	8,000
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	60
GROUP INS	13,044	15,318	20,116	21,000	18,000
SOCIAL SECURITY	3,973	5,330	5,985	7,083	7,471
MEDICARE	929	1,246	1,400	1,656	1,747
GMEBS-RETIREMENT CONTRIBUTION	6,849	6,756	12,537	14,490	14,490
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**93,496**	**119,723**	**142,145**	**158,469**	**170,266**
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	13,861	12,702	8,950	8,000	5,000
COMMUNICATIONS	1,500	860	2,725	1,500	1,500
CONTRACT LABOR	11,582	3,517	3,047	7,000	7,000
DUES & SUBSCRIPTIONS	668	1,133	895	1,000	2,000
EVENTS	63,562	62,852	63,159	60,000	85,000
MAINTENANCE CONTRACTS	-	193	2,049	600	5,000
PRINTING	9,850	1,243	2,694	5,000	3,000
PROFESSIONAL FEES	5,952	4,394	8,310	7,000	5,000
TRAVEL EXPENSE	294	63	-	1,000	500
TRAINING & EDUCATION	4,165	5,362	6,833	6,000	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	**111,434**	**92,319**	**98,663**	**97,100**	**121,500**
SUPPLIES					
MISCELLANEOUS	569	2,792	551	1,000	-
SPONSORSHIPS/DONATIONS	21,290	13,127	9,688	12,000	7,500
OFFICE OPERATIONS	5,660	7,354	8,599	5,000	6,940
TOTAL SUPPLIES	**27,519**	**23,273**	**18,837**	**18,000**	**14,440**
OTHER COSTS					
DOWNTOWN DEVELOPMENT	15,000	15,000	15,000	25,000	25,000
TOTAL OTHER COSTS	**15,000**	**15,000**	**15,000**	**25,000**	**25,000**
TOTAL ECONOMIC DEVELOPMENT	**247,449**	**250,315**	**274,645**	**298,569**	**331,206**
GENERAL ADMINISTRATION (510)					
OTHER COSTS					
GMA ASSESSMENT	4,751	4,800	4,795	4,800	4,800
TOTAL OTHER COSTS	**4,751**	**4,800**	**4,795**	**4,800**	**4,800**
TOTAL GENERAL ADMINISTRATION	**4,751**	**4,800**	**4,795**	**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**

General Government
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PLANNING AND ZONING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	4,500	4,500	4,500	4,500	4,568
SOCIAL SECURITY	279	279	279	279	283
MEDICARE	65	65	65	65	66
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**4,844**	**4,844**	**4,844**	**4,844**	**4,917**
TOTAL PLANNING AND ZONING	**4,844**	**4,844**	**4,844**	**4,844**	**4,917**
COMMUNITY SERVICES					
OTHER COSTS					
CHAMBER OF COMMERCE	4,700	4,800	4,800	5,300	5,300
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600
TOTAL OTHER COSTS	**10,300**	**10,400**	**10,400**	**10,900**	**10,900**
TOTAL COMMUNITY SERVICES	**10,300**	**10,400**	**10,400**	**10,900**	**10,900**
TOTAL EXPENDITURES	**$1,121,198**	**$1,241,906**	**$1,358,524**	**$1,206,753**	**$1,160,749**

*Municipal court is funded within the Police – Public Safety budget.

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 this department.

Goals/Accomplishments

- Submit FY 2017 Comprehensive Annual Financial Report (CAFR) to Government Finance Officers Association (GFOA) CAFR program.
- Submit FY 2017 Popular Annual Financial Report (PAFR) to the GFOA PAFR program.
- Submit FY 2018 adopted budget to GFOA for the GFOA Distinguished Budget Award program.
- Implement a comprehensive document archiving system.
- Implement a new city-wide general ledger, payroll, and utility billing software system.

Finance
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 112,465	$ 117,953	$ 102,587	$ 146,239	$ 149,679
OVERTIME SALARIES	2,719	3,069	3,404	12,000	12,000
SOCIAL SECURITY	6,721	7,158	6,364	9,811	9,280
MEDICARE	1,572	1,674	1,488	2,294	2,170
GMEBS-RETIREMENT CONTRIBUTION	20,546	20,268	18,805	21,735	21,735
WORKERS COMP INSURANCE	-	39	-	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	140
GROUP INS	38,578	40,667	24,188	31,500	27,000
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**182,601**	**190,829**	**156,836**	**223,579**	**222,004**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	1,402	989	1,032	2,000	1,800
DUES & SUBSCRIPTIONS	1,151	707	3,520	2,000	2,000
EQUIPMENT RENTAL	-	-	-	-	250
GENERAL LIABILITY INSURANCE	503	127	-	500	-
MAINTENANCE CONTRACTS	3,962	3,541	2,644	6,100	5,850
TRAINING & EDUCATION	4,870	3,240	4,701	6,500	7,000
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	**11,888**	**8,605**	**11,897**	**17,100**	**16,900**
SUPPLIES					
AUTO PARTS	133	-	-	-	-
BUILDING REP & MAINT - INSIDE	-	35	-	-	-
GAS/OIL/FUEL-OUTSIDE	88	-	22	150	100
MISCELLANEOUS	136	138	271	500	-
OFFICE OPERATIONS	16,743	28,129	17,595	28,500	20,360
SMALL EQUIPMENT <350	-	-	-	3,600	-
TOTAL SUPPLIES	**17,100**	**28,302**	**17,887**	**32,750**	**20,460**
TOTAL FINANCIAL ADMINISTRATION	**211,589**	**227,736**	**186,620**	**273,429**	**259,364**
GENERAL ADMINISTRATION (515)					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	146,157	190,603	129,270	135,949	122,396
OVERTIME SALARIES	1,082	767	1,254	3,000	2,500
SOCIAL SECURITY	8,702	11,424	7,727	8,615	7,589
MEDICARE	2,035	2,671	1,807	2,015	1,775
GMEBS-RETIREMENT CONTRIBUTION	13,697	13,512	12,537	14,490	10,867
WORKERS COMP INSURANCE	-	1,285	-	5,000	-
GROUP INS	25,302	27,111	20,784	21,000	13,500
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**196,975**	**247,374**	**173,380**	**190,069**	**158,627**
TOTAL GENERAL ADMINISTRATION	**196,975**	**247,374**	**173,380**	**190,069**	**158,627**
CENTRAL SERVICES					
SUPPLIES					
STREET LIGHTS	23,219	23,109	23,533	25,000	-
TOTAL SUPPLIES	**23,219**	**23,109**	**23,533**	**25,000**	**-**
TOTAL CENTRAL SERVICES	**23,219**	**23,109**	**23,533**	**25,000**	**-**
TOTAL EXPENDITURES	**$ 431,783**	**$ 498,219**	**$ 383,534**	**$ 488,498**	**$ 417,991**

Planning, Development and Codes

Overview

The Planning, Development and Codes Department is in charge of planning and development for the City of 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 department's staff issues business licenses for businesses located in Monroe and handles the abatement of nuisance buildings and properties. The 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 maintain 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 and cohesive implementation of the regulations of the City.
- To lead the process for the periodic update of the Comprehensive Plan, the Short Term Work Program (STWP) and the Service Delivery Strategy (SDS) documents with Walton County.
- The Comprehensive plan and the STWP short term work program development have been completed.

Planning, Development and Codes
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 152,949	$ 186,047	$ 190,418	$ 278,956	$ 362,702
PART - TIME/TEMPORARY SALARIES	2,418	-	-	-	-
OVERTIME SALARIES	1,426	1,385	1,615	4,000	5,000
SOCIAL SECURITY	8,730	10,531	10,850	17,543	22,488
MEDICARE	2,042	2,463	2,537	4,103	5,259
GMEBS-RETIREMENT CONTRIBUTION	20,546	27,024	33,411	43,469	50,714
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	170
WORKERS COMP INSURANCE	7,476	246	-	2,500	2,500
MEDICAL EXAMS	75	-	15	-	-
GROUP INS	36,728	55,745	65,733	63,000	63,000
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**232,390**	**283,441**	**304,579**	**413,571**	**511,833**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	1,768	2,009	901	3,000	2,000
CONSULTING - TECHNICAL	-	-	-	5,000	5,000
CONTRACT LABOR	-	-	-	10,000	10,000
DUES & SUBSCRIPTIONS	554	1,365	410	1,000	1,000
EQUIPMENT RENTAL	-	-	-	-	175
GENERAL LIABILITY INSURANCE	1,510	2,087	2,671	6,000	6,000
MAINTENANCE CONTRACTS	8,336	9,906	8,780	10,000	10,000
PROFESSIONAL FEES	-	-	-	25,000	30,000
TRAINING & EDUCATION	3,498	2,631	3,041	7,500	7,500
VEHICLE REP & MAINT-OUTSID	1,450	-	-	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	**17,116**	**17,998**	**15,803**	**69,500**	**73,675**
SUPPLIES					
AUTO PARTS	727	773	493	2,000	2,000
BUILDING REP & MAINT - INSIDE	-	-	-		-
CODIFICATION UPDATE	2,475	832	550	5,000	5,000
FURNITURE <5000	-	-	-		5,000
GAS/OIL/FUEL-OUTSIDE	2,279	1,822	1,840	4,500	3,500
MISCELLANEOUS	140	110	245	1,500	-
OFFICE OPERATIONS	8,323	7,350	7,790	25,000	26,330
TIRES	252	860	-	1,000	1,000
UNIFORM EXPENSE	289	-	249	1,800	1,800
UNIFORM RENTAL	-	-	-	1,000	825
EXPENDABLE FLUIDS	90	178	52	400	400
TOTAL SUPPLIES	**14,575**	**11,927**	**11,219**	**42,200**	**45,855**
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	35,000	-
FURNITURE & FIXTURES	-	-	-	3,500	-
VEHICLES	20,347	23,158	-	-	-
TOTAL CAPITAL OUTLAYS	**20,347**	**23,158**	**-**	**38,500**	**-**
TOTAL EXPENDITURES	**$ 284,428**	**$ 336,524**	**$ 331,601**	**$ 563,771**	**$ 631,363**

Fire – Public Safety

Our Mission: "The Monroe Fire Department is dedicated to protecting the lives and property of its citizens and visitors to the community through fire prevention, public education, training, and the delivery of professional fire and emergency services."

Goals

Our goals are simple but noble:

- Preservation of life
- Preservation of property

We accomplish these goals through:

- Fire prevention education
- Fire inspections code enforcement
- Training
- Firefighting operations
- Rescue and first responder operations

Accomplishments

- Conducted 50 Public Relation / Fire Educational Events
- Issued and / or installed 300 smoke detectors
- Created the Community Risk Reduction Division (Fire Marshal) to improve fire cause investigations, fire life safety education and fire code enforcement
- Conducted one live fire burn in the city and trained with WCFR on another
- Two MFD staff members completed classes at the National Fire Academy
- Saved 2.4 million worth of property from fire loss
- Conducted over 2,420 EMS / Rescue calls
- Began construction of Live Fire Training Facility

Fire – Public Safety
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
FIRE OPERATIONS					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 852,275	$ 904,820	$ 891,757	$ 984,041	$ 1,166,151
PART - TIME/TEMPORARY SALARIES	15,300	32,443	26,292	20,000	30,000
OVERTIME SALARIES	25,768	19,224	17,331	20,000	30,000
SOCIAL SECURITY	50,359	55,055	54,340	63,491	74,161
MEDICARE	11,778	12,876	12,709	14,849	17,344
GMEBS-RETIREMENT CONTRIBUTION	157,519	141,878	140,037	166,632	202,856
RETIREMENT CONTRIBUTION	5,375	5,300	5,200	6,000	11,400
WORKERS COMP INSURANCE	2,065	907	8,302	-	5,000
MEDICAL EXAMS	100	100	60	500	8,500
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	620
GROUP INS	295,799	281,976	236,716	241,500	265,200
TOTAL PERSONAL SERVICES AND EMPLOYEE	**1,416,338**	**1,454,577**	**1,392,743**	**1,517,013**	**1,811,232**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	3,975	755	2,285	5,000	7,050
DUES & SUBSCRIPTIONS	3,962	2,416	5,327	7,000	7,000
EQUIPMENT REP & MAINT-OUTSIDE	12,533	4,140	2,724	4,500	8,000
EQUIPMENT RENTAL	-	-	-	-	1,450
GA DEPT REV FEES	-	-	-	-	250
GENERAL LIABILITY INSURANCE	4,529	2,848	2,251	6,000	5,000
MAINTENANCE CONTRACTS	2,746	6,492	5,784	8,000	8,000
TRAINING & EDUCATION	3,736	5,916	4,847	10,000	15,250
VEHICLE REP & MAINT-OUTSID	10,188	13,330	3,379	7,500	20,000
TOTAL PURCHASED/CONTRACTED SERVICES	**41,669**	**35,896**	**26,597**	**48,000**	**72,000**
SUPPLIES					
AUTO PARTS	519	1,968	2,520	5,000	7,000
BUILDING REP & MAINT - INSIDE	11,890	9,950	7,635	12,500	22,500
DAMAGE CLAIMS	-	2,700	-	-	-
EQUIPMENT PARTS	6,912	8,895	13,609	8,500	15,000
EQUIPMENT REP & MAINT - INSIDE	1,577	2,160	2,138	3,000	3,000
FIRE EQUIPMENT	14,705	7,407	37,803	30,000	31,500
FIRE PREVENTION MATERIALS	424	404	3,552	1,500	-
FIRE SUPPLIES	653	154	1,472	2,000	-
GAS/OIL/FUEL-OUTSIDE	16,709	11,639	11,562	15,000	16,000
JANITORIAL SUPPLIES	2,573	1,927	2,408	3,000	3,500
MISCELLANEOUS	659	580	690	-	-
MISCELLANEOUS FOR DONATIONS	-	1,285	-	-	-
OFFICE OPERATIONS	21,326	11,858	15,002	15,000	17,500
SAFETY/MEDICAL SUPPLIES	657	886	3,115	3,000	3,800
TIRES	3,800	2,833	1,068	5,000	8,500
UNIFORM EXPENSE	8,927	10,586	10,013	12,000	14,500
EXPENDABLE FLUIDS	663	1,896	1,406	2,500	2,500
TOTAL SUPPLIES	**91,994**	**77,128**	**113,994**	**118,000**	**145,300**
CAPITAL OUTLAYS					
BUILDINGS	-	-	11,550	-	-
SITE IMPROVEMENTS	-	-	-	-	58,000
MACHINERY	-	15,380	-	-	-
TOTAL CAPITAL OUTLAYS	**-**	**15,380**	**11,550**	**-**	**58,000**
DEBT SERVICE					
CAPITAL LEASE INTEREST	0	0	-	2,737	2,251
CAPITAL LEASE PRINCIPAL	0	0	-	25,365	25,493
TOTAL DEBT SERVICE	**-**	**-**	**-**	**28,102**	**27,744**
TOTAL FIRE OPERATIONS	**1,550,001**	**1,582,981**	**1,544,884**	**1,711,115**	**2,114,276**

Fire – Public Safety
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
FIRE PREVENTION / CRR					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 50,809
OVERTIME SALARIES	-	-	-	-	3,000
SOCIAL SECURITY	-	-	-	-	3,150
MEDICARE	-	-	-	-	737
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	-	7,245
RETIREMENT CONTRIBUTION	-	-	-	-	300
GROUP INS	-	-	-	-	9,300
TOTAL PERSONAL SERVICES AND EMPLOYEE	**-**	**-**	**-**	**-**	**74,541**
PURCHASED/CONTRACTED SERVICES					
DUES & SUBSCRIPTIONS	-	-	-	-	1,776
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	-	750
TRAINING & EDUCATION	-	-	-	-	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	**-**	**-**	**-**	**-**	**4,526**
SUPPLIES					
AUTO PARTS	-	-	-	-	500
FIRE PREVENTION MATERIALS	-	-	-	-	4,500
FIRE SUPPLIES	-	-	-	-	2,805
OFFICE OPERATIONS	-	-	-	-	500
UNIFORM EXPENSE	-	-	-	-	500
TOTAL SUPPLIES	**-**	**-**	**-**	**-**	**8,805**
TOTAL FIRE PREVENTION / CRR	**-**	**-**	**-**	**-**	**87,872**
TOTAL FIRE EXPENDITURES	**$ 1,550,001**	**$ 1,582,981**	**$ 1,544,884**	**$ 1,711,115**	**$ 2,202,148**

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

- Continue to exceed the national average in part 1 and part 2 crimes solved.

Police – Public Safety (continued)

Goals (cont.)

- 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.
- To develop and implement a sustainable Fleet Management Program that meets the needs of MPD and the community we serve.
- Establish and retain adequate Law Enforcement staffing required to accomplish our mission in a very fluid and challenging public safety environment.
- Prepare for 01 January 2019 federally mandated implementation of digital radio system upgrade for all public safety personnel
- Rehab and / or construct MPD Firearms Training facility
- Acquire 2 to 3 All-Terrain vehicles through the Federal 10-33 program for use during "Inclement Weather" events.

Accomplishments

- Conducted 40 Public Relations / Community events
- 7 Bike Unit events
- Worked 807 MVA's
- Handled an average of 3220 Calls for Service per month
- Conducted and or participated in 3500 plus hours of training
- Have acquired approximately $50,000 of excess property through Federal 10-33
- 2 Officers completed GPSTC police academy
- Conducted 2 School Safety Evaluations (GWA and Country Day School)

Police – Public Safety
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
MUNICIPAL COURT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 60,077	$ 60,438	$ 62,699	$ 63,230	$ 51,673
OVERTIME SALARIES	1,085	1,654	1,818	2,800	2,500
SOCIAL SECURITY	3,719	3,782	3,928	4,094	3,204
MEDICARE	870	885	919	957	749
GMEBS-RETIREMENT CONTRIBUTION	6,849	6,756	6,268	7,245	7,245
GROUP INS	12,858	13,556	10,058	10,500	9,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**85,458**	**87,071**	**85,689**	**88,826**	**74,371**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	719	461	350	1,000	1,000
CONTRACT LABOR	575	-	-	1,500	1,500
DUES & SUBSCRIPTIONS	3	-	-	250	250
INDIGENT DEFENSE	7,498	23,711	28,561	30,000	25,000
WITNESS FEES	240	890	1,130	1,000	1,000
TRAINING & EDUCATION	1,126	1,205	2,277	2,500	2,500
TOTAL PURCHASED/CONTRACTED SERVICES	**10,161**	**26,268**	**32,318**	**5,250**	**31,250**
SUPPLIES					
OFFICE OPERATIONS	1,854	1,736	3,264	2,000	2,000
UNIFORM EXPENSE	-	-	101	300	300
TOTAL SUPPLIES	**1,854**	**1,736**	**3,365**	**33,300**	**2,300**
TOTAL MUNICIPAL COURT	**97,473**	**115,074**	**121,372**	**127,376**	**107,921**
POLICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	1,684,829	1,706,365	1,722,263	1,964,623	1,998,117
PART - TIME/TEMPORARY SALARIES	15,337	20,950	36,818	15,000	26,021
OVERTIME SALARIES	146,874	156,285	177,427	120,000	110,000
SOCIAL SECURITY	108,851	112,420	115,075	140,407	125,497
MEDICARE	25,457	26,308	26,913	32,837	29,350
GMEBS-RETIREMENT CONTRIBUTION	280,791	270,243	250,739	304,284	333,264
RETIREMENT CONTRIBUTION	7,260	7,800	7,860	13,500	13,500
WORKERS COMP INSURANCE	56,898	130,973	95,226	-	50,000
MEDICAL EXAMS	1,150	1,040	3,536	2,500	2,500
OVERTIME - OTHER	10,097	22,198	5,767	-	20,000
GROUP INS	527,142	540,821	402,254	441,000	415,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**2,864,686**	**2,995,402**	**2,843,877**	**3,034,151**	**3,123,747**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	43,946	38,830	37,418	40,000	47,500
CONTRACT LABOR	4,941	5,232	5,913	10,000	10,000
DUES & SUBSCRIPTIONS	2,897	2,510	3,208	5,000	5,000
EQUIPMENT RENTAL	-	-	-	-	2,100
EQUIPMENT REP & MAINT-OUTSIDE	2,147	2,247	2,488	3,000	2,700
GENERAL LIABILITY INSURANCE	76,279	73,315	69,311	100,000	88,000
MAINTENANCE CONTRACTS	13,423	34,927	39,969	36,000	40,000
PRISONER MEDICAL	178	3,756	-	1,000	1,000
TRAINING & EDUCATION	25,880	26,622	27,214	30,000	35,000
VEHICLE REP & MAINT-OUTSID	13,171	10,507	25,959	15,000	20,000
TOTAL PURCHASED/CONTRACTED SERVICES	**182,862**	**197,946**	**211,480**	**239,000**	**251,300**

Police – Public Safety
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
POLICE (cont.)					
SUPPLIES					
AMMO/QUALIFICATION	6,161	12,088	11,237	10,000	12,500
AUTO PARTS	33,020	27,521	32,366	30,000	33,000
BUILDING REP & MAINT - INSIDE	25,441	10,382	4,636	15,000	15,000
COMPUTER EQUIP NON-CAP	-	-	-	-	10,000
DAMAGE CLAIMS	1,367	7,116	23,429	5,000	10,000
EQUIPMENT < 5,000	120	1,914	221	-	-
EQUIPMENT PARTS	284	1,457	1,577	2,500	2,800
FOOD	-	-	-	-	-
GAS/OIL/FUEL-OUTSIDE	142,322	100,685	88,798	130,000	130,000
INVESTIGATION SUPPLIES	20,101	26,124	19,188	20,000	30,000
ISSUED EQUIPMENT	34,331	21,294	26,610	21,500	50,000
JANITORIAL SUPPLIES	3,768	3,685	3,403	4,500	4,500
K-9 OPERATIONS	557	487	743	3,000	35,000
MISCELLANEOUS	1,132	1,104	828	-	-
MISCELLANEOUS FOR DONATIONS	566	1,800	-	-	-
OFFICE OPERATIONS	43,012	38,245	28,224	33,000	32,000
SPONSORSHIPS/PR	7,392	9,122	6,893	10,000	12,500
TIRES	17,009	15,534	12,210	15,000	15,000
UNIFORM EXPENSE	17,657	17,069	15,686	20,500	22,000
EXPENDABLE FLUIDS	1,388	972	1,600	2,500	1,800
TOTAL SUPPLIES	**355,628**	**296,599**	**277,649**	**323,500**	**416,100**
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	7,540	8,640
VEHICLES	745	-	-	-	-
TOTAL CAPITAL OUTLAYS	**745**	**-**	**-**	**7,540**	**8,640**
OTHER COSTS					
POLICE OFFICERS A&B FUND	21,787	18,895	13,052	21,000	21,000
TOTAL OTHER COSTS	**21,787**	**18,895**	**13,052**	**21,000**	**21,000**
DEBT SERVICE					
CAPITAL LEASE PRINCIPAL	-	-	-	-	175,926
CAPITAL LEASE INTEREST	-	-	-	47,714	98,659
TOTAL DEBT SERVICE	**-**	**-**	**-**	**47,714**	**274,585**
TOTAL POLICE	**3,425,708**	**3,508,841**	**3,346,057**	**3,672,905**	**4,095,372**
TOTAL EXPENDITURES	**$ 3,523,181**	**$ 3,623,916**	**$ 3,467,428**	**$ 3,800,281**	**$ 4,203,293**

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 of 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
- Implement a Pavement Preservation Program with third-party analysis and implement alternative methods of preservation in order to achieve a maximum life span of each roadway
- Continue to improve connections of the walkways within the City using the "Sidewalk Master Plan" as a reference guide

Streets and Transportation (continued)

Goals (cont.)

- 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
- Continue to provide the proper services to assure a safe and well operating fleet throughout the City

Streets and Transportation
Expenditures

STREETS AND TRANSPORTATION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 674,606	$ 633,747	$ 645,137	$ 825,702	$ 804,335
PART - TIME/TEMPORARY SALARIES	-	-	-	-	15,306
SEASONAL SALARIES	7,274	3,257	9,612	15,000	-
OVERTIME SALARIES	19,197	28,426	33,286	30,000	30,000
REIMB SALARIES - SW	-	-	(2,056)	-	-
REIMB SALARIES - CDBG	(5,151)	(71,606)	-	-	-
REIMB SALARIES - SPLOST	(53,009)	(20,103)	(39,830)	-	-
SOCIAL SECURITY	41,610	40,254	41,215	53,983	50,818
MEDICARE	9,731	9,414	9,639	12,625	11,885
GMEBS-RETIREMENT CONTRIBUTION	143,821	141,878	133,706	158,494	152,142
WORKERS COMP INSURANCE	8,968	129,797	38,620	-	-
MEDICAL EXAMS	320	150	170	-	1,000
OVERTIME - OTHER	4,645	5,661	-	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	600
GROUP INS	268,181	284,727	223,965	231,000	189,000
TOTAL PERSONAL SERVICES AND EMPLOYEE	**1,120,193**	**1,185,603**	**1,093,464**	**1,326,804**	**1,255,085**
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	768	87	43	500	500
COMMUNICATIONS	5,274	4,344	3,739	7,000	6,000
CONSTRUCTION SERVICES	-	-	-	1,500	1,500
CONSULTING - TECHNICAL	1,275	-	-	2,000	2,000
DUES & SUBSCRIPTIONS	101	484	499	1,000	1,000
EQUIPMENT RENTAL	1,007	10,049	9,006		5,000
EQUIPMENT REP & MAINT-OUTSIDE	6,022	455	12,882	8,000	8,000
GA DEPT REV FEES	-	-	-	-	900
GENERAL LIABILITY INSURANCE	10,976	12,048	12,799	15,000	15,000
LANDSCAPE	-	-	138	500	500
MAINTENANCE CONTRACTS	3,958	3,463	5,217	8,000	6,500
PRINTING	-	-	-	500	500
STREET REPAIRS & MAINT LMIG	113,140	113,000	113,466	-	-
TRAFFIC LIGHTS	-	-	625	1,400	1,500
TRAINING & EDUCATION	3,944	2,928	3,103	5,000	5,000
VEHICLE REP & MAINT-OUTSID	1,350	3,500	4,306	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	**147,815**	**150,356**	**165,822**	**62,500**	**58,900**

Streets and Transportation
Expenditures (continued)

STREETS AND TRANSPORTATION (cont.)	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
SUPPLIES					
AUTO PARTS	10,042	9,066	8,046	10,000	10,000
BUILDING REP & MAINT - INSIDE	2	326	-		-
CHEMICALS/PESTICIDES	80	80	741	1,500	2,000
CONSTRUCTION MATERIALS	12,946	9,007	16,164	20,000	16,000
DAMAGE CLAIMS	116	47	344	1,000	1,000
DRAINAGE COSTS	-	-	-	2,000	-
EQUIPMENT < 5,000	2,433	9,722	1,876	10,000	10,000
EQUIPMENT PARTS	29,896	24,062	39,243	35,000	35,000
GAS/OIL/FUEL-OUTSIDE	56,551	29,044	29,462	60,000	52,000
HAND TOOLS	3,636	3,294	4,255	3,000	4,000
JANITORIAL SUPPLIES	12,177	11,615	12,780	14,000	14,000
MISCELLANEOUS	1,792	2,462	2,272	3,000	-
OFFICE OPERATIONS	8,803	7,594	8,355	9,000	10,500
R/W REPAIRS & MAINT	3,389	12,729	13,656	12,000	12,000
SAFETY/MEDICAL SUPPLIES	4,482	3,679	4,771	7,000	8,000
SIGNAGE & MATERIALS	9,458	7,744	8,534	10,000	10,000
STREET LIGHTS	-	-	-		25,000
STREET REPAIRS & MAINT INSIDE	2,057	361	3,917	4,000	4,000
STREET SUPPLIES	5,003	5,279	4,023	6,000	8,500
TIRES	10,430	3,709	7,105	5,600	6,000
UNIFORM EXPENSE	231	275	401	500	1,000
UNIFORM RENTAL	7,956	6,961	8,784	10,000	10,000
EXPENDABLE FLUIDS	5,154	5,812	6,758	6,500	6,500
TOTAL SUPPLIES	**186,634**	**152,869**	**181,487**	**221,500**	**245,500**
CAPITAL OUTLAYS					
EQUIPMENT	-	-	6,000	-	-
INFRASTRUCTURE	-	-	-	-	10,000
MACHINERY	-	7,822	-	-	-
SITE IMPROVEMENTS	-	-	-	10,000	-
VEHICLES	25,693	28,200	-	-	-
TOTAL CAPITAL OUTLAYS	**25,693**	**36,022**	**6,000**	**10,000**	**10,000**
TOTAL EXPENDITURES	**$ 1,480,335**	**$ 1,524,850**	**$ 1,446,773**	**$ 1,620,804**	**$ 1,569,485**

Buildings and Grounds

Overview

To maintain a responsible and presentation focused division to citizens with specific attention to safety, imagery, cleanliness, respectfulness, and functionality of all City buildings, facilities, and grounds through an effective management of labor, money, and material. This is a division of the Central Services Department.

Goals

- Continue to provide efficient and high levels of service and maintenance of all City building, facilities, and grounds.
- Provide the highest level of functionality and aesthetic appearance for all City buildings, facilities, and grounds.
- Continue to balance both City labor and contractor labor for the most effective approach to achievement of objectives for all City buildings, facilities, and grounds.

Buildings and Grounds
Expenditures

BUILDINGS AND GROUNDS	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 78,692	$ 88,245	$ 90,982	$ 92,863	$ 33,286
PART - TIME/TEMPORARY SALARIES	-	-	-	-	16,072
SEASONAL SALARIES	18,495	12,241	16,094	28,000	-
OVERTIME SALARIES	854	580	1,475	2,000	2,500
SOCIAL SECURITY	5,433	5,541	5,882	7,618	3,060
MEDICARE	1,271	1,296	1,376	1,782	716
GMEBS-RETIREMENT CONTRIBUTION	20,546	20,268	18,805	21,735	7,245
WORKERS COMP INSURANCE	99	412	-	-	-
MEDICAL EXAMS	-	-	50	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	80
OVERTIME - OTHER	641	-	-	-	-
GROUP INS	38,575	40,667	30,173	31,500	9,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENE	**164,606**	**169,250**	**164,837**	**185,498**	**71,958**
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	-	-	24	-	-
BLDG REP & MAINT - PLAYHOUSE	688	746	5,020	2,500	5,000
COMMUNICATIONS	1,221	788	602	1,000	1,000
CONTRACT LABOR	41,945	41,945	46,300	49,000	60,000
ENVIRONMENTAL EXPENSE	-	42	-	100	-
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	1,000	-
GENERAL LIABILITY INSURANCE	2,013	2,214	2,671		2,500
LANDSCAPE	-	-	-	7,500	-
LAWN CARE & MAINTENANCE	-	-	-	-	11,000
MAINTENANCE CONTRACTS	1,930	2,218	2,448	4,000	2,500
TRAINING & EDUCATION	90	-	-	500	500
VEHICLE REP & MAINT-OUTSID	-	725	45	500	500
TOTAL PURCHASED/CONTRACTED SERVICES	**47,887**	**48,678**	**57,110**	**65,000**	**83,000**
SUPPLIES					
AUTO PARTS	807	403	813	2,000	1,000
BUILDING REP & MAINT - INSIDE	-	-	-	500	-
CHEMICALS/PESTICIDES	80	80	80	500	500
DAMAGE CLAIMS	-	36	281		-
EQUIPMENT PARTS	2,134	4,944	8,306	5,000	5,000
GAS/OIL/FUEL-OUTSIDE	6,472	3,471	4,466	5,000	5,000
HAND TOOLS	250	628	228	500	750
JANITORIAL SUPPLIES	331	416	574	1,000	500
LANDSCAPING REP & MAINT INSIDE	34	607	1,426	2,000	5,000
MISCELLANEOUS	118	311	178	500	-
OFFICE OPERATIONS	1,424	932	1,264	1,500	920
OTHER SUPPLIES	200	1,130	-	1,000	-
PARKS & GROUNDS REP & MAINT	13,113	14,343	13,215	10,000	25,000
SAFETY/MEDICAL SUPPLIES	438	642	1,076	1,500	500
SIGNAGE & MATERIALS	-	-	-		2,000
TIRES	909	222	917	1,000	1,000
UNIFORM RENTAL	1,581	1,778	1,941	1,500	2,000
EXPENDABLE FLUIDS	324	464	584	1,000	500
TOTAL SUPPLIES	**28,215**	**30,408**	**35,350**	**35,600**	**49,670**
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	28,000
VEHICLES	-	20,450	-	34,000	34,000
TOTAL CAPITAL OUTLAYS	**-**	**20,450**	**-**	**34,000**	**62,000**
OTHER COSTS					
ART GUILD	7,603	5,706	1,925	3,000	2,000
COMMUNITY CENTER	-	-	-	-	14,500
UNCLE REMUS LIBRARY	6,530	14,318	3,964	3,000	2,000
TOTAL OTHER COSTS	**14,133**	**20,024**	**5,889**	**6,000**	**18,500**
TOTAL EXPENDITURES	**$ 254,841**	**$ 288,810**	**$ 263,186**	**$ 326,098**	**$ 285,128**

Airport
Expenditures

AIRPORT	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
CONSULTING - TECHNICAL					$ 2,500
EQUIPMENT REP & MAINT-OUTSIDE					5,000
LANDSCAPE					2,500
MAINTENANCE CONTRACTS					2,500
TRAINING & EDUCATION					1,500
TOTAL PURCHASED/CONTRACT	**-**	**-**	**-**	**-**	**14,000**
SUPPLIES					
AIRPORT EXPENSE	$ 39,324	$ 85,583	$ 17,540	$ 10,000	5,000
AIRPORT FUEL	-	50,806	75,257	50,000	90,000
AUTO PARTS	452	419	183	500	500
BUILDING REP & MAINT - INSIDE	1,899	6,962	3,447	2,000	2,500
CHEMICALS/PESTICIDES	-	-	-	-	500
GAS/OIL/FUEL-OUTSIDE	-	114	935	500	500
DAMAGE CLAIMS	-	9,315	-	-	-
EQUIPMENT < 5,000	-	-	5,595	-	-
MISCELLANEOUS	70	5,491	1,006	2,500	-
OFFICE OPERATIONS	16,735	8,455	12,041	10,000	5,000
TIRES	294	209	-	500	500
UNIFORM RENTAL					-
EXPENDABLE FLUIDS	30	13	65	500	250
TOTAL SUPPLIES	**58,804**	**167,366**	**116,070**	**76,500**	**104,750**
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	28,500
SITE IMPROVEMENTS	-	-	-	-	7,500
TOTAL CAPITAL OUTLAYS	**-**	**-**	**-**	**-**	**36,000**
TOTAL EXPENDITURES	**$ 58,804**	**$ 167,366**	**$ 116,070**	**$ 76,500**	**$ 154,750**

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds Overview

Special Revenue Funds

Special Revenue Funds are 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 utilizes 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 and are restricted for law enforcement purposes.

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

G.O. 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 option 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 inter-governmental agreement.

Confiscated Asset Fund
Revenues, Expenditures and Other Sources and Uses Summary

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
REVENUE					
FINES AND FORFEITURES	$ 80,123	$ 89,083	$ 33,970	$ 35,000	$ 40,000
TOTAL REVENUE	80,123	89,083	33,970	35,000	40,000
EXPENDITURES					
POLICE	60,896	122,447	60,089	35,000	40,000
TOTAL EXPENDITURES	60,896	122,447	60,089	35,000	40,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 19,227**	**$ (33,364)**	**$ (26,119)**	**$ -**	**$ -**

Confiscated Asset Fund
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
ANTI-DRUG ADVERTISING	$ -	$ -	$ -	$ -	$ -
COMMUNICATIONS	-	-	-	-	2,500
COURT FEES	-	-	-	-	1,500
TRAINING & EDUCATION	4,953	6,249	24,649	5,000	9,000
TOTAL PURCHASED/CONTRACTED SERVI	4,953	6,249	24,649	5,000	13,000
SUPPLIES					
ISSUED EQUIPMENT	21,361	31,105	8,555	15,000	10,000
INVESTIGATION SUPPLIES	-	-	-	-	2,000
MISCELLANEOUS	20,141	40,610	26,886	-	-
TOTAL SUPPLIES	41,502	71,715	35,440	15,000	12,000
CAPITAL OUTLAYS					
SITE IMPROVEMENTS	-	28,000	-	15,000	15,000
VEHICLES	14,441	16,483	-	-	-
TOTAL CAPITAL OUTLAYS	14,441	44,483	-	15,000	15,000
TOTAL EXPENDITURES	**$ 60,896**	**$ 122,447**	**$ 60,089**	**$ 35,000**	**$ 40,000**

Hotel/Motel Fund
Revenues, Expenditures and Other Sources and Uses Summary

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
REVENUE					
TAXES	$ 29,129	$ 39,997	$ 42,504	$ 25,000	$ 25,000
OTHER FINANCING SOURCES	-	27.50	-	-	-
TOTAL REVENUE	29,129	40,025	42,504	25,000	25,000
EXPENDITURES					
ADMINISTRATIVE	25,000	44,291	47,679	25,000	25,000
TOTAL EXPENDITURES	25,000	44,291	47,679	25,000	25,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 4,129**	**$ (4,267)**	**$ (5,175)**	**$ -**	**$ -**

Hotel/Motel Fund
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
EXPENDITURES					
PURCHASED/CONTRACTED SERVICES					
PUBLICATION COSTS	$ -	$ -	$ -	$ -	$ -
TOTAL PURCHASED/CONTRACTED SERVICE	-	-	-	-	-
OTHER COSTS					
CONVENTION VISITORS BUREAU	25,000	44,291	47,679	25,000	25,000
TOTAL OTHER COSTS	25,000	44,291	47,679	25,000	25,000
TOTAL EXPENDITURES	**$ 25,000**	**$ 44,291**	**$ 47,679**	**$ 25,000**	**$ 25,000**

G.O. Debt Service Fund
Revenues, Expenditures and Other Sources and Uses Summary

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
REVENUE					
OTHER FINANCING SOURCES	$ 787,650	$ 818,400	$ 3,354,150	$ 842,725	$ 862,248
TOTAL REVENUE	**787,650**	**818,400**	**3,354,150**	**842,725**	**862,248**
EXPENDITURES					
DEBT SERVICE	787,650	818,400	3,354,150	842,725	862,248
OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**787,650**	**818,400**	**3,354,150**	**842,725**	**862,248**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

G.O. Debt Service Fund
Expenditures

EXPENDITURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
SUPPLIES					
MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -
TOTAL SUPPLIES	-	-	-	-	-
DEBT SERVICE					
ADVANCE REFUNDING ESCROW	-	-	2,478,307	-	-
ISSUANCE COSTS	-	-	34,693	-	-
GO BOND PRINCIPAL	585,000	645,000	700,000	810,000	835,000
GO BOND-INTEREST	202,650	173,400	141,150	32,725	27,248
TOTAL DEBT SERVICE	787,650	818,400	3,354,150	842,725	862,248
TOTAL EXPENDITURES	**$ 787,650**	**$ 818,400**	**$ 3,354,150**	**$ 842,725**	**$ 862,248**

Special Local Option Sales Tax Fund (2013 – 2018)
Revenues, Expenditures and Other Sources and Uses Summary

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
REVENUE					
TAXES	$ -	$ -	$ 1,481,805	$ -	$ -
INTERGOVERNMENTAL	1,761,995	2,366,460	183,541	1,533,333	1,550,000
INVESTMENT INCOME	-	-	2,753	-	-
OTHER FINANCING SOURCES	254,110	45,202	-	-	-
FUND BALANCE	-	-	-	67,599	202,500
TOTAL REVENUE	**2,016,105**	**2,411,662**	**1,668,099**	**1,600,932**	**1,752,500**
EXPENDITURES					
GENERAL GOVERNMENT	-	-	50,593	-	-
FIRE	653,389	115,155	156,385	115,155	395,000
STREETS AND TRANSPORTATION	858,208	1,055,910	690,340	983,333	580,000
SOLID WASTE	-	-	8,835	350,000	770,000
PARKS	-	-	-	-	-
POLICE	203,875	151,444	151,444	152,444	-
AIRPORT	-	-	-	-	7,500
OTHER FINANCING USES	-	238,931	137,651	-	-
TOTAL EXPENDITURES	**1,715,472**	**1,561,440**	**1,195,248**	**1,600,932**	**1,752,500**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 300,633**	**$ 850,223**	**$ 472,851**	**$ -**	**$ -**

Special Local Option Sales Tax Fund (2013 – 2018)
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
PURCHASED/CONTRACTED SERVICES					
CONSULTING - BY-PASS	$ 211,479	$ 97,988	$ 64,035	$ 100,000	$ -
FEES	-	-	250	-	-
CONSULTING - TECHNICAL	6,545	25,826	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	218,024	123,814	64,285	100,000	-
SUPPLIES					
STREET REPAIRS & MAINT INSIDE	195,208	145,638	121,074	192,739	-
TOTAL SUPPLIES	195,208	145,638	121,074	192,739	-
CAPITAL OUTLAYS					
EQUIPMENT	-	-	55,304	350,000	-
EQUIPMENT-STREETS	-	-	-	-	60,000
EQUIPMENT-FIRE	-	-	-	-	395,000
EQUIPMENT-SW COLLECTION	-	-	-	-	395,000
INFRASTRUCTURE-STREETS	-	-	462,649	613,094	520,000
INFRASTRUCTURE-AIRPORT	438,591	786,458	50,343	77,500	-
SITE IMPROVEMENTS	-	-	-	0	7,500
VEHICLES-SW COLLECTION	597,050	-	37,344	-	375,000
TOTAL CAPITAL OUTLAYS	1,035,641	786,458	605,640	1,040,594	1,752,500
DEBT SERVICE					
CAPITAL LEASE PRINCIPLE	253,524	257,070	261,791	262,849	-
CAPITAL LEASE INTEREST	13,075	9,529	4,809	4,750	-
TOTAL DEBT SERVICE	266,599	266,599	266,599	267,599	-
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	-	238,931	137,651	-	-
TOTAL OTHER FINANCING USES	-	238,931	137,651	-	-
TOTAL EXPENDITURES	**$ 1,715,472**	**$ 1,561,440**	**$ 1,195,248**	**$ 1,600,932**	**$ 1,752,500**

ENTERPRISE FUNDS

COMBINED UTILTIES FUND

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, with 185 miles of electric distribution lines, 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's natural gas system consists primarily of two delivery stations and approximately 146 miles of natural gas distribution lines. The City's two delivery stations are connected to the Transcontinental Gas Pipe Line Corporation.

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 (Briscoe Reservoir) which increases its total raw water supply capacity to be 795 million gallons.

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 (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 (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

Revenues, Expenditures and Other Sources and Uses Summary

REVENUE	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
INTERGOVERNMENTAL	$ 388,340	$ 500,000	$ -	$ -	$ 500,000
CHARGES FOR SERVICES					
ELECTRIC	17,432,513	18,602,156	19,126,312	18,645,000	19,004,530
TELECOMM	5,019,198	5,106,263	5,271,227	5,723,000	5,698,000
WATER	4,314,789	4,542,577	5,084,532	4,765,000	4,845,000
SEWER	3,501,091	3,623,138	3,975,471	3,856,740	3,928,000
GAS	4,373,689	3,271,287	3,232,118	3,573,340	3,566,181
GUTA	-	-	-	-	367,062
GENERAL CUSTOMER ACCOUNT FEES	775,610	750,925	794,089	-	640,000
INVESTMENT INCOME	43,642	76,109	175,847	50,000	60,000
CONTRIBUTIONS AND DONATIONS	101,380	12,575	43,351	-	-
MISCELLANEOUS	7,786	2,579	950	-	-
OTHER FINANCING SOURCES	5,151	-	49,625	-	-
TOTAL REVENUE	**35,963,189**	**36,487,610**	**37,753,523**	**36,613,080**	**38,608,773**
EXPENDITURES BY FUNCTION					
FINANCE AND ADMINISTRATION	10,329	(117,350)	7,979	304,598	(0)
ELECTRIC AND TELECOMMUNICATIONS	21,330,831	21,713,120	21,982,553	24,271,848	25,144,070
WATER, SEWER, GAS & GUTA	10,851,686	9,888,481	11,415,762	12,036,633	13,464,703
TOTAL EXPENDITURES	**32,192,846**	**31,484,251**	**33,406,294**	**36,613,080**	**38,608,773**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 3,770,343**	**$ 5,003,359**	**$ 4,347,229**	**$ -**	**$ -**

Combined Utilities Fund
Revenue Detail

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
INTERGOVERNMENTAL					
STATE GRANTS RECEIVED	$ 356,548	$ -	$ -	$ -	$ -
STATE GRANTS REC'D CDBG	31,792	500,000	-	-	500,000
TOTAL INTERGOVERNMENTAL	**388,340**	**500,000**	**-**	**-**	**500,000**
CHARGES FOR SERVICES					
ELECTRIC METERED SALES	16,358,141	17,708,988	18,036,587	17,795,000	18,129,530
ELECTRIC MISC REVENUES	103,334	40,647	50,241	50,000	50,000
ELECTRIC OPERATING REVENUES	448,190	453,178	459,036	425,000	425,000
MEAG REBATE	522,848	399,342	580,448	375,000	400,000
CATV / INTERNET REVENUES	2,780,526	2,729,696	2,767,106	3,256,000	3,100,000
CATV / INT MISC REVENUES	164,291	154,308	135,222	150,000	150,000
CATV / INT OPERATING REVENUES	28,281	25,552	25,473	25,000	25,000
TELEPHONE REVENUES	418,662	407,977	359,934	400,000	380,000
FIBER REVENUES	338,269	388,784	390,558	400,000	425,000
INTERNET/DATA REVENUES	1,289,169	1,399,946	1,592,935	1,492,000	1,618,000
SEWAGE MISC REVENUES	-	5,749	-	-	-
SEWAGE OTHER OPER REVENUES	10,055	18,725	19,870	15,000	15,000
SEWAGE TREATMENT REVENUES	3,434,036	3,522,664	3,810,601	3,731,740	3,803,000
SEWERAGE TAP FEES	57,000	76,000	145,000	110,000	110,000
WATER METERED SALES	4,200,658	4,351,294	4,825,270	4,578,000	4,658,000
WATER MISC REVENUES	55,525	57,165	60,802	55,000	55,000
WATER OPERATING REVENUES	8,656	12,269	16,686	12,000	12,000
WATER TAP FEES	49,950	121,850	181,775	120,000	120,000
GAS METERED SALES	4,209,936	3,145,126	3,108,495	3,450,340	3,443,181
GAS MISC REVENUES	3,778	3,283	1,030	5,000	5,000
GAS OPERATING REVENUES	1,361	-	-	-	-
GAS TAP FEES	5,000	8,400	22,424	15,000	15,000
MGAG REBATE	153,614	114,478	100,170	103,000	103,000
GUTA	-	-	-	-	367,062
UTIL GENERAL CUST ACCOUNT FEES	775,610	750,925	794,089	-	640,000
TOTAL CHARGES FOR SERVICES	**35,416,890**	**35,896,346**	**37,483,751**	**36,563,080**	**38,048,773**
INVESTMENT INCOME					
INTEREST REVENUES - UTILITY	43,642	76,109	175,847	50,000	60,000
TOTAL INVESTMENT INCOME	**43,642**	**76,109**	**175,847**	**50,000**	**60,000**
CONTRIBUTIONS AND DONATIONS					
CONTRIBUTED CAP - ELECTRIC	29,950	-	43,351	-	-
CONTRIBUTED CAP - GAS	26,113	-	-	-	-
CONTRIBUTED CAP - WATER	45,317	-	-	-	-
CONTRIBUTED CAPITAL - CATV	-	12,575	-	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	**101,380**	**12,575**	**43,351**	**-**	**-**
MISCELLANEOUS					
OTHER - UTILITY	658	936	950	-	-
REIMB DAMAGED PROP - ELECT	7,128	-	-	-	-
REIMB DAMAGED PROP - WATER	-	1,644	-	-	-
ADMIN ALLOC - OTHER	(803,722)	(827,970)	-	(841,170)	(700,000)
ADMIN ALLOC - ELECTRIC	394,499	406,807	-	361,560	296,149
ADMIN ALLOC - GAS	111,533	123,757	-	93,757	71,029
ADMIN ALLOC - WATER	93,802	101,319	-	134,141	119,931
ADMIN ALLOC - SEWER	85,500	81,961	-	105,962	95,935
ADMIN ALLOC - CATV	118,388	114,127	-	145,750	116,956
TOTAL MISCELLANEOUS	**7,786**	**2,579**	**950**	**-**	**-**
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	5,151	-	-	-	-
SALE OF ASSETS - GAS	-	-	16,398	-	-
SALE OF ASSETS - WATER	-	-	17,030	-	-
SALE OF ASSETS - SEWAGE	-	-	9,010	-	-
SALE OF ASSETS - GENERAL	-	-	7,187	-	-
TOTAL OTHER FINANCING SOURCES	**5,151**	**-**	**49,625**	**-**	**-**
TOTAL REVENUES	**$ 35,963,189**	**$ 36,487,610**	**$ 37,753,523**	**$ 36,613,080**	**$ 38,608,773**

Positions by Department – Combined Utilities Fund

Department/Function	Position	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Finance	Accounting Division Manager	0	1	0	0	-
	Accountant	1	1	1	1	-
	Accounting Clerk	1	1	1	1	1
	Asst Finance Director	1	1	1	1	1
	Hr / Finance Assistant	0	0	0	0	1
	Hr / Payroll Specialist	1	1	1	1	1
	Hr / Payroll Director	0	0	0	0	1
Total Finance		**4**	**5**	**4**	**4**	**5**
Customer Service	Administration Division Manager	1	1	0	0	-
	Cashier	4	0	0	0	-
	Customer Service	5	0	0	0	-
	Customer Service Tech	0	0	0	0	-
	Finance Staff Assistant	1	1	1	1	1
	Sr Customer Service Tech	0	0	0	0	-
	Csr / Office Manager	1	1	1	1	1
	Csr / Cashier	0	7	8	8	7
	Csr / Community Relations Liaison	0	1	1	1	1
	Customer Services Manager	0	0	1	1	1
	City Clerk	0	0	1	1	1
	Call Center Tech	0	0	0	2	3
Total Customer Service		**12**	**11**	**13**	**15**	**15**
Billing	Utilities Billing Clerk	2	3	2	2	2
	Utilities System Admin	1	0	0	0	-
	Utilities Billing Supervisor	0	0	1	1	1
Total Billing		**3**	**3**	**3**	**3**	**3**
Central Services	Central Division Manager	0	0	0	0	1
	Bldg Maint / Eq Op I	0	0	0	0	2
	Field Service Manager	0	1	0	0	-
	Field Service Tech	5	2	2	2	4
	Janitor	1	1	1	1	1
	System Tech/IT	1	1	1	1	1
	Warehouse Procurement	0	0	0	0	-
	Warehouse Stock Person	0	0	0	0	-
	Warehouse Inventory Control	1	1	1	1	-
	Sr Field Service Tech	1	3	3	3	-
	Purchasing Agent	0	1	1	1	-
	General Laborer	0	0	0	0	1
	Purchasing Manager	0	0	0	0	1
Total Central Services		**9**	**10**	**9**	**9**	**11**
Electric & Telecomm Administration	Elect Admin Asst	1	0	0	1	1
	Network Engineer	0	1	1	1	1
	Director Electric & Telecom	1	1	1	1	1
	Asst Director Electric & Telecom	1	0	0	0	-
	Sr Network Engineer	0	0	0	0	1
Total Electric & Telecomm Administration		**3**	**2**	**2**	**3**	**4**
Electric	Apprentice Lineman	2	2	0	0	1
	Construction Foreman	1	1	1	1	1
	Construction Worker	0	0	0	0	-
	Electric Division Foreman	1	1	1	1	1
	Journeyman Lineman	2	2	2	2	-
	Lead Lineman	2	2	2	2	4
	Lineman	1	1	3	3	3
	ROW Crew	3	3	3	3	1
	Utilities Locate Tech	1	1	1	1	1
	Equip Operator	1	1	1	1	1
	Electric Operations Manager	0	0	0	0	1
Total Electric		**14**	**14**	**14**	**14**	**14**
Telecomm	CATV & Telecom Tech	1	1	1	1	1
	CATV Division Foreman	1	1	1	1	1
	CATV Installer	2	1	1	1	1
	CATV Technician	1	2	2	2	3
	Headend Tech / Designer	0	0	0	0	-
	Comp Network-Internet Specialist	2	1	1	1	1
	Video Coordinator/Telecom Asst	0	0	0	0	-
	Call Center Agent	1	1	1	1	-
	Network/Internet/Call Center Manager	0	1	1	1	1
Total Telecomm		**8**	**8**	**8**	**8**	**8**

Positions by Department – Combined Utilities Fund (continued)

Department/Function	Position	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Water & Gas Administration	Director Of Water, Sewer & Gas	1	1	1	1	1
	Asst Director Of Water, Sewer & Gas	1	0	0	1	1
Total Water & Gas Administration		**2**	**1**	**1**	**2**	**2**
Stormwater	Stormwater Tech	1	3	3	3	4
Total Stormwater		**1**	**3**	**3**	**3**	**4**
Sewage Collection	Utility Inspector	1	1	1	1	1
	Wastewater Serviceman	6	5	5	5	5
	Wastewater Service Foreman	1	1	1	1	1
	Call Center Agent	0	1	1	1	1
Total Sewage Collection		**8**	**8**	**8**	**8**	**8**
Sewage Treatment Plant	Lab Analyst	2	1	1	1	1
	Pump/Lift Station Service	1	1	1	1	1
	WWTP Apprentice	4	2	2	2	1
	WWTP Operator III	1	1	1	1	2
	WWTP Operator II	0	1	1	1	1
	WWTP Supervisor / Oper I	0	1	1	1	1
Total Sewage Treatment Plant		**8**	**7**	**7**	**7**	**7**
Water Treatment Plant	Water Plant Apprentice	2	0	0	0	1
	WTP Operator I	1	1	1	1	2
	WTP Operator III	1	1	1	1	-
	WTP Supervisor	0	1	1	1	1
	WTP Operator II	0	2	2	2	1
	Water Lab Analyst	0	0	0	0	1
Total Water Treatment Plant		**4**	**5**	**5**	**5**	**6**
Water Distribution System	Water Serviceman	5	6	7	7	6
	Water Foreman	1	1	1	1	1
	Leak Detection Tech	5	0	0	1	1
	Field Service Specialist	5	0	0	1	1
Total Water Distribution System		**16**	**7**	**8**	**10**	**9**
Natural Gas	Natural Gas Division Foreman	1	1	1	1	1
	Gas Safety/Trainer	1	0	0	0	-
	Natural Gas Serviceman Sr	6	7	7	7	7
Total Natural Gas		**8**	**8**	**8**	**8**	**8**
GUTA	Guta Trainer	0	0	0	0	3
Total GUTA		**0**	**0**	**0**	**0**	**3**
Total Utility Fund		**100**	**92**	**93**	**99**	**107**

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 kilowatt hours, 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 kilowatt hours 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

(Effective January 1, 2016)

PROGRAMMING	MONTHLY FEES
Basic Cable	$18.28
Basic & Expanded Basic Cable	$56.40
Digital Non-DVR Cable Service	$72.10
Digital DVR Cable Service	$77.10
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	Monthly Fee
1Mbps/256Kbps	$21.95
6Mbps/384Kbps	$34.95
15Mbps/1Mbps	$44.95
25Mbps/2MBps	$69.95
50Mbps/3Mbps	$99.95
100bps/10Mbps	$129.99

A Start-Up Charge of $25.00 must be paid before installation.

WIRELESS INTERNET SERVICE RATES

Residential	Monthly Fee
10Mbps	$49.95
15Mbps	$59.95
25Mbps	$79.95

Commercial	Monthly Fee
10Mbps	$59.95
15Mbps	$79.95
25Mbps	$109.95

Upload speeds are equal to download speeds.

PHONE RATES

RESIDENTIAL

Residential Phone	$29.95
Phone/Internet Bundle	$57.95
Phone/Expanded Cable Bundle	$57.95
Phone/Non DVR Cable Bundle	$72.10
Phone/DVR Cable Bundle	$77.10
Phone/Internet/Cable Bundle	$99.95

Residential FCC Fee	$4.48	per line
911 Fee	$1.50	per line

COMMERCIAL

Commercial Phone	$39.95
Phone/Internet Bundle	$79.95
Phone/Cable Bundle	$79.95
Phone/Internet/Cable Bundle	$110.95

Commercial FCC Fee	$9.07	per line
911 Fee	$1.50	per line

Installation/Port Charges

Installation or Transfer Charge	$25.00
One Time Port Charge	$24.00
International Long Distance	Rates vary
411 Information	$ 1.50

WATER RATES

METER BASE CHARGES

(Effective January 1, 2016)

Meter Size	Inside City	Outside City
5/8 inch meter	$11.25	$15.00
3/4 inch meter	$11.25	$15.00
1 inch meter	$11.25	$15.00
1 1/2 inch meter	$45.00	$56.25
2 inch meter	$45.00	$56.25
3 inch meter	$56.25	$67.50
4 inch meter	$56.25	$67.50
6 inch meter	$112.50	$168.75
8 inch meter	$150.00	$206.25

RESIDENTIAL

(Effective January 1, 2016)

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

	Inside City	Outside City
0 – 2,000 gallons	$2.69 per 1,000 gallons	$4.04 per 1,000 gallons
2,001 – 6,000 gallons	$5.38 per 1,000 gallons	$8.07 per 1,000 gallons
6,001 – 10,000 gallons	$6.73 per 1,000 gallons	$10.10 per 1,000 gallons
Over 10,000 gallons	$8.07 per 1,000 gallons	$12.12 per 1,000 gallons

COMMERCIAL

(Effective January 1, 2016)

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

	Inside City	Outside City
Commercial Rate	$5.38 per 1,000 gallons	$8.07 per 1,000 gallons

INDUSTRIAL

(Effective January 1, 2016)

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

	Inside City	Outside City
Industrial Rate	$2.69 per 1,000 gallons	$4.04 per 1,000 gallons

WATER RATES (cont.)

IRRIGATION

(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

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

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.

Finance and Administration - Utility

Overview

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

Goals/Accomplishments

- Update Utility Customer Service policies
- Continue Cashier cross training with Customer Service Reps.
- Increase security measures and implement security training sessions for Customer Service staff along with police department personnel.
- Improvements to include up to date technology and reconfiguring of the drive thru.
- Improvements to the inside of the drive thru cashier area.
- Implement new Utility Billing Software.
- Continued Customer Service training for all cashiers, customer service reps and call center agents.

Finance and Administration – Utility
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 218,267	$ 271,873	$ 183,387	$ 213,194	$ 319,258
SEASONAL SALARIES	-	-	-	5,000	-
OVERTIME SALARIES	7,086	13,318	12,402	12,000	11,000
SOCIAL SECURITY	13,406	17,166	11,713	14,234	19,794
MEDICARE	3,135	4,015	2,739	3,329	4,629
GMEBS-RETIREMENT CONTRIBUTION	34,243	0	25,074	28,979	36,224
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	110
WORKERS COMP INSURANCE	21,172	26,307	29,852	15,000	30,000
GROUP INS	52,466	60,424	31,375	42,000	45,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**349,775**	**393,102**	**296,542**	**333,736**	**466,016**
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	1,688	1,430	1,748	3,000	2,000
ATTORNEY FEES-P & M	33,458	22,704	48,073	38,000	40,000
AUDIT SERVICES	34,780	35,945	36,120	41,000	40,000
COMMUNICATION SERVICES	22,254	14,963	33,122	34,400	33,000
CUSTODIAL SERVICES	-	-	-	-	2,500
DUES & SUBSCRIPTIONS	9,046	6,752	9,417	8,300	8,300
EQUIPMENT RENTS / LEASES	749	948	190	1,200	-
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	2,000	-
GENERAL LIABILITY INSURANCE	141,405	143,525	147,526	150,000	150,000
LAWN CARE & MAINTENANCE	2,121	2,737	5,560	6,000	6,000
MAINTENANCE CONTRACTS	29,098	36,616	44,978	50,000	45,000
MARKETING EXPENSES	2,459	6,027	1,594	12,000	7,500
OTHER CONTRACTUAL SERVICES	30,051	17,500	-	-	-
POSTAGE	3,195	5,979	5,461	6,000	6,000
R & M BUILDINGS - OUTSIDE	9,459	14,285	17,938	30,000	20,000
SECURITY SYSTEMS	539	539	-	-	-
TRAINING & EDUCATION	4,356	5,230	4,736	5,400	6,500
UTILITY PROTECTION CTR (DIG)	4,294	4,724	5,246	8,000	6,000
TOTAL PURCHASED/CONTRACTED SERVICES	**328,952**	**319,904**	**361,707**	**389,300**	**372,800**
SUPPLIES					
AUTO & TRUCK FUEL	214	(5)	-	-	-
BUILDING REP & MAINT - INSIDE	5,880	2,910	5,050	9,000	7,500
EQUIPMENT < 5,000	-	-	-	500	4,000
MISCELLANEOUS	146	138	3,040	250	-
OFFICE SUPPLIES & EXPENSES	34,181	31,688	24,338	44,000	35,250
SMALL OPERATING SUPPLIES	-	41	224	200	200
SMALL TOOLS & MINOR EQUIPMENT	121	895	-	-	-
SPONSORSHIPS/DONATIONS	5,089	15	-	-	-
UTIL COSTS FOR OTHER FUNDS	240,880	261,307	262,330	266,666	265,000
UTILITY COSTS	90,320	98,018	102,048	99,000	110,000
TOTAL SUPPLIES	**376,831**	**395,006**	**397,031**	**425,616**	**421,950**
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	(3,437,890)	(3,522,298)	(3,415,903)	(3,658,282)	(3,923,300)
UTILITY BAD DEBT EXPENSE	274,100	269,202	288,313	300,000	300,000
TOTAL OTHER COSTS	**(3,163,790)**	**(3,253,095)**	**(3,127,590)**	**(3,358,282)**	**(3,623,300)**
DEBT SERVICE					
INTEREST EXP - 2006 REV BONDS	171,770	170,697	133,764	144,170	-
INTEREST-CUST DEPOSITS	4,428	4,140	4,338	-	-
REVENUE BOND PRINCIPAL 2006	-	-	-	284,193	-
INTEREST EXP - 01/11 UTIL BOND	2,780	-	-	-	-
TOTAL DEBT SERVICE	**178,978**	**174,837**	**138,101**	**428,363**	**-**
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	8,985	8,985	8,236	8,985	-
AMORT 2006 BOND PREMIUM	(12,499)	(12,499)	(11,562)	(10,577)	-
AMORT 2006 BOND DEF CHG (2011)	3,602	3,602	3,602	3,602	-
AMORT DISC- 01/11 UTIL BOND	1,421	-	-	-	-
AMORT - 2011 BOND PREMIUM	979	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**2,488**	**88**	**276**	**2,010**	**-**
OTHER FINANCING USES					
TRAN OUT - INSURANCE	12,000	12,000	14,783	12,000	12,000
TOTAL OTHER FINANCING USES	**12,000**	**12,000**	**14,783**	**12,000**	**12,000**
TOTAL FINANCIAL ADMINISTRATION	**(1,914,766)**	**(1,958,158)**	**(1,919,151)**	**(1,767,257)**	**(2,350,534)**

Finance and Administration - Utility
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
UTILITY BILLING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	142,681	146,054	137,952	156,537	159,592
OVERTIME SALARIES	6,139	4,401	6,182	7,000	7,000
SOCIAL SECURITY	8,642	8,741	8,247	10,139	9,895
MEDICARE	2,044	2,021	1,929	2,371	2,314
GMEBS-RETIREMENT CONTRIBUTION	20,546	0	18,805	21,735	21,735
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	100
GROUP INS	30,926	36,320	25,551	31,500	27,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**210,978**	**197,537**	**198,666**	**229,282**	**227,635**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	653	265	-	-	-
MAINTENANCE CONTRACTS	3,525	4,500	4,681	5,500	5,000
OTHER CONTRACTUAL SERVICES	-	-	-	1,000	-
POSTAGE	52,140	55,620	56,382	56,000	56,000
TRAINING & EDUCATION	3,497	(79)	-	2,000	2,000
UTIL BILL PRINT SERVICES	12,978	18,825	16,100	17,000	17,000
TOTAL PURCHASED/CONTRACTED SERVICES	**72,793**	**79,130**	**77,163**	**25,500**	**80,000**
SUPPLIES					
MISCELLANEOUS	83	83	62	200	-
OFFICE SUPPLIES & EXPENSES	6,872	4,872	8,539	5,000	5,000
SMALL OPERATING SUPPLIES	-	-	224	-	-
TOTAL SUPPLIES	**6,955**	**4,955**	**8,825**	**61,200**	**5,000**
TOTAL UTILITY BILLING	**290,726**	**281,622**	**284,654**	**315,982**	**312,635**
UTILITY CUSTOMER SERVICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	445,333	432,000	533,368	602,465	596,448
SEASONAL SALARIES	-	-	-	5,000	-
OVERTIME SALARIES	16,877	15,296	18,616	17,000	17,000
SOCIAL SECURITY	26,773	26,201	32,592	38,717	36,980
MEDICARE	6,261	6,128	7,622	9,055	8,649
GMEBS-RETIREMENT CONTRIBUTION	82,184	(0)	42,069	108,673	108,673
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	400
MEDICAL EXAMS	110	-	95		-
GROUP INS	121,855	131,988	116,458	157,500	135,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**699,393**	**611,612**	**750,820**	**938,410**	**903,149**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,685	2,195	1,197	1,500	1,600
DUES & SUBSCRIPTIONS	41	50	-	-	-
EQUIPMENT RENTAL	-	-	-	-	750
MAINTENANCE CONTRACTS	13,208	13,088	14,074	15,000	15,000
OTHER CONTRACTUAL SERVICES	62,852	76,500	114,562	90,000	140,000
TRAINING & EDUCATION	1,657	3,301	803	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	**82,443**	**95,134**	**130,636**	**109,500**	**160,350**
SUPPLIES					
EQUIPMENT REP & MAINT - INSIDE	-	-	100	-	-
MISCELLANEOUS	1,015	322	413	800	-
OFFICE SUPPLIES & EXPENSES	30,292	20,716	25,509	25,000	23,100
SMALL OPERATING SUPPLIES	-	-	224	-	-
UTILITY CASHIERS OVER/SHORT	216	495	1,095	500	500
TOTAL SUPPLIES	**31,523**	**21,533**	**27,340**	**26,300**	**23,600**
TOTAL UTILITY CUSTOMER SERVICE	**813,359**	**728,279**	**908,796**	**1,074,210**	**1,087,099**

Finance and Administration - Utility
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
CENTRAL SERVICES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	414,348	446,178	350,294	389,938	580,628
PART TIME SALARIES	-	-	-		39,151
OVERTIME SALARIES	10,538	8,784	12,408	11,000	11,000
SOCIAL SECURITY	24,617	26,576	20,972	24,858	38,426
MEDICARE	5,757	6,215	4,905	5,814	8,987
GMEBS-RETIREMENT CONTRIBUTION	61,638	(0)	56,416	65,204	86,938
WORKERS COMP INSURANCE	-	-	653	10,000	500
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	250
MEDICAL EXAMS	-	30	90		100
GROUP INS	93,700	122,363	73,960	94,500	108,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**610,598**	**610,146**	**519,696**	**601,314**	**873,980**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,231	4,947	6,571	3,500	6,800
DUES & SUBSCRIPTIONS	1,695	3,111	900	1,000	1,000
EQUIPMENT RENTAL	-	-	-	-	260
EQUIPMENT REP & MAINT-OUTSIDE	-	215	-	-	-
MAINTENANCE CONTRACTS	7,179	20,389	24,729	32,649	25,000
OTHER CONTRACTUAL SERVICES	-	-	54	-	3,120
POSTAGE	-	-	15	-	200
TRAINING & EDUCATION	418	2,882	2,027	2,000	1,000
VEHICLE REP & MAINT-OUTSID	2,570	3,053	135	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	**16,093**	**34,597**	**34,431**	**39,149**	**37,380**
SUPPLIES					
AUTO & TRUCK FUEL	20,014	12,728	10,113	14,000	10,000
BUILDING REP & MAINT - INSIDE	225	-	375	-	-
DAMAGE CLAIMS	-	-	81	-	-
EQUIPMENT REP & MAINT - INSIDE	101	431	-	1,500	1,500
MISCELLANEOUS	248	276	186	250	-
OFFICE SUPPLIES & EXPENSES	15,809	16,369	14,204	12,000	15,000
SMALL OPERATING SUPPLIES	517	650	1,218	1,200	1,000
SMALL TOOLS & MINOR EQUIPMENT	219	12	1,206	250	1,200
UNIFORM EXPENSE	5,395	7,392	6,005	2,000	1,000
UNIFORM RENTAL	367	408	-	5,000	5,740
VEHICLE REP & MAINT - INSIDE	4,544	3,443	3,488	5,000	4,000
TOTAL SUPPLIES	**47,439**	**41,708**	**36,877**	**41,200**	**39,440**
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	146,880	144,457	142,675	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**146,880**	**144,457**	**142,675**	**-**	**-**
TOTAL CENTRAL SERVICES	**821,010**	**830,908**	**733,679**	**681,663**	**950,800**
TOTAL EXPENDITURES	**$ 10,329**	**$ (117,350)**	**$ 7,979**	**$ 304,598**	**$ (0)**

Electric and Telecommunications

Overview

The Electric and Telecomm Department includes CATV and external services to homes and businesses. This 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.
- Lower band-width cost by leveraging multiple internet providers and large capacity customers.
- Add multiple co-location sites for reliability in the communication system.
- Continue to stay on a six-year inspection schedule with Southeastern Wood Pole Inspectors (SWPI) for maintenance of the electric infrastructure.
- Replace weak copper conductors with aluminum conductor steel reinforced (ACSR).
- Expand wireless internet to un-served and underserved areas of Walton County.

Electric and Telecommunications
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 134,926	$ 143,505	$ 148,974	$ 184,415	$ 272,781
OVERTIME SALARIES	477	2,290	1,782	-	-
SOCIAL SECURITY	8,357	9,007	9,321	11,434	16,912
MEDICARE	1,954	2,106	2,180	2,674	3,955
GMEBS-RETIREMENT CONTRIBUTION	20,546	6,322	12,537	21,735	28,979
GROUP INS	30,922	22,851	17,006	31,500	36,000
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**197,182**	**186,081**	**191,799**	**251,758**	**358,629**
TOTAL GENERAL ADMINISTRATION	**197,182**	**186,081**	**191,799**	**251,758**	**358,629**
CATV & INTERNET					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	331,024	362,906	352,801	395,589	394,802
OVERTIME SALARIES	34,221	44,427	37,853	44,280	44,280
SOCIAL SECURITY	21,754	24,530	23,238	27,272	24,478
MEDICARE	5,088	5,737	5,435	6,378	5,725
GMEBS-RETIREMENT CONTRIBUTION	54,789	54,049	50,148	57,959	57,959
WORKERS COMP INSURANCE	7	-	279	-	-
MEDICAL EXAMS	70	-	-	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	270
GROUP INS	82,472	96,854	68,136	84,000	72,000
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**529,425**	**588,501**	**537,890**	**615,478**	**599,513**
PURCHASED/CONTRACTED SERVICES					
CATV VIDEO PRODUCTION EXPENSES	700	5,525	4,875	-	-
COMMUNICATION SERVICES	16,672	8,925	21,896	7,500	23,000
CONSULTING - TECHNICAL	27,417	34,153	22,972	35,000	35,000
DUES & SUBSCRIPTIONS	7,922	7,127	7,268	8,000	8,000
EQUIPMENT RENTAL	-	-	-	-	300
EQUIPMENT RENTS / LEASES	1,574	2,853	3,904	2,000	3,000
EQUIPMENT REP & MAINT-OUTSIDE	18,744	15,408	17,344	10,000	10,000
GA DEPT REV FEES	-	-	-	-	250
INTERNET COSTS	306,838	246,936	-	375,000	-
MAINTENANCE CONTRACTS	4,051	2,467	4,377	5,000	4,700
MARKETING EXPENSES	9,880	1,120	8,695	2,500	2,500
OTHER CONTRACTUAL SERVICES	-	-	4,997	1,500	1,500
POLE EQUIPMENT RENTS / LEASES	4,316	4,338	-	5,000	5,000
POSTAGE	-	15	402	500	500
R & M BUILDINGS - OUTSIDE	2,558	3,264	8,718	2,500	2,500
R & M CATV STUDIO - OUTSIDE	-	-	2,250	-	-
R & M SYSTEM - OUTSIDE	16,020	38,877	45,025	5,000	10,000
TRAINING & EDUCATION	160	3,660	2,647	4,500	5,000
VEHICLE REP & MAINT-OUTSID	10,183	5,406	3,390	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	**427,035**	**380,074**	**158,760**	**471,000**	**118,750**

Electric and Telecommunications
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
CATV & INTERNET (cont.)					
SUPPLIES					
AUTO & TRUCK FUEL	33,948	29,234	27,416	22,500	22,500
BUILDING REP & MAINT - INSIDE	5,159	775	1,547	2,000	2,000
COS - GAS	2,456,269	2,829,222	2,750,021	3,181,160	-
COS - CATV	-	-	-	-	2,987,600
COS - FIBER	-	-	-	-	106,000
COS - INTERNET	-	-	159,295	-	175,400
COS TELEPHONE	360,177	433,082	641,843	400,000	481,000
DAMAGE CLAIMS	-	79	-	1,500	1,500
EQUIPMENT < 5,000	45,488	35,999	804	35,000	-
EQUIPMENT REP & MAINT - INSIDE	4,524	11,360	25,627	9,000	9,000
MISCELLANEOUS	3,685	3,568	1,796	1,000	-
OFFICE SUPPLIES & EXPENSES	16,070	12,522	3,246	2,500	2,980
R & M CATV STUDIO - INSIDE	-	2,249	-	-	-
R & M SYS - INSIDE / SHIPPING	945	528	2,394	-	500
R & M SYSTEM - INSIDE	61,758	129,285	140,026	50,000	100,000
SMALL OPERATING SUPPLIES	28,651	36,237	12,288	10,000	10,000
SMALL TOOLS & MINOR EQUIPMENT	6,583	5,685	24,014	5,000	30,000
UNIFORM EXPENSE	3,273	1,860	1,986	4,500	4,500
VEHICLE REP & MAINT - INSIDE	6,612	8,482	7,392	4,500	5,500
UTILITY COSTS	49,101	47,983	50,446	50,000	50,000
TOTAL SUPPLIES	**3,082,243**	**3,588,150**	**3,850,140**	**3,779,160**	**3,988,480**
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	506,401	485,514	591,874	573,226	655,505
TOTAL OTHER COSTS	**506,401**	**485,514**	**591,874**	**573,226**	**655,505**
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	169,000	176,355	177,935	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**169,000**	**176,355**	**177,935**	**-**	**-**
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	229,571	234,354	244,702	286,150	344,880
TRANS OUT UTL 5% E&R FUND	-	-	-	286,150	287,400
TRANS OUT UTL E&R FUND	-	-	-	57,230	287,400
TOTAL OTHER FINANCING USES	**229,571**	**234,354**	**244,702**	**629,530**	**919,680**
TOTAL CATV & INTERNET	**4,943,675**	**5,452,948**	**5,561,301**	**6,068,394**	**6,281,928**
ELECTRIC					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	636,642	667,104	726,118	804,655	795,476
OVERTIME SALARIES	134,744	120,796	116,290	104,100	110,000
REIMB SALARIES - CDBG	(31,769)	-	-	-	-
SOCIAL SECURITY	48,160	48,999	50,147	56,343	49,320
MEDICARE	11,263	11,459	11,728	13,177	11,534
GMEBS-RETIREMENT CONTRIBUTION	95,881	94,585	87,758	101,428	101,428
WORKERS COMP INSURANCE	1,568	2,137	983	-	-
MEDICAL EXAMS	35	60	100	-	1,500
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	460
REIMB SALARIES - OTHER	(13,883)	(1,625)	-	-	-
GROUP INS	144,319	169,452	119,238	147,000	126,000
TOTAL PERSONAL SERVICES AND EMPLOYEE B	**1,026,960**	**1,112,967**	**1,112,362**	**1,226,703**	**1,195,718**

Electric and Telecommunications
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
ELECTRIC (cont.)					
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	9,410	8,202	12,245	10,000	8,500
CONSULTING - TECHNICAL	4,622	395	867	5,500	-
DUES & SUBSCRIPTIONS	51	160	160	1,000	2,500
EQUIPMENT RENTAL	-	-	-	-	500
EQUIPMENT RENTS / LEASES	1,574	3,604	17,663	-	-
EQUIPMENT REP & MAINT-OUTSIDE	11,888	16,902	19,920	15,000	15,000
GA DEPT REV FEES	-	-	-	-	900
MAINTENANCE CONTRACTS	5,165	1,419	7,267	8,000	7,500
MARKETING EXPENSES	-	275	13,723	7,500	40,000
MILEAGE REIMBURSEMENT	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	198,305	209,577	296,015	275,000	345,000
POLE EQUIPMENT RENTS / LEASES	11,594	11,594	240	-	2,500
POSTAGE	37	-	259	-	500
R & M SYSTEM - OUTSIDE	(13,703)	24,835	18,197	10,000	10,000
TRAINING & EDUCATION	8,779	7,275	20,217	15,000	15,000
VEHICLE REP & MAINT-OUTSID	3,679	9,406	17,262	8,500	12,500
REIMBURSED EQUIPMENT	(11,609)	(1,514)	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	**229,792**	**292,130**	**424,036**	**355,500**	**460,400**
SUPPLIES					
AUTO & TRUCK FUEL	31,274	18,591	17,341	20,000	20,000
COST OF SALES - ELECTRIC	13,320,030	12,646,509	12,470,418	12,451,044	12,569,966
COST OF SALES MCT CREDIT	(1,406,292)	(1,162,800)	(938,016)	-	(660,000)
DAMAGE CLAIMS	4,612	6,415	1,994	1,500	1,500
EQUIPMENT < 5,000	15,226	-	2,054	5,000	-
EQUIPMENT REP & MAINT - INSIDE	10,218	15,770	18,113	7,500	10,000
METERS	-	-	-	2,500	2,500
MISCELLANEOUS	4,069	4,878	20,845	4,000	-
OFFICE SUPPLIES & EXPENSES	6,214	4,240	6,552	5,000	8,640
R & M SYS - INSIDE / SHIPPING	110	279	1,441	-	-
R & M SYSTEM - INSIDE	130,464	149,473	181,233	75,000	75,000
SMALL OPERATING SUPPLIES	20,496	24,739	22,984	17,500	20,000
SMALL TOOLS & MINOR EQUIPMENT	19,731	11,063	16,918	20,000	25,000
UNIFORM EXPENSE	14,509	12,765	8,734	15,000	15,000
UNIFORM RENTAL	191	-	-	-	-
VEHICLE REP & MAINT - INSIDE	3,856	6,158	7,625	7,500	7,500
UTILITY COSTS	10,497	9,833	7,883	15,000	12,000
TOTAL SUPPLIES	**12,185,205**	**11,747,913**	**11,846,120**	**12,646,544**	**12,107,106**
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	1,687,454	1,730,610	1,468,258	1,671,999	1,659,831
TOTAL OTHER COSTS	**1,687,454**	**1,730,610**	**1,468,258**	**1,671,999**	**1,659,831**
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	229,628	288,617	278,631	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**229,628**	**288,617**	**278,631**	**-**	**-**
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	799,166	864,108	882,054	932,250	1,177,958
TRANSFERS OUT - OTHER FUNDS	31,769	37,745	217,993	-	-
TRANS OUT UTL 5% E&R FUND	-	-	-	932,250	951,250
TRANS OUT UTL E&R FUND	-	-	-	186,450	951,250
TOTAL OTHER FINANCING USES	**830,935**	**901,853**	**1,100,048**	**2,050,950**	**3,080,458**
TOTAL ELECTRIC	**16,189,974**	**16,074,091**	**16,229,453**	**17,951,696**	**18,503,513**
TOTAL EXPENDITURES	**$ 21,330,831**	**$ 21,713,120**	**$ 21,982,553**	**$ 24,271,848**	**$ 25,144,070**

Water, Sewer and Gas

Overview

The Water, Sewer, Gas and Stormwater department is responsible for the management, repairs and operation 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 purchased from the Municipal Gas Authority of Georgia (MGAG) to its customers.

Goals/Accomplishments

- Ensure reliable distributions of drinking water to residents compliant with all Federal, State and Local requirements.
- 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.
- Conserve, protect and 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 systems.
- 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.

Water, Sewer and Gas

Goals/Accomplishments (cont.)

- Facilitate proper stormwater system installation, maintenance and repair.
- Provide adequate shoulder, ditch, curb, gutter and culvert maintenance and repair.
- Monitor and perform catch basin construction, repair and reconstruction.

Water, Sewer and Gas
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 156,921	$ 89,669	$ 145,631	$ 163,659	$ 171,546
SOCIAL SECURITY	9,276	5,228	8,705	10,147	10,636
MEDICARE	2,169	1,223	2,036	2,373	2,487
GMEBS-RETIREMENT CONTRIBUTION	13,697	6,756	6,268	14,490	14,490
GROUP INS	20,614	10,702	8,489	21,000	18,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**202,677**	**113,578**	**171,129**	**211,669**	**217,159**
TOTAL GENERAL ADMINISTRATION	**202,677**	**113,578**	**171,129**	**211,669**	**217,159**
STORMWATER					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	39,915	102,110	129,573	117,671	160,484
OVERTIME SALARIES	1,233	7,568	9,798	10,000	5,000
SOCIAL SECURITY	2,383	7,158	8,456	7,296	9,950
MEDICARE	557	1,674	1,978	1,706	2,327
GMEBS-RETIREMENT CONTRIBUTION	6,849	20,268	18,805	21,735	28,979
MEDICAL EXAMS	35	40	-	-	-
GROUP INS	11,260	39,213	25,613	31,500	36,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**62,232**	**178,031**	**194,223**	**189,908**	**242,741**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	1,117	1,014	632	1,000	800
CONSULTING - TECHNICAL	2,066	500	800	3,500	3,500
DUES & SUBSCRIPTIONS	53	-	155	500	250
EQUIPMENT REP & MAINT-OUTSIDE	733	489	288	1,000	1,000
MAINTENANCE CONTRACTS	3,249	2,737	842	3,000	3,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
R & M SYSTEM - OUTSIDE	4,054	2,160	1,220	31,000	30,000
TRAINING & EDUCATION	952	1,159	180	1,600	1,600
VEHICLE REP & MAINT-OUTSID	1,162	264	771	2,500	2,500
TOTAL PURCHASED/CONTRACTED SERVICES	**13,386**	**8,322**	**4,889**	**44,100**	**42,900**
SUPPLIES					
AUTO & TRUCK FUEL	4,872	6,310	4,417	3,000	3,000
DAMAGE CLAIMS	-	10,001	1,951	5,000	5,000
EQUIPMENT < 5,000	-	-	7,969	2,500	-
MISCELLANEOUS	13	25	704	500	-
OFFICE SUPPLIES & EXPENSES	141	1,231	751	650	650
R & M SYSTEM - INSIDE	45,506	26,596	13,242	50,000	50,000
SMALL OPERATING SUPPLIES	15,911	7,616	8,154	2,500	9,000
SMALL TOOLS & MINOR EQUIPMENT	5,231	1,548	3,954	5,000	7,500
UNIFORM EXPENSE	545	469	1,961	750	750
VEHICLE REP & MAINT - INSIDE	382	1,951	2,582	500	1,500
TOTAL SUPPLIES	**72,601**	**55,747**	**45,685**	**70,650**	**77,400**
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	33	496	1,604	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**33**	**496**	**1,604**	**-**	**-**
TOTAL STORMWATER	**148,252**	**242,597**	**246,401**	**304,658**	**363,041**

Water, Sewer and Gas
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
WATER TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	159,064	207,092	205,521	215,203	288,656
OVERTIME SALARIES	17,820	13,740	23,192	16,000	16,000
SOCIAL SECURITY	10,523	13,221	13,619	14,335	17,897
MEDICARE	2,461	3,092	3,185	3,352	4,186
GMEBS-RETIREMENT CONTRIBUTION	27,395	33,780	31,342	36,224	43,469
WORKERS COMP INSURANCE	2,655	1,365	-		-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	140
GROUP INS	41,747	61,939	42,585	52,500	54,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**261,665**	**334,228**	**319,443**	**337,614**	**424,348**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	3,146	1,852	1,888	3,000	3,000
CONSULTING - TECHNICAL	-	650	2,436	12,500	7,500
DUES & SUBSCRIPTIONS	9,721	10,011	581	1,350	1,350
EQUIPMENT RENTS / LEASES	2,484	472	-	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	25,134	19,244	82,372	75,000	75,000
MAINTENANCE CONTRACTS	32,501	40,366	41,568	40,000	58,000
MARKETING EXPENSES	-	77	77	500	500
MILEAGE REIMBURSEMENT	-	-	-	250	250
POSTAGE	2,586	1,682	2,543	2,500	2,500
R & M BUILDINGS - OUTSIDE	6,319	4,450	1,978	10,000	10,000
R & M RESERVOIR - OUTSIDE	3,166	7,871	6,551	7,500	7,500
R & M SYSTEM - OUTSIDE	36,852	31,893	76,229	60,000	60,000
R & M WATER TANKS - OUTSIDE	54,685	51,250	53,380	53,000	53,000
TRAINING & EDUCATION	2,979	2,346	3,149	3,500	3,500
VEHICLE REP & MAINT-OUTSID	115	446	-	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	**179,688**	**172,611**	**272,752**	**273,350**	**284,100**
SUPPLIES					
AUTO & TRUCK FUEL	2,213	3,086	1,579	5,000	5,000
BUILDING REP & MAINT - INSIDE	994	2,254	3,479	5,000	5,000
CHEMICALS/PESTICIDES	178,406	167,865	149,812	175,000	180,000
DAMAGE CLAIMS	-	-	-	1,000	1,000
EQUIPMENT < 5,000	506	242	8,674	10,000	-
EQUIPMENT REP & MAINT - INSIDE	6,685	11,196	11,283	10,000	10,000
MISCELLANEOUS	3,655	1,327	229	1,000	-
OFFICE SUPPLIES & EXPENSES	4,089	4,479	2,968	5,000	5,860
R & M RESERVOIR - INSIDE	-	76	503	1,000	1,000
R & M SYSTEM - INSIDE	20,582	1,779	829	20,000	20,000
SMALL OPERATING SUPPLIES	19,827	13,909	10,933	20,000	20,000
SMALL TOOLS & MINOR EQUIPMENT	2,269	70	3,844	2,500	12,500
UNIFORM EXPENSE	673	598	882	750	750
UNIFORM RENTAL	5,629	4,762	4,297	5,000	5,000
VEHICLE REP & MAINT - INSIDE	1,274	3,646	604	1,500	1,500
UTILITY COSTS	298,466	308,228	335,563	300,000	350,000
LAB SUPPLIES	-	15,879	20,880	15,000	17,500
LAB EQUIPMENT	-	-	283	2,500	-
TOTAL SUPPLIES	**545,268**	**539,396**	**556,642**	**578,000**	**635,110**
CAPITAL OUTLAYS					
VEHICLES	20,347	-	-	-	-
TOTAL CAPITAL OUTLAYS	**20,347**	**-**	**-**	**-**	**-**
DEBT SERVICE					
CONTRA-INTEREST EXPENSE	(94,481)	(80,329)	-	-	-
INTEREST EXP-2009 GEFA	94,481	90,750	-	-	-
TOTAL DEBT SERVICE	**-**	**10,421**	**-**	**-**	**-**
TOTAL WATER TREATMENT PLANT	**1,006,968**	**1,056,656**	**1,148,837**	**1,188,964**	**1,343,558**

Water, Sewer and Gas
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
WATER DISTRIBUTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	234,617	221,258	307,061	395,658	339,251
OVERTIME SALARIES	33,980	35,041	36,032	24,000	30,000
SOCIAL SECURITY	15,824	17,770	20,084	26,019	21,034
MEDICARE	3,701	4,156	4,697	6,085	4,919
GMEBS-RETIREMENT CONTRIBUTION	41,092	47,293	50,148	72,449	65,204
WORKERS COMP INSURANCE	133	209	-		-
MEDICAL EXAMS	597	100	30		-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	270
GROUP INS	60,829	86,262	70,773	105,000	81,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**390,773**	**412,089**	**488,826**	**629,211**	**541,678**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,619	4,591	3,446	2,000	4,000
CONSULTING - TECHNICAL	823	4,000	2,652	5,000	5,000
DUES & SUBSCRIPTIONS	1,494	1,303	1,074	1,350	1,350
EQUIPMENT RENTAL	-	-	-	-	300
EQUIPMENT RENTS / LEASES	2,874	3,229	9,181	1,500	5,000
EQUIPMENT REP & MAINT-OUTSIDE	3,036	3,391	5,171	5,500	5,200
MAINTENANCE CONTRACTS	1,831	1,150	2,860	500	500
MARKETING EXPENSES	-	133	325	500	500
MILEAGE REIMBURSEMENT	-	-	-	250	250
POSTAGE	-	-	186	250	250
R & M SYSTEM - OUTSIDE	36,088	19,719	30,943	60,000	60,000
SIDEWALK REPAIRS & MAINT	-	-	-	-	10,000
TRAINING & EDUCATION	3,414	6,600	5,533	3,000	3,000
VEHICLE REP & MAINT-OUTSID	16,917	2,812	5,838	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	**71,096**	**46,927**	**67,209**	**86,850**	**102,850**
SUPPLIES					
AUTO & TRUCK FUEL	11,945	9,044	8,882	10,000	10,000
CHEMICALS/PESTICIDES	292	169	169	500	500
DAMAGE CLAIMS	720	3,473	4,831	1,000	1,000
EQUIPMENT < 5,000	2,319	2,790	804	5,000	-
EQUIPMENT REP & MAINT - INSIDE	1,944	4,886	1,438	3,000	3,000
MISCELLANEOUS	377	916	220	1,000	-
OFFICE SUPPLIES & EXPENSES	3,592	4,416	2,317	2,500	3,230
R & M SYS - INSIDE / SHIPPING	-	14	-	-	-
R & M SYSTEM - INSIDE	89,100	70,113	114,638	100,000	125,000
SMALL OPERATING SUPPLIES	12,512	10,794	24,747	15,000	7,000
SMALL TOOLS & MINOR EQUIPMENT	10,407	5,208	11,277	10,000	15,000
UNIFORM EXPENSE	2,339	1,980	3,221	3,700	3,700
VEHICLE REP & MAINT - INSIDE	3,944	3,566	3,797	2,500	3,000
TOTAL SUPPLIES	**139,491**	**117,369**	**176,340**	**154,700**	**171,430**
CAPITAL OUTLAYS					
VEHICLES	(20,347)	-	-	-	-
TOTAL CAPITAL OUTLAYS	**(20,347)**	**-**	**-**	**-**	**-**
TOTAL WATER DISTRIBUTION SYSTEM	**581,013**	**576,385**	**732,375**	**870,761**	**815,958**

Water, Sewer and Gas
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
WATER					
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	401,236	431,024	544,734	577,572	672,179
TOTAL OTHER COSTS	**401,236**	**431,024**	**544,734**	**577,572**	**672,179**
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	48,886	37,713	27,785	17,426	-
INTEREST EXP - 2006 REV BONDS	479,244	476,251	440,177	402,240	-
INTEREST EXP - 2016 REV BONDS	-	-	-	-	133,847
REVENUE BOND PRINCIPAL 2003	-	-	-	268,813	-
REVENUE BOND PRINCIPAL 2006	-	-	-	792,909	-
REVENUE BOND PRINCIPAL 2016	-	-	-	-	774,180
CONTRA-INTEREST G13 EXPENSE	(1,807)	-	(5,938)	-	-
PRINCIPAL GEFA 2009	-	-	-	92,607	-
PRINCIPAL GEFA 2013	-	-	-	-	106,922
INTEREST ON GEFA 2009	-	-	102,136	96,429	-
INTEREST ON GEFA 2013	1,807	6,572	6,627	6,500	7,441
INTEREST EXP - 01/11 UTIL BOND	7,756	-	-	-	-
ISSUANCE COSTS	-	-	108,656	-	-
TOTAL DEBT SERVICE	**535,886**	**520,536**	**679,442**	**1,676,924**	**1,022,390**
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	25,068	25,068	22,979	25,068	-
AMORT 2006 BOND PREMIUM	(34,873)	(34,873)	(32,260)	(29,510)	-
AMORT DEF CHGS - 2003 UTIL BON	3,773	3,773	3,773	3,773	-
AMORT PREMIUM - 2003 UTIL BOND	(423)	(327)	(243)	(156)	-
DEPRECIATION EXPENSE	986,116	991,655	1,772,426	-	-
AMORT 2006 BOND DEF CHG (2011)	10,050	10,049	10,049	10,050	-
AMORT DISC- 01/11 UTIL BOND	3,965	-	-	-	-
AMORT - 2011 BOND PREMIUM	2,730	-	-	-	-
AMORT 2013 GEFA ISSUE COSTS	11,667	8,333	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**1,008,073**	**1,003,679**	**1,776,724**	**9,225**	**-**
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	202,449	207,032	232,600	238,250	291,420
TRANS OUT UTL 5% E&R FUND	-	-	-	238,250	242,850
TRANS OUT UTL E&R FUND	-	-	-	119,125	242,850
TOTAL OTHER FINANCING USES	**202,449**	**207,032**	**232,600**	**595,625**	**777,120**
TOTAL WATER	**2,147,644**	**2,162,270**	**3,233,500**	**2,859,347**	**2,471,689**
SEWAGE					
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	365,723	348,672	430,301	466,744	537,688
TOTAL OTHER COSTS	**365,723**	**348,672**	**430,301**	**466,744**	**537,688**
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	49,000	37,800	27,849	27,849	-
INTEREST EXP - 2006 REV BONDS	56,149	55,798	51,572	51,572	-
INTEREST EXP - 2016 REV BONDS	-	-	-	-	134,158
REVENUE BOND PRINCIPAL 2003	-	-	-	258,660	-
REVENUE BOND PRINCIPAL 2006	-	-	-	88,531	-
REVENUE BOND PRINCIPAL 2016	-	-	-	-	775,980
ISSUANCE COSTS	-	-	108,656	-	-
INTEREST EXP - 01/11 UTIL BOND	909	-	-	-	-
TOTAL DEBT SERVICE	**106,058**	**93,598**	**188,077**	**426,612**	**910,138**
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	2,937	2,937	2,692	2,937	-
AMORT 2006 BOND PREMIUM	(4,086)	(4,086)	(3,780)	(3,457)	-
AMORT DEF CHGS - 2003 UTIL BON	3,781	3,781	3,781	3,781	-
AMORT PREMIUM - 2003 UTIL BOND	(424)	(328)	(244)	(156)	-
DEPRECIATION EXPENSE	669,457	691,638	691,637	-	-
AMORT 2006 BOND DEF CHG (2011)	1,177	1,177	1,177	1,177	-
AMORT DISC- 01/11 UTIL BOND	465	-	-	-	-
AMORT - 2011 BOND PREMIUM	320	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**673,627**	**695,120**	**695,265**	**4,282**	**-**
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	169,492	173,760	188,738	192,837	236,100
TRANS OUT UTL 5% E&R FUND	-	-	-	192,837	196,750
TRANS OUT UTL E&R FUND	-	-	-	38,567	196,750
TOTAL OTHER FINANCING USES	**169,492**	**173,760**	**188,738**	**424,241**	**629,600**
TOTAL SEWAGE	**1,314,900**	**1,311,150**	**1,502,381**	**1,321,879**	**2,077,426**

Water, Sewer and Gas
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
SEWAGE COLLECTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	258,872	250,646	287,163	305,573	299,803
OVERTIME SALARIES	28,899	25,677	25,792	24,000	24,000
REIMB SALARIES - CDBG	(2,301)	-	-	-	-
SOCIAL SECURITY	16,765	16,611	17,942	20,434	18,588
MEDICARE	3,921	3,885	4,196	4,779	4,347
GMEBS-RETIREMENT CONTRIBUTION	54,789	54,049	50,148	57,959	57,959
WORKERS COMP INSURANCE	-	95	-	-	-
MEDICAL EXAMS	75	50	95	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	220
GROUP INS	83,493	96,854	68,136	84,000	72,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**444,513**	**447,866**	**453,470**	**496,745**	**476,917**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	6,402	4,806	9,433	7,500	7,500
CONSULTING - TECHNICAL	410	4,000	3,072	2,500	2,500
DUES & SUBSCRIPTIONS	955	924	513	1,500	1,500
EQUIPMENT RENTAL	-	-	-	-	300
EQUIPMENT RENTS / LEASES	11,382	22,392	30,236	10,000	21,000
EQUIPMENT REP & MAINT-OUTSIDE	2,535	30,534	1,979	7,500	7,500
GA DEPT REV FEES	-	-	-	-	250
MAINTENANCE CONTRACTS	1,831	1,168	2,860	1,500	1,500
MARKETING EXPENSES	-	133	269	500	500
MILEAGE REIMBURSEMENT	-	-	-	250	250
POSTAGE	-	148	187	250	250
R & M SYSTEM - OUTSIDE	3,719	1,493	35,380	10,000	9,700
TRAINING & EDUCATION	5,304	6,357	6,744	7,500	7,500
VEHICLE REP & MAINT-OUTSID	5,918	2,530	4,192	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	**38,456**	**74,485**	**94,864**	**53,500**	**65,250**
SUPPLIES					
AUTO & TRUCK FUEL	21,466	9,956	13,386	15,000	16,000
CHEMICALS/PESTICIDES	5,783	169	17,294	10,000	10,000
DAMAGE CLAIMS	1,973	2,155	455	5,000	5,000
EQUIPMENT < 5,000	1,172	8,941	2,615	10,000	-
EQUIPMENT REP & MAINT - INSIDE	8,069	7,663	6,625	7,500	7,500
MISCELLANEOUS	332	236	5,532	1,000	-
OFFICE SUPPLIES & EXPENSES	2,723	4,406	4,135	3,000	3,530
R & M SYS - INSIDE / SHIPPING	-	-	-	250	250
R & M SYSTEM - INSIDE	11,930	6,810	13,858	30,000	30,000
SMALL OPERATING SUPPLIES	13,336	15,322	16,557	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	5,869	4,996	5,499	7,500	17,500
UNIFORM EXPENSE	3,089	1,959	2,615	3,700	3,700
VEHICLE REP & MAINT - INSIDE	4,938	3,976	10,154	7,500	7,500
UTILITY COSTS	1,431	-	-	-	-
TOTAL SUPPLIES	**82,111**	**66,588**	**98,725**	**115,950**	**115,980**
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	(5,950)	-	-
TOTAL CAPITAL OUTLAYS	**-**	**-**	**(5,950)**	**-**	**-**
TOTAL SEWAGE COLLECTION SYSTEM	**565,080**	**588,939**	**641,110**	**666,195**	**658,147**

Water, Sewer and Gas
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
SEWAGE TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	305,869	271,668	265,322	307,348	282,333
OVERTIME SALARIES	49,342	44,077	29,115	40,000	40,000
SOCIAL SECURITY	20,859	18,593	17,215	21,536	17,505
MEDICARE	4,878	4,348	4,026	5,037	4,094
GMEBS-RETIREMENT CONTRIBUTION	54,789	47,293	43,879	50,714	50,714
WORKERS COMP INSURANCE	2,536	480	-	500	-
MEDICAL EXAMS	170	118	70		-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	190
GROUP INS	81,958	83,342	59,619	73,500	63,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**520,401**	**469,919**	**419,246**	**498,635**	**457,835**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	1,131	2,085	432	1,000	1,000
CONSULTING - TECHNICAL	7,965	15,754	942	125,000	125,000
DUES & SUBSCRIPTIONS	27	65	-	1,350	1,050
EQUIPMENT RENTAL	-	-	-	-	300
EQUIPMENT RENTS / LEASES	5,814	4,818	12,404	10,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	39,750	30,300	70,414	50,000	75,000
GA DEPT REV FEES	-	-	-	-	300
LANDFILL FEES	15,894	1,472	45,389	20,000	40,000
MAINTENANCE CONTRACTS	1,377	1,834	3,024	5,000	5,000
MARKETING EXPENSES	-	-	-	500	500
MILEAGE REIMBURSEMENT	-	-	-	250	250
POSTAGE	406	532	177	500	500
R & M BUILDINGS - OUTSIDE	19,054	20,411	35,234	50,000	50,000
R & M SYSTEM - OUTSIDE	56,066	26,137	5,118	75,000	100,000
TRAINING & EDUCATION	3,229	6,523	1,546	3,000	3,000
VEHICLE REP & MAINT-OUTSID	1,586	441	6,441	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	**152,299**	**110,371**	**181,121**	**348,850**	**414,900**
SUPPLIES					
AUTO & TRUCK FUEL	11,591	11,585	7,511	10,000	10,000
BUILDING REP & MAINT - INSIDE	1,684	634	1,075	2,500	2,500
CHEMICALS/PESTICIDES	127,419	113,117	105,301	150,000	125,000
DAMAGE CLAIMS	-	-	-	1,000	1,000
EQUIPMENT < 5,000	5,880	1,387	1,488	7,500	-
EQUIPMENT REP & MAINT - INSIDE	7,938	13,553	9,540	25,000	50,000
MISCELLANEOUS	2,099	193	520	1,000	-
OFFICE SUPPLIES & EXPENSES	3,116	5,859	4,215	2,500	3,510
R & M SYSTEM - INSIDE	14,778	1,487	7,854	25,000	50,000
SMALL OPERATING SUPPLIES	14,085	11,754	11,829	10,000	10,000
SMALL TOOLS & MINOR EQUIPMENT	3,546	3,363	4,624	5,000	15,000
UNIFORM EXPENSE	946	1,259	1,027	10,000	5,000
UNIFORM RENTAL	4,145	7,672	13,181	5,000	5,000
VEHICLE REP & MAINT - INSIDE	2,517	2,726	1,518	1,200	1,500
UTILITY COSTS	219,292	304,781	340,871	275,000	325,000
LAB SUPPLIES	-	7,798	22,571	5,000	20,000
LAB EQUIPMENT	-	-	2,650	2,500	-
TOTAL SUPPLIES	**419,036**	**487,168**	**535,773**	**533,950**	**623,510**
TOTAL SEWAGE TREATMENT PLANT	**1,091,736**	**1,067,458**	**1,136,140**	**1,381,435**	**1,496,245**

Water, Sewer and Gas
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
NATURAL GAS					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	275,067	276,175	269,391	335,858	332,001
OVERTIME SALARIES	27,347	17,187	16,181	15,000	15,000
SOCIAL SECURITY	20,308	17,629	17,052	21,753	20,584
MEDICARE	4,750	4,123	3,988	5,087	4,814
GMEBS-RETIREMENT CONTRIBUTION	54,789	54,049	50,148	57,959	57,959
WORKERS COMP INSURANCE	2,111	11,360	65,715	-	-
MEDICAL EXAMS	75	20	140	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	220
GROUP INS	82,468	96,854	68,136	84,000	72,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFI	**466,915**	**477,395**	**490,749**	**519,657**	**502,578**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,473	5,024	5,346	5,000	5,000
CONSULTING - TECHNICAL	1,123	-	510	1,500	1,500
DUES & SUBSCRIPTIONS	808	1,250	7,855	1,675	1,675
EQUIPMENT RENTAL	-	-	-	-	300
EQUIPMENT RENTS / LEASES	2,612	10,229	6,406	2,500	5,000
EQUIPMENT REP & MAINT-OUTSIDE	1,705	952	5,334	15,000	15,000
GA DEPT REV FEES	-	-	-	-	50
MAINTENANCE CONTRACTS	1,831	1,234	2,860	1,000	2,000
MARKETING EXPENSES	5,263	7,874	8,508	25,000	50,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
OTHER CONTRACTUAL SERVICES	24,466	23,613	23,105	25,000	24,700
POSTAGE	-	859	186	1,000	1,000
R & M SYSTEM - OUTSIDE	97,076	35,143	29,753	100,000	100,000
TRAINING & EDUCATION	10,393	9,746	3,622	10,000	10,000
VEHICLE REP & MAINT-OUTSID	2,779	2,558	70	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	**152,529**	**98,481**	**93,554**	**191,675**	**221,475**
SUPPLIES					
AMR PROJECT EXPENSE	-	9,080	453	5,000	5,000
AUTO & TRUCK FUEL	17,268	14,082	11,485	10,000	15,000
COST OF SALES - GAS	2,237,797	1,277,853	1,224,921	1,527,494	1,526,270
DAMAGE CLAIMS	-	1,780	841	1,000	1,000
EQUIPMENT < 5,000	8,640	58	2,054	5,000	-
EQUIPMENT REP & MAINT - INSIDE	5,251	3,253	4,297	7,000	7,500
MISCELLANEOUS	875	973	1,122	1,000	-
OFFICE SUPPLIES & EXPENSES	3,887	4,955	3,906	2,500	3,230
R & M SYS - INSIDE / SHIPPING	361	-	110	500	500
R & M SYSTEM - INSIDE	46,925	27,784	34,617	75,000	75,000
SMALL OPERATING SUPPLIES	10,858	9,287	9,105	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	2,047	7,030	4,594	5,000	10,000
UNIFORM EXPENSE	2,889	2,883	2,879	3,800	3,000
VEHICLE REP & MAINT - INSIDE	2,172	1,784	5,228	2,500	2,500
UTILITY COSTS	2,229	2,809	2,901	3,000	3,000
TOTAL SUPPLIES	**2,341,199**	**1,363,612**	**1,308,513**	**1,665,044**	**1,667,000**
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	477,076	526,478	380,737	368,741	398,097
TOTAL OTHER COSTS	**477,076**	**526,478**	**380,737**	**368,741**	**398,097**
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	15,776	12,170	8,966	5,624	-
INTEREST EXP - 2016 REV BONDS	-	-	-	-	43,194
ISSUANCE COSTS	-	-	35,376	-	-
REVENUE BOND PRINCIPAL 2003	-	-	-	86,750	-
REVENUE BOND PRINCIPAL 2016	-	-	-	-	249,840
TOTAL DEBT SERVICE	**15,776**	**12,170**	**44,343**	**92,374**	**293,034**
DEPRECIATION AND AMORTIZATION					
AMORT DEF CHGS - 2003 UTIL BON	1,218	1,218	1,218	1,218	-
AMORT EXP - 2003 UTILITY BONDS	-	-	(78)	-	-
AMORT PREMIUM - 2003 UTIL BOND	(136)	(106)	-	(50)	-
DEPRECIATION EXPENSE	124,504	129,387	138,437	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**125,586**	**130,499**	**139,576**	**1,168**	**-**
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	214,335	160,812	146,418	178,667	214,400
TRANS OUT UTL 5% E&R FUND	-	-	-	178,667	178,667
TRANS OUT UTL E&R FUND	-	-	-	35,733	178,667
TOTAL OTHER FINANCING USES	**214,335**	**160,812**	**146,418**	**393,067**	**571,734**
TOTAL NATURAL GAS	**3,793,416**	**2,769,448**	**2,603,890**	**3,231,726**	**3,653,918**
TOTAL EXPENDITURES	**$ 10,851,686**	**$ 9,888,481**	**$ 11,415,762**	**$ 12,036,633**	**$ 13,464,703**

SOLID WASTE FUND

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 private sector landfill.

Goals/Accomplishments

- Meet Federal and State guidelines and comply with environmental regulations.
- Preserve natural resources.
- Protect public health and the environment.
- Deliver consistent and quality customer service.
- 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 by practicing reduction and recycling whenever possible.

Solid Waste Fund

Revenues, Expenditures and Other Sources and Uses Summary

REVENUE	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	$ 29,841	$ 26,625	$ 25,119	$ 30,000	$ 32,000
SANITATION FEES	1,819,771	1,911,302	1,982,222	1,905,000	1,905,000
TRANSFER STATION FEES	2,357,805	2,475,407	2,265,504	2,613,708	2,674,200
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS - OPERATING TXI	-	238,931	137,651	-	-
SALE OF ASSETS	-	-	-	-	-
TOTAL REVENUE	**4,207,417**	**4,652,265**	**4,410,495**	**4,548,708**	**4,611,200**
EXPENDITURES BY FUNCTION					
ADMINISTRATION	407,023	314,944	471,981	332,096	342,176
RECYCLABLES COLLECTION	46,662	159,750	97,002	162,849	160,908
SOLID WASTE COLLECTION	741,822	831,031	828,319	934,299	830,811
SOLID WASTE DISPOSAL	2,280,691	2,403,655	2,265,122	2,467,527	2,520,804
YARD TRIMMINGS	128,685	142,620	202,203	199,805	220,339
OTHER FINANCING USES	213,371	428,000	223,810	452,132	536,161
TOTAL EXPENDITURES	**3,818,254**	**4,280,000**	**4,088,437**	**4,548,708**	**4,611,200**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 389,163**	**$ 372,265**	**$ 322,058**	**$ -**	**$ -**

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 2017 were $22.32 monthly for residents in the City and $23.63 for residents located out of the City. Normally, rates increase by 3% annually on January 1st. But, due to our new contract, 2018 rates will remain the same as 2017 - $22.32 for residents in the City and $23.63 for residents located out of the City. The standard 3% increase will be back in effect for 2019.

City of Monroe Garbage Rates

Description	2018 Rate	SDP Code
Residential		
Minimum/Vacant	13.05	186
In City	22.32	104
With Additional Cart	33.49	105
Curbside Cart Fee	63.93	106
Out of City **	23.63	107
Apartment in City	13.19	187
Commercial		
Shared Dumpster	39.14	188
2 yard - 1 Pickup per Week Dumpster	39.14	108
2 yard - 2 Pickups per Week Dumpster	61.32	109
2 yard - 3 Pickups per Week Dumpster	93.94	110
2 yard - 4 Pickups per Week Dumpster	123.95	111
2 yard - 5 Pickups per Week Dumpster	153.96	112
4 yard - 1 Pickup per Week Dumpster	58.71	113
4 yard - 2 Pickups per Week Dumpster	121.34	114
4 yard - 3 Pickups per Week Dumpster	181.36	115
4 yard - 4 Pickups per Week Dumpster	241.38	116
4 yard - 5 Pickups per Week Dumpster	302.71	117
6 Yard - 1 Pickup per Week Dumpster	88.72	118
6 Yard - 2 Pickups per Week Dumpster	177.45	119
6 Yard - 3 Pickups per Week Dumpster	267.48	120
6 Yard - 4 Pickups per Week Dumpster	356.20	121
6 Yard - 5 Pickups per Week Dumpster	444.93	122
8 Yard - 1 Pickup per Week Dumpster	118.73	123
8 Yard - 2 Pickups per Week Dumpster	234.86	124
8 Yard - 3 Pickups per Week Dumpster	352.29	125
8 Yard - 4 Pickups per Week Dumpster	471.02	126
8 Yard - 5 Pickups per Week Dumpster	588.45	127
30 Yard - 1 Pickup per Week Rolloff	302.71	128
30 Yard - 2 Pickups per Week Rolloff	537.57	129
WCBOE/Admin Bldg	203.65	130
WCBOE/Elem Schools	407.28	131
WCBOE/High School	610.92	132

*** This charge will be entered as a $23.63 charge on bill along with a charge of 11.75 for the 6 month period ($35.38 for 6 months). Then after the 6 months, the charge will remain as $23.63.*

Solid Waste Fund

Revenue Detail

REVENUES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	$ 29,841	$ 26,625	$ 25,119	$ 30,000	$ 32,000
SANITATION FEES	1,819,771	1,911,302	1,982,222	1,905,000	1,905,000
TRANSFER STATION FEES	2,357,805	2,475,407	2,265,504	2,613,708	2,674,200
TOTAL CHARGES FOR SERVICES	**4,207,417**	**4,413,334**	**4,272,845**	**4,548,708**	**4,611,200**
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS - OPERATING TXF IN	-	238,931	137,651		-
TOTAL OTHER FINANCING SOURCES	**-**	**238,931**	**137,651**	**-**	**-**
TOTAL REVENUES	**$ 4,207,417**	**$ 4,652,265**	**$ 4,410,495**	**$ 4,548,708**	**$ 4,611,200**

Solid Waste Fund
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
ADMINISTRATION 4510					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 132,823	$ 134,021	$ 143,449	$ 140,494	$ 151,826
PART - TIME/TEMPORARY SALARIES	-	-	-	-	15,746
SEASONAL SALARIES	9,827	13,000	11,505	13,000	-
OVERTIME SALARIES	668	1,000	2,034	2,000	2,500
SOCIAL SECURITY	8,479	9,177	9,355	9,641	10,389
MEDICARE	1,983	2,146	2,188	2,255	2,430
GMEBS-RETIREMENT CONTRIBUTION	27,395	20,550	18,805	21,735	21,735
WORKERS COMP INSURANCE	-	-	8	-	-
MEDICAL EXAMS	75	-	-	-	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	90
GROUP INS	31,874	30,000	36,453	31,500	27,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**213,124**	**209,894**	**223,798**	**220,625**	**231,716**
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	509	500	146	750	750
COMMUNICATIONS	6,783	3,000	5,258	1,200	1,200
DUES & SUBSCRIPTIONS	101	250	776	721	750
EQUIPMENT RENTAL	-	-	-	-	725
GENERAL LIABILITY INSURANCE	25,250	30,000	21,651	30,000	25,500
MAINTENANCE CONTRACTS	6,589	8,000	10,561	8,000	7,275
PRINTING	3,123	5,000	3,080	5,000	5,000
TRAINING & EDUCATION	6,312	5,000	5,008	3,000	3,000
VEHICLE REP & MAINT-OUTSID	(132)	100	-	100	100
TOTAL PURCHASED/CONTRACTED SERVICES	**48,535**	**51,850**	**46,480**	**49,071**	**44,300**
SUPPLIES					
AUTO PARTS	796	1,000	84	500	500
BUILDING REP & MAINT - INSIDE	20,568	25,000	36,092	35,000	35,000
CHEMICALS/PESTICIDES	680	500	728	500	700
DAMAGE CLAIMS	35	200	-	200	200
GAS/OIL/FUEL-OUTSIDE	2,255	2,500	1,848	2,500	2,500
HAND TOOLS	2,763	2,500	2,071	1,500	1,500
JANITORIAL SUPPLIES	11,793	11,200	17,378	11,200	12,000
MISCELLANEOUS	163	200	646	200	-
OFFICE OPERATIONS	8,480	8,000	5,005	10,000	12,110
SAFETY/MEDICAL SUPPLIES	190	200	376	200	750
TIRES	-	500	455	500	500
UNIFORM EXPENSE	424	1,000	41	-	-
UNIFORM RENTAL	-	300	-	300	300
EXPENDABLE FLUIDS	15	100	207	100	100
TOTAL SUPPLIES	**48,162**	**53,200**	**64,931**	**62,400**	**66,160**
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	97,202	-	136,772	-	-
TOTAL DEPRECIATION AND AMORTIZATION	**97,202**	**-**	**136,772**	**-**	**-**
TOTAL ADMINISTRATION 4510	**407,023**	**314,944**	**471,981**	**332,096**	**342,176**

Solid Waste Fund
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
RECYCLABLES COLLECTION 4540					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	-	35,136	43,219	39,912	34,244
OVERTIME SALARIES	-	1,000	-	500	500
SOCIAL SECURITY	-	2,240	2,549	2,506	2,123
MEDICARE	-	524	596	586	497
GMEBS-RETIREMENT CONTRIBUTION	6,849	6,850	6,268	7,245	7,245
WORKERS COMP INSURANCE	9,616	-	-		-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-		30
GROUP INS	7,965	10,000	12,151	10,500	9,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**24,430**	**55,750**	**64,784**	**61,249**	**53,638**
PURCHASED/CONTRACTED SERVICES					
CONTRACT LABOR	-	30,000	9,470	30,000	29,900
EQUIPMENT REP & MAINT-OUTSIDE	443	1,000	6,440	1,000	1,200
GA DEPT REV FEES	-	-	-	-	100
GENERAL LIABILITY INSURANCE	(371)	500	589	500	700
RECYCLING EDUCATION	-	40,000	-	40,000	40,000
TRAINING & EDUCATION	1,818	1,000	-	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	**1,890**	**72,500**	**16,500**	**73,000**	**72,900**
SUPPLIES					
DAMAGE CLAIMS	36	-	-	-	-
DUMPSTERS/CARTS	-	-	-	-	5,000
EQUIPMENT PARTS	5,168	10,000	5,036	10,000	10,120
GAS/OIL/FUEL-OUTSIDE	8,645	10,000	4,450	10,000	10,000
MISCELLANEOUS	28	-	121	100	-
RECYCLING BINS	3,950	5,000	4,332	5,000	5,000
SAFETY/MEDICAL SUPPLIES	22	500	281	500	750
TIRES	1,992	5,000	-	2,500	2,500
UNIFORM RENTAL	-	500	475	500	500
EXPENDABLE FLUIDS	501	500	1,023	500	500
TOTAL SUPPLIES	**20,342**	**31,500**	**15,718**	**28,600**	**34,370**
TOTAL RECYCLABLES COLLECTION 4540	**46,662**	**159,750**	**97,002**	**162,849**	**160,908**
SOLID WASTE COLLECTION - 4520					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	356,886	397,600	387,610	391,027	398,855
PART - TIME/TEMPORARY SALARIES	-	-	-		15,746
OVERTIME SALARIES	11,720	10,000	12,532	10,000	10,000
SOCIAL SECURITY	21,543	25,271	23,601	24,864	25,705
MEDICARE	5,038	5,910	5,520	5,815	6,012
GMEBS-RETIREMENT CONTRIBUTION	82,184	82,200	88,531	86,938	86,938
WORKERS COMP INSURANCE	19,512	-	3,404		-
MEDICAL EXAMS	250	-	113		200
EMPLOYEE ASSISTANCE PROGRAM	-	-	-		330
OVERTIME - OTHER	1,552	-	-		-
GROUP INS	95,560	120,000	145,813	126,000	108,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**594,245**	**640,981**	**667,122**	**644,644**	**651,786**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	7,300	6,100
DUES & SUBSCRIPTIONS	-	-	-	205	205
EQUIPMENT REP & MAINT-OUTSIDE	881	1,500	8,500	2,000	2,000
GA DEPT REV FEES	-	-	-	-	900
GENERAL LIABILITY INSURANCE	4,433	10,000	6,878	10,000	9,000
TRAINING & EDUCATION	278	-	-	2,700	2,700
VEHICLE REP & MAINT-OUTSID	185	1,500	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	**5,777**	**13,000**	**15,378**	**27,205**	**20,905**
SUPPLIES					
AUTO PARTS	321	500	946	500	500
DAMAGE CLAIMS	59	250	8,382	250	250
DUMPSTERS/CARTS	31,886	50,000	46,250	50,000	50,000
EQUIPMENT PARTS	23,000	25,000	25,892	30,000	30,370
GAS/OIL/FUEL-OUTSIDE	58,229	50,000	36,577	50,000	50,000
MISCELLANEOUS	349	300	992	700	-
SAFETY/MEDICAL SUPPLIES	3,307	2,000	3,901	2,000	3,000
TIRES	16,433	15,000	11,702	15,000	15,000
UNIFORM RENTAL	6,135	5,000	8,169	5,000	5,000
EXPENDABLE FLUIDS	2,081	4,000	3,007	4,000	4,000
TOTAL SUPPLIES	**141,800**	**152,050**	**145,819**	**152,450**	**158,120**
CAPITAL OUTLAYS					
MACHINERY	-	-	-	30,000	-
VEHICLES	-	25,000	-	80,000	-
TOTAL CAPITAL OUTLAYS	**-**	**25,000**	**-**	**110,000**	**-**
TOTAL SOLID WASTE COLLECTION 4520	**741,822**	**831,031**	**828,319**	**934,299**	**830,811**

Solid Waste Fund
Expenditures (continued)

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
SOLID WASTE DISPOSAL 4530					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	57,493	68,281	55,041	59,301	60,940
OVERTIME SALARIES	9,226	14,000	10,240	12,000	12,000
SOCIAL SECURITY	4,030	5,101	3,662	4,421	3,778
MEDICARE	942	1,193	857	1,034	884
GMEBS-RETIREMENT CONTRIBUTION	13,697	13,700	12,537	14,490	14,490
WORKERS COMP INSURANCE	-	-	559		-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-		60
GROUP INS	15,929	20,000	24,302	21,000	18,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**101,317**	**122,275**	**107,199**	**112,246**	**110,151**
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	1,100	1,100
ENVIRONMENTAL EXPENSE	-	2,000	208	-	2,650
EQUIPMENT REP & MAINT-OUTSIDE	132	500	1,596	500	1,000
GENERAL LIABILITY INSURANCE	1,033	2,000	616	2,000	1,500
LANDFILL FEES	2,103,372	2,191,180	2,098,161	2,242,731	2,310,013
TRAINING & EDUCATION	-	1,000	-	150	150
TOTAL PURCHASED/CONTRACTED SERVICES	**2,104,537**	**2,196,680**	**2,100,581**	**2,246,481**	**2,316,413**
SUPPLIES					
EQUIPMENT PARTS	11,682	15,000	31,002	15,000	25,000
GAS/OIL/FUEL-OUTSIDE	29,477	32,000	16,389	30,000	30,000
JANITORIAL SUPPLIES	-	-	-	1,000	1,000
MISCELLANEOUS	55	-	41	100	-
SAFETY/MEDICAL SUPPLIES	477	500	696	500	1,040
TIRES	31,426	35,000	7,133	35,000	35,000
UNIFORM RENTAL	1,209	1,200	1,529	1,200	1,200
EXPENDABLE FLUIDS	511	1,000	553	1,000	1,000
TOTAL SUPPLIES	**74,837**	**84,700**	**57,343**	**82,600**	**94,240**
CAPITAL OUTLAYS					
SITE IMPROVEMENTS	-	-	-	25,000	-
TOTAL CAPITAL OUTLAYS	**-**	**-**	**-**	**25,000**	**-**
TOTAL SOLID WASTE DISPOSAL 4530	**2,280,691**	**2,403,655**	**2,265,122**	**2,467,527**	**2,520,804**
YARD TRIMMINGS 4585					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	60,861	62,672	97,211	101,470	107,788
PART - TIME/TEMPORARY SALARIES	-	-	-		15,746
SEASONAL SALARIES	-	-	5,394	-	-
OVERTIME SALARIES	1,663	2,000	3,171	3,500	3,500
SOCIAL SECURITY	3,782	4,010	6,412	6,508	7,659
MEDICARE	885	938	1,499	1,522	1,791
GMEBS-RETIREMENT CONTRIBUTION	13,697	13,700	18,805	21,735	21,735
WORKERS COMP INSURANCE	-	-	1,058		-
MEDICAL EXAMS	-	-	120		-
OVERTIME - OTHER	699	-	-		-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	90
GROUP INS	15,929	20,000	39,146	31,500	27,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEI	**97,516**	**103,320**	**172,817**	**166,235**	**185,309**
PURCHASED/CONTRACTED SERVICES					
CONTRACT LABOR	-	-	84	-	-
EQUIPMENT REP & MAINT-OUTSIDE	-	2,500	335	2,500	2,350
GA DEPT REV FEES	-	-	-	-	150
GENERAL LIABILITY INSURANCE	1,523	1,600	1,715	2,500	2,500
TRAINING & EDUCATION	-	-	-	220	220
TOTAL PURCHASED/CONTRACTED SERVICES	**1,523**	**4,100**	**2,134**	**6,220**	**5,220**
SUPPLIES					
DAMAGE CLAIMS	-	-	1,486	-	500
EQUIPMENT PARTS	7,278	8,000	7,223	8,000	8,000
GAS/OIL/FUEL-OUTSIDE	17,636	22,000	10,966	15,000	15,000
MISCELLANEOUS	55	-	212	150	-
SAFETY/MEDICAL SUPPLIES	327	500	563	500	1,110
TIRES	1,964	2,500	4,147	2,500	2,500
UNIFORM RENTAL	1,224	1,000	1,852	1,000	1,500
EXPENDABLE FLUIDS	1,162	1,200	803	1,200	1,200
TOTAL SUPPLIES	**29,646**	**35,200**	**27,252**	**27,350**	**29,810**
TOTAL YARD TRIMMINGS 4585	**128,685**	**142,620**	**202,203**	**199,805**	**220,339**
OTHER FINANCING USES					
TRAN OUT - CIP	-	214,000	-	226,066	294,161
TRAN OUT - INSURANCE	3,000	-	12,611	-	12,000
TRANSFERS OUT - OTHER FUNDS	210,371	214,000	211,199	226,066	230,000
TOTAL OTHER FINANCING USES	**213,371**	**428,000**	**223,810**	**452,132**	**536,161**
TOTAL EXPENDITURES	**$ 3,818,254**	**$ 4,280,000**	**$ 4,088,437**	**$ 4,548,708**	**$ 4,611,200**

Positions by Department – Solid Waste Fund

Department/Function	Position	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Administration	Asst Director	1	0	0	0	-
	Scale House Operator	1	1	1	1	1
	Receptionist	1	0	0	0	-
	Customer Service Specialist	1	1	1	1	1
	Director Of Solid Waste		1	1	1	1
Total Administration		**4**	**3**	**3**	**3**	**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	0	0	0	0	1
	Equipment Operator II	1	1	1	1	-
	Transfer Station Operator	1	1	1	1	1
Total Solid Waste Disposal		**2**	**2**	**2**	**2**	**2**
Yard Trimmings	Equipment Operator I	0	0	1	1	-
	Equipment Operator II	0	0	1	1	1
	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
Total Yard Trimmings		**2**	**2**	**4**	**4**	**3**
Total Solid Waste Fund		**21**	**20**	**22**	**22**	**21**

GEORGIA UTILITY TRAINING ACADEMY (GUTA)

Georgia Utility Training Academy (GUTA)

Overview

The Georgia Utility Training Academy (GUTA) is a state of the art training facility set on 4½ acres that specializes in natural gas, water, wastewater, stormwater, confined space, trenching & shoring, flagging and a fire school.

At GUTA, the focus is on providing cost-effective, certified 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, stormwater and confined space entry.

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

NOTE: *In 2018, GUTA will no longer be a separate fund. It will be a department within Utilities Water, Sewer, Gas and GUTA Fund.*

Georgia Utility Training Academy
Expenditures

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 APPROVED BUDGET
GUTA					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 140,062
OVERTIME SALARIES	-	-	-	-	10,000
SOCIAL SECURITY	-	-	-	-	8,684
MEDICARE	-	-	-	-	2,031
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	-	21,735
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	90
GROUP INS	-	-	-	-	27,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFIT	**-**	**-**	**-**	**-**	**209,602**
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	-	-	-	-	5,000
COMMUNICATIONS	-	-	-	-	350
CONTRACT LABOR	-	-	-	-	1,500
COST OF TRAINING	-	-	-	-	55,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	-	1,500
EVENTS	-	-	-	-	15,000
GENERAL LIABILITY INSURANCE	-	-	-	-	1,000
LANDSCAPE	-	-	-	-	4,000
MAINTENANCE CONTRACTS	-	-	-	-	2,500
POSTAGE	-	-	-	-	200
PRINTING	-	-	-	-	9,500
PROFESSIONAL FEES	-	-	-	-	2,500
R & M BUILDINGS - OUTSIDE	-	-	-	-	8,500
TRAINING & EDUCATION	-	-	-	-	1,500
VEHICLE REP & MAINT-OUTSID	-	-	-	-	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	**-**	**-**	**-**	**-**	**109,550**
SUPPLIES					
AUTO & TRUCK FUEL	-	-	-	-	2,000
BUILDING REP & MAINT - INSIDE	-	-	-	-	7,500
JANITORIAL SUPPLIES	-	-	-	-	2,000
OFFICE OPERATIONS	-	-	-	-	10,000
SMALL OPERATING SUPPLIES	-	-	-	-	4,410
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	7,000
SPONSORSHIPS/DONATIONS	-	-	-	-	10,000
VEHICLE REP & MAINT - INSIDE	-	-	-	-	500
UTILITY COSTS	-	-	-	-	5,000
TOTAL SUPPLIES	**-**	**-**	**-**	**-**	**48,410**
TOTAL GUTA	**$ -**	**$ -**	**$ -**	**$ -**	**$ 367,562**

Positions by Department - GUTA

Department/Function	Position	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
GUTA	Guta Trainer	0	0	0	0	3
Total GUTA		**0**	**0**	**0**	**0**	**3**

APPENDIX

STATISTICAL INFORMATION

CITY OF MONROE, GEORGIA

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)*
2007	13,187	$ 415,839	$ 31,534	32	4,637	4.7 %	26,129
2008	13,381	429,022	32,062	32	4,637	6.4	25,429
2009	13,534	425,306	31,425	32	4,637	10.3	24,047
2010	13,234	427,392	32,295	33	6,006	10.2	23,660
2011	13,349	458,338	34,335	33	6,250	9.9	24,286
2012	13,349	478,962	35,880	33	6,250	8.3	23,750
2013	13,349	482,339	36,133	33	6,212	7.5	24,443
2014	13,466	486,567	36,133	35	6,131	6.5	24,443
2015	13,664	447,728	32,767	36	6,446	5.3	25,178
2016	**13,664**	**467,623**	**34,223**	**35**	**6,512**	**4.8**	**22,335**

(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

OPERATING INDICATORS BY FUNCTION

Function	Fiscal Year 2016	
Police		
Number of dispatches	**38,353**	
Number of traffic citations issued	**2,087**	
Fire		
Number of fire/EMS dispatches	**2,531**	
Highways & Streets		
Street resurfacing (lane miles)	**1.64**	
Housing & Development		
Value of new building construction (000's)	**$ 43,219**	**(7)**
Number of permits issued	**98**	
Utilities		
Cable & Internet		
Number of customers standard cable	**4,119**	
Number of customers digital cable	**-**	
Number of Internet customers	**3,149**	
Number of phone customers	**1,375**	
Electric		
Number of customers	**6,252**	
Average daily consumption (KWh)	**416,643**	
Natural gas		
Number of customers	**3,716**	
Average daily consumption (MCF)	**747**	
Wastewater		
Number of customers	**6,834**	
Average daily sewage treatment (MGD)	**1.700**	
Water		
Number of customers	**9,059**	
Average daily consumption (000's)	**1,842**	
Solid Waste Service		
Refuse collected (tons)	**10,181**	
Recyclables collected (tons)	**1,463**	
Number of residential customers	**5,378**	
Number of commercial customers	**650**	
Number of transfer station customers	**15**	

Source: Various City Departments

N/A - Information not available

Note: Indicators are not available for the General government function.

(7) Increase in permit valuation due to increased project square footage and types of projects performed

CAPITAL ASSET STATISTICS BY FUNCTION

Function	Fiscal Year 2016
Police	
Stations	**1**
Vehicles	**44**
Fire	
Stations	**1**
Highways & Streets	
Streets (miles)	**80**
Streetlights	**1,136**
Traffic Signals	**3**
Utilities	
Cable & Internet	
Cable (miles)	**267**
Electric	
Lines (miles)	**185**
Substations	**3**
Natural Gas	
Mains (miles)	**114**
Wastewater	
Sanitary sewer (miles)	**140**
Maximum daily treatment capacity (MGD)	**3.4**
Water	
Mains (miles)	**218**
Maximum daily treatment capacity (MGD)	**10.0**
Treated water storage capacity (MG)	**1.5**
Reservoir (raw) storage capacity (MG)	**795.0**
Solid Waste Service	
Collection trucks	**11**
Recycling trucks	**2**
Transfer stations	**1**

Source: Various City Departments

Note: Capital asset indicators are not available for the general government and housing and development functions.

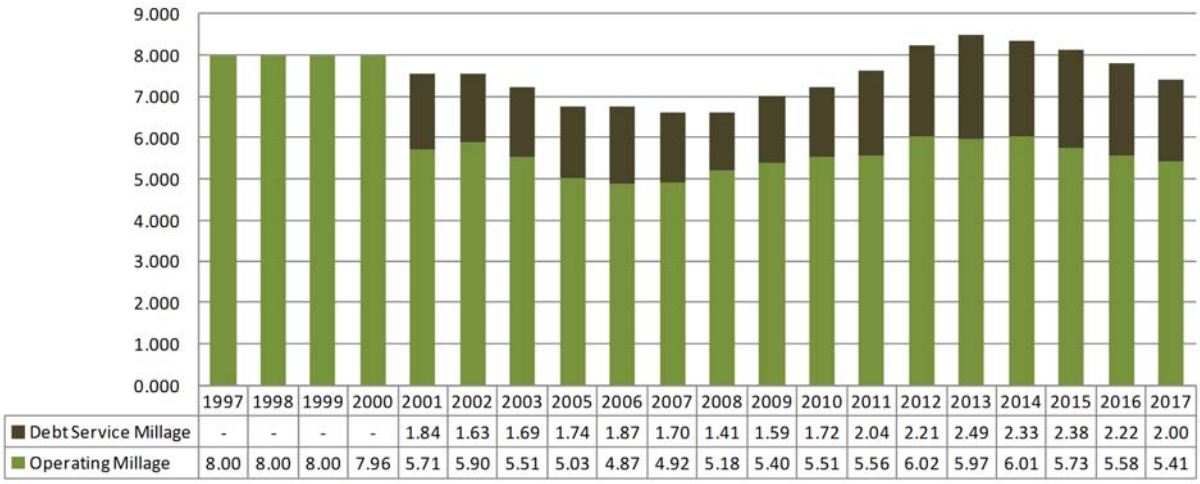
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS (1)
PER $1,000 OF ASSESSED VALUE

	City of Monroe, Georgia		
Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage
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
2015	5.734	2.381	8.115
2016	5.582	2.220	7.802
2017	**5.418**	**2.003**	**7.421**

Source: Walton County Tax Assessors Office

Note: Assessed values are established by the County Assessors on January 1 of each year at 40% of the actual value.

(1) Overlapping rates are those of local and county governments that apply to property owners within the City of Monroe.

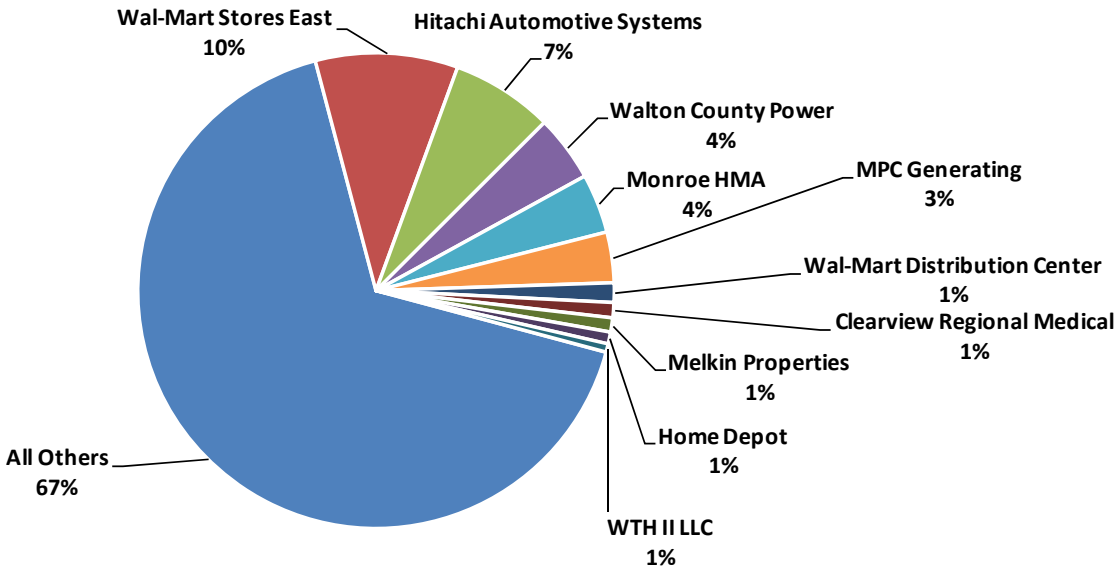


	1997	1998	1999	2000	2001	2002	2003	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Service Millage	-	-	-	-	1.84	1.63	1.69	1.74	1.87	1.70	1.41	1.59	1.72	2.04	2.21	2.49	2.33	2.38	2.22	2.00
Operating Millage	8.00	8.00	8.00	7.96	5.71	5.90	5.51	5.03	4.87	4.92	5.18	5.40	5.51	5.56	6.02	5.97	6.01	5.73	5.58	5.41

PRINCIPAL PROPERTY TAXPAYERS
(amounts expressed in thousands)

	2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Wal-Mart Stores East	$ 35,439	1	9.67 %
Hitachi Automotive Systems	25,385	2	6.93
Walton County Power	16,503	3	4.50
Monroe HMA	14,771	4	4.03
MPC Generating	12,603	5	3.44
Wal-Mart Distribution Center	4,878	6	1.33
Clearview Regional Medical	3,789	7	1.03
Melkin Properties	3,518	8	0.96
Home Depot	2,931	9	0.80
WTH II LLC	2,094	10	0.57
Totals	$ 121,911		33.27 %

Source: City of Monroe Finance Department

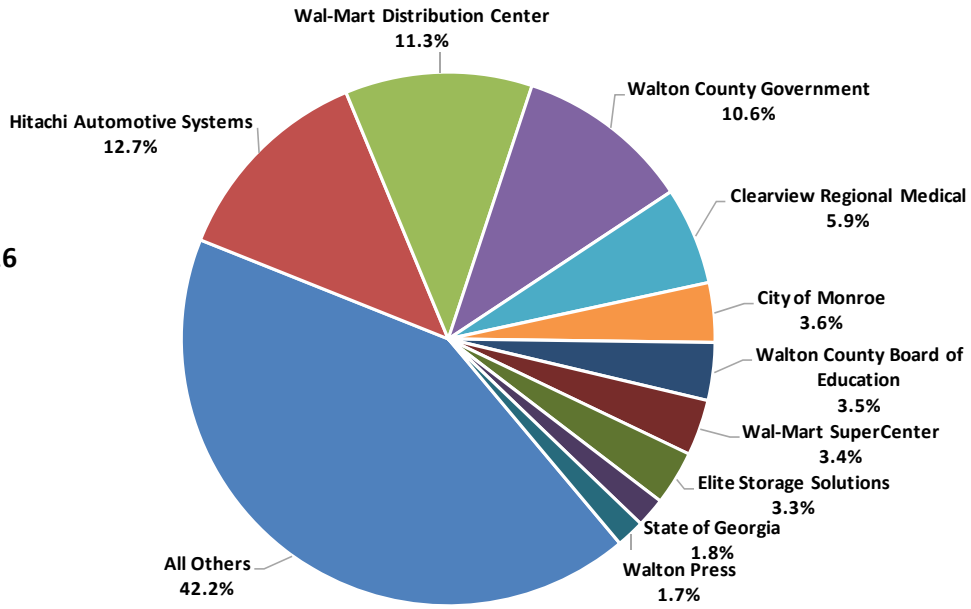


PRINCIPAL EMPLOYERS

Employer	2016 Employees	Rank	Percentage of Total City Employment
Hitachi Automotive Systems	787	1	12.7 %
Wal-Mart Distribution Center	703	2	11.3
Walton County Government	658	3	10.6
Clearview Regional Medical	366	4	5.9
City of Monroe	224	5	3.6
Walton County Board of Education	217	6	3.5
Wal-Mart SuperCenter	210	7	3.4
Elite Storage Solutions	204	8	3.3
State of Georgia	111	9	1.8
Walton Press	106	10	1.7
Totals	3,586		57.8 %

Source: City of Monroe Code Department

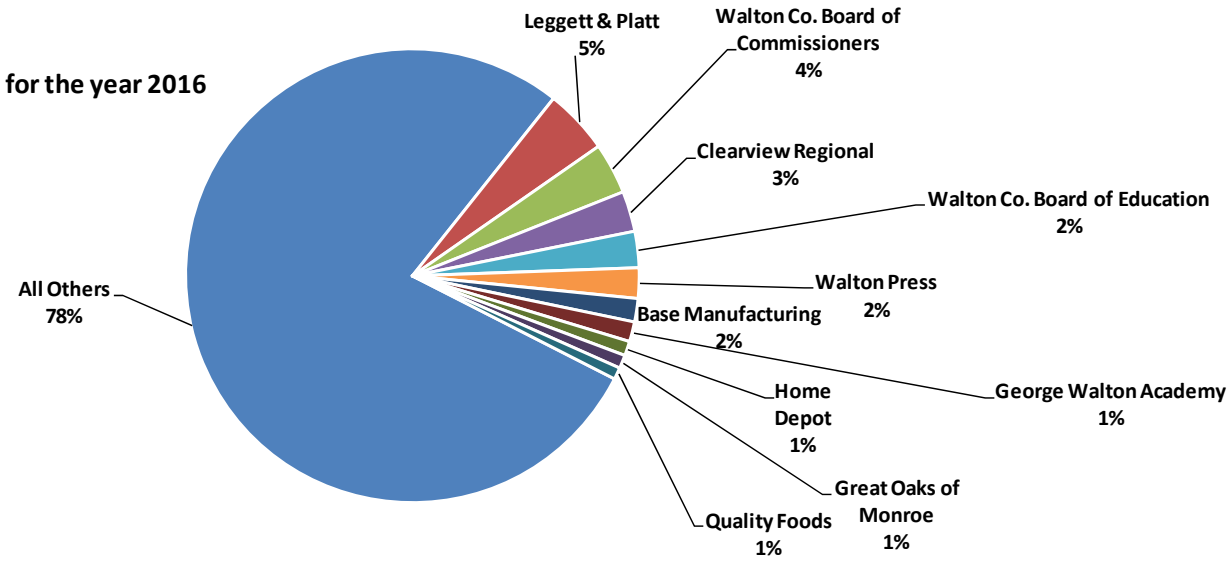
FOR THE YEAR 2016



TOP TEN ELECTRIC CUSTOMERS

Customer	2016 Usage in MWh	2016 Annual Revenue (in thousands)	2016 Rank	2016 Percentage of Total Revenues
Leggett & Platt	11,372	$ 836	1	4.63 %
Walton Co. Board of Commissioners	5,881	657	2	3.64
Clearview Regional	5,286	519	3	2.88
Walton Co. Board of Education	4,033	467	4	2.59
Walton Press	3,794	391	5	2.17
Base Manufacturing	2,822	301	6	1.67
George Walton Academy	2,306	255	7	1.41
Home Depot	1,784	186	8	1.03
Great Oaks of Monroe	1,568	172	9	0.95
Quality Foods	1,538	152	10	0.84
Southern Family Markets (Bi-Lo)				
Totals	40,384	3,936		21.80
All Others	106,398	14,115		78.20
Annual Totals	146,782	$ 18,051		100.00 %

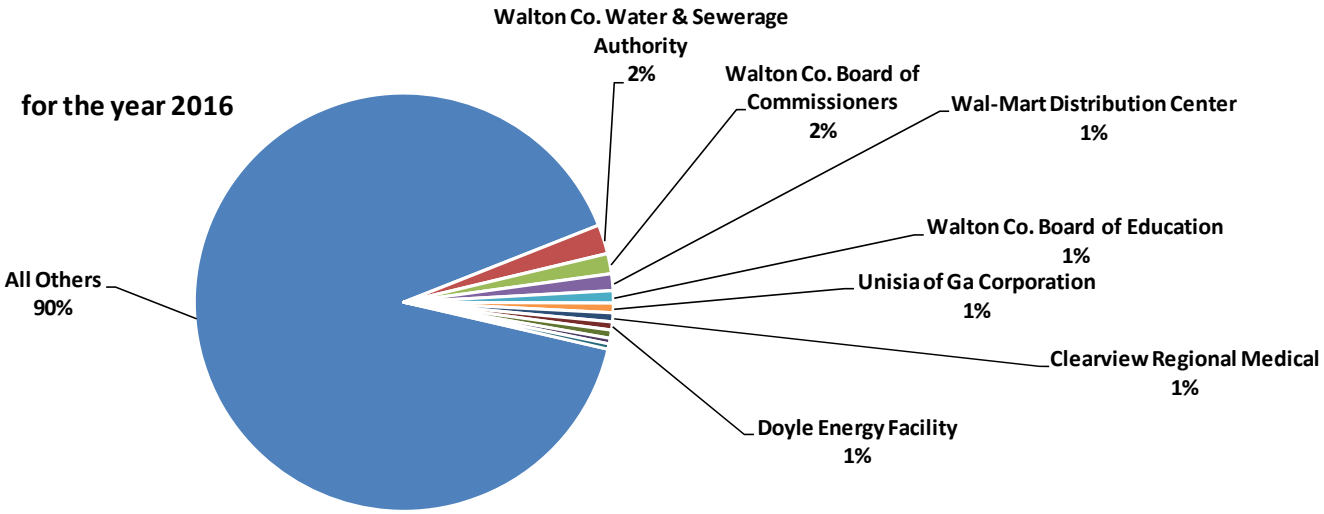
Source: City of Monroe Utility Department



TOP TEN WATER CUSTOMERS

Customer	2016 Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Water & Sewerage Authority	64,642	$ 115	1	2.27 %
Walton Co. Board of Commissioners	10,219	79	2	1.56
Wal-Mart Distribution Center	11,876	66	3	1.30
Walton Co. Board of Education	5,362	48	4	0.95
Unisia of Ga Corporation	6,121	38	5	0.75
Clearview Regional Medical	5,975	35	6	0.69
Doyle Energy Facility	3,676	32	7	0.63
Park Place Nursing Facility	3,802	32	8	0.63
George Walton Academy	3,208	22	9	0.43
Great Oaks of Monroe	3,563	21	10	0.41
Ernst Enterprises				
Home Depot				
Totals	118,444	488		9.62
All Others	554,556	4,585		90.38
Annual Totals	673,000	5,073		100.00 %

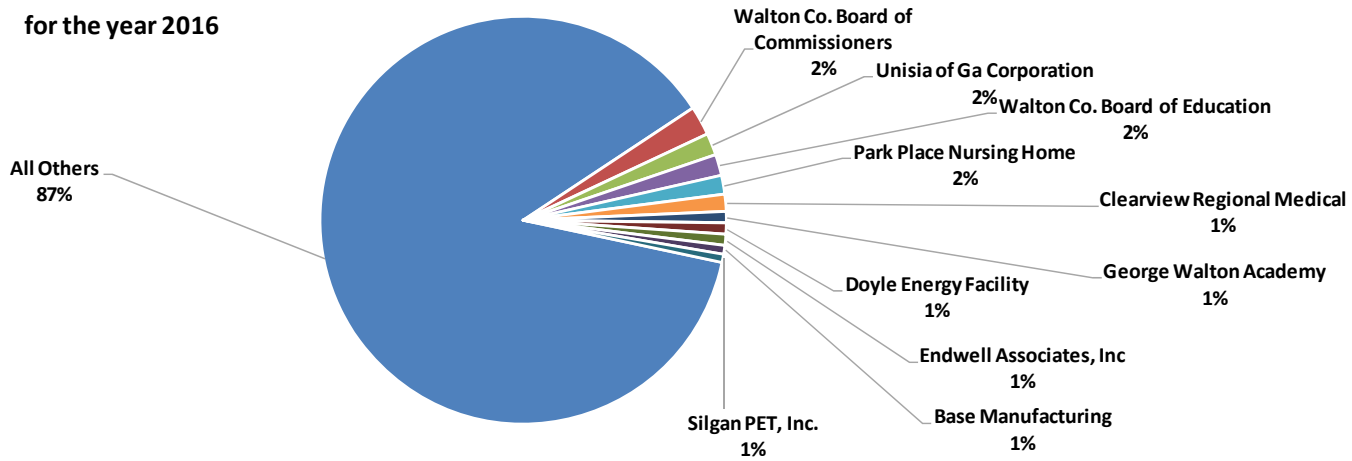
Source: City of Monroe Utility Department



TOP TEN SEWER CUSTOMERS

Customer	2016 Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Board of Commissioners	6,887	$ 93	1	2.33 %
Unisia of Ga Corporation	6,120	70	2	1.75
Walton Co. Board of Education	4,006	67	3	1.68
Park Place Nursing Home	3,802	60	4	1.50
Clearview Regional Medical	4,985	54	5	1.35
George Walton Academy	2,846	36	6	0.90
Doyle Energy Facility	1,539	36	7	0.90
Endwell Associates, Inc	3,280	35	8	0.88
Base Manufacturing	2,376	28	9	0.70
Silgan PET, Inc.	1,494	26	10	0.65
Totals	37,335	505		12.64
All Others		3,488		87.36
Annual Totals		$ 3,993		100.00 %

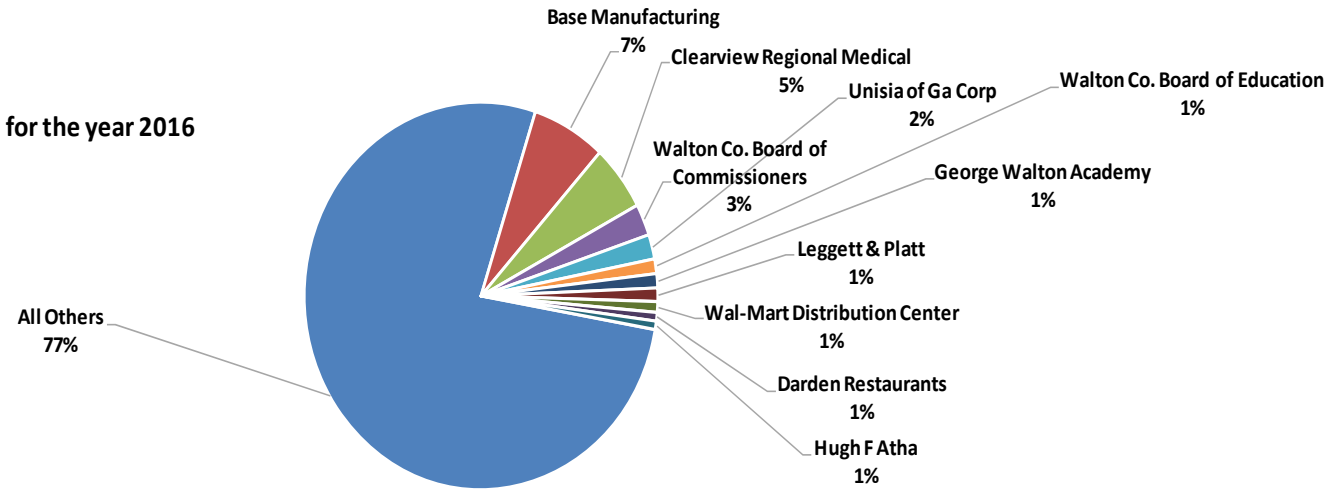
Source: City of Monroe Utility Department



TOP TEN GAS CUSTOMERS

Customer	2016 Usage in MCF	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Base Manufacturing	24,935	$ 204	1	6.74 %
Clearview Regional Medical	18,420	167	2	5.52
Walton Co. Board of Commissioners	8,459	80	3	2.64
Unisia of Ga Corp	6,642	62	4	2.05
Walton Co. Board of Education	3,914	37	5	1.22
George Walton Academy	3,714	36	6	1.19
Leggett & Platt	3,777	34	7	1.12
Wal-Mart Distribution Center	3,091	27	8	0.89
Darden Restaurants	2,407	22	9	0.73
Hugh F Atha	2,151	21	10	0.69
Totals	77,510	690		22.79
All Others	188,235	2,337		77.21
Annual Totals	265,745	$ 3,027		100.00 %

Source: City of Monroe Utility Department



FINANCIAL POLICIES

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 reasonably 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 of any 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 for and 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 (GASB).

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.

GLOSSARY

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.

Base Charge: The administrative cost/fee incurred by a customer for the expenses associated with utility and solid waste services.

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: Intra-department 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 two years.

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: 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 showing 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.

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

Non-operating 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 inter-fund 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.

Renewal & Replacement (utilities): The amount needed to replace an asset such as meters, conductors, utility mains, etc.

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.