

FY2026 Adopted Operating & Capital Budget
City of Monroe, Georgia

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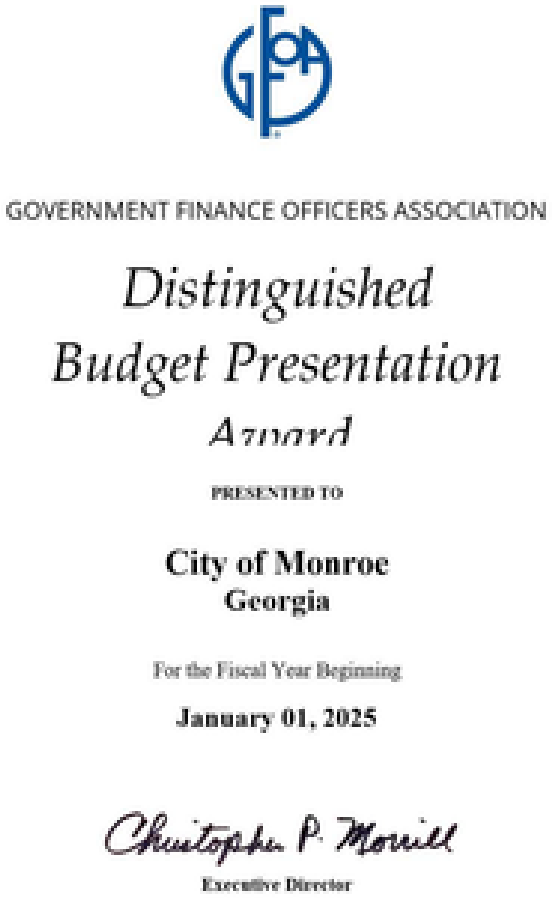
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GFOA Award

The City of Monroe received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 2025 Budget. This marks the thirteenth year the City has earned this prestigious recognition, and we remain committed to maintaining this standard of excellence each year.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

City of Monroe
Georgia

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

Transmittal Letter/Budget Summary

Honorable Mayor and Members of the City Council:

The City's Finance Department is pleased to present the balanced budget for Fiscal Year 2026. This document includes both the Capital Improvement Program (CIP) budget and the Maintenance & Operations (M&O) budget.

The budget process began with departmental requests, which were carefully reviewed and refined by me and the Finance Director. Adjustments were made based on available funding, the scope of program needs, and current departmental performance.

For Fiscal Year 2026, the City of Monroe's total **Maintenance & Operations (M&O) balanced budget across all funds is $86,145,012**, representing an overall increase of only **2.06%** compared to the prior year. This modest growth is primarily due to:

- Increased utility rates in the Utility Fund;
- Higher ad valorem tax revenues and transfers into the General Fund from the Utility and Solid Waste Funds; and
- Rate adjustments within the Solid Waste Fund.

Despite continued cost pressures, the City remains committed to delivering high-quality, responsive services that meet the needs of residents and customers.

To maintain these standards without overextending resources, department directors are guided by the following core objectives for FY2026:

1. Stabilize the Utilities Fund to offset rising operating and capital costs and strengthen long-term infrastructure resilience.
2. Complete major projects currently in progress while ensuring on-time delivery and avoiding unnecessary cost overruns.
3. Limit workforce growth by avoiding new hires unless strategically essential and focusing on optimizing existing resources.
4. Prioritize essential services that create tangible community value while deferring non-critical expansions.

In short, the FY2026 budget reflects a focus on needs over wants.

The **General Fund budget for FY2026** totals **$19,837,329,** a 2.7% increase over the FY2025 budget of $19,314,606. The 2025 ad valorem tax rate for the City of Monroe is 6.934 mills, generating approximately $625,000 per mill at a 100% collection rate. This represents a slight increase from the prior year.

The total **Combined Utilities budget for FY2026** is **$51,988,293,** 3% over the FY2025 budget of $50,441,447. The **FY2026 Solid Waste Enterprise Fund** totals **$9,454,722,** up 4.98%, from the FY2025 budget. Both enterprise budgets are conservative and reflect continued growth.

Utility consumption rates for water, sewer, and natural gas will increase by 1.5%, telecom residential fiber service rates will rise by $5 and electric base and consumption rates will increase in 2026. In the Solid Waste Fund, residential and commercial garbage fees as well as transfer station fees will each increase by 5%—solely due to higher outbound service costs.

These Enterprise and Governmental funds are supported by a robust Special Purpose Local Option Sales Tax (SPLOST) program, which continues to fund major capital projects. In FY2026, SPLOST will finance significant transportation initiatives, including joint city-county-state projects, and major parks improvements. Remaining revenues from the 2019 SPLOST will continue supporting transportation and sidewalk projects, while a new six-year SPLOST began collections in 2025.

For FY2026, the City is adding two new full-time positions. One in the Natural Gas Department and one shared position between the Telecom & Natural Gas Departments, while five full-time vacant positions across various departments city-wide are being unfunded. This budget includes a potential merit-based salary increase of up to 3%, effective mid-year, based on employee performance evaluations.

FY2026 marks the first year of a three-year phased salary increase for certified police officers, beginning with an increase effective in January 2026. This initiative introduces a new merit-based pay scale for the Monroe Police Department, similar to the system implemented for the Monroe Fire Department.

Total capital expenditures for FY2026 are $13,889,936, as detailed in the Capital Improvement Plan (CIP). Of this, $768,790 comes directly from the General Fund, while $1,638,851 is funded by SPLOST and grants. The Utilities Capital Improvement Reserve, utility bond proceeds & GEFA loans will fund $11,016,637 in utility capital projects, and the Solid Waste Fund accounts for another $465,658.

The CIP includes all projects exceeding $5,000 in cost and a useful life of more than two years—a reflection of the City's commitment to sound infrastructure investment and responsible fiscal management.

Developing this budget required careful evaluation of competing priorities across departments within the limits of available revenue. On balance, it represents a responsible and forward-looking fiscal plan that supports continued progress while maintaining the City's long-standing commitment to sound financial stewardship.

While certain costs have risen, most of the FY2026 budget consists of relatively fixed expenses, including personnel, utility purchases, and debt service. There are no significant changes to the scope of City services. The budget sustains and enhances services in alignment with the City Council's priorities and long-term vision—maintaining a high standard of quality within a fiscally constrained environment. FY2026 will be a continuation of the same priorities and goals as in the current 2025 budget. Regulatory and legislative challenges are key considerations throughout the budget development process. We carefully evaluate all known factors to safeguard the City's financial planning and maintain consistent, high-quality service delivery.

I wish to express my sincere gratitude to our department directors and staff for their expertise, hard work, and dedication throughout this process. Their collaboration has been instrumental in producing a budget that responsibly allocates resources to best serve the residents, businesses, and utility customers of Monroe.

This collective effort reflects our shared commitment to the continued success and progress of our community—and to ensuring maximum value for all.

Sincerely,

Logan Propes
City Administrator

Budget Timeline

The annual budget is the financial platform for both current and future organizational goals of the city. The primary purpose of the annual budget is to balance revenues to expenditures, while using public funds in the most efficient manner to the city and citizens. The City of Monroe's budget process complies with state law and local ordinance. The budget is adopted by resolution after a public hearing is advertised and held, the final budget is also advertised. The budget development is led by the City Administrator who according to local ordinance shall prepare and submit the annual operating 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 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 Director 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. The City Council meets to discuss the proposed budget and make 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 and the City's website.
- 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 begins)
- 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 the 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 a 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 Director. 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.

- **August 1, 2025**
  Finance Director creates Operating & CIP (Capital) Budget spreadsheets for Department Directors budget requests.
- **September 5, 2025**
  Operating & CIP Budget requests are due to the Finance Director from Department Directors.
- **October 21, 2025**

The Finance Director reviews and compiles budget requests from Department Directors. The City Administrator, Finance Director and Department Directors then review all budget requests and make adjustments where needed. The preliminary Operating and Capital Budget books are then developed.

- **November 10, 2025**

  Present preliminary Operating & Capital Budget to Mayor & Council. Review input from Mayor & Council and update Budgets as requested.

- **November 10, 2025**

  Public hearing on annual Budget is held for public input on the preliminary budget. This is advertised in the local newspaper, the City's website & at City Hall.

- **December 9, 2025**

  Adoption of annual Budget.

Budget Resolution

A RESOLUTION ADOPTING THE 2026 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, 2026 and ending December 31, 2026, the Budget of the City's Revenues and Expenditures for such period, as prepared and submitted to the **City Council** by the City Administrator; and so approved by the **Mayor and City Council**.

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

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

WHEREAS, 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 9th day of December 2025.

_____

John Howard, Mayor
City of Monroe

Attest:

_____

City Clerk

Financial Policies

The City of Monroe uses the following policies to assist with budget and fiscal management. Policies are formally adopted by Council and reviewed regularly for updates as needed. The budget complies with the relevant financial policies.

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 (GASB).

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). The presented Budget and all Budgets are Balanced Budgets according to the adopted policies.

When applicable, project length budgets are adopted by the Capital Projects Fund. All annual appropriations lapse at fiscal year-end. Georgia law requires the City to adopt a balanced annual budget for all the Governmental Funds. 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. A Budget Amendment to alter the total appropriation for a department or fund can be requested throughout the year or at year-end. A Budget Amendment that increases revenues and expenditures or crosses departments or funds, requires approval by a resolution passed by the City Council.

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.

Capital Asset Management Policy

This accounting policy establishes the capitalization requirements and minimum cost (capitalized amount) that shall be used to determine the capital assets that are to be recorded in the City of Monroe's annual financial statements. Capital Assets must be capitalized and depreciated for financial statement purposes. A capital asset is defined as an asset that has a useful life that extends beyond two years and was acquired or purchased for a cost of $5,000 or more. Such assets are recorded at purchased or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life is not capitalized. Any item with a useful life of less than two years or with a cost of less than the threshold amount of $5,000 is required to be expensed.

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 ensure 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, Georgia Environmental Finance Authority (GEFA) loan, Georgia Municipal Association (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.

Demographics

Population

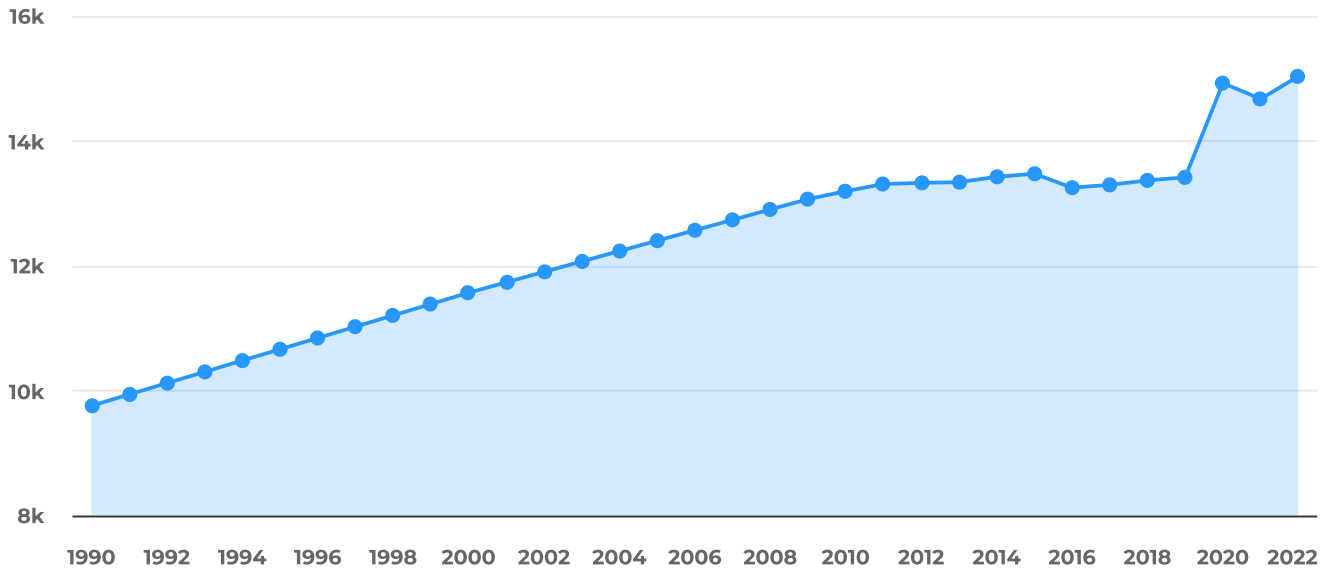
TOTAL POPULATION

15,036

2.46%
vs. 2021

GROWTH RANK

177 out of **540** Municipalities in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

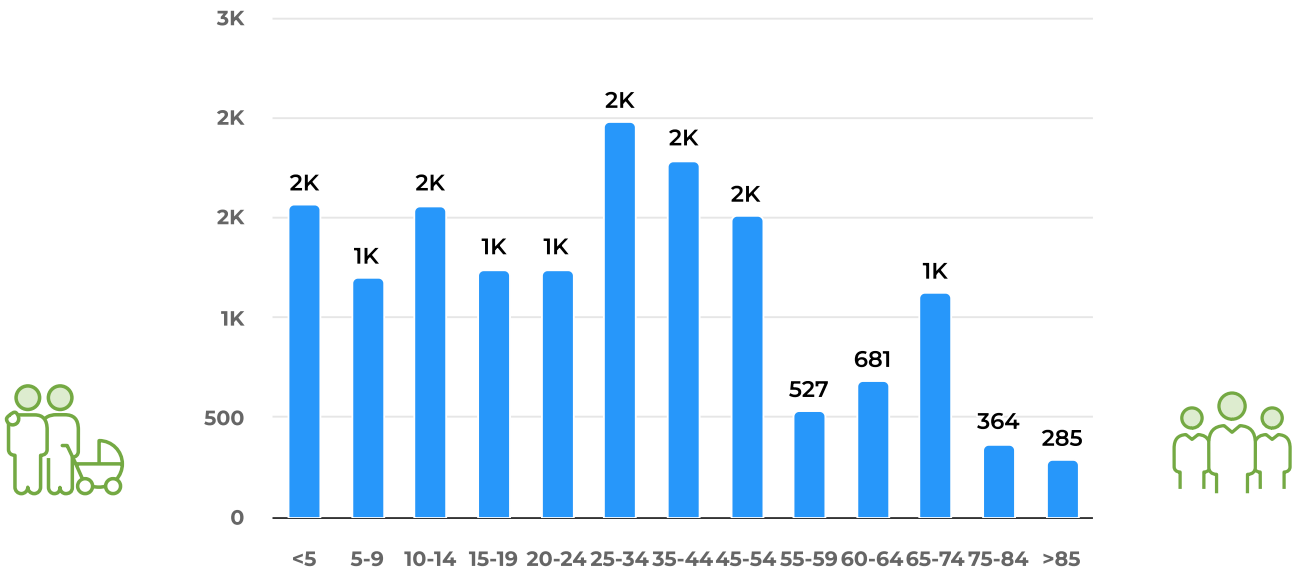
DAYTIME POPULATION

19,049

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

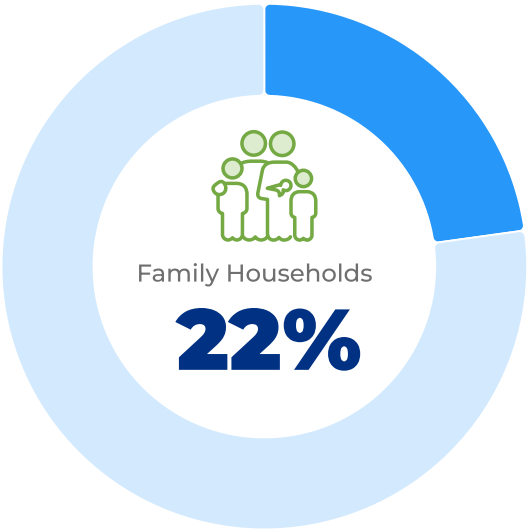
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

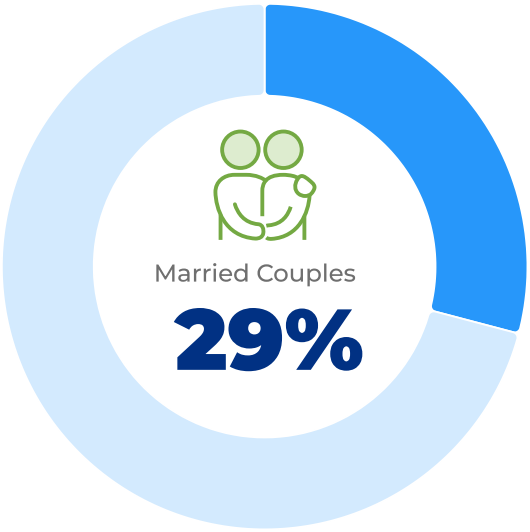
4,579

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



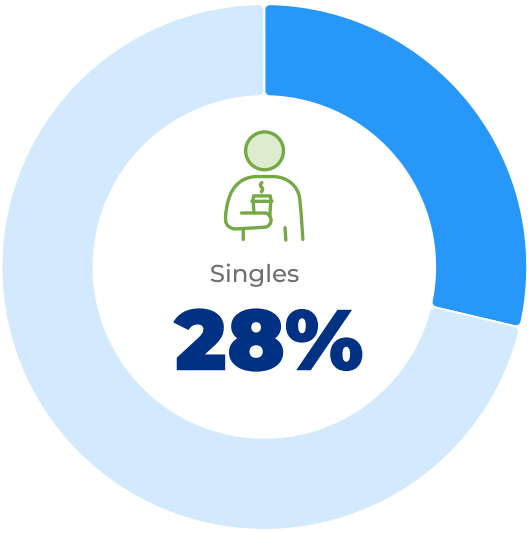
-51%

lower than state average



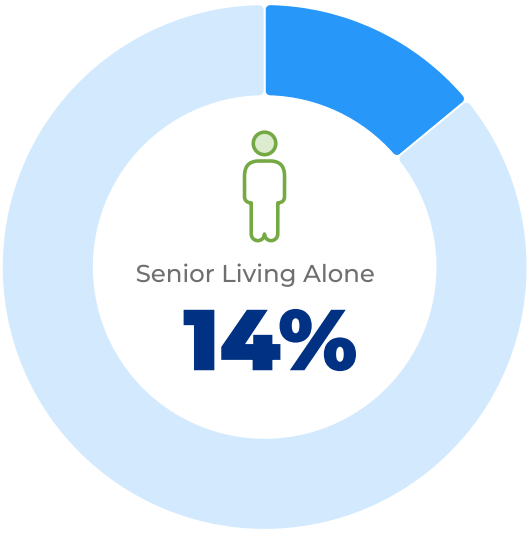
-38%

lower than state average



6%

higher than state average



-9%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

1%

-93.66%
lower than state average

Median income

$45,307

-36.50%
lower than state average

Below $25,000

29%

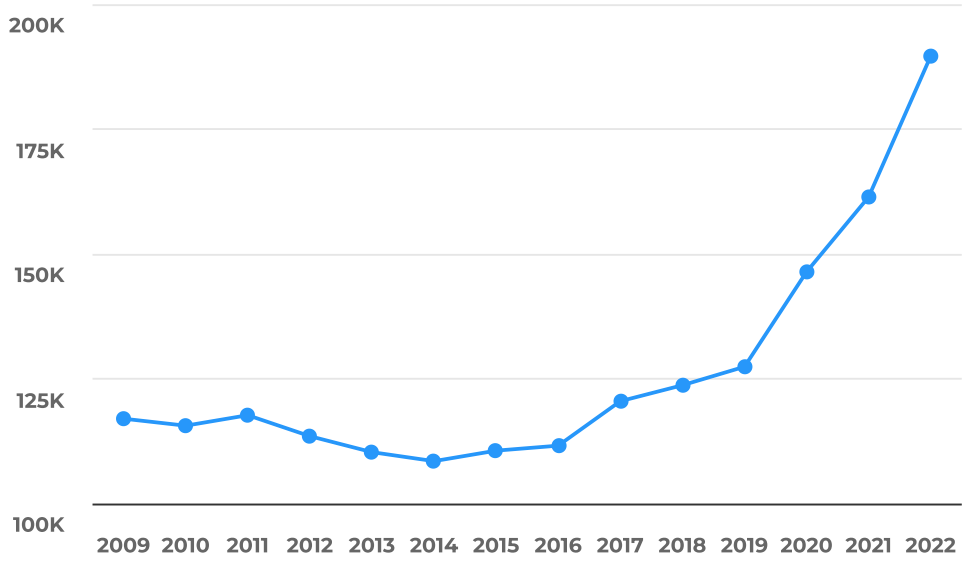
73.67%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing

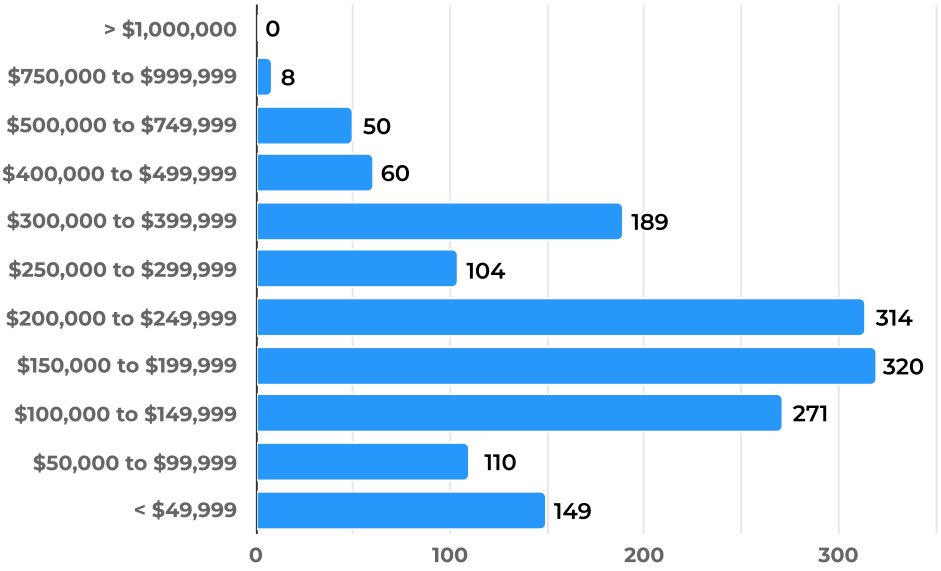
2022 MEDIAN HOME VALUE

$189,600



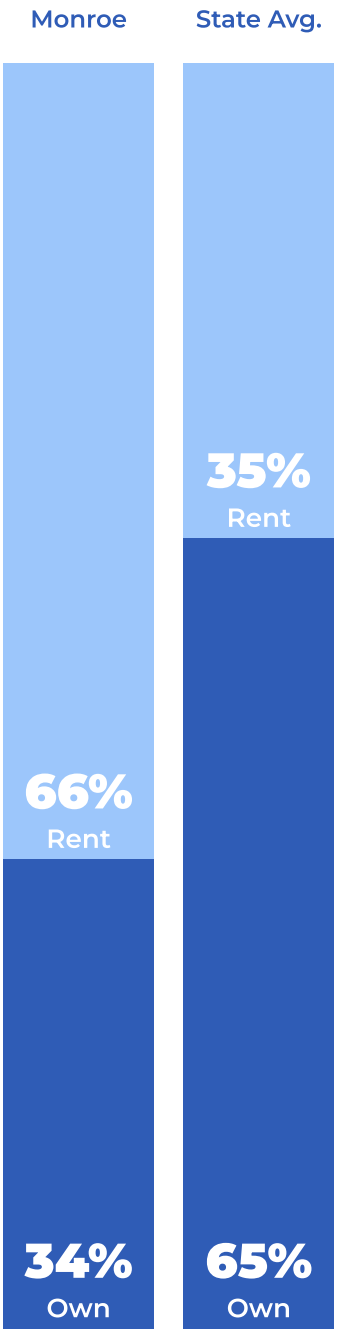
** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



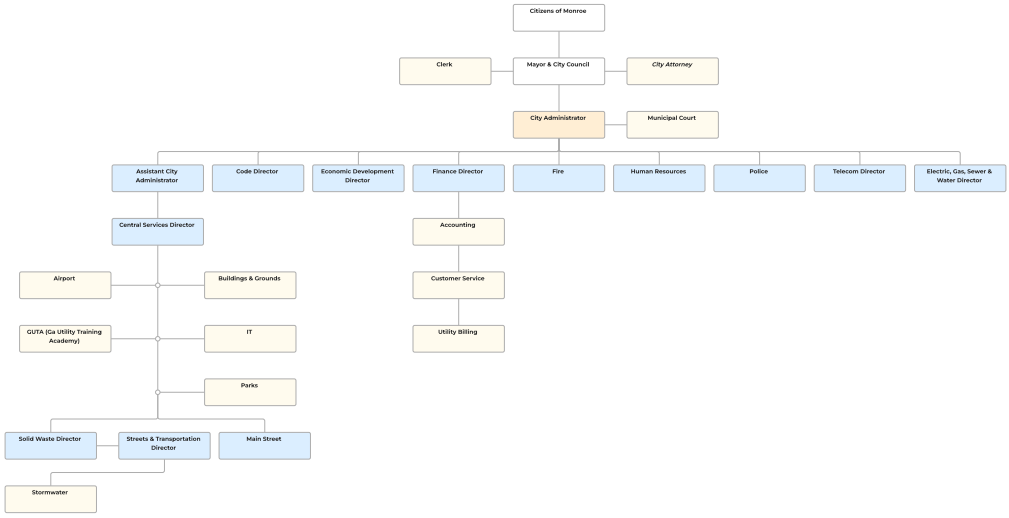
** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

City of Monroe Organizational Chart



History of the City of Monroe



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

Monroe is the largest city in Walton County, with a population of 14,675 per the 2020 census. 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 technological capabilities entice them to stay. Monroe is typified by historic homes, a restored downtown core with one-of-kind experiences, and venerable government buildings. Monroe's growth projection aims to preserve its historic assets while intentionally connecting with planned residential growth and high-tech industries.

For years, many visitors have enjoyed our city as the Antiques Capital of Georgia. Our convenient location makes visiting the tree-lined streets of Downtown Monroe a great day trip or a relaxing weekend destination for shopping and dining.

The City of Monroe offers many events and activities throughout the year, including festivals, a farmer’s market, concerts and parades. We have a widely divergent range of cultural and recreational activities. The City is home to the Monroe Walton Center for the Arts, the Monroe Museum and Visitor’s Center, and the Monroe-Walton County Library, which is a member of the Azalea Regional Library System. Monroe's Cy Nunnally Memorial Airport hosts the only sky-dive club east of Atlanta and an award-winning squadron of the Civil Air Patrol. We welcome you to come see our Museum & Visitor’s Center, shop in what is known as the antique capital of Georgia or enjoy hiking trails, parks and other recreational areas around Monroe.

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

Annual Events	
Car Show	March
Farmers Market	May-October
Independence Day Fireworks	July
First Friday Concerts	May, June, August & September
Fall Festival	October
Farm to Table Dinner	October
Light up the Night	November
Candlelight Shopping	November & December
Christmas Parade	December

Elected Officials and Department Directors

Elected Officials

John Howard, Mayor

Lee P. Malcom, District 1 Councilmember

Myoshia Crawford, District 2 Councilmember

Ross Bradley, District 3 Councilmember

Julie Sams, District 4 Councilmember

Adriane M Brown, District 5 Councilmember

Tyler Gregory, District 6 Councilmember

Greg Thompson, District 7 Councilmember

David Dickinson, District 8 Councilmember

Logan Propes, City Administrator

Department Directors

Andrew Dykes, Fire Chief

Beth Thompson, Finance Director

Brad Callender, Planning & Zoning Director

Chris Bailey, Assistant City Administrator

Chris Croy, Central Services Director

Danny Smith, Solid Waste Director

Jeremiah Still, Streets and Transportation Director

Les Russell, Human Resources Director

Mike McGuire, Telecommunications Director

Pat Kelley, Code & Inspections Director

Rodney Middlebrooks, Electric, Gas, Sewer & Water Director

R.V. Watts, Police Chief

City of Monroe's Mission

The City of Monroe's mission is to provide high-quality services in a fiscally responsible manner while promoting a high standard of living and an enhanced quality of life for our community.

Department	Sound Leadership	Fiscal Responsibility	High Quality Services	Community Friendly	Open Dialogue	Recruit & Develop Businesses	Encourage Livable Community	Assure Safety of Community	Maintain & Improve Infrastructure	Provide Quality of Life
Airport		x	x	x	x		x		x	
Buildings & Grounds		x	x	x	x		x		x	x
City Administrator	x	x	x	x	x	x				
City Council	x	x	x	x	x					
Economic Development		x	x	x	x	x	x			
Electric & Telecommunications		x	x	x	x				x	
Finance		x	x	x	x					
Fire		x	x	x	x			x		
Human Resources		x	x	x	x					
Internet Technology		x	x	x	x				x	
Municipal Court		x	x	x	x			x		
Police		x	x	x	x			x		x
Protective/Code		x	x	x	x			x		x
Solid Waste		x	x	x	x				x	x
Streets & Transportation		x	x	x	x				x	
Water, Sewer, Gas		x	x	x	x				x	

City of Monroe's Goals & Initiatives

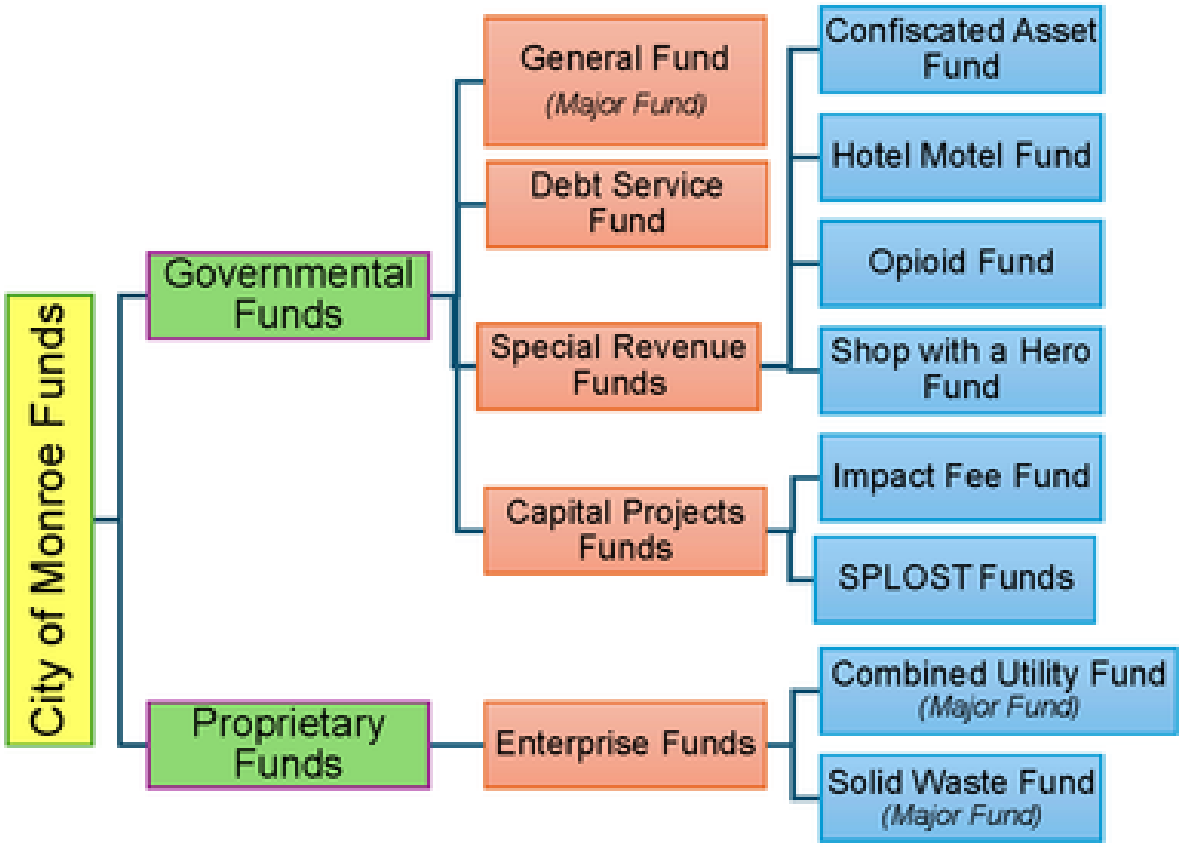
Goals:	Initiatives:
City Council – To provide sound leadership through diligent policy making while acting to preserve our resources in a fiscally responsible manner.	* Listen to citizens concerns and be responsive to their needs. * Maintain low tax burden with lowest possible millage rate
City Employees – To serve the public by creating a safe, community-friendly atmosphere; to provide and preserve the highest quality services.	* Ensure projects are completed in a timely manner with the least disruption to our citizens * Maintain the City's current infrastructure and enhance as needed * Provide a safe environment for our citizens through public safety
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.	* Provide public educational events for our citizens * Continous updates to the City's website & social media * Implemented an ESS (Employee Self Service) Portal for all employees
Economic Development - To ensure continued sustainability of the community by attracting new businesses and encouraging existing businesses to improve and upgrade. Promote livable/walk-able communities.	* 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 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. * Mitigate slum and blight through code enforcement, which has an economic development impact.
Fiscal Responsibility - To make reasonable financial decisions which have the best interest of the City and the community.	* Maintain high levels of accounting and reporting standards to be in compliance with local, state and federal laws. * Continue to achieve GFOA awards for Certificate of Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation Award and Award for Outstanding Achievement in Popular Annual Financial Reporting.
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.	* Continue rehabilitation of sewer and water lines throughout the City with the recently awarded Community Development Block Grant (CDBG) from the Department of Community Affairs (DCA). * Continue rehabilitation on the wastewater treatment plant in lieu of a total plant redesign. * Major sewer & water line expansions. * Fiber expansion across the entire City.
Quality of Life – To provide a well maintained, pleasing atmosphere for all city facilities as well as downtown.	* Continue to enhance the appearance on the main city corridors & downtown. * Revitalize all City parks
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.	* Continue the street light conversion project to LED for substantial cost savings and citizen safety. * Continue sidewalk projects throughout the City; Spring Street and North Broad Street. * Continue the partnership with Georgia Department of Transportation (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown. * Continue street paving with annual LMIG funds.

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.



Use of Major Funds by Department

Department	General Fund	Combined Utility Fund	Solid Waste Fund	Capital Projects Fund	SPLOST Fund	Confiscated Assets Fund	Hotel Motel Fund	GO Debt Service Fund
Airport	X				X			
Buildings & Grounds	X				X			
Central Services		X		X				
Code & Development	X							
Downtown Economic Development & Planning	X						X	
Electric		X		X				
Fire	X							
General Fund Finance	X							X
GUTA		X						
Municipal Court	X							
Natural Gas		X		X				
Police	X				X	X		
Sewer		X		X				
Solid Waste Administration			X					
Solid Waste Collection			X	X				
Solid Waste Disposal			X	X				
Solid Waste Recyclable Collection			X	X				
Solid Waste Yard Trimming			X	X				
Streets & Transportation	X				X			

Department	General Fund	Combined Utility Fund	Solid Waste Fund	Capital Projects Fund	SPLOST Fund	Confiscated Assets Fund	Hotel Motel Fund	GO Debt Service Fund
Stormwater		X		X				
Telecom		X		X				
Utility Finance		X		X				
Water		X		X				
Utility Administration		X						

Fund Balance

Fund Balance is the difference between assets and liabilities of a governmental fund. Because assets may include non-cash items, the fund balance may not represent liquid assets. Below is a chart of all funds' estimated fund balance.

Fund	Combined Utility	Confiscated Assets	DDA	General Fund	Hotel Motel	Solid Waste	SPLOST 2019	Shop with a Hero	CVB	Opioid Fund	SPLOST 2025	Impact Fees
Estimated Fund Balance YE2025	76,492,078	184,691	580,836	8,045,281	18,551	2,586,888	4,741,275	8,358	155,047	115,230	0	0
Total Budgeted Revenue	51,988,293	50,000	57,918	19,837,329	100,000	9,454,722	1,115,500	5,000	101,000	20,000	2,800,500	608,603
Total Budgeted Expenses	51,988,293	50,000	57,918	19,837,329	100,000	9,454,722	1,115,500	5,000	101,000	20,000	2,800,500	608,603
Estimated Fund Balance YE2026	76,492,078	184,691	580,836	8,045,281	18,551	2,586,888	4,741,275	8,358	155,047	115,230	0	0

Personnel

In the FY2026 Budget, the City of Monroe is adding **two new full-time positions city-wide**, while **five full-time positions are being unfunded**.

- Added Position:
  - One full-time position in the Utility Gas Department. This position is needed as a gas laborer to help with the installation of gas pipe and maintenance.
  - One full-time shared position in the Utility Telecom and Utility Gas Department. This position is needed as a liaison between the Gas Department and Telecom Departments, so fiber can be installed at the same time as gas pipe installation.
- Unfunded Positions:
  - One Customer Service position in the Utility Finance Department.
  - One Equipment Operator in the Streets Department.
  - One Accountant in the Finance Department.
  - One Records Clerk position *(split between Utility and General Funds).*
  - One Economic Development Director position *(split between Utility and General Funds).*

Full Time Citywide Positions by Fund

	2024 FTEs	2025 FTEs	2026 FTEs
General Fund	**136**	**134.5**	**131.5**
Buildings & Grounds	3	4	4
Finance Administration	2	2	1.5
Fire Operations	29	29	29
Fire Prevention	1	1	1
General Government Executive	2.5	3	2.5
Highways & Streets	18.5	18.5	17.5
Municipal Court	2	2	2
Police	62	62	62
City Marshal	1	2	2
Main Street	1	1	1
Code & Development	6	6	6
Parks	4	3	3
Solid Waste Fund	**24**	**24**	**24**
Administration	3	3	3
Solid Waste Collection	15	15	15
Solid Waste Disposal	2	2	2
Yard Trimmings	3	3	3

	2024 FTEs	2025 FTEs	2026 FTEs
Recyclables	1	1	1
Utility Fund	**116**	**116.5**	**116.5**
Cable TV	6		
Central Services	8	8.5	8.5
Customer Service	14	13	12
Electric	14	14	14
Finance	10	10.5	9.5
General Admin	2	2	2
Natural Gas	11	11	12.5
Sewage Collection	7	7	7
Sewage Treatment Plant	6	6	6
Stormwater	5	5.5	5.5
Telecom	8	14	14.5
Utility Billing	4	4	4
Water Distribution	11	11	11
Water Treatment Plant	10	10	10
Grand Totals	**276**	**275**	**272**

Strategic Plan & Long Range Operating Plan

A Strategic Planning Meeting is held annually with the Mayor, City Council members, City Administrator, Assistant City Administrator, and the Finance Director. During this meeting, current and future projects are discussed and prioritized according to citywide goals and objectives.

To achieve these goals, the City incorporates them into the budget process for the upcoming fiscal year and the Five-Year Capital Improvement Plan (CIP). Regular progress updates are provided throughout the year by Department Directors to the Mayor and Council.

This strategic plan also informs the City's long-term financial forecasting. The anticipated long-range financial impact on the City's operating budget includes a reduction in high maintenance costs associated with aging infrastructure, balanced by increased capital investments through the Five-Year CIP.

Major Goals and Priorities for the City of Monroe

- Implement Form-Based (Character-Based) Codes: Fully implement the new zoning framework to enhance and preserve the City's distinctive character and quality as Monroe continues to grow and experience redevelopment.
- Historic Preservation Survey: Complete the City's Historic Preservation Survey and produce a new, grant-funded Historic Primer Manual.
- Infrastructure Rehabilitation: Continue rehabilitation of water, sewer, and drainage systems throughout the City using the recently awarded Community Development Block Grant (CDBG) from the Georgia Department of Community Affairs (DCA).
- Wastewater Treatment Plant Expansion: Finalize engineering and secure funding for the future expansion of the wastewater treatment facility, which has been approved by EPD for 6.8 million gallons per day of capacity.
- Utility Capital Projects: Complete several ongoing utility projects funded through the Series 2020 Revenue Bonds, including the citywide implementation of fiber-optic broadband internet (to be completed by the end of 2025). In 2026, construction will also conclude on a new 500,000-gallon water tower on Cherry Hill Road—the City's first new tower in over 50 years.
- Natural Gas Infrastructure: Replace aging natural gas mains through a $1.927 million federal grant from PHMSA.
- City Parks Revitalization: Continue implementing the City Parks Master Plan, focusing on improvements to River Park, Hammond Park, and other local recreation areas.
- Electric System Modernization: Continue installation of automated electric switches and conductors, along with smart meter deployment. These upgrades will reduce line loss, minimize outages, and improve overall system reliability.
- GIS Utility Mapping: Develop a comprehensive GIS database of all utilities to be maintained in-house by a dedicated GIS Technician. This initiative will modernize data management and improve coordination across departments and infrastructure projects.
- Traffic Signalization and Transportation Safety: Finalize plans with GDOT to install new traffic signals at the SR 11 and US 78 bridge intersections to enhance safety and traffic flow.
- Truck Route Expansion: Continue working with State and County partners on the Northern Arc Truck Route, complementing the recently completed southern leg to further reduce truck traffic through the downtown area.
- Downtown Development and Economic Growth: The Monroe Downtown Development Authority (DDA) and Main Street Program continue to strengthen the downtown district through business recruitment, tourism promotion, and a robust calendar of events. The City will maintain financial support for these programs and has adopted a revised alcohol ordinance to attract new restaurants, brewpubs, and wine-tasting rooms. In FY2025, DDA-led expansion into renovated downtown properties continues, supported by the expanded Central Business District, which encourages pedestrian-friendly activity. Additionally, the City and DDA are pursuing a flagged, upscale boutique hotel to further enhance the downtown experience.

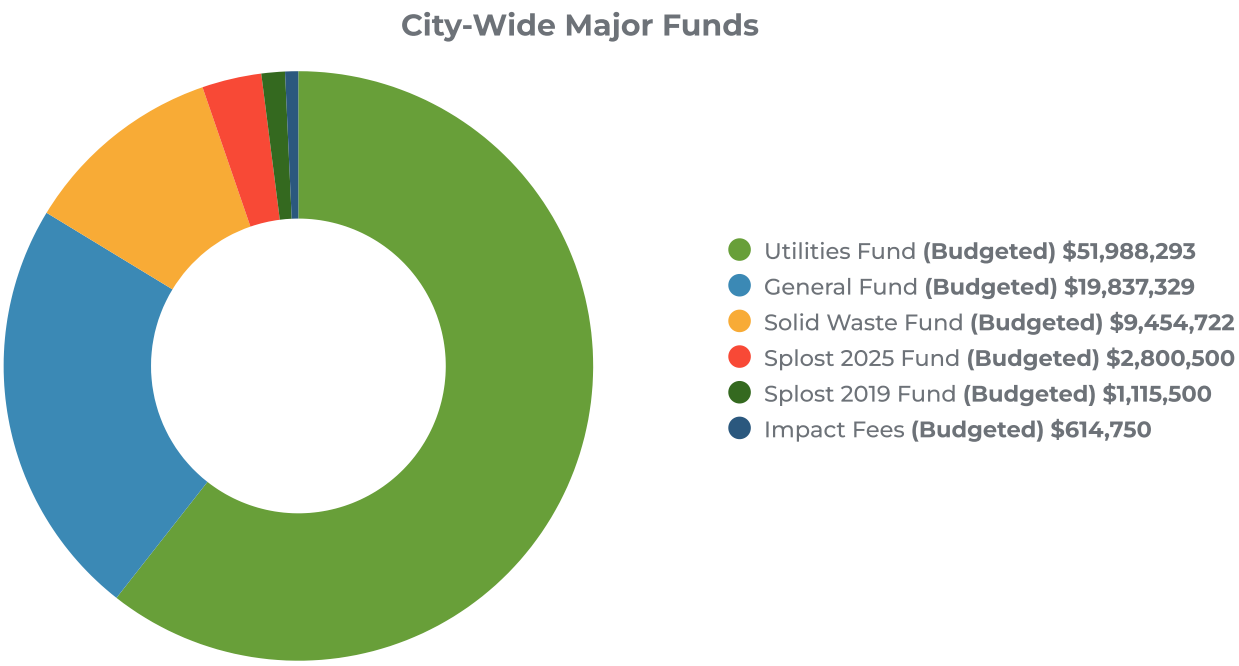
- Beautification and Maintenance: Continue enhancing the appearance of main corridors, city parks, and cemeteries through regular maintenance and beautification efforts.
- Transportation Alternatives (T.A.) Grant Projects: Begin construction on the T.A. Grant Streetscape Project, which will include wide sidewalks, lighting, and street trees along portions of N. Broad Street, E. Highland Avenue, and N. Lumpkin Street, connecting existing streetscapes and supporting downtown businesses. Additional T.A. program projects are also being developed for McDaniel Street and the Davis Street–S. Madison Avenue–Mears Street corridors.
- Economic Development and Redevelopment: Monitor key growth areas for economic development opportunities, and plan corresponding utility infrastructure to position Monroe for commercial and retail expansion. The City will also invest in retail recruitment and enhanced code enforcement to reduce blight and encourage quality redevelopment.
- Redevelopment of Blaine Station (Former Walton Plaza): The City will continue the sale and redevelopment of the former Walton Plaza shopping center, now known as Blaine Station, anchored by the new Police Department and Municipal Court. This redevelopment will transform the East Spring Street Corridor, with Phase 1 going under contract in late 2024. Future master planning and rezoning will support long-term revitalization of this area.
- Wayne Street Parking Expansion: Begin work on the Wayne Street parking lot expansion, adding up to 40 new spaces. Plans were scaled back in 2025 due to higher-than-expected costs.
- Airport Capital Improvements: Continue implementing multiple airport capital projects to strengthen Monroe and Walton County's business infrastructure.
- Stormwater Management Master Plan: Implement a new stormwater management master plan, currently in development. This may include consideration of a future stormwater fee to fund a comprehensive, urban stormwater management program.

This strategic plan reflects the City of Monroe's commitment to smart growth, fiscal responsibility, and quality of life for all residents and businesses. By aligning capital investments, operational priorities, and long-term financial planning, the City continues to build a stronger, more resilient Monroe for the future.

Major Funds

The City of Monroe maintains four major funds to manage its financial operations effectively:

1. **General Fund**
   The General Fund is the City's primary governmental operating fund. It accounts for revenues and expenditures related to the general operations of the City that are not required to be accounted for in another fund. This includes essential services such as public safety, administration, parks and recreation, and community development.
2. **Combined Utility Fund**
   The Utility Fund is an enterprise fund that accounts for the City's utility operations, including water, sewer, gas, and electric services. It is financed and operated in a manner similar to private business enterprises, where the costs of providing utility services are recovered through user charges and rates.
3. **Solid Waste Fund**
   The Solid Waste Fund is also an enterprise fund and accounts for all solid waste operations, including the collection and disposal of residential and commercial garbage. Like the Utility Fund, it is intended to be self-supporting through user fees.
4. **Capital Projects Fund** (SPLOST Fund & Impact Fee Fund)
   The SPLOST (Special Purpose Local Option Sales Tax) Fund accounts for proceeds from a voter-approved one-percent sales tax. This fund is legally restricted and may only be used for the acquisition, construction, and improvement of major capital assets. The Impact Fee Fund accounts for the collection and use of impact fees assessed on new development within the City. This fund is imposed to offset the cost of acquisition, construction, and improvement of major capital assets for eligible departments. (Administration, Police, Fire, Streets/Transportation, Parks & Library).



Citywide Operating Budget Overview

The **FY2026 City-Wide Balanced Budget** is **$86,145,012**, which is an increase of $1,739,942 or @ 2.06% over the 2025 budget.

* The General Fund budget increased $522,723 primarily due to an ad-valorem tax increase and transfers from the Utility and Solid Waste Fund.

* The Utility Fund budget increased $1,546,846 primarily due to increased cost of service and utility rates.

* The Solid Waste Fund increased $448,558 due to increased customer sanitation rates and landfill fees.

* In FY2026, the City will continue to collect funds from the Special Local Option Sales Tax (SPLOST) that began collections in FY2025. This is a six (6) year SPLOST. Estimated collections of @ $2,800,000 are budgeted for 2026.

REVENUES BY FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2026 PROPOSED BUDGET	2026 vs 2025 BUDGET
AMERICAN RESCUE PLAN ACT	590,962	2,375,334	1,950,237	-	-	-
COMBINED UTILITIES FUND	49,402,515	46,876,913	49,843,385	50,441,447	51,988,293	1,546,846
CONFISCATED ASSETS FUND	110,030	13,960	72,830	46,434	50,000	3,566
CONVENTION & VISITORS BUREAU	-	82,036	95,801	81,000	101,000	20,000
DOWNTOWN DEV FUND	135,922	288,092	71,066	57,918	57,918	-
GENERAL FUND	18,328,568	19,521,722	18,520,636	19,314,606	19,837,329	522,723
HOTEL MOTEL TAX FUND	74,504	82,031	108,036	80,000	100,000	20,000
IMPACT FEES FUND	-	-	-	27,049	614,750	587,701
OPIOID FUND	-	44,679	70,551	20,000	20,000	-
SHOP WITH A HERO	7,800	12,040	13,669	5,000	5,000	-
SOLID WASTE FUND	7,226,296	7,195,748	7,561,094	9,006,164	9,454,722	448,558
SPLOST 2013 FUND	451	217	72	-	-	-
SPLOST 2019 FUND	3,625,852	5,637,944	4,470,043	2,396,952	1,115,500	(1,281,452)
SPLOST 2025 FUND	-	-	-	2,928,500	2,800,500	(128,000)
TOTAL REVENUE	**79,502,900**	**82,130,716**	**82,777,420**	**84,405,070**	**86,145,012**	**1,739,942**

EXPENDITURES BY FUND	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2026 PROPOSED BUDGET	2026 vs 2025 BUDGET
AMERICAN RESCUE PLAN ACT	581,405	2,344,841	1,990,499	-	-	-
COMBINED UTILITIES FUND	46,489,999	44,648,973	46,078,550	50,441,447	51,988,293	1,546,846
CONFISCATED ASSETS FUND	151,742	141,505	33,390	46,434	50,000	3,566
CONVENTION & VISITORS BUREAU	-	40,525	59,771	81,000	101,000	20,000
DOWNTOWN DEV FUND	23,908	133,348	44,431	57,918	57,918	-
GENERAL FUND	15,782,497	19,441,202	18,514,023	19,314,606	19,837,329	522,723
HOTEL MOTEL TAX FUND	75,009	82,031	95,064	80,000	100,000	20,000
IMPACT FEES FUND	-	-	-	27,049	614,750	587,701
OPIOID FUND	-	-	-	20,000	20,000	-
SHOP WITH A HERO	5,391	7,153	121,258	5,000	5,000	-
SOLID WASTE FUND	7,376,835	8,023,879	8,374,638	9,006,164	9,454,722	448,558
SPLOST 2013 FUND	291,310	171,252	111,346	-	-	-
SPLOST 2019 FUND	4,344,764	6,195,106	1,935,173	2,396,952	1,115,500	(1,281,452)
SPLOST 2025 FUND	-	-	-	2,928,500	2,800,500	(128,000)

TOTAL EXPENDITURES	**75,122,860**	**81,229,815**	**77,358,143**	**84,405,070**	**86,145,012**	**1,739,942**

General Fund

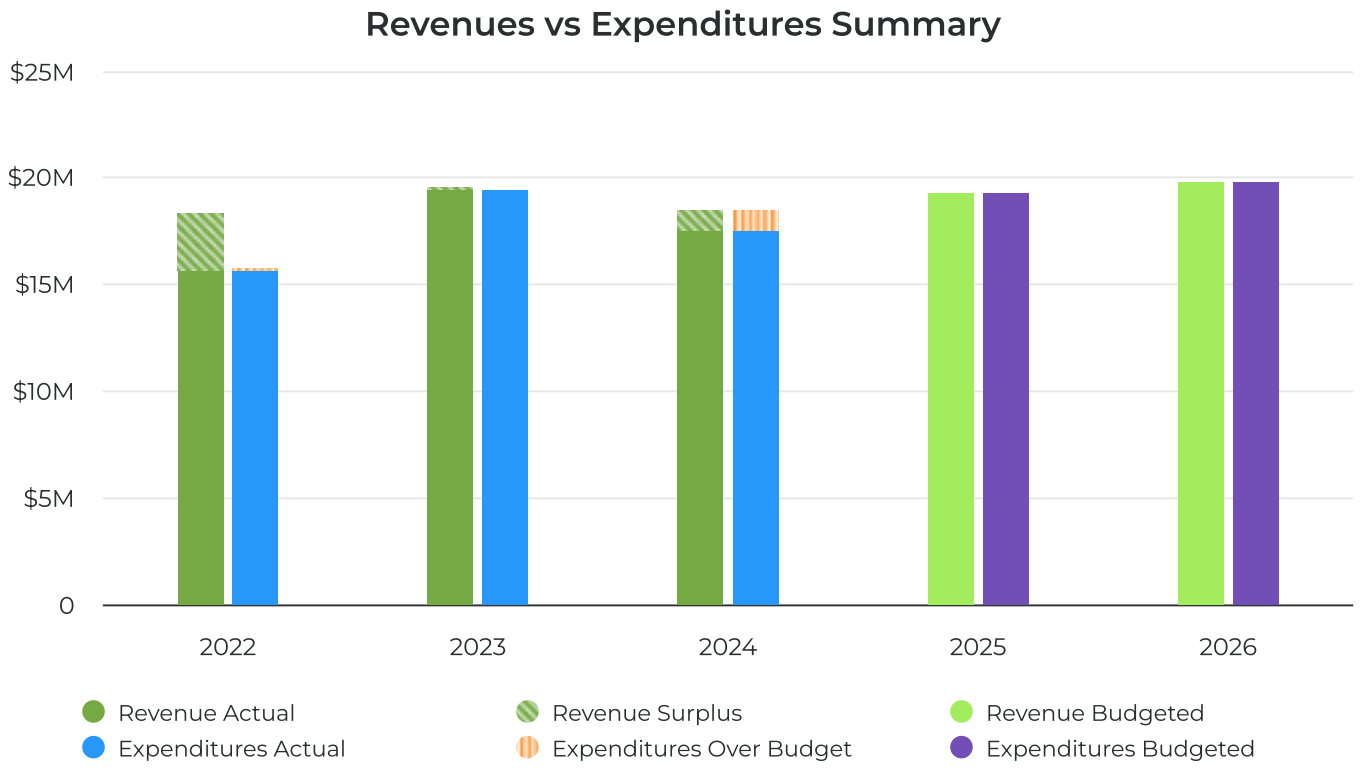
The General Fund is the primary operating fund of the City of Monroe and supports the majority of the City's core governmental services, including public safety, public works, community development, and general administration. This fund is used to account for all financial resources that are not legally required to be reported in another fund.

General Fund revenues are derived from a variety of sources, including:

- Taxes *(such as property and sales taxes)*
- Licenses and permits *(such as business license and building permits)*
- Municipal Court fines
- Charges for services
- Intergovernmental revenues
- Transfers in from the Utility Fund and Solid Waste Fund

The General Fund plays a critical role in supporting essential services that directly impact residents and maintain the City's overall operations and quality of life.

Summary



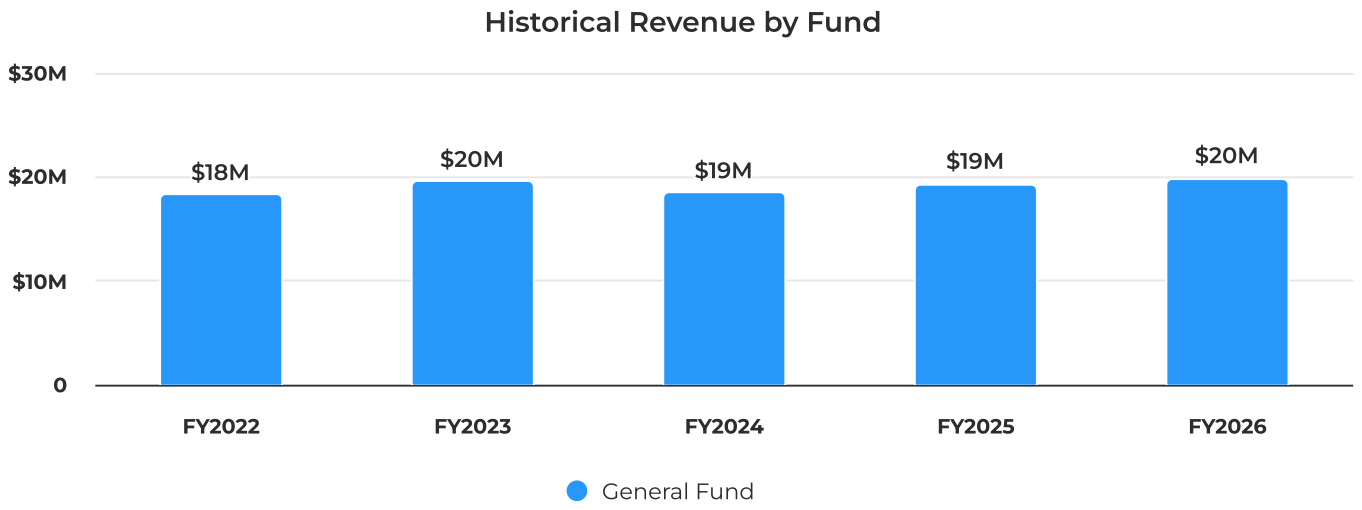
In the target budget year 2026, the General Fund's budgeted expenses increased to $19.8 million, reflecting a 2.71% rise from the previous year's $19.3 million. Similarly, budgeted revenues also grew by 2.71%, reaching $19.8 million compared to $19.3 million in 2025. This parallel increase in both revenues and expenses indicates a balanced approach to budgeting, maintaining alignment between anticipated income and planned expenditures.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	FY 2025 Proposed Budget vs. FY 2026 Proposed Budget ($ Change)
Beginning Fund Balance	**$5,411,957**	**$7,958,027**	**$8,038,547**	**$8,045,281**	**$8,045,281**	**-**
Revenues						
Taxes	$10,634,819	$11,448,428	$12,003,390	$12,483,001	$12,764,428	$281,427
Licenses and Permits	$640,911	$544,192	$716,996	$648,900	$646,300	-$2,600
Intergovernmental Revenues	$1,428,616	$733,529	$552,880	$557,530	$475,996	-$81,534
Charges for Services	$867,509	$867,097	$1,069,327	$1,063,000	$1,105,500	$42,500
Fines and Forfeitures	$276,930	$315,744	$474,974	$500,000	$375,000	-$125,000
Investment Income	$28,410	$63,295	$61,303	$51,674	$41,331	-$10,343
Contributions and Donations From Private Sources	$55,520	$46,300	$305,954	$90,000	$90,000	-
Misc Revenue	$480,798	$373,999	$337,611	$270,701	$522,308	$251,607
Other Financing	$3,915,057	$5,129,139	$2,998,201	$3,649,800	$3,816,466	$166,666
Total Revenues	**$18,328,568**	**$19,521,722**	**$18,520,635**	**$19,314,606**	**$19,837,329**	**$522,723**
Expenditures						
Salaries and Wages	$7,059,355	$8,193,374	$8,720,806	$9,198,169	$9,751,769	$553,600
Benefits	$3,507,720	$3,702,197	$3,548,906	$3,847,428	$3,819,479	-$27,949
Purchased Professional Services	$441,076	$465,477	$436,600	$572,500	$574,450	$1,950
Property Services	$697,837	$859,876	$768,331	$873,250	$947,875	$74,625
Other	$796,736	$823,911	$1,024,481	$1,077,996	$1,221,014	$143,018
Supplies	$1,330,918	$1,431,727	$1,560,946	$1,705,081	$1,711,150	$6,069
Property	$313,201	$167,386	$292,090	$79,500	$50,000	-$29,500
Machinery and Equipment	$389,027	$2,178,562	$423,145	$36,650	$52,500	$15,850
Payments to Other Agencies	$202,993	$237,205	$253,470	$249,343	$249,943	$600
Other Costs	-	$4,850	-	$363,321	$65,649	-$297,672
Principal	$864,584	$1,187,345	$1,208,094	$1,128,764	$1,246,358	$117,594
Interest	$179,052	$189,292	$277,155	$182,604	$147,142	-$35,462
Total Expenditures	**$15,782,497**	**$19,441,203**	**$18,514,023**	**$19,314,606**	**$19,837,329**	**$522,723**
Total Revenues Less Expenditures	**$2,546,071**	**$80,520**	**$6,612**	**-**	**-**	**-**
Ending Fund Balance	**$7,958,027**	**$8,038,547**	**$8,045,159**	**$8,045,282**	**$8,045,282**	**-**

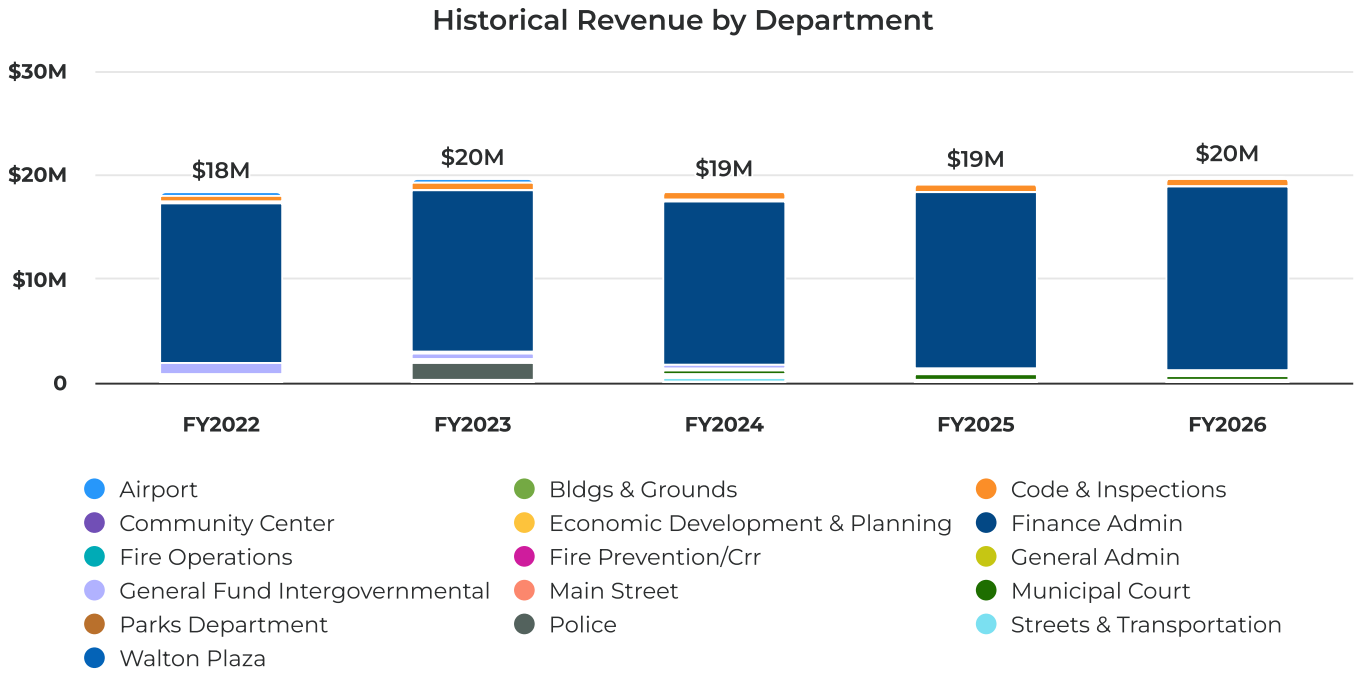
Revenues by Fund



Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Fund	$18,328,568	$19,521,722	$18,520,635	$19,314,606	$19,837,329	2.71%
Total Revenues	**$18,328,568**	**$19,521,722**	**$18,520,635**	**$19,314,606**	**$19,837,329**	**2.71%**

Revenues by Department

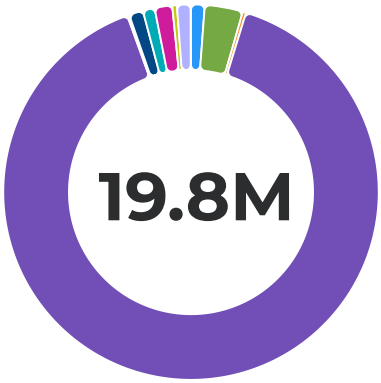


The General Fund's total revenue for FY2026 is $19.8 million, reflecting a 2.71% increase from the previous year's $19.3 million. Finance Administration remains the largest revenue source, contributing $17.8 million or 89.75% of the total, which is a $677,593 increase representing a 3.96% growth from the prior year.

Streets & Transportation experienced a notable increase to $235,242, up $28,529 or 13.8%, reversing the previous year's significant decline. The Community Center also saw a substantial rise, nearly doubling to $55,600 with a $27,525 increase or 98.04%. The Airport's revenue increased by $25,239 or 12.09%, reaching $234,066, while Main Street grew by $10,000 or 5.25% to $200,500.

On the other hand, Municipal Court revenue decreased by $125,000 or 29.41% to $300,000. Police revenue declined by $52,000 or 39.69%, totaling $79,000. General Fund Intergovernmental dropped by $33,103 or 12.09% to $240,754. Code & Development revenue fell by $31,060 or 4.57% to $649,300, and Fire Prevention decreased by $5,000 or 12.5% to $35,000.

FY26 Revenues by Department



Airport	**$234,066**	1.18%
Code & Inspections	**$649,300**	3.27%
Community Center	**$55,600**	0.28%
Finance Admin	**$17,804,394**	89.75%
Fire Prevention/Crr	**$35,000**	0.18%
General Fund Intergovernmental	**$240,754**	1.21%
Main Street	**$200,500**	1.01%
Municipal Court	**$300,000**	1.51%
Police	**$79,000**	0.40%
Streets & Transportation	**$235,242**	1.19%
Walton Plaza	**$3,473**	0.02%

The Fiscal Year Revenue by Department for the General Fund is led by Finance Admin, which accounts for $17.8 million or 89.75% of the total revenue. Code & Development contributes $649,300, representing 3.27%. Municipal Court follows with $300,000, making up 1.51%. General Fund Intergovernmental provides $240,754, which is 1.21% of the revenue. Streets & Transportation and Airport have similar contributions, with $235,242 (1.19%) and $234,066 (1.18%) respectively. Main Street accounts for $200,500 or 1.01%. Police revenue is $79,000, equating to 0.4%, while Community Center and Fire Prevention/Crr contribute $55,600 (0.28%) and $35,000 (0.18%) respectively. One smaller category was excluded from this summary.

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Bldgs & Grounds	-	$17,835	-	-	-	-
Code & Inspections	$664,830	$717,827	$747,539	$680,360	$649,300	-4.57%
Economic Development & Planning	$19,303	$9,379	$350	-	-	-
Main Street	$35,000	$35,000	$196,551	$190,500	$200,500	5.25%
Parks Department	-	$23,755	$42,580	-	-	-
Airport	$279,090	$228,347	$200,461	$208,827	$234,066	12.09%
General Admin	-	$6,275	$13,350	-	-	-
Finance Admin	$15,380,182	$15,566,801	$15,799,211	$17,126,801	$17,804,394	3.96%
General Fund Intergovernmental	$1,182,586	$522,217	$264,964	$273,857	$240,754	-12.09%
Walton Plaza	$3,308	$3,335	$3,473	$3,473	$3,473	0.00%
Municipal Court	$247,393	$280,912	$423,230	$425,000	$300,000	-29.41%
Police	$218,986	$1,748,189	$270,934	$131,000	$79,000	-39.69%
Fire Operations	$11,799	$59,270	$29,657	-	-	-
Fire Prevention/Crr	$11,495	$28,230	$45,587	$40,000	$35,000	-12.50%
Streets & Transportation	$222,160	$225,145	$434,131	$206,713	$235,242	13.80%
Community Center	$52,437	$49,205	$48,617	$28,075	$55,600	98.04%
Total Revenues	**$18,328,568**	**$19,521,722**	**$18,520,635**	**$19,314,606**	**$19,837,329**	**2.71%**

Historical Revenue Summary

The General Fund's total revenue for FY2026 is $19.8 million, reflecting a 2.71% increase from the previous year's $19.3 million. General Property Taxes remain the largest revenue source at $6.9 million, accounting for 34.8% of the total, with a modest increase of $123,927 or 1.83% compared to FY2025.

Interfund Transfers in, the second-largest category, rose to $3.8 million or 19.24% of total revenue, up by $166,666 or 4.57%. Business Taxes showed a notable increase of $165,000 or 8.07%, reaching $2.2 million and representing 11.14% of the total. General Sales and Use Taxes held steady at $3.2 million, making up 16.13% of revenue with no change from the prior year.

Other Charges for Services increased by $41,000 or 4.5% to $952,000, which is 4.8% of total revenue. Selective Sales and Use Taxes rose slightly by $5,000 or 1.16% to $435,000, while Non Business Licenses and Permits remained unchanged at $400,000. Rents and Royalties experienced a significant increase of $53,107 or 23.32%, totaling $280,808 and representing 1.42% of revenue.

Fines and Forfeitures decreased significantly by $125,000 or 25%, to $375,000 or 1.89% of the total revenue. The category labeled Other had the largest increase, increasing by $198,500 or 461.63% to $241,500, which is 1.22% of total revenue.

Additional increases include Federal Government Payments in Lieu of Taxes at $70,000 (+16.67%), Culture and Recreation at $110,500 (+9.95%), Local Government Unit Payments in Lieu of Taxes at $170,754 (+4.21%), and Selective Sales and Use Taxes at $435,000 (+1.16%).

Among the largest decreases, Federal Government Grants dropped to zero, a decline of $76,960 or 100%. State Government Grants decreased by $21,471 or 8.36% to $235,242. Interest Revenues fell by $10,343 or 20.02% to $41,331, and Penalties and Interest on Delinquent Taxes declined by $10,000 or 40% to $15,000. Regulatory Fees, Public Safety, General Government, and Other Taxes also saw decreases ranging from 11.21% to 55.56%.

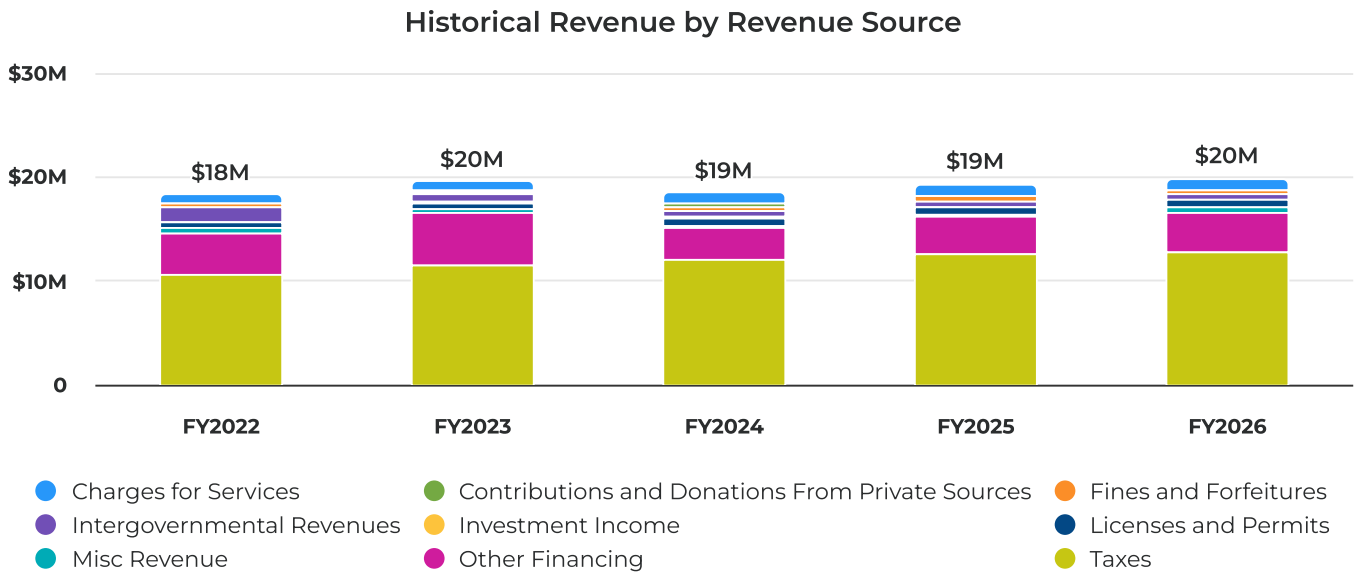
The General Fund's Fiscal Year Revenue is primarily composed of General Property Taxes (34.8%); Interfund Transfers In (1.24%); General Sales and Use Taxes (16.13%); and Business Taxes (11.14%).

Other Charges for Services totals $952,000, which is 4.8% of the revenue. Selective Sales and Use Taxes contribute $435,000, or 2.19%. Non Business Licenses and Permits bring in $400,000, representing 2.02%. Fines and Forfeitures amounts to $375,000, or 1.89%. Rents and Royalties provide $280,808, which is 1.42%, and Other revenues totals $241,500, accounting for 1.22% of the total revenue.

Historical Revenue Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other Taxes	-	-	$6,774	$4,500	$2,000	-55.56%
General Property Taxes	$5,245,180	$6,016,460	$6,352,360	$6,778,501	$6,902,428	1.83%
General Sales and Use Taxes	$3,561,495	$3,077,101	$3,193,453	$3,200,000	$3,200,000	0.00%
Selective Sales and Use Taxes	$396,766	$426,710	$443,364	$430,000	$435,000	1.16%
Business Taxes	$1,402,473	$1,864,990	$1,984,959	$2,045,000	$2,210,000	8.07%
Penalties and Interest on Delinquent Taxes	$28,904	$63,167	$22,480	$25,000	$15,000	-40.00%
Business Licenses	$170,413	$191,500	$191,411	$195,400	$198,800	1.74%
Non Business Licenses and Permits	$456,912	$291,165	$474,027	$400,000	$400,000	0.00%
Regulatory Fees	$13,586	$61,527	$51,558	$53,500	$47,500	-11.21%
Federal Government Grants	$70,556	$24,237	$86,667	$76,960	-	-100.00%
Federal Government Payments in Lieu of Taxes	$54,888	$85,120	$69,107	$60,000	$70,000	16.67%
State Government Grants	$1,191,275	$487,075	$201,249	$256,713	$235,242	-8.36%
Local Government Unit Payments in Lieu of Taxes	$111,897	$137,097	$195,857	$163,857	$170,754	4.21%
General Government	$19,645	$9,835	$7,467	$6,500	$3,000	-53.85%
Public Safety	$22,924	$35,704	$49,736	$44,000	$39,000	-11.36%
Utilities and Enterprise	-$14,737	-$30,764	$523	$1,000	$1,000	0.00%
Culture and Recreation	$19,303	$325	$115,596	$100,500	$110,500	9.95%
Other Charges for Services	$820,374	$851,998	$896,005	$911,000	$952,000	4.50%
Fines and Forfeitures	$276,930	$315,744	$474,974	$500,000	$375,000	-25.00%
Interest Revenues	$28,410	$63,295	$61,303	$51,674	$41,331	-20.02%
Contributions and Donations From Private Sources	$55,520	$46,300	$305,954	$90,000	$90,000	0.00%
Rents and Royalties	$319,675	$249,650	$251,860	$227,701	$280,808	23.32%
Reimbursement for Damanged Property	$73,144	$58,576	$22,513	-	-	-
Other	$87,979	$65,773	$63,238	$43,000	$241,500	461.63%
Interfund Transfers in	$3,803,494	$2,744,922	$2,791,414	$3,649,800	$3,816,466	4.57%
Proceeds of Capital Asset Dispositions	$15,232	$469,918	$18,160	-	-	-
General Long Term Debt Issued	$96,331	$1,914,299	$188,628	-	-	-
Total Revenues	**$18,328,568**	**$19,521,722**	**$18,520,635**	**$19,314,606**	**$19,837,329**	**2.71%**

Revenues by Revenue Source

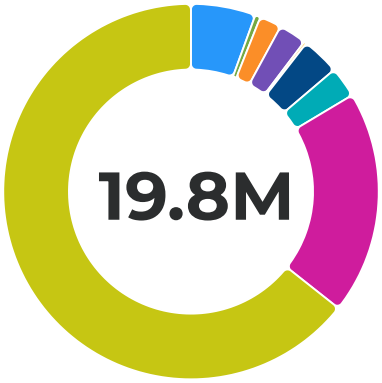


The General Fund's total revenue for FY2026 is $19.8 million, reflecting a 2.71% increase from the previous year's $19.3 million. Taxes remain the largest revenue source at $12.8 million, accounting for 64.35% of the total, with a growth of $281,427 or 2.25% compared to FY2025. Other Financing is the second largest category at $3.8 million, representing 19.24% of total revenue and increasing by $166,666 or 4.57% from the prior year.

Charges for Services increased by $42,500 or 4% to $1.1 million, making up 5.57% of the total and rising by $42,500 or 4%. Miscellaneous Revenue increased significantly by $251,607 or 92.95% to $522,308, which is 2.63% of the total revenue, reversing the previous year's decline.

Conversely, Fines and Forfeitures decreased significantly to $375,000, a decrease of $125,000 or 25%. Fine and Forfeitures make up 1.89% of total revenue. Intergovernmental Revenues declined by $81,534 or 14.62% to $475,996, which is 2.4% of the total revenue. Investment Income also decreased by $10,343 or 20.02% to $41,331, which is 0.21% of total revenue. Licenses and Permits had a slight decrease to $646,300, representing 3.26% of the total revenue and down by $2,600 or 0.4%. Contributions and Donations From Private Sources remained steady at $90,000, 0.45% of total revenue, with no change from the previous year.

FY26 Revenues by Revenue Source



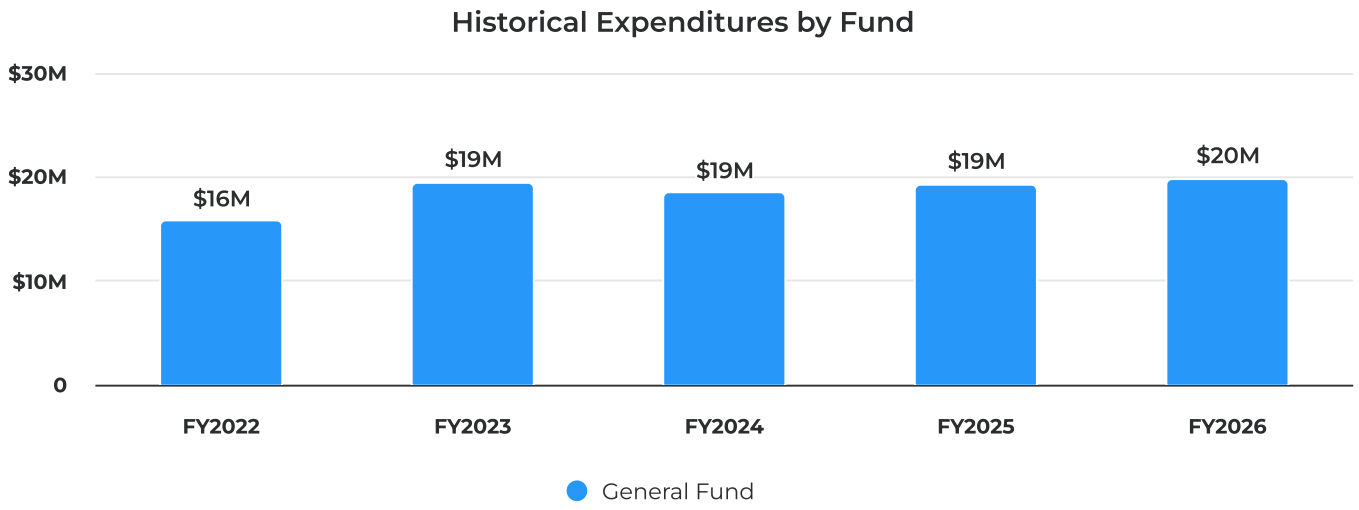
Charges for Services	**$1,105,500**	5.57%
Contributions and Donations From Private Sources	**$90,000**	0.45%
Fines and Forfeitures	**$375,000**	1.89%
Intergovernmental Revenues	**$475,996**	2.40%
Investment Income	**$41,331**	0.21%
Licenses and Permits	**$646,300**	3.26%
Misc Revenue	**$522,308**	2.63%
Other Financing	**$3,816,466**	19.24%
Taxes	**$12,764,428**	64.35%

For the General Fund in the fiscal year, Taxes accounted for $12.8 million, representing 64.35% of the total revenue. Other Financing contributed $3.8 million, or 19.24%. Charges for Services accounted for $1.1 million, which is 5.57% of the revenue. Licenses and Permits contributed $646,300, or 3.26%. Misc Revenue accounted for $522,308, or 2.63%. Intergovernmental Revenues accounted for $475,996, or 2.4%. Fines and Forfeitures contributed $375,000, representing 1.89%. Contributions and Donations from Private Sources amounted to $90,000, or 0.45%. Lastly, Investment Income was $41,331, or 0.21% of the total revenue.

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Taxes	$10,634,819	$11,448,428	$12,003,390	$12,483,001	$12,764,428	2.25%
Licenses and Permits	$640,911	$544,192	$716,996	$648,900	$646,300	-0.40%
Intergovernmental Revenues	$1,428,616	$733,529	$552,880	$557,530	$475,996	-14.62%
Charges for Services	$867,509	$867,097	$1,069,327	$1,063,000	$1,105,500	4.00%
Fines and Forfeitures	$276,930	$315,744	$474,974	$500,000	$375,000	-25.00%
Investment Income	$28,410	$63,295	$61,303	$51,674	$41,331	-20.02%
Contributions and Donations From Private Sources	$55,520	$46,300	$305,954	$90,000	$90,000	0.00%
Misc Revenue	$480,798	$373,999	$337,611	$270,701	$522,308	92.95%
Other Financing	$3,915,057	$5,129,139	$2,998,201	$3,649,800	$3,816,466	4.57%
Total Revenues	**$18,328,568**	**$19,521,722**	**$18,520,635**	**$19,314,606**	**$19,837,329**	**2.71%**

Expenditures by Fund



In FY2026, the General Fund expenditures totaled $19.8 million, representing 100% of the total expenditures for the year. This amount increased by $522,723, or 2.71%, compared to the previous year's $19.3 million.

While the total expenditures grew by 2.71% from FY2025 to FY2026, this increase was smaller than the prior year's growth of 4.32%. The General Fund remained the largest and sole category in the historical expenditures by fund, maintaining its full share of the total expenditures.

The General Fund's fiscal year expenditures total $19.8 million, representing 100% of the fund's expenditures.

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Fund	$15,782,497	$19,441,203	$18,514,023	$19,314,606	$19,837,329	2.71%
Total Expenditures	**$15,782,497**	**$19,441,203**	**$18,514,023**	**$19,314,606**	**$19,837,329**	**2.71%**

In FY2026, the General Fund's expenditures totaled $19.8 million, representing 100% of the total expenditures. This amount increased by $522,723, or 2.71%, compared to the previous year's $19.3 million. The General Fund remains the largest category by value, continuing to account for the entirety of the expenditures.

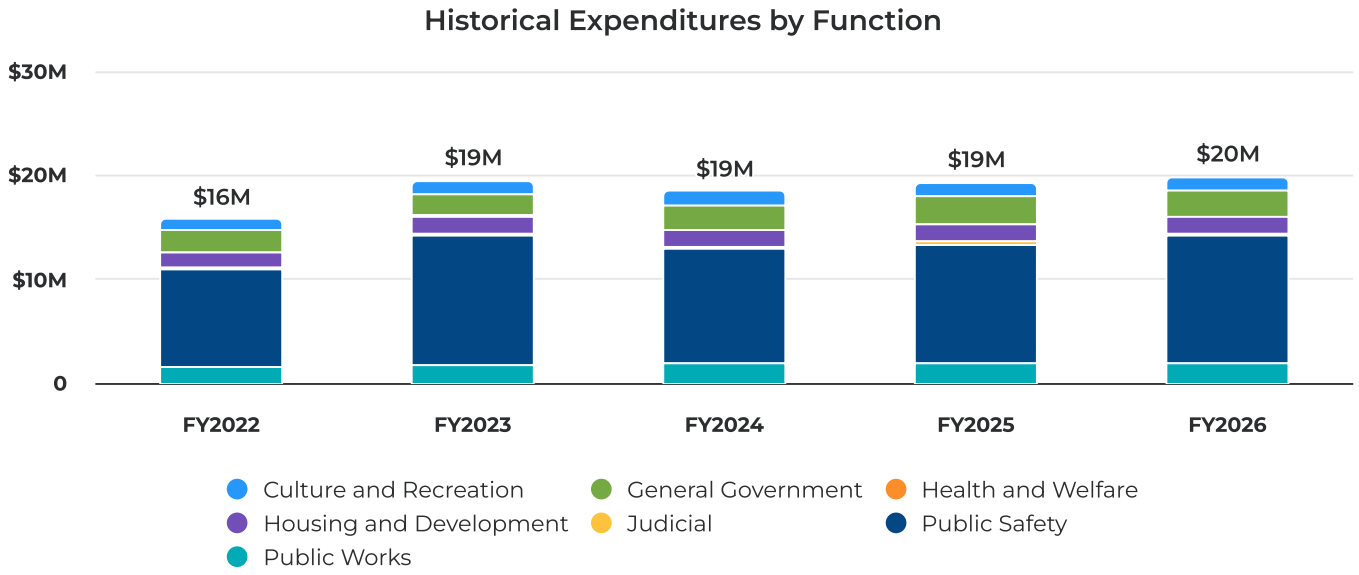
Compared to FY2025, when the General Fund increased by $800,583 or 4.32%, the growth rate in FY2026 slowed to 2.71%, reflecting a more moderate increase in expenditures. Despite this, the General Fund continues to be the sole and dominant fund in the expenditure summary, maintaining its full share of the total budget.

The General Fund's fiscal year expenditures total $19.8 million, representing 100% of the fund's expenditures.

Expenditures by Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Fund	$15,782,497	$19,441,203	$18,514,023	$19,314,606	$19,837,329	2.71%
Total Expenditures	**$15,782,497**	**$19,441,203**	**$18,514,023**	**$19,314,606**	**$19,837,329**	**2.71%**

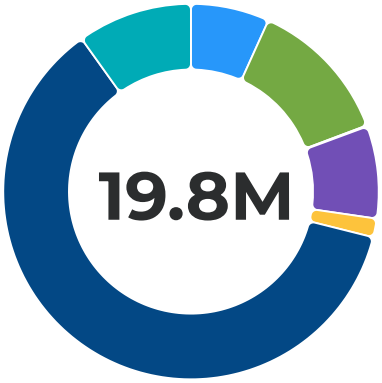
Expenditures by Function



The General Fund's total expenditures for FY2026 increased by 2.71% to $19.8 million compared to the previous year. Public Safety remained the largest expenditure category, rising by 6.02% to $12.1 million and accounting for 61.09% of the total budget, up from 59.18% the prior year. General Government expenditures decreased by 11.34% to $2.5 million, representing 12.61% of the total, down from 14.61% previously.

Public Works expenditures grew by 3.34% to $2 million, making up 9.89% of the budget, slightly higher than the previous 9.83%. Housing and Development saw a marginal increase of 0.11% to $1.6 million, representing 7.95% of total expenditures, a slight decrease in share from 8.16%. Culture and Recreation expenditures increased by 5.19% to $1.3 million, accounting for 6.77% of the budget, reversing the prior year's decrease. Judicial expenses rose by 7.39% to $317,460, now 1.6% of the total, up from 1.53%. Health and Welfare expenditures increased by 10.29% to $17,900, representing 0.09% of the total budget, a slight increase from 0.08%.

FY26 Expenditures by Function

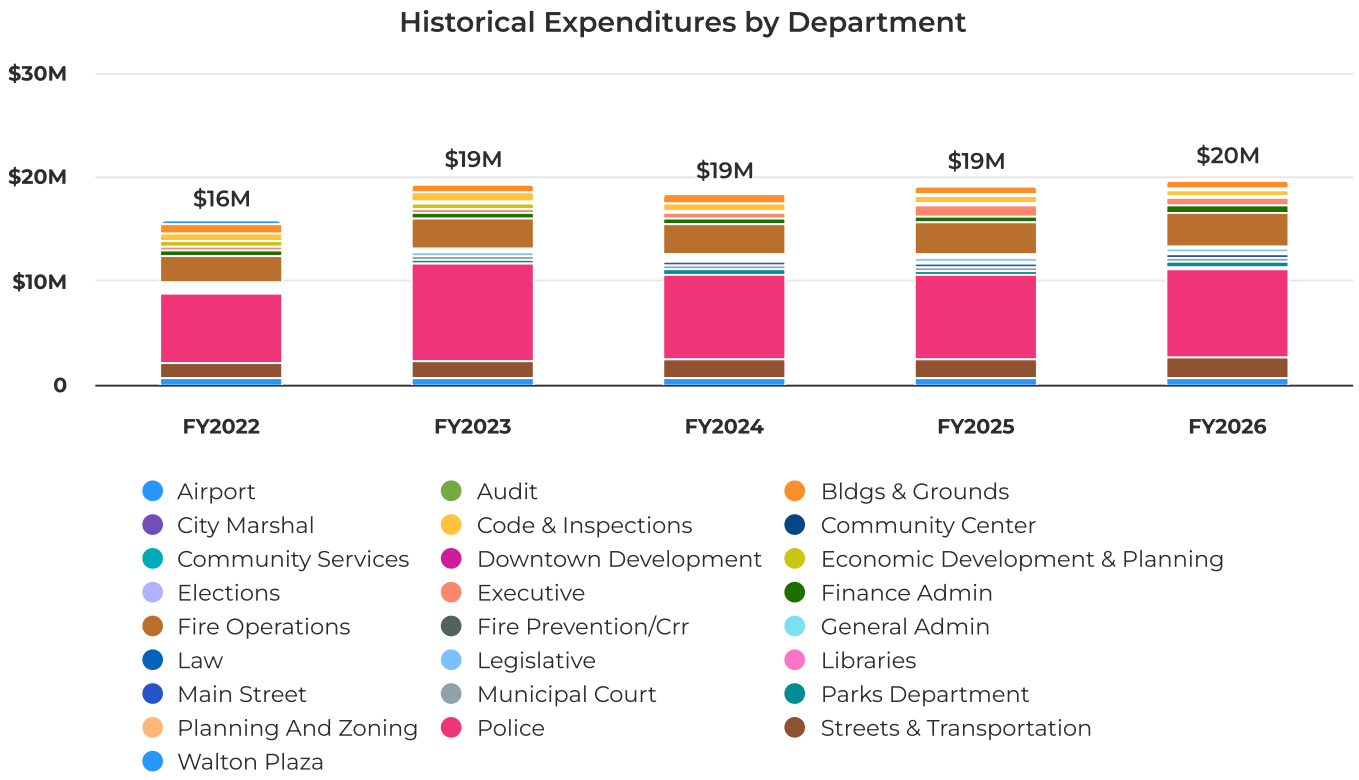


Culture and Recreation	**$1,342,597**	6.77%
General Government	**$2,481,032**	12.51%
Health and Welfare	**$17,900**	0.09%
Housing and Development	**$1,577,035**	7.95%
Judicial	**$317,460**	1.60%
Public Safety	**$12,139,010**	61.19%
Public Works	**$1,962,295**	9.89%

Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Government	$2,094,589	$2,155,413	$2,329,265	$2,821,238	$2,481,032	-12.06%
Judicial	$234,500	$259,436	$256,484	$295,606	$317,460	7.39%
Public Safety	$9,373,231	$12,413,479	$11,082,724	$11,431,075	$12,139,010	6.19%
Public Works	$1,503,730	$1,683,954	$1,818,521	$1,898,867	$1,962,295	3.34%
Health and Welfare	$18,701	$24,159	$28,177	$16,230	$17,900	10.29%
Culture and Recreation	$1,082,938	$1,197,388	$1,484,874	$1,276,352	$1,342,597	5.19%
Housing and Development	$1,474,809	$1,707,373	$1,513,977	$1,575,238	$1,577,035	0.11%
Total Expenditures	**$15,782,497**	**$19,441,203**	**$18,514,023**	**$19,314,606**	**$19,837,329**	**2.71%**

Expenditures by Department



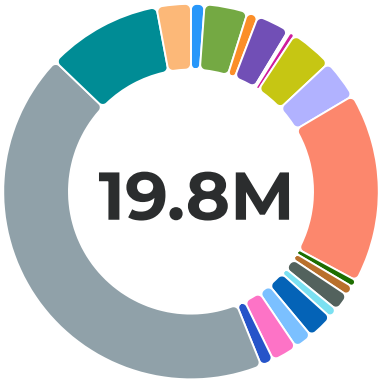
The General Fund budget for FY2026 totals $19.8 million, marking a 2.71% increase from the previous year's $19.3 million. The Police department remains the largest expenditure, increasing by $495,531 or 6.14% to $8.6 million, now representing 43.16% of the total budget, up from 41.76% the prior year.

Fire Operations also saw growth, rising by $161,522 or 5.23% to $3.2 million, accounting for 16.37% of the total. Streets & Transportation increased by $63,428 or 3.34% to $2 million, maintaining a similar share of 9.89%. Finance Administration experienced a notable increase of $114,340 or 20.01%, reaching $685,636 and 3.46% of the total budget.

Conversely, the Executive Department's budget decreased significantly by $258,969 due to a reduction in the contingency in the General Fund for FY2026. $191,773 of the Code & Inspection Department's budget was moved to a new department, Planning & Zoning. General Administration and the Audit Departments were moved under the Finance Department for FY2026.

Parks Department funding grew by $20,043, while the City Marshal and Municipal Court also saw moderate increases of 14.39% and 7.39%, respectively. Smaller decreases were observed in Economic Development & Planning, reduced by $51,695, Airport reduced by $12,295, and Walton Plaza down slightly by $2,265. Overall, the budget reflects shifts with significant increases in Police and Planning and Zoning, alongside notable decreases in Executive and Code & Inspections expenditures.

FY26 Expenditures by Department



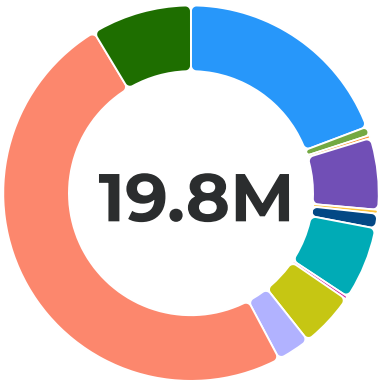
Airport	$229,132	1.16%
Bldgs & Grounds	$737,721	3.72%
City Marshal	$187,345	0.94%
Code & Inspections	$563,732	2.84%
Community Center	$10,300	0.05%
Community Services	$7,600	0.04%
Downtown Development	$26,408	0.13%
Economic Development & Planning	$84,900	0.43%
Executive	$738,771	3.72%
Finance Admin	$685,636	3.46%
Fire Operations	$3,248,230	16.37%
Fire Prevention/Crr	$121,303	0.61%
Law	$167,500	0.84%
Legislative	$304,076	1.53%
Libraries	$164,443	0.83%
Main Street	$446,573	2.25%
Municipal Court	$317,460	1.60%
Parks Department	$440,433	2.22%
Planning And Zoning	$226,290	1.14%
Police	$8,582,132	43.26%
Streets & Transportation	$1,962,295	9.89%
Walton Plaza	$585,049	2.95%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Bldgs & Grounds	$949,039	$715,899	$762,906	$699,019	$737,721	5.54%
Code & Inspections	$711,626	$888,132	$717,594	$755,505	$563,732	-25.38%
Planning And Zoning	$4,683	$4,844	$4,844	$4,844	$226,290	4,571.55%
Libraries	$133,898	$159,322	$158,866	$156,943	$164,443	4.78%
Economic Development & Planning	$480,217	$548,323	$198,165	$136,595	$84,900	-37.85%
Main Street	-	-	$385,908	$410,459	$446,573	8.80%
Parks Department	-	$322,167	$563,102	$420,390	$440,433	4.77%
Downtown Development	$25,387	$25,926	$26,148	$26,408	$26,408	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Airport	$252,896	$240,147	$181,317	$241,427	$229,132	-5.09%
Legislative	$268,270	$260,814	$275,226	$301,110	$304,076	0.99%
Executive	$417,653	$477,081	$603,124	$1,017,877	$738,771	-27.42%
Elections	-	$23,342	$877	$24,300	-	-100.00%
General Admin	$148,166	$87,904	$97,114	$91,841	-	-100.00%
Finance Admin	$464,842	$520,594	$562,137	$571,296	$685,636	20.01%
Law	$161,531	$153,840	$146,330	$167,500	$167,500	0.00%
Audit	$40,000	$40,000	$54,870	$60,000	-	-
Walton Plaza	$594,127	$591,839	$589,588	$587,314	$585,049	-0.39%
Municipal Court	$234,500	$259,436	$256,484	$295,606	$317,460	7.39%
Police	$6,622,191	$9,433,870	$8,179,832	$8,066,464	$8,582,132	6.39%
Fire Operations	$2,652,576	$2,855,763	$2,796,789	$3,086,708	$3,248,230	5.23%
Fire Prevention/Crr	$98,465	$123,846	$105,592	$114,128	$121,303	6.29%
Streets & Transportation	$1,503,730	$1,683,954	$1,818,521	$1,898,867	$1,962,295	3.34%
Community Services	$12,036	$11,431	$7,100	$7,100	$7,600	7.04%
Community Center	$6,665	$12,728	$21,077	$9,130	$10,300	12.81%
City Marshal	-	-	$512	$163,775	$187,345	14.39%
Total Expenditures	**$15,782,497**	**$19,441,203**	**$18,514,023**	**$19,314,606**	**$19,837,329**	**2.71%**

FY26 Expenditures by Expense Object

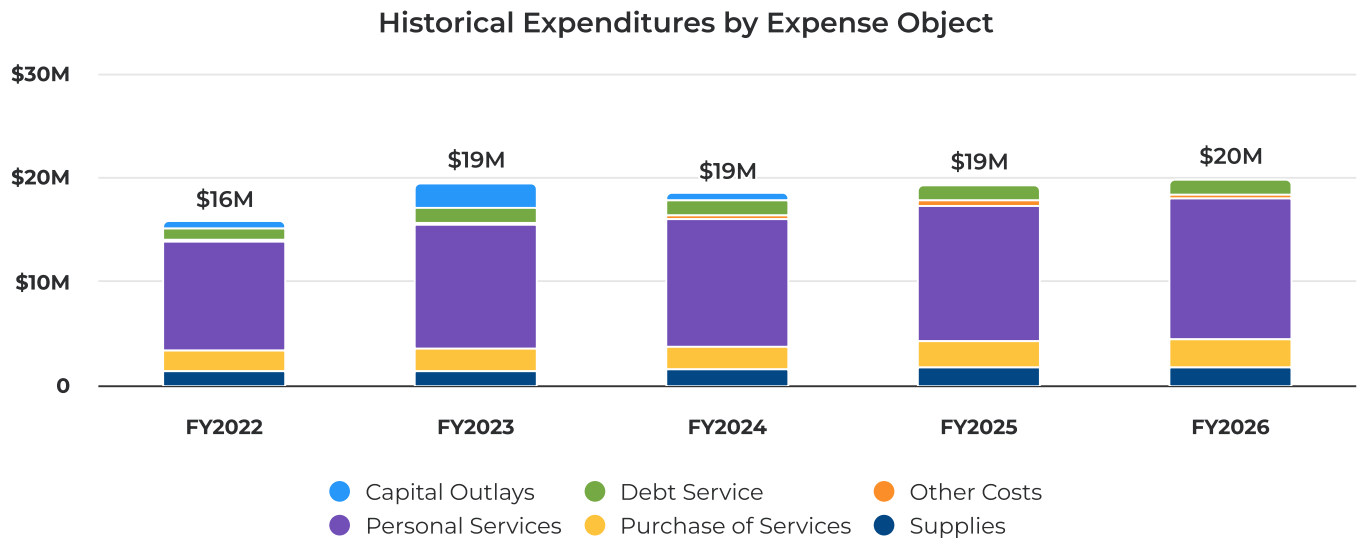


Benefits	**$3,819,479**	19.25%
Interest	**$147,142**	0.74%
Machinery and Equipment	**$52,500**	0.26%
Other	**$1,221,014**	6.16%
Other Costs	**$65,649**	0.33%
Payments to Other Agencies	**$249,943**	1.26%
Principal	**$1,246,358**	6.28%
Property	**$50,000**	0.25%
Property Services	**$947,875**	4.78%
Purchased Professional Services	**$574,450**	2.90%
Salaries and Wages	**$9,751,769**	49.16%
Supplies	**$1,711,150**	8.63%

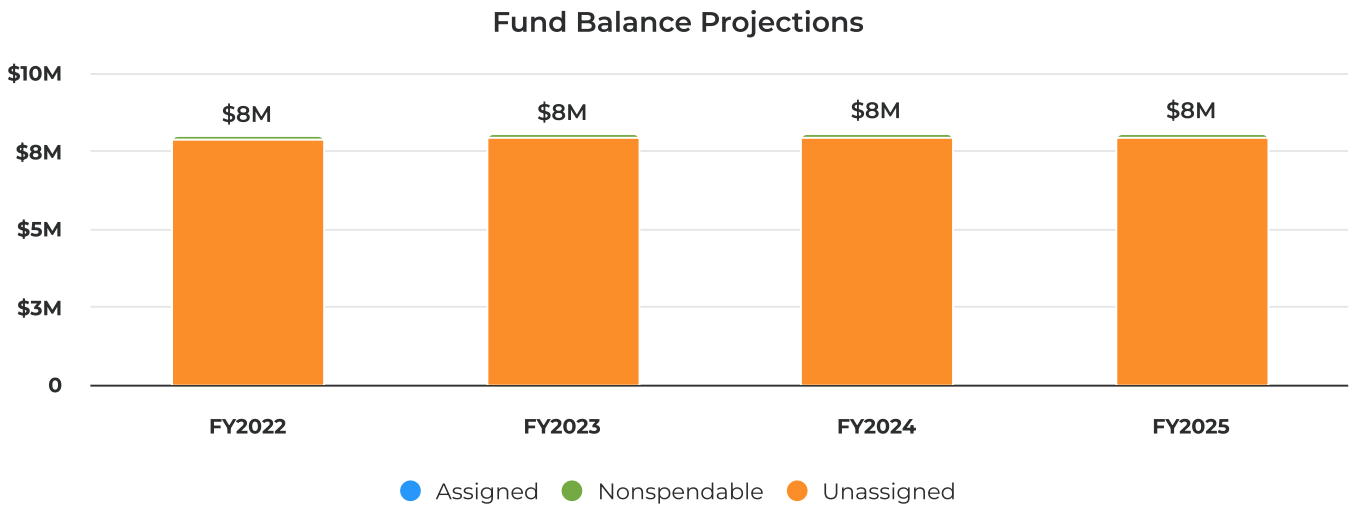
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries and Wages	$7,059,355	$8,193,374	$8,720,806	$9,198,169	$9,751,769	6.02%
Benefits	$3,507,720	$3,702,197	$3,548,906	$3,847,428	$3,819,479	-0.73%
Purchased Professional Services	$441,076	$465,477	$436,600	$572,500	$574,450	0.34%
Property Services	$697,837	$859,876	$768,331	$873,250	$947,875	8.55%
Other	$796,736	$823,911	$1,024,481	$1,077,996	$1,221,014	13.27%
Supplies	$1,330,918	$1,431,727	$1,560,946	$1,705,081	$1,711,150	0.36%
Property	$313,201	$167,386	$292,090	$79,500	$50,000	-37.11%
Machinery and Equipment	$389,027	$2,178,562	$423,145	$36,650	$52,500	43.25%
Payments to Other Agencies	$202,993	$237,205	$253,470	$249,343	$249,943	0.24%
Other Costs	-	$4,850	-	$363,321	$65,649	-81.93%
Principal	$864,584	$1,187,345	$1,208,094	$1,128,764	$1,246,358	10.42%
Interest	$179,052	$189,292	$277,155	$182,604	$147,142	-19.42%
Total Expenditures	**$15,782,497**	**$19,441,203**	**$18,514,023**	**$19,314,606**	**$19,837,329**	**2.71%**

Expenditures by Expense Object



Fund Balance



In the General Fund for FY2024, the Fund Balance Projections remain unchanged from FY2023. The Nonspendable category holds steady at $120,013, reflecting a 0% change from the previous year. Similarly, the Assigned category remains at $120,013 with no percentage change. The Unassigned category also stays constant at $120,013, showing a 0% change. Overall, there are no increases or decreases in any of the fund balance categories, indicating stability in the General Fund's projected balances for FY2024 compared to FY2023.

Combined Utility Fund

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses, where the intent is to recover costs through user charges rather than taxes.

The Combined Utility Fund is the City of Monroe's largest Enterprise fund, encompassing the operations of the City's Electric, Telecommunications, Water, Sewer, and Natural Gas systems. In addition, the fund includes GUTA (Gas Utility Training Academy), which provides training and professional development for City employees as well as participants from external organizations.

The Combined Utilities Fund is primarily funded through user fees collected from customers of the City's Electric, Telecommunications, Water, Sewer, and Natural Gas services. These operating revenues support the full cost of utility operations, including daily operations, routine maintenance and repairs, and debt service on existing utility-related obligations.

Utility revenues can fluctuate based on weather conditions. Periods of extreme heat, cold, drought, or heavy rainfall can significantly impact customer usage patterns, leading to corresponding increases or decreases in revenue. For example, electricity and gas usage often rise during hot summers and cold winters, while water usage may increase during dry periods and decline during wet seasons.

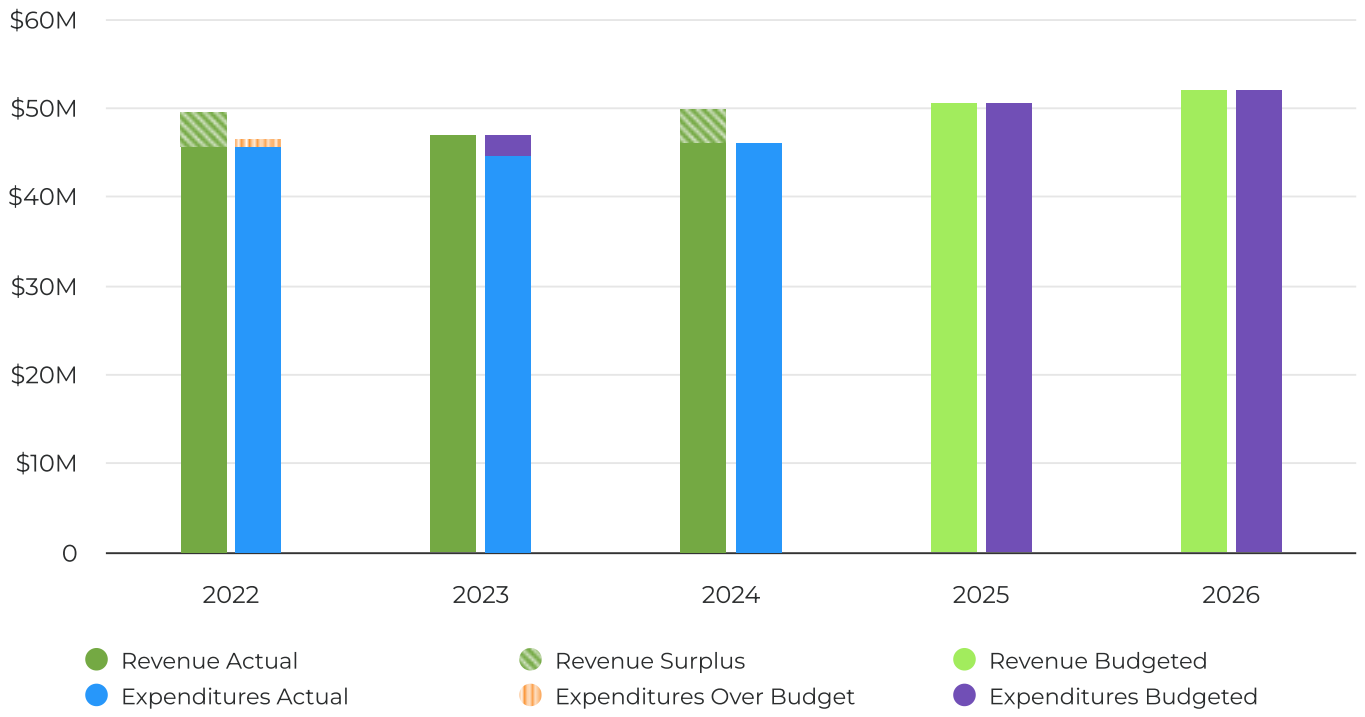
Additionally, fluctuations in wholesale utility costs, particularly for electricity and natural gas, affect both the City's expenses and the rates passed on to customers. As the City incurs higher costs for purchasing utilities, these increases are reflected in customer billing, contributing to further variability in revenue collections.

For Fiscal Year 2026, utility consumption rates for water, sewer, and natural gas services are budgeted to increase by approximately 1.5% overall and electric base and consumption rates are budgeted to increase as well. Additionally, residential fiber internet rates are scheduled to increase by $5 per service. These rate adjustments are necessary to address rising operational costs and to support ongoing infrastructure investments that ensure the continued reliability and quality of utility services provided to the community.

Approximately, fifteen percent (15%) of the gross monthly revenue generated by the combined utility fund is placed into a dedicated reserve fund, maintained separately from other City funds. These reserves are used exclusively for system expansion, major maintenance, and critical repairs of the system to ensure long-term service reliability and infrastructure sustainability. In addition, a required minimum of five percent (5%) of the gross revenue is to be transferred to the City's General Fund to support general governmental operations. For Fiscal Year 2026, this transfer is budgeted at 7%, reflecting a continued commitment to supporting citywide services through utility contributions.

The City of Monroe Combined Utility provides electric, natural gas, sewer, internet and phone services primarily to customers within the city limits. The City has an adequate and stable supply of water, electricity and natural gas to meet projected demand over the next 15–20 years, ensuring reliable service for residents and businesses well into the future.

Revenues vs Expenditures Summary



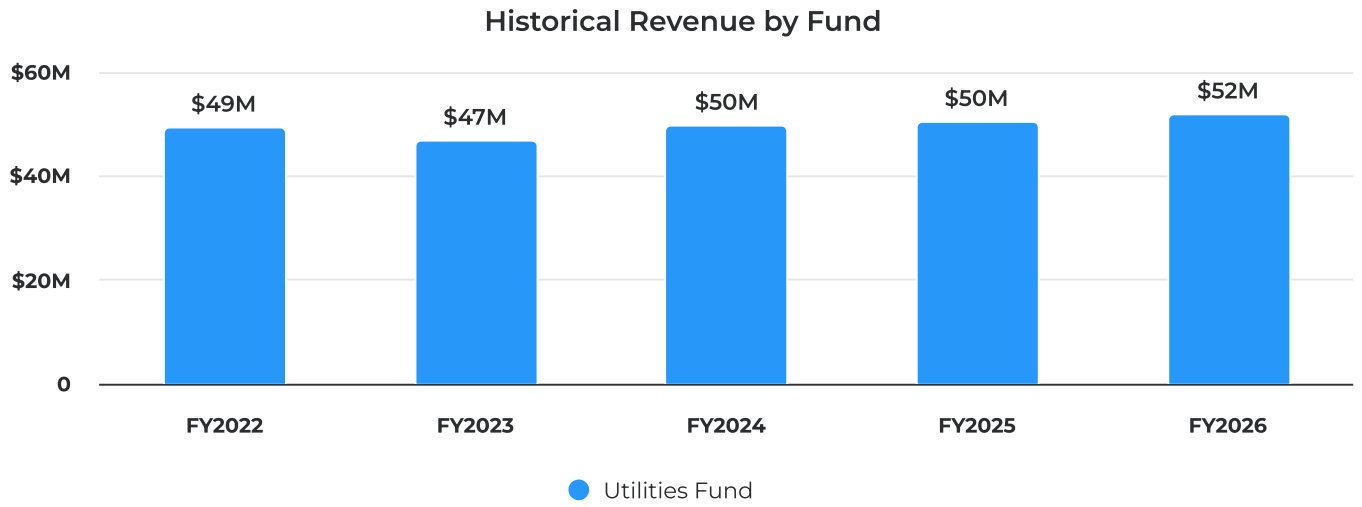
In the Utility Fund for the target budget year 2026, both budgeted expenditures and budgeted revenues are set at $52 million, reflecting a 3.07% increase from the previous year's budgeted amounts of $50.4 million. This marks a continued growth trend, though at a slower rate compared to the prior year's 9.52% increase. The equal values for budgeted revenues and expenditures indicate a balanced budget for 2026.

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	FY 2025 Proposed Budget vs. FY 2026 Proposed Budget ($ Change)
Beginning Fund Balance	**$76,492,078**	**$76,492,078**	**$76,492,078**	**$76,492,078**	**$76,492,078**	**-**
Revenues						
Intergovernmental Revenues	$636,100	$91,840	$928,989	-	-	-
Charges for Services	$45,925,613	$42,906,305	$45,599,088	$49,074,345	$50,671,191	$1,596,846
Investment Income	$845,973	$3,599,605	$2,996,283	$1,310,233	$1,260,233	-$50,000
Contributions and Donations From Private Sources	$1,466,109	$148,716	$233,246	-	-	-
Misc Revenue	$82,565	$88,946	$64,512	$56,869	$56,869	-
Other Financing	$446,156	$41,500	$21,266	-	-	-
Total Revenues	**$49,402,515**	**$46,876,913**	**$49,843,385**	**$50,441,447**	**$51,988,293**	**$1,546,846**
Expenditures						
Salaries and Wages	$6,477,750	$6,851,605	$6,855,604	$7,514,078	$7,974,752	$460,674
Benefits	$3,352,532	$2,923,908	$4,299,871	$2,984,145	$3,037,900	$53,755
Purchased Professional Services	$805,904	$975,526	$1,447,562	$1,151,350	$567,750	-$583,600
Property Services	$1,274,277	$1,351,859	$1,756,511	$2,005,050	$2,176,700	$171,650
Other	$1,726,411	$1,818,735	$1,680,294	$1,742,385	$3,178,925	$1,436,540

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	FY 2025 Proposed Budget vs. FY 2026 Proposed Budget ($ Change)
Supplies	$24,416,234	$22,873,487	$22,138,383	$21,178,011	$21,814,458	$636,447
Property	-	-	$19,270	-	-	-
Machinery and Equipment	$3	-	-	-	-	-
Depreciation	$3,245,696	$3,650,878	$3,622,322	-	-	-
Amortization	-$329,847	-$318,237	-$235,701	$31,122	$31,122	-
Payments to Other Agencies	$8,000	$5,831	$1,500	$1,500	$2,000	$500
Bad Debts	$244,138	$195,434	$158,932	$355,000	$355,000	-
Other Costs	-	$8,668	-	$1,180,898	$166,180	-$1,014,718
Principal	-	-	-	$1,825,730	$1,866,285	$40,555
Interest	$1,960,491	$1,927,665	$1,915,241	$1,854,059	$1,815,928	-$38,131
Issuance Cost	$29,350	-	-	-	-	-
Interfund Transfers	$3,279,059	$2,383,615	$2,418,759	$8,618,119	$9,001,293	$383,174
Total Expenditures	**$46,489,999**	**$44,648,973**	**$46,078,549**	**$50,441,447**	**$51,988,293**	**$1,546,846**
Total Revenues Less Expenditures	**$2,912,517**	**$2,227,940**	**$3,764,836**	**-**	**-**	**-**
Ending Fund Balance	**$79,404,595**	**$78,720,018**	**$80,256,914**	**$76,492,078**	**$76,492,078**	**-**

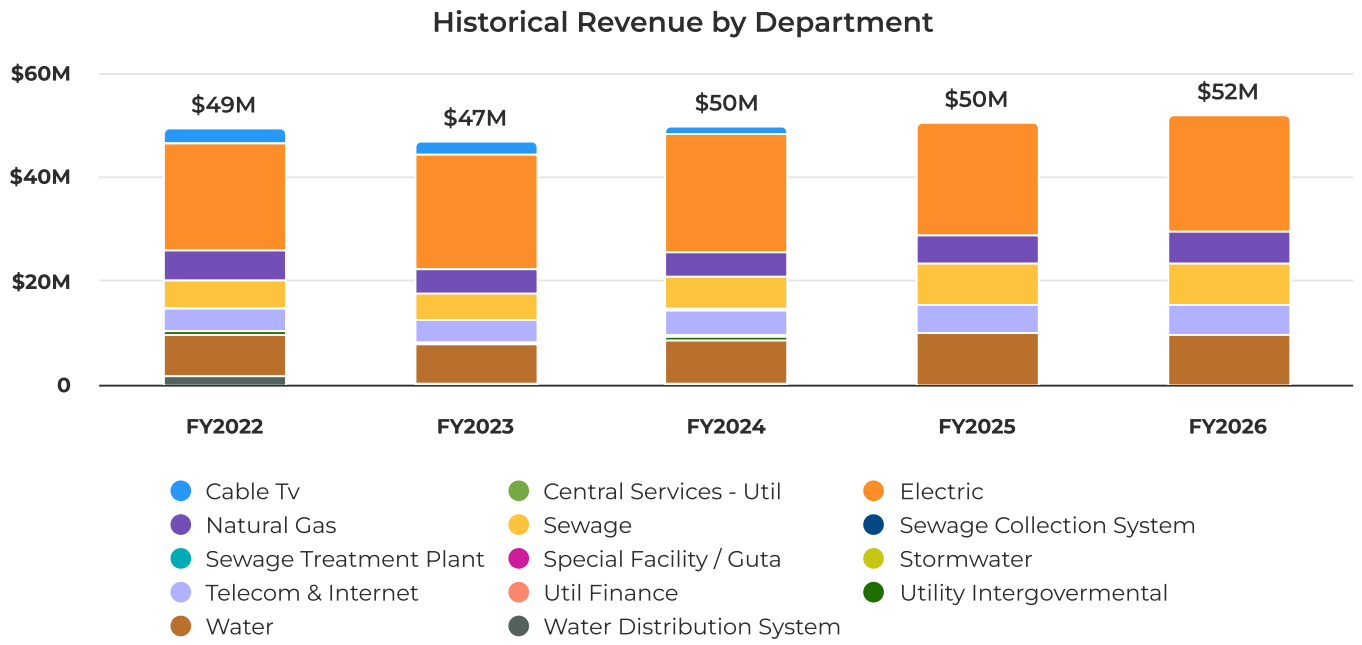
Revenues by Fund

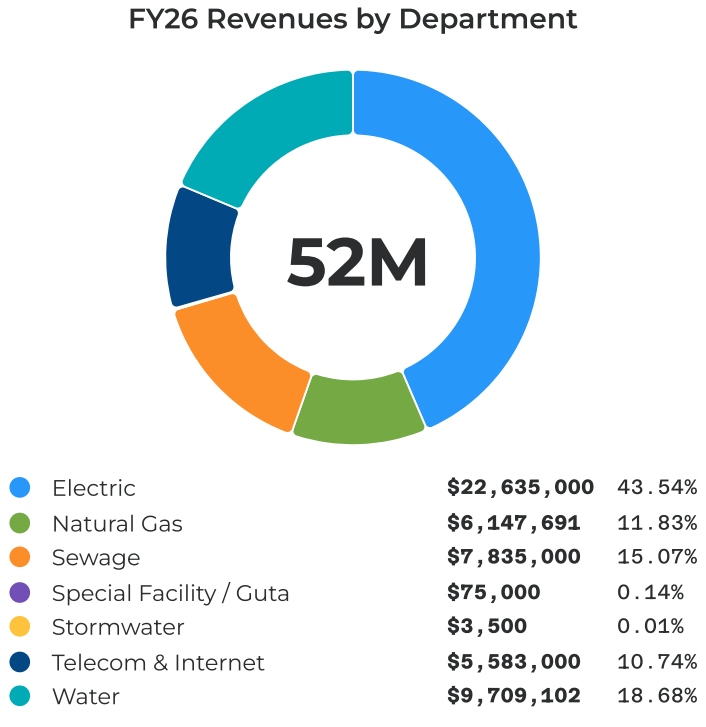


Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Utilities Fund	$49,402,515	$46,876,913	$49,843,385	$50,441,447	$51,988,293	$1,546,846
Total Revenues	**$49,402,515**	**$46,876,913**	**$49,843,385**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Revenues by Department



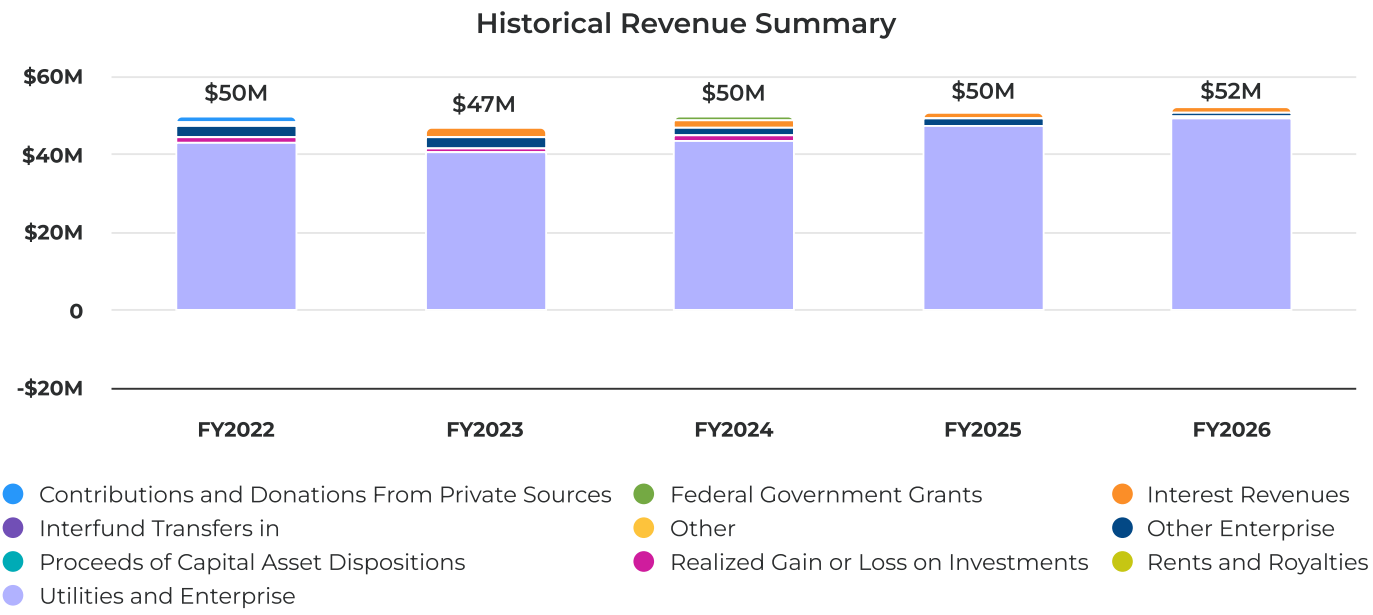


Revenues by Department

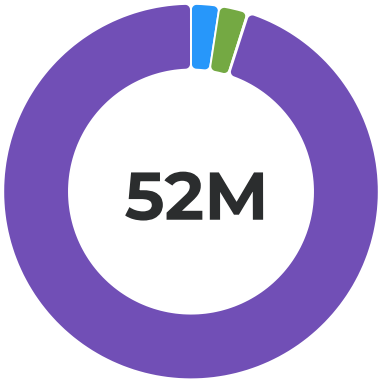
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Util Finance	$125,898	$313,271	$66,627	-	-	-
Utility Intergovermental	$616,692	$91,840	$902,580	-	-	-
Sewage	$5,288,834	$5,145,173	$6,367,591	$8,053,180	$7,835,000	-$218,180
Sewage Collection System	$54,497	-	-	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Sewage Treatment Plant	$86	-	$81,421	-	-	-
Water	$8,115,672	$7,647,796	$8,286,849	$9,802,135	$9,709,102	-$93,033
Water Distribution System	$1,607,477	$19,691	$151,825	-	-	-
Electric	$20,677,315	$21,883,140	$22,787,076	$21,660,000	$22,635,000	$975,000
Natural Gas	$5,690,526	$4,651,559	$4,624,236	$5,472,132	$6,147,691	$675,559
Telecom & Internet	$4,069,720	$4,438,272	$4,958,920	$5,414,000	$5,583,000	$169,000
Cable Tv	$2,985,527	$2,636,866	$1,538,099	-	-	-
Central Services - Util	$6,500	-	$12,120	-	-	-
Special Facility / Guta	$157,163	$46,354	$61,764	$35,000	$75,000	$40,000
Stormwater	$6,608	$2,950	$4,277	$5,000	$3,500	-$1,500
Total Revenues	**$49,402,515**	**$46,876,913**	**$49,843,385**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Historical Revenue Summary



FY26 Revenue Summary

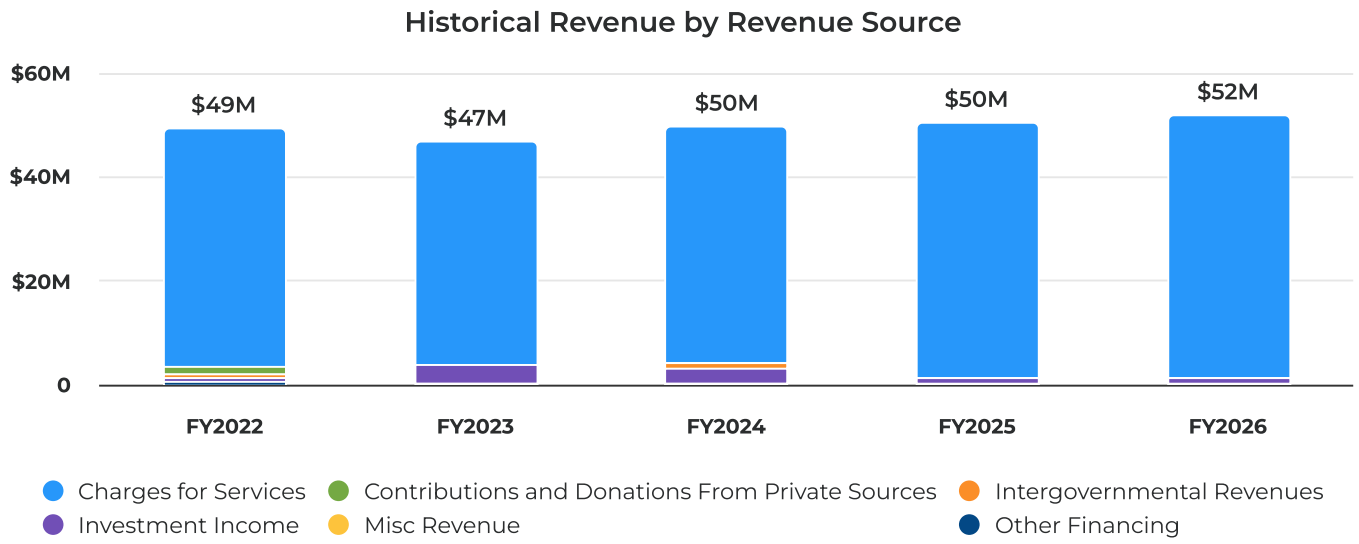


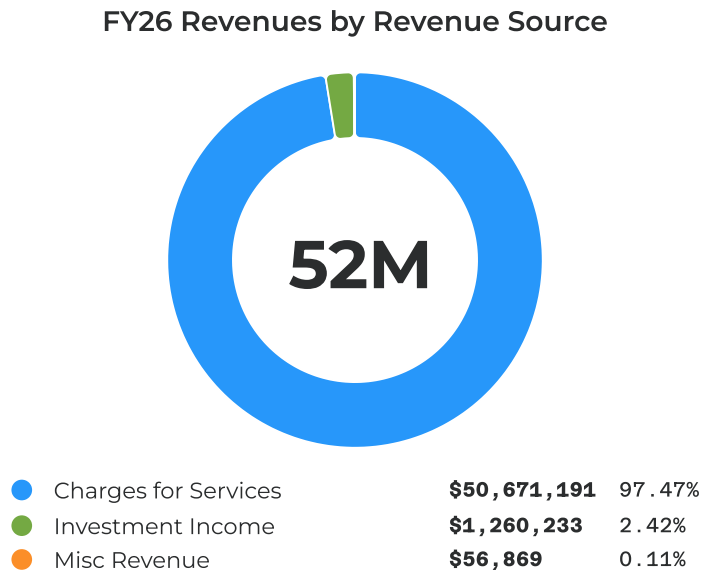
Interest Revenues	**$1,260,233**	2.42%
Other Enterprise	**$1,275,000**	2.45%
Rents and Royalties	**$56,869**	0.11%
Utilities and Enterprise	**$49,396,191**	95.01%

Revenue Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Federal Government Grants	$636,100	$91,840	$928,989	-	-	-
Utilities and Enterprise	$42,870,304	$40,287,864	$43,503,364	$47,039,345	$49,396,191	$2,356,846
Other Enterprise	$3,055,309	$2,618,441	$2,095,724	$2,035,000	$1,275,000	-$760,000
Interest Revenues	-$354,027	$2,399,605	$1,796,283	$1,310,233	$1,260,233	-$50,000
Realized Gain or Loss on Investments	$1,200,000	$1,200,000	$1,200,000	-	-	-
Contributions and Donations From Private Sources	$1,466,109	$148,716	$233,246	-	-	-
Rents and Royalties	$62,826	$66,077	$62,826	$56,869	$56,869	-
Other	$19,739	$22,869	$1,686	-	-	-
Interfund Transfers in	$437,404	-	-	-	-	-
Proceeds of Capital Asset Dispositions	$8,752	$41,500	$21,266	-	-	-
Total Revenues	**$49,402,515**	**$46,876,913**	**$49,843,385**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Revenues by Revenue Source

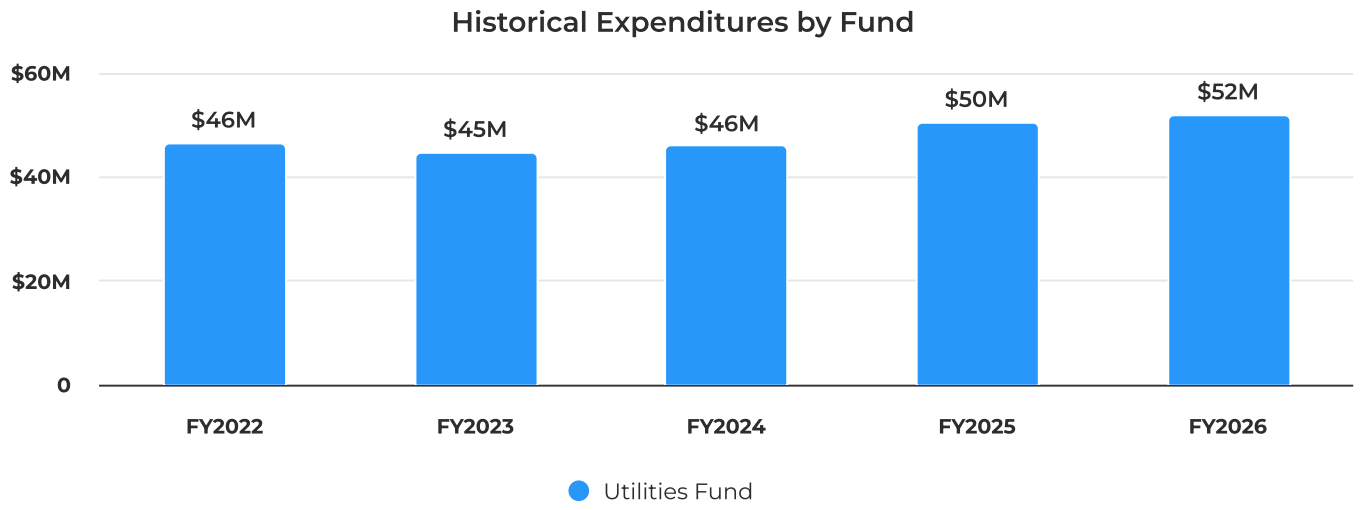




Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Intergovernmental Revenues	$636,100	$91,840	$928,989	-	-	-
Charges for Services	$45,925,613	$42,906,305	$45,599,088	$49,074,345	$50,671,191	$1,596,846
Investment Income	$845,973	$3,599,605	$2,996,283	$1,310,233	$1,260,233	-$50,000
Contributions and Donations From Private Sources	$1,466,109	$148,716	$233,246	-	-	-
Misc Revenue	$82,565	$88,946	$64,512	$56,869	$56,869	-
Other Financing	$446,156	$41,500	$21,266	-	-	-
Total Revenues	**$49,402,515**	**$46,876,913**	**$49,843,385**	**$50,441,447**	**$51,988,293**	**$1,546,846**

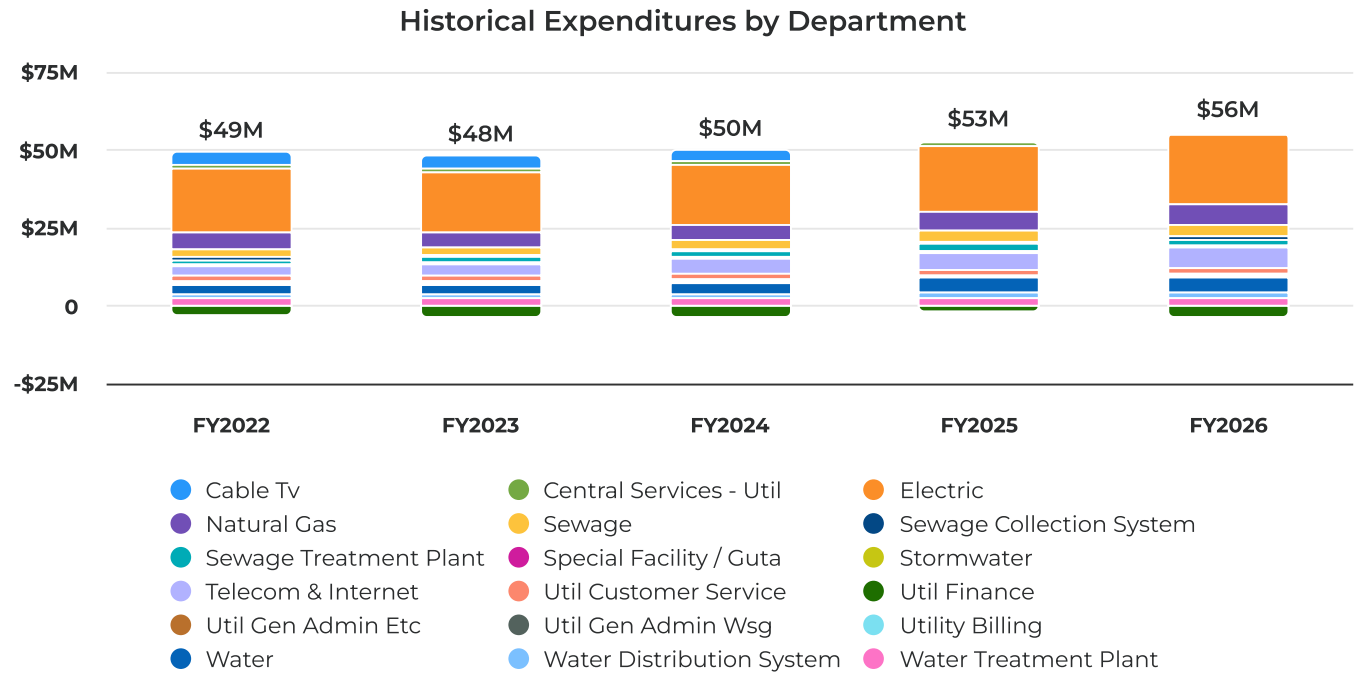
Expenditures by Fund



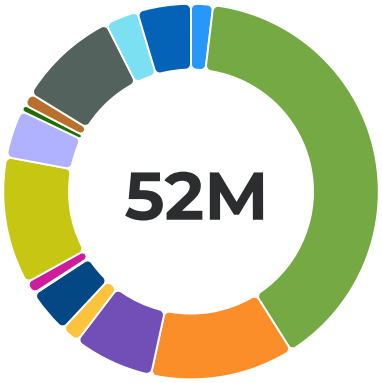
Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Utilities Fund	$46,489,999	$44,648,973	$46,078,549	$50,441,447	$51,988,293	$1,546,846
Total Expenditures	**$46,489,999**	**$44,648,973**	**$46,078,549**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Expenditures by Department



FY26 Expenditures by Department



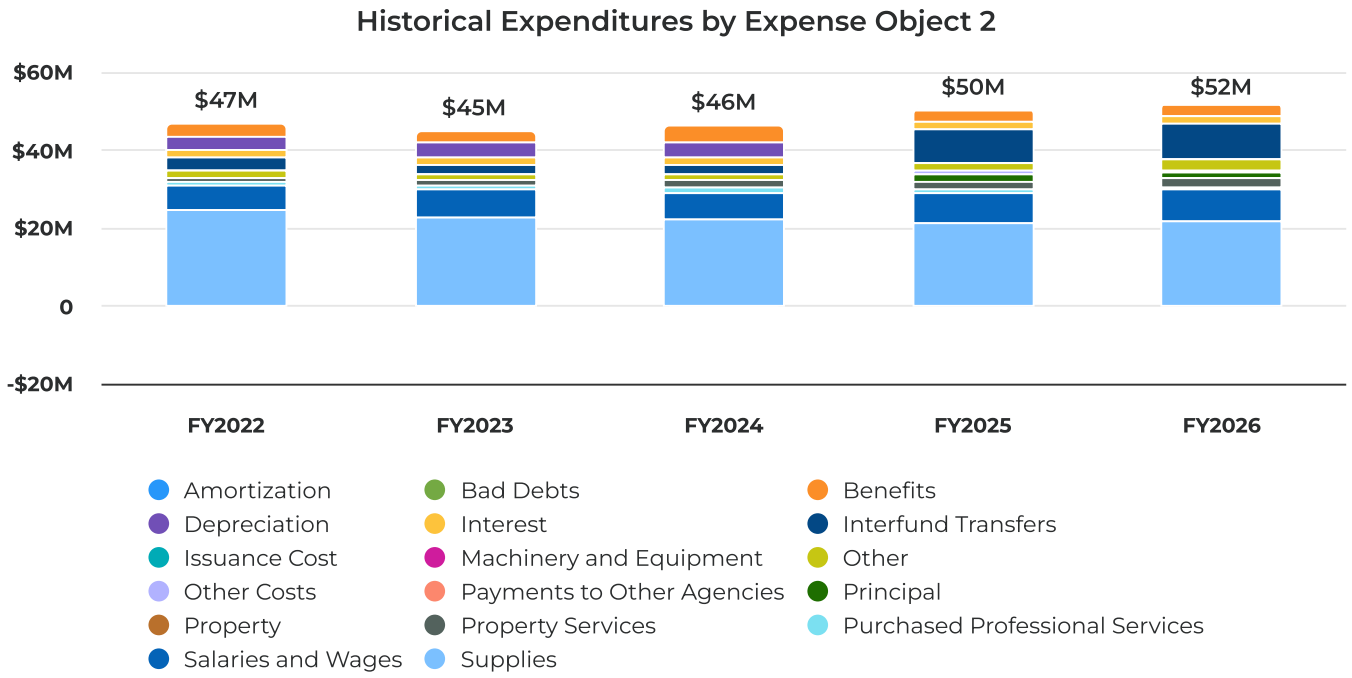
Central Services - Util	**$1,049,502**	2.02%
Electric	**$21,782,872**	41.90%
Natural Gas	**$6,887,792**	13.25%
Sewage	**$3,861,674**	7.43%
Sewage Collection System	**$896,110**	1.72%
Sewage Treatment Plant	**$2,115,760**	4.07%
Special Facility / Guta	**$50,250**	0.10%
Stormwater	**$600,790**	1.16%
Telecom & Internet	**$6,117,502**	11.77%
Util Customer Service	**$2,298,365**	4.42%
Util Finance	**-$3,644,967**	-7.01%
Util Gen Admin Wsg	**$318,770**	0.61%
Utility Billing	**$613,330**	1.18%
Water	**$4,888,047**	9.40%
Water Distribution System	**$1,584,845**	3.05%
Water Treatment Plant	**$2,567,650**	4.94%

Expenditures by Department

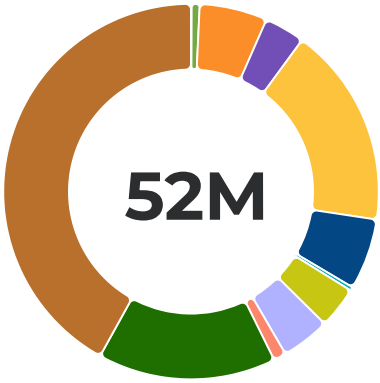
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Util Finance	-$2,853,242	-$3,474,409	-$3,694,081	-$2,064,551	-$3,644,967	-$1,580,416
Sewage	$2,623,410	$2,711,860	$2,766,147	$3,684,906	$3,861,674	$176,769
Sewage Collection System	$754,202	$717,082	$824,038	$848,045	$896,110	$48,065
Sewage Treatment Plant	$1,648,156	$1,698,424	$1,862,797	$2,103,840	$2,115,760	$11,920
Water	$3,238,945	$3,381,531	$3,361,329	$4,719,880	$4,888,047	$168,167
Water Distribution System	$1,245,307	$1,188,652	$1,387,240	$1,544,254	$1,584,845	$40,591
Electric	$20,290,482	$19,407,718	$19,520,497	$21,263,226	$21,782,872	$519,647
Natural Gas	$5,595,712	$4,556,832	$4,742,124	$5,970,124	$6,887,792	$917,668
Telecom & Internet	$3,017,264	$3,547,059	$4,403,679	$5,680,933	$6,117,502	$436,570
Cable Tv	$4,155,286	$4,198,524	$3,269,691	-	-	-
Central Services - Util	$1,209,076	$1,012,724	$1,318,942	$1,014,106	$1,049,502	$35,396
Special Facility / Guta	$264,338	$55,988	$46,273	$51,750	$50,250	-$1,500
Stormwater	$359,691	$583,456	$549,275	$553,793	$600,790	$46,997
Util Gen Admin Wsg	$380,268	$310,586	$467,278	$296,434	$318,770	$22,336
Util Gen Admin Etc	$219,793	$280,126	$81,184	-	-	-
Util Customer Service	$1,689,047	$1,668,192	$2,090,242	$1,654,354	$2,298,365	$644,011

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Utility Billing	$510,589	$564,023	$671,184	$581,974	$613,330	$31,356
Water Treatment Plant	$2,141,677	$2,240,605	$2,410,711	$2,538,380	$2,567,650	$29,270
Total Expenditures	**$46,489,999**	**$44,648,973**	**$46,078,549**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Expenditures by Expense Object



FY26 Expenditures by Expense Object

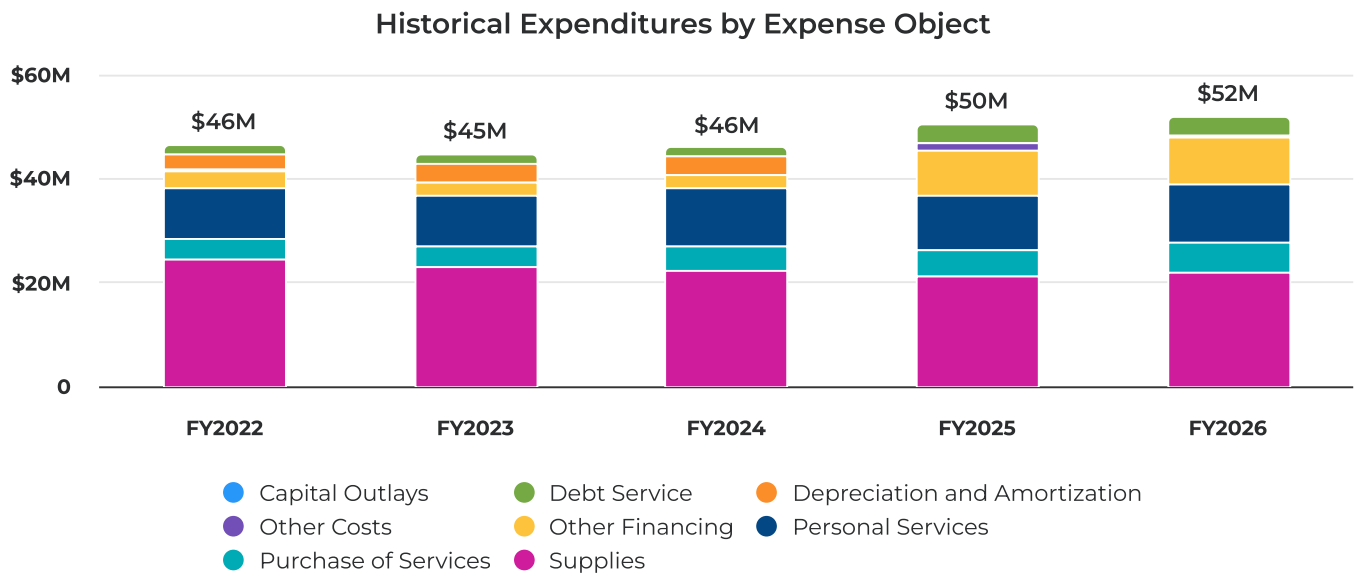


Amortization	**$31,122**	0.06%
Bad Debts	**$355,000**	0.68%
Benefits	**$3,037,900**	5.84%
Interest	**$1,815,928**	3.49%
Interfund Transfers	**$9,001,293**	17.31%
Other	**$3,178,925**	6.11%
Other Costs	**$166,180**	0.32%
Payments to Other Agencies	**$2,000**	0.00%
Principal	**$1,866,285**	3.59%
Property Services	**$2,176,700**	4.19%
Purchased Professional Services	**$567,750**	1.09%
Salaries and Wages	**$7,974,752**	15.34%
Supplies	**$21,814,458**	41.96%

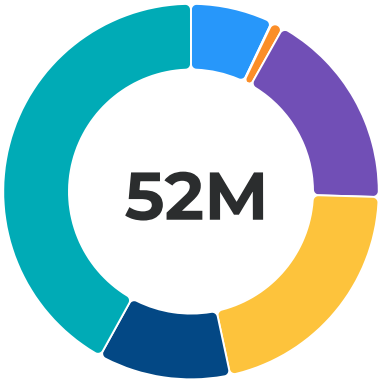
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$6,477,750	$6,851,605	$6,855,604	$7,514,078	$7,974,752	$460,674
Benefits	$3,352,532	$2,923,908	$4,299,871	$2,984,145	$3,037,900	$53,755
Purchased Professional Services	$805,904	$975,526	$1,447,562	$1,151,350	$567,750	-$583,600
Property Services	$1,274,277	$1,351,859	$1,756,511	$2,005,050	$2,176,700	$171,650
Other	$1,726,411	$1,818,735	$1,680,294	$1,742,385	$3,178,925	$1,436,540
Supplies	$24,416,234	$22,873,487	$22,138,383	$21,178,011	$21,814,458	$636,447
Property	-	-	$19,270	-	-	-
Machinery and Equipment	$3	-	-	-	-	-
Depreciation	$3,245,696	$3,650,878	$3,622,322	-	-	-
Amortization	-$329,847	-$318,237	-$235,701	$31,122	$31,122	-
Payments to Other Agencies	$8,000	$5,831	$1,500	$1,500	$2,000	$500
Bad Debts	$244,138	$195,434	$158,932	$355,000	$355,000	-
Other Costs	-	$8,668	-	$1,180,898	$166,180	-$1,014,718
Principal	-	-	-	$1,825,730	$1,866,285	$40,555
Interest	$1,960,491	$1,927,665	$1,915,241	$1,854,059	$1,815,928	-$38,131
Issuance Cost	$29,350	-	-	-	-	-
Interfund Transfers	$3,279,059	$2,383,615	$2,418,759	$8,618,119	$9,001,293	$383,174
Total Expenditures	**$46,489,999**	**$44,648,973**	**$46,078,549**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Expenditures by Expense Object



FY26 Expenditures by Expense Object

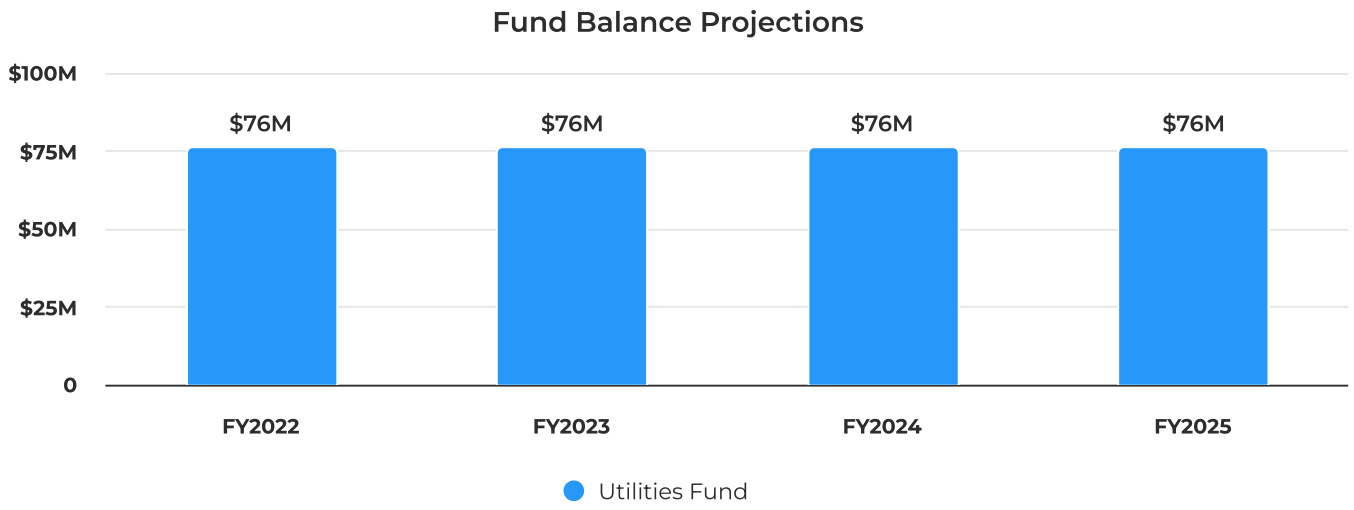


Debt Service	**$3,682,213**	7.08%
Depreciation and Amortization	**$31,122**	0.06%
Other Costs	**$523,180**	1.01%
Other Financing	**$9,001,293**	17.31%
Personal Services	**$11,012,652**	21.18%
Purchase of Services	**$5,923,375**	11.39%
Supplies	**$21,814,458**	41.96%

Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$9,830,282	$9,775,513	$11,155,475	$10,498,223	$11,012,652	$514,429
Purchase of Services	$3,806,592	$4,146,120	$4,884,367	$4,898,785	$5,923,375	$1,024,590
Supplies	$24,416,234	$22,873,487	$22,138,383	$21,178,011	$21,814,458	$636,447
Capital Outlays	$3	-	$19,270	-	-	-
Depreciation and Amortization	$2,915,850	$3,332,641	$3,386,621	$31,122	$31,122	-
Other Costs	$252,138	$209,933	$160,432	$1,537,398	$523,180	-$1,014,218
Debt Service	$1,989,841	$1,927,665	$1,915,241	$3,679,789	$3,682,213	$2,424
Other Financing	$3,279,059	$2,383,615	$2,418,759	$8,618,119	$9,001,293	$383,174
Total Expenditures	**$46,489,999**	**$44,648,973**	**$46,078,549**	**$50,441,447**	**$51,988,293**	**$1,546,846**

Fund Balance



Solid Waste Fund

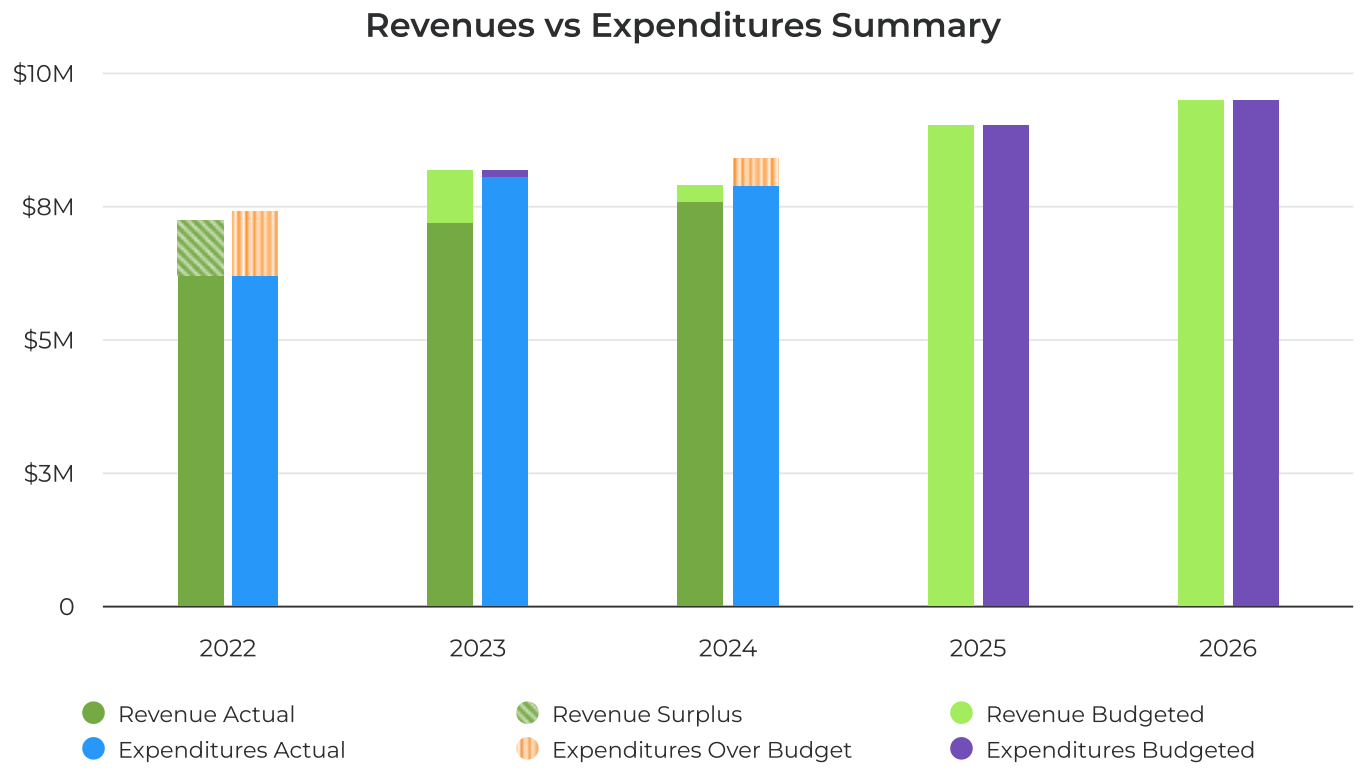
Enterprise Funds are used to account for City operations that are financed and operated in a manner similar to private businesses, where services are primarily funded through user charges rather than tax revenues.

One of the City of Monroe's major Enterprise Funds includes the Solid Waste Fund, which accounts for all solid waste operations, including residential and commercial trash pickup, recycling, and transfer station services.

Approximately, five percent (5%) of the gross monthly revenue is placed into a reserve fund maintained separately from other funds. These reserves are used exclusively for expansion, major maintenance, or significant repairs within the Solid Waste division. Additionally, a required minimum of five percent (5%) of the gross revenue is transferred to the General Fund of the City. For Fiscal Year 2026, this transfer is budgeted at 6.5%, reflecting increased support for the general city operations.

Revenues from the Solid Waste Fund are generated from residential and commercial trash pickup services, transfer station fees and recycling services. To address rising operational costs and ensure continued service quality in 2026, residential and commercial sanitation fees will increase by 5%. Transfer station hauler fees will also increase by 5% as well. These adjustments support the sustainability of the Solid Waste division while allowing for necessary investments in equipment, infrastructure, and service delivery.

Summary



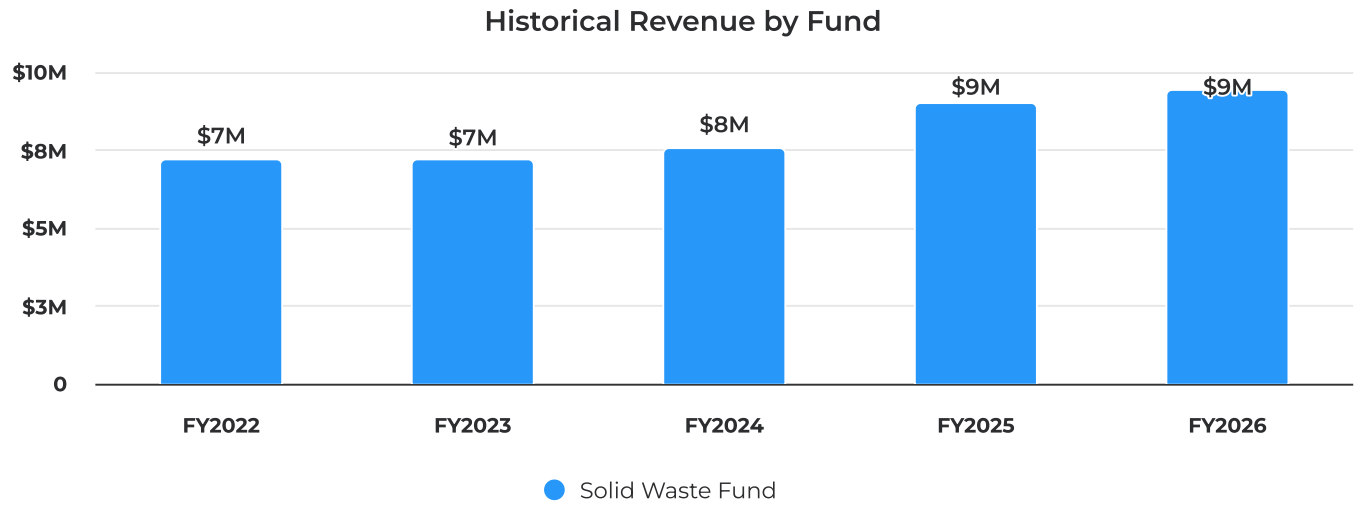
In the Solid Waste Fund for the target budget year 2026, both expenditures and revenues are budgeted at $9.5 million, reflecting a 4.98% increase from the previous year's budgeted amounts of $9 million. This continues the trend of balanced budgeting between revenues and expenditures observed in 2025, where both categories were also equal at $9 million but had experienced a larger increase of 14.33% from the prior period. The 2026 budget shows a moderate growth in both revenues and expenditures compared to the previous year, maintaining parity between the two categories.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	FY 2025 Proposed Budget vs. FY 2026 Proposed Budget ($ Change)
Beginning Fund Balance	**$3,565,558**	**$3,415,019**	**$2,586,888**	**$2,586,888**	**-**	**-**
Revenues						
Charges for Services	$6,969,771	$7,195,487	$7,561,094	$9,006,164	$9,454,722	$448,558
Misc Revenue	$801	-	-	-	-	-
Other Financing	$255,724	$262	-	-	-	-
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**
Expenditures						
Salaries and Wages	$1,037,496	$1,115,661	$1,146,676	$1,217,482	$1,283,789	$66,307
Benefits	$522,701	$587,585	$755,881	$602,132	$607,240	$5,108
Purchased Professional Services	-	-	-	$1,700	$1,700	-
Property Services	$4,406,461	$3,953,716	$4,198,043	$3,708,900	$3,865,800	$156,900
Other	$46,159	$1,140,727	$1,135,094	$1,036,974	$1,082,720	$45,746
Supplies	$503,748	$587,517	$414,849	$558,850	$566,500	$7,650
Depreciation	$273,358	$273,835	$331,127	-	-	-
Amortization	-	$2,691	$15,807	-	-	-
Loss of Capital Assets	$168,726	-	-	-	-	-
Other Costs	-	-	-	$758,730	$869,508	$110,778
Interest	-	$839	$4,507	-	-	-
Interfund Transfers	$418,187	$361,307	$372,655	$1,121,396	$1,177,465	$56,070
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**
Total Revenues Less Expenditures	**-$150,539**	**-$828,130**	**-$813,545**	**$1**	**-**	**-$1**
Ending Fund Balance	**$3,415,019**	**$2,586,888**	**$1,773,344**	**$2,586,889**	**-**	**-$2,586,889**

Revenues by Fund



Revenues by Fund

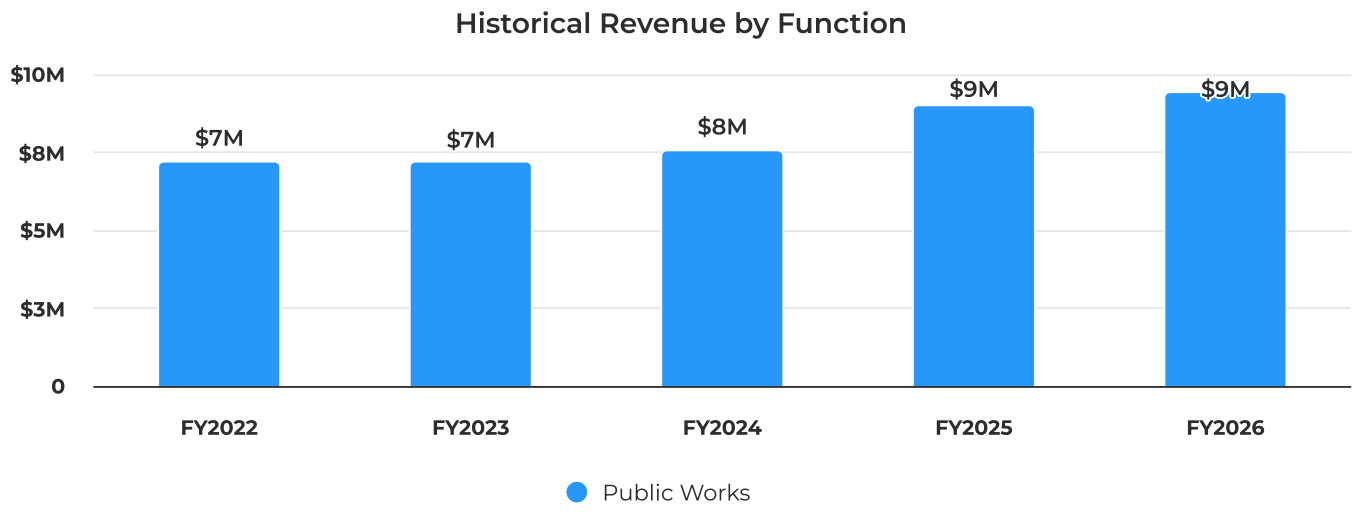
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Fund	$7,226,296	$7,195,748	$7,561,094	$9,006,164	$9,454,722	$448,558
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**

Revenues by Fund Summary

Revenues by Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Enterprise Funds	$7,226,296	$7,195,748	$7,561,094	$9,006,164	$9,454,722	$448,558
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**

Revenues by Function



FY26 Revenues by Function



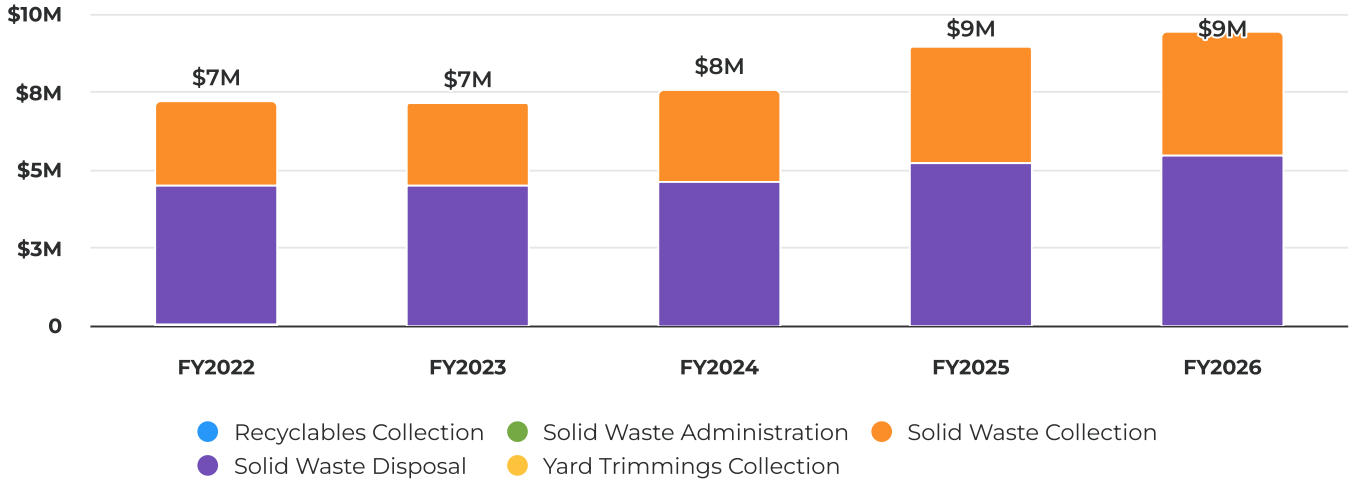
Public Works	$9,454,722	100.00%

Revenues by Function

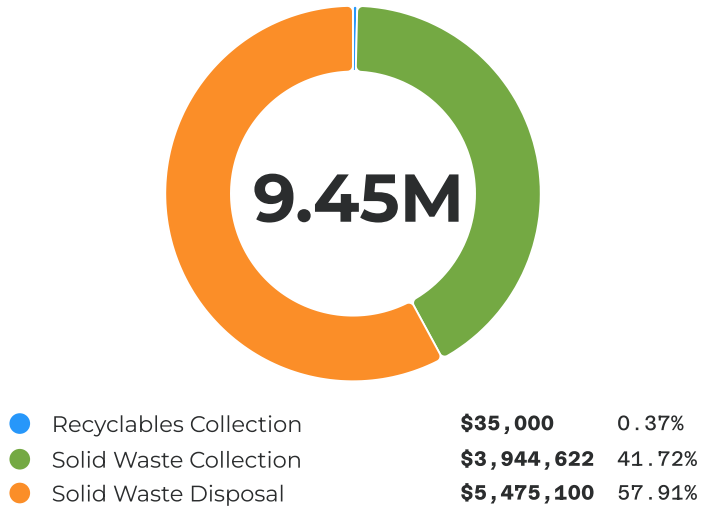
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Public Works	$7,226,296	$7,195,748	$7,561,094	$9,006,164	$9,454,722	$448,558
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**

Revenues by Department

Historical Revenue by Department



FY26 Revenues by Department

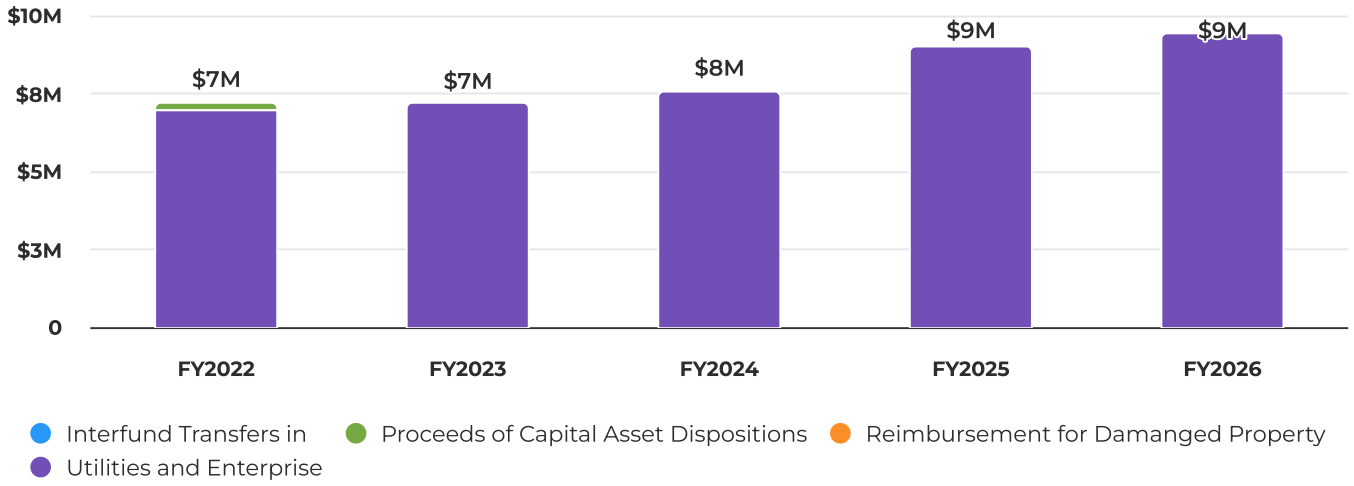


Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Administration	$2,943	-	-	-	-	-
Solid Waste Collection	$2,726,699	$2,665,760	$2,917,355	$3,756,783	$3,944,622	$187,839
Solid Waste Disposal	$4,455,632	$4,495,778	$4,613,061	$5,214,381	$5,475,100	$260,719
Recyclables Collection	$37,405	$34,210	$30,677	$35,000	$35,000	-
Yard Trimmings Collection	$3,619	-	-	-	-	-
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**

Revenues by Revenue Summary 1

Historical Revenue by Revenue Summary 1



FY26 Revenues by Revenue Summary 1



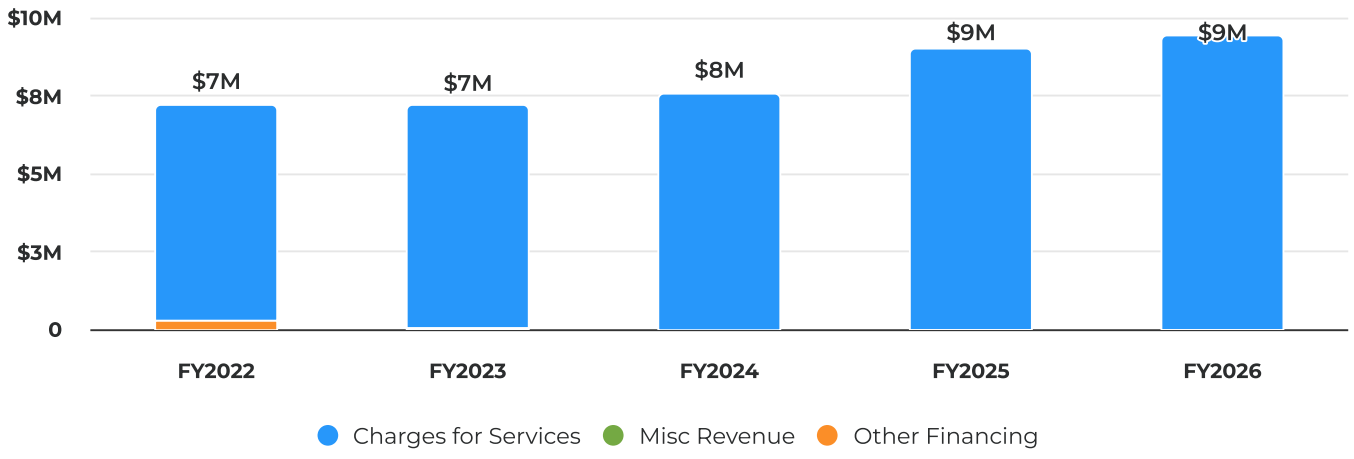
Utilities and Enterprise **$9,454,722** 100.00%

Revenues by Revenue Summary 1

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Utilities and Enterprise	$6,969,771	$7,195,487	$7,561,094	$9,006,164	$9,454,722	$448,558
Reimbursement for Damanged Property	$801	-	-	-	-	-
Interfund Transfers in	$15,753	-	-	-	-	-
Proceeds of Capital Asset Dispositions	$239,971	$262	-	-	-	-
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



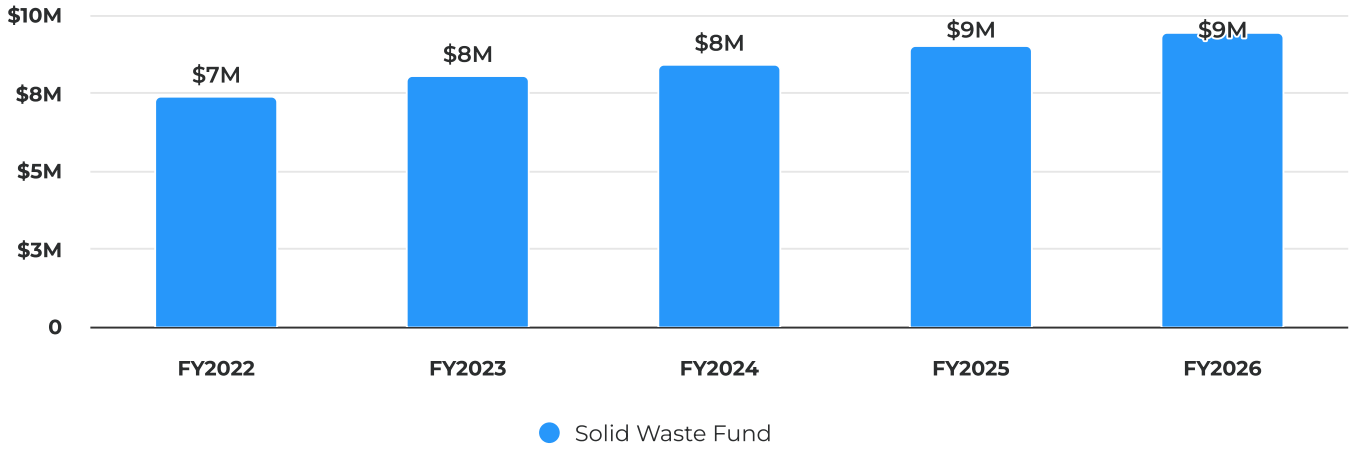
Charges for Services **$9,454,722** 100.00%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$6,969,771	$7,195,487	$7,561,094	$9,006,164	$9,454,722	$448,558
Misc Revenue	$801	-	-	-	-	-
Other Financing	$255,724	$262	-	-	-	-
Total Revenues	**$7,226,296**	**$7,195,748**	**$7,561,094**	**$9,006,164**	**$9,454,722**	**$448,558**

Expenditures by Fund

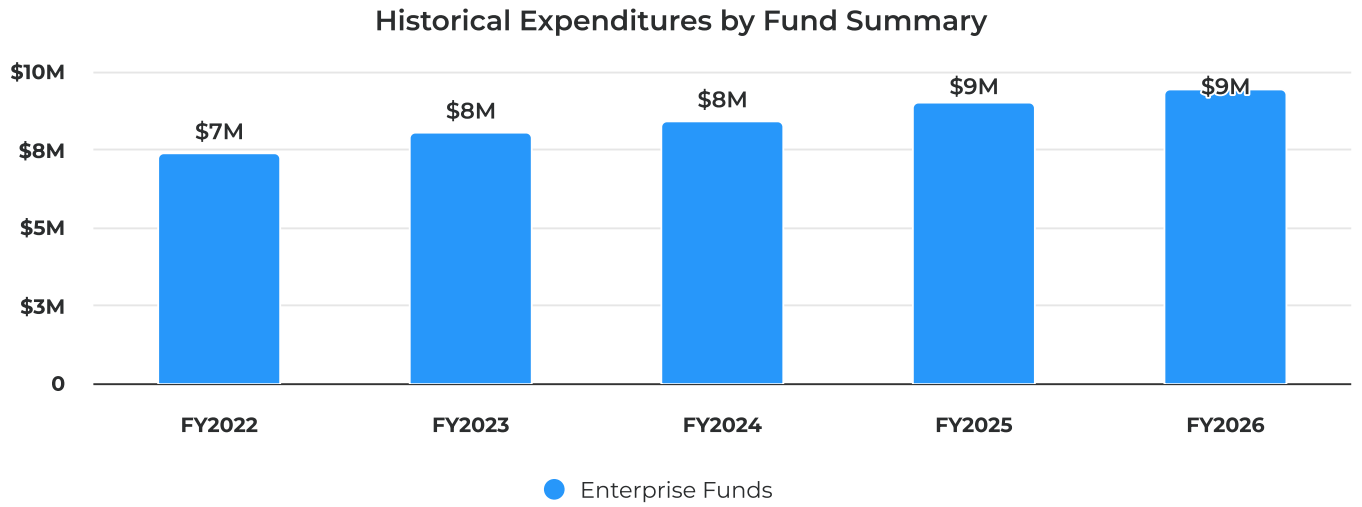
Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Fund	$7,376,835	$8,023,879	$8,374,638	$9,006,164	$9,454,722	$448,559
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**

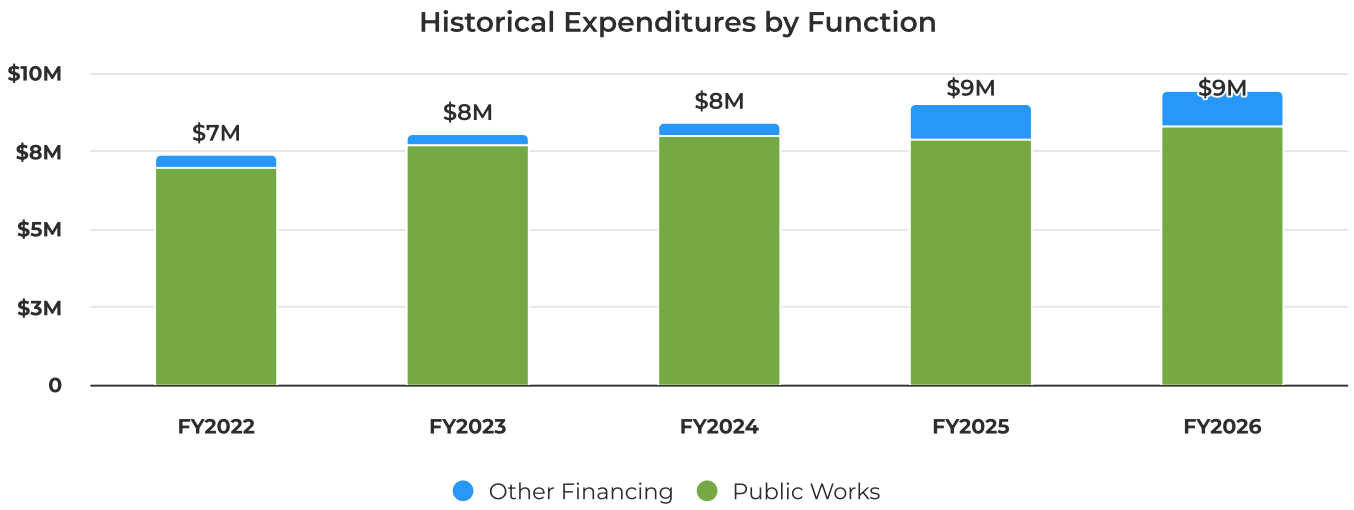
Expenditures by Fund Summary

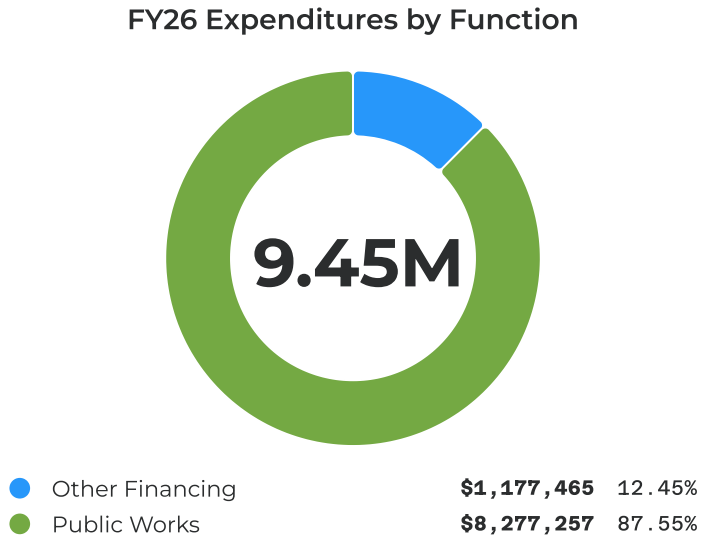


Expenditures by Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Enterprise Funds	$7,376,835	$8,023,879	$8,374,638	$9,006,164	$9,454,722	$448,559
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**

Expenditures by Function



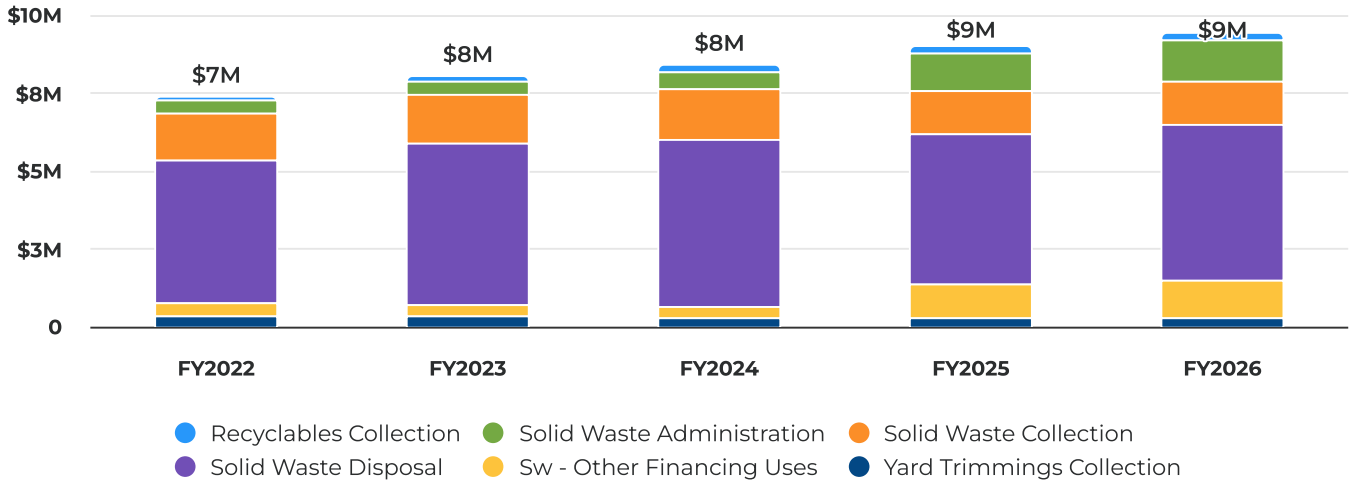


Expenditures by Function

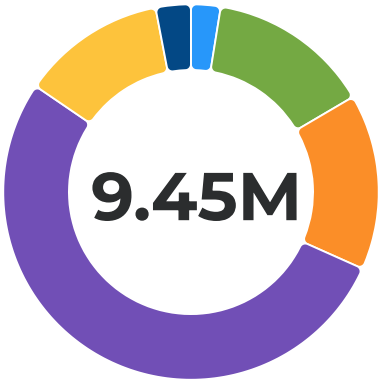
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Public Works	$6,958,649	$7,662,572	$8,001,984	$7,884,768	$8,277,257	$392,489
Other Financing	$418,187	$361,307	$372,655	$1,121,396	$1,177,465	$56,070
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

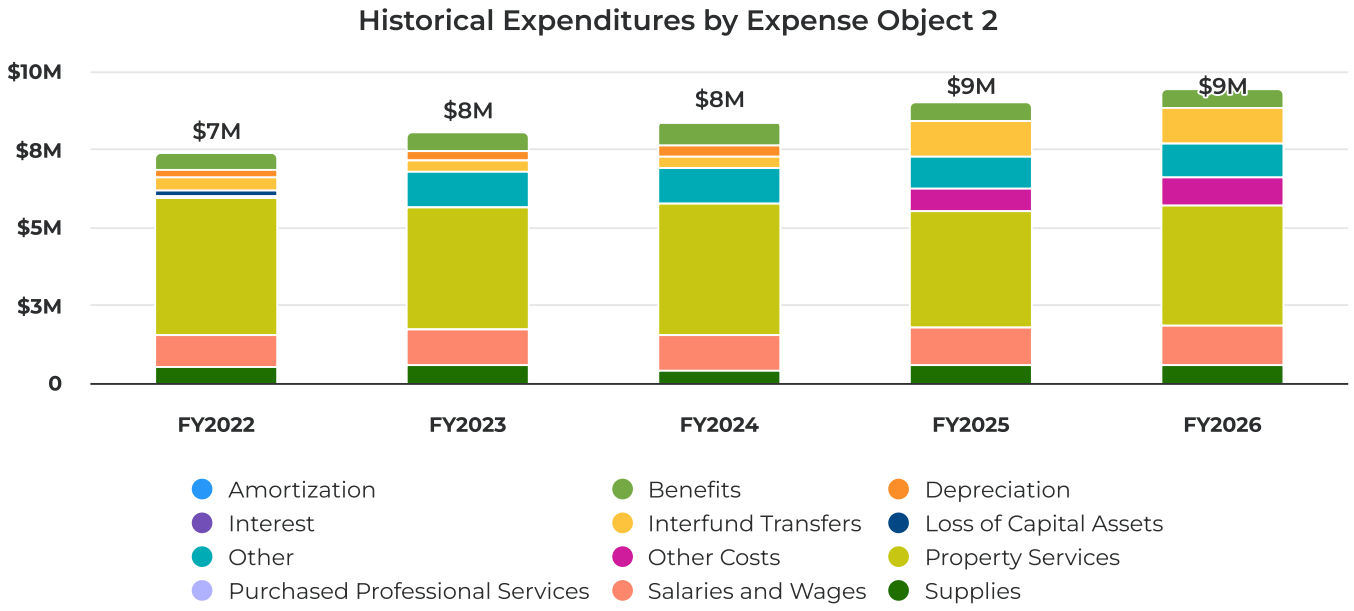


Recyclables Collection	$240,528	2.54%
Solid Waste Administration	$1,324,538	14.01%
Solid Waste Collection	$1,430,363	15.13%
Solid Waste Disposal	$4,995,935	52.84%
Sw - Other Financing Uses	$1,177,465	12.45%
Yard Trimmings Collection	$285,893	3.02%

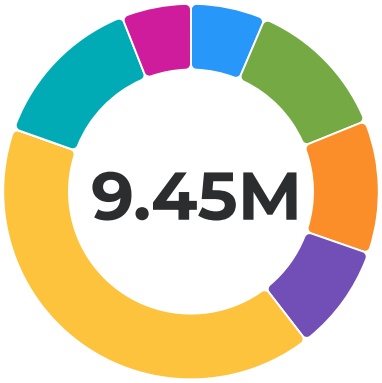
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Administration	$404,238	$421,085	$524,258	$1,202,007	$1,324,538	$122,531
Solid Waste Collection	$1,527,821	$1,523,126	$1,634,975	$1,397,356	$1,430,363	$33,007
Solid Waste Disposal	$4,574,630	$5,173,156	$5,324,101	$4,784,470	$4,995,935	$211,465
Recyclables Collection	$135,875	$184,046	$242,035	$237,352	$240,528	$3,176
Yard Trimmings Collection	$316,085	$361,158	$276,615	$263,583	$285,893	$22,310
Sw - Other Financing Uses	$418,187	$361,307	$372,655	$1,121,396	$1,177,465	$56,070
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**

Expenditures by Expense Object 2



FY26 Expenditures by Expense Object 2

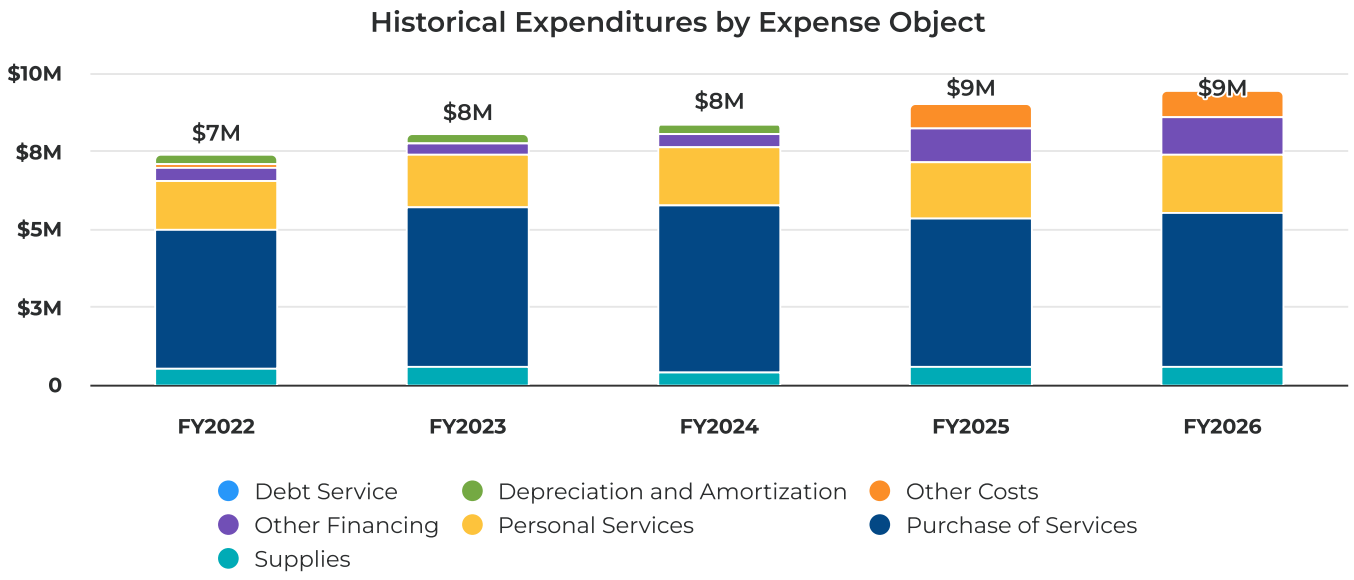


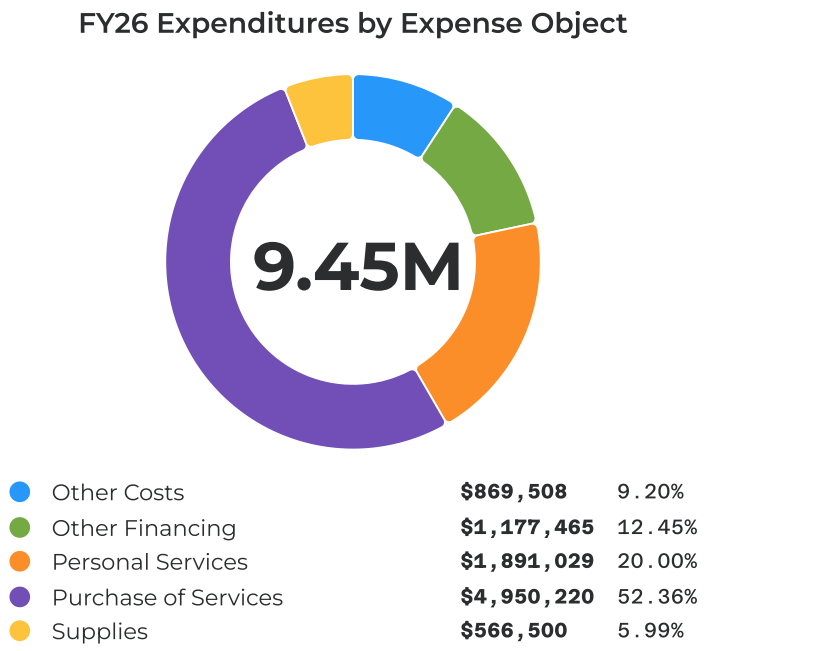
Benefits	**$607,240**	6.42%
Interfund Transfers	**$1,177,465**	12.45%
Other	**$1,082,720**	11.45%
Other Costs	**$869,508**	9.20%
Property Services	**$3,865,800**	40.89%
Purchased Professional Services	**$1,700**	0.02%
Salaries and Wages	**$1,283,789**	13.58%
Supplies	**$566,500**	5.99%

Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$1,037,496	$1,115,661	$1,146,676	$1,217,482	$1,283,789	$66,307
Benefits	$522,701	$587,585	$755,881	$602,132	$607,240	$5,108
Purchased Professional Services	-	-	-	$1,700	$1,700	-
Property Services	$4,406,461	$3,953,716	$4,198,043	$3,708,900	$3,865,800	$156,900
Other	$46,159	$1,140,727	$1,135,094	$1,036,974	$1,082,720	$45,746
Supplies	$503,748	$587,517	$414,849	$558,850	$566,500	$7,650
Depreciation	$273,358	$273,835	$331,127	-	-	-
Amortization	-	$2,691	$15,807	-	-	-
Loss of Capital Assets	$168,726	-	-	-	-	-
Other Costs	-	-	-	$758,730	$869,508	$110,778
Interest	-	$839	$4,507	-	-	-
Interfund Transfers	$418,187	$361,307	$372,655	$1,121,396	$1,177,465	$56,070
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**

Expenditures by Expense Object



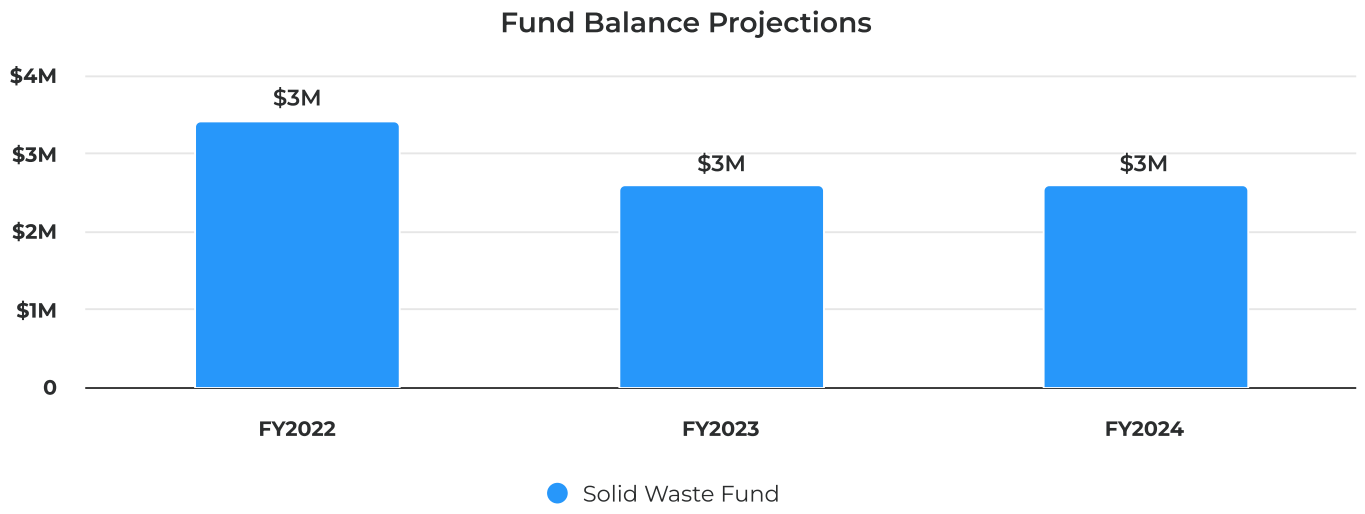


Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$1,560,197	$1,703,246	$1,902,557	$1,819,614	$1,891,029	$71,415
Purchase of Services	$4,452,620	$5,094,444	$5,333,137	$4,747,574	$4,950,220	$202,646
Supplies	$503,748	$587,517	$414,849	$558,850	$566,500	$7,650
Depreciation and Amortization	$273,358	$276,526	$346,934	-	-	-
Other Costs	$168,726	-	-	$758,730	$869,508	$110,778
Debt Service	-	$839	$4,507	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Other Financing	$418,187	$361,307	$372,655	$1,121,396	$1,177,465	$56,070
Total Expenditures	**$7,376,835**	**$8,023,879**	**$8,374,638**	**$9,006,164**	**$9,454,722**	**$448,559**

Fund Balance

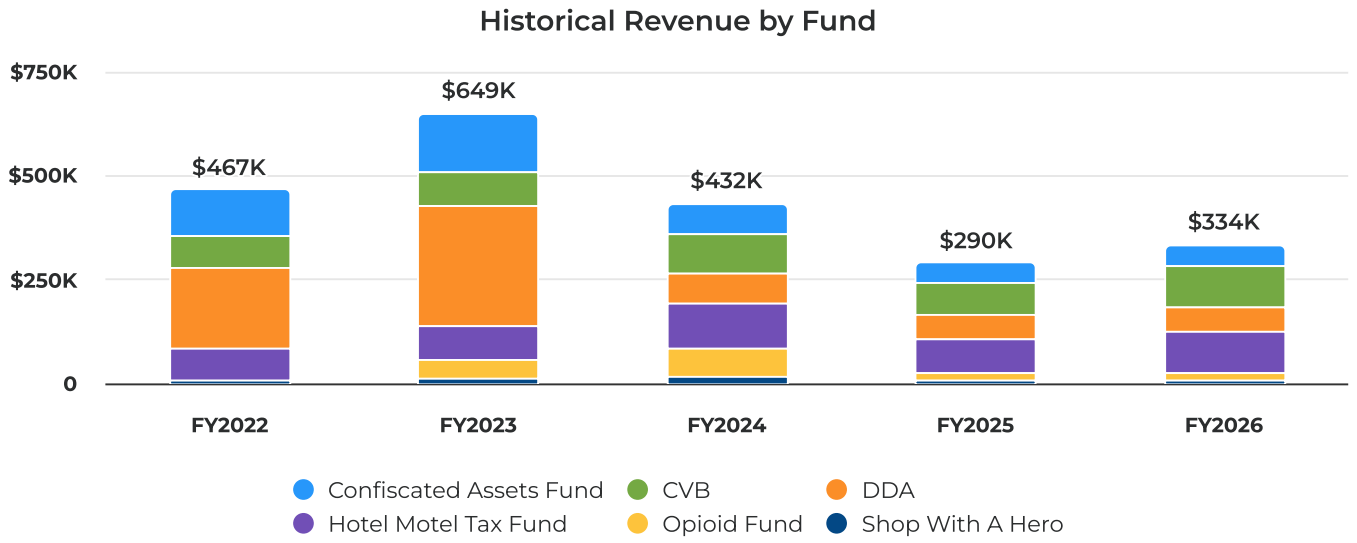


Special Revenue Funds

The City of Monroe maintains several Special Revenue Funds, each established to account for revenues that are legally restricted or committed to specific purposes. These funds support various initiatives that serve public safety, economic development, tourism, and community engagement. The following is a summary of each fund:

- **Confiscated Assets Fund** is a Special Revenue Fund used to account for the city's share of monies that have been forfeited through the court system and are legally restricted for law enforcement purposes.
- The **Hotel Motel Tax Fund** is a Special Revenue Fund used to account for the proceeds of hotel & motel taxes collected and restricted for the promotion of trade and tourism within the city.
- The **Opioid Fund** is a Special Revenue Fund of the City used to account for restricted funds received from legal settlements related to the nationwide opioid epidemic.
- The **Downtown Development Authority (DDA)** is a component unit of the city, facilitated by a Board of Directors who act as catalysts for economic development in downtown Monroe. The Mayor and City Council appoint board members. The DDA board members serve in a leadership role on new improvement projects and programs within the DDA boundaries, and they raise money from the community for downtown events and revitalization efforts. The DDA is a component unit of the City of Monroe.
- The City of Monroe's **Convention & Visitors Bureau (CVB)** is a component unit of the City. It is an organization that markets our community to the traveling public. The CVB provides resources, advice and local insights to tourists, planners, and the media. We aim to promote travel, events and conventions in the City of Monroe & Walton County area. The CVB is a component unit of the City of Monroe.
- The **Shop with a Hero Fund** is set aside for public donations from the community each year for the Shop with a Cop event held by the City of Monroe Police department during the holiday season. This is to help children within our community who are in need and to help build relationships between police officers and the citizens.

Revenues by Fund



The Special Revenue Fund's total revenue for FY2026 is $333,918, reflecting a 15% increase from the previous year's total of $290,352. The largest revenue category is the CVB, which accounts for 30.25% of the total with $101,000, marking a $20,000 increase growth from the prior year. The Hotel Motel Tax Fund follows closely, representing 29.95% of the total at $100,000, also increasing by $20,000 compared to the previous year.

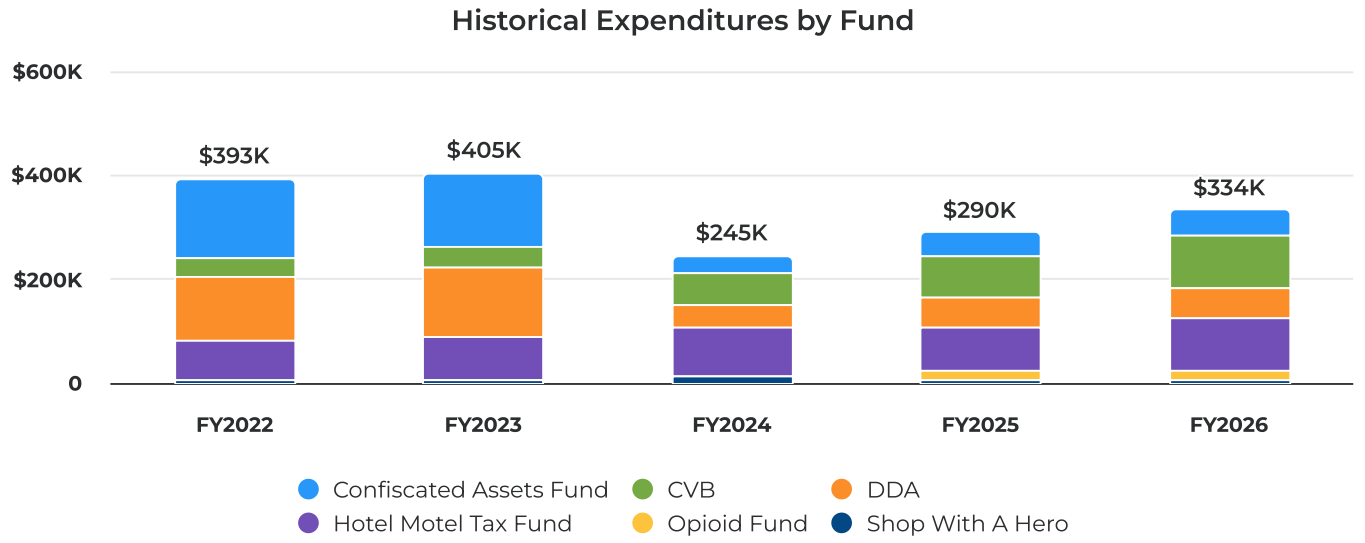
The DDA remains steady at $57,918, comprising 17.34% of the total revenue with no change from the prior year. The Confiscated Assets Fund shows a moderate increase to $50,000, which is 14.97% of the total and a $3,566 rise from the previous year. The Opioid Fund and Shop With A Hero both maintain their previous year amounts of $20,000 and $5,000 respectively, with no changes from the prior year.

Overall, the FY2026 budget highlights significant increases in the CVB and Hotel Motel Tax Fund revenues, contributing notably to the 15% total revenue growth, while other categories remain stable or show modest increases.

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
DDA	$197,148	$288,092	$71,066	$57,918	$57,918	-
CVB	$77,341	$82,036	$95,801	$81,000	$101,000	$20,000
Confiscated Assets Fund	$110,030	$139,760	$72,830	$46,434	$50,000	$3,566
Opioid Fund	-	$44,679	$70,551	$20,000	$20,000	-
Shop With A Hero	$7,800	$12,040	$13,669	$5,000	$5,000	-
Hotel Motel Tax Fund	$74,504	$82,031	$108,036	$80,000	$100,000	$20,000
Total Revenues	**$466,823**	**$648,638**	**$431,953**	**$290,352**	**$333,918**	**$43,566**

Expenditures by Fund



Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
DDA	$121,527	$133,348	$44,431	$57,918	$57,918	-
CVB	$38,516	$40,525	$59,771	$81,000	$101,000	$20,000
Confiscated Assets Fund	$151,742	$141,505	$33,390	$46,434	$50,000	$3,566
Opioid Fund	-	-	-	$20,000	$20,000	-

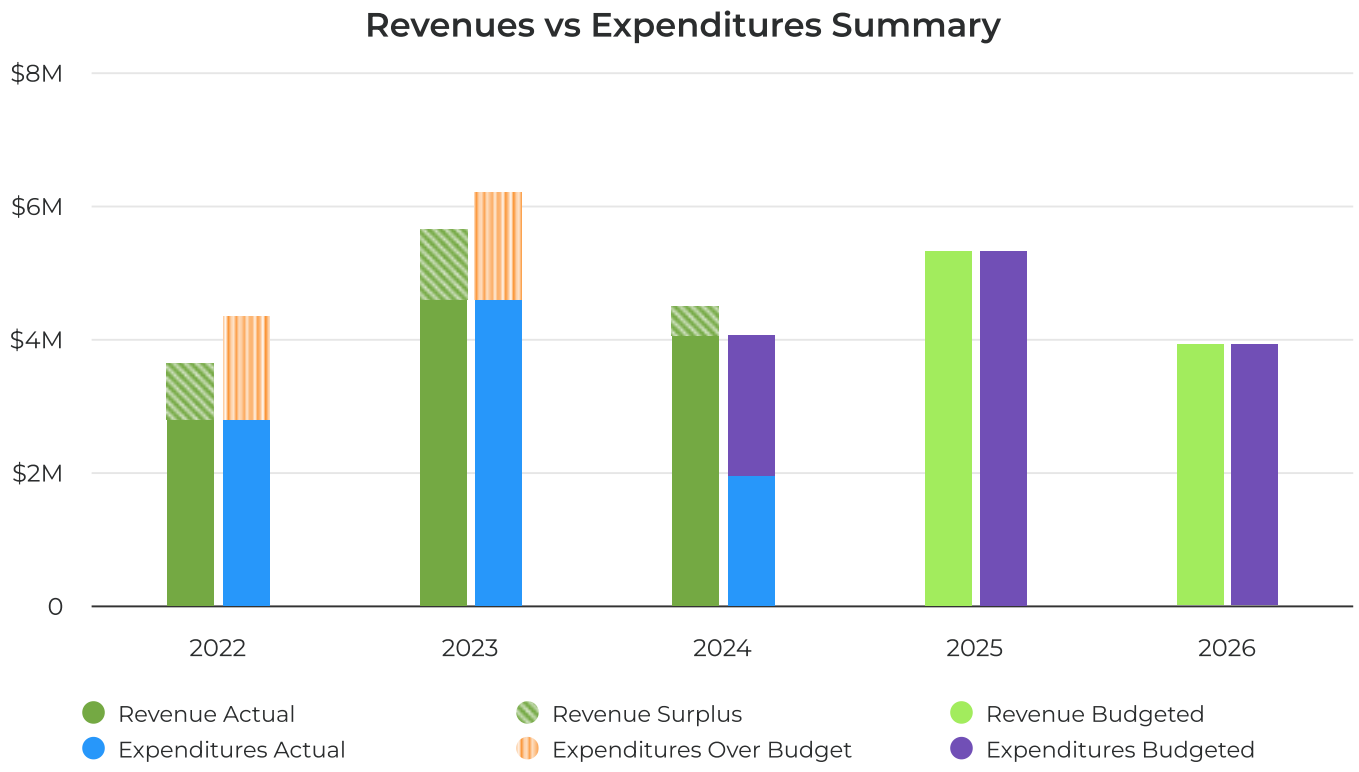
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Shop With A Hero	$5,891	$7,153	$12,158	$5,000	$5,000	-
Hotel Motel Tax Fund	$75,009	$82,031	$95,064	$80,000	$100,000	$20,000
Total Expenditures	**$392,686**	**$404,562**	**$244,813**	**$290,352**	**$333,918**	**$43,566**

SPLOST Fund-Capital Project Fund

The City's 2025 **Special Local Option Sales Tax Fund** (SPLOST) is restricted for transportation, parks, facilities & public safety 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. This tax must be approved by a majority of the qualified voters of Walton County. This is our fourth SPLOST which will be in place from 2025-2030 for revenue collections. The city's portion of the 1% tax is negotiated and agreed upon with Walton County through an inter-governmental agreement.

The City's 2019 Special Local Option Sales Tax Fund (SPLOST) was in place for revenue collections beginning in 2019 and ending in 2024. Expenses are restricted for transportation and parks capital projects.

Summary



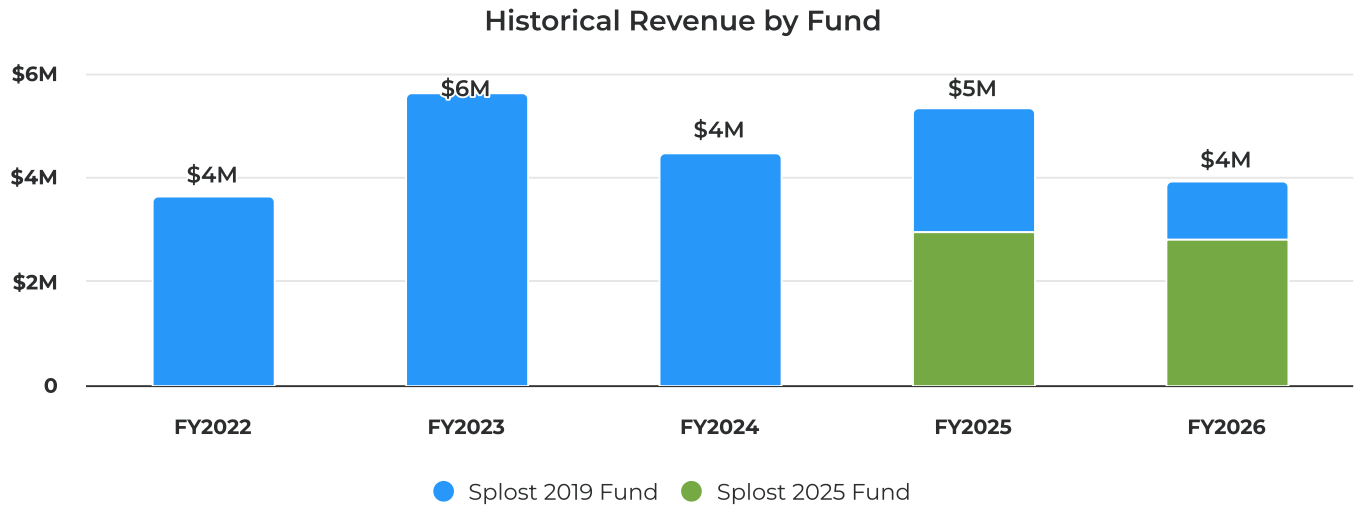
In the SPLOST Fund for the target budget year 2026, both budgeted revenues and expenditures are set at $3.96 million, reflecting a decrease of 25.53% compared to the previous year. This marks a significant reduction from the prior year's budgeted amounts of $5.3 million for both revenues and expenditures, which had increased by 30.88% from their earlier levels.

The equal budgeted values for revenues and expenditures in 2026 indicate a balanced approach, maintaining parity between expected income, fund balance and planned spending. The 25.53% decrease in both categories contrasts with the previous year's substantial growth, highlighting a notable shift in the fund's financial planning.

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	FY 2025 Proposed Budget vs. FY 2026 Proposed Budget ($ Change)
Beginning Fund Balance	**$2,510,032**	**$3,482,479**	**$2,763,567**	**$2,206,405**	**-**	**-**
Revenues						
Intergovernmental Revenues	$3,625,135	$5,637,422	$4,469,274	$2,928,000	$2,800,000	-$128,000
Investment Income	$717	$522	$769	$1,000	$1,000	-
Other Financing	-	-	-	$2,396,452	$1,115,000	-$1,281,452
Total Revenues	**$3,625,852**	**$5,637,944**	**$4,470,043**	**$5,325,452**	**$3,916,000**	**-$1,409,452**
Expenditures						
Purchased Professional Services	$8,135	$37,714	$33,353	-	-	-
Property Services	$1,558	$411,184	$27,007	-	-	-
Other	$747	$780	$780	$500	$1,000	$500
Supplies	$263,165	$250,578	$494,677	$90,000	$40,000	-$50,000
Property	$4,056,169	$5,004,172	$1,289,453	$2,212,000	$1,365,000	-$847,000
Machinery and Equipment	$14,990	$490,679	$89,903	$94,452	-	-$94,452
Other Costs	-	-	-	$2,717,461	$2,259,500	-$457,961
Principal	-	-	-	$176,039	$215,000	$38,961
Interest	-	-	-	$35,000	$35,500	$500
Total Expenditures	**$4,344,764**	**$6,195,106**	**$1,935,173**	**$5,325,452**	**$3,916,000**	**-$1,409,452**
Total Revenues Less Expenditures	**-$718,912**	**-$557,162**	**$2,534,870**	**-**	**-**	**-**
Ending Fund Balance	**$1,791,120**	**$2,925,317**	**$5,298,437**	**$2,206,405**	**-**	**-$2,206,405**

Revenues by Fund



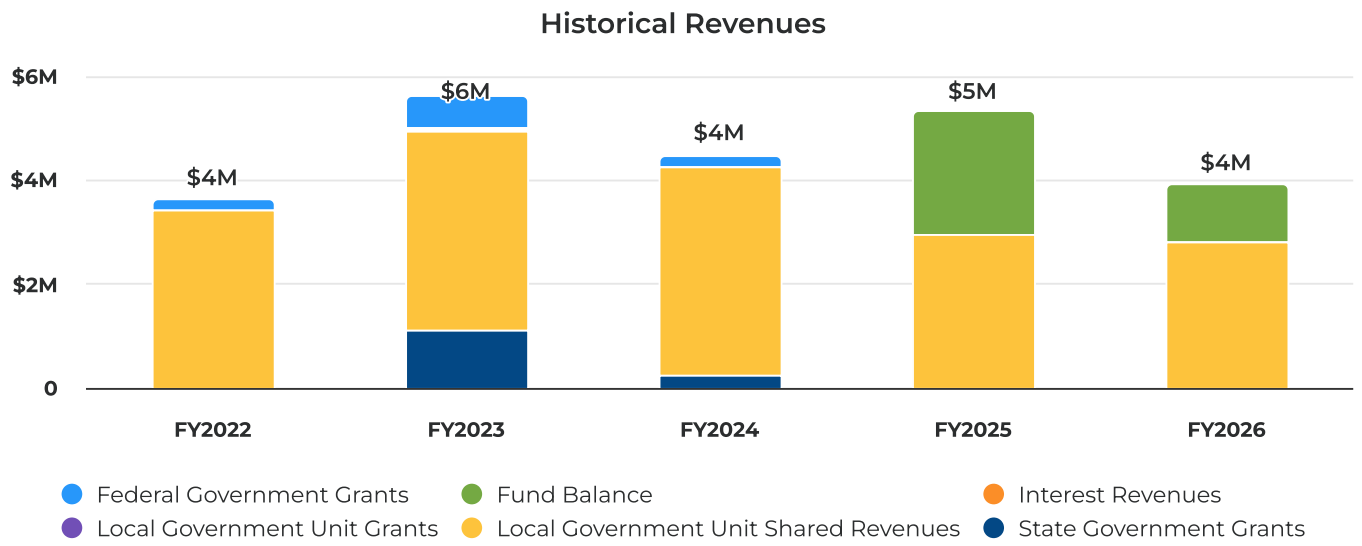
In FY2026, the SPLOST Fund's total revenue decreased by 25.53% to $3.96 million compared to the previous year. The largest category, the SPLOST 2025 Fund, contributed $2.8 million, representing 70.61% of the total. The decrease in the SPLOST Fund from the previous year is due to the ending of revenue collections for the SPLOST 2019 Fund.

The Fiscal Year Revenue by Fund for the SPLOST Fund includes $2.8 million, which accounts for 70.61% from the Splost 2025 Fund, and $1.2 million, representing 29.39% from Fund Balance of the 2019 SPLOST.

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Splost 2019 Fund	$3,625,852	$5,637,944	$4,470,043	$2,396,952	$1,115,500	-$1,281,452
Splost 2025 Fund	-	-	-	$2,928,500	$2,800,500	-$128,000
Total Revenues	**$3,625,852**	**$5,637,944**	**$4,470,043**	**$5,325,452**	**$3,916,000**	**-$1,409,452**

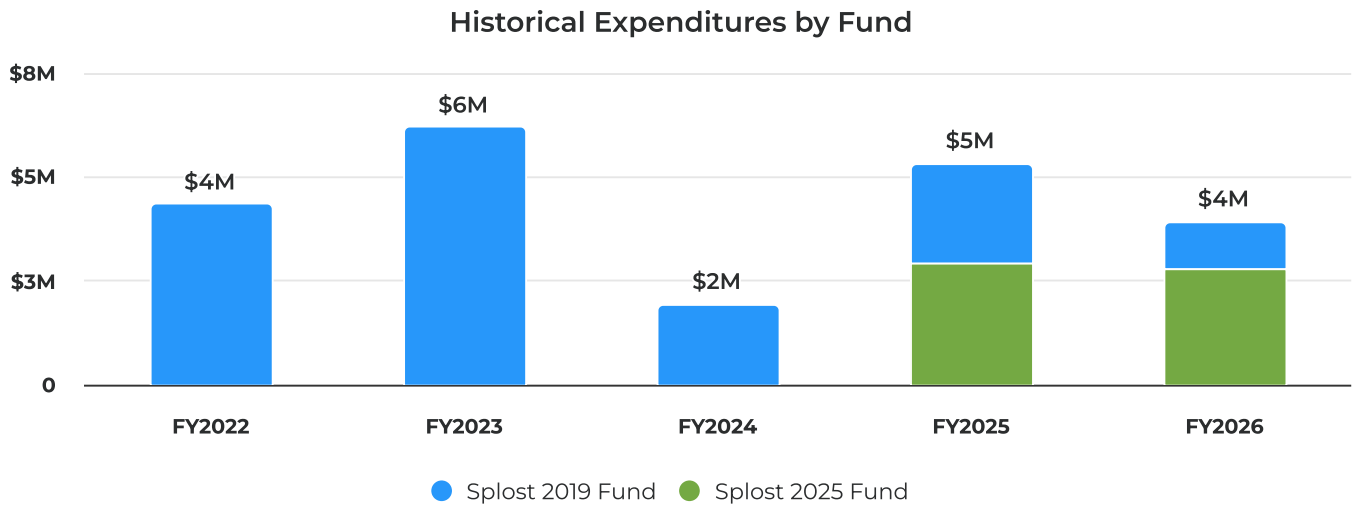
Historical Revenues



Historical Revenues

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Federal Government Grants	$207,937	$649,771	$210,916	-	-	-
State Government Grants	-	$1,110,539	$248,795	-	-	-
Local Government Unit Grants	-	$54,237	-	-	-	-
Local Government Unit Shared Revenues	$3,417,198	$3,822,875	$4,009,564	$2,928,000	$2,800,000	-$128,000
Interest Revenues	$717	$522	$769	$1,000	$1,000	-
Fund Balance	-	-	-	$2,396,452	$1,115,000	-$1,281,452
Total Revenues	**$3,625,852**	**$5,637,944**	**$4,470,043**	**$5,325,452**	**$3,916,000**	**-$1,409,452**

Expenditures by Fund

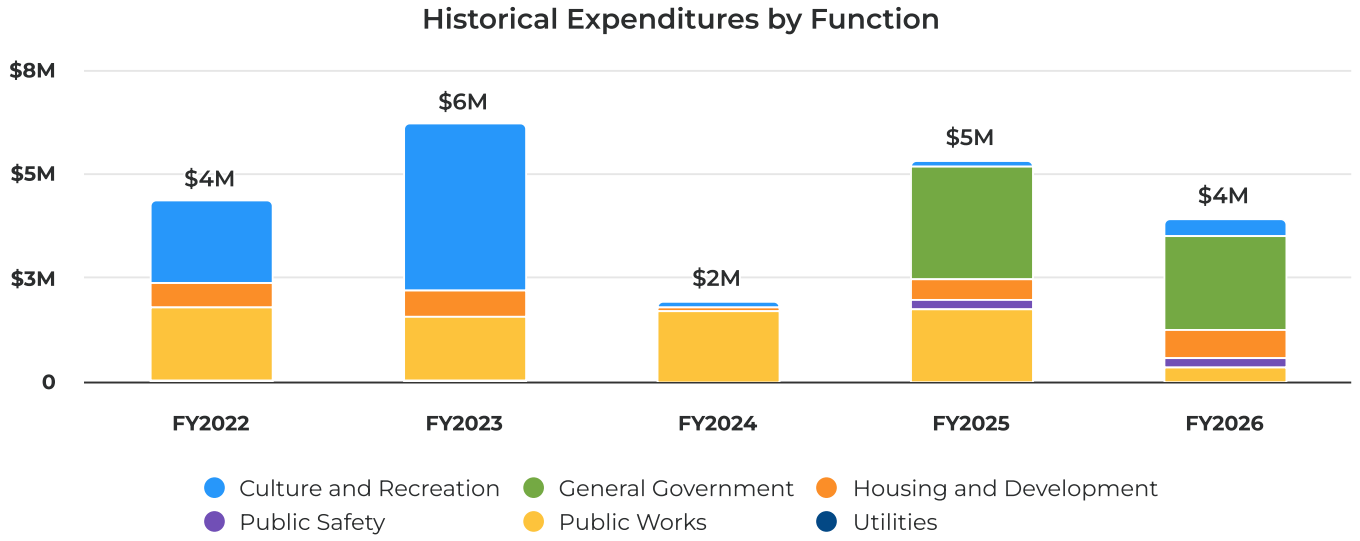


The Fiscal Year Expenditures by Fund for the SPLOST Fund include $2.8 million, which accounts for 70.61% of the total, allocated to the SPLOST 2025 Fund. Additionally, $1.2 million, representing 29.39%, is allocated to the SPLOST 2019 Fund from Fund Balance.

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Splost 2019 Fund	$4,344,764	$6,195,106	$1,935,173	$2,396,952	$1,115,500	-$1,281,452
Splost 2025 Fund	-	-	-	$2,928,500	$2,800,500	-$128,000
Total Expenditures	**$4,344,764**	**$6,195,106**	**$1,935,173**	**$5,325,452**	**$3,916,000**	**-$1,409,452**

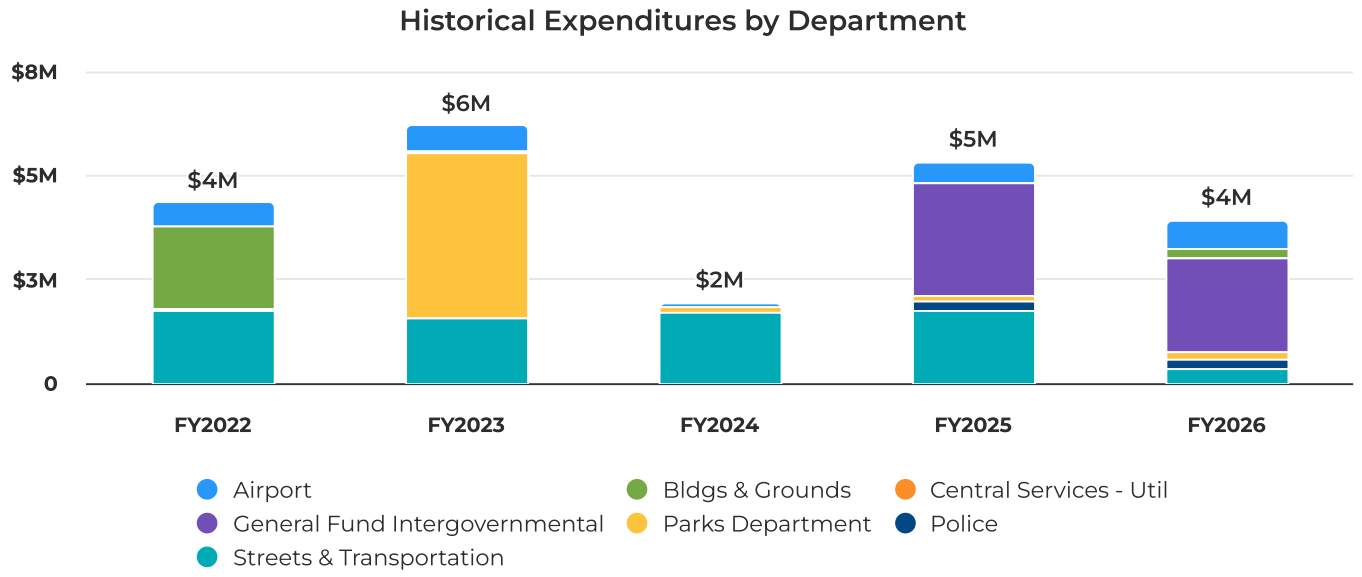
Expenditures by Function



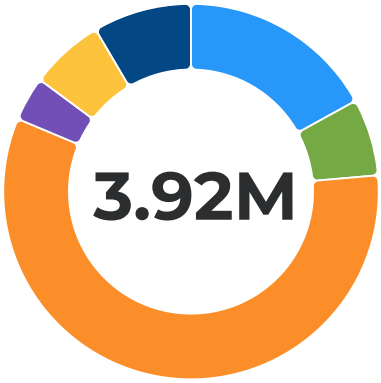
Expenditures by Function

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Government	-	-	-	$2,717,461	$2,259,500	-$457,961
Public Safety	-	-	-	$211,039	$250,500	$39,461
Public Works	$1,751,900	$1,554,872	$1,676,457	$1,746,952	$331,000	-$1,415,952
Utilities	$28,281	$24,715	-	-	-	-
Culture and Recreation	$1,994,016	$3,997,794	$166,316	$150,000	$410,000	$260,000
Housing and Development	$570,566	$617,725	$92,399	$500,000	$665,000	$165,000
Total Expenditures	**$4,344,764**	**$6,195,106**	**$1,935,173**	**$5,325,452**	**$3,916,000**	**-$1,409,452**

Expenditures by Department



FY26 Expenditures by Department



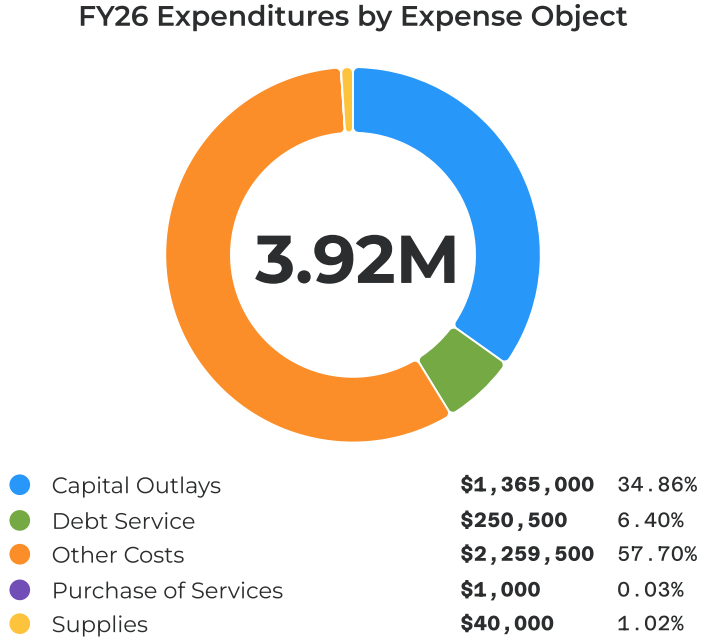
Airport	**$665,000**	16.98%
Bldgs & Grounds	**$260,000**	6.64%
General Fund Intergovernmental	**$2,259,500**	57.70%
Parks Department	**$150,000**	3.83%
Police	**$250,500**	6.40%
Streets & Transportation	**$331,000**	8.45%

The Fiscal Year Expenditures by department for the SPLOST Fund include General Fund Intergovernmental at $2.2 million, representing 56.13% of the total. The Airport department accounts for $665,000 or 16.77%. Streets & Transportation expenditures are $351,000, making up 8.85%. The Police department's share is $313,805, which is 7.91%. Buildings & Grounds receive $260,000, equating to 6.56%. Lastly, the Parks Department is allocated $150,000, comprising 3.78% of the expenditures.

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Bldgs & Grounds	$1,994,016	$27,511	-	-	$260,000	$260,000
Parks Department	-	$3,970,283	$166,316	$150,000	$150,000	-
Airport	$570,566	$617,725	$92,399	$500,000	$665,000	$165,000
Central Services - Util	$28,281	$24,715	-	-	-	-
Police	-	-	-	$211,039	$250,500	$39,461
Streets & Transportation	$1,751,900	$1,554,872	$1,676,457	$1,746,952	$331,000	-$1,415,952
General Fund Intergovernmental	-	-	-	$2,717,461	$2,259,500	-$457,961
Total Expenditures	**$4,344,764**	**$6,195,106**	**$1,935,173**	**$5,325,452**	**$3,916,000**	**-$1,409,452**

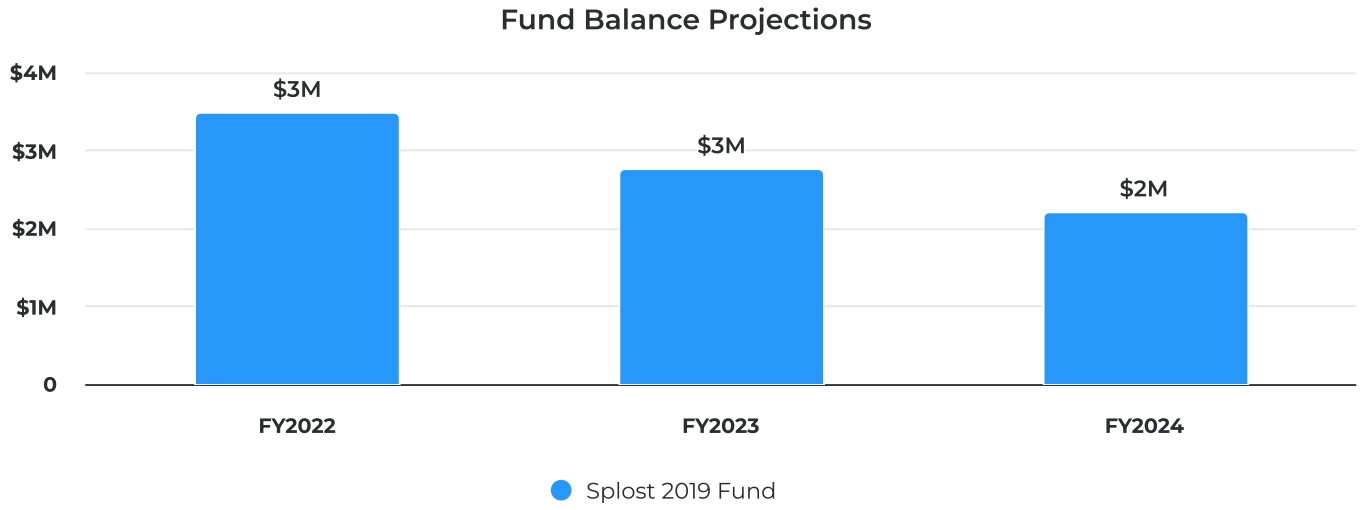
Expenditures by Expense Object



Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Purchase of Services	$10,440	$449,678	$61,140	$500	$1,000	$500
Supplies	$263,165	$250,578	$494,677	$90,000	$40,000	-$50,000
Capital Outlays	$4,071,159	$5,494,851	$1,379,356	$2,306,452	$1,365,000	-$941,452
Other Costs	-	-	-	$2,717,461	$2,259,500	-$457,961
Debt Service	-	-	-	$211,039	$250,500	$39,461
Total Expenditures	**$4,344,764**	**$6,195,106**	**$1,935,173**	**$5,325,452**	**$3,916,000**	**-$1,409,452**

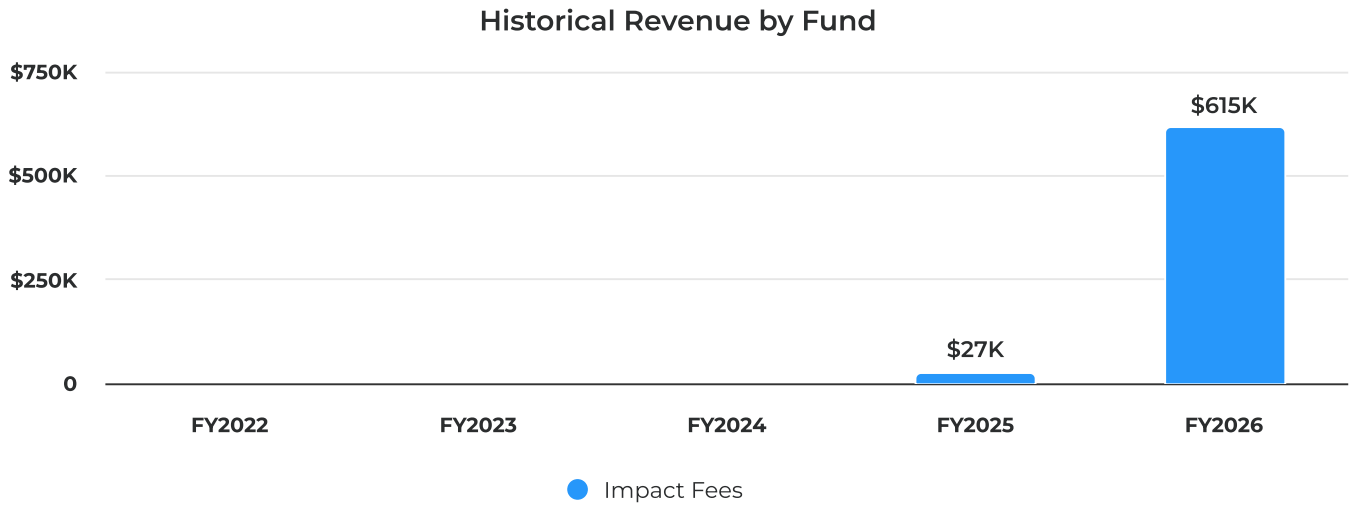
Fund Balance



Impact Fee Fund

The **Impact Fee Fund** is a Capital Project Fund established by the City to account for the collection and use of impact fees assessed on new residential, commercial & industrial development. These funds are imposed to offset the cost of additional infrastructure and public services required as a result of growth. Revenues in this fund are restricted to the use of capital expenditures in eligible departments; Administration, Police, Fire, Streets & Transportation, Parks & Library.

Revenues by Fund

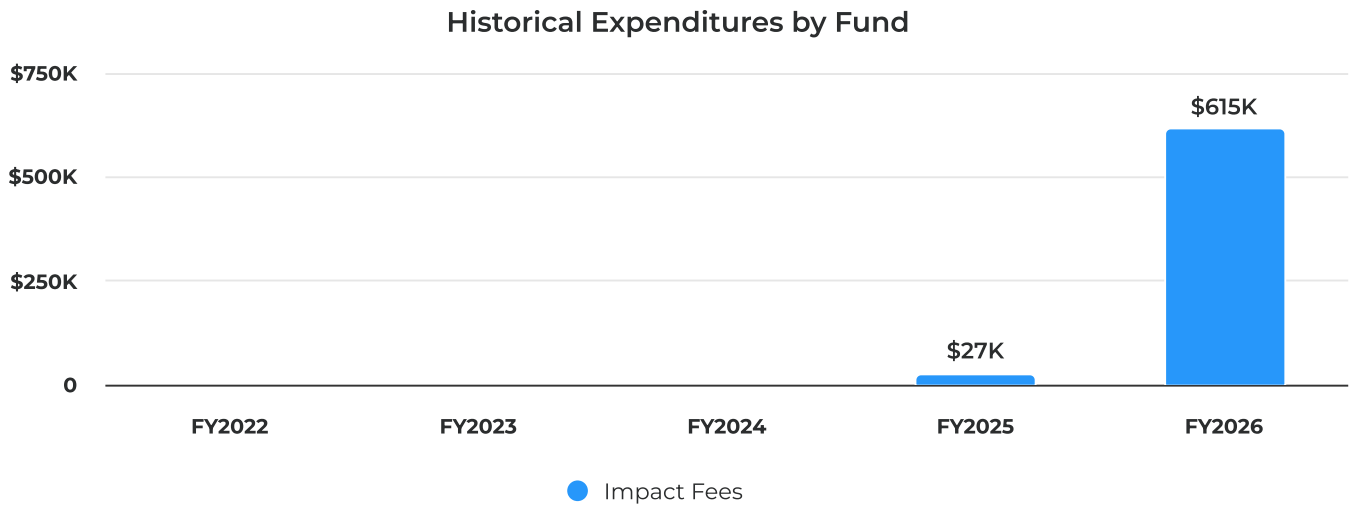


In FY2026, the Impact Fee Fund-Capital Project Fund's total revenue significantly increased to $614,750, representing an increase from the previous year's total of $27,049. The entire revenue for both years was derived from Impact Fees. This fund was first implemented in 2025.

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Impact Fees	-	-	-	$27,049	$614,750	$587,701
Total Revenues	**-**	**-**	**-**	**$27,049**	**$614,750**	**$587,701**

Expenditures by Fund



Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Impact Fees	-	-	-	$27,049	$614,750	$587,701
Total Expenditures	**-**	**-**	**-**	**$27,049**	**$614,750**	**$587,701**

Departments within each Fund

The City of Monroe provides a wide range of services designed to meet the needs of the community and enhance the quality of life for all residents.

Departments funded by the General Fund provide essential community and administrative services.

General Fund Departments:

- Cy Nunnally Memorial Airport
- Buildings and Grounds
- Code & Inspections
- Planning & Zoning
- Economic Development
- General Finance & Administration
- Main Street Program
- Fire Department
- Police Department

Utility services ensure safe and reliable infrastructure for residents and businesses.

Utility Fund Departments:

- Electric
- Natural Gas
- Water Distribution & Treatment
- Sewer Collection & Treatment
- Utility Finance
- Customer Service
- Utility Billing
- GUTA (Georgia Utility Training Academy

The Solid Waste Fund manages all aspects of waste and recycling services.

Solid Waste Fund Departments:

- Collection
- Disposal
- Recycling
- Yard Trimmings
- Solid Waste Administration

Airport

Department Director: Chris Croy



The Cy Nunnally Memorial Airport is funded by fuel sales and hanger rent in the City's General Fund as well as SPLOST Funds.

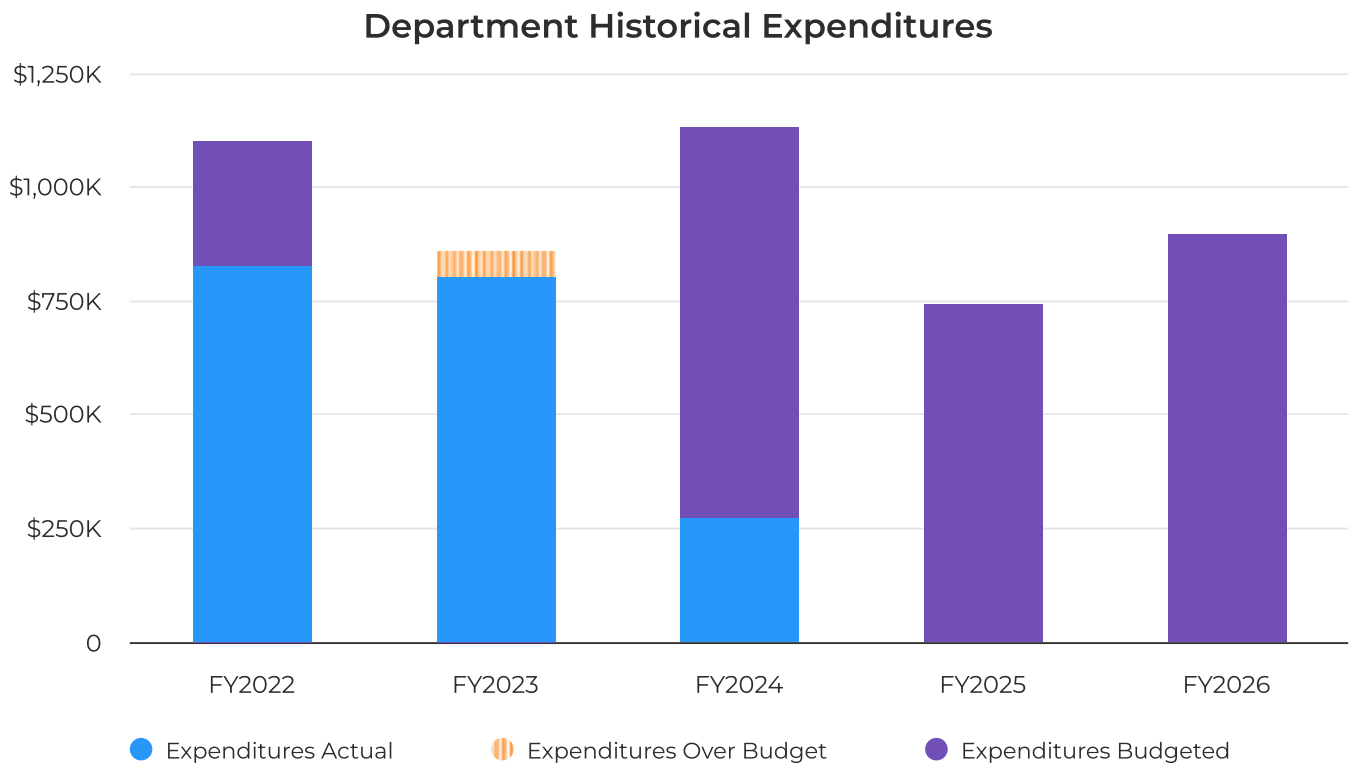
To continue a forward-thinking growth and development plan that continues to grow the airport into an economic tool and benefit for the City with specific attention on safety, compliance, facilities, and the functionality of all amenities and facilities through the effective management of funding from federal, state, and local allocations.

Ongoing Objectives:

- Continue to focus on safety improvements to the facility, compliance measures, grounds, and buildings.
- Development of a more economically beneficial area with the development and design of business-friendly facilities, services, and grounds.
- Expand the amenities available to airport patrons and transient visitors.
- Provide quality facilities and expanded services that invite a higher traffic flow to the airport and provide benefit to the city and visitors.
- Continue to balance both local and grant funding for the most effective expansions of airport facilities and improvements.

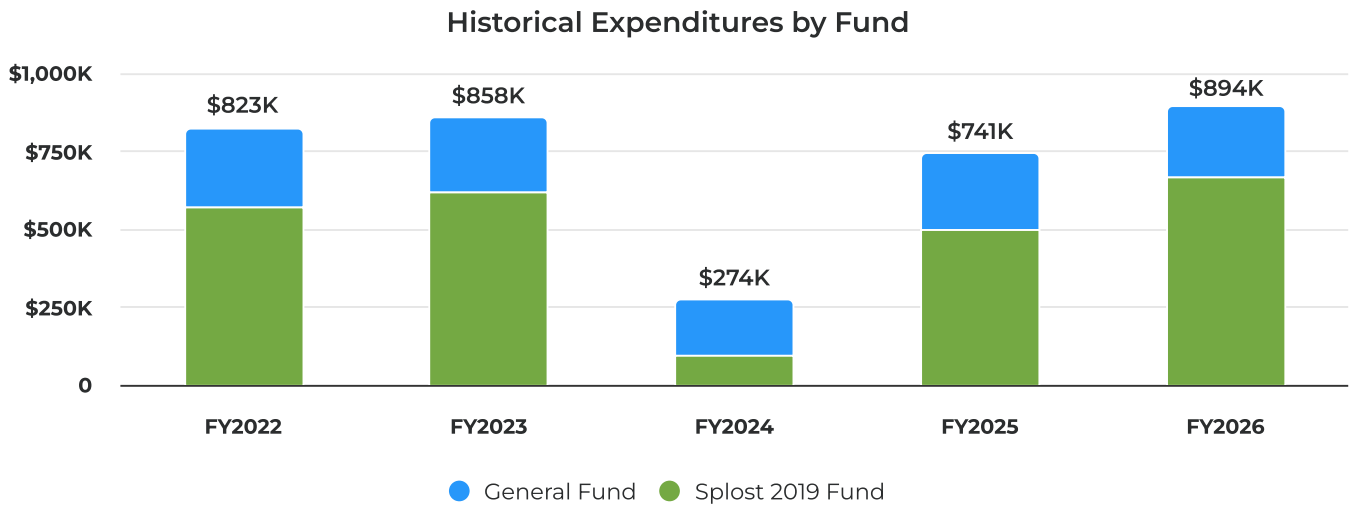
Performance Measures			
	FY2024	**FY2025**	**FY2026**
Provide new terminal building	100%	100%	Completed
Provide quality and safe taxiways by rehabilitation	85%	85%	85%
Provide an additional approach to the airport with the removal of obstructions as provided by DOT	50%	50%	75%

Expenditure Summary

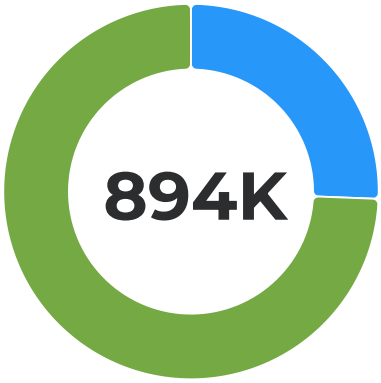


For budget year FY2026, the Airport's Department Historical Expenditures Budgeted amount increased to $894,132, representing a 20.6% rise from the previous year's budgeted amount of $741,427. This follows a significant decrease of 34.3% in the prior period. Overall, the FY2026 budget shows a notable recovery and increase in expenditures compared to the prior year's budget.

Expenditures by Fund



FY26 Expenditures by Fund



General Fund	**$229,132**	25.63%
Splost 2019 Fund	**$665,000**	74.37%

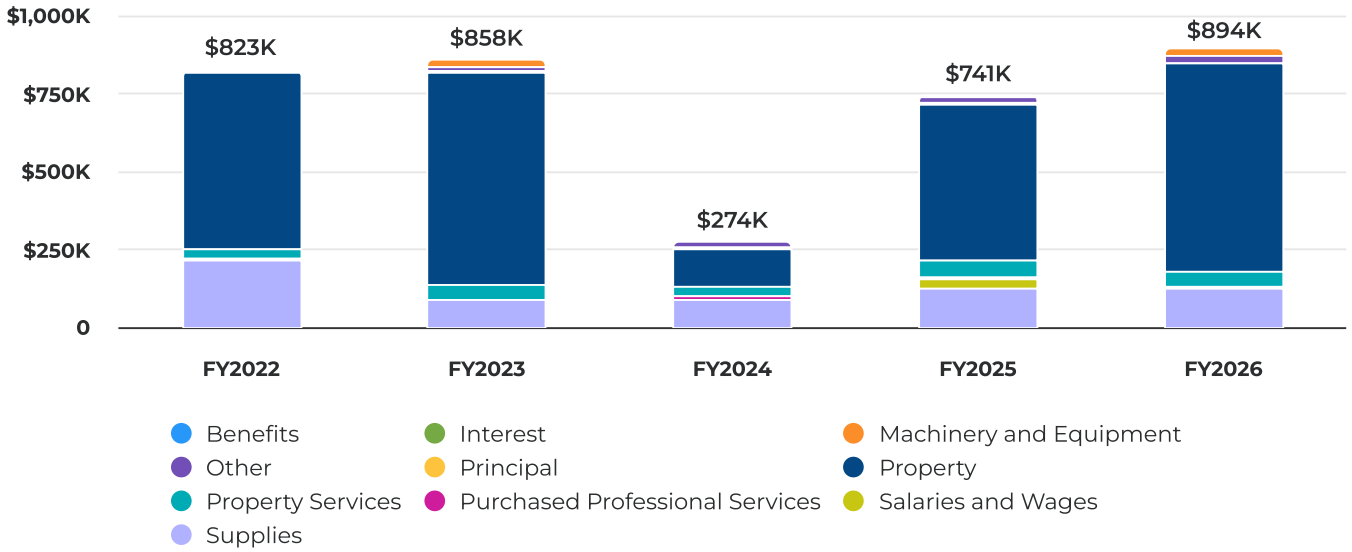
Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$252,896	$240,147	$181,317	$241,427	$229,132	-$12,295
Splost 2019 Fund	$570,566	$617,725	$92,399	$500,000	$665,000	$165,000
Total Expenditures	**$823,462**	**$857,873**	**$273,716**	**$741,427**	**$894,132**	**$152,705**

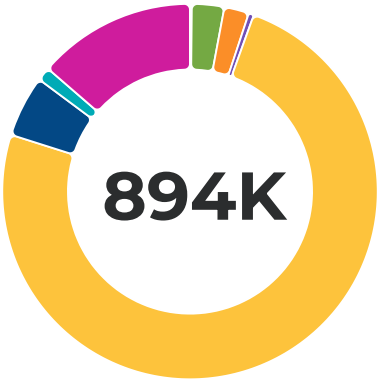
Expenditures by Department

Expenditures by Expense Object

Historical Expenditures by Expense Object 2



FY26 Expenditures by Expense Object

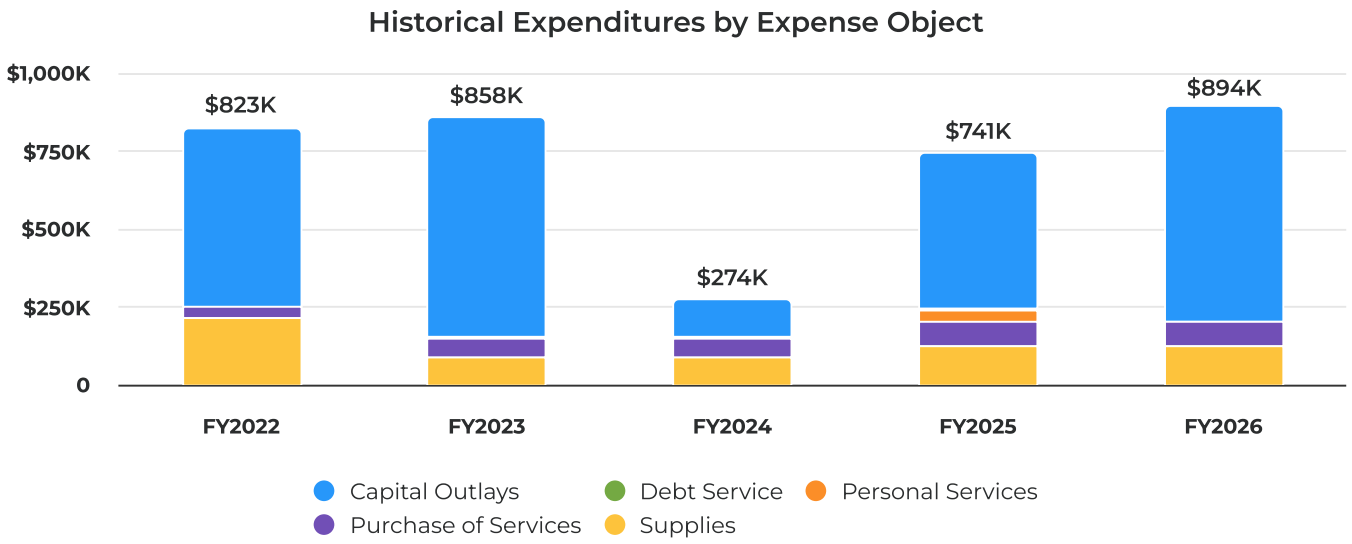


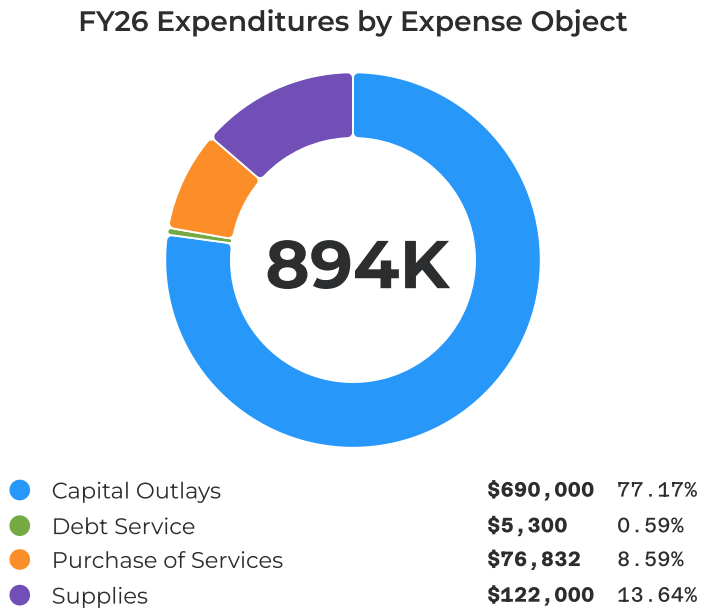
Interest	**$1,355**	0.15%
Machinery and Equipment	**$25,000**	2.80%
Other	**$19,082**	2.13%
Principal	**$3,945**	0.44%
Property	**$665,000**	74.37%
Property Services	**$47,250**	5.28%
Purchased Professional Services	**$10,500**	1.17%
Supplies	**$122,000**	13.64%

Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	-	-	-	$30,000	-	-$30,000
Benefits	-	-	-	$2,295	-	-$2,295
Purchased Professional Services	$6,604	-	$11,905	$10,500	$10,500	-
Property Services	$26,920	$52,734	$32,312	$52,750	$47,250	-$5,500
Other	$4,779	$11,345	$16,942	$19,082	$19,082	-
Supplies	$214,593	$85,138	$84,574	$121,500	$122,000	$500
Property	$570,566	$680,953	$122,691	$500,000	$665,000	$165,000
Machinery and Equipment	-	$22,160	-	-	$25,000	$25,000
Principal	-	$3,911	$3,945	$3,945	$3,945	-
Interest	-	$1,632	$1,348	$1,355	$1,355	-
Total Expenditures	**$823,462**	**$857,873**	**$273,716**	**$741,427**	**$894,132**	**$152,705**

Expenditures by Expense Object





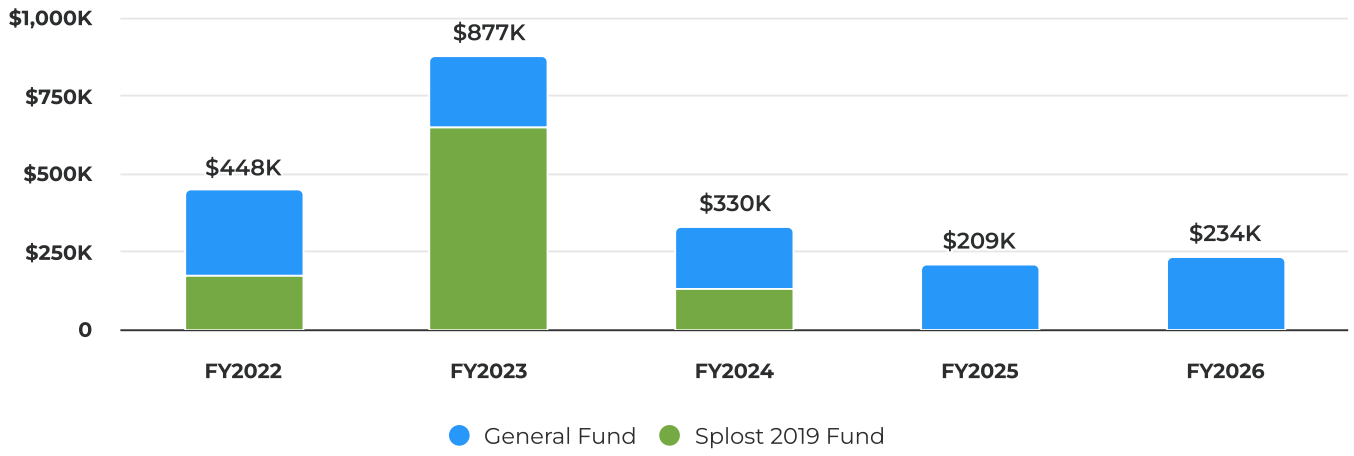
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Personal Services	-	-	-	$32,295	-	-100.00%
PART - TIME/TEMPORARY SALARIES	-	-	-	$30,000	-	-100.00%
SOCIAL SECURITY	-	-	-	$1,860	-	-100.00%
MEDICARE	-	-	-	$435	-	-100.00%
Purchase of Services	$38,303	$64,079	$61,159	$82,332	$76,832	-6.68%
PROFESSIONAL FEES	$6,400	-	-	$10,000	$10,000	0.00%

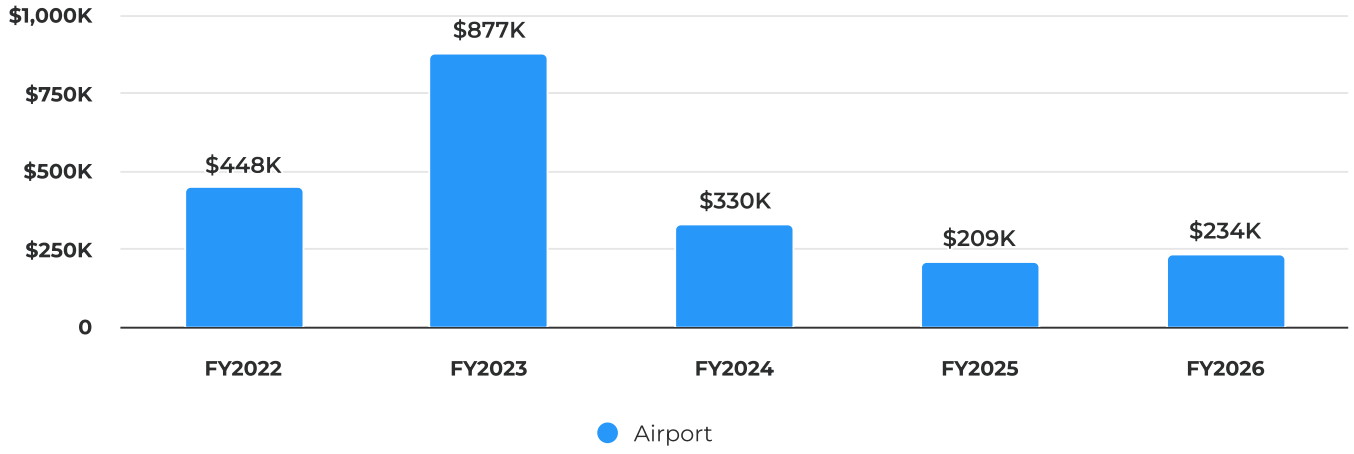
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
I/T SVCS - WEB DESIGN, ETC.	$204	-	-	$500	$500	0.00%
CUSTODIAL SVCS	-	-	$2,000	-	-	-
LAWN CARE & MAINTENANCE	$6,600	$7,000	$10,000	$10,500	$5,000	-52.38%
PEST CONTROL	$480	$480	$480	$500	$500	0.00%
EQUIPMENT REP & MAINT-OUTSIDE	$3,184	$2,584	$2,795	$3,500	$3,500	0.00%
VEHICLE REP & MAINT-OUTSID	-	$36	$44	$250	$250	0.00%
R & M BUILDINGS - OUTSIDE	$183	$1,809	$5,158	$2,000	$2,000	0.00%
MAINTENANCE CONTRACTS	$11,642	$12,192	$5,663	$16,000	$16,000	0.00%
R & M AIRPORT	$4,832	$28,633	$6,172	$20,000	$20,000	0.00%
GENERAL LIABILITY INSURANCE	$335	$7,259	$10,253	$12,582	$12,582	0.00%
COMMUNICATIONS	$1,369	$1,532	$3,544	$2,400	$2,400	0.00%
POSTAGE	$50	$100	$100	$100	$100	0.00%
ADVERTISING	$70	-	$359	$500	$500	0.00%
TRAVEL EXPENSE	-	$457	$1,104	$1,500	$1,500	0.00%
DUES/FEES	$905	$658	$780	$750	$750	0.00%
VEHICLE TAG & TITLE FEE	-	$52	$52	-	-	-
TRAINING & EDUCATION	$2,050	$1,287	$750	$1,000	$1,000	0.00%
LICENSES	-	-	-	$250	$250	0.00%
PROFESSINAL SERVICES	-	-	$11,905	-	-	-
Supplies	$214,593	$85,138	$84,574	$121,500	$122,000	0.41%
OFFICE SUPPLIES & EXPENSES	$21	$60	$2,055	$2,500	$2,500	0.00%
AUTO PARTS	$505	-	-	$250	$250	0.00%
CHEMICALS/PESTICIDES	-	$1,511	$1,822	-	-	-
EXPENDABLE FLUIDS	-	-	-	$250	$250	0.00%
TIRES	$522	-	-	$250	$250	0.00%
EQUIPMENT PARTS	-	$62	$466	$250	$250	0.00%
R & M BUILDINGS - INSIDE	$1,968	$1,851	$2,658	$1,500	$1,500	0.00%
AIRPORT EXPENSE	$28,184	$13,129	$10,447	$15,000	$15,000	0.00%
AUTO & TRUCK FUEL	-	-	-	$500	$500	0.00%
AIRPORT FUEL	$183,250	$68,416	$66,267	$100,000	$100,000	0.00%
FOOD	$41	$110	$740	$500	$1,000	100.00%
SMALL TOOLS & MINOR EQUIPMENT	$102	-	$118	$500	$500	0.00%
Capital Outlays	$570,566	$703,113	$122,691	$500,000	$690,000	38.00%
BUILDINGS	-	$18,227	$13,026	-	-	-
CONSTRUCTION IN PROGRESS	-	$45,000	$29,170	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
LEASED CAPITAL VEHICLES	-	$22,160	-	-	-	-
EQUIPMENT	-	-	-	-	$25,000	-
SITE IMPROVEMENTS	-	$7,658	-	-	-	-
CONSTRUCTION IN PROGRESS	$570,566	$610,068	$80,494	$500,000	$665,000	33.00%
Debt Service	-	$5,543	$5,293	$5,300	$5,300	0.00%
LEASE LIABILITY PRINCIPAL	-	$3,911	$3,945	$3,945	$3,945	0.00%
LEASE LIABILITY INTEREST	-	$1,632	$1,348	$1,355	$1,355	0.00%
Total Expenditures	**$823,462**	**$857,873**	**$273,716**	**$741,427**	**$894,132**	**20.60%**

Historical Revenues by Fund



Historical Revenues by Department



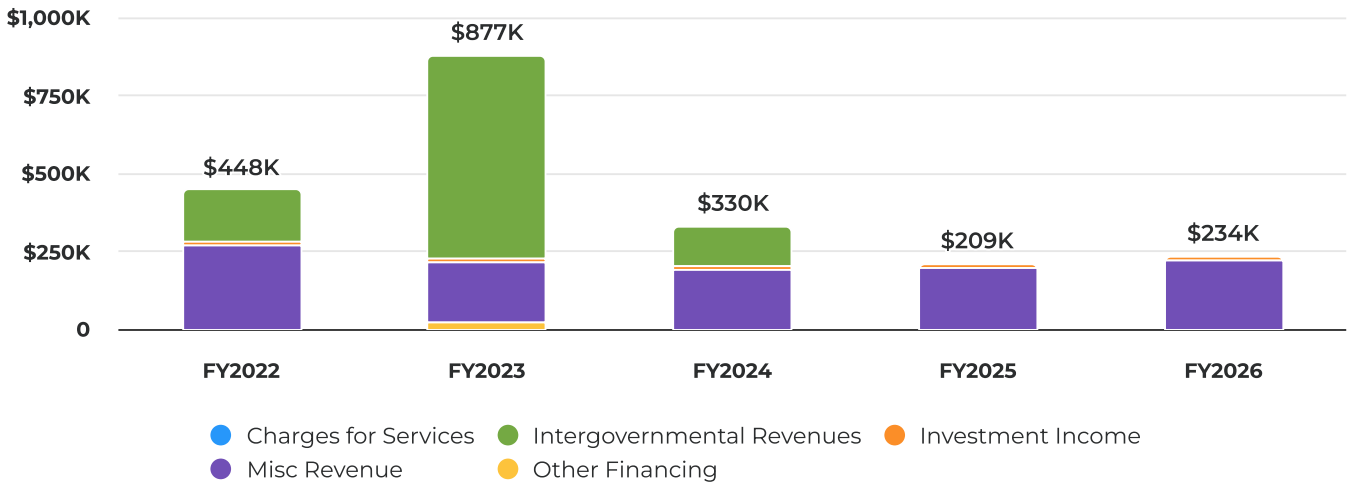
FY26 Revenues by Department



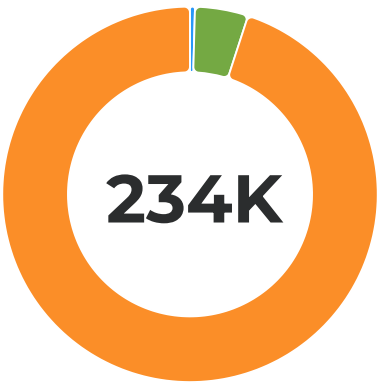
Airport	$234,066	100.00%

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services	$1,000	0.43%
Investment Income	$10,731	4.58%
Misc Revenue	$222,335	94.99%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Intergovernmental Revenues	$169,319	$648,309	$129,392	-	-	-
FED GRANT - AIRPORT	$169,319	$648,309	$129,392	-	-	-
Charges for Services	$1,005	$1,020	$1,020	$1,000	$1,000	0.00%
SANITATION FEES	$1,005	$1,020	$1,020	$1,000	$1,000	0.00%
Investment Income	$12,557	$13,049	$12,326	$11,554	$10,731	-7.12%
LEASE INT-HANGER ALCOVY	$1,912	$2,047	$2,006	$1,962	$1,916	-2.34%
LEASE INT-HANGER FAIRWEATHER	$2,030	$1,802	$1,337	$838	-	-100.00%
LEASE INT-HANGER L&M	$985	$1,066	$1,057	$1,047	$1,037	-0.96%
LEASE INT-HANGER WILLIAMS	$7,630	$8,134	$7,926	$7,707	$7,476	-3.00%
LEASE INT-HANGER FELLOWSHIP	-	-	-	-	$302	-
Misc Revenue	$265,528	$192,117	$187,115	$196,273	$222,335	13.28%
HANGER RENT	$69,333	$69,792	$75,280	$70,000	$75,000	7.14%
AIRPORT FUEL FEES	$170,447	$96,053	$86,487	$100,000	$100,000	0.00%
AIRPORT TIE DOWN FEES	$1,575	$2,100	$1,175	$2,100	$2,100	0.00%
HANGER ALCOVY-AMORT RENT REV	$1,585	$1,585	$1,585	$1,585	$1,585	0.00%
HANGER FAIRWEATHER-AMORT RENT REV	$14,938	$14,938	$14,938	$14,938	-	-100.00%
HANGER L&M-AMORT RENT REV	$673	$673	$673	$673	$673	0.00%
HANGER WILLIAMS-AMORT RENT REV	$6,977	$6,977	$6,977	$6,977	$6,977	0.00%
HANGER FELLOW-AMORT RENT REV	-	-	-	-	$36,000	-
Other Financing	-	$22,160	-	-	-	-
LEASE LIABILITY PROCEEDS	-	$22,160	-	-	-	-
Total Revenues	**$448,409**	**$876,656**	**$329,853**	**$208,827**	**$234,066**	**12.09%**

Buildings & Grounds

Department Director: Chris Croy



Expenditures include the library, community building as well as all City grounds and facilities.

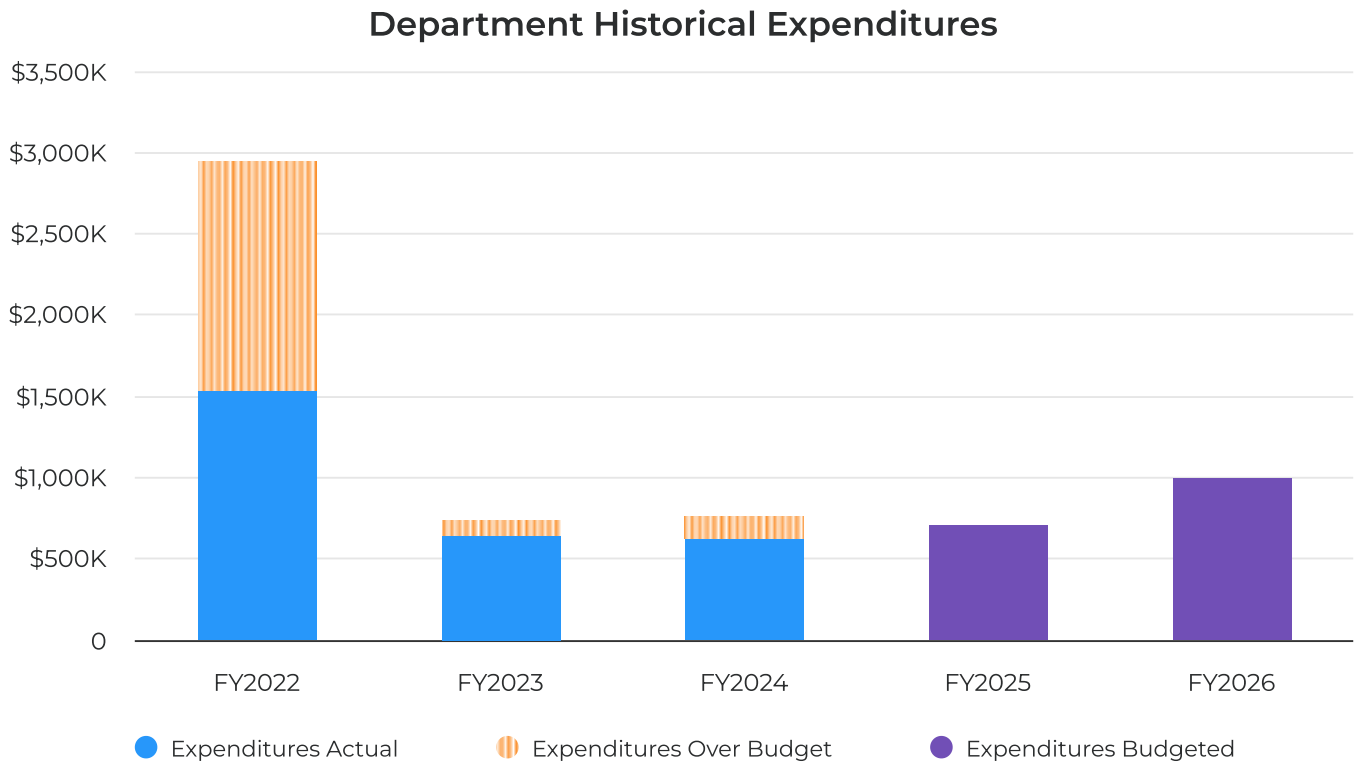
To maintain an exceptionally well-maintained appearance for citizens and visitors to the city with specific attention to safety, imagery, cleanliness, respectfulness, and functionality of all City buildings, facilities, grounds, airport, and downtown through an effective management of labor, money, and material.

Ongoing Objectives:

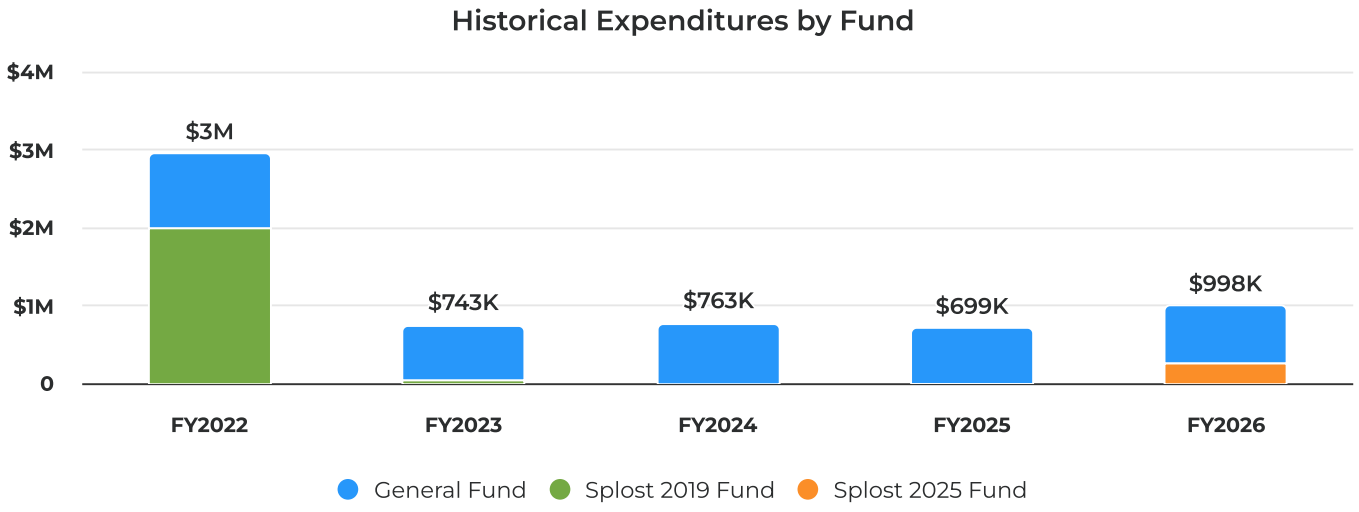
- Continue to provide efficient and high levels of service and maintenance of all City buildings, facilities, grounds, cemeteries, airport, sidewalks, and downtown areas.
- Provide the highest level of functionality and aesthetic appearance for all City buildings, facilities, grounds, cemeteries, airport, sidewalks, and downtown areas.
- Continue to balance both City and contractor labor for the most effective approach to the achievement of objectives for all City buildings, facilities, grounds, cemeteries, airport, and downtown.
- Effectively rehabilitate and create expansion opportunity for the Monroe Museum and Welcome Center to attract visitors and to Monroe and the downtown areas.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Provide a high level of service & maintenance to all city facilities	100%	100%	100%
Install new signage coming into the City	50%	75%	75%
Visitor Center and Museum exterior restoration	75%	100%	Completed
Visitors Center interior improvements		60%	75%
City Hall Chiller & Generator replacement	35%	80%	100%

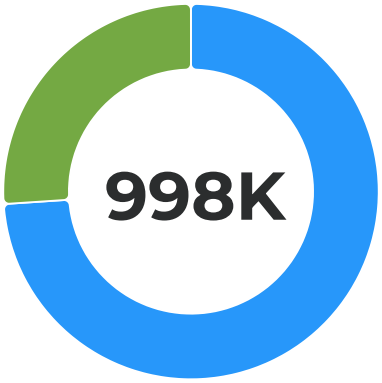
Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund	**$737,721**	73.94%
Splost 2025 Fund	**$260,000**	26.06%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$949,039	$715,899	$762,906	$699,019	$737,721	$38,702
Splost 2019 Fund	$1,994,016	$27,511	-	-	-	-
Splost 2025 Fund	-	-	-	-	$260,000	$260,000
Total Expenditures	**$2,943,056**	**$743,410**	**$762,906**	**$699,019**	**$997,721**	**$298,702**

Expenditures by Department

FY26 Expenditures by Department

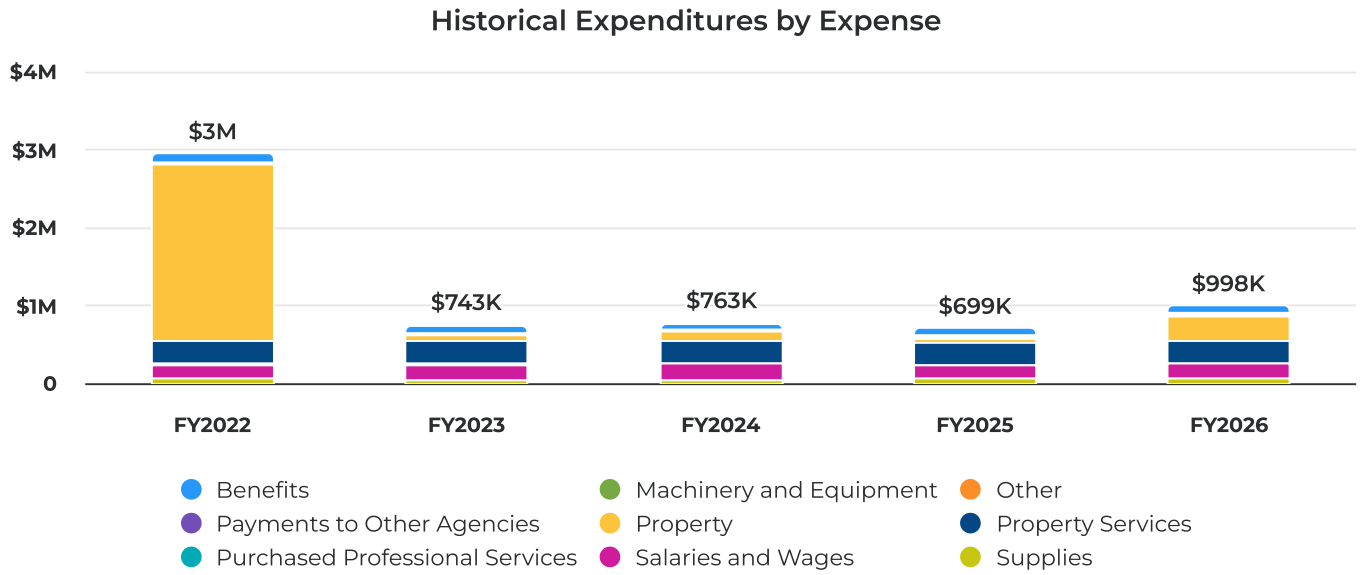


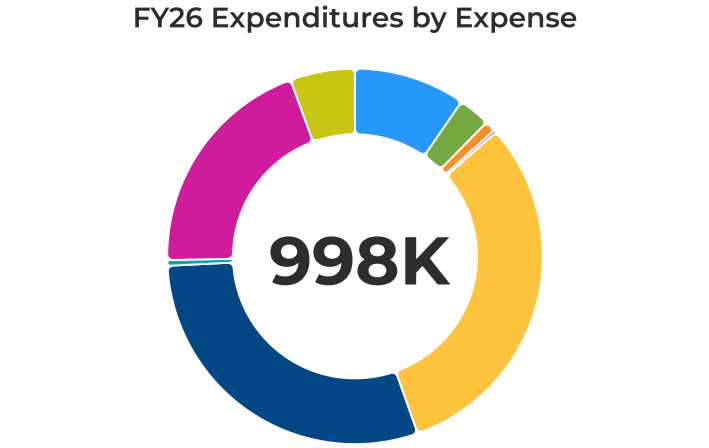
Bldgs & Grounds	**$997,721**	100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Bldgs & Grounds	$2,943,056	$743,410	$762,906	$699,019	$997,721	$298,702
Total Expenditures	**$2,943,056**	**$743,410**	**$762,906**	**$699,019**	**$997,721**	**$298,702**

Expenditures by Expense Object 2



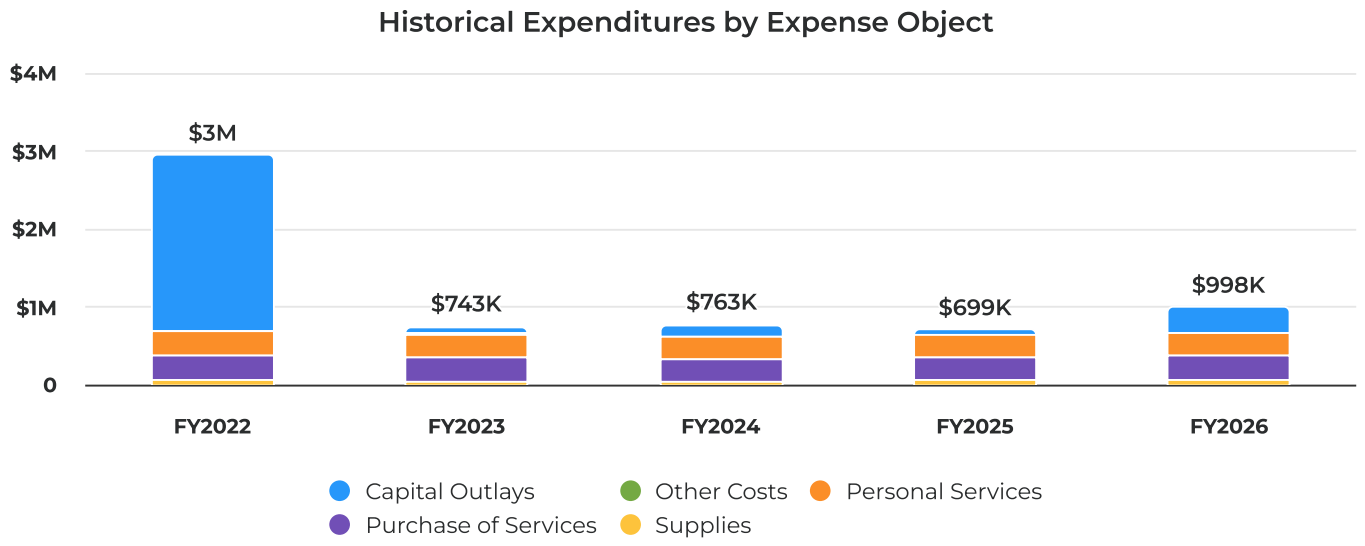


Benefits	**$95,830**	9.60%
Machinery and Equipment	**$27,500**	2.76%
Other	**$9,151**	0.92%
Payments to Other Agencies	**$2,500**	0.25%
Property	**$310,000**	31.07%
Property Services	**$295,250**	29.59%
Purchased Professional Services	**$5,000**	0.50%
Salaries and Wages	**$196,840**	19.73%
Supplies	**$55,650**	5.58%

Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$184,331	$200,280	$219,725	$182,508	$196,840	$14,332
Benefits	$123,138	$103,311	$71,418	$94,710	$95,830	$1,120
Purchased Professional Services	$5,525	$11,295	-	$5,000	$5,000	-
Property Services	$310,386	$283,148	$281,095	$290,250	$295,250	$5,000
Other	$7,545	$7,312	$9,645	$9,151	$9,151	-
Supplies	$53,937	$39,990	$32,929	$49,650	$55,650	$6,000
Property	$2,250,971	$78,904	$123,308	$50,000	$310,000	$260,000
Machinery and Equipment	-	$12,500	$14,716	$15,250	$27,500	$12,250
Payments to Other Agencies	$7,223	$6,668	$10,069	$2,500	$2,500	-
Total Expenditures	**$2,943,056**	**$743,410**	**$762,906**	**$699,019**	**$997,721**	**$298,702**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Capital Outlays	**$337,500**	33.83%
Other Costs	**$2,500**	0.25%
Personal Services	**$292,670**	29.33%
Purchase of Services	**$309,401**	31.01%
Supplies	**$55,650**	5.58%

Expenditures by Expense Object

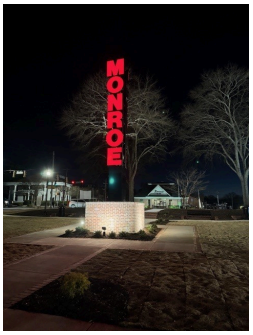
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$307,468	$303,591	$291,143	$277,218	$292,670	$15,452
REGULAR SALARIES	$154,236	$161,782	$180,436	$147,508	$161,840	$14,332
OVERTIME SALARIES	$30,094	$38,498	$39,289	$35,000	$35,000	-
GROUP INS	$75,420	$56,837	$32,408	$52,000	$52,000	-
SOCIAL SECURITY	$11,087	$11,769	$12,913	$9,150	$10,040	$890
MEDICARE	$2,593	$2,752	$3,020	$2,140	$2,350	$210
GMEBS-RETIREMENT CONTRIBUTION	$33,228	$30,320	$22,579	$28,980	$29,000	$20
WORKERS COMP INSURANCE	-	$867	-	$1,500	$1,500	-
MEDICAL EXAMS	$181	$242	$97	$200	$200	-
EMPLOYEE ASSISTANCE PROGRAM	$98	$82	$82	$140	$140	-
WALTON ATHLETIC MEMBERSHIP	$530	$443	$320	$600	$600	-
Purchase of Services	$323,456	$301,755	$290,740	$304,401	$309,401	$5,000
PROFESSIONAL SERVICES	-	$11,295	-	$5,000	$5,000	-
LAWN CARE & MAINTENANCE	$227,763	$244,820	$256,113	$235,000	$235,000	-
PEST CONTROL	$4,299	$3,233	$3,930	$3,000	$3,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$2,534	-	$6,071	$5,000	$10,000	$5,000
VEHICLE REP & MAINT-OUTSID	-	-	$220	$500	$500	-
R & M BUILDINGS - OUTSIDE	$13,502	$8,439	$4,409	$7,500	$7,500	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
MAINTENANCE CONTRACTS	$14,272	$16,174	$1,458	$18,000	$18,000	-
PARKS & GROUNDS R&M OUTSIDE	$43,954	$1,157	$1,277	$1,000	$1,000	-
LANDSCAPING R & M - OUTSIDE	-	$5,900	-	-	-	-
R&M BLDG - OLD CITY HALL OUTSIDE	$2,946	$848	$1,273	$2,500	$2,500	-
R&M BLDG - PLAYHOUSE	$965	$2,378	$899	$2,500	$2,500	-
SIDEWALK R & M - OUTSIDE	-	-	$4,800	$15,000	$15,000	-
STORAGE BLDG RENT	-	-	$480	-	-	-
EQUIPMENT RENTAL	$152	$199	$166	$250	$250	-
GENERAL LIABILITY INSURANCE	$677	$4,454	$8,114	$7,451	$7,451	-
COMMUNICATIONS	$562	$731	$1,431	$1,000	$1,000	-
POSTAGE	$202	$100	$100	$250	$250	-
ADVERTISING	$3,795	$197	-	$200	$200	-
VEHICLE TAG & TITLE FEE	$21	-	-	-	-	-
TRAINING & EDUCATION	$2,289	$150	-	$250	$250	-
CONTRACT LABOR	-	$1,680	-	-	-	-
PROFESSIONAL SERVICES	$5,525	-	-	-	-	-
Supplies	$53,937	$39,990	$32,929	$49,650	$55,650	$6,000
OFFICE SUPPLIES & EXPENSES	$46	$252	-	$100	$100	-
AUTO PARTS	$1,893	$2,566	$892	$2,500	$2,500	-
CHEMICALS/PESTICIDES	$3,934	$756	$2,587	$2,500	$2,500	-
DAMAGE CLAIMS	-	-	$1,820	-	-	-
EXPENDABLE FLUIDS	$24	$54	-	$500	$500	-
SAFETY/MEDICAL SUPPLIES	$150	$471	$431	$750	$750	-
SIGNAGE & MATERIALS	$422	-	-	$500	$500	-
TIRES	$2,748	$2,023	-	$2,500	$2,500	-
UNIFORM EXPENSE	$2,635	$2,952	$2,036	$2,800	$2,800	-
JANITORIAL SUPPLIES	$11,133	$2,406	$1,307	$2,500	$2,500	-
COMPUTER EQUIP NON-CAPITAL	-	$900	-	-	-	-
EQUIPMENT PARTS	$3,264	$2,562	$4,937	$3,000	$5,000	$2,000
R & M BUILDINGS - INSIDE	$2,424	$7,758	$7,536	$6,000	$10,000	$4,000
PARKS & GROUNDS R&M INSIDE	$6,969	$3,223	$839	$2,500	$2,500	-
LANDSCAPING R & M - INSIDE	$509	$120	$1,312	$500	$500	-
R&M BLDG - OLD CITY HALL INSIDE	-	-	-	$500	$500	-
AUTO & TRUCK FUEL	$14,047	$9,876	$6,762	$11,000	$11,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
FOOD	$56	$388	-$993	$1,000	$1,000	-
SMALL TOOLS & MINOR EQUIPMENT	$2,146	$3,685	$2,950	$10,000	$10,000	-
HAND TOOLS	$1,331	-	$515	$500	$500	-
UNIFORM RENTAL	$207	-	-	-	-	-
Capital Outlays	$2,250,971	$91,404	$138,024	$65,250	$337,500	$272,250
SITE IMPROVEMENTS	$13,936	-	-	-	-	-
BUILDINGS	$12,700	$11,485	$8,600	$50,000	$50,000	-
CONSTRUCTION IN PROGRESS	$235,844	$39,909	$114,708	-	-	-
EQUIPMENT	-	$12,500	$14,716	$15,250	$27,500	$12,250
CONSTRUCTION IN PROGRESS	$1,988,491	$27,511	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	$260,000	$260,000
Other Costs	$7,223	$6,668	$10,069	$2,500	$2,500	-
ART GUILD	$7,223	$3,848	$9,788	$2,500	$2,500	-
LIBRARY	-	$2,820	$281	-	-	-
Total Expenditures	**$2,943,056**	**$743,410**	**$762,906**	**$699,019**	**$997,721**	**$298,702**

Central Services

Department Director: Chris Croy



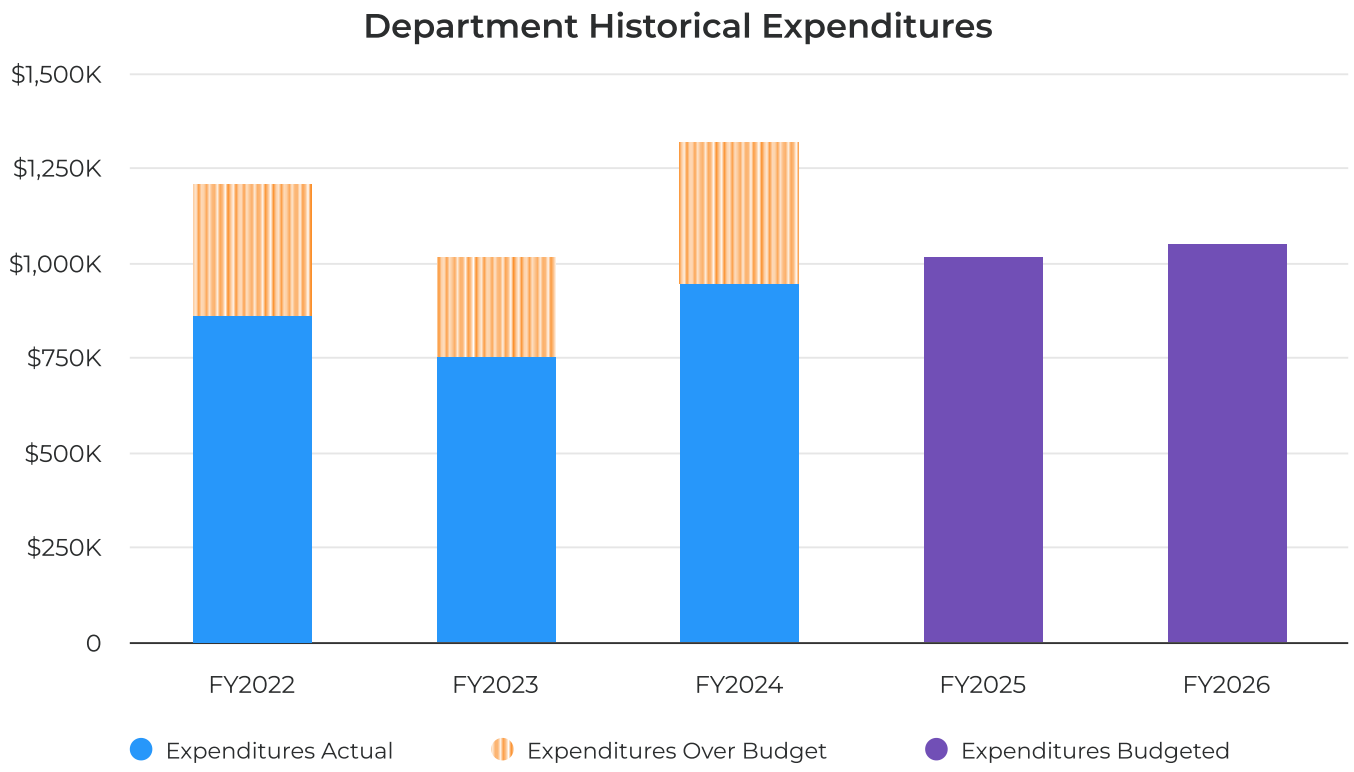
To maintain an exemplary department focused on filling the service delivery areas within the city. This department is to consolidate those areas in the city that function for all other areas such as information technology (IT), procurement, marketing, project management, parks, buildings and facilities maintenance, contracts, real estate and other areas across the city.

Ongoing Objectives:

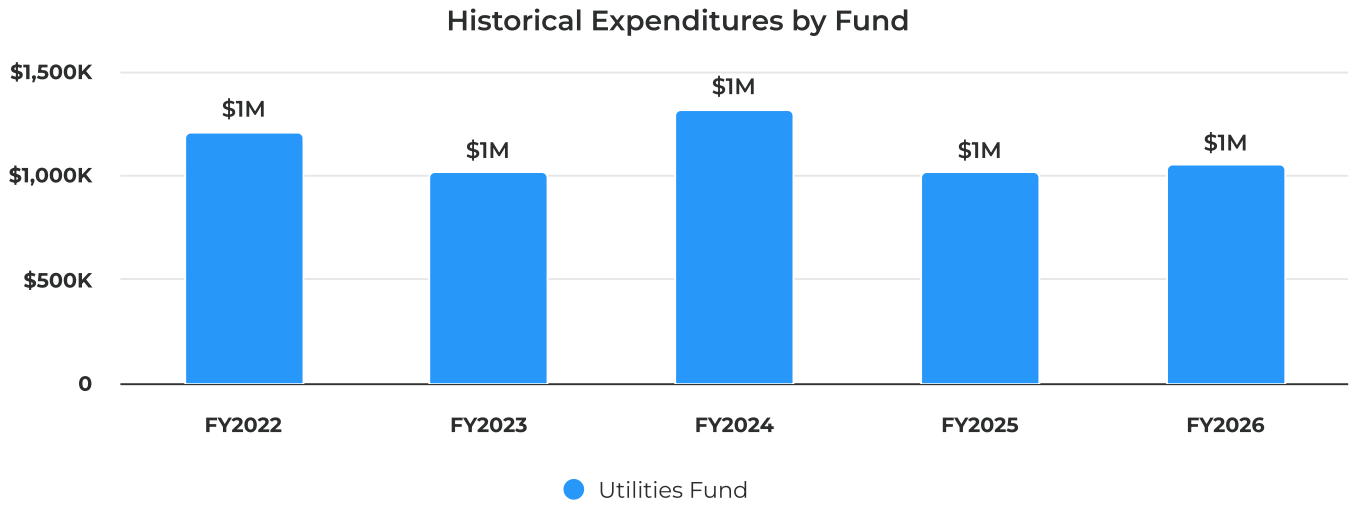
- Continue to provide efficient and high levels of service to all areas of involvement within the city, and for citizens.
- Constantly explore and provide additional assistance to all areas of city operations across departments and divisions to realize better efficiencies and cost savings.
- Continue to leverage funding to create improvements across all areas of the city and to help by providing area expertise and assistance to allow for the better functioning of all areas of impact.
- Provide the best overall value when procuring goods and services, while ensuring the purchasing activities of the City of Monroe are conducted with the highest level of professionalism.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Maintain cyber security throughout the City networks, along with employee testing	100%	100%	100%
Provide an efficient purchase process for the acquisition of materials, supplies, equipment, and services throughout the city	100%	100%	100%

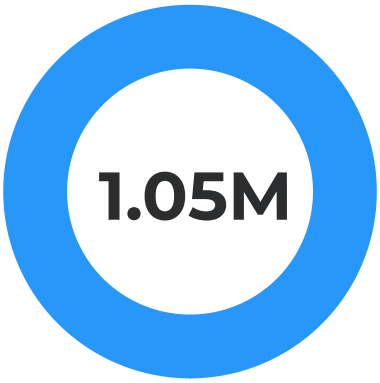
Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



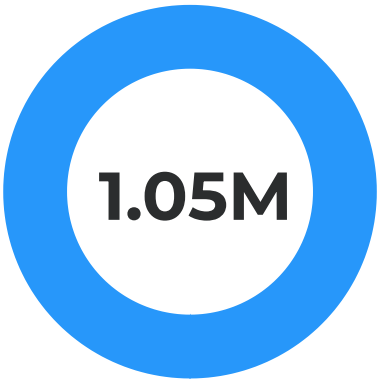
Utilities Fund	**$1,049,502**	100.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Utilities Fund	$1,209,076	$1,012,724	$1,318,942	$1,014,106	$1,049,502	$35,396
Total Expenditures	**$1,209,076**	**$1,012,724**	**$1,318,942**	**$1,014,106**	**$1,049,502**	**$35,396**

Expenditures by Department

FY26 Expenditures by Department

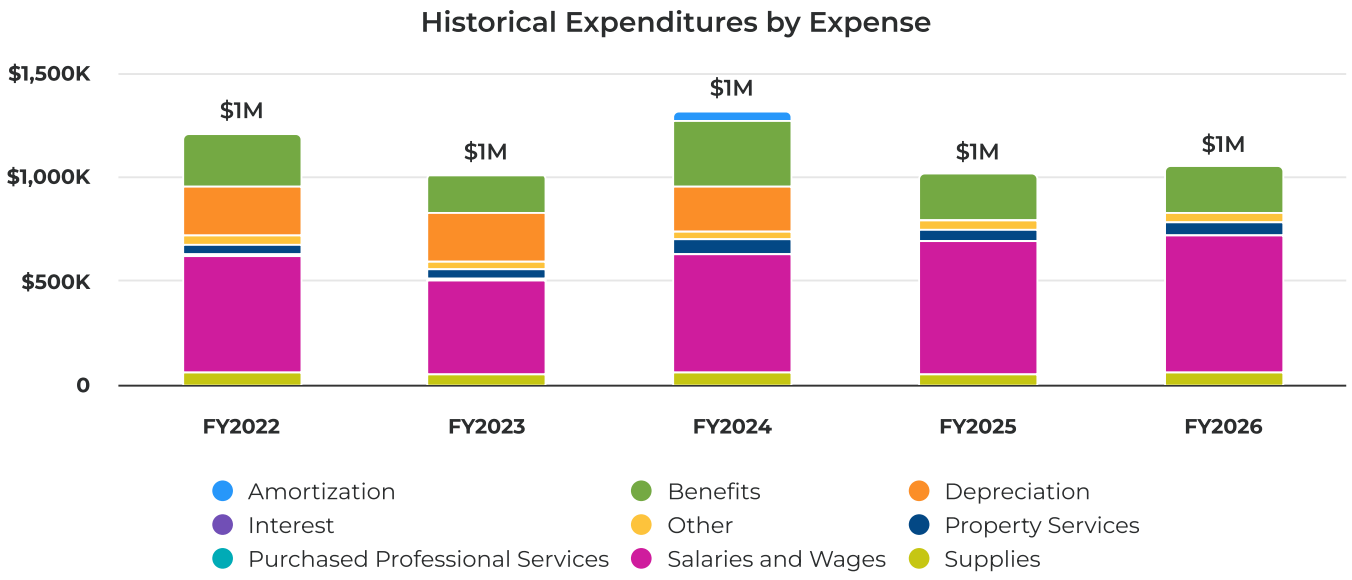


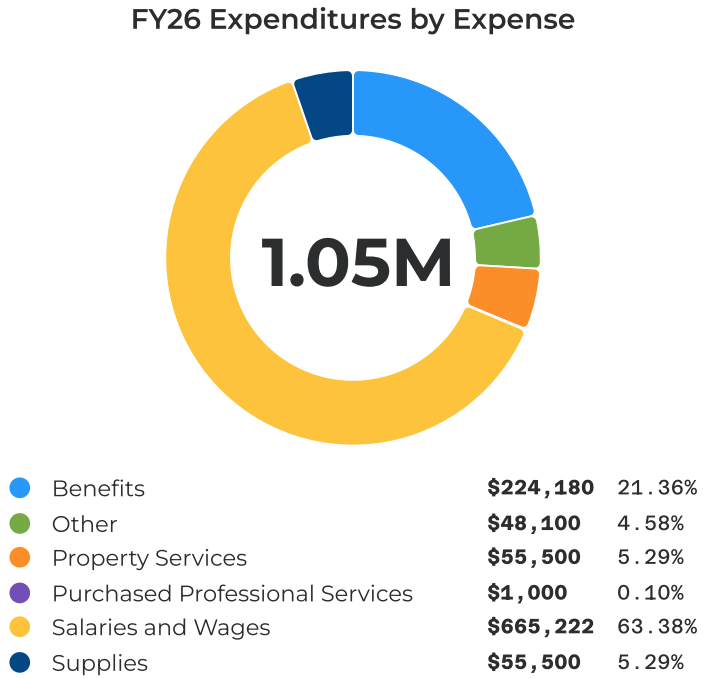
Central Services - Util	**$1,049,502**	100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Central Services - Util	$1,209,076	$1,012,724	$1,318,942	$1,014,106	$1,049,502	$35,396
Total Expenditures	**$1,209,076**	**$1,012,724**	**$1,318,942**	**$1,014,106**	**$1,049,502**	**$35,396**

Expenditures by Expense Object 2



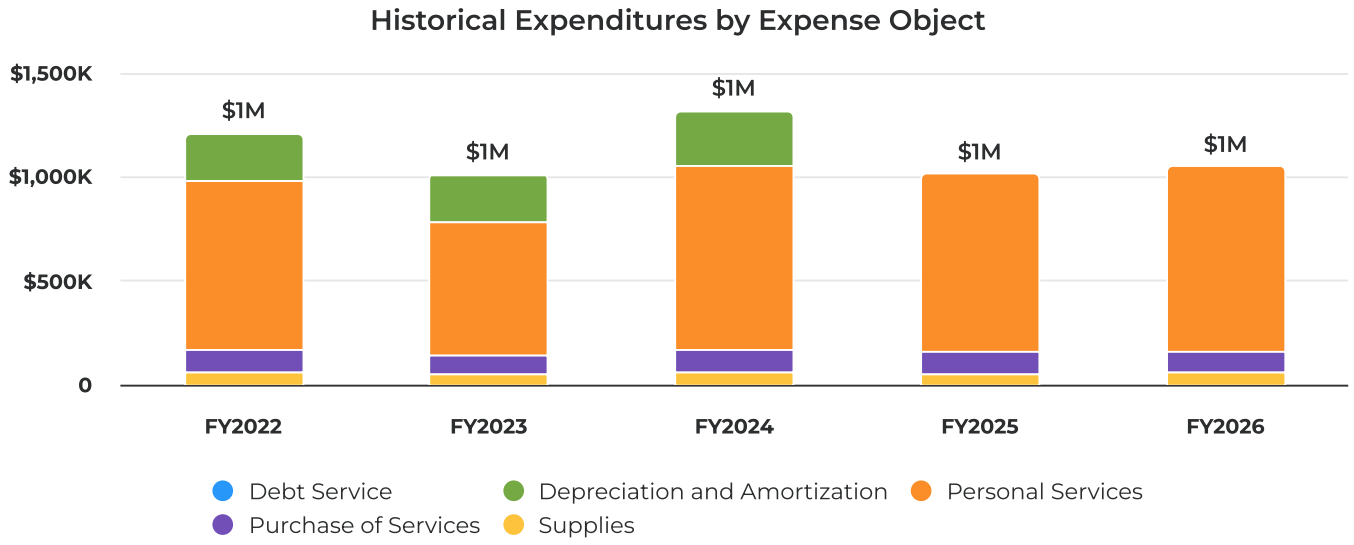


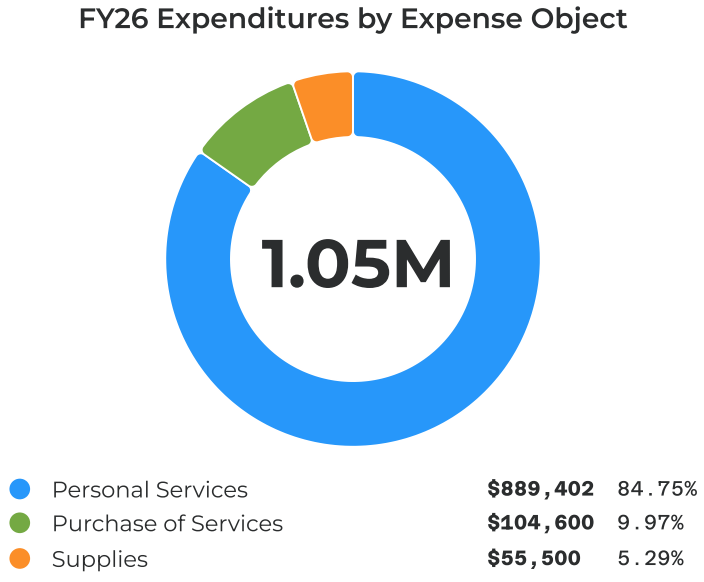
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$559,210	$455,103	$567,658	$635,065	$665,222	$30,157
Benefits	$255,878	$186,019	$314,970	$221,841	$224,180	$2,339
Purchased Professional Services	$6,280	$5,228	$6,172	$1,000	$1,000	-
Property Services	$45,909	$53,366	$68,692	$55,500	$55,500	-
Other	$48,721	$33,742	$34,205	$48,100	$48,100	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Supplies	$62,366	$45,955	$57,380	$52,600	$55,500	$2,900
Depreciation	$230,712	$228,653	$215,799	-	-	-
Amortization	-	$3,844	$49,734	-	-	-
Interest	-	$815	$4,332	-	-	-
Total Expenditures	**$1,209,076**	**$1,012,724**	**$1,318,942**	**$1,014,106**	**$1,049,502**	**$35,396**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$815,087	$641,122	$882,628	$856,906	$889,402	$32,496
REGULAR SALARIES	$513,051	$431,342	$545,149	$605,065	$635,222	$30,157
PART - TIME/TEMPORARY SALARIES	$6,963	$1,567	-	-	-	-
OVERTIME SALARIES	$39,195	$22,194	$22,509	$30,000	$30,000	-
GROUP INS	$146,149	$90,504	$204,410	$110,500	$110,500	-
SOCIAL SECURITY	$33,483	$27,283	$34,329	$37,515	$39,400	$1,885
MEDICARE	$7,830	$6,381	$7,035	$8,775	$9,210	$435
GMEBS-RETIREMENT CONTRIBUTION	$66,456	$60,640	$67,736	$61,581	$61,600	$19
WORKERS COMP INSURANCE	$505	-	-	$1,500	$1,500	-
MEDICAL EXAMS	$217	$182	$267	$150	$150	-
EMPLOYEE ASSISTANCE PROGRAM	$177	$144	$232	$1,020	$1,020	-
WALTON ATHLETIC MEMBERSHIP	$1,061	$885	$960	$800	$800	-
Purchase of Services	$100,909	$92,336	$109,069	$104,600	$104,600	-
I/T SVCS - WEB DESIGN, ETC.	$6,280	$5,090	$6,172	$1,000	$1,000	-
CONSULTING - TECHNICAL	-	$139	-	-	-	-
HOLIDAY EVENTS	$4,993	$12,739	$8,030	$10,000	$10,000	-
EQUIPMENT REP & MAINT-OUTSIDE	-	-	$20	$250	$250	-
VEHICLE REP & MAINT-OUTSID	-$2,937	$3,004	$11,646	$5,000	$5,000	-
R & M SYSTEM - OUTSIDE	$1,523	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	$500	$2,090	$480	-	-	-
MAINTENANCE CONTRACTS	$41,460	$35,089	$47,949	$40,000	$40,000	-
EQUIPMENT RENTAL	$370	$445	$567	$250	$250	-
COMMUNICATIONS	$10,299	$12,282	$8,876	$15,000	$12,000	-$3,000
POSTAGE	$14	-	-	-	-	-
ADVERTISING	$40	-	$690	-	-	-
EVENTS	$1,722	$1,806	$2,873	$5,500	$5,500	-
TRAVEL EXPENSE	$1,091	$1,890	$1,996	$6,000	$6,000	-
DUES/FEES	$1,312	$1,486	$1,701	$2,500	$2,500	-
VEHICLE TAG & TITLE FEE	$3	$22	-	$100	$100	-
TRAINING & EDUCATION	$13,659	$12,016	$9,077	$9,000	$12,000	$3,000
CONTRACT LABOR	$20,581	$4,240	$8,993	$10,000	$10,000	-
Supplies	$62,366	$45,955	$57,380	$52,600	$55,500	$2,900
OFFICE SUPPLIES & EXPENSES	$1,862	$3,941	$5,381	$3,500	$6,000	$2,500
FURNITURE < 5,000	-	-	$862	$1,500	$1,500	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
AUTO PARTS	$3,228	$3,311	$3,950	$2,500	$2,500	-
EXPENDABLE FLUIDS	$5	$784	-	$750	$750	-
SAFETY/MEDICAL SUPPLIES	-	$241	-	$750	$750	-
TIRES	$3,355	$513	$2,715	$2,500	$2,500	-
UNIFORM EXPENSE	$4,359	$3,736	$2,655	$5,600	$6,000	$400
JANITORIAL SUPPLIES	$5,616	$2,010	$1,172	$2,500	$2,500	-
COMPUTER EQUIP NON-CAPITAL	$15,211	$13,162	$15,526	$15,000	$15,000	-
EQUIPMENT PARTS	$344	$1,074	$1,606	$1,000	$1,000	-
R & M BUILDINGS - INSIDE	$2,811	$329	$2,900	-	-	-
AUTO & TRUCK FUEL	$10,672	$13,284	$6,587	$12,500	$12,500	-
FOOD	$1,718	$1,935	$2,599	$2,500	$2,500	-
SMALL TOOLS & MINOR EQUIPMENT	$8,179	$523	$6,873	$1,000	$1,000	-
SMALL OPERATING SUPPLIES	$5,007	$1,112	$1,061	$1,000	$1,000	-
EMERGENCY PREP SUPPLIES	-	-	$3,492	-	-	-
Depreciation and Amortization	$230,712	$232,497	$265,533	-	-	-
DEPRECIATION EXPENSE	$230,712	$228,653	$215,799	-	-	-
AMORT EXP RIGHT TO USE ASSET	-	$3,844	$49,734	-	-	-
Debt Service	-	$815	$4,332	-	-	-
LEASE LIABILITY INTEREST	-	$815	$4,332	-	-	-
Total Expenditures	**$1,209,076**	**$1,012,724**	**$1,318,942**	**$1,014,106**	**$1,049,502**	**$35,396**

Code & Inspections

Code Director: Patrick Kelley



Revenues are primarily from alcohol license fees & building permit fees.

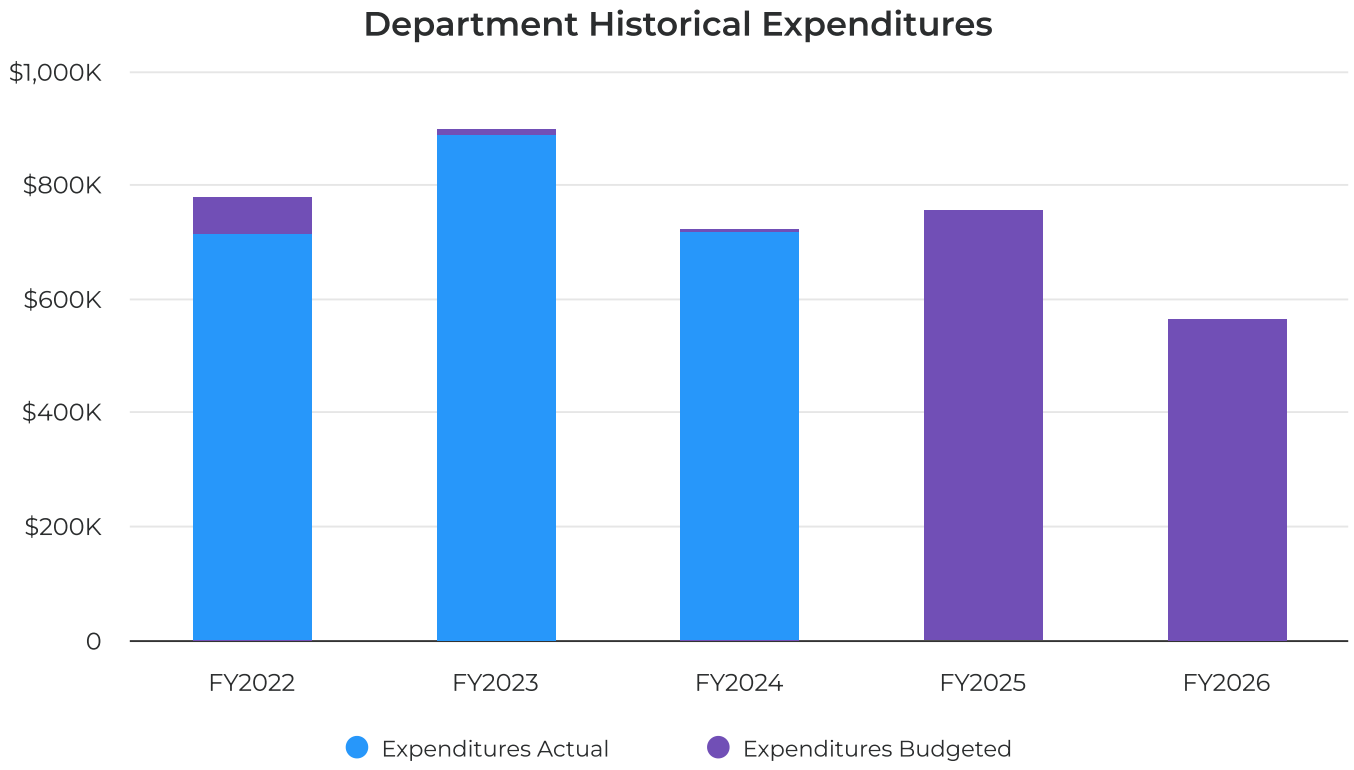
The Code & Inspections Department is in charge of development & code enforcement for the City of Monroe. The department is also responsible for building inspections. The department issues all building-related permits and the associated activities as they relate to the permits being issued. These activities 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.

Ongoing Objectives:

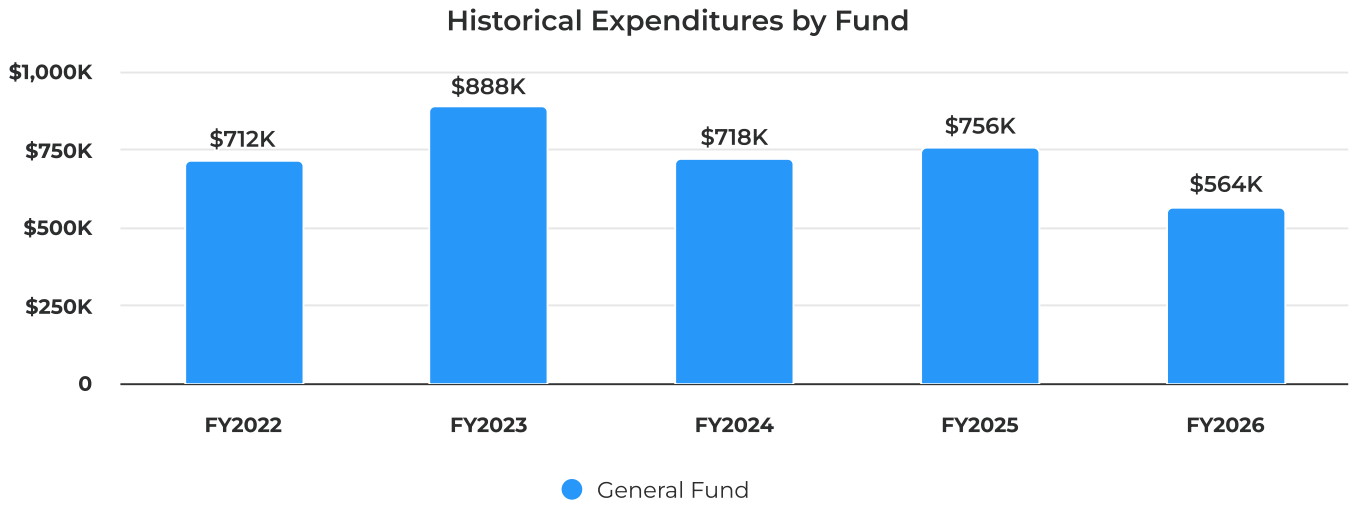
- To ensure the standards and codes as set forth by the City of Monroe for safety, health and public welfare are implemented and maintained by ensuring and facilitating the design, construction, quality of materials, use and occupancy, and location of all buildings and structures within Monroe in compliance with applicable codes.
- To maintain efforts on tax and business license compliance.
- To modify ordinances to better reflect the current business growth and pursue greater compliance within the residential areas regarding quality of life for our citizens.
- To provide, through revisions of the existing ordinances, development and building codes, a more consistent, simple and cohesive implementation of the regulations of the City.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Implement new business license fees	100%	100%	100%
Hire and train a new licensing clerk	100%	100%	completed
Assist in acquisitions for future potential city projects	100%	100%	100%
Facilitate rehabilitation, demolitions and new construction with developers, non-profits and owners.	75%	75%	75%
Participate and ensure the successful implementation of the new Formed Based Zoning Amendments.	100%	100%	100%

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund **$563,732** 100.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$711,626	$888,132	$717,594	$755,505	$563,732	-$191,773
Total Expenditures	**$711,626**	**$888,132**	**$717,594**	**$755,505**	**$563,732**	**-$191,773**

Expenditures by Department

FY26 Expenditures by Department

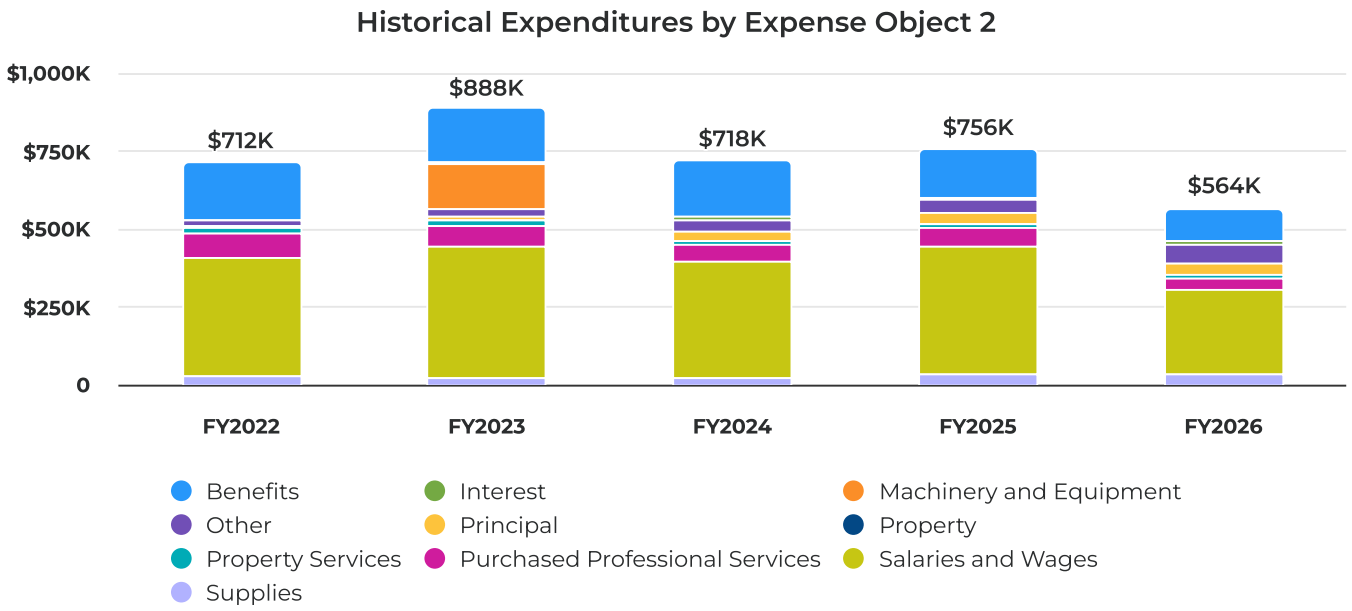


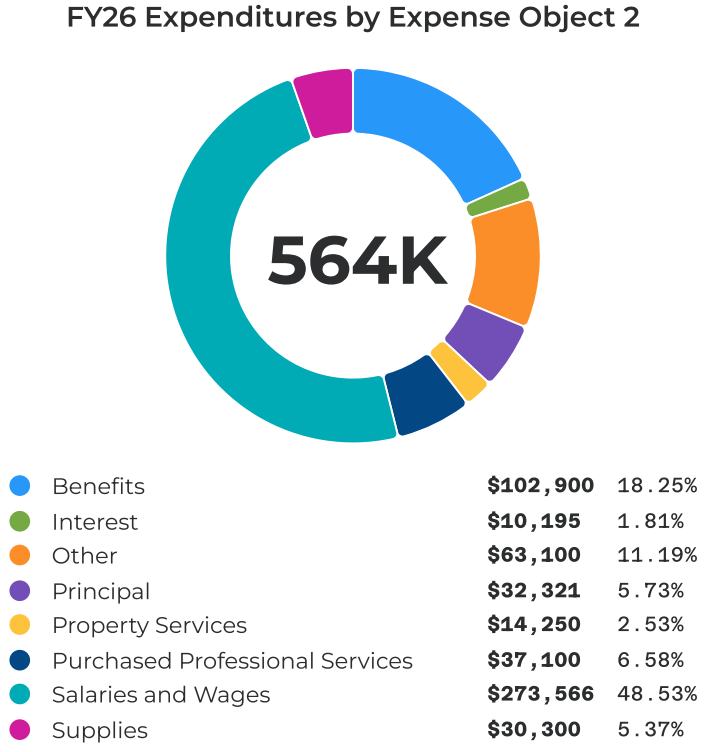
Code & Inspections **$563,732** 100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Code & Inspections	$711,626	$888,132	$717,594	$755,505	$563,732	-$191,773
Total Expenditures	**$711,626**	**$888,132**	**$717,594**	**$755,505**	**$563,732**	**-$191,773**

Expenditures by Expense Object 2



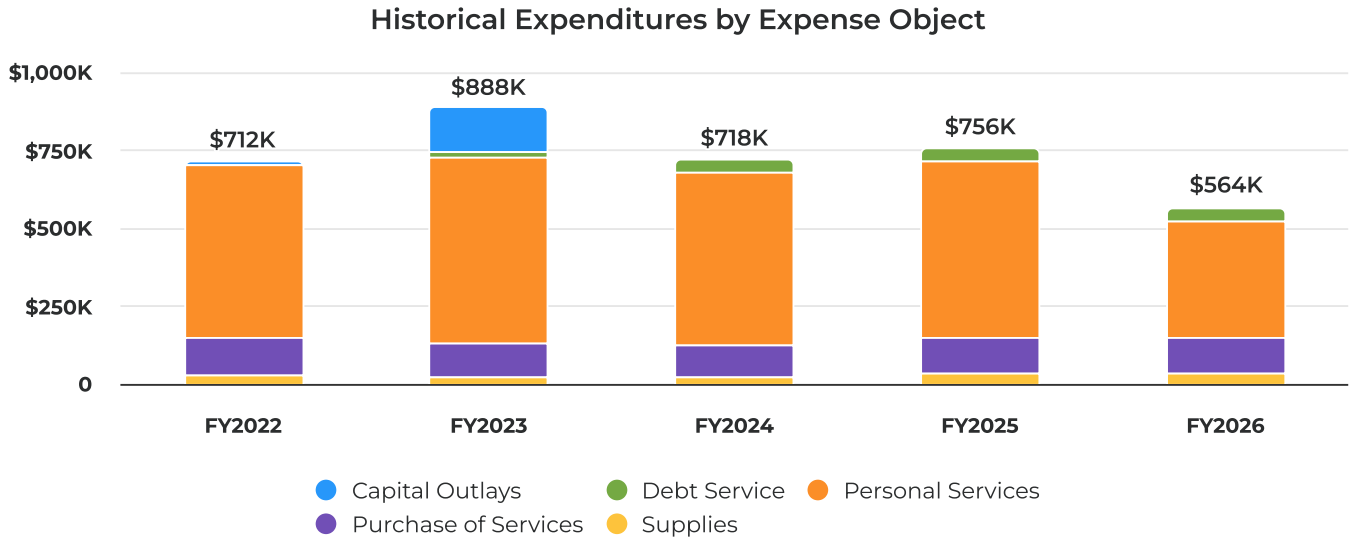


Expenditures by Expense Object 2

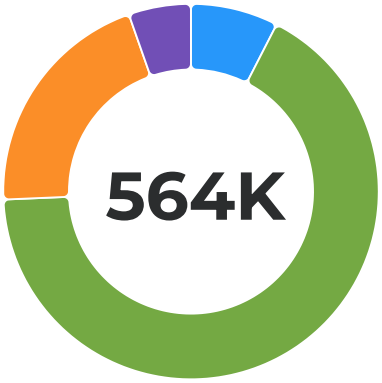
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$376,039	$420,915	$372,668	$411,560	$273,566	-$137,994
Benefits	$181,653	$177,093	$178,469	$154,179	$102,900	-$51,279

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Purchased Professional Services	$82,482	$63,145	$55,707	$60,100	$37,100	-$23,000
Property Services	$16,237	$17,740	$12,130	$14,250	$14,250	-
Other	$18,537	$25,203	$37,016	$42,600	$63,100	$20,500
Supplies	$28,412	$22,726	$19,084	$30,300	$30,300	-
Property	$8,266	-	-	-	-	-
Machinery and Equipment	-	$146,107	-	-	-	-
Principal	-	$12,364	$32,321	$32,321	$32,321	-
Interest	-	$2,838	$10,200	$10,195	$10,195	-
Total Expenditures	**$711,626**	**$888,132**	**$717,594**	**$755,505**	**$563,732**	**-$191,773**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



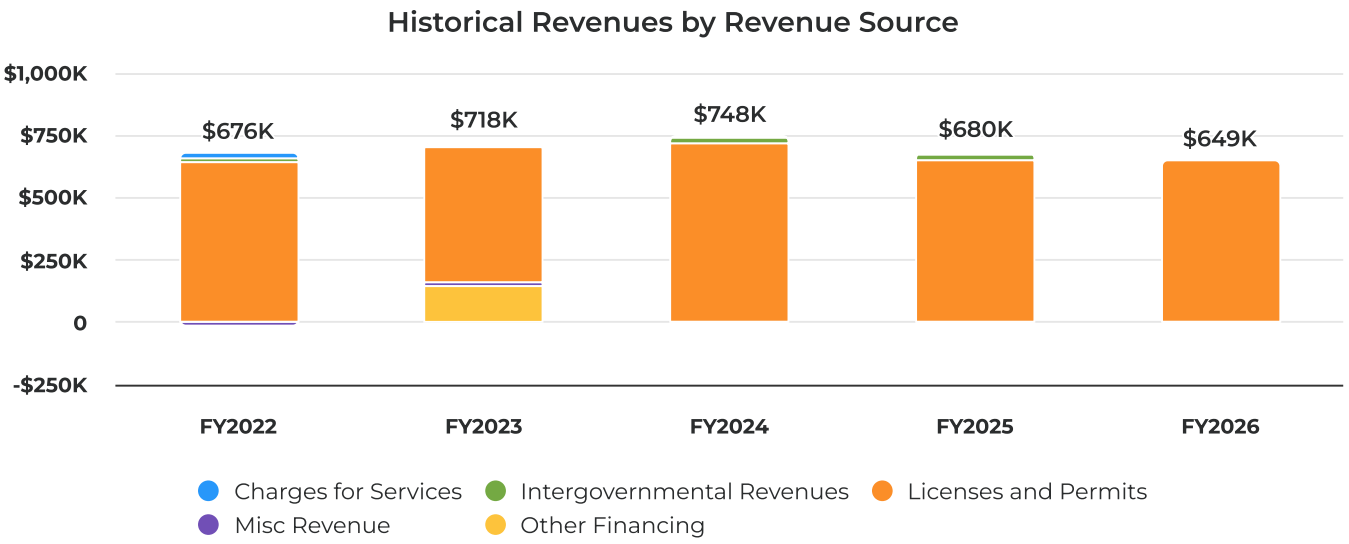
Debt Service	**$42,516**	7.54%
Personal Services	**$376,466**	66.78%
Purchase of Services	**$114,450**	20.30%
Supplies	**$30,300**	5.37%

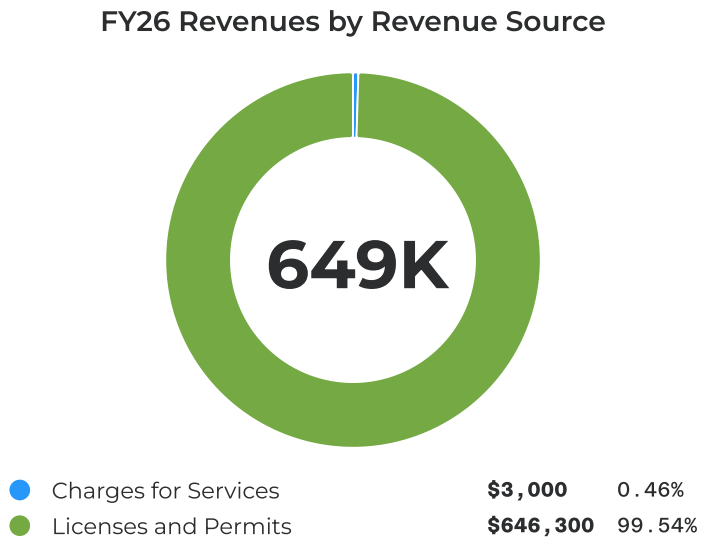
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$557,692	$598,009	$551,138	$565,739	$376,466	-$189,273
REGULAR SALARIES	$373,415	$417,220	$371,809	$407,560	$271,066	-$136,494
OVERTIME SALARIES	$2,624	$3,695	$859	$4,000	$2,500	-$1,500
GROUP INS	$107,169	$92,633	$105,572	$78,000	$52,000	-$26,000
SOCIAL SECURITY	$21,786	$24,494	$21,674	$25,270	$16,800	-$8,470
MEDICARE	$5,095	$5,729	$5,069	$5,910	$3,930	-$1,980
GMEBS-RETIREMENT CONTRIBUTION	$46,519	$53,060	$45,158	$43,469	$28,980	-$14,489
WORKERS COMP INSURANCE	-	-	-	$500	$500	-
MEDICAL EXAMS	$204	$254	$193	$175	$125	-$50
EMPLOYEE ASSISTANCE PROGRAM	$138	$164	$164	$175	$115	-$60
WALTON ATHLETIC MEMBERSHIP	$743	$759	$640	$680	$450	-$230
Purchase of Services	$117,256	$106,088	$104,852	$116,950	$114,450	-$2,500
PROFESSIONAL FEES	$82,482	$63,145	$55,707	$60,000	$37,000	-$23,000
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$100	$100	-
VEHICLE REP & MAINT-OUTSID	$172	$4,794	$120	$2,000	$2,000	-
MAINTENANCE CONTRACTS	$15,852	$12,548	$11,677	$12,000	$12,000	-
EQUIPMENT RENTAL	$213	$399	$333	$250	$250	-
GENERAL LIABILITY INSURANCE	$1,656	$5,368	$5,951	$6,000	$6,000	-
COMMUNICATIONS	$4,605	$5,716	$3,427	$4,500	$3,000	-$1,500
POSTAGE	$3,214	$1,175	$1,714	$3,000	$1,000	-$2,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
ADVERTISING	$640	$4,175	$5,864	$5,000	$5,000	-
DOWNTOWN ALCOHOL CUPS	-	-	$6,950	$5,000	$5,000	-
PRINTING	$2,772	$1,315	$337	$3,000	$3,000	-
TRAVEL EXPENSE	$927	$1,659	$4,131	$4,000	$5,000	$1,000
DUES/FEES	$2,933	$2,577	$3,869	$2,000	$25,000	$23,000
VEHICLE TAG & TITLE FEE	-	$88	-	$100	$100	-
TRAINING & EDUCATION	$1,789	$2,950	$4,596	$5,000	$5,000	-
EMPLOYEE LICENSE	-	-	$80	-	-	-
CONTRACT LABOR	-	$179	$97	$5,000	$5,000	-
Supplies	$28,412	$22,726	$19,084	$30,300	$30,300	-
OFFICE SUPPLIES & EXPENSES	$5,582	$3,623	$3,107	$4,500	$4,500	-
FURNITURE < 5,000	$3,845	$143	$2,177	$3,500	$3,500	-
AUTO PARTS	$298	$1,570	$715	$1,000	$1,000	-
CODIFICATION UPDATE	-	$2,505	$2,529	$5,000	$5,000	-
DAMAGE CLAIMS	-	$2,509	-	-	-	-
EXPENDABLE FLUIDS	-	$167	-	$400	$400	-
SIGNAGE & MATERIALS	$2,457	-	-	$3,000	$3,000	-
TIRES	$540	$908	-	$1,500	$1,500	-
UNIFORM EXPENSE	$2,920	$380	$429	$2,000	$2,000	-
JANITORIAL SUPPLIES	$1,204	$1,802	$1,414	$1,200	$1,200	-
COMPUTER EQUIP NON-CAPITAL	$4,425	$994	$5,286	$2,500	$2,500	-
R & M BUILDINGS - INSIDE	-	-	$104	-	-	-
AUTO & TRUCK FUEL	$6,453	$6,361	$2,852	$5,000	$5,000	-
FOOD	$601	$1,352	$470	$500	$500	-
SMALL OPERATING SUPPLIES	$88	$413	-	$200	$200	-
Capital Outlays	$8,266	$146,107	-	-	-	-
CONSTRUCTION IN PROGRESS	$8,266	-	-	-	-	-
LEASED CAPITAL VEHICLES	-	$146,107	-	-	-	-
Debt Service	-	$15,202	$42,521	$42,516	$42,516	-
LEASE LIABILITY PRINCIPAL	-	$12,364	$32,321	$32,321	$32,321	-
LEASE LIABILITY INTEREST	-	$2,838	$10,200	$10,195	$10,195	-
Total Expenditures	**$711,626**	**$888,132**	**$717,594**	**$755,505**	**$563,732**	**-$191,773**

Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Licenses and Permits	$640,911	$544,192	$716,996	$648,900	$646,300	-$2,600
Intergovernmental Revenues	$15,739	$6,122	$22,567	$24,960	-	-$24,960
Charges for Services	$19,645	$9,835	$7,467	$6,500	$3,000	-$3,500
Misc Revenue	-$11,466	$11,571	-	-	-	-
Other Financing	-	$146,107	$510	-	-	-
Total Revenues	**$664,830**	**$717,827**	**$747,539**	**$680,360**	**$649,300**	**-$31,060**

Economic Development

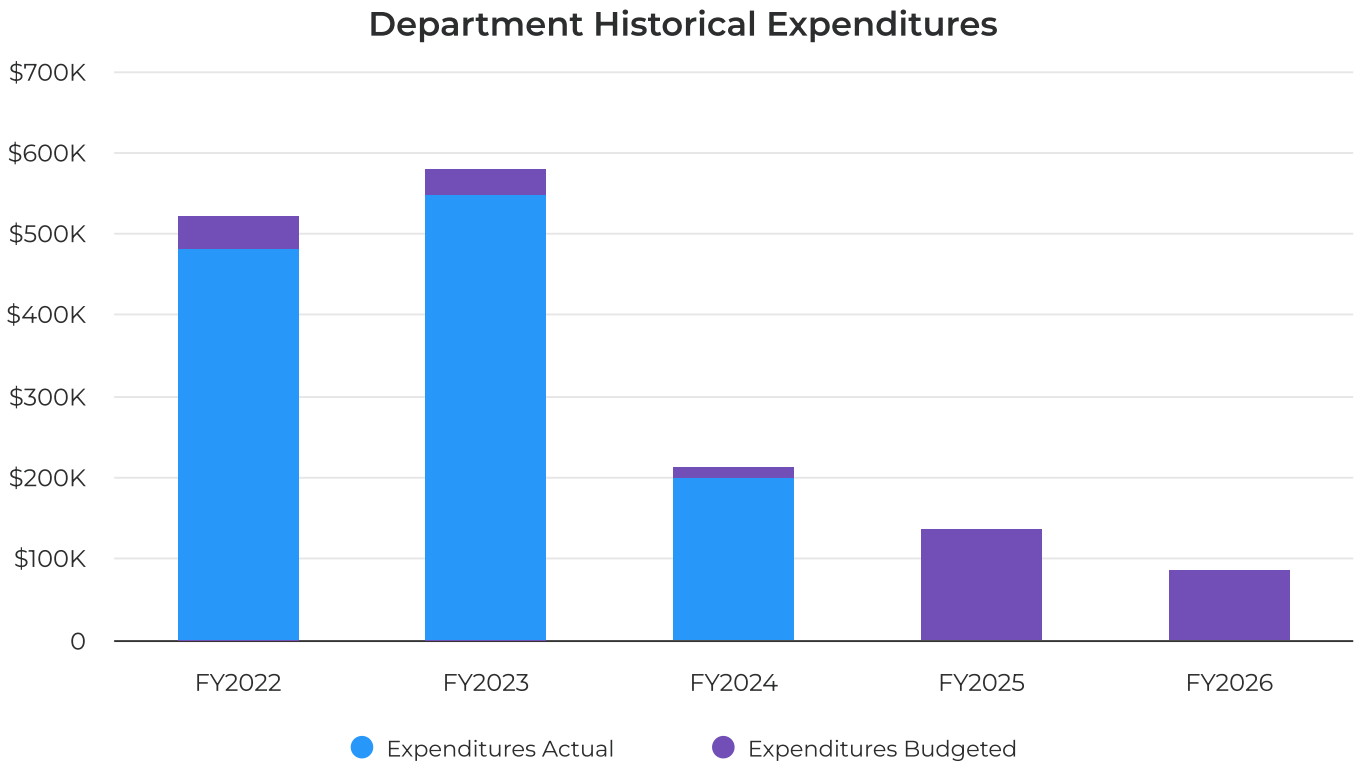


The Economic Development department is dedicated to supporting community vitality and fostering positive outcomes through coordinated efforts in planning, economic development, and housing strategies. Key objectives include:

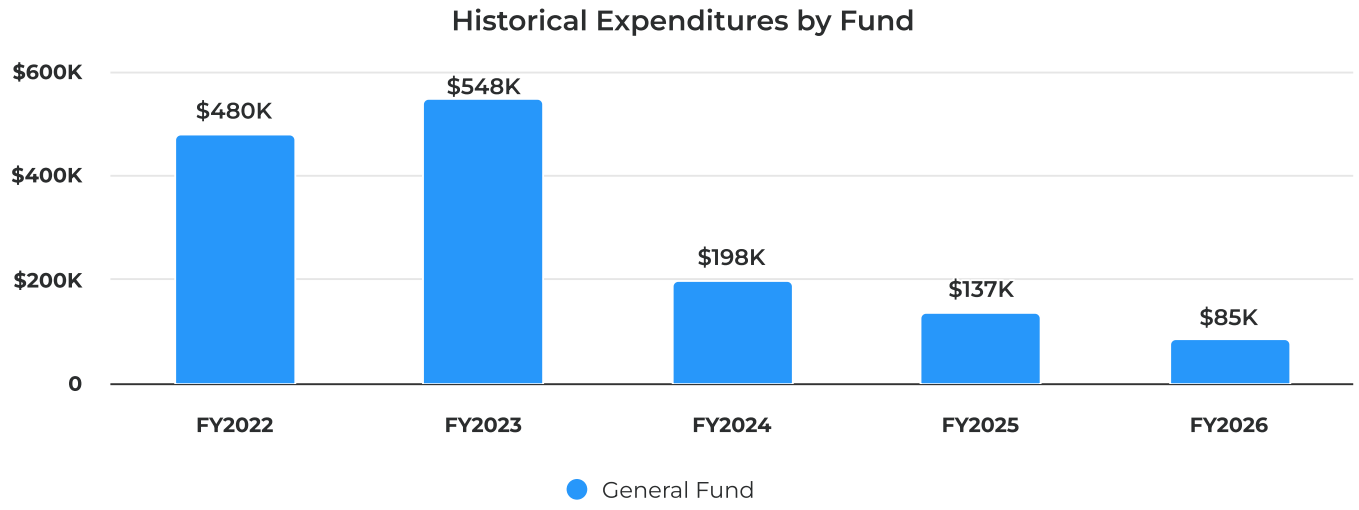
- Overseeing sustainable growth and revitalization of the Central Business District through the Main Street approach and other tools that promote private investment, public engagement, and inclusivity.
- Driving economic development by cultivating strategic partnerships across the city to support job creation, business retention, and an enhanced quality of life.
- Boosting tourism and retail activity in Monroe by supporting the development of a branded, high-end hotel in the Central Business District—designed to serve visitors attending local events and county-operated athletic venues.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Assist with the update of the Comprehensive Plan of the City	100%	100%	N/A
Implement housing initiatives through studies & potential grant funding	85%	85%	85%
Assist with economic development through key partnerships	100%	100%	100%

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund **$84,900** 100.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$480,217	$548,323	$198,165	$136,595	$84,900	-$51,695
Total Expenditures	**$480,217**	**$548,323**	**$198,165**	**$136,595**	**$84,900**	**-$51,695**

Expenditures by Department

FY26 Expenditures by Department

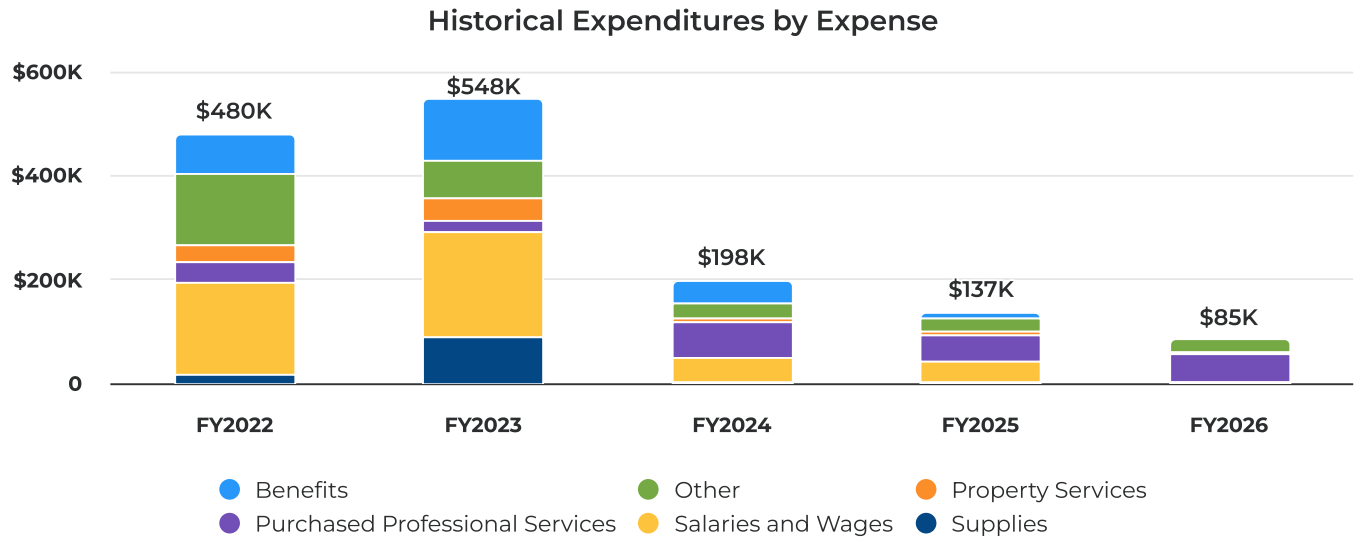


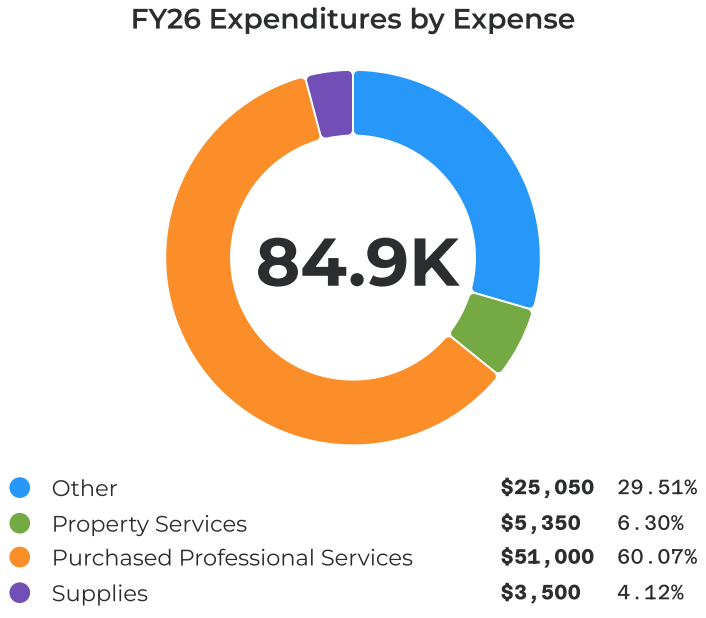
Economic Development & Planning **$84,900** 100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Economic Development & Planning	$480,217	$548,323	$198,165	$136,595	$84,900	-$51,695
Total Expenditures	**$480,217**	**$548,323**	**$198,165**	**$136,595**	**$84,900**	**-$51,695**

Expenditures by Expense Object 2

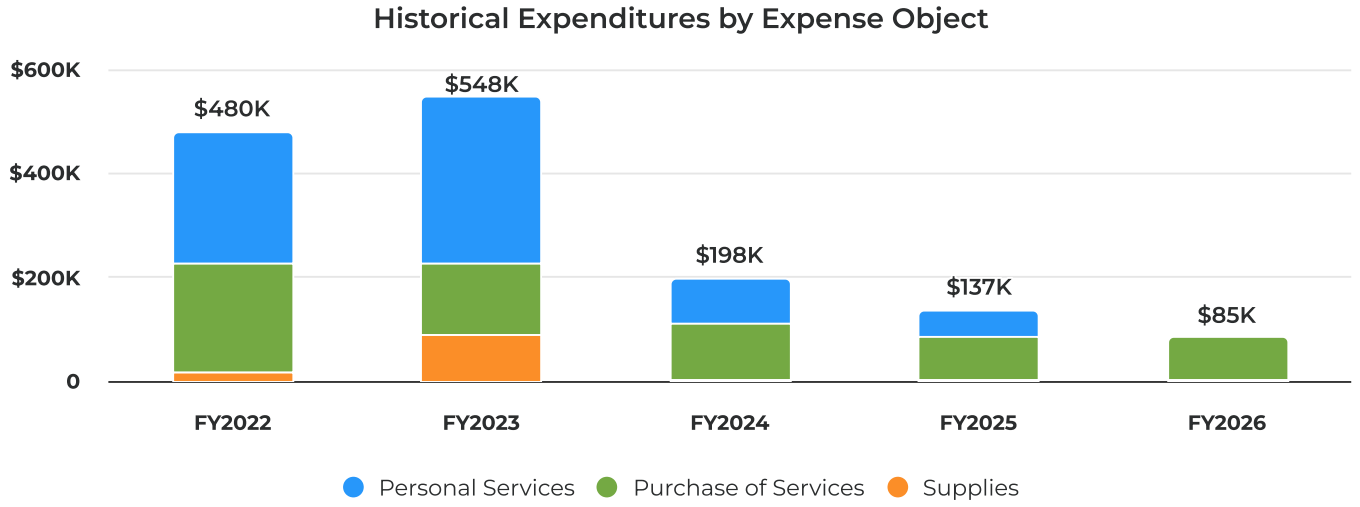


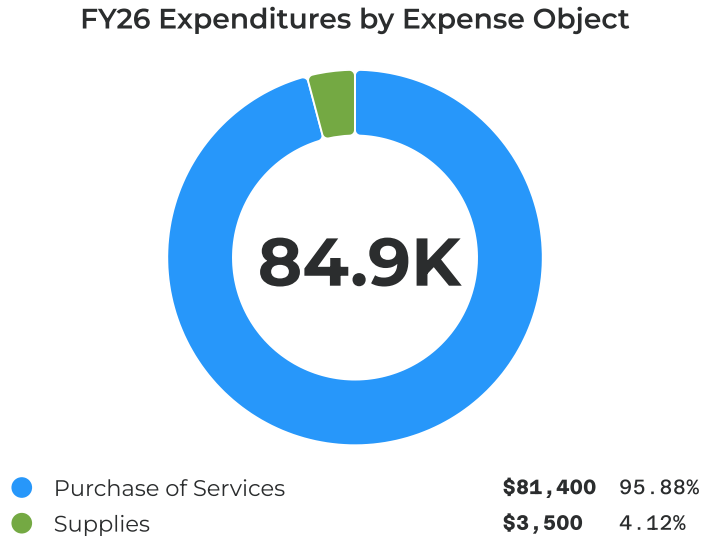


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$175,378	$202,364	$46,533	$38,365	-	-$38,365
Benefits	$78,748	$119,322	$43,186	$13,330	-	-$13,330
Purchased Professional Services	$41,579	$20,500	$66,487	$51,000	$51,000	-
Property Services	$31,942	$45,261	$9,276	$5,350	$5,350	-
Other	$135,728	$71,384	$29,353	$25,050	$25,050	-
Supplies	$16,842	$89,492	$3,331	$3,500	$3,500	-
Total Expenditures	**$480,217**	**$548,323**	**$198,165**	**$136,595**	**$84,900**	**-$51,695**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$254,126	$321,687	$89,719	$51,695	-	-$51,695
REGULAR SALARIES	$171,704	$202,274	$46,533	$38,365	-	-$38,365
PART - TIME/TEMPORARY SALARIES	$3,674	-	-	-	-	-
OVERTIME SALARIES	-	$90	-	-	-	-
GROUP INS	$45,177	$73,111	$24,531	$6,500	-	-$6,500
SOCIAL SECURITY	$10,698	$12,377	$2,674	$2,380	-	-$2,380
MEDICARE	$2,502	$2,895	$626	$557	-	-$557
GMEBS-RETIREMENT CONTRIBUTION	$19,937	$30,320	$15,053	$3,623	-	-$3,623
MEDICAL EXAMS	$58	$112	$48	$50	-	-$50
EMPLOYEE ASSISTANCE PROGRAM	$59	$82	$41	$20	-	-$20
WALTON ATHLETIC MEMBERSHIP	$318	$425	$213	$200	-	-$200
Purchase of Services	$209,249	$137,145	$105,115	$81,400	$81,400	-
PROFESSIONAL FEES	$40,847	$19,493	$66,184	$50,000	$50,000	-
I/T SVCS - WEB DESIGN, ETC.	$732	$1,007	$303	$1,000	$1,000	-
CUSTODIAL SVCS	-	$2,306	$6,919	$2,500	$2,500	-
LAWN CARE & MAINTENANCE	$600	$700	$680	$1,000	$1,000	-
HOLIDAY EVENTS	$27,483	$38,678	-	-	-	-
MAINTENANCE CONTRACTS	$3,497	$3,377	$1,594	$1,750	$1,750	-
EQUIPMENT RENTAL	$362	$200	$83	$100	$100	-
COMMUNICATIONS	$1,574	$1,015	$198	$500	$500	-
POSTAGE	$100	$200	$50	$50	$50	-
ADVERTISING	$14,248	$6,378	$3,765	$15,000	$15,000	-
MISC EVENTS	$110,302	$31,620	$23,000	-	-	-
MARKETING EXPENSES	-	$5,634	-	$2,000	$2,000	-
PRINTING	$1,578	$7,077	$880	$1,000	$1,000	-
TRAVEL EXPENSE	$1,415	$6,864	-	$3,000	$3,000	-
DUES/FEES	$963	$1,303	-	$1,000	$1,000	-
TRAINING & EDUCATION	$2,330	$3,079	$1,459	$2,500	$2,500	-
CONTRACT LABOR	$3,219	$8,213	-	-	-	-
Supplies	$16,842	$89,492	$3,331	$3,500	$3,500	-
OFFICE SUPPLIES & EXPENSES	$10,435	$1,354	$912	$1,500	$1,500	-
SPONSORSHIPS/DONATIONS	$500	-	-	$500	$500	-
COMPUTER EQUIP NON-CAPITAL	$3,757	$946	$2,079	$1,000	$1,000	-
FARMERS MARKET EXP	-	$1,661	-	-	-	-
CAR SHOW EXP	-	$5,923	-	-	-	-
CONCERT EXP	-	$47,855	-	-	-	-
FLOWER FESTIVAL EXP	-	$3,437	-	-	-	-
FALL FESTIVAL EXP	-	$9,764	-	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
CHRISTMAS PARADE EXP	-	$7,535	-	-	-	-
CANDLELIGHT SHOPPING EXP	-	$5,983	-	-	-	-
COVID-19 EXPENSES	$36	-	-	-	-	-
OLD CITY HALL BLDG	$1,063	-	-	-	-	-
FOOD	$1,052	$5,034	$340	$500	$500	-
Total Expenditures	**$480,217**	**$548,323**	**$198,165**	**$136,595**	**$84,900**	**-$51,695**

Electric

Department Director: Rodney Middlebrooks

Base rates & consumption rates for electric service will increase in 2026 to help offset expenses of maintaining the system.



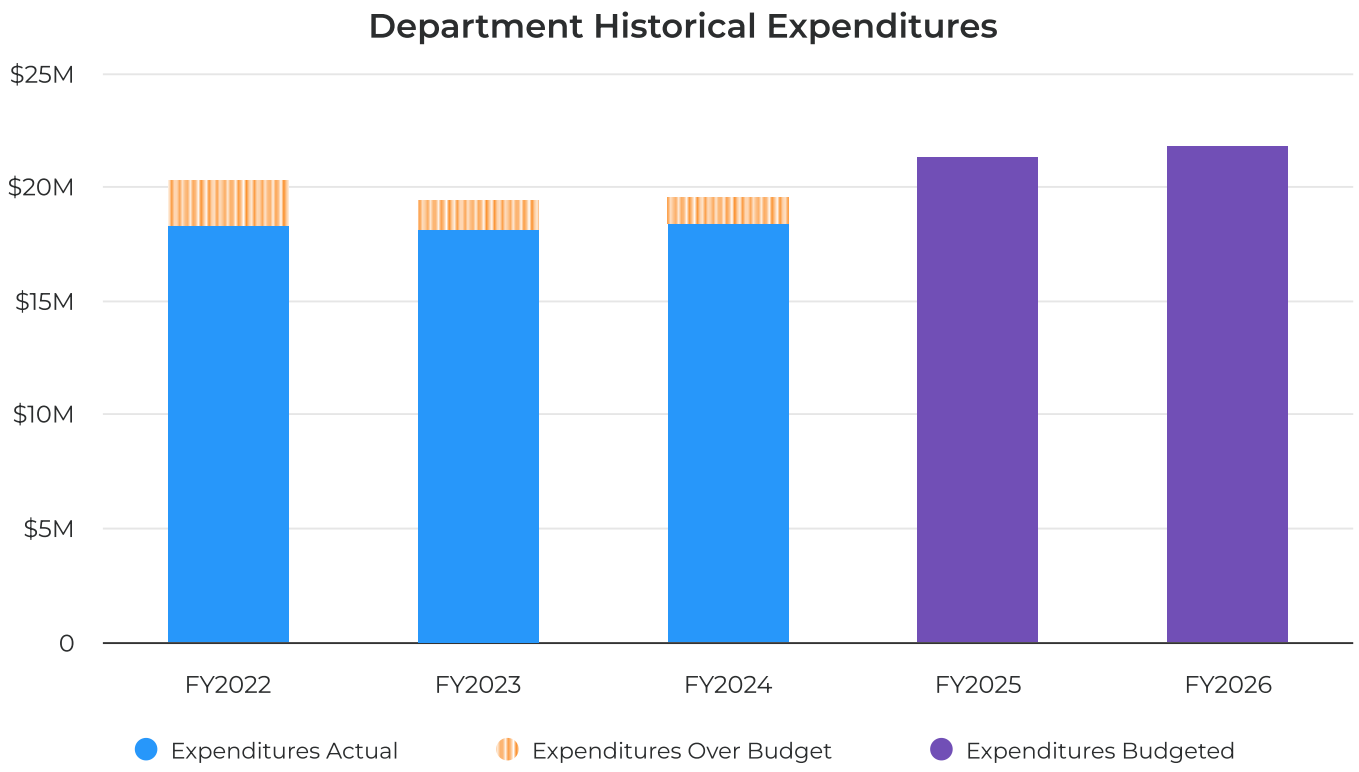
The City of Monroe's electric department is responsible for providing safe and reliable power to about 7,000 residential, commercial and industrial customers combined. The city provides electricity that is 70% non-emitting from plants owned by Monroe and 48 other Municipal Electric Authority of Georgia (MEAG) member cities. The electric utility of the City, with about 193 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, but strategically near their service territory.

Ongoing Objectives:

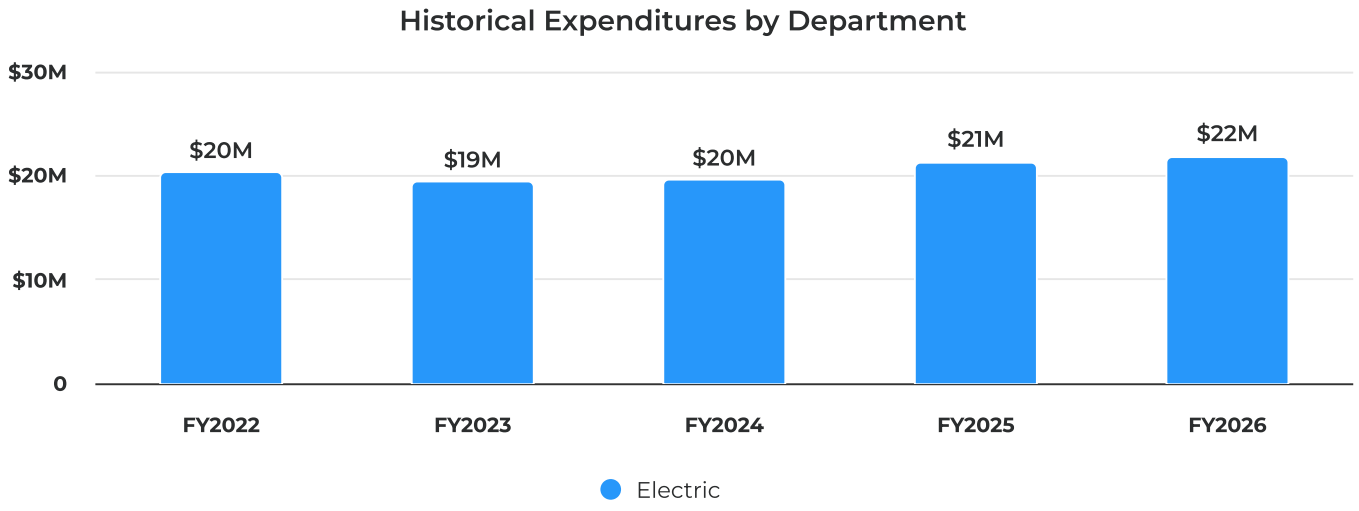
- To provide the residents and businesses of the City of Monroe with outstanding local service, environmental leadership, responsiveness and accessibility.
- To continue working to reduce energy costs and find more efficient and eco-friendly ways to provide its services.
- Obtain a 0% rejection rate on all wood utility poles.
- Increase electric system reliability throughout the city.
- Increase public awareness of electrical safety.
- Continue to strive for a zero-loss accident rate.
- Continue to stay on a five-year inspection schedule with Southeastern Wood Pole Inspectors (SWPI) for maintenance of the electric infrastructure.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Transition street lights to LED	98%	98%	100%
Provide a quick response time to outages	100%	100%	100%

Expenditure Summary



Expenditures by Department



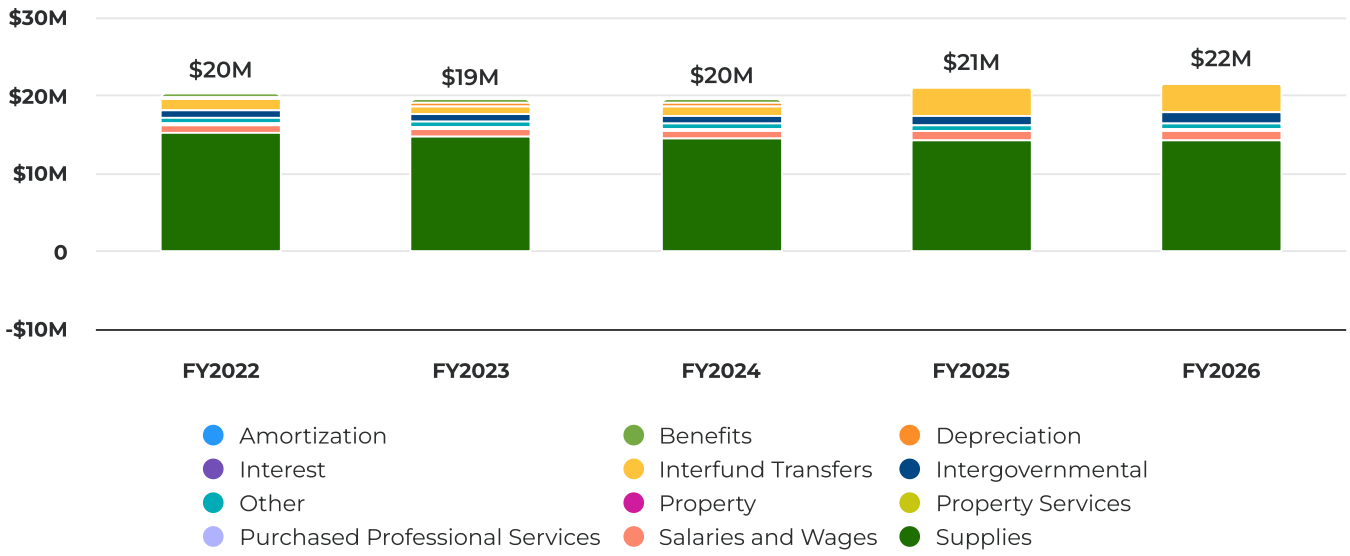
FY26 Expenditures by Department



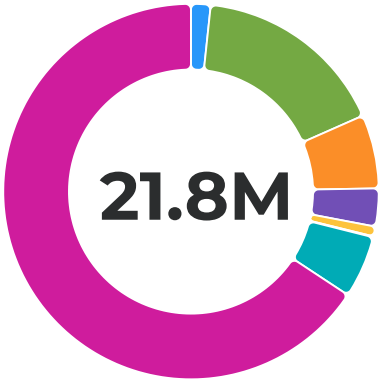
Electric	$21,782,872	100.00%

Expenditures by Expense Object

Historical Expenditures by Expense Object 2



FY26 Expenditures by Expense Object

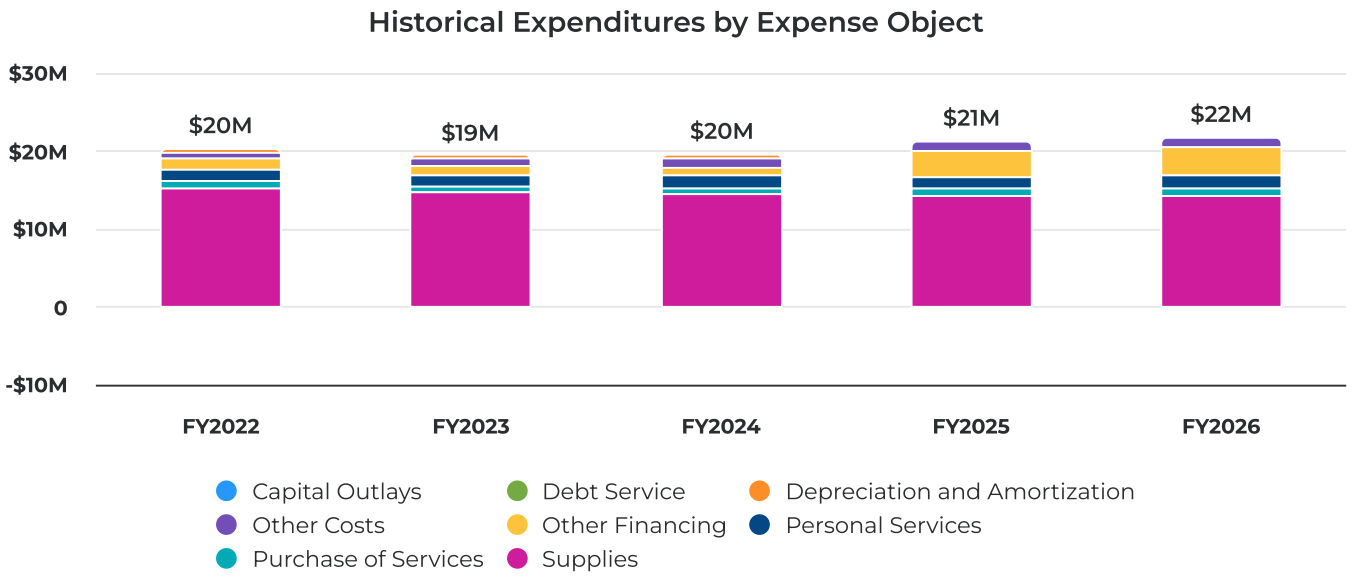


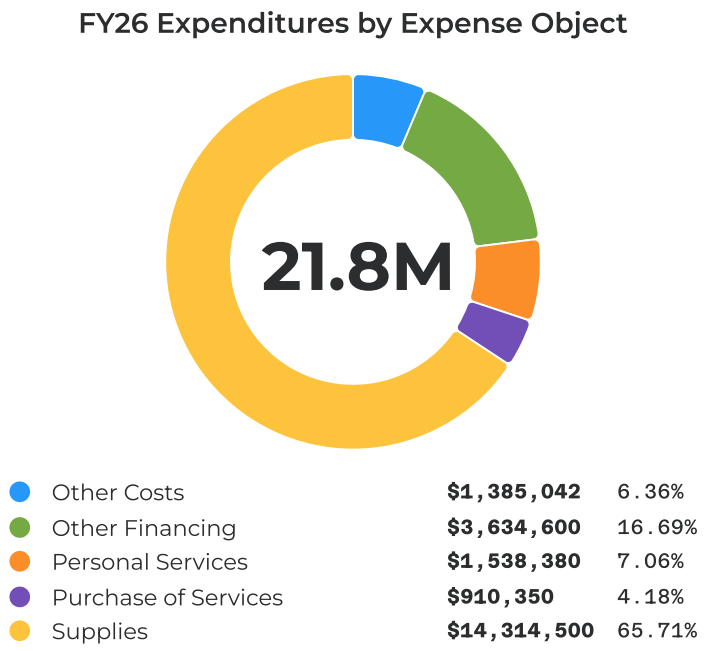
Benefits	**$367,400**	1.69%
Interfund Transfers	**$3,634,600**	16.69%
Intergovernmental	**$1,385,042**	6.36%
Other	**$708,850**	3.25%
Property Services	**$185,750**	0.85%
Purchased Professional Services	**$15,750**	0.07%
Salaries and Wages	**$1,170,980**	5.38%
Supplies	**$14,314,500**	65.71%

Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$1,014,747	$1,112,355	$1,010,647	$1,067,918	$1,170,980	$103,062
Benefits	$427,891	$363,300	$485,397	$361,425	$367,400	$5,975
Purchased Professional Services	$30,060	$847	$5,272	$10,750	$15,750	$5,000
Property Services	$138,259	$144,531	$167,513	$170,750	$185,750	$15,000
Other	$729,677	$656,405	$677,458	$708,850	$708,850	-
Supplies	$15,232,298	$14,615,725	$14,445,576	$14,257,500	$14,314,500	$57,000
Property	-	-	-	-	-	-
Depreciation	$426,825	$481,543	$537,138	-	-	-
Amortization	-	$915	$10,985	-	-	-
Intergovernmental	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Interest	-	$303	$3,118	-	-	-
Interfund Transfers	$1,452,672	$1,071,850	$1,129,919	$3,468,000	$3,634,600	$166,600
Total Expenditures	**$20,290,482**	**$19,407,718**	**$19,520,497**	**$21,263,226**	**$21,782,872**	**$519,647**

Expenditures by Expense Object



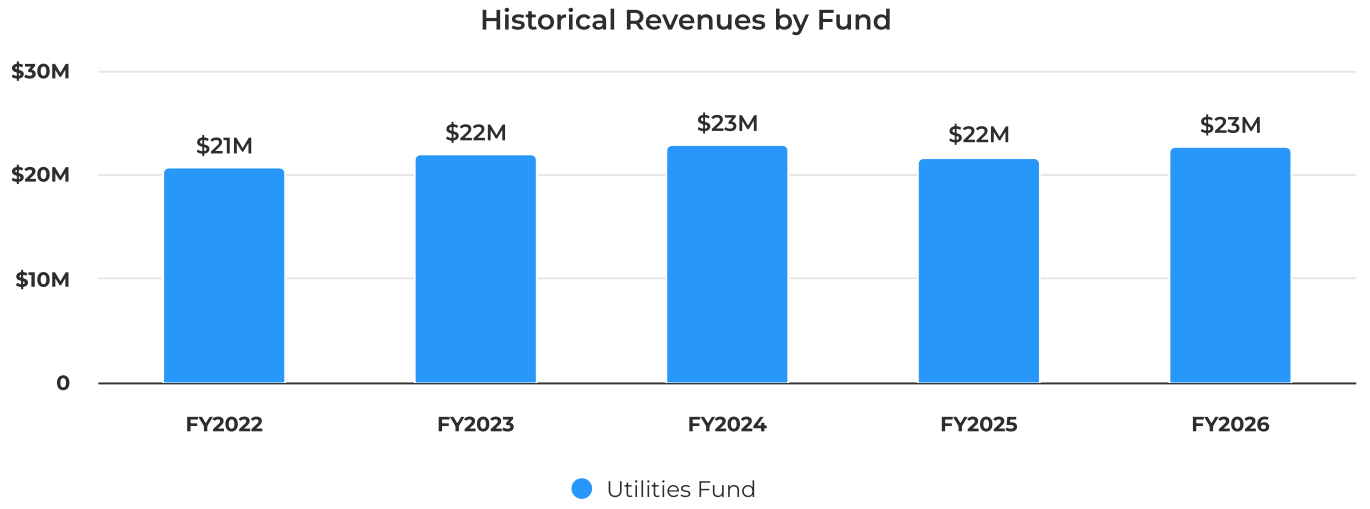


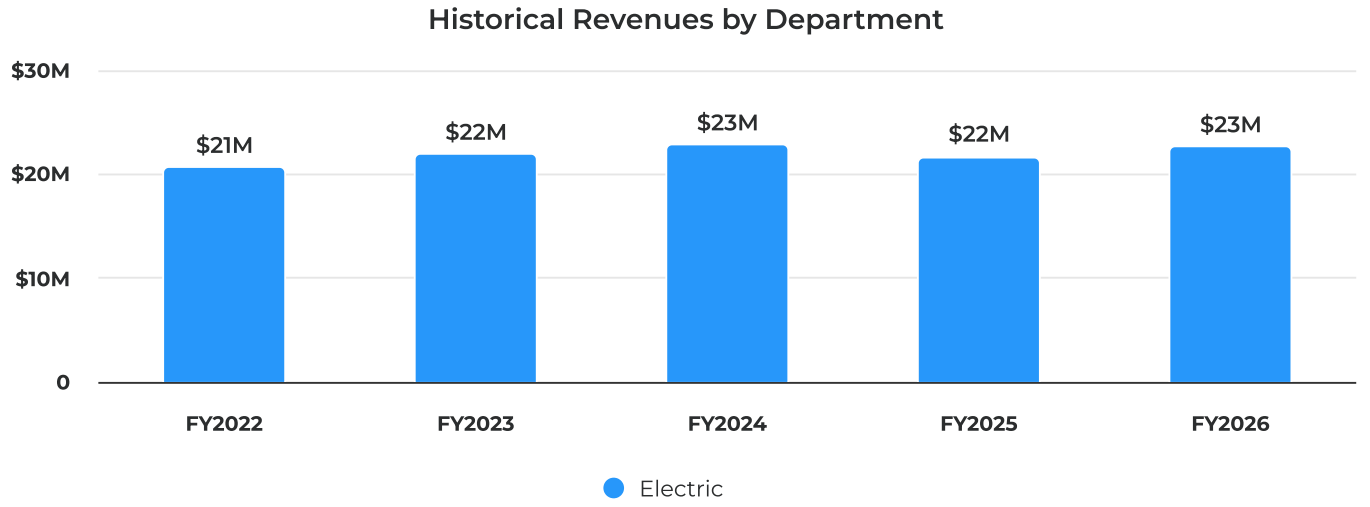
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$1,442,639	$1,475,655	$1,496,045	$1,429,343	$1,538,380	$109,037
REGULAR SALARIES	$866,650	$974,136	$830,944	$967,918	$1,045,980	$78,062
PART - TIME/TEMPORARY SALARIES	$19,421	-	-	-	-	-
OVERTIME SALARIES	$128,676	$138,219	$179,703	$100,000	$125,000	$25,000
GROUP INS	$247,745	$186,482	$300,695	$182,000	$182,000	-
SOCIAL SECURITY	$61,561	$67,595	$62,524	$60,012	$64,850	$4,838
MEDICARE	$14,397	$15,808	$14,265	$14,035	$15,170	$1,135

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
GMEBS-RETIREMENT CONTRIBUTION	$99,684	$90,961	$105,368	$101,428	$101,430	$2
WORKERS COMP INSURANCE	$2,294	$368	-	$1,500	$1,500	-
MEDICAL EXAMS	$325	$471	$670	$550	$550	-
EMPLOYEE ASSISTANCE PROGRAM	$295	$287	$383	$500	$500	-
WALTON ATHLETIC MEMBERSHIP	$1,591	$1,328	$1,493	$1,400	$1,400	-
Purchase of Services	$897,996	$801,782	$850,243	$890,350	$910,350	$20,000
PROFESSIONAL FEES	$29,665	$288	-	$10,000	$10,000	-
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$250	$250	-
CONSULTING - TECHNICAL	$395	$559	$395	$500	$500	-
MUTUAL AID	-	-	$4,877	-	$5,000	-
LAWN CARE & MAINTENANCE	$930	$816	-	$750	$750	-
HOLIDAY EVENTS	$8,122	$2,059	$8,168	$10,000	$10,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$34,233	$47,717	$45,501	$40,000	$40,000	-
VEHICLE REP & MAINT-OUTSID	$17,431	$6,529	$6,830	$25,000	$25,000	-
R & M SYSTEM - OUTSIDE	$20,126	$47,351	$52,946	$45,000	$50,000	$5,000
R & M BUILDINGS - OUTSIDE	$2,054	$668	$583	$2,000	$2,000	-
MAINTENANCE CONTRACTS	$9,427	$11,213	$24,863	$15,000	$25,000	$10,000
EQUIPMENT RENTS / LEASES	$2,441	$2,441	$2,441	$5,000	$5,000	-
POLE EQUIPMENT RENTS / LEASES	$42,880	$24,844	$25,254	$25,000	$25,000	-
EQUIPMENT RENTAL	$614	$893	$928	$3,000	$3,000	-
COMMUNICATIONS	$21,591	$22,973	$21,906	$22,000	$22,000	-
POSTAGE	-	$26	-	$500	$500	-
ADVERTISING	$4	-	-	$1,000	$1,000	-
MARKETING EXPENSES	$4,362	-	-	$15,000	$15,000	-
TRAVEL EXPENSE	$2,744	$9,372	$4,453	$8,000	$8,000	-
DUES/FEES	-	-	-	$750	$750	-
VEHICLE TAG & TITLE FEE	-	$173	$22	$100	$100	-
GA DEPT REV FEES	$900	$824	-	$1,000	$1,000	-
TRAINING & EDUCATION	$9,562	$5,899	$7,828	$10,000	$10,000	-
CONTRACT LABOR	$690,514	$617,137	$643,248	$650,000	$650,000	-
SHIPPING/FREIGHT	-	-	-	$500	$500	-
Supplies	$15,232,298	$14,615,725	$14,445,576	$14,257,500	$14,314,500	$57,000
OFFICE SUPPLIES & EXPENSES	$2,170	$2,518	$1,609	$2,500	$2,500	-
FURNITURE < 5,000	$1,674	-	-	$1,000	$1,000	-
AUTO PARTS	$2,216	$1,504	$2,084	$4,000	$4,000	-
CONSTRUCTION MATERIALS	$33	$38	-	$15,000	$15,000	-
DAMAGE CLAIMS	-	$938	$5,739	$2,500	$2,500	-
SPONSORSHIPS/DONATIONS	$750	-	-	-	-	-
EXPENDABLE FLUIDS	$88	$302	$22	$1,000	$1,000	-
SAFETY/MEDICAL SUPPLIES	$4,485	-	-	$3,500	$3,500	-
TIRES	$11,251	$5,192	$6,264	$10,000	$10,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
UNIFORM EXPENSE	$16,422	$17,535	$17,811	$23,000	$25,000	$2,000
JANITORIAL SUPPLIES	$3,968	$3,186	$2,136	$4,000	$4,000	-
COMPUTER EQUIP NON-CAPITAL	$60	$8,198	$172	$7,500	$7,500	-
EQUIPMENT PARTS	$44,907	$27,954	$32,128	$30,000	$30,000	-
R & M BUILDINGS - INSIDE	-	-	-	$1,500	$1,500	-
SYSTEM R & M - INSIDE	$581,421	$738,967	$319,775	$500,000	$550,000	$50,000
SYS R & M - INSIDE / SHIPPING	$29	-	$4	-	-	-
UTILITY COSTS	$15,849	$19,076	$17,000	$20,000	$20,000	-
STREETLIGHTS	-	-	-	$20,000	$20,000	-
AUTO & TRUCK FUEL	$41,983	$40,607	$32,764	$40,000	$40,000	-
FOOD	$8,082	$8,069	$6,748	$2,500	$7,500	$5,000
COS - ELECTRICITY	$14,453,233	$13,648,375	$13,917,472	$13,500,000	$13,500,000	-
SMALL TOOLS & MINOR EQUIPMENT	$21,464	$60,756	$44,051	$35,000	$35,000	-
METERS	$6,789	-	-	$4,500	$4,500	-
SMALL OPERATING SUPPLIES	$15,425	$32,509	$31,259	$30,000	$30,000	-
EMERGENCY PREP SUPPLIES	-	-	$8,538	-	-	-
Capital Outlays	-	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
Depreciation and Amortization	$426,825	$482,458	$548,123	-	-	-
DEPRECIATION EXPENSE	$426,825	$481,543	$537,138	-	-	-
AMORT EXP RIGHT TO USE ASSET	-	$915	$10,985	-	-	-
Other Costs	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
ADMIN ALLOC - ADMIN EXPENSES	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Debt Service	-	$303	$3,118	-	-	-
LEASE LIABILITY INTEREST	-	$303	$3,118	-	-	-
Other Financing	$1,452,672	$1,071,850	$1,129,919	$3,468,000	$3,634,600	$166,600
TRANS OUT UTIL TO GEN FUND	$1,452,672	$1,071,850	$1,129,919	$1,428,000	$1,496,600	$68,600
TRANS OUT UTL E&R FUND	-	-	-	$1,020,000	$1,069,000	$49,000
TRANS OUT UTL E&R FUND	-	-	-	$1,020,000	$1,069,000	$49,000
Total Expenditures	**$20,290,482**	**$19,407,718**	**$19,520,497**	**$21,263,226**	**$21,782,872**	**$519,647**

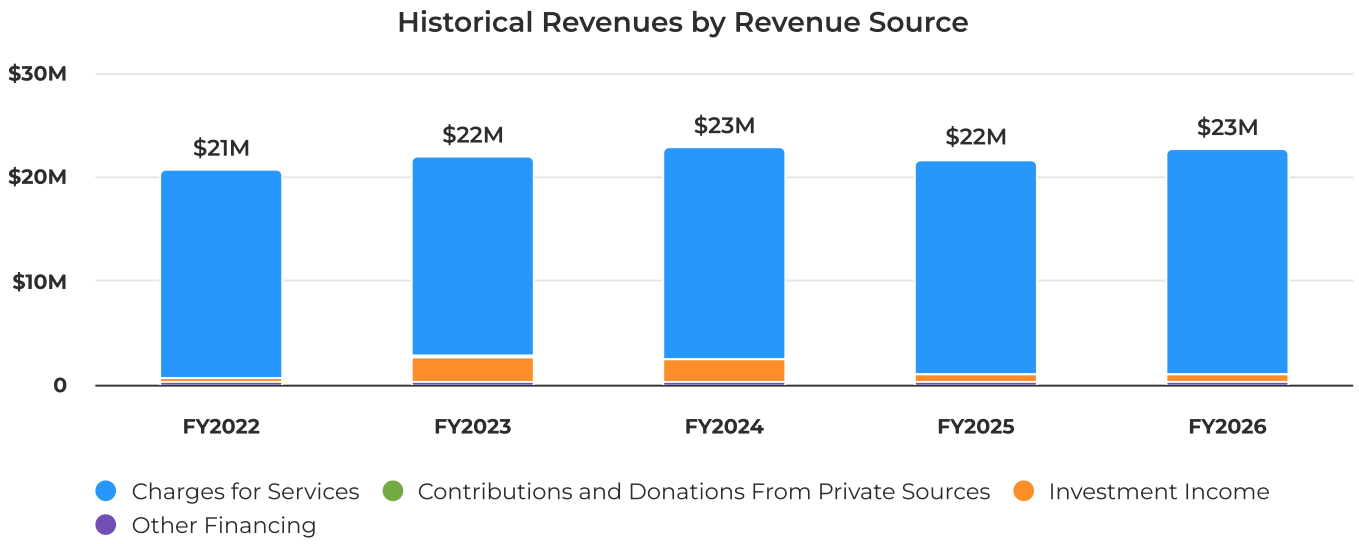


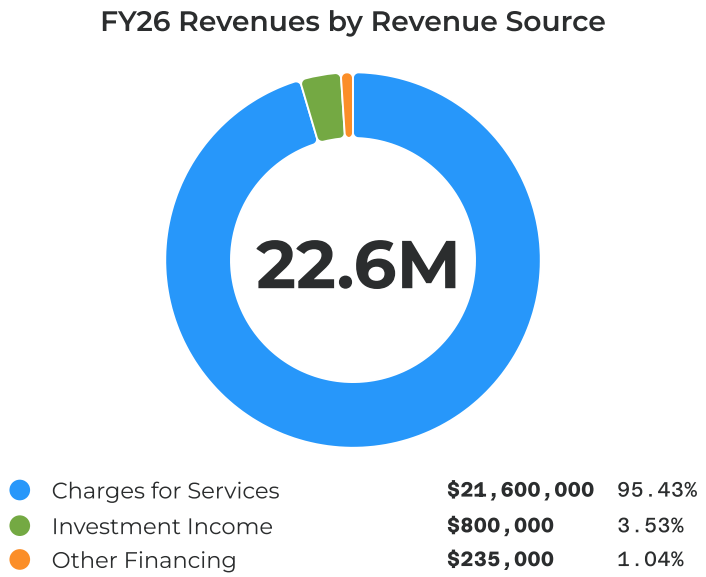


Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Electric	$20,677,315	$21,883,140	$22,787,076	$21,660,000	$22,635,000	$975,000
Total Revenues	**$20,677,315**	**$21,883,140**	**$22,787,076**	**$21,660,000**	**$22,635,000**	**$975,000**

Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$19,978,960	$19,126,549	$20,425,584	$20,620,000	$21,600,000	$980,000
Investment Income	$422,845	$2,345,402	$2,102,131	$800,000	$800,000	-
Contributions and Donations From Private Sources	$77,000	$129,025	-	-	-	-
Other Financing	$198,509	$282,163	$259,360	$240,000	$235,000	-$5,000
Total Revenues	**$20,677,315**	**$21,883,140**	**$22,787,076**	**$21,660,000**	**$22,635,000**	**$975,000**

ELECTRIC RATES

(Effective January 1, 2026)

RESIDENTIAL

	Summer (May - October)	Winter (November - April)
Base Charge	$25.00	$25.00
First 700 KWH	$ 0.111503 per kWh	$ 0.111503 per kWh
Over 700 KWH	$ 0.134503 per kWh	$ 0.092503 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $25.00

COMMERCIAL NON DEMAND

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

Base Charge	$28.50
All kWh	$ 0.16145 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $28.50

COMMERCIAL DEMAND

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

Base Charge	$55.00
Demand Charge	$ 4.00 per kW
Energy Charges:	
First 200 kWh per kW of Billing Demand:	
First 3,000 kWh	$0.13375 per kWh
Next 7,000 kWh	$0.12575 per kWh
Next 90,000 kWh	$0.11775 per kWh
Next 100,000 kWh	$0.10975 per kWh
Next 200 kWh per kW of Billing Demand	$0.06175 per kWh
Over 400 kWh per kW of Billing Demand	$0.05575 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $55.00 per meter plus $8.00 per kW of billing demand

City of Monroe Electric Rates

INDUSTRIAL

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

Base Charge	$135.00
Demand Charge	$ 10.00 per kW

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

First 200,000 kWh	$ 0.07873 per kWh
Over 200,000 kWh	$ 0.06873 per kWh

All consumption kWh in excess of 200 hours and not greater than 400 hours times the billing demand	$ 0.05673 per kWh
All consumption kWh in excess of 400 hours times the demand	$ 0.05073 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $135.00 per meter plus $8.00 per kW of billing demand

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SECURITY LIGHTS

(Effective January 1, 2025)

TYPE	RATE
100 Watt HPS	$20.00
150 Watt HPS	$20.00
150 Watt HPS (ornamental)	$24.00
175 Watt MV	$20.00
250 Watt HPS	$32.00
400 Watt HPS	$40.00
400 Watt MH	$64.00
1000 Watt MH	$90.00

Plus Applicable Sales Tax

- Add-ons: $6.00/month for New Pole
  $6.00/month for Underground

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

City of Monroe Electric Rates

SOLAR DISTRIBUTED GENERATION

(Effective January 1, 2026)

RESIDENTIAL SOLAR

Base Charge	$30.00
Demand Charge	$10.00 per kW
All kWh	$ 0.052642 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $30.00 plus $10.00 per kW of billing demand

COMMERCIAL NON-DEMAND SOLAR

Base Charge	$50.00
Demand Charge	$10.00 per kW
All kWh	$ 0.07359 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $50.00 plus $10.00 per kW of billing demand

COMMERCIAL DEMAND SOLAR

Base Charge	$75.00
Demand Charge	$14.00 per kW
Energy Charges:	
First 200 kWh per kW of Billing Demand:	
First 3,000 kWh	$0.09370 per kWh
Next 7,000 kWh	$0.08570 per kWh
Next 90,000 kWh	$0.07770 per kWh
Next 100,000 kWh	$0.06970 per kWh
Next 200 kWh per kW of Billing Demand	$0.02170 per kWh
Over 400 kWh per kW of Billing Demand	$0.01570 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $75.00 per meter plus $14.00 per kW of billing demand

City of Monroe Electric Rates

INDUSTRIAL SOLAR

Base Charge	$135.00
Demand Charge	$ 15.00 per kW

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

First 200,000 kWh	$ 0.063251 per kWh
Over 200,000 kWh	$ 0.053251 per kWh

All consumption kWh in excess of 200 hours and not greater than 400 hours times the billing demand	$ 0.041251 per kWh
All consumption kWh in excess of 400 hours times the demand	$ 0.035251 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $135.00 per meter plus $15.00 per kW of billing demand

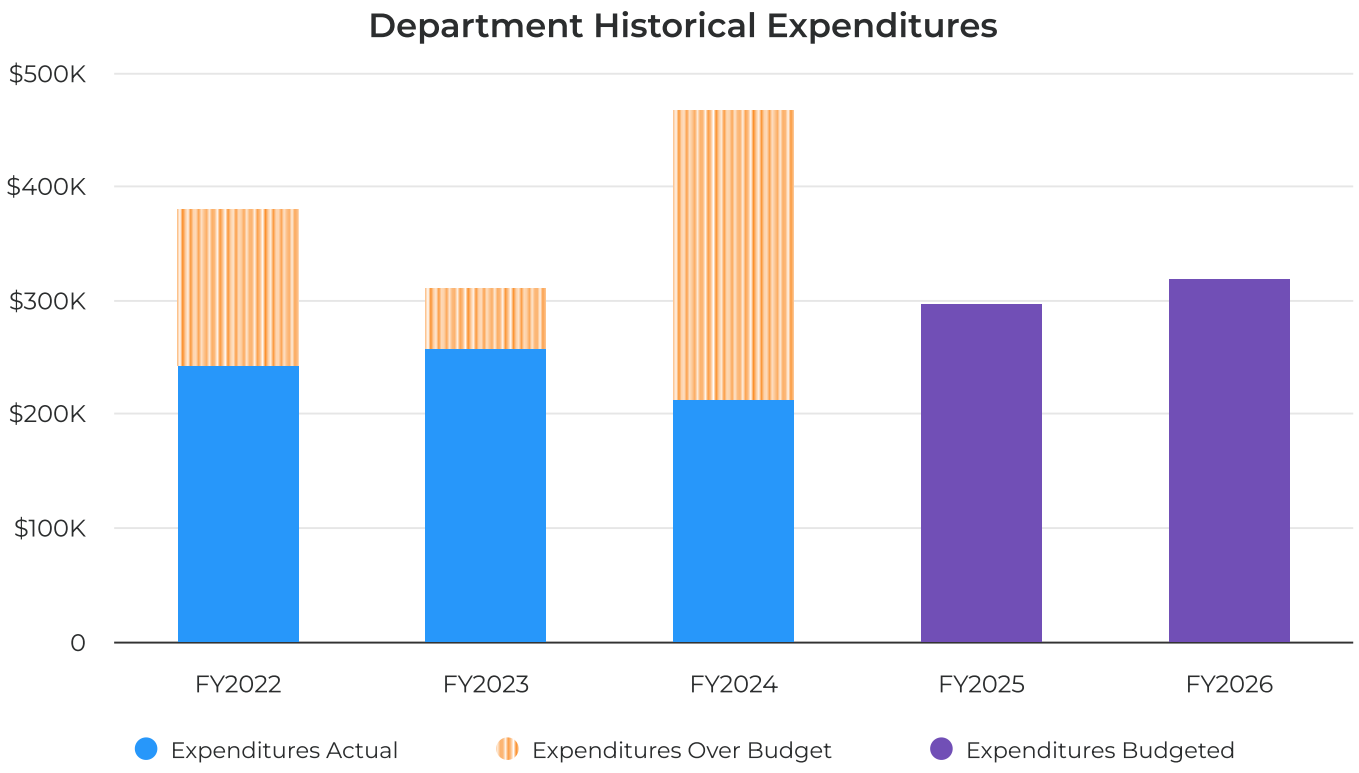
City of Monroe Electric Rates

Electric, Gas, Sewer, Water Administration

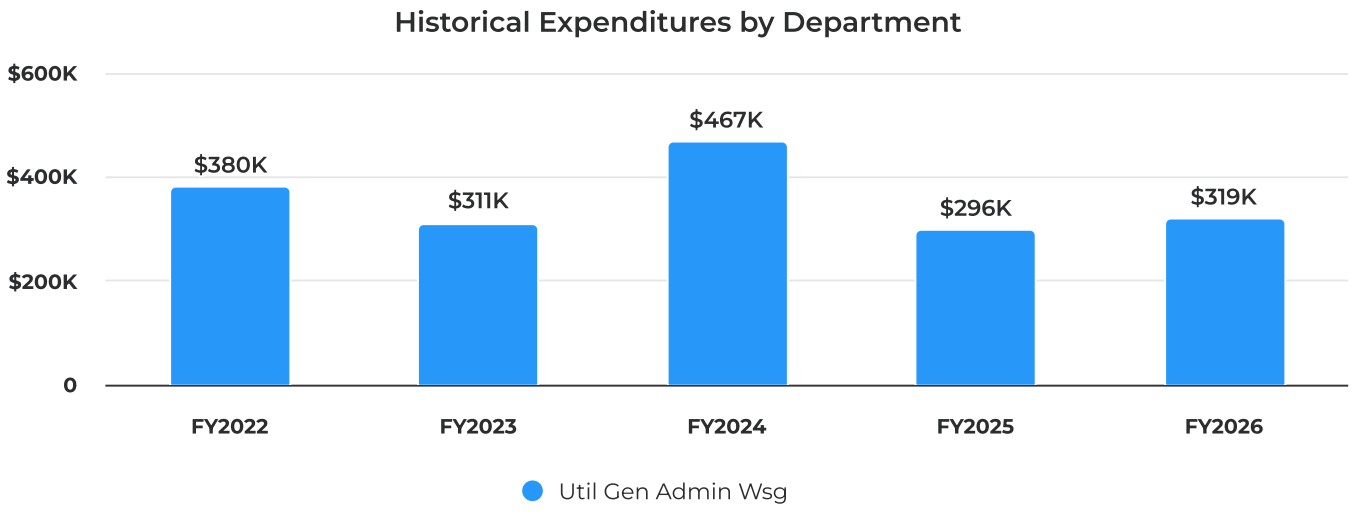
Department Director: Rodney Middlebrooks

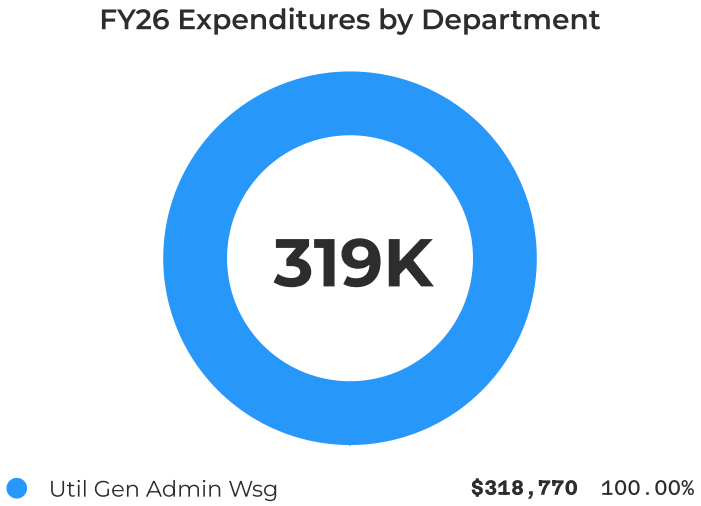
The administration area of the Electric, Gas, Sewer and Water departments plays an integral role in making sure all departments are in compliance with state and federal requirements. The expenses in this area are primarily salaries and benefits.

Expenditure Summary



Expenditures by Department

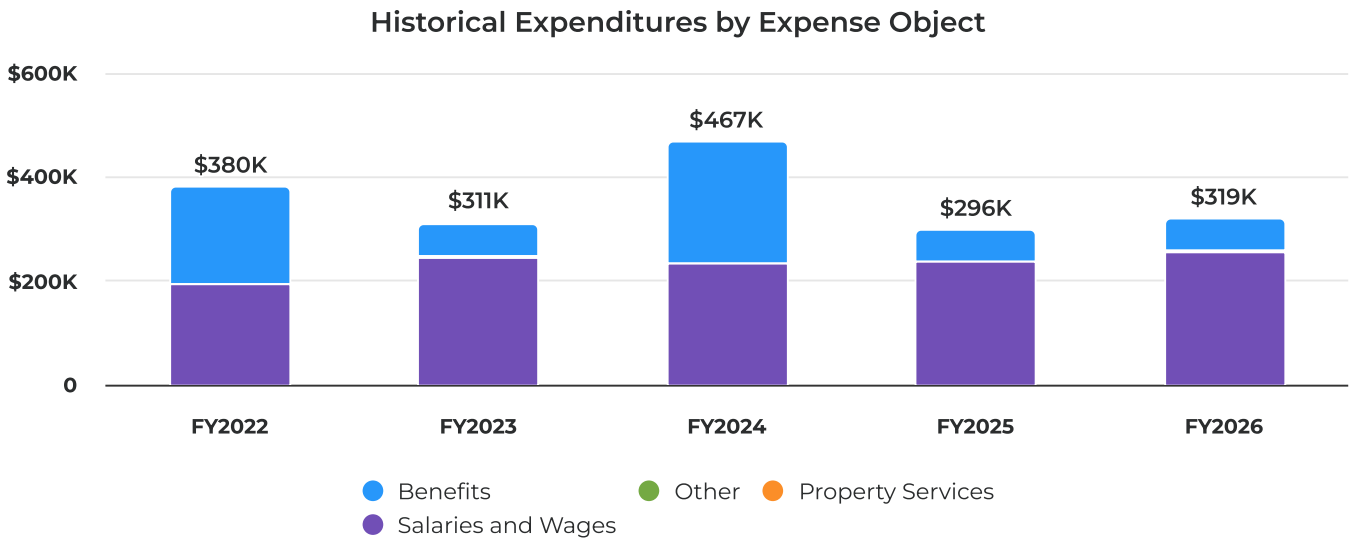


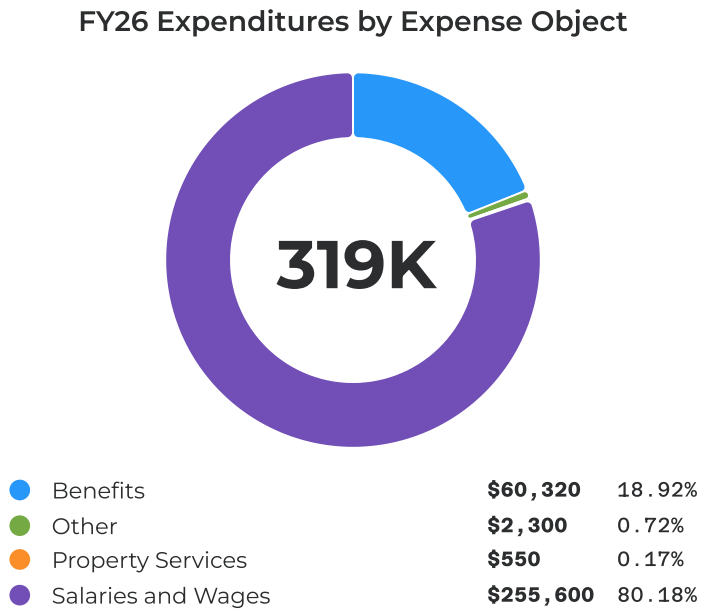


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Util Gen Admin Wsg	$380,268	$310,586	$467,278	$296,434	$318,770	$22,336
Total Expenditures	**$380,268**	**$310,586**	**$467,278**	**$296,434**	**$318,770**	**$22,336**

Expenditures by Expense Object

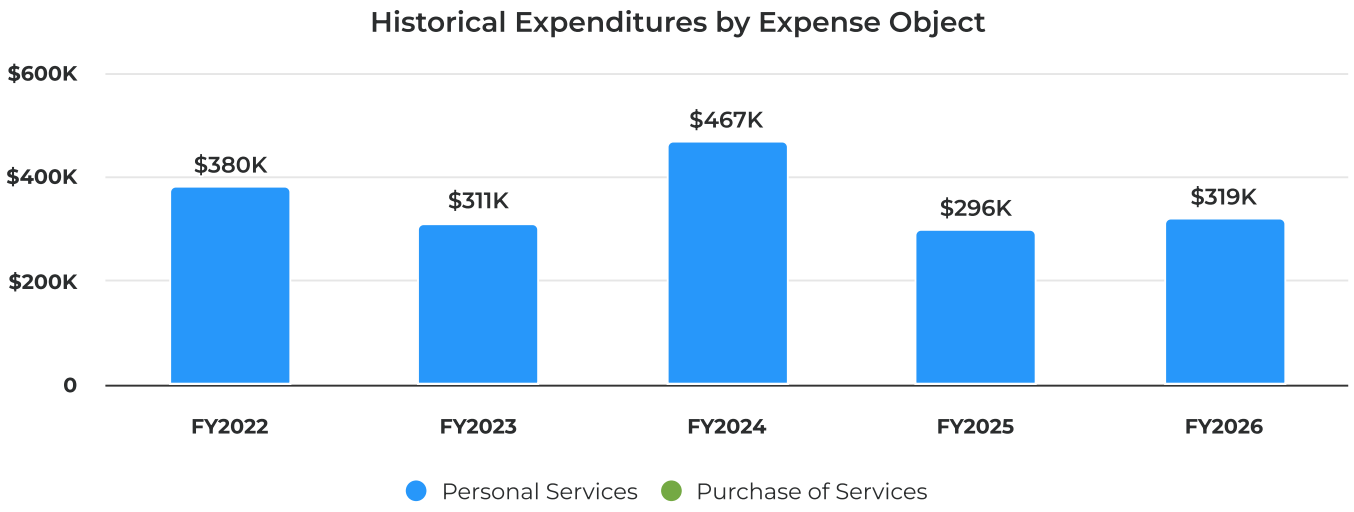


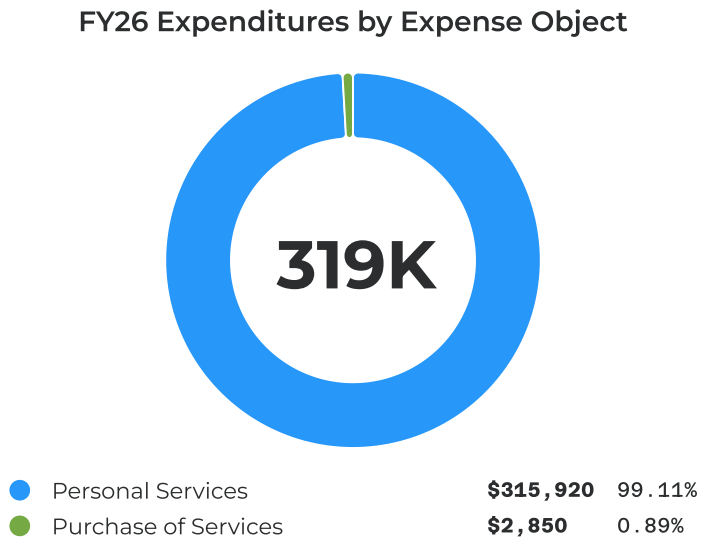


Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$191,755	$245,651	$231,793	$235,513	$255,600	$20,087
Benefits	$186,414	$62,408	$233,468	$58,841	$60,320	$1,479
Property Services	$159	$264	$268	$400	$550	$150
Other	$1,941	$2,264	$1,749	$1,680	$2,300	$620
Total Expenditures	**$380,268**	**$310,586**	**$467,278**	**$296,434**	**$318,770**	**$22,336**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$378,168	$308,059	$465,261	$294,354	$315,920	$21,566
REGULAR SALARIES	$191,224	$245,515	$231,550	$234,513	$254,600	$20,087
OVERTIME SALARIES	$531	$136	$244	$1,000	$1,000	-
GROUP INS	$31,662	$27,063	$17,874	$26,000	$26,000	-
SOCIAL SECURITY	$11,271	$14,390	$11,193	$14,605	$15,800	$1,195
MEDICARE	$2,636	$3,414	$2,416	$3,416	$3,700	$284
GMEBS-RETIREMENT CONTRIBUTION	$140,550	$17,227	$201,840	$14,490	$14,490	-
MEDICAL EXAMS	$43	$56	$31	$50	$50	-
EMPLOYEE ASSISTANCE PROGRAM	$39	$41	$7	$60	$60	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
WALTON ATHLETIC MEMBERSHIP	$212	$217	$107	$220	$220	-
Purchase of Services	$2,100	$2,528	$2,017	$2,080	$2,850	$770
MAINTENANCE CONTRACTS	$159	$264	$268	$400	$550	$150
COMMUNICATIONS	$1,357	$1,387	$919	$680	$1,300	$620
TRAVEL EXPENSE	$584	$877	$830	$1,000	$1,000	-
Total Expenditures	**$380,268**	**$310,586**	**$467,278**	**$296,434**	**$318,770**	**$22,336**

Fire

Department Director: Chief Andrew Dykes



Our Mission: “The City of 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.”
The City of Monroe Fire Department is a full-time fire department that consists of two divisions under the direction of the Fire Chief: Fire Operations and Community Risk Reduction. Fire Operations consists of 27 full-time personnel (three shifts of nine personnel) that work a 24 on, 48 off shift rotation in order to provide fire protection and emergency response 24 hours a day to the community. The Community Risk Reduction Division is led by the Fire Marshal and is responsible for fire inspections, plan review, fire investigation, and fire and life safety education programs.

Ongoing Objectives

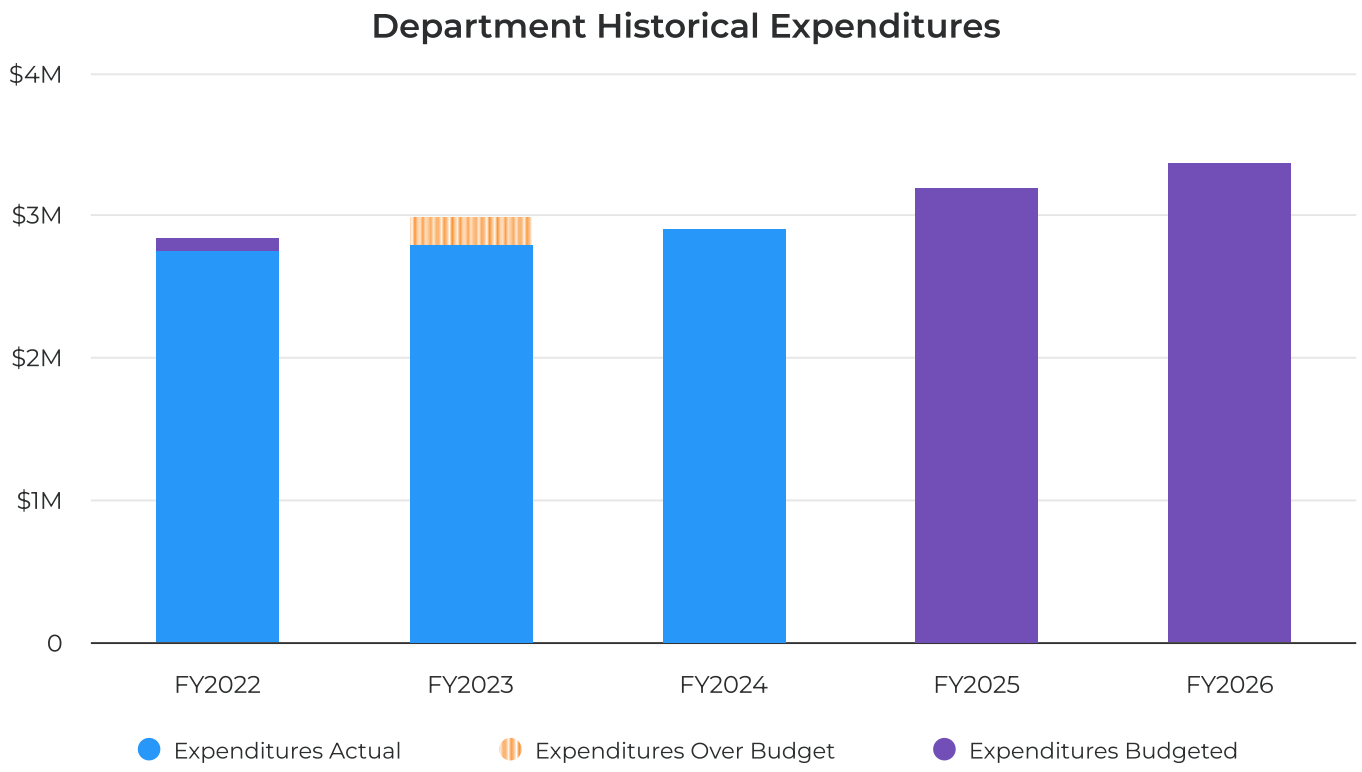
The goals of the fire department are the preservation of life and property. These are accomplished through providing fire and life safety education programs to the public, conducting fire inspections and enforcing applicable codes, meeting the required annual training requirements for each position and certification level, and mitigating emergencies by providing fire suppression, rescue operations, and emergency medical first response services.

Accomplishments

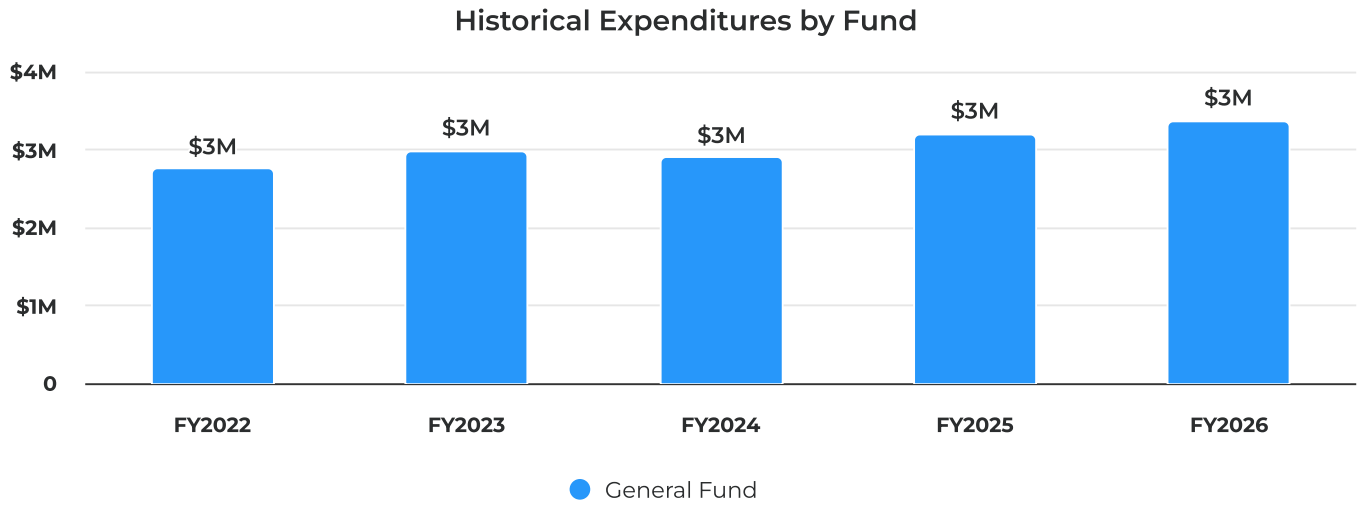
- Responded to 2,535 incidents including but not limited to 60 fires, 104 motor vehicle collisions, 3 vehicle extrications, 104 hazardous conditions, and 1,483 rescue and emergency medical incidents.
- Participated in over 7,930 hours of training including:
    - Hosting multiple joint live-fire training operations with Walton County Fire Rescue at the department’s fire training facility.
    - Hosted and co-instructed an 80-hour Hazardous Materials Technician course at GUTA that was attended by personnel from multiple departments, resulting in Pro Board Accredited Certification.
    - Hosted the Georgia Public Safety Training Center’s Acting Officer in Charge (AOIC) program at GUTA.
    - Hosted and co-instructed a 40-hour Fire Instructor 1 course at GUTA that was attended by personnel from multiple departments that resulted in Pro Board Accredited Certification.
- Saved over $5 million in property and contents from fire.
- Provided age appropriate fire and life safety programming to children, adults, and seniors.
- Conducted annual fire inspections on all licensed businesses.
- Promoted six (6) Firefighter IIIs to the newly created Fire Apparatus Operator (FAO) position (two FAOs assigned per shift).
- Transitioned the department’s records management software from Emergency Reporting (retired 2025) to First Due.
-

Performance Measures			
	FY2024	**FY2025**	**FY2026 Projected**
Maintain or better the City's class 3 ISO rating	100%	100%	100%
Average response time to dispatched calls to the department	5 minutes 31 seconds	5 minutes 30 seconds	<6 minutes
Training hours for Fire dept employees	6,731	7,934	>6,500
Call of service	2,385	2,535	2,600

Expenditure Summary



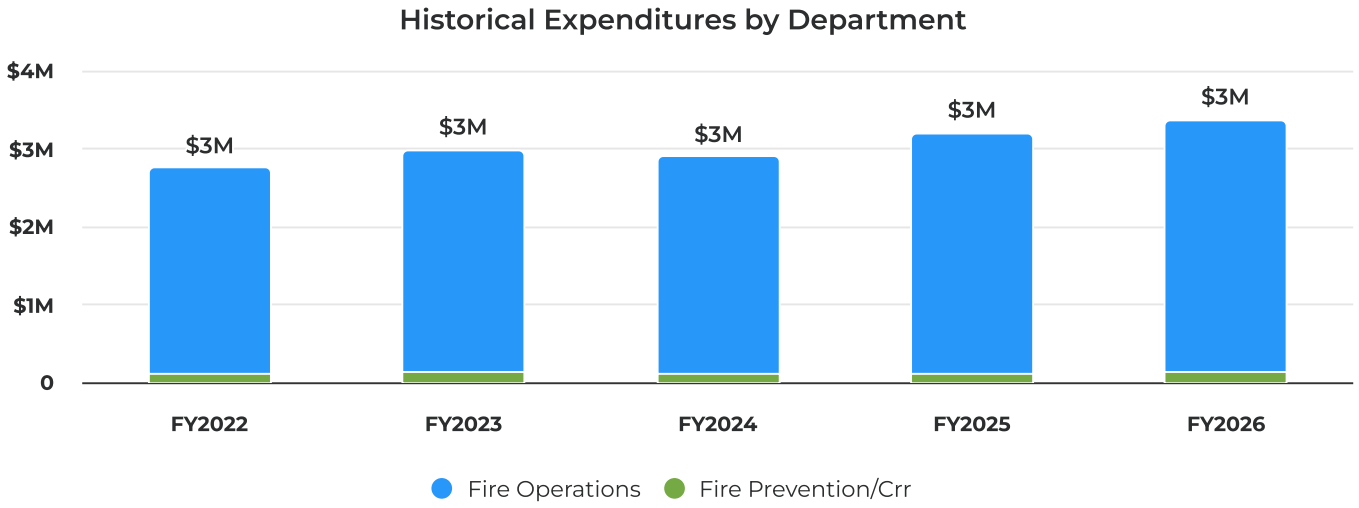
Expenditures by Fund

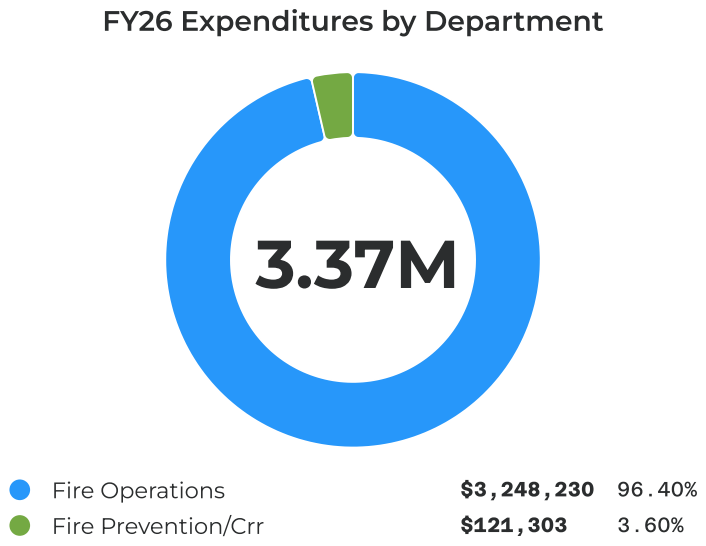


Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$2,751,040	$2,979,609	$2,902,380	$3,200,836	$3,369,533	$168,697
Total Expenditures	**$2,751,040**	**$2,979,609**	**$2,902,380**	**$3,200,836**	**$3,369,533**	**$168,697**

Expenditures by Department



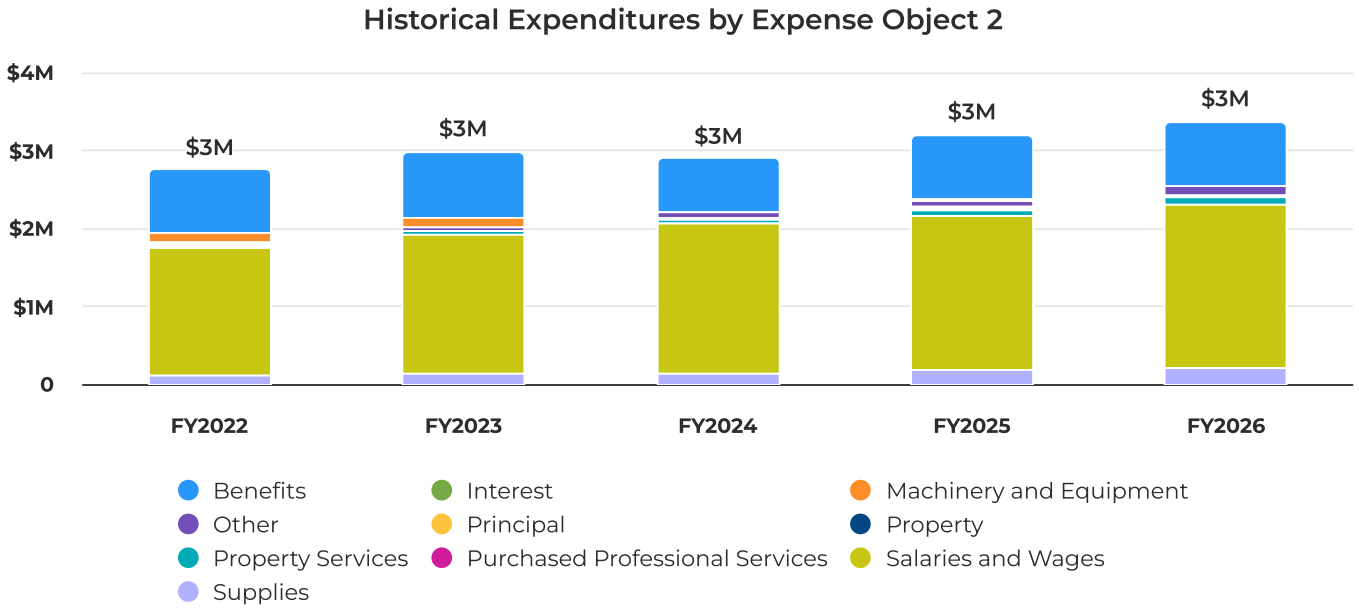


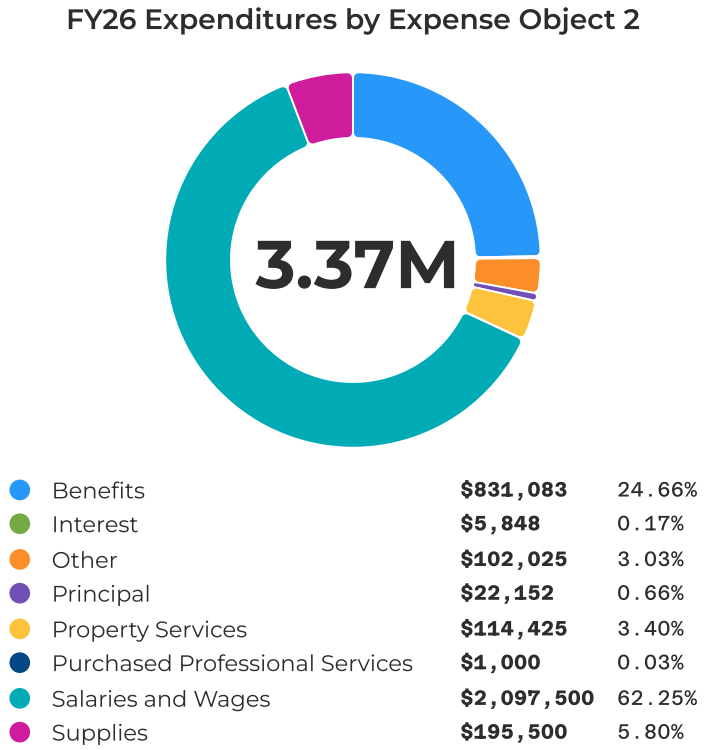
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Fire Operations	$2,652,576	$2,855,763	$2,796,789	$3,086,708	$3,248,230	$161,522

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Fire Prevention/Crr	$98,465	$123,846	$105,592	$114,128	$121,303	$7,175
Total Expenditures	**$2,751,040**	**$2,979,609**	**$2,902,380**	**$3,200,836**	**$3,369,533**	**$168,697**

Expenditures by Expense Object 2

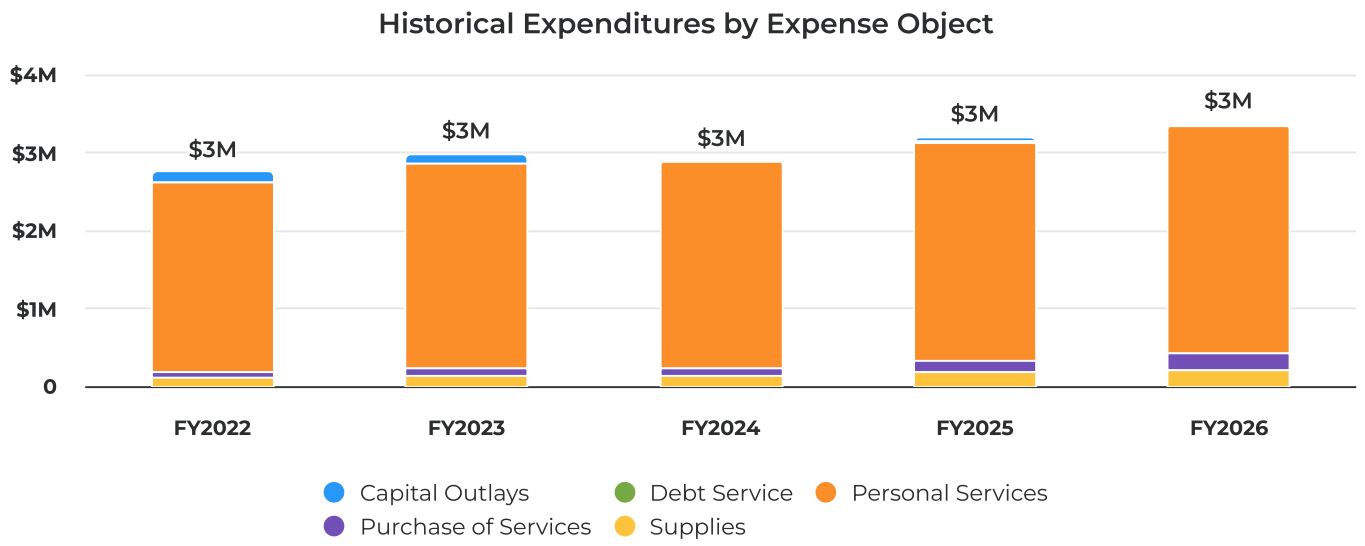




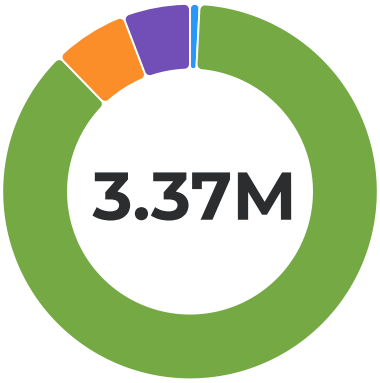
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$1,635,398	$1,780,797	$1,927,940	$1,970,470	$2,097,500	$127,030
Benefits	$805,220	$840,821	$706,048	$821,066	$831,083	$10,017
Purchased Professional Services	-	$40	-	$1,000	$1,000	-
Property Services	$33,603	$46,581	$54,201	$59,750	$114,425	$54,675
Other	$30,723	$49,118	$62,129	$82,150	$102,025	$19,875
Supplies	$108,559	$128,836	$123,791	$187,500	$195,500	$8,000
Property	-	-	$15,500	$29,500	-	-$29,500
Machinery and Equipment	$130,217	$115,752	-	$21,400	-	-$21,400
Principal	$6,104	$14,395	$10,006	$22,152	$22,152	-
Interest	$1,216	$3,270	$2,765	$5,848	$5,848	-
Total Expenditures	**$2,751,040**	**$2,979,609**	**$2,902,380**	**$3,200,836**	**$3,369,533**	**$168,697**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Debt Service	**$28,000**	0.83%
Personal Services	**$2,928,583**	86.91%
Purchase of Services	**$217,450**	6.45%
Supplies	**$195,500**	5.80%

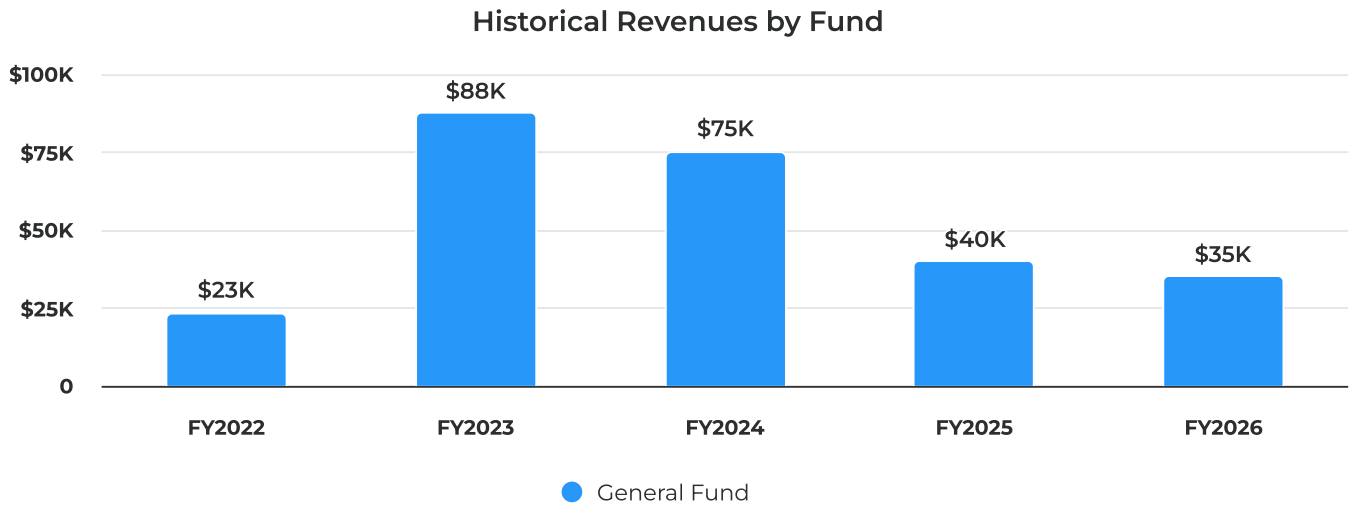
Expenditures by Expense Object

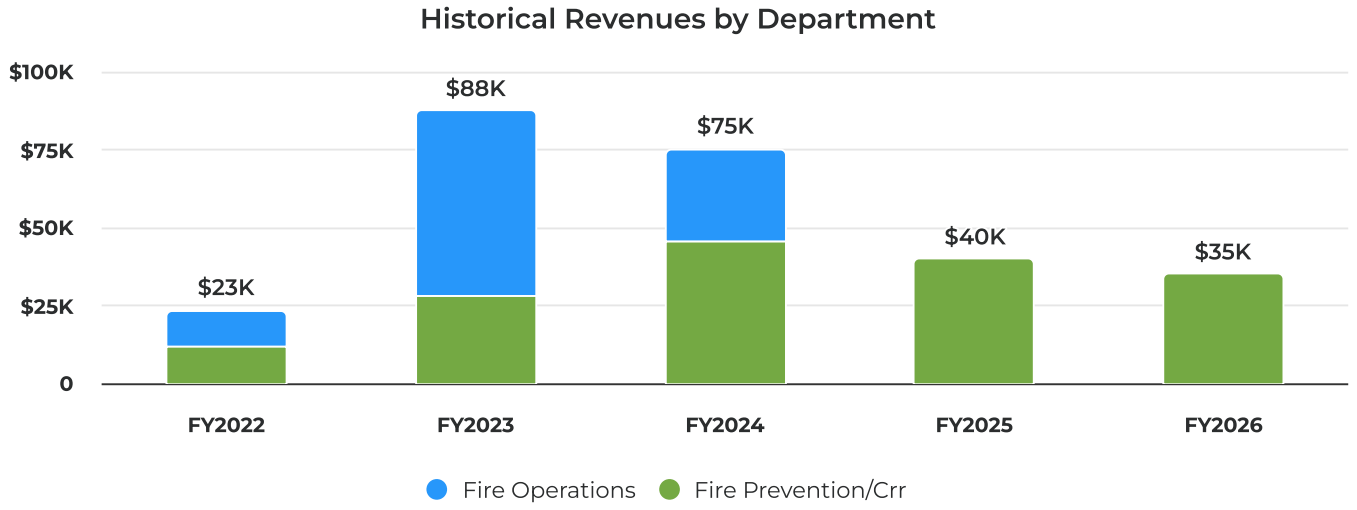
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$2,440,618	$2,621,617	$2,633,988	$2,791,536	$2,928,583	$137,047
REGULAR SALARIES	$1,493,913	$1,632,488	$1,782,927	$1,813,083	$1,931,375	$118,292
PART - TIME/TEMPORARY SALARIES	$48,100	$33,740	$22,038	$35,000	$35,000	-
OVERTIME SALARIES	$39,163	$57,728	$60,590	$60,000	$65,000	$5,000
GROUP INS	$451,662	$438,285	$305,847	$381,800	$381,800	-
SOCIAL SECURITY	$92,859	$102,406	$110,352	$113,280	$121,605	$8,325
MEDICARE	$21,717	$23,950	$25,808	$26,500	$28,450	$1,950
GMEBS-RETIREMENT CONTRIBUTION	$192,722	$212,426	$218,586	$242,445	$242,500	$55
RETIREMENT CONTRIBUTION	$7,750	$7,550	$7,400	$8,100	$8,100	-
WORKERS COMP INSURANCE	$5,622	$289	$2,055	$5,000	$5,000	-
MEDICAL EXAMS	$946	$1,778	$1,281	$13,300	$13,300	-
EMPLOYEE ASSISTANCE PROGRAM	$571	$595	$792	$700	$700	-
WALTON ATHLETIC MEMBERSHIP	$3,076	$3,046	$3,092	$3,050	$3,050	-
REGULAR SALARIES	$54,003	$56,229	$61,261	$61,387	$65,125	$3,738
OVERTIME SALARIES	$219	$612	$1,123	$1,000	$1,000	-
GROUP INS	$17,806	$38,866	$18,394	$13,300	$12,700	-$600
SOCIAL SECURITY	$2,998	$3,154	$3,564	$3,806	$4,038	$232
MEDICARE	$701	$738	$834	$890	$945	$55
GMEBS-RETIREMENT CONTRIBUTION	$6,646	$7,580	$7,526	$8,400	$8,400	-
RETIREMENT CONTRIBUTION	-	-	$300	$300	$300	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
MEDICAL EXAMS	$19	$29	$83	$50	$50	-
EMPLOYEE ASSISTANCE PROGRAM	$20	$21	$27	$25	$25	-
WALTON ATHLETIC MEMBERSHIP	$106	$109	$107	$120	$120	-
Purchase of Services	$64,326	$95,739	$116,330	$142,900	$217,450	$74,550
I/T SVCS - WEB DESIGN, ETC.	-	$40	-	$1,000	$1,000	-
ENVIRONMENTAL EXPENSE	$1,650	$1,950	$1,710	$2,200	$2,200	-
LAWN CARE & MAINTENANCE	$280	$326	$404	$600	$600	-
PEST CONTROL	$999	$1,019	$562	$1,000	$1,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$20,090	$22,105	$26,894	$30,000	$40,000	$10,000
VEHICLE REP & MAINT-OUTSID	$386	$835	-	$4,000	$4,000	-
R & M BUILDINGS - OUTSIDE	$2,311	$10,669	$12,807	$10,000	$50,850	$40,850
MAINTENANCE CONTRACTS	$5,165	$6,896	$8,402	$8,000	$11,825	$3,825
EQUIPMENT RENTAL	$2,636	$2,635	$3,015	$3,000	$3,000	-
GENERAL LIABILITY INSURANCE	$4,337	$19,562	$32,663	$35,375	$48,500	$13,125
COMMUNICATIONS	$7,720	$8,509	$10,116	$10,000	$10,000	-
TRAVEL EXPENSE	$1,904	$3,440	$2,866	$4,000	$4,000	-
DUES/FEES	$1,695	$1,502	$1,220	$3,000	$3,000	-
VEHICLE TAG & TITLE FEE	-	$22	$124	$25	$25	-
GA DEPT REV FEES	$300	$300	-	$350	$350	-
TRAINING & EDUCATION	$2,877	$3,594	$2,118	$10,000	$10,000	-
LICENSES	$896	$467	$188	$1,000	$1,000	-
SOFTWARE	$6,082	$8,085	$8,194	$8,000	$14,000	$6,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	$250	$750	$750	-
MAINTENANCE CONTRACTS	$86	$145	$157	$200	$200	-
ADVERTISING	$775	$775	$1,175	$1,500	$1,500	-
EVENTS	-	$85	-	$500	$500	-
TRAVEL EXPENSE	$2,720	$1,032	$1,427	$1,500	$1,500	-
DUES/FEES	$515	$948	$1,063	$900	$900	-
TRAINING & EDUCATION	$904	$798	$977	$2,000	$2,000	-
SOFTWARE	-	-	-	$4,000	$4,750	$750
Supplies	$108,559	$128,836	$123,791	$187,500	$195,500	$8,000
OFFICE SUPPLIES & EXPENSES	$1,918	$2,852	$1,876	$2,500	$2,500	-
FURNITURE < 5,000	$1,199	$7,530	$4,210	$2,000	$2,000	-
AUTO PARTS	$143	$3,179	$1,024	$5,000	$5,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
DAMAGE CLAIMS	$224	-	-	-	-	-
EXPENDABLE FLUIDS	$1,369	$1,514	$1,777	$2,500	$2,500	-
FIRE EQUIPMENT	$10,167	$13,801	$24,660	$20,000	$25,000	$5,000
SAFETY/MEDICAL SUPPLIES	$6,264	$6,285	$15,756	$15,000	$15,000	-
TIRES	$3,608	$5,471	$1,309	$7,500	$7,500	-
UNIFORM EXPENSE	$9,857	$18,767	$9,181	$17,000	$17,000	-
JANITORIAL SUPPLIES	$5,801	$7,565	$7,288	$7,500	$7,500	-
COMPUTER EQUIP NON-CAPITAL	-	$2,659	$1,154	$2,500	$2,500	-
FIRE PERSONAL PROTECTIVE EQUIPMENT	$6,543	$2,660	$4,083	$27,000	$27,000	-
EQUIPMENT PARTS	$19,695	$15,879	$18,023	$16,000	$16,000	-
R & M BUILDINGS - INSIDE	$644	$630	$404	$2,000	$2,000	-
LANDSCAPING R & M - INSIDE	$100	$547	$56	$1,000	$1,000	-
COVID-19 EXPENSES	$550	-	-	-	-	-
AUTO & TRUCK FUEL	$25,551	$20,148	$17,920	$25,000	$25,000	-
FOOD	$1,393	$101	$40	$2,000	$2,000	-
SMALL TOOLS & MINOR EQUIPMENT	$240	$1,864	$606	$5,000	$5,000	-
TRAINING MATERIALS - COM USE	$745	$4,656	$2,714	$10,000	$10,000	-
SMALL OPERATING SUPPLIES	-	-	$1,018	$2,500	$2,500	-
EMPLOYEE RECOGNITION	$1,599	-	$1,622	$2,000	$2,000	-
EMERGENCY PREP SUPPLIES	-	-	$1,746	-	-	-
OFFICE SUPPLIES & EXPENSES	$48	$35	$305	$500	$500	-
AUTO PARTS	$120	$54	$606	$500	$500	-
FIRE EQUIPMENT	$28	$530	$170	$2,000	$2,000	-
FIRE EDUCATION MATERIALS	$10,381	$11,599	$5,841	$10,000	$10,000	-
TIRES	-	-	-	-	$500	-
UNIFORM EXPENSE	$371	$508	$404	$500	$500	-
AUTO & TRUCK FUEL	-	-	-	-	$2,500	-
Capital Outlays	$130,217	$115,752	$15,500	$50,900	-	-$50,900
SITE IMPROVEMENTS	-	-	$15,500	$29,500	-	-$29,500
LEASED CAPITAL VEHICLES	-	$55,213	-	-	-	-
EQUIPMENT	$130,217	$60,538	-	$21,400	-	-$21,400
Debt Service	$7,320	$17,666	$12,771	$28,000	$28,000	-
LEASE LIABILITY PRINCIPAL	$6,104	$14,395	$10,006	$22,152	$22,152	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
LEASE LIABILITY INTEREST	$1,216	$3,270	$2,765	$5,848	$5,848	-
Total Expenditures	**$2,751,040**	**$2,979,609**	**$2,902,380**	**$3,200,836**	**$3,369,533**	**$168,697**





FY26 Revenues by Department



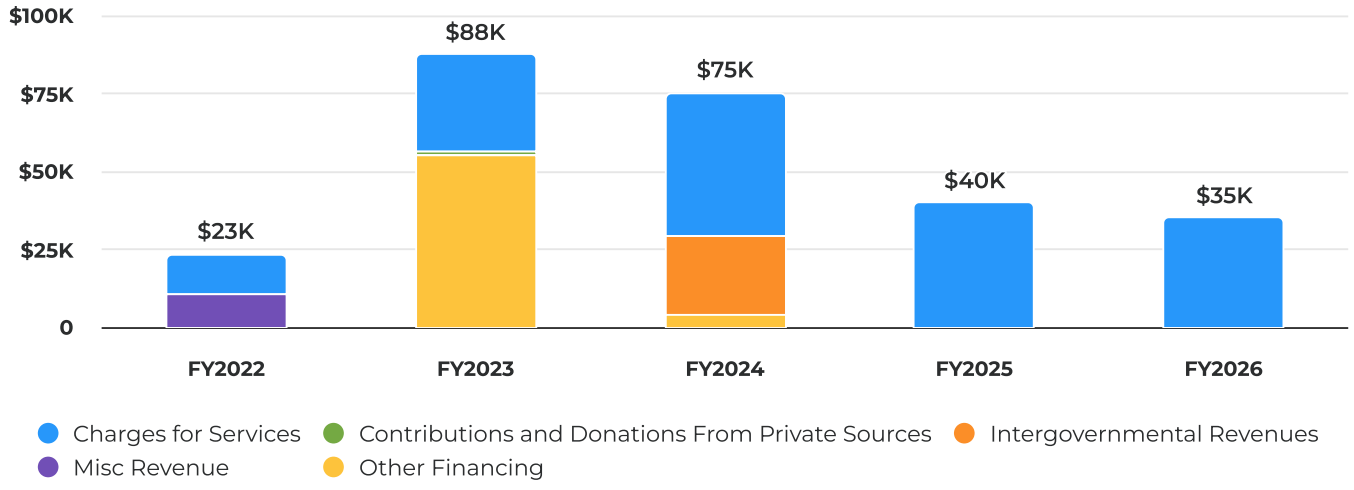
Fire Prevention/Crr	**$35,000**	100.00%

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Fire Operations	$11,799	$59,270	$29,657	-	-	-
Fire Prevention/Crr	$11,495	$28,230	$45,587	$40,000	$35,000	-$5,000
Total Revenues	**$23,294**	**$87,501**	**$75,244**	**$40,000**	**$35,000**	**-$5,000**

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services **$35,000** 100.00%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Intergovernmental Revenues	-	-	$25,423	-	-	-
Charges for Services	$12,762	$31,287	$45,771	$40,000	$35,000	-$5,000
Contributions and Donations From Private Sources	-	$1,000	-	-	-	-
Misc Revenue	$10,532	-	-	-	-	-
Other Financing	-	$55,213	$4,050	-	-	-
Total Revenues	**$23,294**	**$87,501**	**$75,244**	**$40,000**	**$35,000**	**-$5,000**

General Fund Administration & Finance

Department Director: Beth Thompson



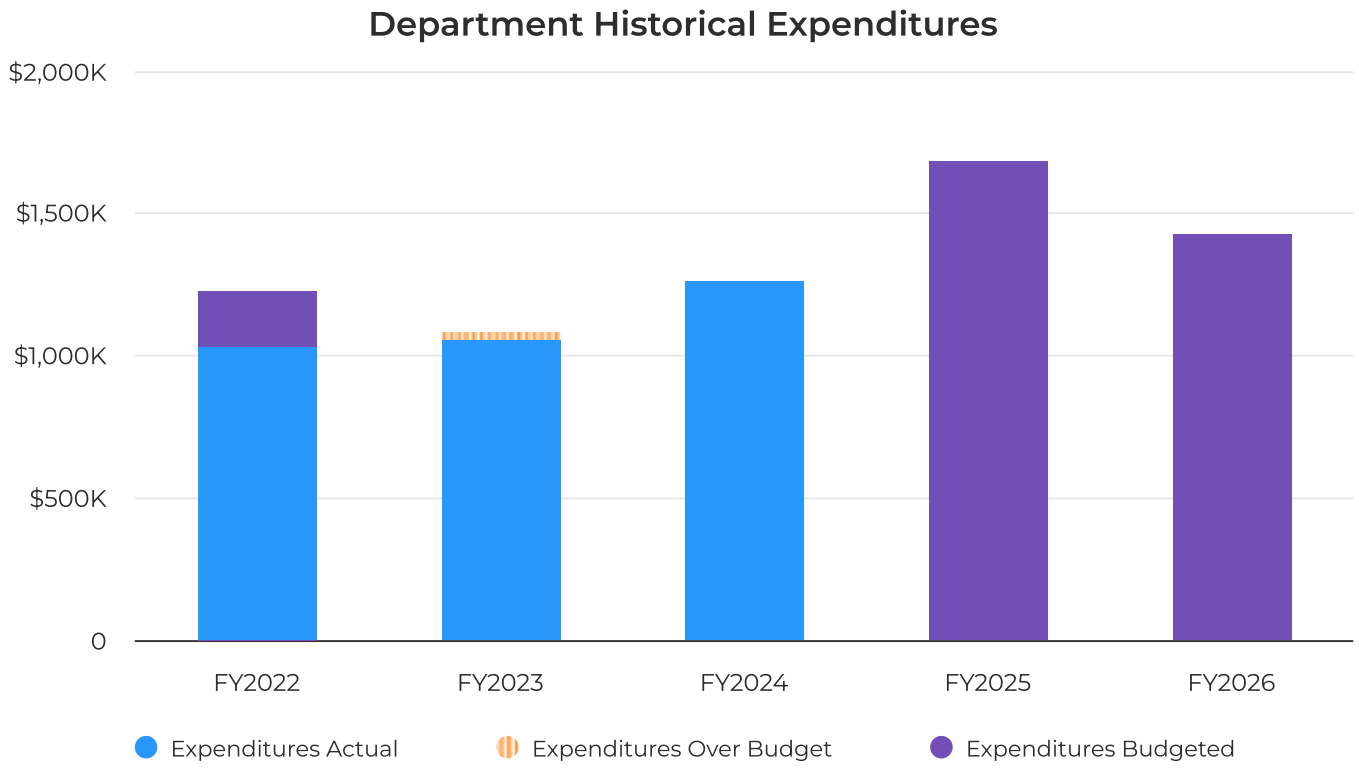
The Finance Department has the responsibility of providing service and oversight of the various financial functions within the City. Primary functions include accounting, budgeting, accounts payable, payroll, billing and collecting receivables, financial reporting and purchasing.

Ongoing Objectives:

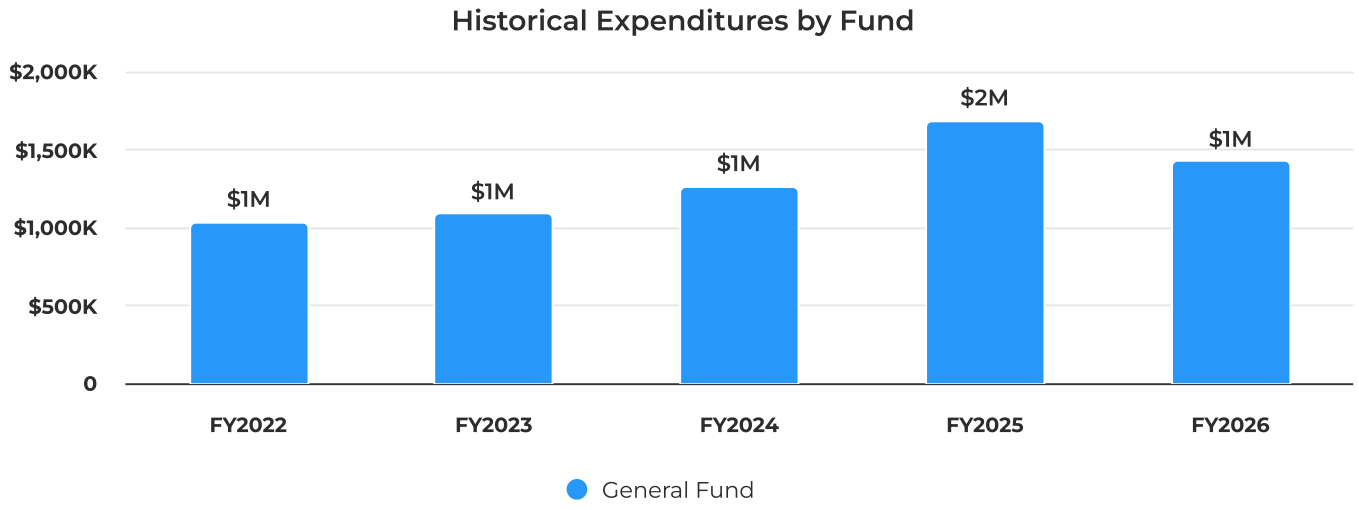
- Received Certificate of Achievement for Excellence in Financial Reporting Program Award for the FY2023 Annual Comprehensive Financial Report (ACFR) from the Government Finance Officers Association (GFOA). This was the 22nd year the City of Monroe received the distinguished award. We anticipate being awarded for our FY2024 ACFR as well.
- Received the Popular Annual Financial Reporting Award Program Award from GFOA for the FY2023 Popular Annual Financial Report (PAFR). This was the 20th year the City of Monroe received the award. We anticipate receiving the award for our FY2024 PAFR as well.
- Received the Distinguished Budget Presentation Award for the FY2025 adopted budget from GFOA. This is the 14th year the City of Monroe has received the award.
- Continue to submit annually to GFOA for the COA, PAFR & Budget awards.
- Continue to enforce internal controls to limit fraud.
- Continue to have a clean annual external audit and strive for no material findings.
- Continue to be in compliance to receive State and Federal grant funding.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Enforce internal controls & segregation of duties to limit fraud	100%	100%	planned
Submit & receive the Triple Crown award from GFOA	100%	100%	planned
Annual audit completed on time	100%	planned 100%	planned

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



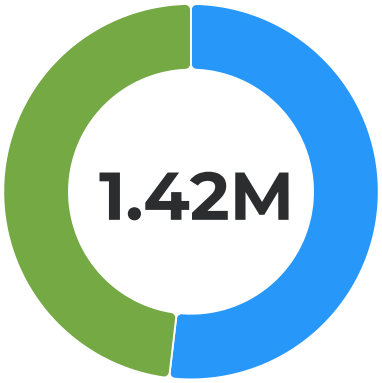
General Fund	**$1,424,407**	100.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$1,030,661	$1,085,579	$1,262,375	$1,681,014	$1,424,407	-$256,607
Total Expenditures	**$1,030,661**	**$1,085,579**	**$1,262,375**	**$1,681,014**	**$1,424,407**	**-$256,607**

Expenditures by Department

FY26 Expenditures by Department



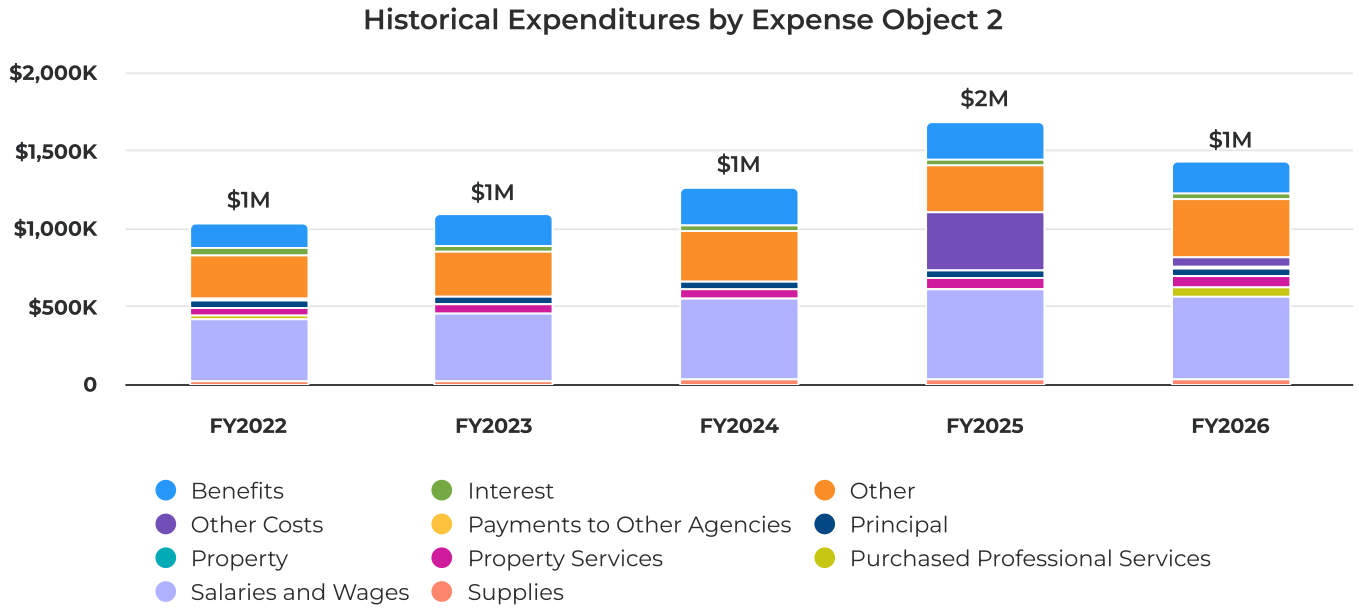
Executive	**$738,771**	51.87%
Finance Admin	**$685,636**	48.13%

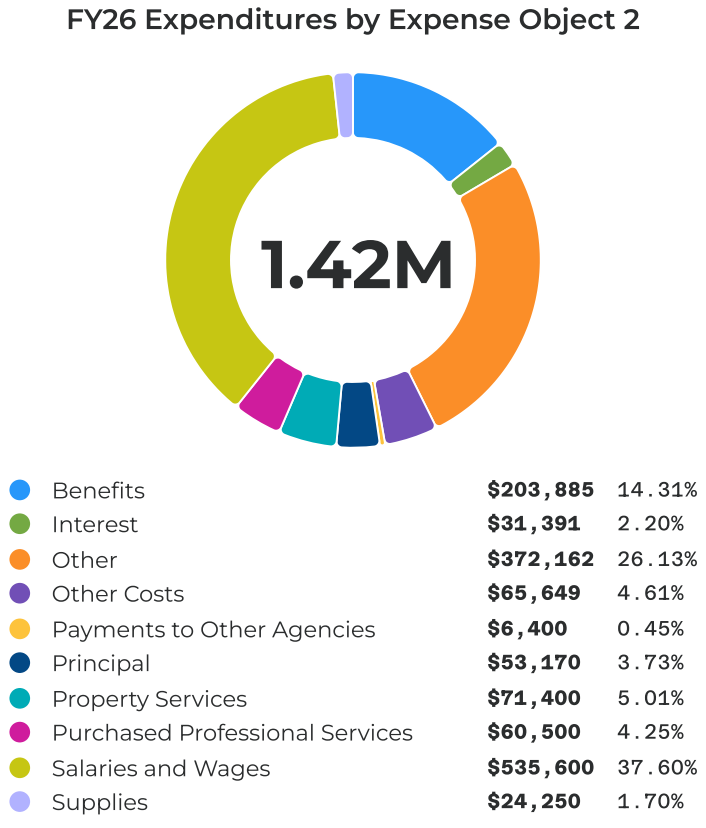
Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Executive	$417,653	$477,081	$603,124	$1,017,877	$738,771	-$279,106
General Admin	$148,166	$87,904	$97,114	$91,841	-	-$91,841

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Finance Admin	$464,842	$520,594	$562,137	$571,296	$685,636	$114,340
Total Expenditures	**$1,030,661**	**$1,085,579**	**$1,262,375**	**$1,681,014**	**$1,424,407**	**-$256,607**

Expenditures by Expense Object 2

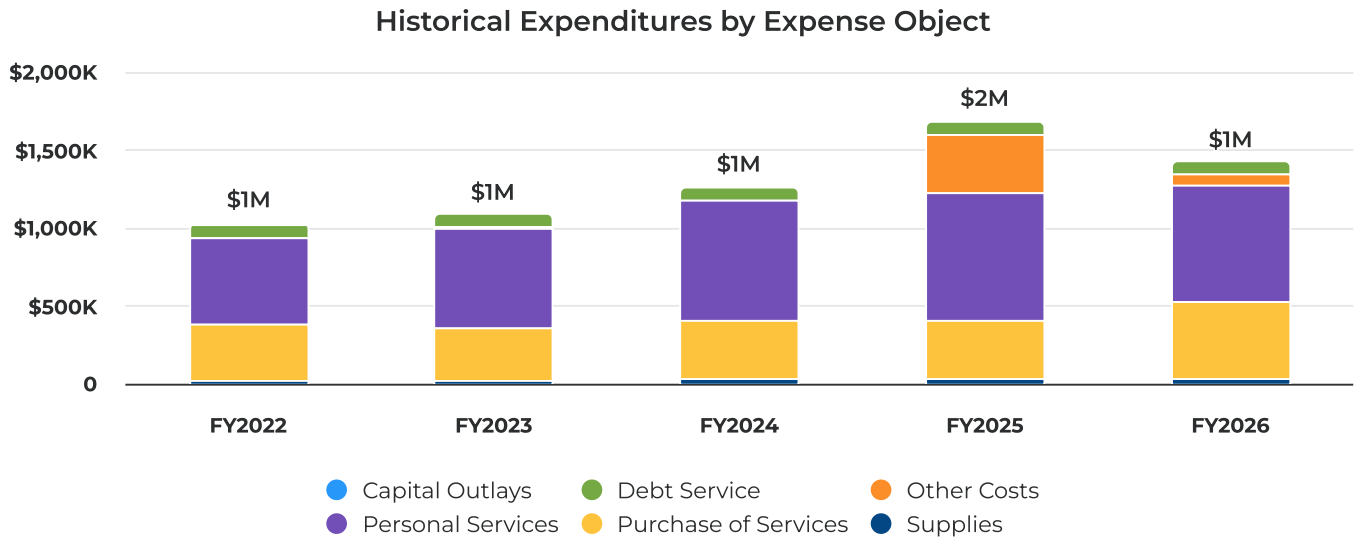




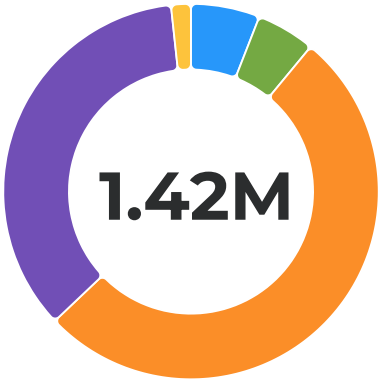
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$388,953	$433,899	$514,191	$587,323	$535,600	-$51,723
Benefits	$161,935	$198,442	$249,319	$238,259	$203,885	-$34,374
Purchased Professional Services	$27,979	$341	$1,055	$500	$60,500	$60,000
Property Services	$43,391	$52,516	$59,441	$61,800	$71,400	$9,600
Other	$284,771	$284,066	$319,416	$312,700	$372,162	$59,462
Supplies	$23,529	$21,076	$28,279	$26,250	$24,250	-$2,000
Property	$9,945	-	-	-	-	-
Payments to Other Agencies	$5,597	$5,830	$6,114	$6,300	$6,400	$100
Other Costs	-	$4,850	-	$363,321	$65,649	-$297,672
Principal	$44,917	$46,852	$48,773	$50,973	$53,170	$2,197
Interest	$39,643	$37,708	$35,786	$33,588	$31,391	-$2,197
Total Expenditures	**$1,030,661**	**$1,085,579**	**$1,262,375**	**$1,681,014**	**$1,424,407**	**-$256,607**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Debt Service	**$84,561**	5.94%
Other Costs	**$72,049**	5.06%
Personal Services	**$739,485**	51.92%
Purchase of Services	**$504,062**	35.39%
Supplies	**$24,250**	1.70%

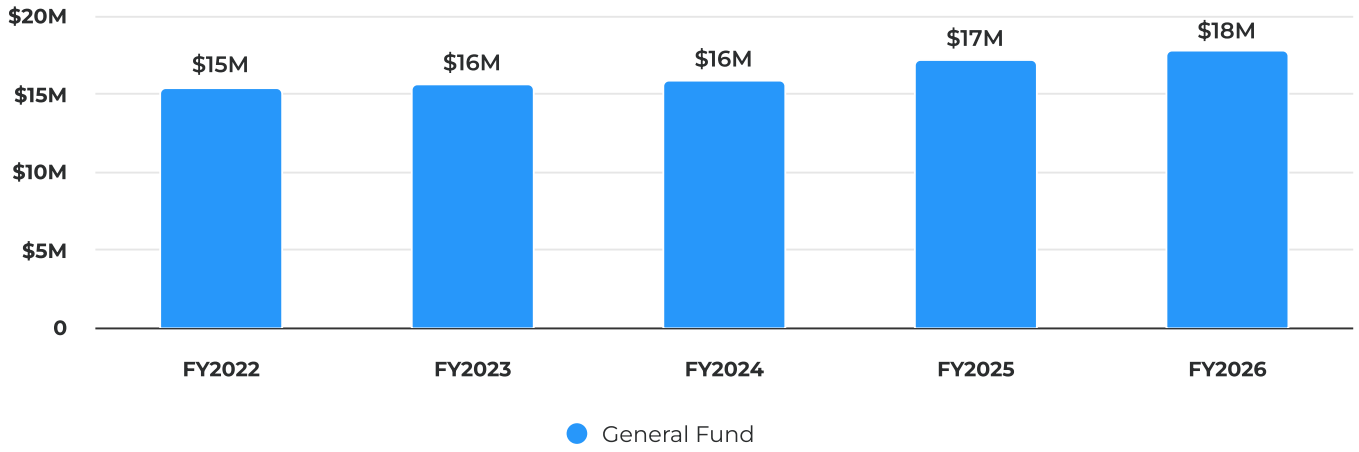
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$550,888	$632,341	$763,510	$825,582	$739,485	-$86,097
REGULAR SALARIES	$160,197	$237,894	$320,064	$367,740	$359,400	-$8,340
GROUP INS	$39,215	$38,028	$62,669	$52,000	$45,500	-$6,500
SOCIAL SECURITY	$8,559	$13,172	$17,964	$22,800	$22,300	-$500
MEDICARE	$2,162	$3,235	$4,366	$5,333	$5,210	-$123
GMEBS-RETIREMENT CONTRIBUTION	$16,614	$22,833	$26,342	$28,980	$25,400	-$3,580
UNEMPLOYMENT EXPENSE	-	$730	$1,460	$5,000	$5,000	-
WORKERS COMP INSURANCE	$952	$964	-	-	-	-
MEDICAL EXAMS	$48	$84	$113	$75	$100	$25
EMPLOYEE ASSISTANCE PROGRAM	$29	$31	$45	$50	$50	-
WALTON ATHLETIC MEMBERSHIP	$265	$321	$373	$378	$300	-$78
REGULAR SALARIES	$102,324	$64,823	$69,617	$69,673	-	-$69,673
OVERTIME SALARIES	$92	-	-	-	-	-
GROUP INS	$22,400	$8,502	$8,429	$6,500	-	-$6,500
SOCIAL SECURITY	$6,096	$3,813	$4,124	$4,320	-	-$4,320
MEDICARE	$1,426	$892	$965	$1,010	-	-$1,010
GMEBS-RETIREMENT CONTRIBUTION	$9,968	$3,790	$7,526	$3,623	-	-$3,623
MEDICAL EXAMS	$29	$14	$16	$50	-	-$50
EMPLOYEE ASSISTANCE PROGRAM	$30	$51	$50	$50	-	-$50

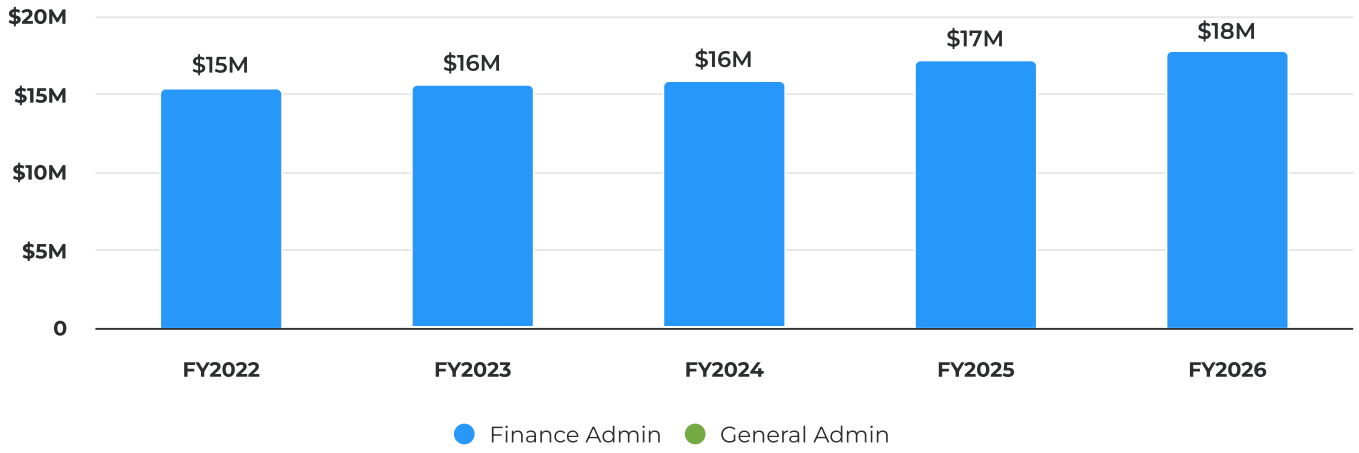
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
WALTON ATHLETIC MEMBERSHIP	$159	$63	$107	$215	-	-$215
REGULAR SALARIES	$125,060	$130,232	$117,763	$134,910	$161,200	$26,290
PART - TIME/TEMPORARY SALARIES	-	-	$5,829	$15,000	$15,000	-
OVERTIME SALARIES	$1,280	$949	$918	-	-	-
GROUP INS	-$37,342	$9,631	$16,609	$26,000	$19,500	-$6,500
SOCIAL SECURITY	$7,772	$8,079	$7,666	$9,295	$11,000	$1,705
MEDICARE	$1,818	$1,890	$1,793	$2,175	$2,600	$425
GMEBS-RETIREMENT CONTRIBUTION	$13,291	$15,160	$15,053	$14,490	$10,900	-$3,590
WORKERS COMP INSURANCE	$66,928	$66,421	$73,150	$55,000	$55,000	-
MEDICAL EXAMS	$1,263	$480	$179	$600	$625	$25
EMPLOYEE ASSISTANCE PROGRAM	$39	$41	$110	$75	$100	$25
WALTON ATHLETIC MEMBERSHIP	$212	$217	$213	$240	$300	$60
Purchase of Services	$356,142	$336,922	$379,913	$375,000	$504,062	$129,062
PROFESSIONAL FEES	-	-	$925	-	-	-
CUSTODIAL SVCS	$5,800	-	-	-	-	-
VEHICLE REP & MAINT-OUTSID	-	-	$10	-	-	-
MAINTENANCE CONTRACTS	$8,904	$9,114	$9,323	$9,000	$11,000	$2,000
EQUIPMENT RENTAL	$46	$75	$139	$100	-	-$100
GENERAL LIABILITY INSURANCE	$146,851	$109,678	$122,169	$130,000	$165,000	$35,000
COMMUNICATIONS	$576	$840	$1,178	$1,300	$1,562	$262
POSTAGE	$655	$200	$926	$150	$150	-
MISC EVENTS	-	-	$1,202	$1,100	$1,100	-
TRAVEL EXPENSE	$1,961	$3,731	$2,235	$5,000	$5,000	-
MAYOR'S EXPENSE - HOWARD	$9,050	$13,416	$7,889	$5,000	$5,000	-
DUES/FEES	$2,950	$2,825	$3,875	$3,500	$3,500	-
TRAINING & EDUCATION	$3,061	$2,975	$5,378	$6,000	$6,000	-
TRAINING MAYOR	$2,432	$2,875	$4,135	$2,500	$2,500	-
CONTRACT LABOR	-	$157	-	-	-	-
EQUIPMENT RENTAL	$46	$125	$166	$100	-	-$100
PROFESSIONAL FEES	$27,979	$341	$130	$500	$500	-
AUDIT SERVICES	-	-	-	-	$60,000	-
MAINTENANCE CONTRACTS	$28,117	$42,652	$49,213	$52,000	$60,000	$8,000
P O BOX RENTAL	$322	$354	$364	$400	$400	-
EQUIPMENT RENTAL	$157	$196	$225	$200	-	-$200
GENERAL LIABILITY INSURANCE	-	$406	$574	$650	$650	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
POSTAGE	$1,530	$2,000	$2,046	$1,500	$1,500	-
ADVERTISING	$600	$630	$1,560	$1,500	$1,500	-
MARKETING EXPENSES	-	-	-	-	$500	$500
TRAVEL EXPENSE	$2,073	$3,152	$2,618	$6,000	$8,000	$2,000
DUES/FEES	$1,227	$429	$10,607	$1,200	$1,200	-
TRAINING & EDUCATION	$2,055	$2,052	$2,661	$7,000	$5,000	-$2,000
CONTRACT LABOR	$109,751	$125,000	$137,343	$140,000	$150,000	$10,000
SOFTWARE	-	$13,700	$13,020	$300	$14,000	$13,700
Supplies	$23,529	$21,076	$28,279	$26,250	$24,250	-$2,000
OFFICE SUPPLIES & EXPENSES	$1,410	$6,052	$4,319	$2,000	$2,500	$500
AUTO PARTS	$25	-	-	-	-	-
JANITORIAL SUPPLIES	$219	$689	$619	$500	$500	-
COMPUTER EQUIP NON-CAPITAL	-	-	-	$1,000	$1,000	-
FOOD	$845	$1,020	$1,071	$1,000	$1,000	-
BOOKS & PERIODICALS	-	-	$553	$50	$50	-
EMPLOYEE RECOGNITION	$4,827	$1,291	$3,783	$4,000	$4,000	-
OFFICE SUPPLIES & EXPENSES	$5,253	$4,942	$6,218	$5,000	$5,000	-
FURNITURE < 5,000	-	$575	-	$1,000	$1,000	-
JANITORIAL SUPPLIES	$876	$1,342	$1,061	$1,200	$1,200	-
COMPUTER EQUIP NON-CAPITAL	$7,085	$1,264	$3,814	$2,000	$2,000	-
WELLNESS COMMITTEE EXPENSES	$2,030	$3,559	$3,973	$6,000	$3,500	-$2,500
R & M BUILDINGS - INSIDE	$292	-	$139	-	-	-
FOOD	$476	$339	$242	$500	$500	-
OTHER-MISC	-	-	$2,391	-	-	-
EMPLOYEE APPRECIATION	$192	-	$96	$2,000	$2,000	-
Capital Outlays	$9,945	-	-	-	-	-
CONSTRUCTION IN PROGRESS	$9,945	-	-	-	-	-
Other Costs	$5,597	$10,680	$6,114	$369,621	$72,049	-$297,572
CONTINGENCIES	-	$4,850	-	$363,321	$65,649	-$297,672
GMA ASSESSMENT	$5,597	$5,830	$6,114	$6,300	-	-$6,300
GMA ASSESSMENT	-	-	-	-	$6,400	-
Debt Service	$84,560	$84,560	$84,560	$84,561	$84,561	-
CAPITAL LEASE PRINCIPAL	$44,917	$46,852	$48,773	$50,973	$53,170	$2,197
CAPITAL LEASE INTEREST	$39,643	$37,708	$35,786	$33,588	$31,391	-$2,197
Total Expenditures	**$1,030,661**	**$1,085,579**	**$1,262,375**	**$1,681,014**	**$1,424,407**	**-$256,607**

Historical Revenues by Fund



Historical Revenues by Department



FY26 Revenues by Department

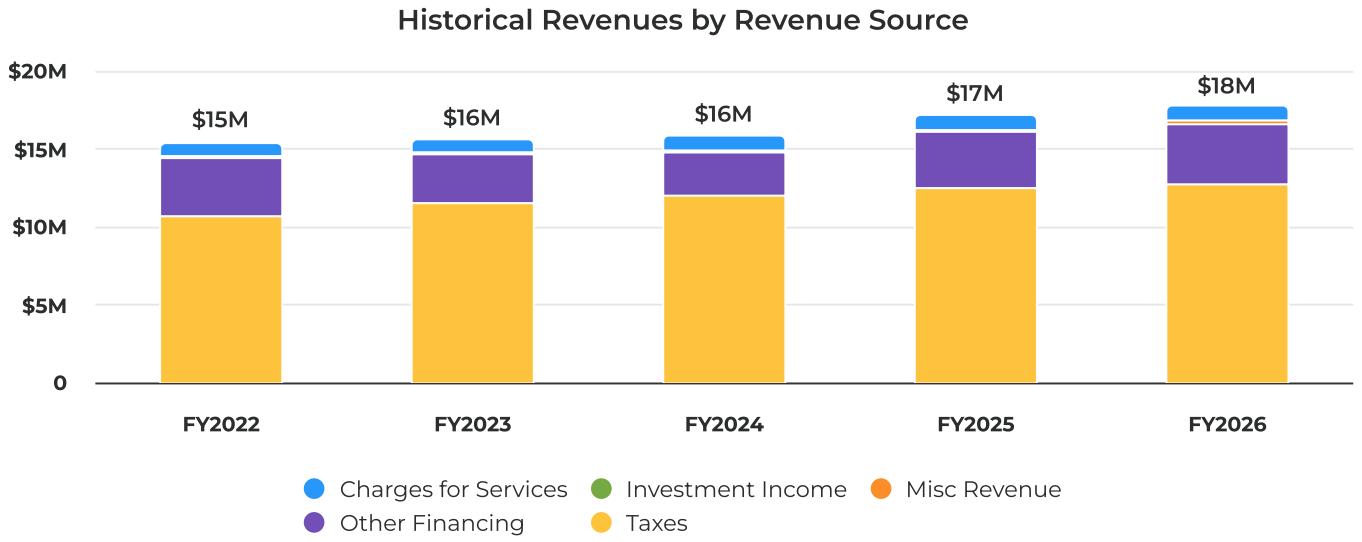


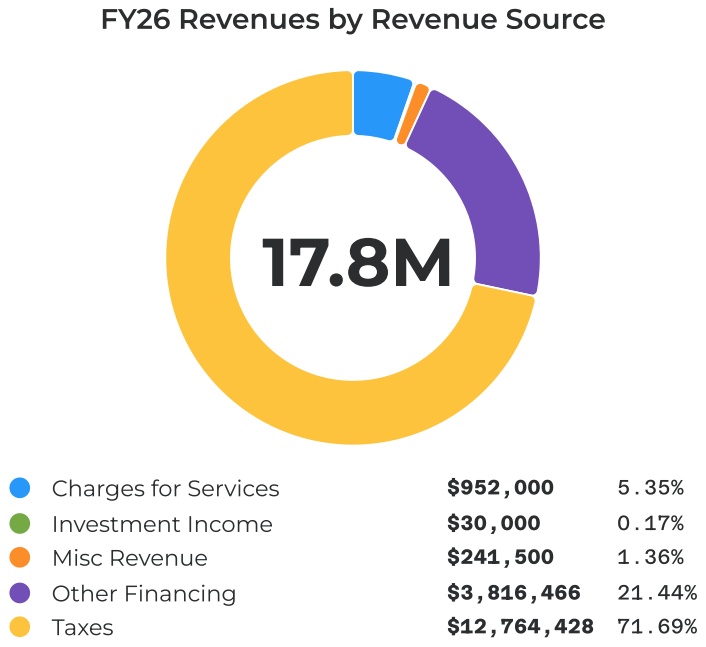
Finance Admin	$17,804,394	100.00%

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Admin	-	$6,275	$13,350	-	-	-
Finance Admin	$15,380,182	$15,566,801	$15,799,211	$17,126,801	$17,804,394	$677,593
Total Revenues	**$15,380,182**	**$15,573,076**	**$15,812,561**	**$17,126,801**	**$17,804,394**	**$677,593**

Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Taxes	$10,634,819	$11,448,428	$12,003,390	$12,483,001	$12,764,428	$281,427
Charges for Services	$804,632	$820,213	$895,508	$911,000	$952,000	$41,000
Investment Income	$14,255	$48,964	$48,282	$40,000	$30,000	-$10,000
Misc Revenue	$122,983	$60,477	$64,991	$43,000	$241,500	$198,500
Other Financing	$3,803,494	$3,194,994	$2,800,390	$3,649,800	$3,816,466	$166,666
Total Revenues	**$15,380,182**	**$15,573,076**	**$15,812,561**	**$17,126,801**	**$17,804,394**	**$677,593**

GUTA (Georgia Utility Training Academy)

Department Director: Chris Bailey

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.

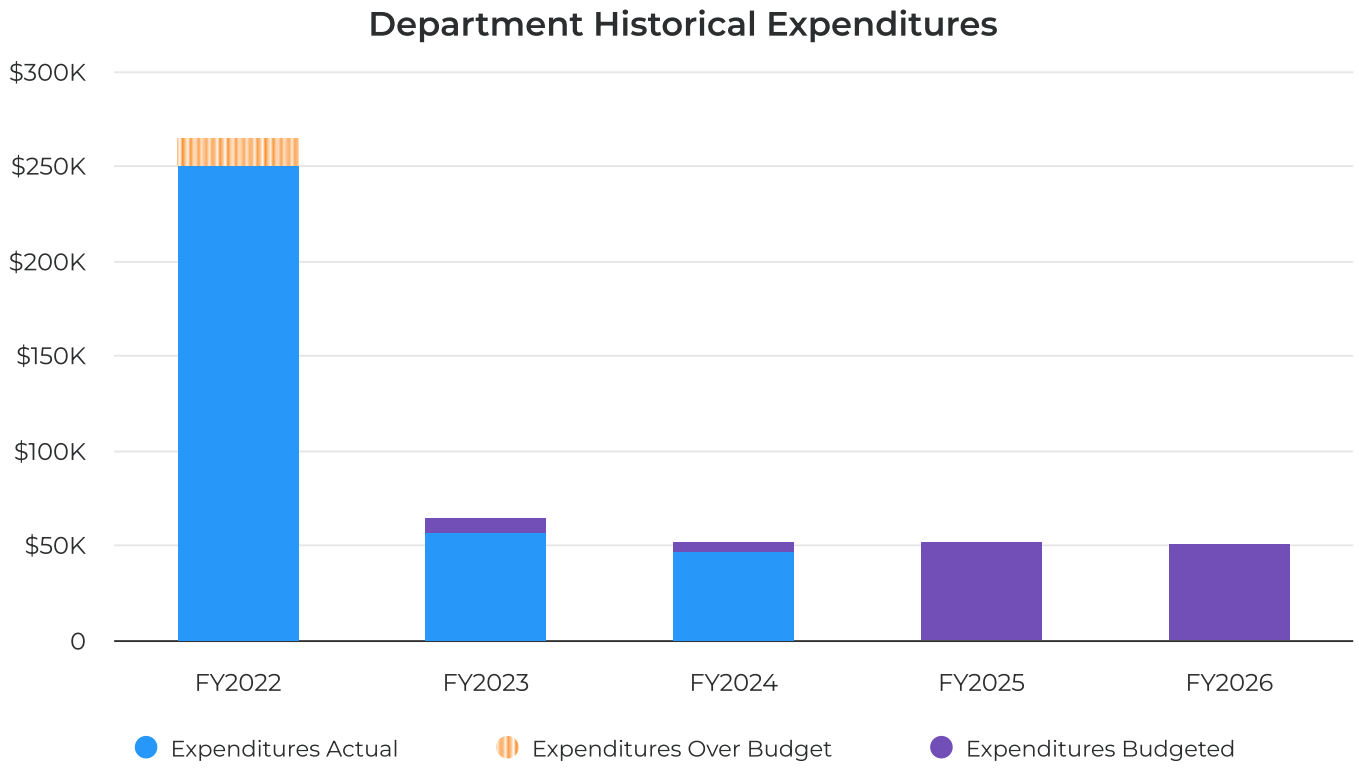
To continue to enhance and provide an exceptionally well-maintained training program focused on staff needs, other utilities, and areas of needed improvement around the City of Monroe. The focus is to provide a facility that better educates staff to focus on safety, efficiencies, and the practical application of best management practices (BMPs) throughout all areas of the city.

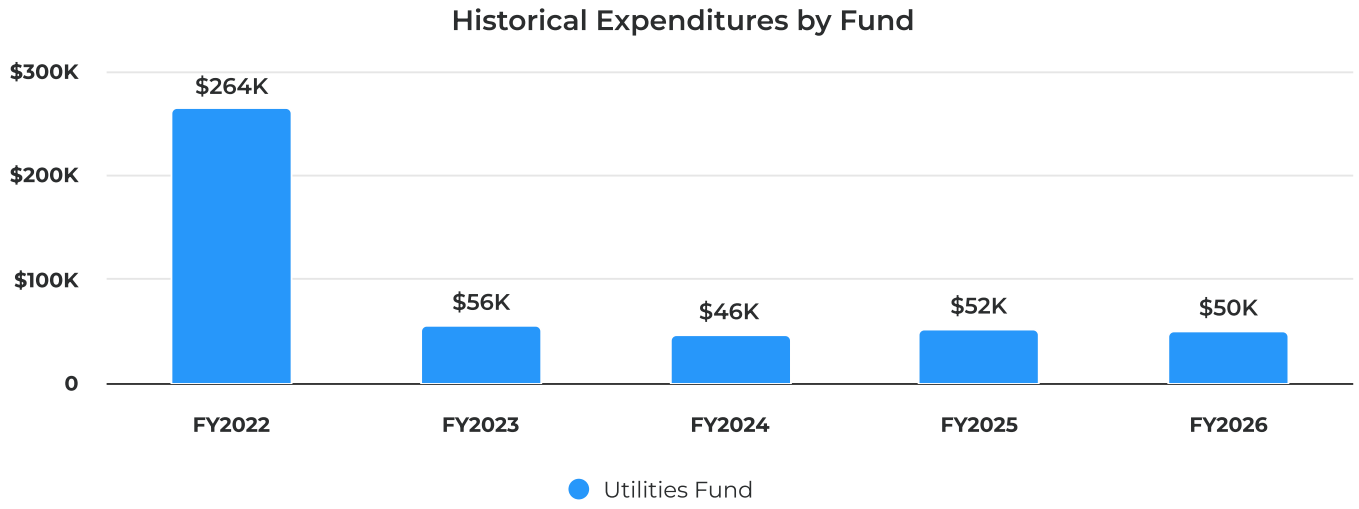
Goals

- Continue to focus on the overall growth of training programs that benefit and support all integrated daily operations within the city.
- Strive to provide the most professional level of training services and atmosphere for staff and visitors.
- Pursue a training facility and program that creates a balanced budget for the successful training of city staff.
- Continue to implement safety measures, guidelines, and rules throughout the city for the protection of personnel and citizens.

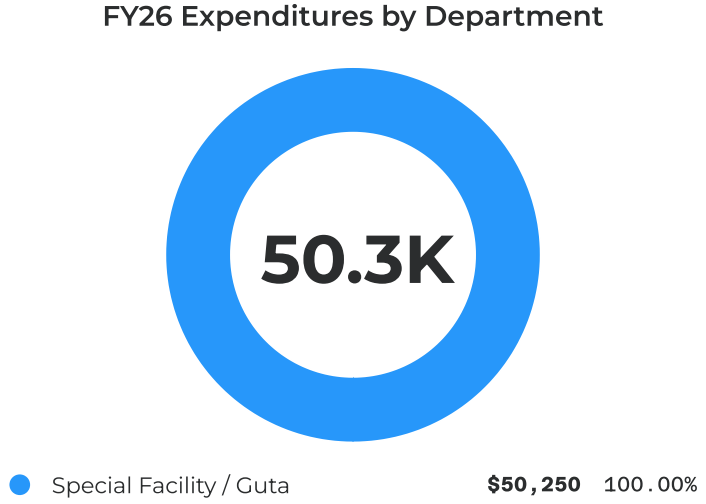
Performance Measures			
	FY2024	**FY2025**	**FY2026**
Provide repairs and rehabilitation to extend the life of the facility	85%	95%	95%
Effectively reduce external training operations to better focus on internal staff training	100%	100%	100%
Provide for training, worksite inspections, and internal controls throughout the city	100%	100%	100%

Expenditure Summary





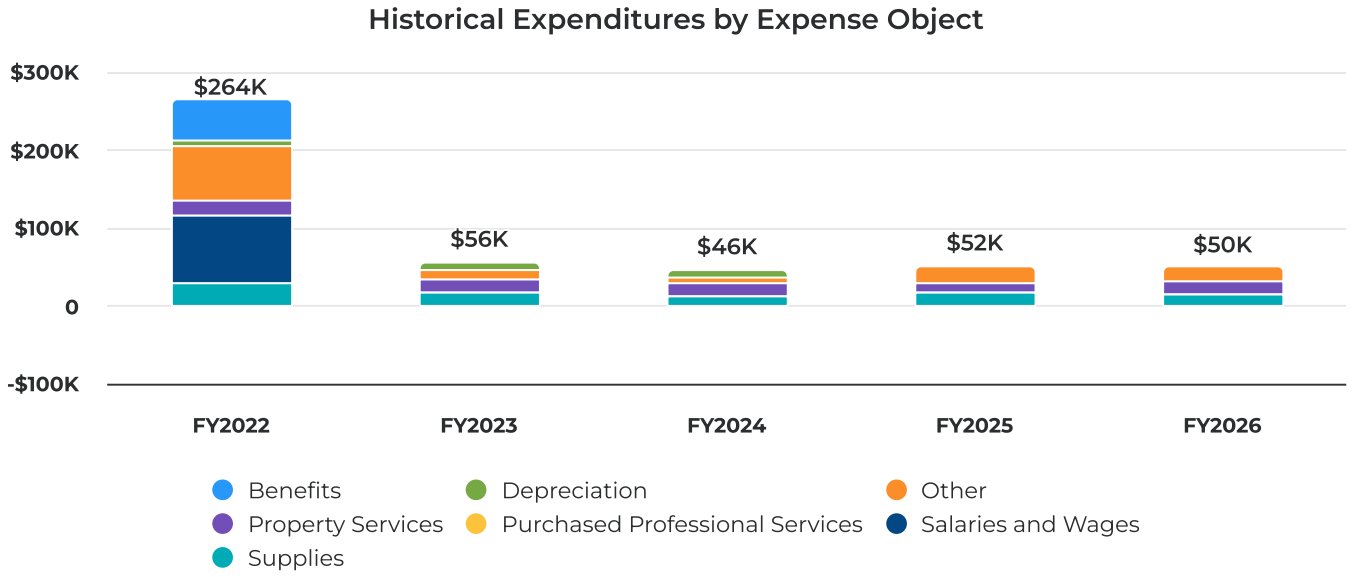
Expenditures by Department



Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Special Facility / Guta	$264,338	$55,988	$46,273	$51,750	$50,250	-$1,500
Total Expenditures	**$264,338**	**$55,988**	**$46,273**	**$51,750**	**$50,250**	**-$1,500**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



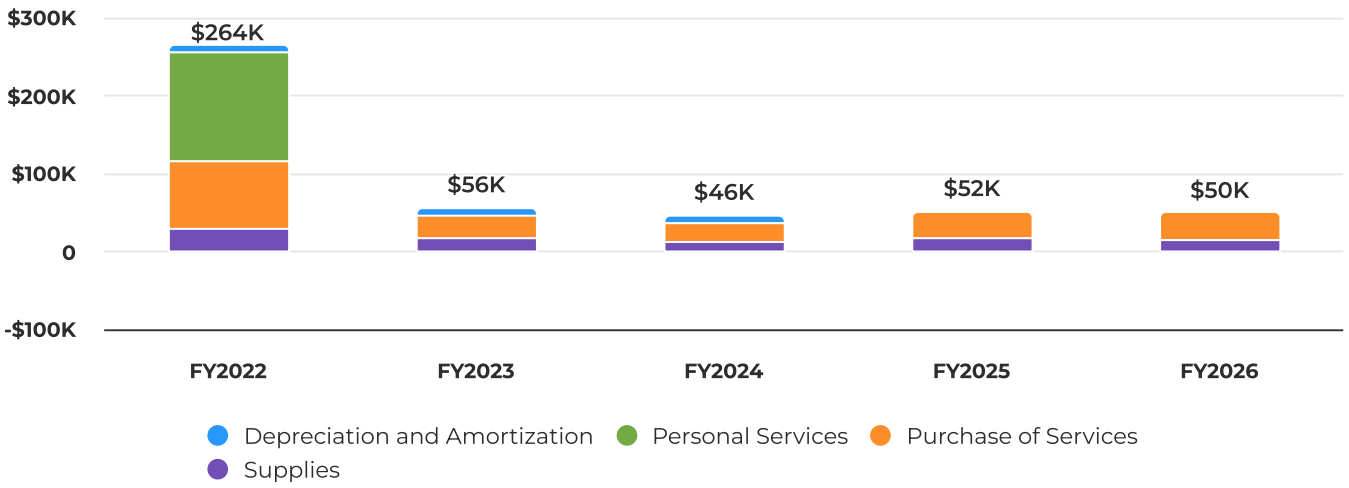
Other	$19,000	37.81%
Property Services	$16,000	31.84%
Supplies	$15,250	30.35%

Expenditures by Expense Object

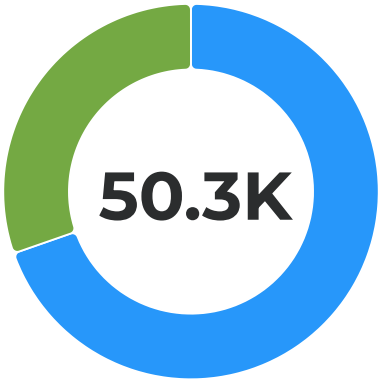
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$88,643	-	-	-	-	-
Benefits	$51,466	-$131	-	-	-	-
Purchased Professional Services	$54	$70	$70	-	-	-
Property Services	$18,828	$16,793	$15,543	$12,500	$16,000	$3,500
Other	$68,164	$13,069	$6,917	$23,500	$19,000	-$4,500
Supplies	$28,147	$17,007	$12,988	$15,750	$15,250	-$500
Depreciation	$9,037	$9,180	$10,755	-	-	-
Total Expenditures	**$264,338**	**$55,988**	**$46,273**	**$51,750**	**$50,250**	**-$1,500**

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY26 Expenditures by Expense Object



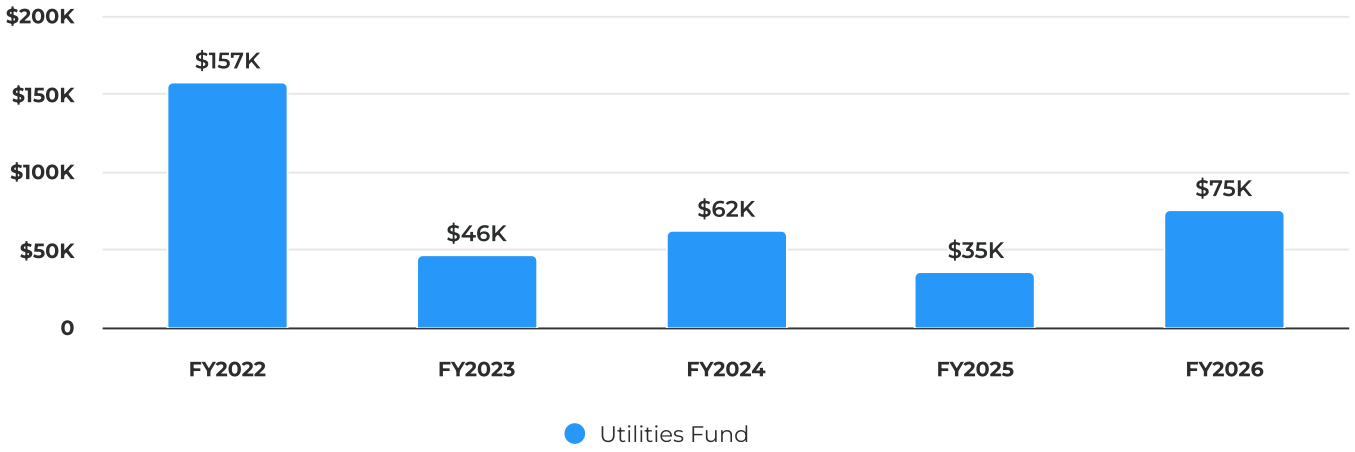
Purchase of Services	**$35,000**	69.65%
Supplies	**$15,250**	30.35%

Expenditures by Expense Object

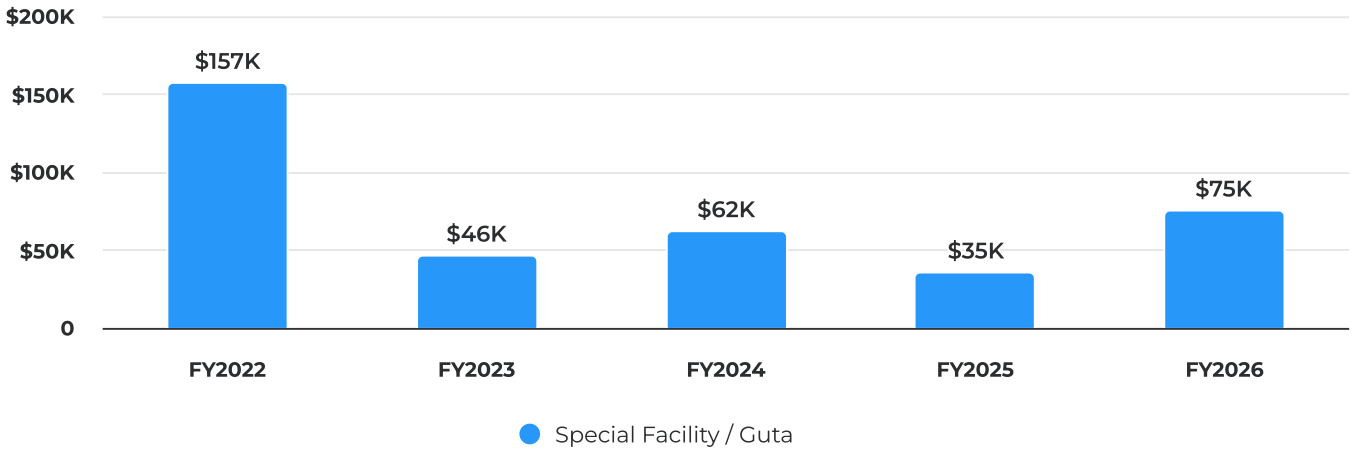
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$140,108	-$131	-	-	-	-
REGULAR SALARIES	$83,417	-	-	-	-	-
OVERTIME SALARIES	$5,226	-	-	-	-	-
GROUP INS	$31,662	-	-	-	-	-
SOCIAL SECURITY	$5,039	-$106	-	-	-	-
MEDICARE	$1,178	-$25	-	-	-	-
GMEBS-RETIREMENT CONTRIBUTION	$13,291	-	-	-	-	-
MEDICAL EXAMS	$43	-	-	-	-	-
EMPLOYEE ASSISTANCE PROGRAM	$39	-	-	-	-	-
WALTON ATHLETIC MEMBERSHIP	$212	-	-	-	-	-
Purchase of Services	$87,046	$29,932	$22,529	$36,000	$35,000	-$1,000
PROFESSIONAL FEES	$54	-	-	-	-	-
I/T SVCS - WEB DESIGN, ETC.	-	$70	$70	-	-	-
LAWN CARE & MAINTENANCE	$13,592	$9,013	$10,294	$6,500	$9,000	$2,500
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	$500	$500	-
VEHICLE REP & MAINT-OUTSID	-	$1,980	-	$500	$500	-
R & M SYSTEM - OUTSIDE	-	-	-	$500	$500	-
R & M BUILDINGS - OUTSIDE	$480	-	-	$500	$500	-
MAINTENANCE CONTRACTS	$4,695	$5,801	$5,249	$4,000	$5,000	$1,000
EQUIPMENT RENTAL	$61	-	-	-	-	-
COMMUNICATIONS	$1,625	$192	-	-	-	-
POSTAGE	$795	$498	$669	$500	$500	-
ADVERTISING	$1,585	$699	$400	$1,000	$1,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EVENTS	$8,401	-	$10	$2,500	$1,000	-$1,500
PRINTING	$2,945	$2,377	$3,356	$2,500	$3,500	$1,000
TRAVEL EXPENSE	$4,338	$10	-	$500	$500	-
DUES/FEES	-	$140	$40	$500	$500	-
TRAINING & EDUCATION	$2,141	$1,495	$164	$1,000	$1,000	-
CONTRACT LABOR	-	-	-	$5,000	$1,000	-$4,000
COST OF TRAINING	$46,333	$7,659	$2,278	$10,000	$10,000	-
Supplies	$28,147	$17,007	$12,988	$15,750	$15,250	-$500
OFFICE SUPPLIES & EXPENSES	$1,861	$1,687	$642	$1,000	$500	-$500
AUTO PARTS	$965	$304	$395	$250	$250	-
SPONSORSHIPS/DONATIONS	-	-	-	$500	-	-$500
TIRES	$540	-	-	$500	$500	-
UNIFORM EXPENSE	$566	-	-	-	-	-
JANITORIAL SUPPLIES	$8,111	$6,481	$3,278	$3,000	$3,000	-
COMPUTER EQUIP NON-CAPITAL	$1,554	$890	$77	$500	$500	-
VEHICLE R & M - INSIDE	-	-	-	$250	$250	-
R & M BUILDINGS - INSIDE	$3,843	$34	$684	$250	$250	-
UTILITY COSTS	$6,356	$5,110	$4,927	$5,500	$5,500	-
AUTO & TRUCK FUEL	$1,632	$678	$373	$1,000	$500	-$500
FOOD	$1,328	$1,057	$838	$1,000	$1,000	-
SMALL TOOLS & MINOR EQUIPMENT	$241	$472	$1,180	$1,000	$250	-$750
TRAINING MATERIALS - COM USE	-	-	-	-	$2,500	$2,500
SMALL OPERATING SUPPLIES	$1,149	$294	$595	$1,000	$250	-$750
Depreciation and Amortization	$9,037	$9,180	$10,755	-	-	-
DEPRECIATION EXPENSE	$9,037	$9,180	$10,755	-	-	-
Total Expenditures	**$264,338**	**$55,988**	**$46,273**	**$51,750**	**$50,250**	**-$1,500**

Historical Revenues by Fund



Historical Revenues by Department



FY26 Revenues by Department

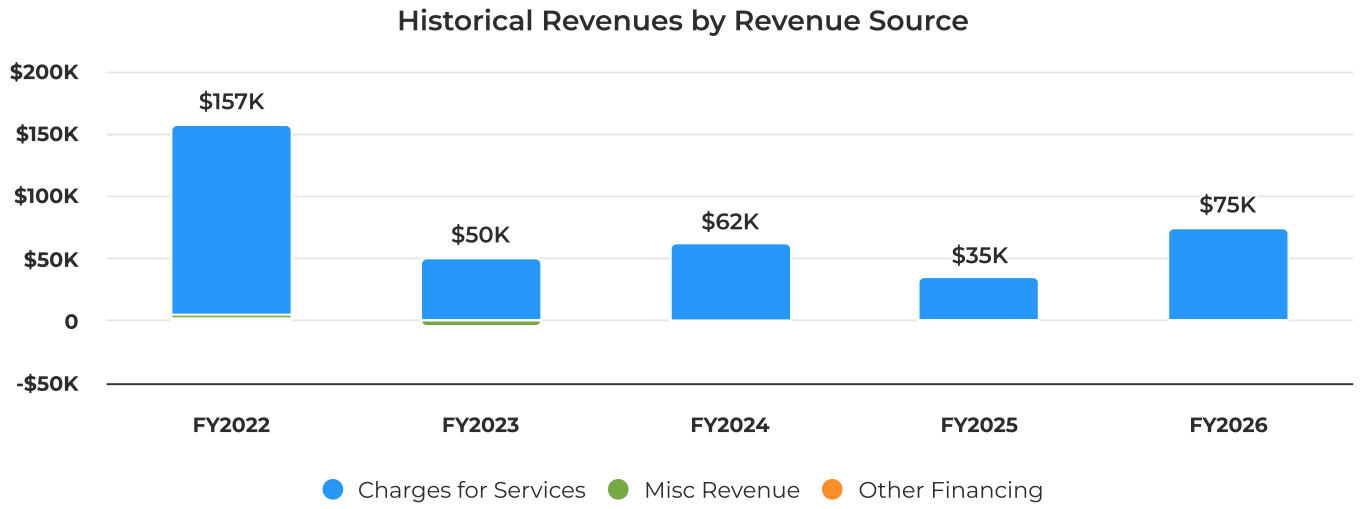


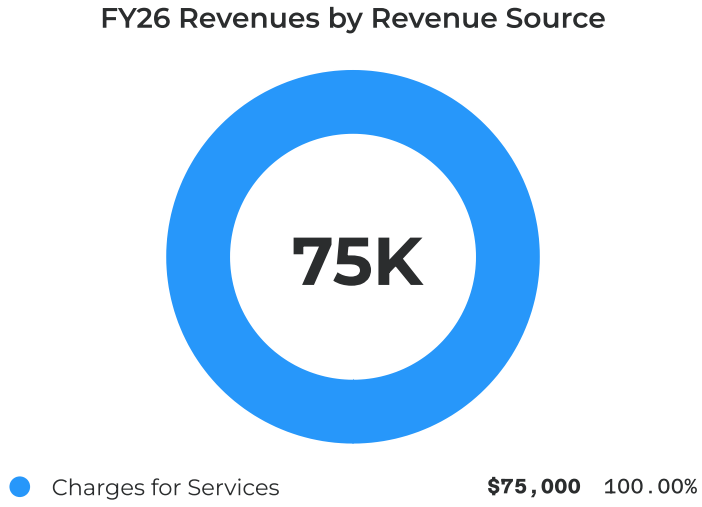
Special Facility / Guta	**$75,000**	100.00%

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Special Facility / Guta	$157,163	$46,354	$61,764	$35,000	$75,000	$40,000
Total Revenues	**$157,163**	**$46,354**	**$61,764**	**$35,000**	**$75,000**	**$40,000**

Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$152,306	$50,230	$61,764	$35,000	$75,000	$40,000
Misc Revenue	$3,127	-$3,876	-	-	-	-
Other Financing	$1,730	-	-	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Total Revenues	**$157,163**	**$46,354**	**$61,764**	**$35,000**	**$75,000**	**$40,000**

Main Street

Department Director: Sandy Daniels

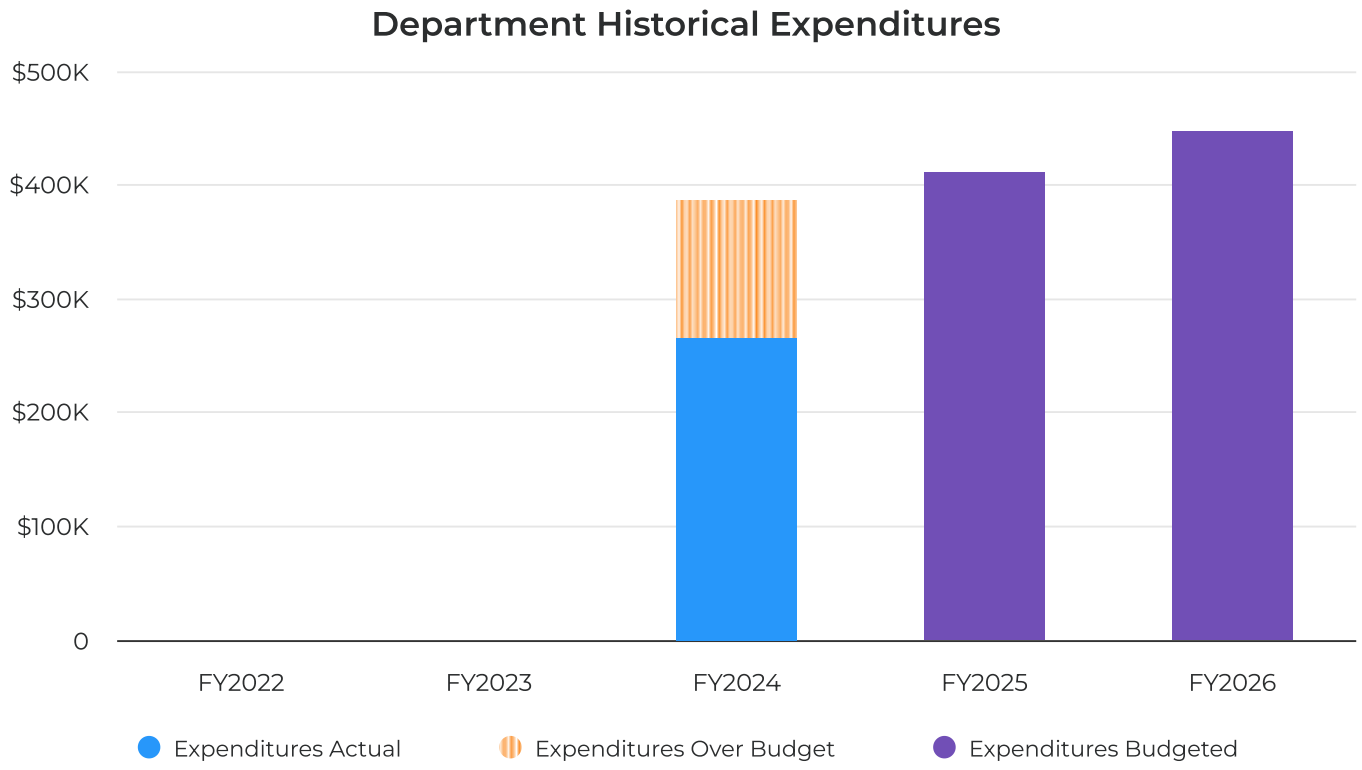


Ongoing Objectives:

- Provide strategic leadership in driving a collaborative, community-centered movement focused on place-based economic development, cultural preservation, and equitable revitalization. This includes fostering strong partnerships, supporting locally driven initiatives, and investing in long-term solutions that strengthen the social and economic fabric of our community.
- Strengthen and support the downtown business base by implementing strategic visibility. These efforts aim to enhance economic vitality, foster a vibrant downtown experience, and promote sustained business growth.
- Develop, engage, and train a dedicated and skilled volunteer base to support organizational initiatives. This includes implementing structured recruitment, training, and recognition programs to build leadership capacity, ensure program effectiveness, and foster long-term volunteer commitment.
- Cultivate and strengthen relationships with current and prospective supporters of the Main Street program to build a robust and sustainable sponsorship program. These efforts aim to increase community investment, expand funding opportunities, and ensure long-term program impact through strategic engagement and stewardship.
- Develop and deliver innovative, forward-thinking events and immersive experiences that foster community engagement, celebrate local culture, and enhance the vibrancy of the downtown district.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Sponsorship income goals & fulfillment	100%	100%	100%
Build downtown business contact base	90%	100%	100%
Build a volunteer base with training	75%	100%	100%
Create & execute innovative events	80%	100%	100%

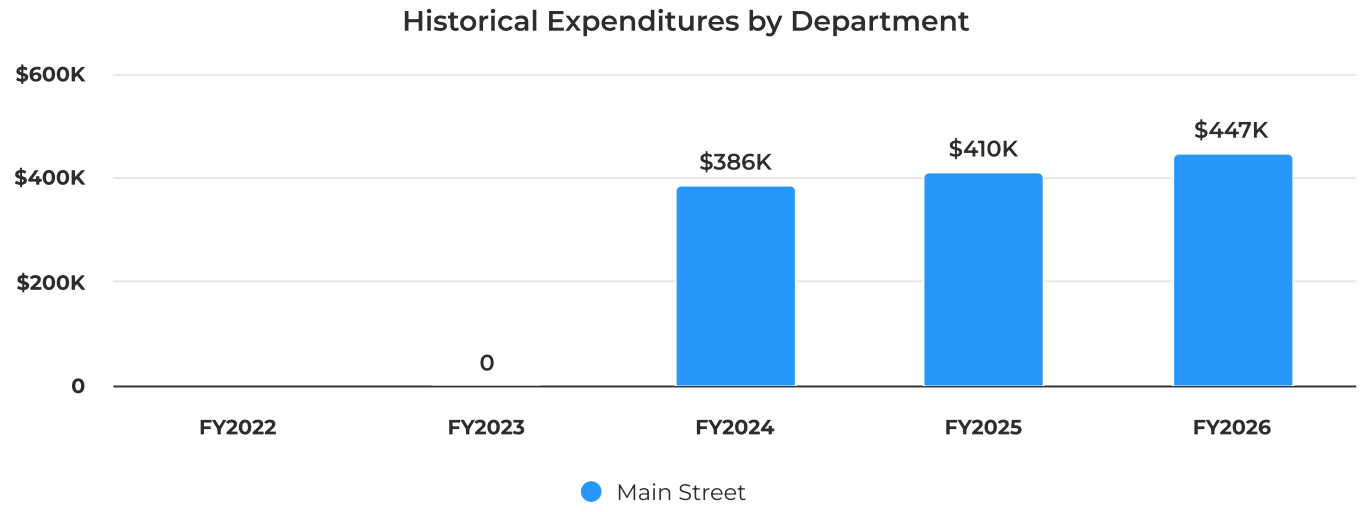
Expenditure Summary



In the target budget year FY2026, the Main Street department's budgeted expenditures are $446,573, representing an 8.8% increase from the previous year's budgeted amount of $410,459. This follows a significant 54.35% increase in budgeted expenditures from the prior period to FY2025.

Expenditures by Fund

Expenditures by Department



FY26 Expenditures by Department



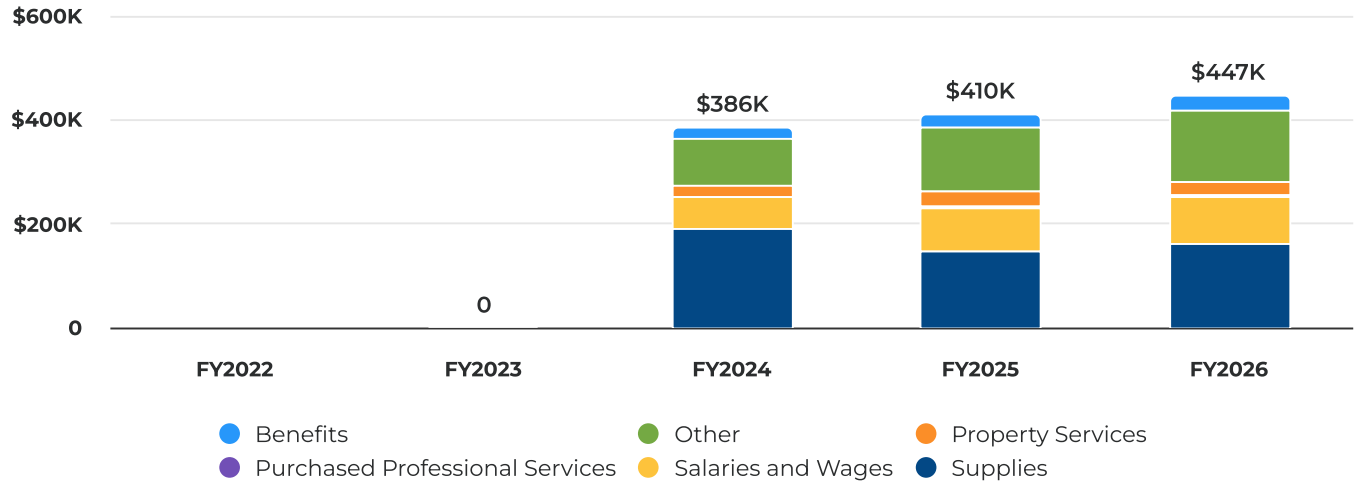
Main Street **$446,573** 100.00%

Expenditures by Department

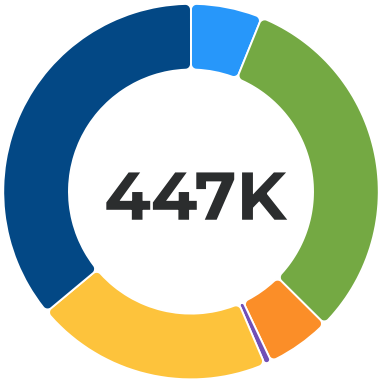
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Main Street	-	-	$385,908	$410,459	$446,573	$36,114
Total Expenditures	**-**	**-**	**$385,908**	**$410,459**	**$446,573**	**$36,114**

Expenditures by Expense Object 2

Historical Expenditures by Expense Object 2



FY26 Expenditures by Expense Object 2

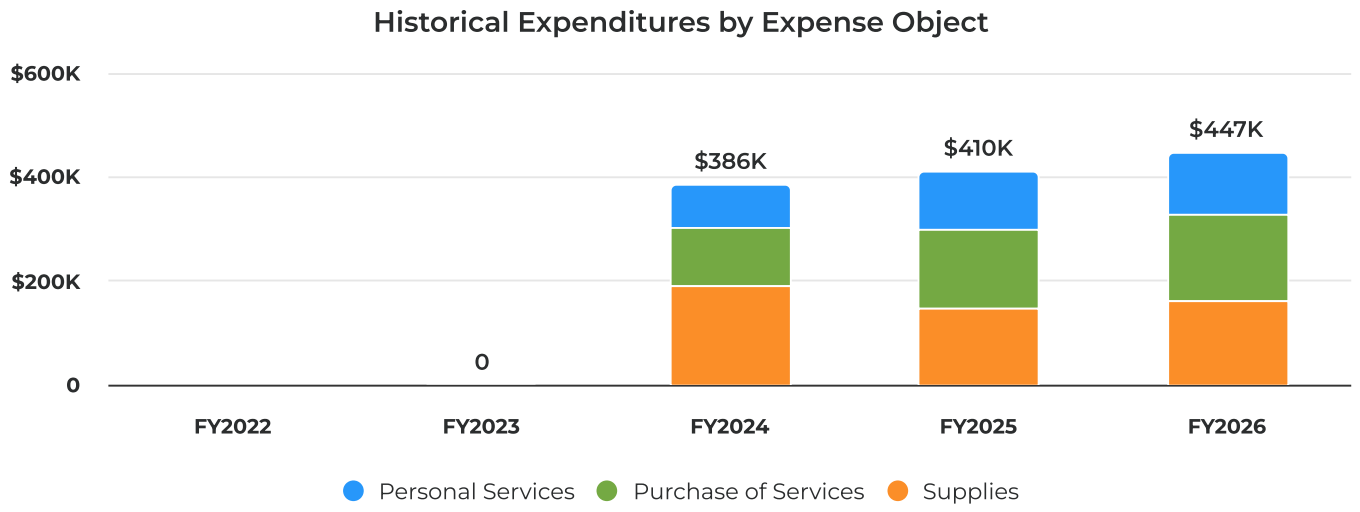


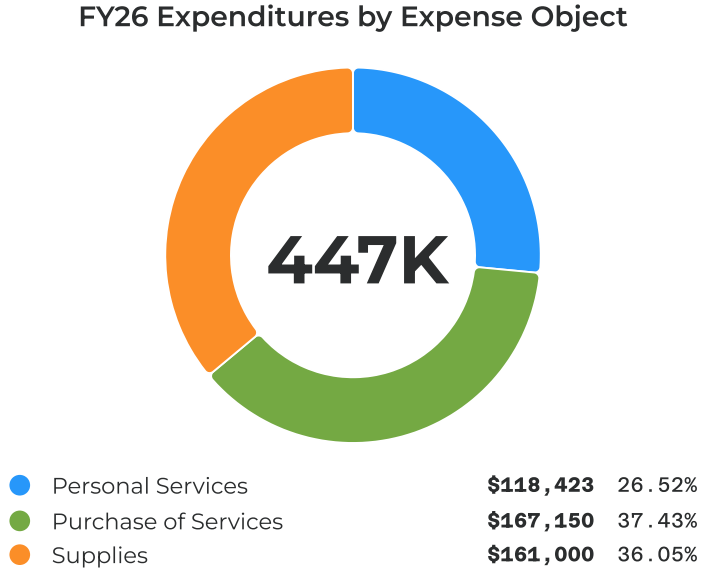
Benefits	**$27,446**	6.15%
Other	**$139,700**	31.28%
Property Services	**$24,750**	5.54%
Purchased Professional Services	**$2,700**	0.60%
Salaries and Wages	**$90,977**	20.37%
Supplies	**$161,000**	36.05%

Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	-	-	$60,972	$84,650	$90,977	$6,327
Benefits	-	-	$23,113	$27,059	$27,446	$387
Purchased Professional Services	-	-	$1,860	$2,750	$2,700	-$50
Property Services	-	-	$23,262	$26,750	$24,750	-$2,000
Other	-	-	$88,243	$122,750	$139,700	$16,950
Supplies	-	-	$188,458	$146,500	$161,000	$14,500
Total Expenditures	**-**	**-**	**$385,908**	**$410,459**	**$446,573**	**$36,114**

Expenditures by Expense Object



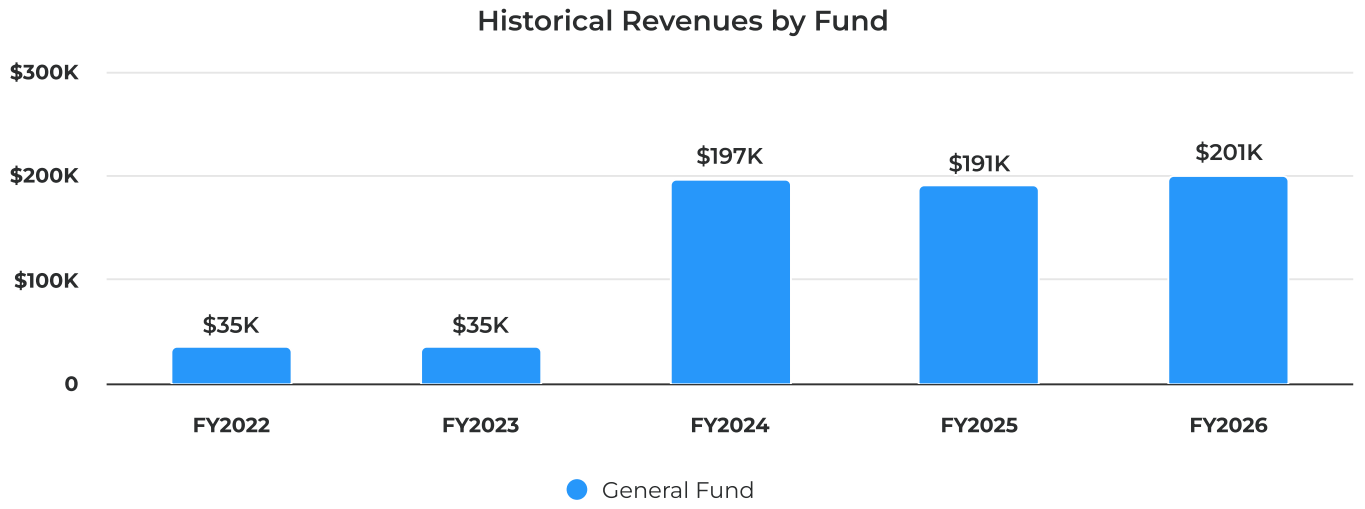


Expenditures by Expense Object

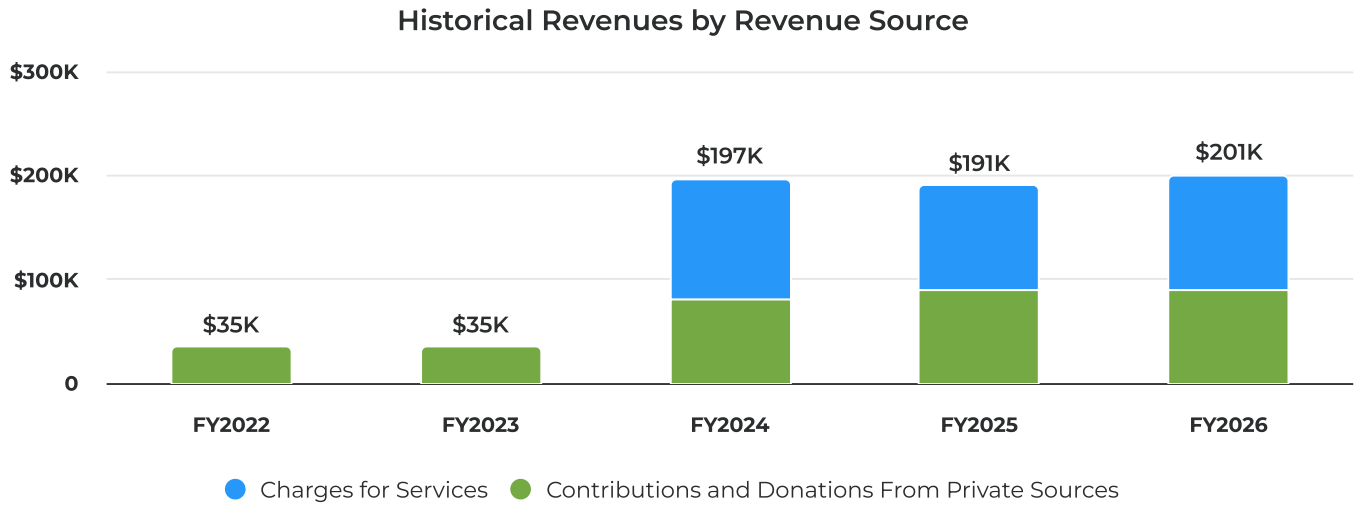
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	-	-	$84,084	$111,709	$118,423	$6,714
REGULAR SALARIES	-	-	$60,577	$71,650	$75,977	$4,327
PART - TIME/TEMPORARY SALARIES	-	-	$395	$13,000	$15,000	$2,000
GROUP INS	-	-	$10,690	$13,000	$13,000	-
SOCIAL SECURITY	-	-	$3,833	$5,372	$5,641	$269
MEDICARE	-	-	$897	$1,257	$1,320	$63
GMEBS-RETIREMENT CONTRIBUTION	-	-	$7,526	$7,245	$7,300	$55
MEDICAL EXAMS	-	-	$32	$25	$25	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EMPLOYEE ASSISTANCE PROGRAM	-	-	$27	$50	$50	-
WALTON ATHLETIC MEMBERSHIP	-	-	$107	$110	$110	-
Purchase of Services	-	-	$113,366	$152,250	$167,150	$14,900
PROFESSIONAL FEES	-	-	$1,246	$2,500	$2,500	-
I/T SVCS - WEB DESIGN, ETC.	-	-	$614	$250	$200	-$50
LAWN CARE & MAINTENANCE	-	-	$503	$5,000	-	-$5,000
HOLIDAY EVENTS	-	-	$21,078	$20,000	$23,000	$3,000
MAINTENANCE CONTRACTS	-	-	$1,594	$1,750	$1,750	-
EQUIPMENT RENTAL	-	-	$88	-	-	-
COMMUNICATIONS	-	-	$945	$500	$1,100	$600
POSTAGE	-	-	$186	$250	$250	-
ADVERTISING	-	-	$13,558	$15,000	$15,000	-
MISC EVENTS	-	-	$13,236	$31,000	$40,000	$9,000
FARMERS MKT-GIFT CERTS	-	-	$130	$150	$150	-
FARMERS MKT-SR BUCKS	-	-	$565	$600	$600	-
FARKERS MKT-EBT TOKENS	-	-	$101	$500	$500	-
FARMERS MKT-ENTERTAINMENT	-	-	$1,763	$750	$1,800	$1,050
FARMERS MKT-CSA	-	-	-	-	$3,500	-
MARKETING EXPENSES	-	-	$1,269	$4,000	$4,000	-
PRINTING	-	-	$8,141	$10,000	$10,000	-
TRAVEL EXPENSE	-	-	$2,281	$6,500	$6,500	-
DUES/FEES	-	-	$3,177	$1,000	$3,800	$2,800
TRAINING & EDUCATION	-	-	$1,821	$2,500	$2,500	-
CONTRACT LABOR	-	-	$41,070	$50,000	$50,000	-
Supplies	-	-	$188,458	$146,500	$161,000	$14,500
OFFICE SUPPLIES & EXPENSES	-	-	$3,924	$1,500	$1,500	-
FURNITURE < 5,000	-	-	$2,258	$1,500	$1,500	-
SPONSORSHIPS/DONATIONS	-	-	$300	$500	$500	-
UNIFORM EXPENSE	-	-	$325	$300	$300	-
COMPUTER EQUIP NON-CAPITAL	-	-	$92	$1,000	$1,000	-
FARMERS MKT GEN EXP	-	-	$5,994	$5,000	$5,000	-
CAR SHOW EXP	-	-	$23,741	$25,000	$30,000	$5,000
CONCERT EXP	-	-	$55,756	$60,000	$60,000	-
SUMMER FESTIVAL EXP	-	-	$19,968	$6,000	$6,000	-
FALL FESTIVAL EXP	-	-	$29,616	$15,000	$15,000	-
CHRISTMAS PARADE EXP	-	-	$28,855	$19,000	$29,000	$10,000
FARM TO TABLE EXP	-	-	-	$3,500	$3,500	-
CANDLELIGHT SHOPPING EXP	-	-	$17,624	$7,200	$7,200	-
FOOD	-	-	$4	$1,000	$500	-$500

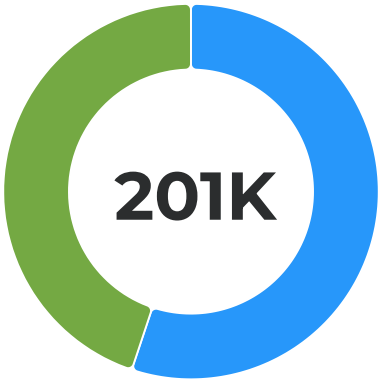
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Total Expenditures	**-**	**-**	**$385,908**	**$410,459**	**$446,573**	**$36,114**



Revenues by Revenue Source



FY26 Revenues by Revenue Source



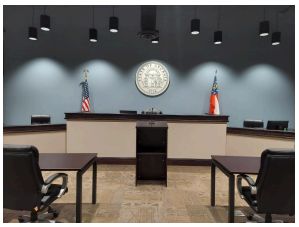
Charges for Services	**$110,500**	55.11%
Contributions and Donations From Private Sources	**$90,000**	44.89%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	-	-	$115,596	$100,500	$110,500	$10,000
Contributions and Donations From Private Sources	$35,000	$35,000	$80,954	$90,000	$90,000	-
Total Revenues	**$35,000**	**$35,000**	**$196,551**	**$190,500**	**$200,500**	**$10,000**

Municipal Court

Court Administrator: Joseph Bryant



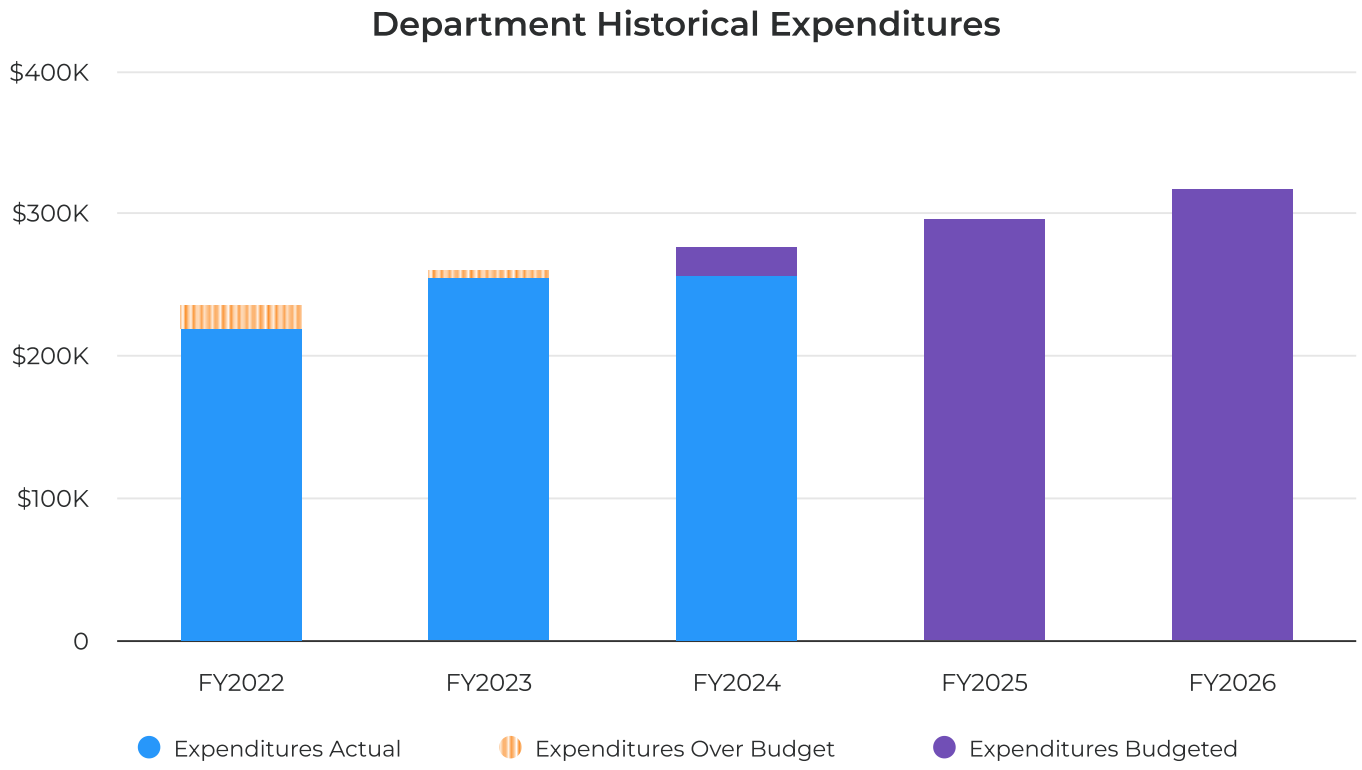
The City of Monroe Municipal Court exists to prosecute cases that occur within the city's jurisdiction. Two arraignment calendars and one trial calendar are held each month with an annual case load of approximately 3,000 citations. Municipal Court staff consists of two full-time employees; Court Administrator and Court Assistant. Court personnel assure the administrative efficiency of the court; protect the court's ethical integrity, and help maintain public confidence in the court's fairness in dispensing justice impartially. The City of Monroe Municipal Court is located at 140 Blaine Street.

Ongoing Objectives:

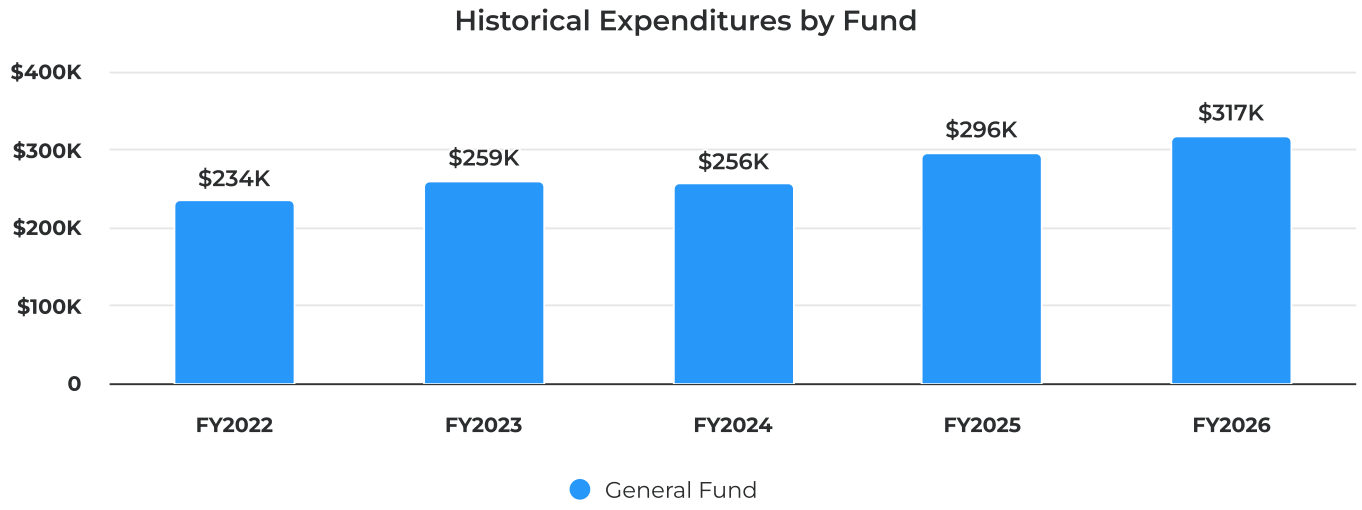
- To maintain the efficiency of the court
- To protect the court's ethical integrity
- To maintain the court's fairness in dispensing justice impartially

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Each full-time court employee to complete at least 8 credit hours of judicial education each year	100%	50% (new hire)	100%
Ensure City employees (court staff, solicitor, judge) with access to driving/criminal records are in compliance with GCIC certification and Security Awareness training	100%	50% (new hire)	100%

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund **$317,460** 100.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$234,500	$259,436	$256,484	$295,606	$317,460	$21,854
Total Expenditures	**$234,500**	**$259,436**	**$256,484**	**$295,606**	**$317,460**	**$21,854**

Expenditures by Department

FY26 Expenditures by Department

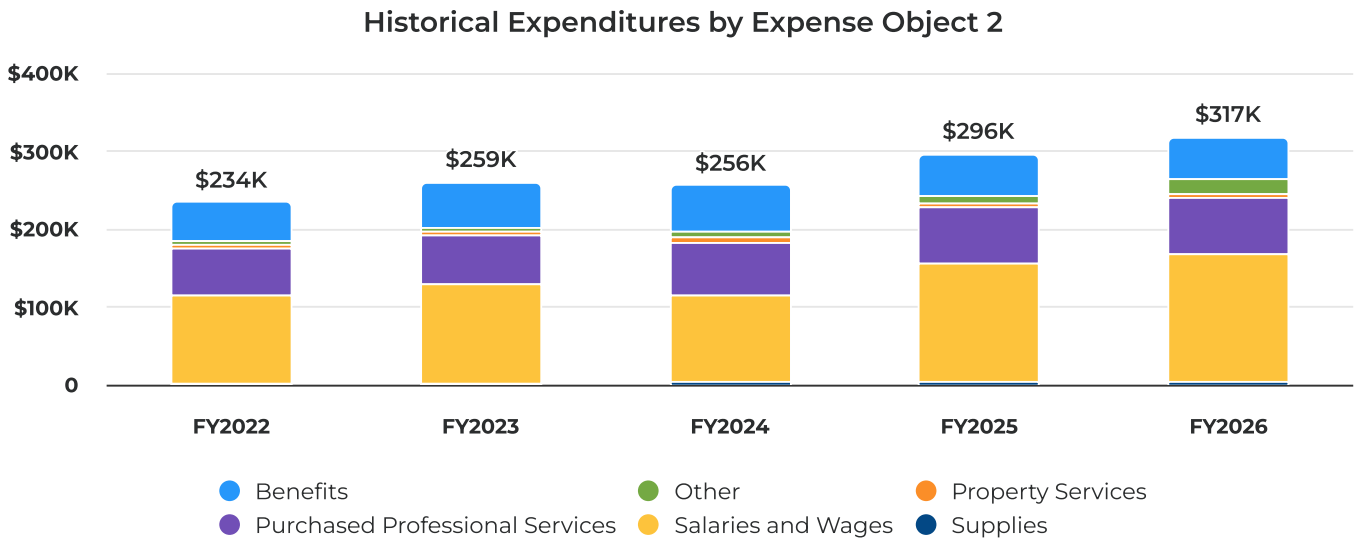


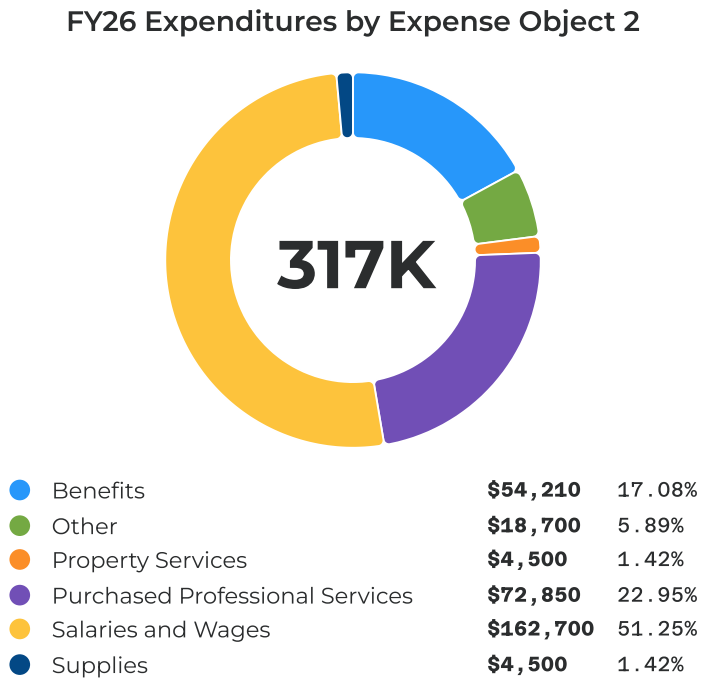
Municipal Court **$317,460** 100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Municipal Court	$234,500	$259,436	$256,484	$295,606	$317,460	$21,854
Total Expenditures	**$234,500**	**$259,436**	**$256,484**	**$295,606**	**$317,460**	**$21,854**

Expenditures by Expense Object 2



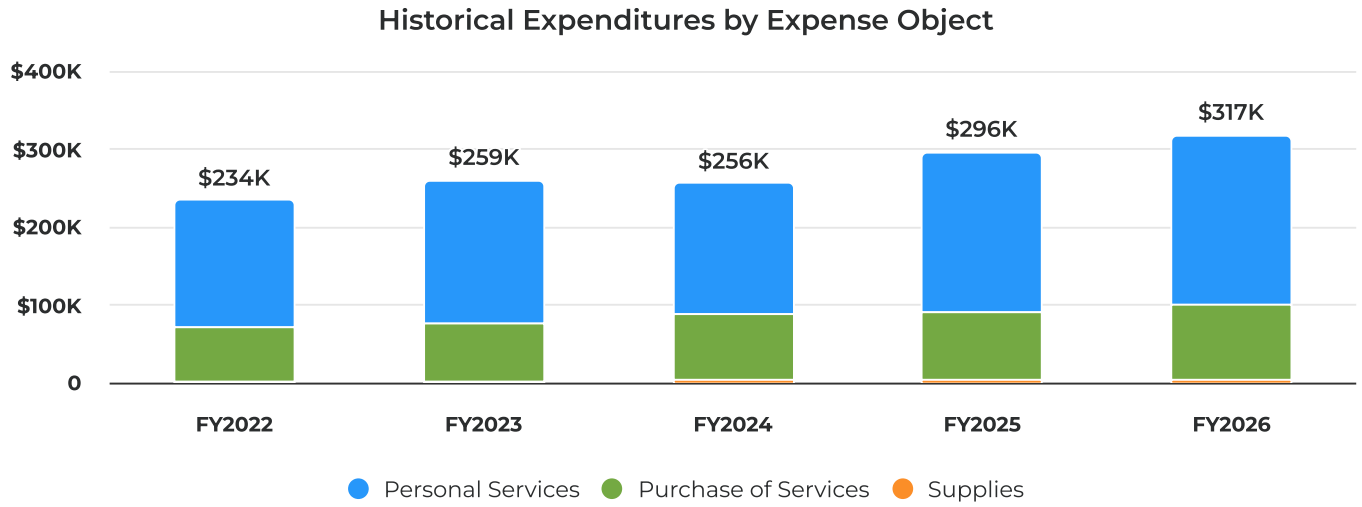


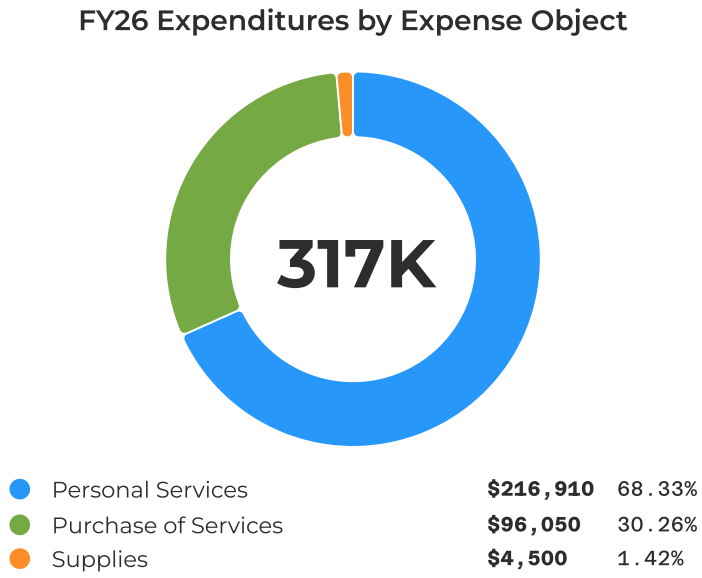
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$113,048	$126,420	$109,939	$151,605	$162,700	$11,095
Benefits	$49,311	$57,988	$59,000	$52,851	$54,210	$1,359
Purchased Professional Services	$60,371	$62,574	$68,809	$72,850	$72,850	-
Property Services	$4,545	$4,796	$4,929	$4,500	$4,500	-
Other	$5,009	$5,516	$9,520	$10,800	$18,700	$7,900
Supplies	$2,216	$2,141	$4,286	$3,000	$4,500	$1,500

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Total Expenditures	**$234,500**	**$259,436**	**$256,484**	**$295,606**	**$317,460**	**$21,854**

Expenditures by Expense Object



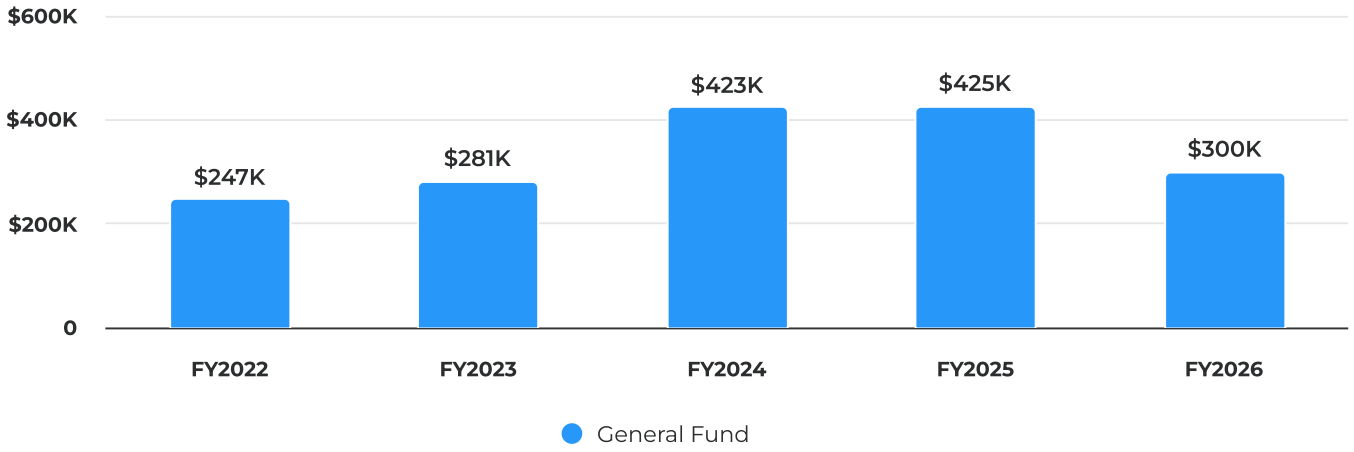


Expenditures by Expense Object

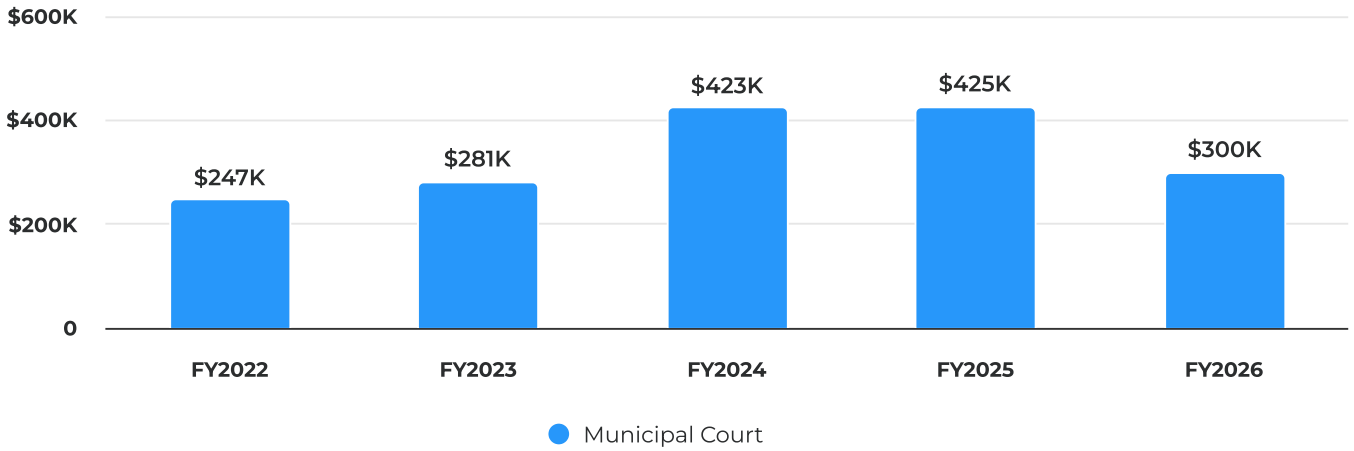
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$162,360	$184,408	$168,939	$204,456	$216,910	$12,454
REGULAR SALARIES	$109,798	$123,177	$105,645	$136,105	$147,200	$11,095
PART - TIME/TEMPORARY SALARIES	$3,073	$2,940	$3,980	$15,000	$15,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
OVERTIME SALARIES	$177	$302	$315	$500	$500	-
GROUP INS	$27,256	$33,030	$35,549	$26,000	$26,000	-
SOCIAL SECURITY	$6,868	$7,686	$6,537	$9,370	$10,060	$690
MEDICARE	$1,606	$1,798	$1,529	$2,191	$2,350	$159
GMEBS-RETIREMENT CONTRIBUTION	$13,291	$15,160	$15,053	$14,490	$15,000	$510
WORKERS COMP INSURANCE	-	-	-	$500	$500	-
MEDICAL EXAMS	$38	$56	$64	$50	$50	-
EMPLOYEE ASSISTANCE PROGRAM	$39	$41	$55	$50	$50	-
WALTON ATHLETIC MEMBERSHIP	$212	$217	$213	$200	$200	-
Purchase of Services	$69,925	$72,887	$83,259	$88,150	$96,050	$7,900
PROFESSIONAL FEES	$1,486	$3,251	$5,328	$6,000	$6,000	-
ATTORNEY FEES-P & M	$51,155	$51,823	$51,481	$54,600	$54,600	-
INDIGENT DEFENSE	$7,500	$7,500	$12,000	$12,000	$12,000	-
ATTORNEY FEES - OTHERS	$230	-	-	$250	$250	-
MAINTENANCE CONTRACTS	$4,162	$4,324	$4,454	$4,000	$4,000	-
P O BOX RENTAL	$322	$354	$364	$500	$500	-
EQUIPMENT RENTAL	$61	$118	$111	-	-	-
GENERAL LIABILITY INSURANCE	-	$406	$355	$700	$700	-
COMMUNICATIONS	$499	$500	$458	$500	$500	-
POSTAGE	$450	$450	$650	$600	$1,500	$900
TRAVEL EXPENSE	$2,744	$2,574	$3,503	$4,500	$5,500	$1,000
DUES/FEES	$190	$355	$330	$1,000	$1,500	$500
WITNESS FEES	-	-	-	$1,000	$1,000	-
TRAINING & EDUCATION	$1,125	$1,165	$4,224	$2,500	$8,000	$5,500
CONTRACT LABOR	-	$66	-	-	-	-
Supplies	$2,216	$2,141	$4,286	$3,000	$4,500	$1,500
OFFICE SUPPLIES & EXPENSES	$1,645	$2,126	$4,286	$2,500	$4,000	$1,500
FURNITURE < 5,000	$511	-	-	-	-	-
COMPUTER EQUIP NON-CAPITAL	-	-	-	$500	$500	-
MUNI COURT CASHIERS OVER/SHORT	$60	$15	-	-	-	-
Total Expenditures	**$234,500**	**$259,436**	**$256,484**	**$295,606**	**$317,460**	**$21,854**

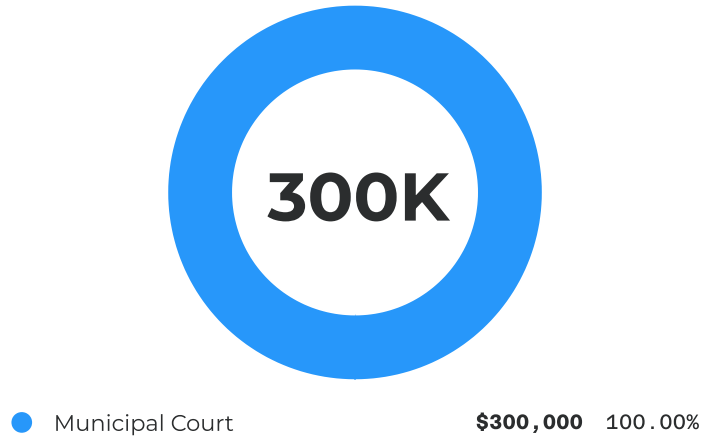
Historical Revenues by Fund



Historical Revenues by Department



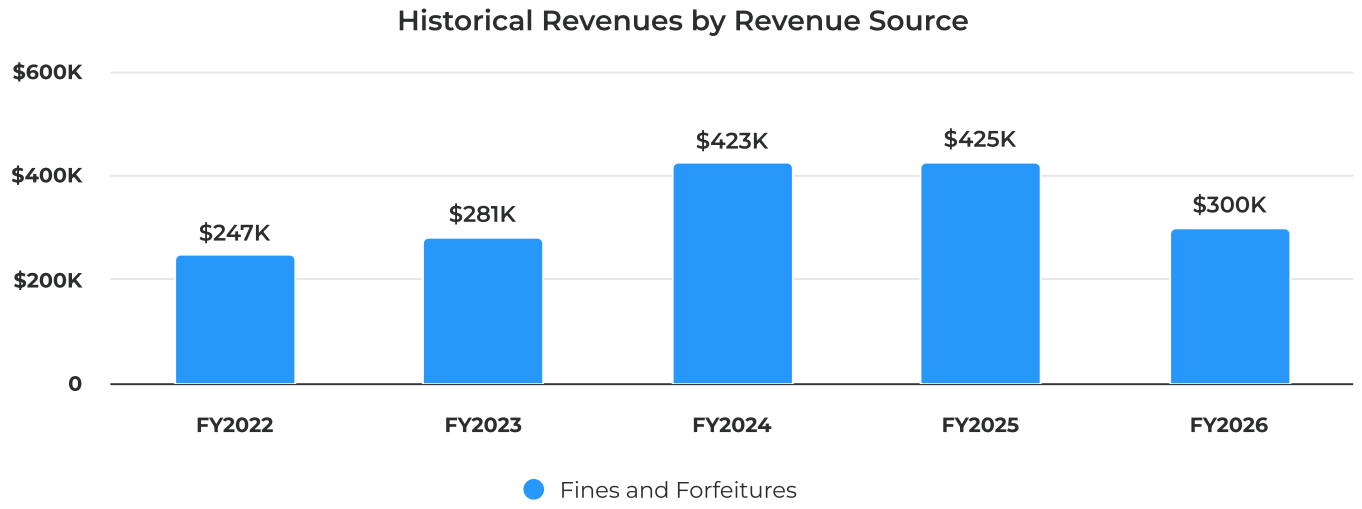
FY26 Revenues by Department

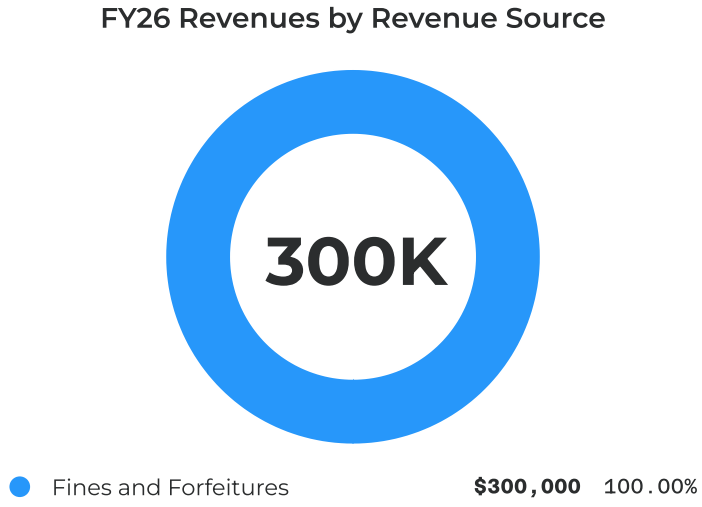


Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Municipal Court	$247,393	$280,912	$423,230	$425,000	$300,000	-$125,000
Total Revenues	**$247,393**	**$280,912**	**$423,230**	**$425,000**	**$300,000**	**-$125,000**

Revenues by Revenue Source





Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Fines and Forfeitures	$247,393	$280,912	$423,230	$425,000	$300,000	-$125,000
Total Revenues	**$247,393**	**$280,912**	**$423,230**	**$425,000**	**$300,000**	**-$125,000**

Natural Gas

Department Director: Rodney Middlebrooks



Consumption rates for natural gas will increase in 2026, to help offset costs of maintaining the system.

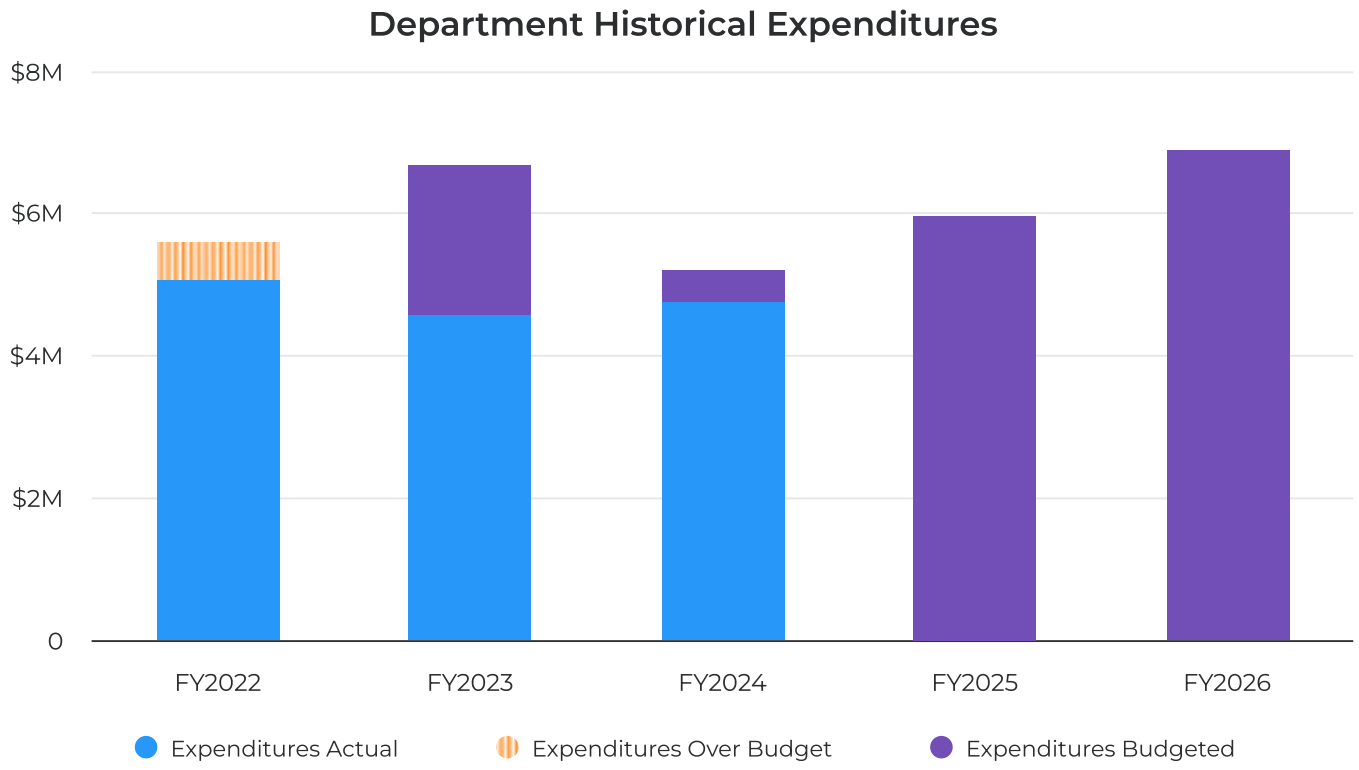
The natural gas department is responsible for management, repair and operation of the entire natural gas system within the city's territory. The city distributes natural gas purchased from the Municipal Gas Authority of Georgia (MGAG) to over 4,400 customers.In 1987, the City, along with 62 other municipally-owned 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 167 miles of natural gas distribution lines. The City's two delivery stations are connected to the Transcontinental Gas Pipe Line Corporation.

Ongoing Objectives:

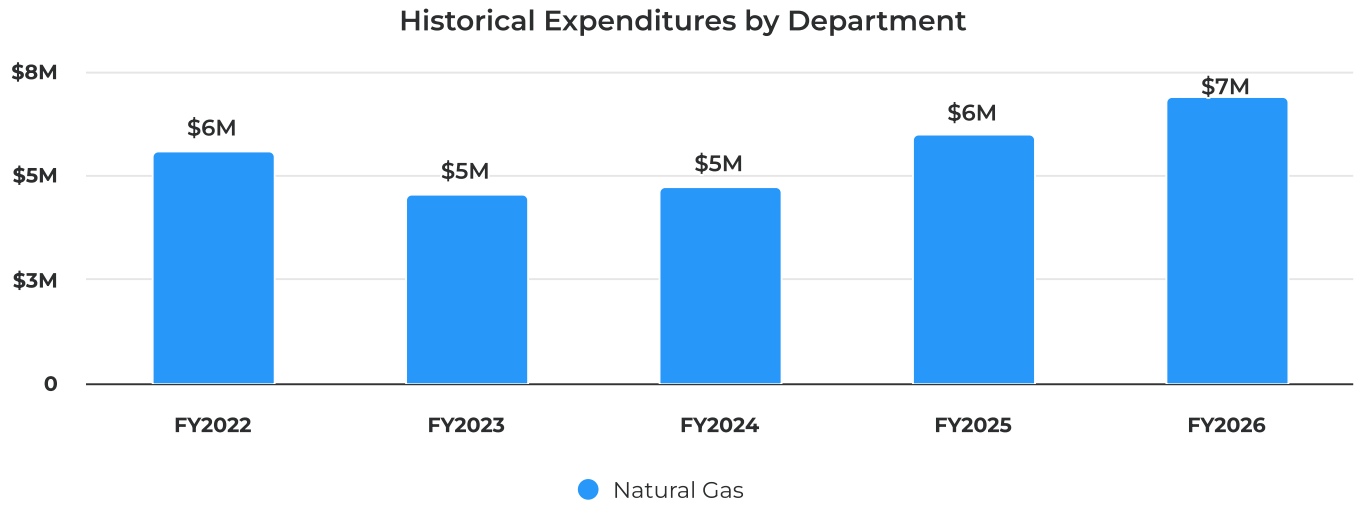
- To provide natural gas service in a safe, economical way at the best possible rate.
- Continue to increase public awareness of natural gas safety through our Pipeline Public Awareness campaign annually.
- Continue rehabilitation of aging gas infrastructure.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Number of natural gas leaks repaired annually.	6	7 YTD	<20
Increase public awareness of natural gas safety through Pipeline Public Awareness	100%	100%	100%

Expenditure Summary



Expenditures by Department



FY26 Expenditures by Department



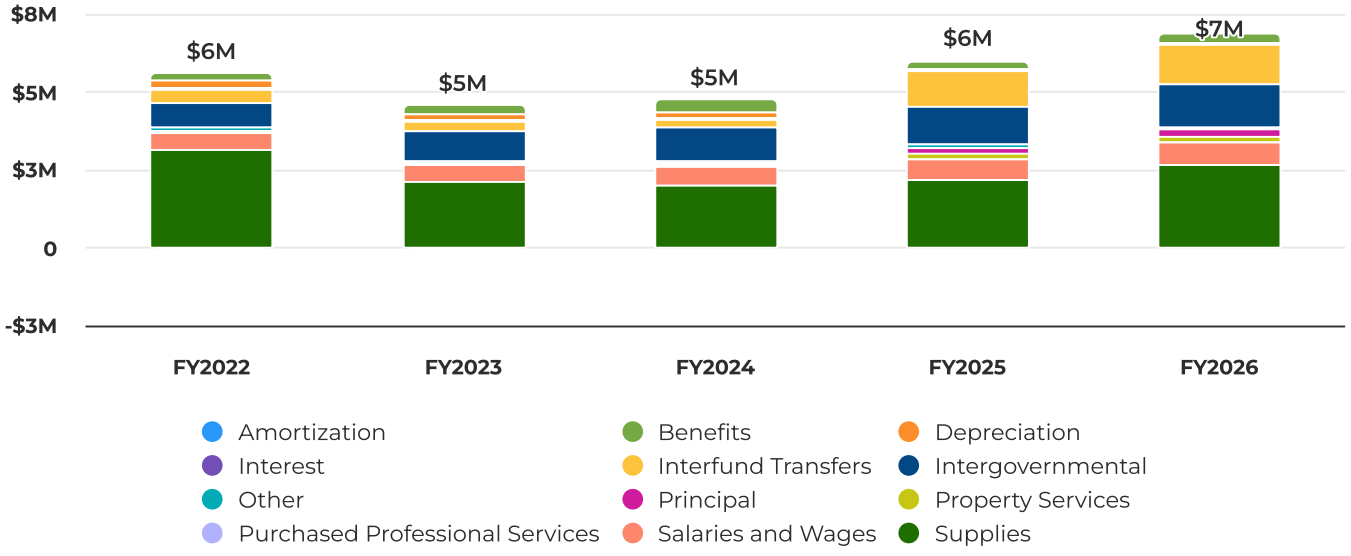
Natural Gas	**$6,887,792**	100.00%

Expenditures by Department

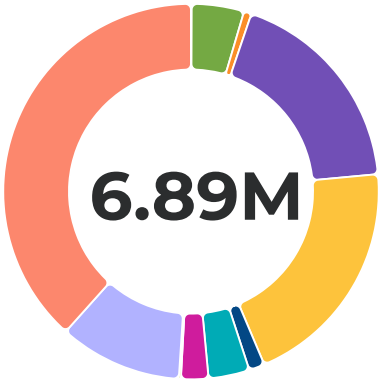
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Natural Gas	$5,595,712	$4,556,832	$4,742,124	$5,970,124	$6,887,792	$917,668
Total Expenditures	**$5,595,712**	**$4,556,832**	**$4,742,124**	**$5,970,124**	**$6,887,792**	**$917,668**

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY26 Expenditures by Expense Object

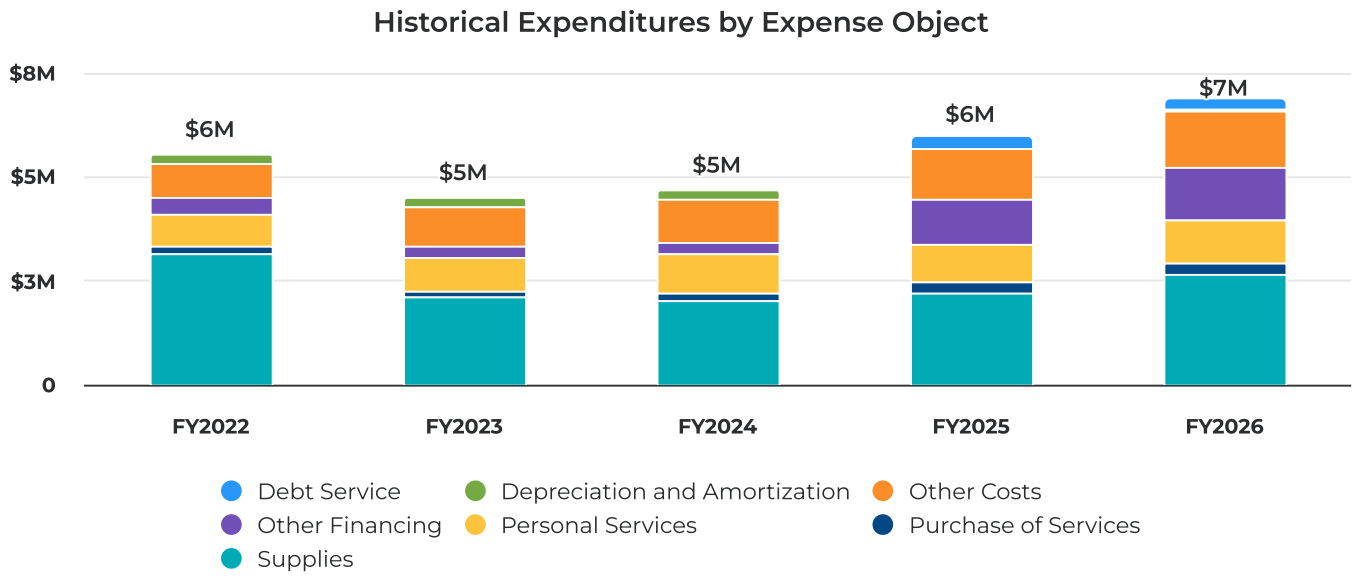


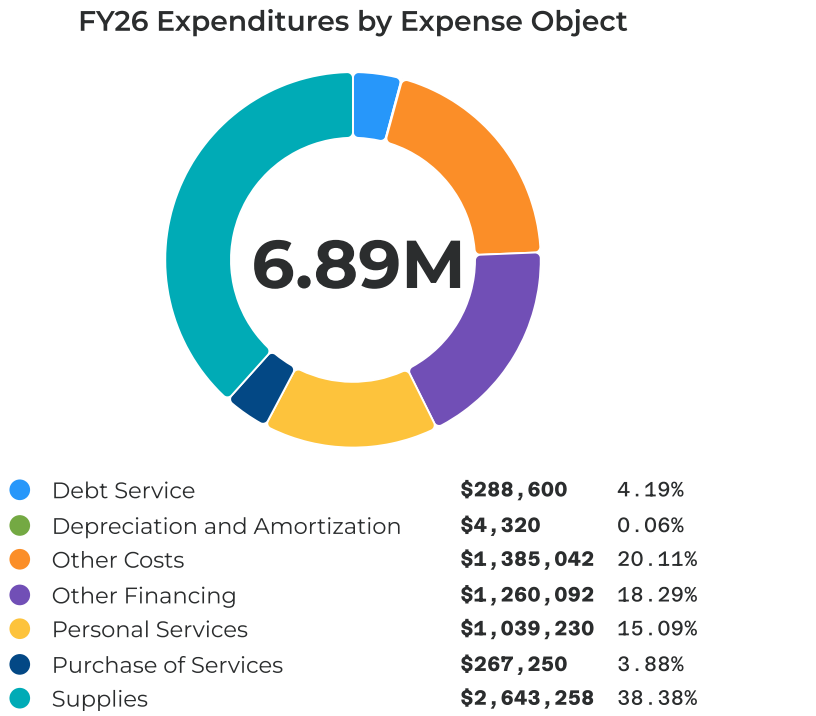
Amortization	**$4,320**	0.06%
Benefits	**$310,050**	4.50%
Interest	**$45,006**	0.65%
Interfund Transfers	**$1,260,092**	18.29%
Intergovernmental	**$1,385,042**	20.11%
Other	**$93,000**	1.35%
Principal	**$243,594**	3.54%
Property Services	**$162,000**	2.35%
Purchased Professional Services	**$12,250**	0.18%
Salaries and Wages	**$729,180**	10.59%
Supplies	**$2,643,258**	38.38%

Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$518,667	$546,631	$575,849	$627,861	$729,180	$101,319
Benefits	$266,011	$268,659	$366,154	$271,930	$310,050	$38,120
Purchased Professional Services	$15,571	$11,748	$33,849	$12,250	$12,250	-
Property Services	$71,288	$70,953	$88,559	$162,000	$162,000	-
Other	$72,714	$69,186	$73,035	$93,000	$93,000	-
Supplies	$3,149,334	$2,101,252	$2,017,505	$2,181,161	$2,643,258	$462,097
Depreciation	$208,272	$215,755	$225,783	-	-	-
Amortization	-$3,983	-$202	$11,459	$4,320	$4,320	-
Intergovernmental	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Principal	-	-	-	$238,042	$243,594	$5,552
Interest	$64,905	$61,181	$59,180	$50,250	$45,006	-$5,243
Interfund Transfers	$394,881	$251,724	$243,279	$1,111,278	$1,260,092	$148,813
Total Expenditures	**$5,595,712**	**$4,556,832**	**$4,742,124**	**$5,970,124**	**$6,887,792**	**$917,668**

Expenditures by Expense Object





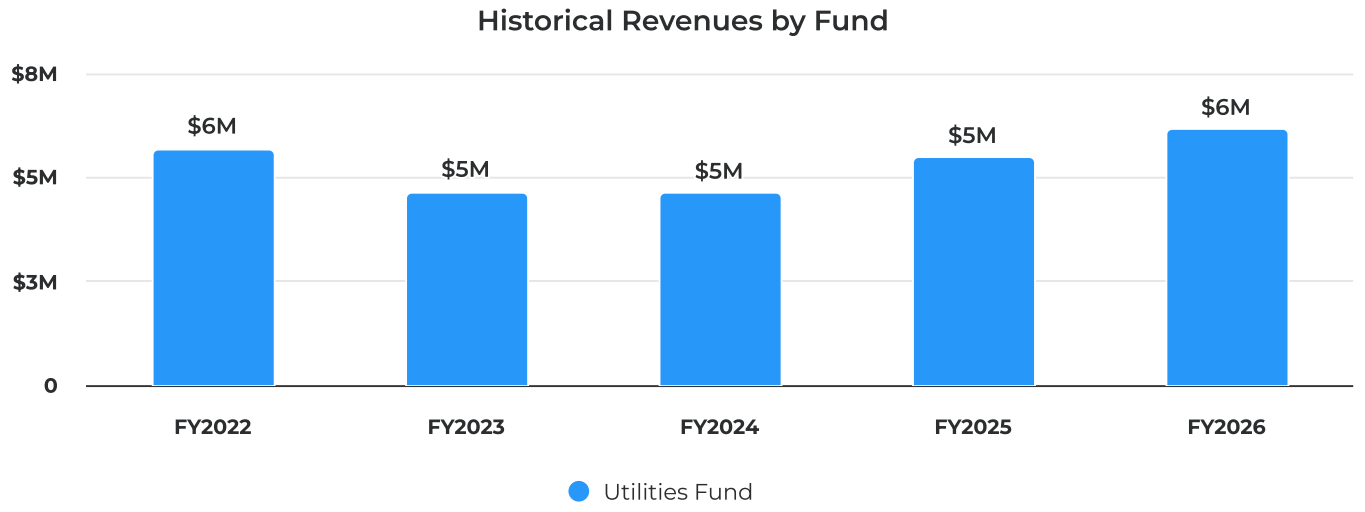
Expenditures by Expense Object

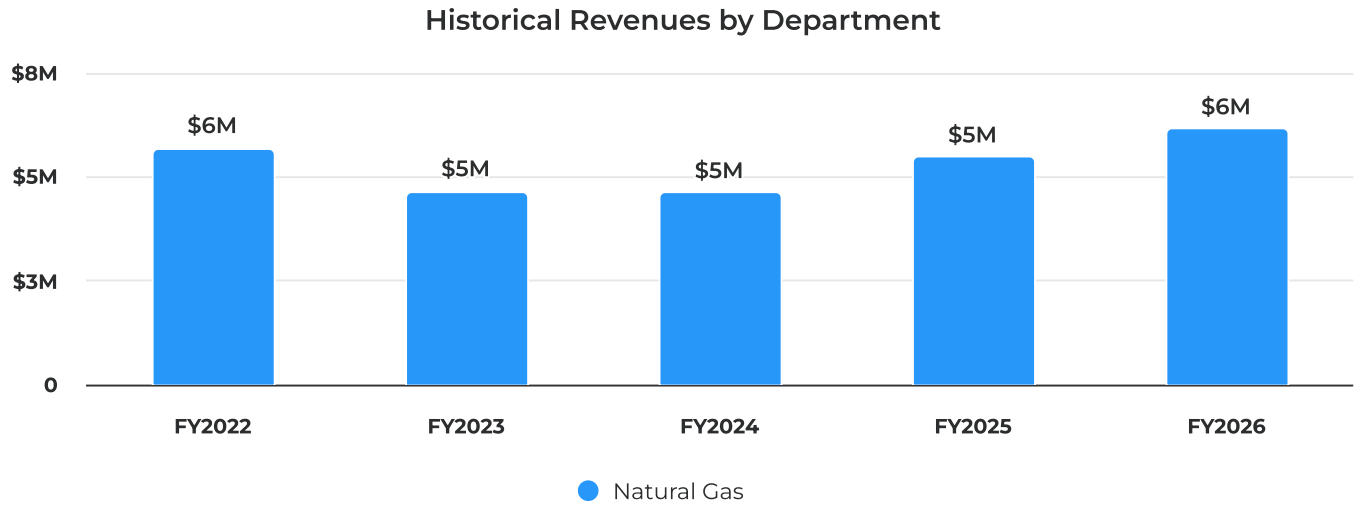
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$784,678	$815,290	$942,002	$899,791	$1,039,230	$139,439
REGULAR SALARIES	$481,261	$519,469	$544,953	$597,861	$699,180	$101,319
OVERTIME SALARIES	$37,406	$27,162	$30,896	$30,000	$30,000	-
GROUP INS	$157,558	$150,653	$240,737	$143,000	$162,500	$19,500
SOCIAL SECURITY	$32,847	$32,632	$33,331	$37,067	$43,350	$6,283

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
MEDICARE	$7,682	$7,632	$7,478	$8,670	$10,150	$1,480
GMEBS-RETIREMENT CONTRIBUTION	$66,456	$75,801	$82,789	$79,693	$90,550	$10,857
WORKERS COMP INSURANCE	-$6	$269	-	$1,500	$1,500	-
MEDICAL EXAMS	$217	$362	$346	$500	$500	-
EMPLOYEE ASSISTANCE PROGRAM	$197	$226	$301	$300	$300	-
WALTON ATHLETIC MEMBERSHIP	$1,061	$1,085	$1,173	$1,200	$1,200	-
Purchase of Services	$159,572	$151,886	$195,442	$267,250	$267,250	-
PROFESSIONAL FEES	-	-	$17,699	$2,000	$2,000	-
I/T SVCS - WEB DESIGN, ETC.	-	-	$240	$250	$250	-
CONSULTING - TECHNICAL	$15,571	$11,748	$15,910	$10,000	$10,000	-
LAWN CARE & MAINTENANCE	$224	$256	-	$500	$500	-
HOLIDAY EVENTS	-	$220	$211	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	$11,361	$1,889	$16,936	$15,000	$15,000	-
VEHICLE REP & MAINT-OUTSID	$2,431	$14,845	$3,748	$5,000	$5,000	-
R & M SYSTEM - OUTSIDE	$30,186	$26,527	$32,867	$75,000	$75,000	-
R & M BUILDINGS - OUTSIDE	$775	$3,281	$4,276	$40,000	$40,000	-
MAINTENANCE CONTRACTS	$9,102	$10,299	$8,942	$12,000	$12,000	-
EQUIPMENT RENTS / LEASES	$16,904	$13,088	$20,913	$12,500	$12,500	-
EQUIPMENT RENTAL	$304	$548	$665	$2,000	$2,000	-
COMMUNICATIONS	$7,224	$9,197	$8,060	$8,500	$8,500	-
POSTAGE	-	-	-	$1,000	$1,000	-
ADVERTISING	$985	$1,334	$120	$1,200	$1,200	-
MARKETING EXPENSES	$1,943	$1,158	$1,131	$10,000	$10,000	-
PRINTING	$450	-	-	$2,000	$2,000	-
MILEAGE REIMBURSEMENT	-	-	-	$250	$250	-
TRAVEL EXPENSE	$3,148	$663	$1,696	$6,000	$6,000	-
DUES/FEES	$370	$2,232	$1,798	$2,000	$2,000	-
VEHICLE TAG & TITLE FEE	$42	$22	-	-	-	-
GA DEPT REV FEES	$50	$100	-	$50	$50	-
TRAINING & EDUCATION	$8,900	$7,858	$5,446	$12,000	$12,000	-
CONTRACT LABOR	$49,602	$46,621	$54,784	$50,000	$50,000	-
Supplies	$3,149,334	$2,101,252	$2,017,505	$2,181,161	$2,643,258	$462,097
OFFICE SUPPLIES & EXPENSES	$1,340	$2,553	$641	$2,000	$2,000	-
FURNITURE < 5,000	-	-	-	$1,000	$1,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
AUTO PARTS	$3,418	$2,552	$2,337	$3,500	$3,500	-
CONSTRUCTION MATERIALS	$82	-	-	$2,500	$2,500	-
DAMAGE CLAIMS	$2,967	$7,879	-	$1,000	$1,000	-
EXPENDABLE FLUIDS	$93	$302	$22	$250	$250	-
TIRES	$955	$2,014	$2,900	$2,500	$2,500	-
UNIFORM EXPENSE	$7,905	$7,252	$5,919	$7,800	$7,800	-
JANITORIAL SUPPLIES	$2,856	$2,050	$1,245	$3,000	$3,000	-
COMPUTER EQUIP NON-CAPITAL	$3,819	$1,507	$123	$3,500	$3,500	-
EQUIPMENT PARTS	$19,194	$8,939	$7,855	$15,000	$15,000	-
VEHICLE R & M - INSIDE	-	-	-	$1,000	$1,000	-
R & M BUILDINGS - INSIDE	$187	$202	$1,771	$2,500	$2,500	-
SYSTEM R & M - INSIDE	$133,049	$103,472	$196,574	$150,000	$150,000	-
SYS R & M - INSIDE / SHIPPING	$328	-	$44	$500	$500	-
AMR PROJECT EXPENSE	-	-	-	$2,000	$2,000	-
UTILITY COSTS	$4,250	$4,455	$4,261	$5,000	$5,000	-
AUTO & TRUCK FUEL	$40,220	$33,169	$28,449	$35,000	$35,000	-
FOOD	$2,447	$4,140	$3,244	$2,500	$2,500	-
COS - GAS	$2,884,239	$1,865,936	$1,703,001	$1,862,611	$2,324,708	$462,097
SMALL TOOLS & MINOR EQUIPMENT	$13,251	$3,948	$16,500	$18,000	$18,000	-
METERS	$18,334	$46,178	$17,761	$35,000	$35,000	-
SMALL OPERATING SUPPLIES	$10,401	$3,783	$24,857	$25,000	$25,000	-
UNIFORM RENTAL	-	$922	-	-	-	-
Depreciation and Amortization	$204,289	$215,553	$237,242	$4,320	$4,320	-
DEPRECIATION EXPENSE	$208,272	$215,755	$225,783	-	-	-
AMORT DEF CHG 2016 BOND	$4,320	$4,320	$4,320	$4,320	$4,320	-
AMORT 2020 UTIL BOND PREMIUM	-$8,302	-$8,302	-$8,302	-	-	-
AMORT EXP RIGHT TO USE ASSET	-	$3,781	$15,442	-	-	-
Other Costs	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
ADMIN ALLOC - ADMIN EXPENSES	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Debt Service	$64,905	$61,181	$59,180	$288,292	$288,600	$309
REVENUE BOND PRINCIPAL 2016	-	-	-	$238,042	$243,594	$5,552
INTEREST EXP - 2016 REV BONDS	$23,896	$18,978	$13,952	$9,241	$3,997	-$5,243
INTEREST EXP - 2020 REV BONDS	$41,009	$41,009	$41,009	$41,009	$41,009	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
LEASE LIABILITY INTEREST	-	$1,194	$4,219	-	-	-
Other Financing	$394,881	$251,724	$243,279	$1,111,278	$1,260,092	$148,813
TRANS OUT UTIL TO GEN FUND	$394,881	$251,724	$243,279	$353,589	$400,938	$47,349
TRANS OUT UTL E&R FUND	-	-	-	$252,563	$286,385	$33,821
TRANS OUT UTL E&R FUND	-	-	-	$505,127	$572,769	$67,643
Total Expenditures	**$5,595,712**	**$4,556,832**	**$4,742,124**	**$5,970,124**	**$6,887,792**	**$917,668**





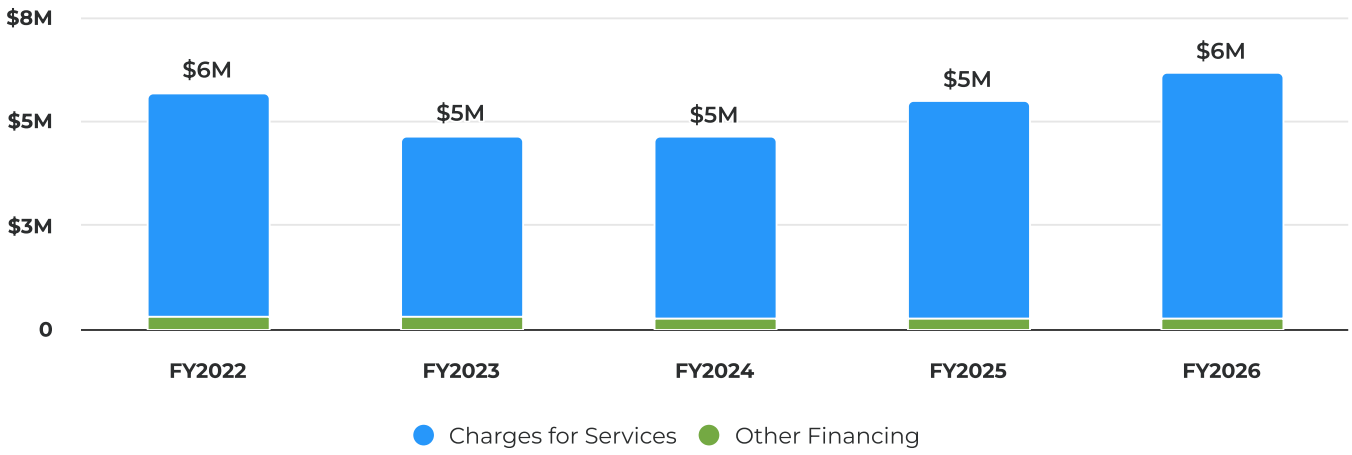
FY26 Revenues by Department



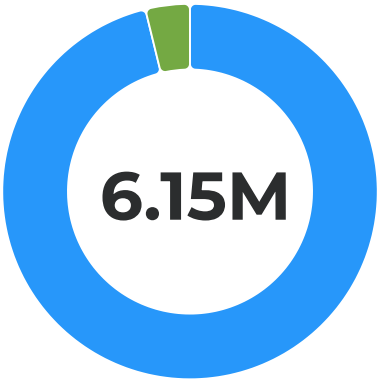
Natural Gas	$6,147,691	100.00%

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services	$5,912,691	96.18%
Other Financing	$235,000	3.82%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$5,406,016	$4,379,396	$4,371,420	$5,232,132	$5,912,691	$680,559
Other Financing	$284,510	$272,163	$252,816	$240,000	$235,000	-$5,000
Total Revenues	**$5,690,526**	**$4,651,559**	**$4,624,236**	**$5,472,132**	**$6,147,691**	**$675,559**

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, 2025)

Meter Size	Residential	Commercial	Agricultural
AC-250 meter	$24.50	$32.50	$27.50
415 meter	$24.50	$32.50	$27.50
AC-630 meter	$24.50	$32.50	$27.50
AL-800 meter	$24.50	$32.50	$27.50
2M meter	$32.50	$32.50	$32.50
3M meter	$42.50	$42.50	$32.50
5M-7M meter	$52.50	$52.50	$32.50
8M-10M meter	$72.50	$72.50	$52.50
11M-13M meter	$92.50	$92.50	$72.50
14M-16M meter	$112.50	$112.50	$92.50

RESIDENTIAL

(Effective January 1, 2026)

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

Distribution Charge Per CCF $0.381 per CCF

Plus Gas Cost and Applicable Sales Tax.

COMMERCIAL

(Effective January 1, 2026)

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

Distribution Charge Per CCF $0.381 per CCF

Plus Gas Cost and Applicable Sales Tax.

City of Monroe Natural Gas Rates

CITY GOVERNMENT
(Effective January 1, 2026)

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

Distribution Charge Per CCF	$0.381 per CCF

Plus Gas Cost and Applicable Sales Tax.

FIRM INDUSTRIAL
(Effective January 1, 2026)

Base Charge	$491.50 minimum
Distribution Charge Per CCF	$0.228 per CCF

Plus Gas Cost and Applicable Sales Tax.

INTERRUPTIBLE INDUSTRIAL
(Effective January 1, 2026)

Base Charge	$396.50 minimum
Distribution Charge Per CCF	$0.228 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.

City of Monroe Natural Gas Rates

Parks

Department Director: Chris Croy



This was a new department of the City for FY2023. Parks department expenses were under Buildings & Grounds and Central Services departments in prior years.

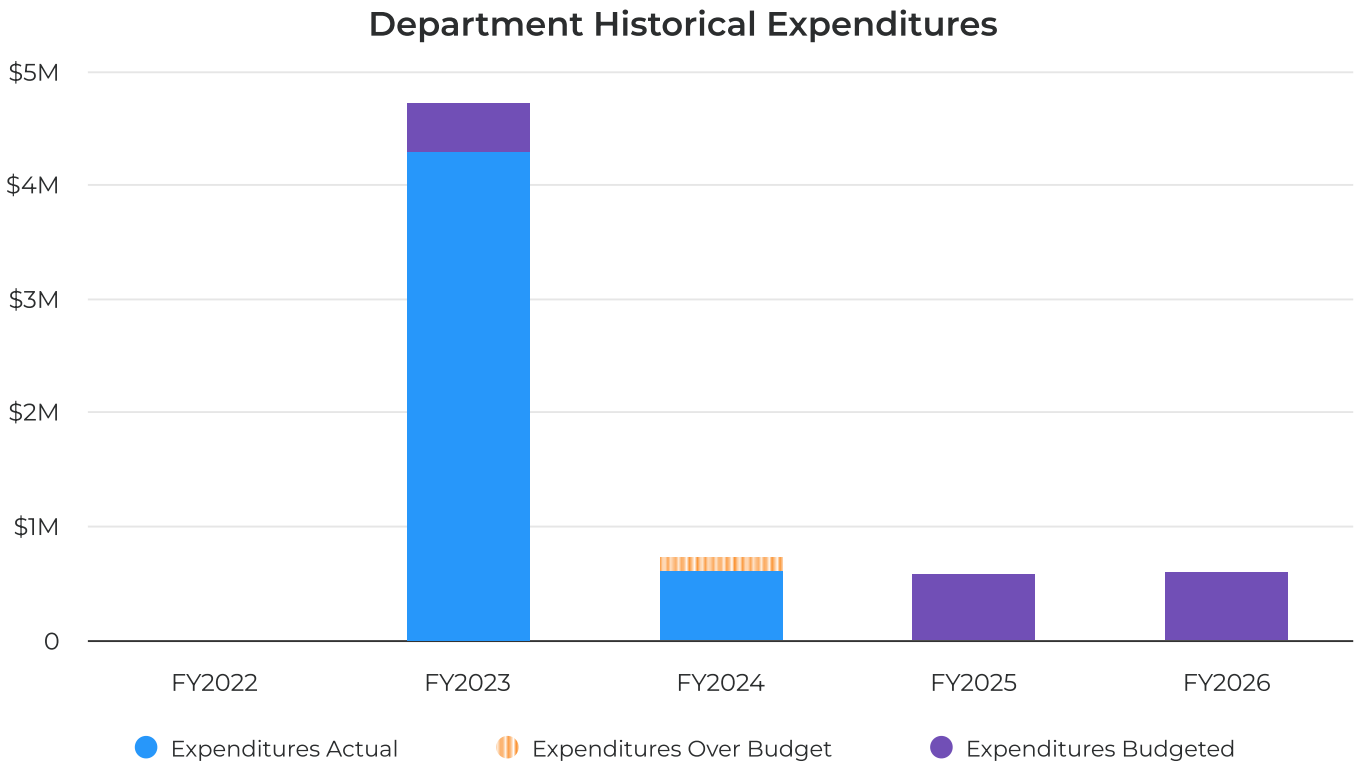
The Parks department will continue to enhance and provide an exceptionally well-maintained parks system throughout the city. This means revitalizing the existing park system, creating an aesthetically pleasing appearance for citizens and visitors to the city with specific attention to safety, cleanliness, inclusiveness, and variety of all city parks through effective management of labor, money, and materials.

Ongoing Objectives:

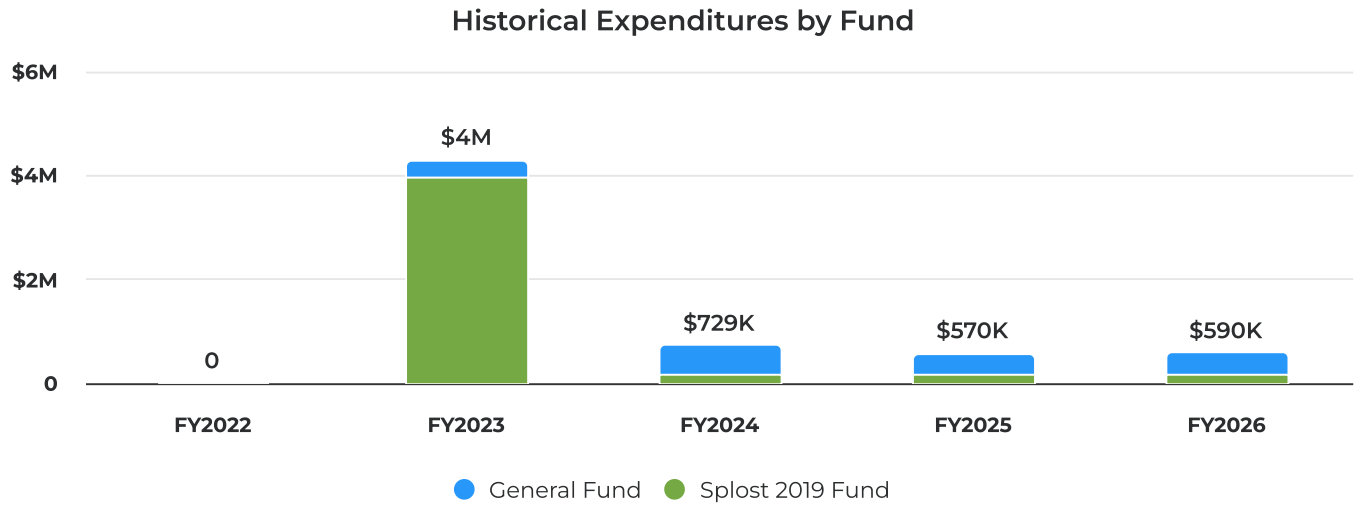
- Continue to focus on the overall safety and cleanliness by providing high levels of service and maintenance of all City parks.
- Provide the highest level of functionality, inclusiveness, and variety of all City parks by developing parks that work within areas for age groups, density, and accessibility.
- Continue to balance both City and contractor labor, along with citizen involvement for the most effective approach to the achievement of objectives for all City parks.
- Continue to implement overall City plans while effectively leveraging SPLOST funding and grant opportunities for the improvement and rehabilitation of the park system in the city for use by all citizens and visitors alike.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Continuous improvement and rehabilitation to existing City parks	60%	80%	80%
Construct the new downtown Town Green	100%	100%	Completed
Provide a high level of service and maintenance to all City parks	100%	100%	100%

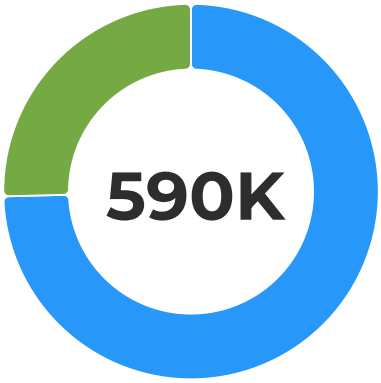
Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund	**$440,433**	74.59%
Splost 2019 Fund	**$150,000**	25.41%

Expenditures by Fund

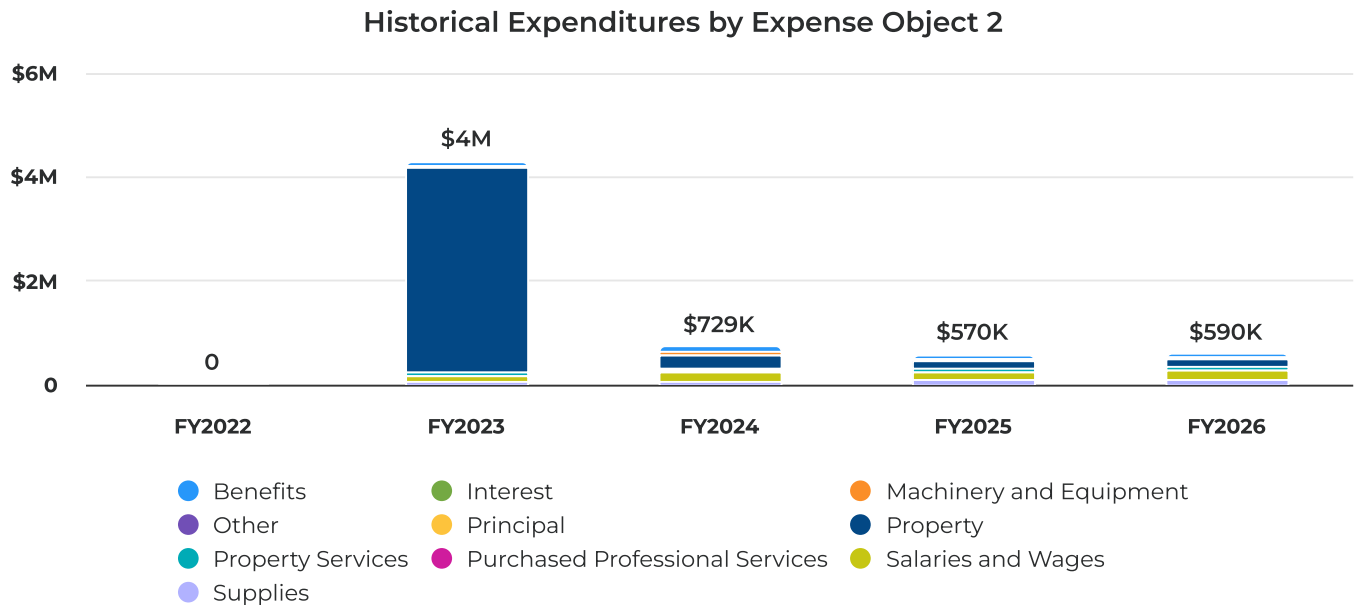
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	-	$322,167	$563,102	$420,390	$440,433	$20,043
Splost 2019 Fund	-	$3,970,283	$166,316	$150,000	$150,000	-
Total Expenditures	**-**	**$4,292,451**	**$729,418**	**$570,390**	**$590,433**	**$20,043**

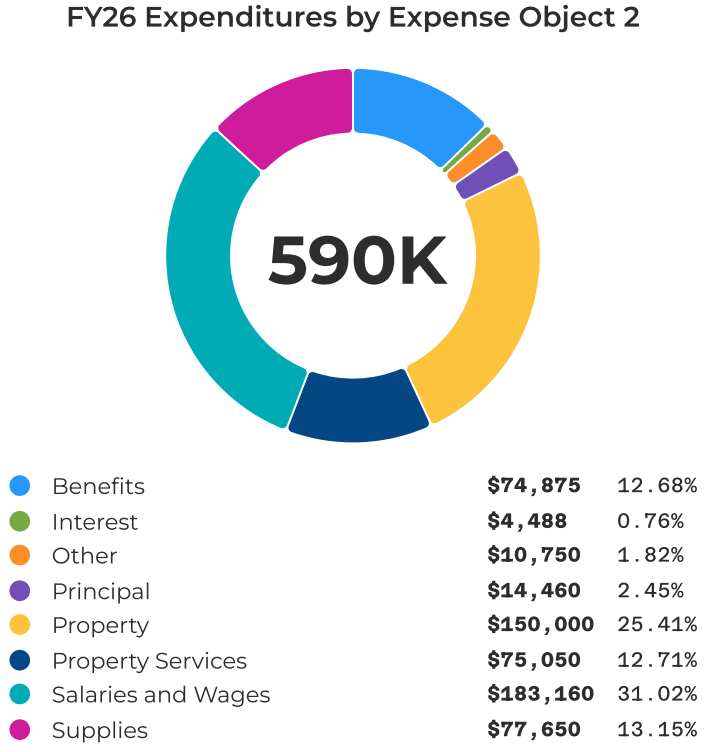
Expenditures by Department

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Parks Department	-	$4,292,451	$729,418	$570,390	$590,433	$20,043
Total Expenditures	**-**	**$4,292,451**	**$729,418**	**$570,390**	**$590,433**	**$20,043**

Expenditures by Expense Object 2



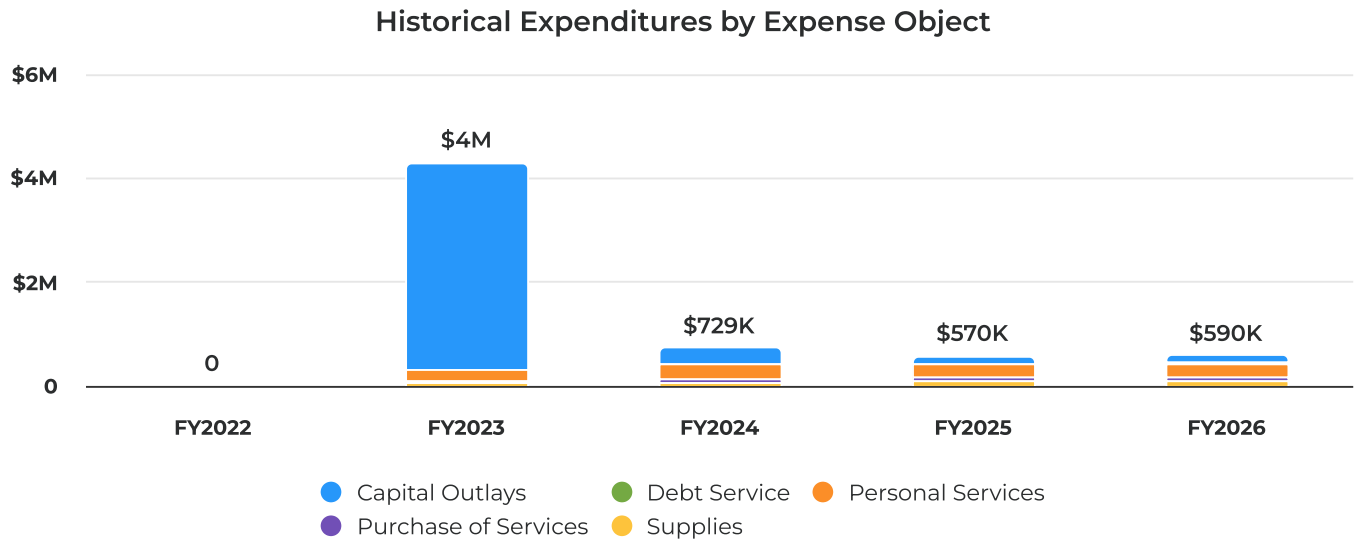


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	-	$129,501	$171,724	$171,057	$183,160	$12,103
Benefits	-	$67,463	$87,594	$73,935	$74,875	$940

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Purchased Professional Services	-	-	$14,153	-	-	-
Property Services	-	$52,828	$53,079	$70,050	$75,050	$5,000
Other	-	$3,093	$5,889	$10,750	$10,750	-
Supplies	-	$41,086	$67,214	$75,650	$77,650	$2,000
Property	-	$3,960,281	$249,839	$150,000	$150,000	-
Machinery and Equipment	-	$34,025	$65,148	-	-	-
Principal	-	$3,380	$11,308	$14,460	$14,460	-
Interest	-	$794	$3,471	$4,488	$4,488	-
Total Expenditures	**-**	**$4,292,451**	**$729,418**	**$570,390**	**$590,433**	**$20,043**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Capital Outlays	**$150,000**	25.41%
Debt Service	**$18,948**	3.21%
Personal Services	**$258,035**	43.70%
Purchase of Services	**$85,800**	14.53%
Supplies	**$77,650**	13.15%

Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	-	$196,964	$259,318	$244,992	$258,035	$13,043
REGULAR SALARIES	-	$101,274	$141,434	$146,057	$158,160	$12,103
PART - TIME/TEMPORARY SALARIES	-	$12,359	$466	-	-	-
OVERTIME SALARIES	-	$15,869	$29,824	$25,000	$25,000	-
GROUP INS	-	$42,461	$43,930	$39,000	$39,000	-
SOCIAL SECURITY	-	$7,697	$10,450	$9,055	$9,810	$755
MEDICARE	-	$1,800	$2,444	$2,120	$2,300	$180
GMEBS-RETIREMENT CONTRIBUTION	-	$15,160	$30,105	$21,735	$21,740	$5
WORKERS COMP INSURANCE	-	-	-	$1,500	$1,500	-
MEDICAL EXAMS	-	$84	$129	$125	$125	-
EMPLOYEE ASSISTANCE PROGRAM	-	$62	$109	$100	$100	-
WALTON ATHLETIC MEMBERSHIP	-	$199	$427	$300	$300	-
Purchase of Services	-	$55,920	$73,121	$80,800	$85,800	$5,000
LAWN CARE & MAINTENANCE	-	$31,591	$35,455	$30,000	$30,000	-
PEST CONTROL	-	$1,195	$1,428	$1,000	$1,000	-
EQUIPMENT REP & MAINT-OUTSIDE	-	$326	$4,430	$5,000	$10,000	$5,000
VEHICLE REP & MAINT-OUTSID	-	$2,273	$2,152	$2,500	$2,500	-
R & M BUILDINGS - OUTSIDE	-	-	$1,964	$5,000	$5,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
MAINTENANCE CONTRACTS	-	-	$26	$6,300	$6,300	-
PARKS & GROUNDS R&M OUTSIDE	-	$17,293	$7,402	$20,000	$20,000	-
EQUIPMENT RENTAL	-	$149	$222	$250	$250	-
COMMUNICATIONS	-	$88	$1,296	$1,500	$1,500	-
POSTAGE	-	$34	-	$250	$250	-
ADVERTISING	-	$1,500	$1,875	$2,500	$2,500	-
TRAVEL EXPENSE	-	$240	$360	-	-	-
DUES/FEES	-	-	-	$500	$500	-
VEHICLE TAG & TITLE FEE	-	-	$22	-	-	-
TRAINING & EDUCATION	-	$695	$2,336	$4,500	$4,500	-
CONTRACT LABOR	-	$535	-	$1,500	$1,500	-
PROFESSINAL SERVICES	-	-	$14,153	-	-	-
Supplies	-	$41,086	$67,214	$75,650	$77,650	$2,000
OFFICE SUPPLIES & EXPENSES	-	$50	$664	$250	$250	-
FURNITURE < 5,000	-	-	$1,851	-	-	-
AUTO PARTS	-	$439	$1,231	$1,500	$1,500	-
CHEMICALS/PESTICIDES	-	$125	$1,918	$1,500	$1,500	-
EXPENDABLE FLUIDS	-	$123	$110	$500	$500	-
SAFETY/MEDICAL SUPPLIES	-	$667	$64	$500	$500	-
SIGNAGE & MATERIALS	-	-	$210	$1,500	$1,500	-
TIRES	-	-	-	$2,000	$2,000	-
UNIFORM EXPENSE	-	$1,854	$2,026	$2,800	$2,800	-
JANITORIAL SUPPLIES	-	$16,453	$28,798	$28,600	$28,600	-
COMPUTER EQUIP NON-CAPITAL	-	-	-	$500	$500	-
EQUIPMENT PARTS	-	$3,121	$3,306	$3,000	$5,000	$2,000
R & M BUILDINGS - INSIDE	-	$279	$1,206	$1,000	$1,000	-
PARKS & GROUNDS R&M INSIDE	-	$7,302	$10,034	$5,000	$5,000	-
LANDSCAPING R & M - INSIDE	-	$2,158	$590	$1,000	$1,000	-
AUTO & TRUCK FUEL	-	$117	$8,198	$13,000	$13,000	-
FOOD	-	$383	$602	$1,500	$1,500	-
SMALL TOOLS & MINOR EQUIPMENT	-	$6,876	$4,886	$10,000	$10,000	-
HAND TOOLS	-	$1,139	$1,521	$1,500	$1,500	-
Capital Outlays	-	$3,994,306	$314,987	$150,000	$150,000	-
CONSTRUCTION IN PROGRESS	-	$267	$97,675	-	-	-
LEASED CAPITAL VEHICLES	-	$23,755	$42,580	-	-	-
EQUIPMENT	-	-	$22,569	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
CONSTRUCTION IN PROGRESS	-	$3,960,013	$152,163	$150,000	$150,000	-
EQUIPMENT-PARKS	-	$10,270	-	-	-	-
Debt Service	-	$4,174	$14,779	$18,948	$18,948	-
LEASE LIABILITY PRINCIPAL	-	$3,380	$11,308	$14,460	$14,460	-
LEASE LIABILITY INTEREST	-	$794	$3,471	$4,488	$4,488	-
Total Expenditures	**-**	**$4,292,451**	**$729,418**	**$570,390**	**$590,433**	**$20,043**

Planning & Zoning

Planning & Zoning Director: Brad Callender



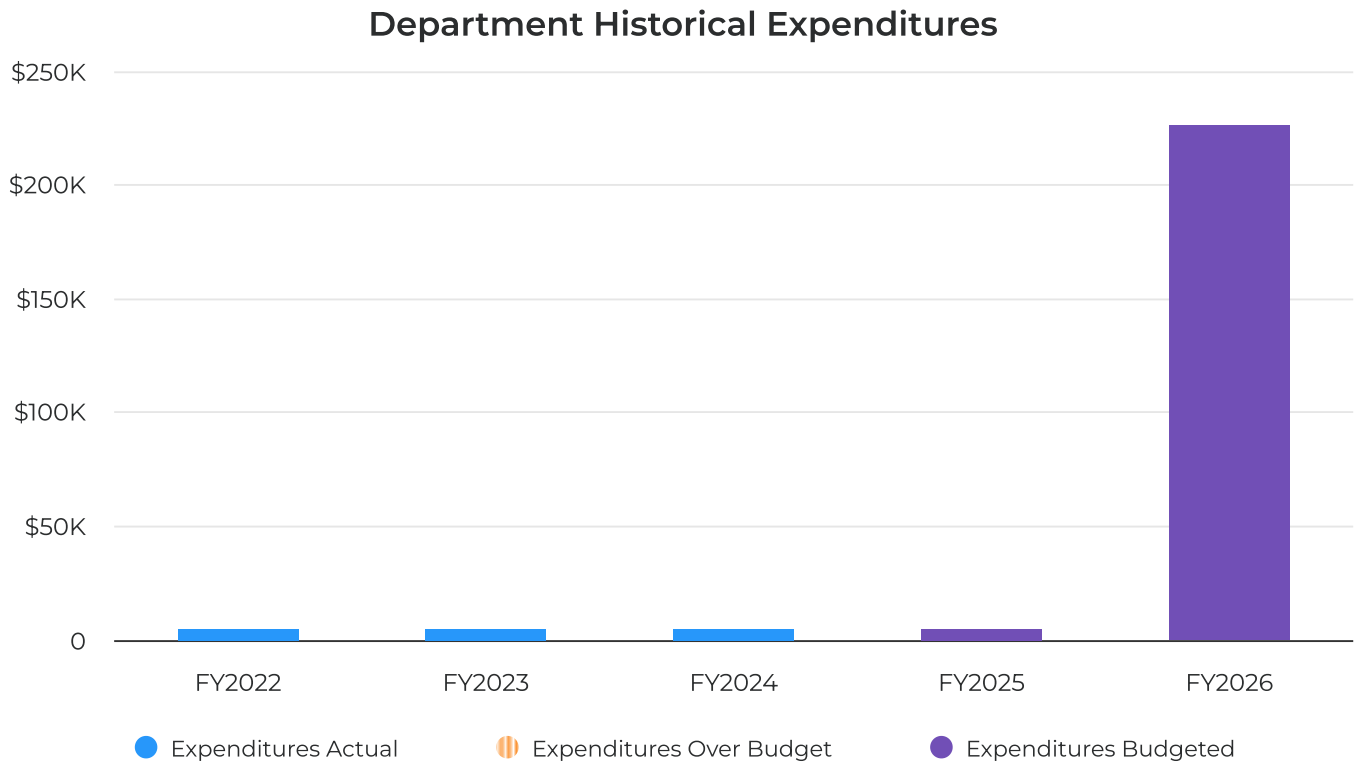
The Planning & Zoning Department was originally part of the Code & Inspections Department, in 2026 this will be a new department. The Planning & Zoning Department ensures that development in the City is orderly and follows all adopted ordinances and City policies. The Planning & Zoning Department is responsible for processing and overseeing all matters related to the Planning Commission and Historic Preservation Commission. The Department processes all rezoning, conditional use, and variance requests submitted to the City Council for consideration. The Department acts on behalf of the City Council as the administrative function, exercising the police powers of the Zoning Ordinance and Development Regulations. The Department provides administrative support and processes all applications for the Historic Preservation Commission. Department staff routinely assists the public with inquires about development or questions about zoning and land uses. Department staff are also primarily engaged in preparing reports, reviewing plans and plats, and ensuring compliance with adopted ordinances are maintained for the benefit of the public health, safety, and welfare of the citizens of Monroe.

Ongoing Objectives:

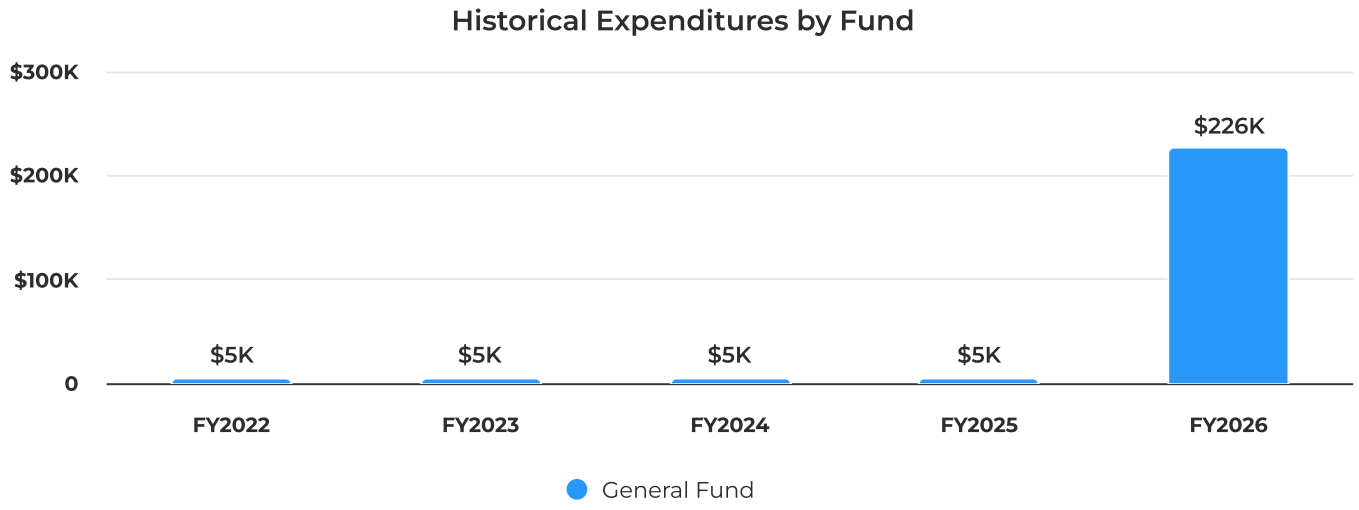
- Formally initiate the first ever Planning & Zoning Department for the City
- Serve at the discretion of the City Council through the direction of the City Administrator.
- Hire, onboard, and train new staff members for the department
- Manage the administrative functions of the Planning Commission and Historic Preservation Commission
- Modify and amend the ordinances and regulations to follow the goals of the comprehensive plan and create positive outcomes for the City
- Update the Comprehensive Plan as mandated by the Code of Ordinances and as required by the Georgia Department of Community Affairs
- Analyze local trends, development patterns, and changes affecting development within the City
- Monitor changes to trends and laws affecting City policies and implement changes whenever necessary.
- Provide transparent service to the public trust on all planning-related matters

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Hire new department staff	25%	25%	100%
Implement Comprehensive Plan Update process	100%	100%	completed
Amend Zoning Ordinance	NA	NA	100%
Monitor development within the City	50%	50%	50%

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund **$226,290** 100.00%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$4,683	$4,844	$4,844	$4,844	$226,290	$221,446
Total Expenditures	**$4,683**	**$4,844**	**$4,844**	**$4,844**	**$226,290**	**$221,446**

Expenditures by Department

FY26 Expenditures by Department

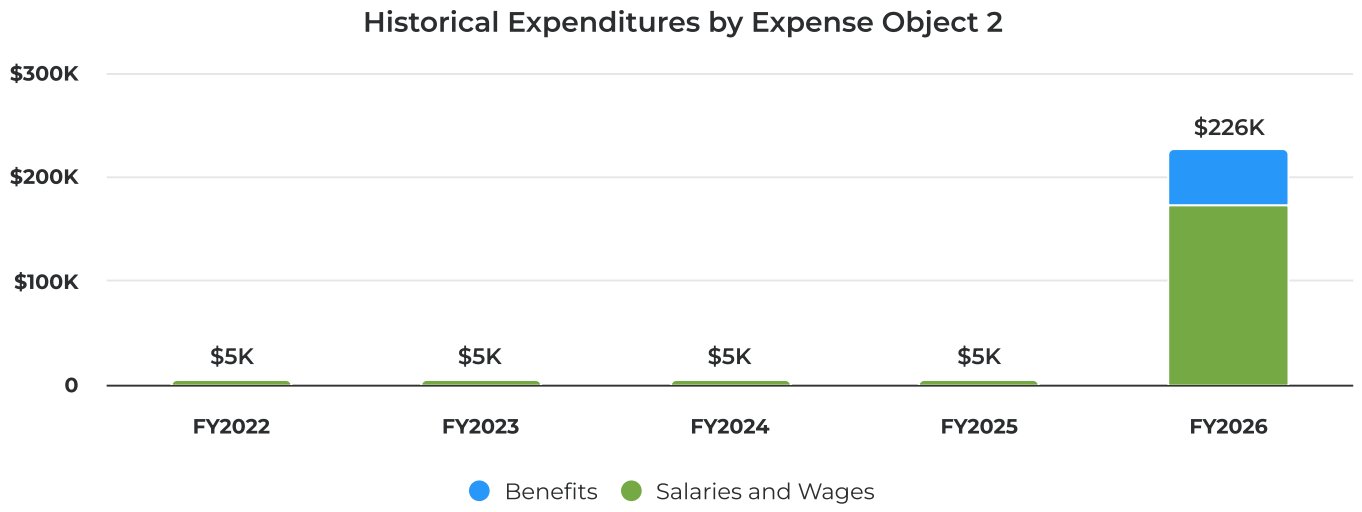


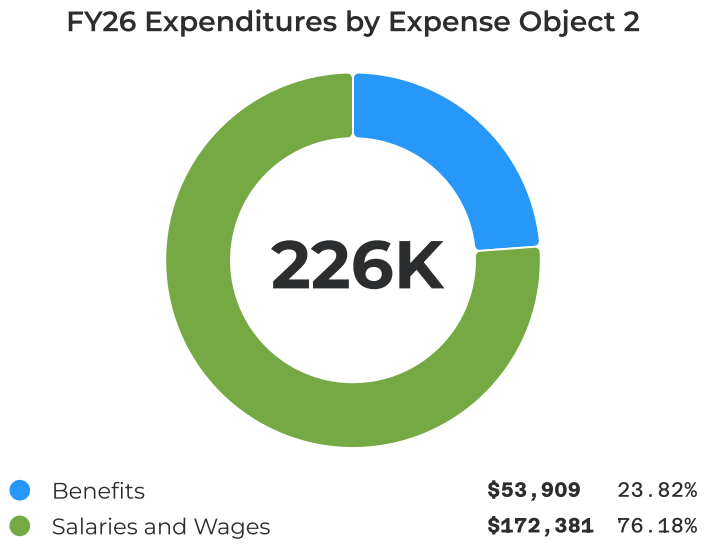
Planning And Zoning **$226,290** 100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Planning And Zoning	$4,683	$4,844	$4,844	$4,844	$226,290	$221,446
Total Expenditures	**$4,683**	**$4,844**	**$4,844**	**$4,844**	**$226,290**	**$221,446**

Expenditures by Expense Object 2

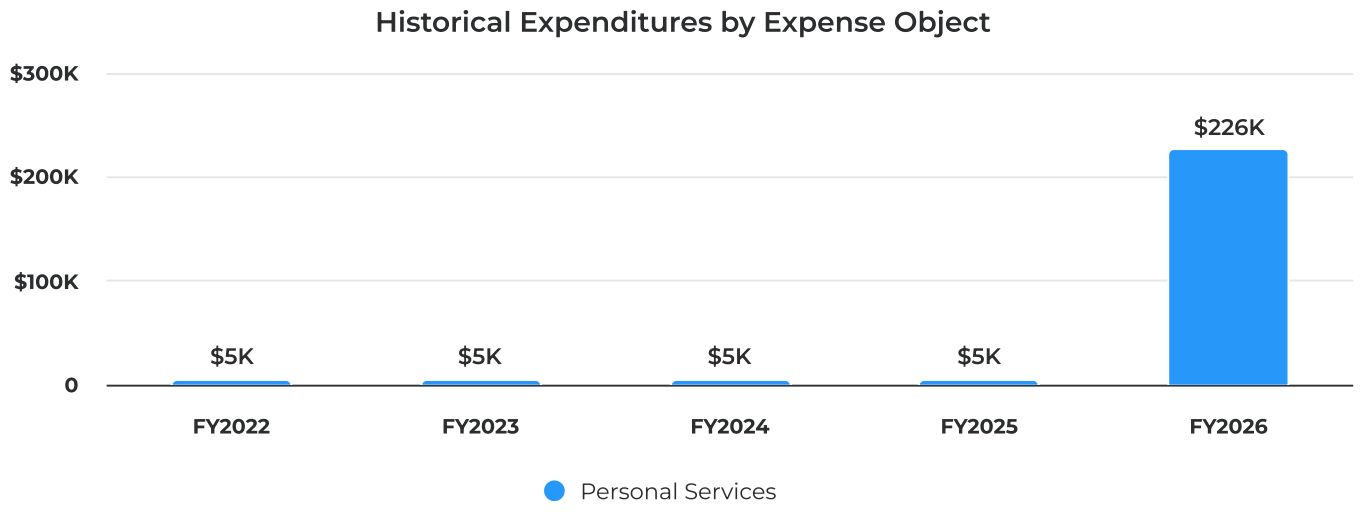


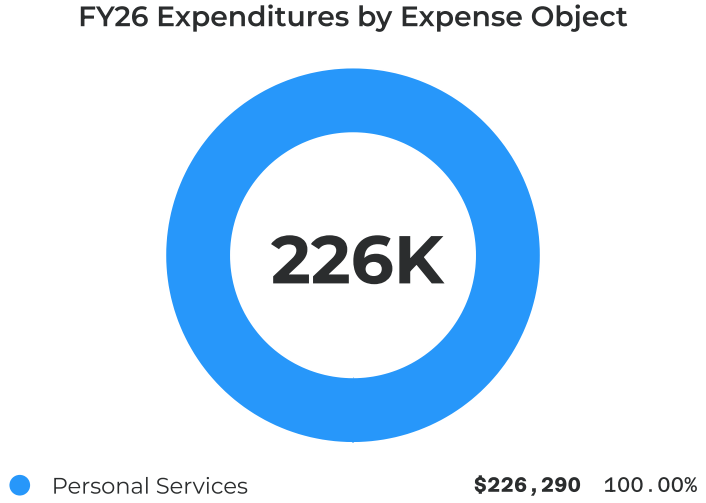


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$4,350	$4,500	$4,500	$4,500	$172,381	$167,881
Benefits	$333	$344	$344	$344	$53,909	$53,565
Total Expenditures	**$4,683**	**$4,844**	**$4,844**	**$4,844**	**$226,290**	**$221,446**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$4,683	$4,844	$4,844	$4,844	$226,290	$221,446
REGULAR SALARIES	$4,350	$4,500	$4,500	$4,500	$4,500	-
SOCIAL SECURITY	$270	$279	$279	$279	$279	-
MEDICARE	$63	$65	$65	$65	$65	-
REGULAR SALARIES	-	-	-	-	$166,381	-
OVERTIME SALARIES	-	-	-	-	$1,500	-
GROUP INS	-	-	-	-	$26,000	-
SOCIAL SECURITY	-	-	-	-	$10,320	-
MEDICARE	-	-	-	-	$2,415	-
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	-	$14,490	-
MEDICAL EXAMS	-	-	-	-	$50	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	$60	-
WALTON ATHLETIC MEMBERSHIP	-	-	-	-	$230	-
Total Expenditures	**$4,683**	**$4,844**	**$4,844**	**$4,844**	**$226,290**	**$221,446**

Police

Department Director: Chief RV Watts



The City of Monroe Police Department's mission statement is to protect and to serve. "We strive to provide our community with the highest quality of law enforcement with fair, firm and consistent public safety services in partnership with the community."

The Monroe Police Department is a 24hr full-time service law enforcement agency that provides proactive and public safety services to our community. The department works to develop our agency and programs that will continue building strong relationships between the community and the department.

Law Enforcement Operations consist of Uniform Patrol, Criminal Investigations, SWAT, Joint Operations, Crime Suppression, Traffic Unit, School Resource Officers, and Evidence/Property/Crime Technician. We also offer service and support in the capacity of day to day administrative operations, open records requests of the department, security for the Municipal Court, as well as training and state certification.

Ongoing Objectives:

- To continue to be fiscally responsible and manage the departments' needs while remaining within our allotted budget.
- Purchase 2 golf carts for our School Resource Officers for GWA and MHS.
- Obtain 9 new Axon Fleet Cameras, for the police vehicles.
- Outfit our officers with Motoroloa NTO upgraded radios with LTE and Wi-Fi capabilities.
- Update and adjust wage compensation for recruiting and retention of all personnel.
- Continue to develop and provide the best quality training for our officers so they can meet the needs of our community while conducting themselves in the most courteous and professional manner.
- 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.
- Need to replace 10 vehicles currently used on the department fleet so that we may continue to have a sustainable fleet management program that meets the needs of the Monroe Police Department 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. As well as prepare for the future growth of Monroe.
- Purchase updated equipment to maintain the department capabilities.
- Cross train 1 more person from CID to Digital Forensic Investigation (DFI) and Internet Crimes Against Children (ICAC.)
- Streamline in service training.
- Growing our community outreach with law publications to become more proactive with empowering our community and local schools with knowledge of prevention and safety.
- Purchase an incinerator for the purpose of destroying evidence.

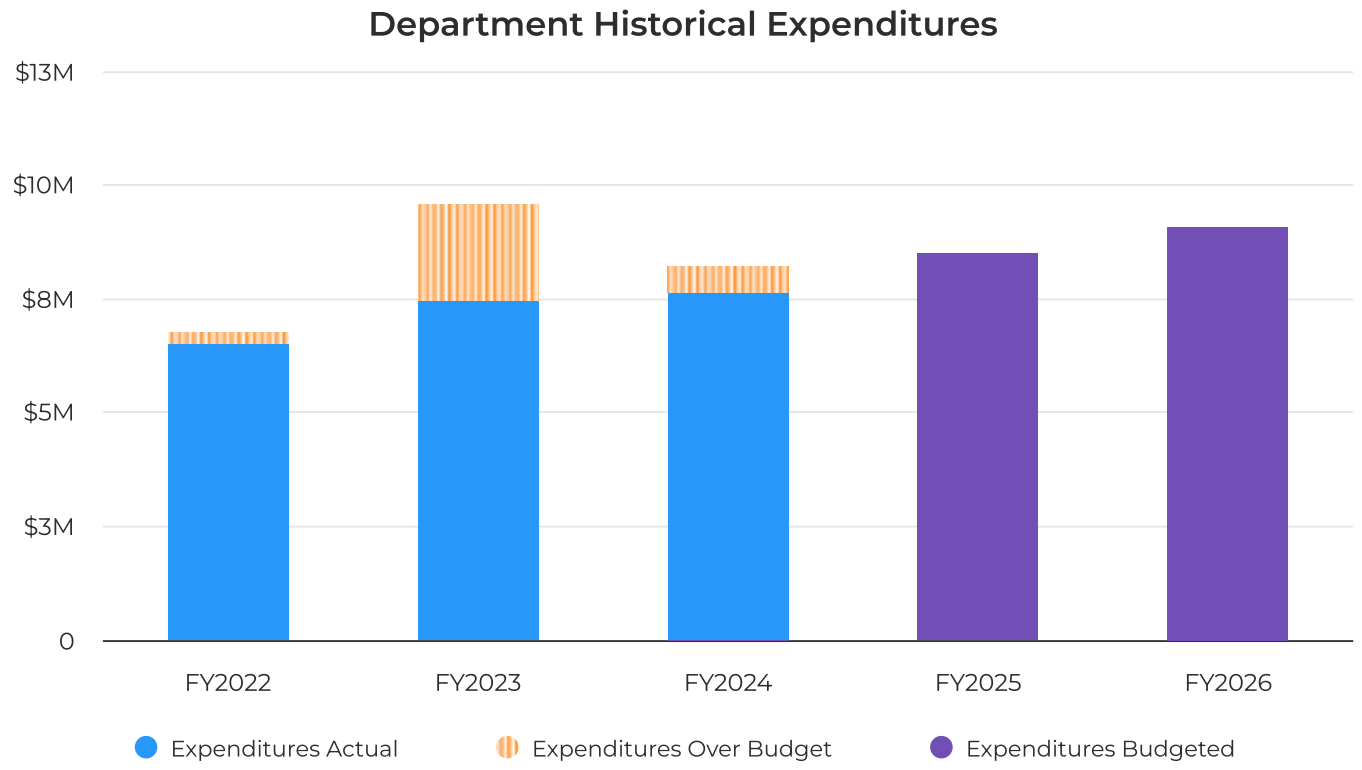
Accomplishments

- Worked 611 MVA's currently, with 815 projected by year end.
- Obtained one more detective for the purpose of fraud and financial investigations.
- Outfitted all investigative employees with professional dress attire.
- Updated job descriptions of all positions to be current and correct.
- Upgraded weight benches.
- Added detective as property evidence technician for the sole purpose of creating destruction orders to reduce the amount of evidence at MPD.
- Updated all weapon systems from Glock 17 to the Glock 47 to include Red Dot sites.
- Renewed the license for Detective Xiong's Surface Pro for downloading computers for evidence purposes.
- Handled an average of 2,193 calls for service per month.
- Projected for the year a total of 26,317 calls for service with a projected 1,126 arrests.
- Replaced 9 Tahoes.
- Conducted and or participated in 7,800 hours of training currently with 10,623 hours projected.
- Purchased 2 additional motorcycles for a total of 3 and equipped it for use in the traffic unit for downtown area of Monroe.
- Awarded Grant from Governor's Office of Highway Safety in the amount of $55,368 for salaries and equipment.

- 2nd annual SWAT Trot 5K for the community and projecting to raise over $7,000 for Shop with a Cop funds.
- Hosted an active shooter training course which surrounding counties and state agencies also attended.
- Partnered with GPSTC and GAPOST and hosted and taught 6 training courses: Use of Force, Descalation, Community Policing, Cultural Awareness, Gang Awareness and Human Trafficking.
- Department wide Active Shooter Training at GWA.
- Will compete in the SWAT Competition at the Georgia Public Safety Training Center. Monroe Police Department with 15 agencies in the south eastern United States.
- 2 officers recognized by Piedmont Walton for life-saving awards.
- Purchased 6 AEDs.
- New projection system in Training Room and sound system.
- Opioid personal protection equipment and Narcan purchased from an Opioid grant.

Performance Measures			
	FY2024	**FY2025 to date**	**FY2026**
Maintain quality officers with required training & up to date certifications	100%	100%	100%
Calls for service	28,224	26,317	N/A
Area checks	136,378	123,085	N/A
Firearms removed from the streets	77	45	N/A
Arrests	1,260	1,126	N/A
Motor Vehicle Accidents (MVA)	660	611	N/A
Part A crimes	382	271	N/A
Part B crimes	276	111	N/A

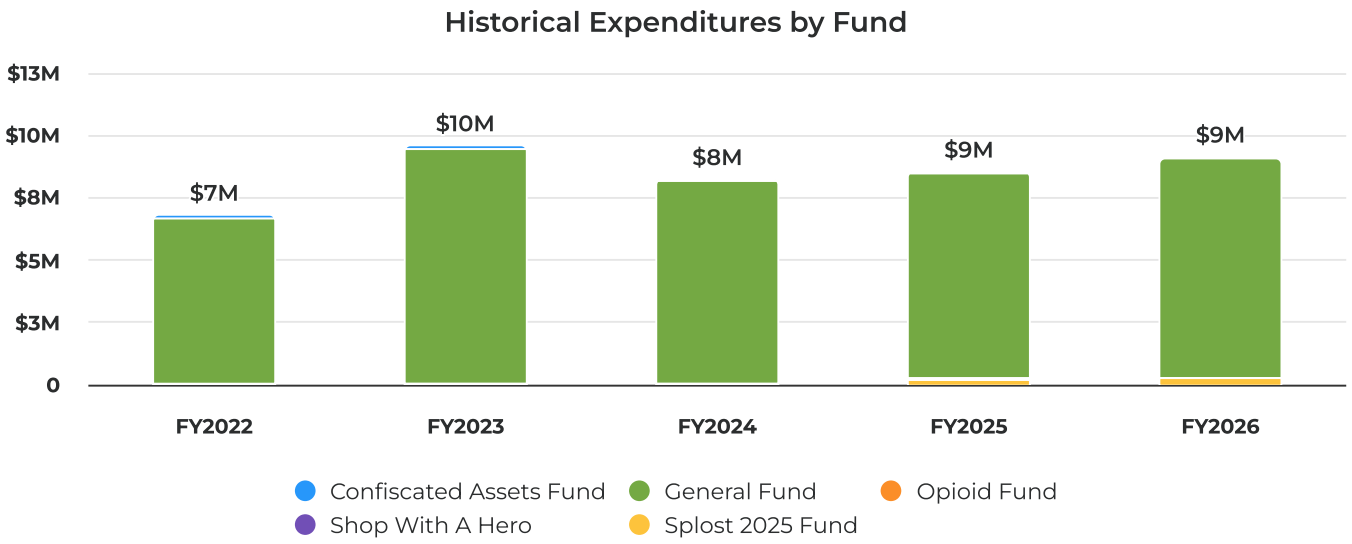
Expenditure Summary

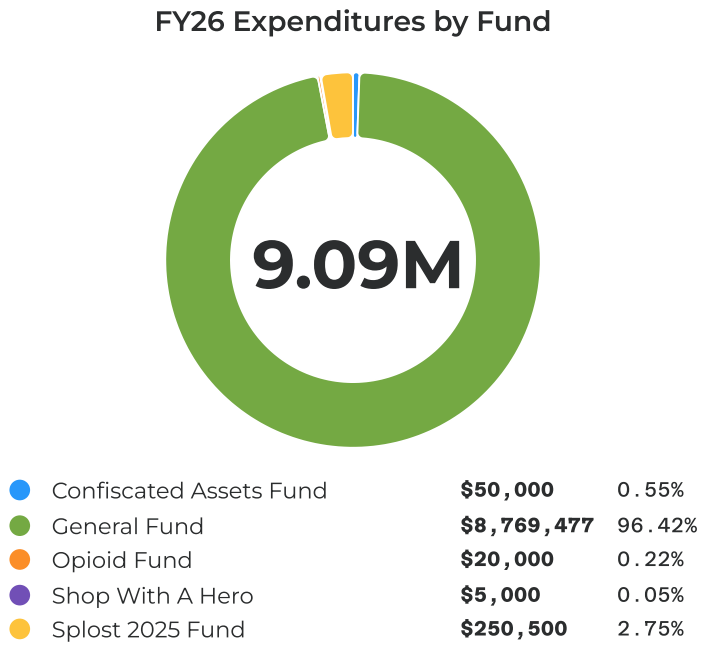


For budget year FY2026, the Police Department's budgeted expenditures increased to $9.1 million, representing a 7.35% rise from the previous year's budgeted amount of $8.5 million. This follows an 11.62% increase in budgeted expenditures from the prior period to FY2025.

The continued growth in budgeted expenditures from FY2025 to FY2026 indicates a sustained upward trend, although the rate of increase slowed compared to the previous period. The $9.1 million budget in FY2026 remains the largest expenditure category within the department's historical expenditures.

Expenditures by Fund





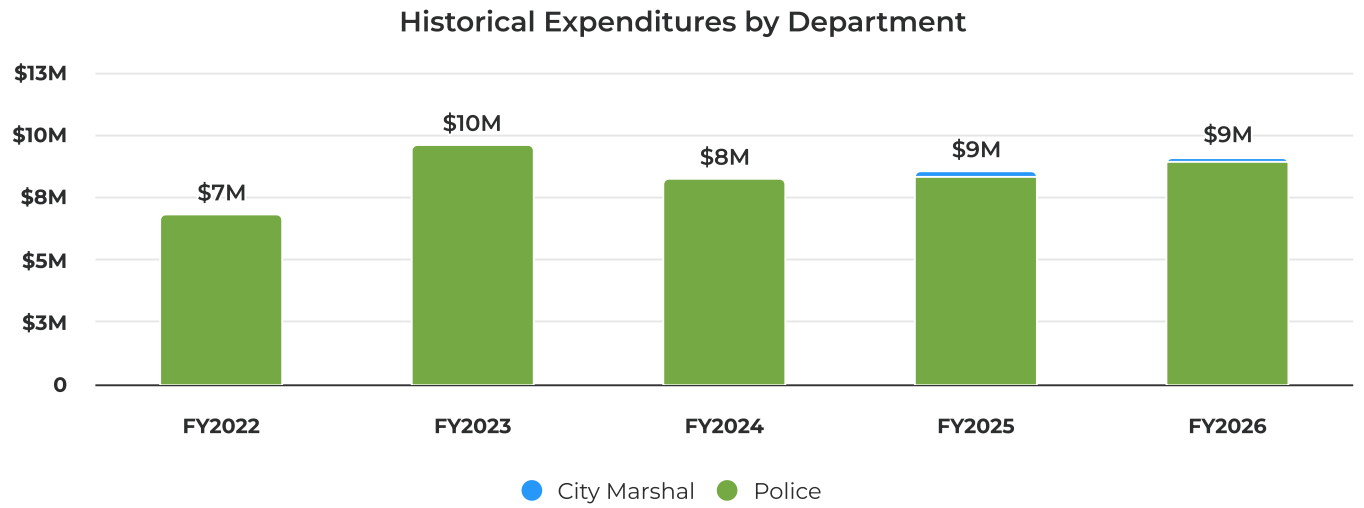
Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$6,622,191	$9,433,870	$8,180,344	$8,230,239	$8,769,477	$539,238
Confiscated Assets Fund	$151,742	$141,505	$33,390	$46,434	$50,000	$3,566
Opioid Fund	-	-	-	$20,000	$20,000	-
Shop With A Hero	$5,891	$7,153	$12,158	$5,000	$5,000	-
Splost 2025 Fund	-	-	-	$211,039	$250,500	$39,461
Total Expenditures	**$6,779,825**	**$9,582,528**	**$8,225,892**	**$8,512,712**	**$9,094,977**	**$582,265**

Expenditures by Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$6,622,191	$9,433,870	$8,180,344	$7,315,741	$8,769,477	$539,238
Special Revenue Fund	$157,633	$148,658	$45,548	$31,208	$75,000	$3,566
Capital Projects Fund	-	-	-	-	$250,500	$39,461
Total Expenditures	**$6,779,825**	**$9,582,528**	**$8,225,892**	**$7,346,949**	**$9,094,977**	**$582,265**

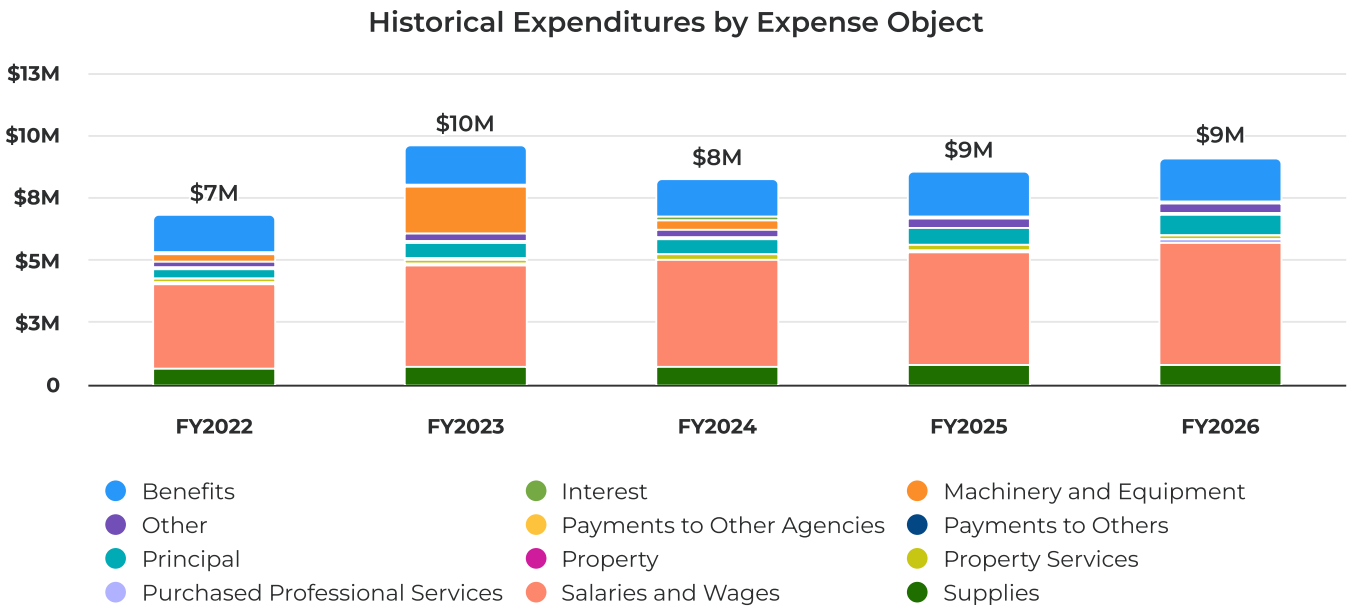
Expenditures by Department

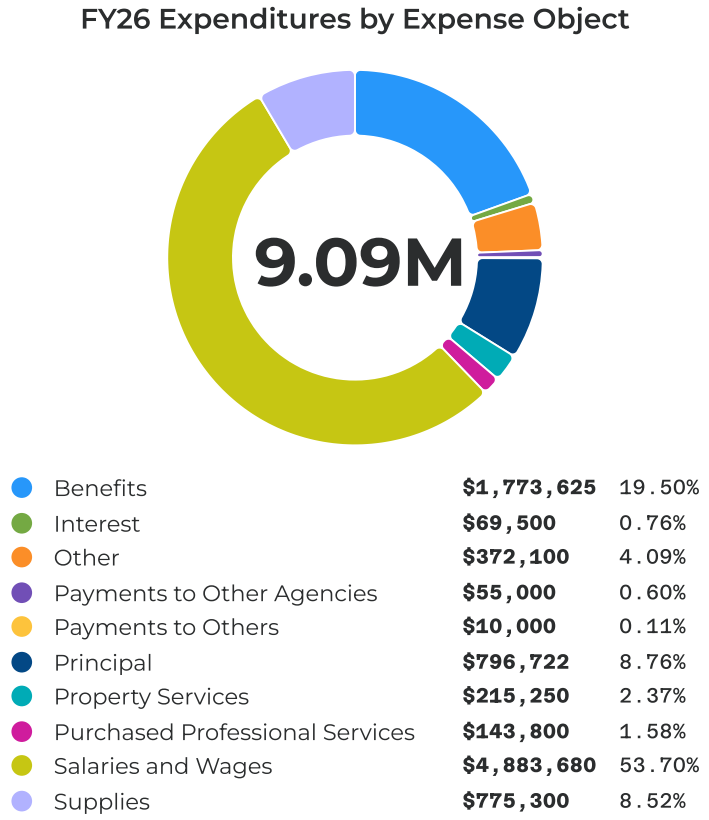


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Police						
Total Police	$6,779,825	$9,582,528	$8,225,380	$8,348,937	$8,907,632	$558,695
City Marshal						
Total City Marshal	-	-	$512	$163,775	$187,345	$23,570
Total Expenditures	**$6,779,825**	**$9,582,528**	**$8,225,892**	**$8,512,712**	**$9,094,977**	**$582,265**

Police Expenditures by Expense Object



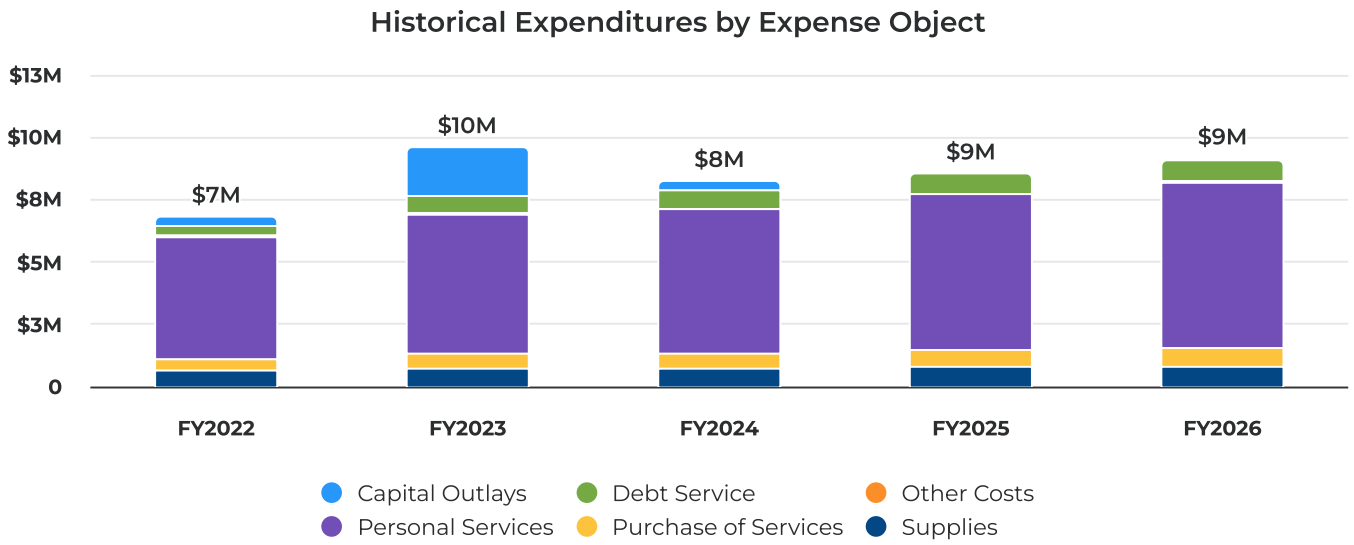


Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$3,407,589	$4,008,046	$4,310,124	$4,490,809	$4,883,680	$392,871

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Benefits	$1,491,027	$1,598,094	$1,498,957	$1,751,035	$1,773,625	$22,590
Purchased Professional Services	$20,529	$72,827	$39,716	$94,800	$143,800	$49,000
Property Services	$183,430	$203,072	$192,466	$215,000	$215,250	$250
Other	$235,094	$288,523	$369,011	$356,539	$372,100	$15,561
Supplies	$644,351	$745,476	$683,461	$785,731	$775,300	-$10,431
Property	$24,953	$45,088	$6,310	-	-	-
Machinery and Equipment	$352,350	$1,904,068	$341,765	-	-	-
Payments to Other Agencies	$29,537	$34,832	$51,744	$55,000	$55,000	-
Payments to Others	$33,334	$1,101	-	-	$10,000	$10,000
Principal	$327,563	$634,884	$590,843	$674,798	$796,722	$121,924
Interest	$30,066	$46,517	$141,496	$89,000	$69,500	-$19,500
Total Expenditures	**$6,779,825**	**$9,582,528**	**$8,225,892**	**$8,512,712**	**$9,094,977**	**$582,265**

Expenditures by Expense Object



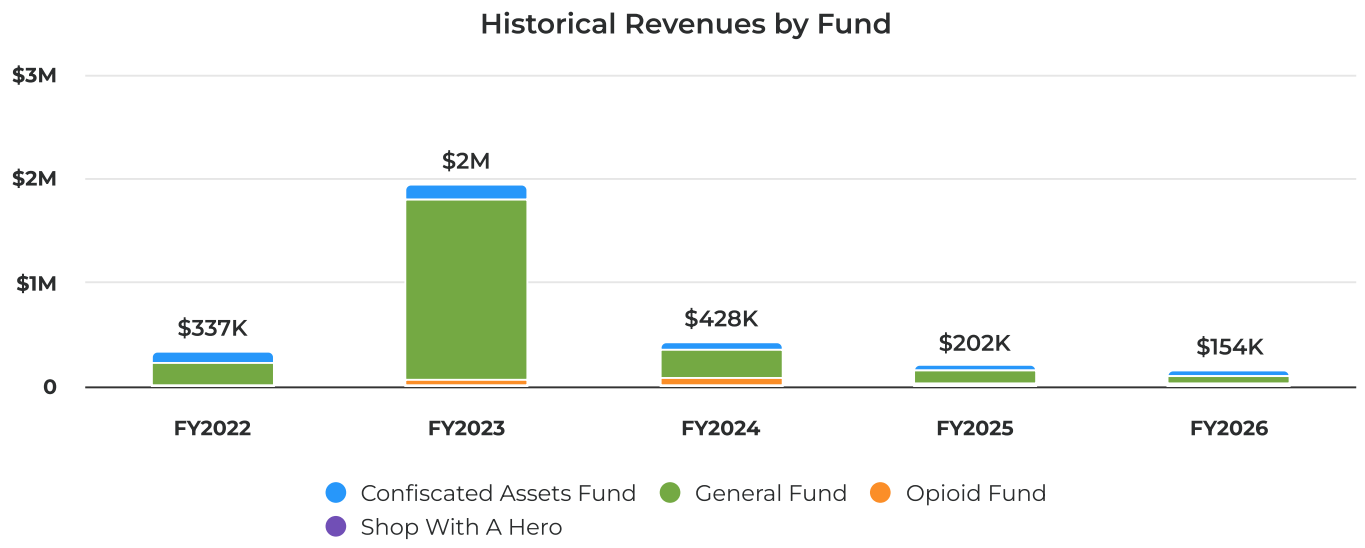
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$4,898,617	$5,606,140	$5,809,081	$6,241,844	$6,657,305	$415,461
REGULAR SALARIES	$3,153,274	$3,712,200	$4,027,537	$4,178,434	$4,450,450	$272,016
PART - TIME/TEMPORARY SALARIES	$26,113	$24,441	-	-	-	-
OVERTIME SALARIES	$228,202	$271,406	$282,111	$200,000	$300,000	$100,000
GROUP INS	$831,881	$835,938	$619,921	$806,000	$806,000	-
SOCIAL SECURITY	$201,229	$240,027	$252,946	$259,063	$275,930	$16,867
MEDICARE	$47,062	$56,135	$59,157	$60,587	$64,530	$3,943

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
GMEBS-RETIREMENT CONTRIBUTION	$365,507	$417,458	$467,277	$517,335	$517,400	$65
RETIREMENT CONTRIBUTION	$15,575	$16,975	$21,615	$18,300	$18,300	-
WORKERS COMP INSURANCE	$16,782	$19,318	$64,642	$25,000	$25,000	-
MEDICAL EXAMS	$6,075	$5,047	$5,208	$5,500	$5,500	-
EMPLOYEE ASSISTANCE PROGRAM	$1,082	$1,232	$1,694	$1,650	$1,650	-
WALTON ATHLETIC MEMBERSHIP	$5,834	$5,965	$6,461	$6,200	$6,200	-
REGULAR SALARIES	-	-	$476	-	$133,230	-
PART - TIME/TEMPORARY SALARIES	-	-	-	$112,375	-	-$112,375
GROUP INS	-	-	-	$26,000	$26,000	-
SOCIAL SECURITY	-	-	$29	$6,970	$8,260	$1,290
MEDICARE	-	-	$7	$1,630	$1,930	$300
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	$16,800	$16,800	-
MEDICAL EXAMS	-	-	-	-	$75	-
EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	$50	-
Purchase of Services	$439,053	$564,422	$601,192	$666,339	$731,150	$64,811
PROFESSIONAL FEES	$1,387	$42,742	$5,863	$40,000	$40,000	-
I/T SVCS - WEB DESIGN, ETC.	-	$2,672	$1,100	$3,800	$3,800	-
INVESTIGATIVE SERVICES	$19,142	$26,542	$31,694	$40,000	$40,000	-
PRISONER MEDICAL	-	$872	$1,059	$1,000	$50,000	$49,000
ATTORNEY FEES - OTHERS	-	-	-	$10,000	$10,000	-
CUSTODIAL SVCS	$32,438	$46,975	$39,867	$45,000	$45,000	-
LAWN CARE & MAINTENANCE	-	-	$12,300	$13,000	$13,000	-
SECURITY SYSTEMS	$1,687	$353	$371	$2,500	$400	-$2,100
PEST CONTROL	$1,250	$1,351	$1,320	$1,200	$1,350	$150
EQUIPMENT REP & MAINT-OUTSIDE	$6,005	$1,685	$2,928	$7,000	$7,000	-
VEHICLE REP & MAINT-OUTSID	$51,425	$98,157	$63,693	$40,000	$50,000	$10,000
R & M BUILDINGS - OUTSIDE	$16,283	$10,505	$15,160	$26,000	$20,000	-$6,000
MAINTENANCE CONTRACTS	$69,849	$36,017	$50,990	$75,000	$75,000	-
P O BOX RENTAL	$332	$354	$364	$400	-	-$400
EQUIPMENT RENTS / LEASES	$1,150	$1,119	$839	$2,500	$2,500	-
EQUIPMENT RENTAL	$2,511	$3,734	$4,133	$2,400	-	-$2,400
VEHICLE RENTAL	-	$402	-	-	-	-
GENERAL LIABILITY INSURANCE	$114,340	$123,962	$193,328	$180,000	$180,000	-
COMMUNICATIONS	$51,580	$71,787	$62,083	$60,000	$60,000	-
POSTAGE	$707	$614	$950	$1,500	$1,500	-
ADVERTISING	$1,775	$1,775	$1,375	$2,500	$2,500	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EVENTS	$215	$151	$3,358	$2,500	$3,500	$1,000
PRINTING	$1,007	$165	$1,724	$2,000	$1,000	-$1,000
TRAVEL EXPENSE	$22,904	$26,236	$29,395	$25,000	$25,000	-
DUES/FEES	$24,631	$21,181	$18,445	$22,000	$20,000	-$2,000
VEHICLE TAG & TITLE FEE	$82	$687	$636	$500	$600	$100
TRAINING & EDUCATION	$12,992	$26,619	$38,763	$35,000	$35,000	-
CONTRACT LABOR	$2,830	$2,401	$120	$3,000	$3,000	-
SOFTWARE	$279	$8,519	$14,919	$8,539	$25,000	$16,461
MAINTENANCE CONTRACTS	-	-	-	-	$1,000	-
COURT FEES	$1,752	$4,427	$3,916	$4,000	$5,000	$1,000
TRAINING & EDUCATION	-	-	-	$10,000	$10,000	-
HOLIDAY EVENTS	$500	$2,420	$500	-	-	-
Supplies	$644,351	$745,476	$683,461	$785,731	$775,300	-$10,431
OFFICE SUPPLIES & EXPENSES	$11,570	$28,993	$25,528	$30,000	$20,000	-$10,000
FURNITURE < 5,000	-	$9,043	$636	$1,000	$1,000	-
AUTO PARTS	$40,131	$59,666	$67,856	$40,000	$60,000	$20,000
DAMAGE CLAIMS	$5,875	$41,213	$33,635	$30,000	$30,000	-
DONATION PURCHASES	$1,529	-	$2,150	$4,300	$4,300	-
SPONSORSHIPS/DONATIONS	$9,612	$2,430	$2,013	$3,000	$3,000	-
EXPENDABLE FLUIDS	$2,548	$2,534	$2,245	$5,000	$5,000	-
K-9 OPERATIONS	$10,288	$8,419	$11,913	$15,000	$15,000	-
SAFETY/MEDICAL SUPPLIES	$6,392	$7,834	$6,592	$8,000	$8,000	-
TIRES	$28,713	$25,216	$29,845	$25,000	$25,000	-
UNIFORM EXPENSE	$62,968	$73,729	$61,546	$65,000	$65,000	-
JANITORIAL SUPPLIES	$3,923	$6,178	$5,658	$6,500	$6,500	-
COMPUTER EQUIP NON-CAPITAL	$34,996	$25,876	$16,205	$20,000	$20,000	-
AMMO/QUALIFICATION	$28,359	$17,988	$29,693	$30,000	$30,000	-
INVESTIGATION SUPPLIES	$17,392	$18,359	$11,602	$20,000	$20,000	-
EQUIPMENT PARTS	$5,696	$2,276	$2,121	$3,000	$2,000	-$1,000
R & M BUILDINGS - INSIDE	$8,475	$5,410	$1,936	$10,000	$10,000	-
AUTO & TRUCK FUEL	$239,444	$256,107	$259,080	$270,000	$270,000	-
FOOD	$9,112	$15,955	$16,115	$8,000	$15,000	$7,000
BOOKS & PERIODICALS	$1,797	$2,218	$2,237	$2,000	$2,000	-
SMALL TOOLS & MINOR EQUIPMENT	$1,714	$1,611	$3,738	$3,000	$2,000	-$1,000
ISSUED EQUIPMENT	$94,850	$114,228	$61,154	$138,431	$100,000	-$38,431
TRAINING MATERIALS - COM USE	$9,426	$3,880	$7,727	$10,000	$8,000	-$2,000
EMPLOYEE RECOGNITION	$2,000	$4,029	$2,356	$2,500	$3,500	$1,000
EMERGENCY PREP SUPPLIES	-	-	$6,205	-	-	-
K-9 OPERATIONS	-	-	-	$5,000	$10,000	$5,000
INVESTIGATION SUPPLIES	$2,150	$7,550	$2,018	$10,000	$19,000	$9,000
ISSUED EQUIPMENT	-	-	-	$6,000	$6,000	-
OTHER SUPPLIES	-	-	-	$10,000	$10,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
DONATION PURCHASES PD	$5,391	$4,732	$8,761	$3,500	$3,500	-
5K RACE EXP	-	-	$2,897	$1,500	$1,500	-
Capital Outlays	$377,304	$1,949,156	$348,075	-	-	-
BUILDINGS	-	$5,675	$6,310	-	-	-
CONSTRUCTION IN PROGRESS	$16,588	$39,413	-	-	-	-
VEHICLES	$40,012	$32,468	$79,415	-	-	-
LEASED CAPITAL VEHICLES	$96,331	$471,442	$146,048	-	-	-
EQUIPMENT	$109,866	$1,300,231	$99,802	-	-	-
SITE IMPROVEMENTS	$7,750	-	-	-	-	-
CONSTRUCTION IN PROGRESS	$616	-	-	-	-	-
VEHICLES	-	$7,000	$16,500	-	-	-
FURNITURE & FIXTURES	$106,141	-	-	-	-	-
EQUIPMENT	-	$92,927	-	-	-	-
Other Costs	$62,871	$35,933	$51,744	$55,000	$65,000	$10,000
POLICE OFFICERS A&B FUND	$29,537	$34,832	$51,744	$55,000	$55,000	-
RETURN OF SEIZED FUNDS	$33,334	$1,101	-	-	$10,000	$10,000
Debt Service	$357,629	$681,401	$732,338	$763,798	$866,222	$102,424
CAPITAL LEASE PRINCIPAL	$46,214	$240,819	$232,327	$252,325	$302,037	$49,712
LEASE LIABILITY PRINCIPAL	$281,349	$365,564	$351,674	$225,000	$279,685	$54,685
CAPITAL LEASE INTEREST	$10,355	$10,355	$76,567	-	-	-
LEASE LIABILITY INTEREST	$19,711	$36,162	$60,814	$54,000	$34,000	-$20,000
LEASE LIABILITY PRINCIPAL	-	$28,500	$6,842	$21,434	-	-$21,434
LEASE LIABILITY INTEREST	-	-	$4,114	-	-	-
LEASE LIABILITY PRINCIPAL	-	-	-	$176,039	$215,000	$38,961
LEASE LIABILITY INTEREST	-	-	-	$35,000	$35,500	$500
Total Expenditures	**$6,779,825**	**$9,582,528**	**$8,225,892**	**$8,512,712**	**$9,094,977**	**$582,265**



The total revenue for the Police department in FY2026 is $154,000, representing a 23.93% decrease from the previous year's total of $202,434. The General Fund remains the largest revenue source, accounting for 51.3% of the total at $79,000, but it decreased by $52,000 compared to the prior year.

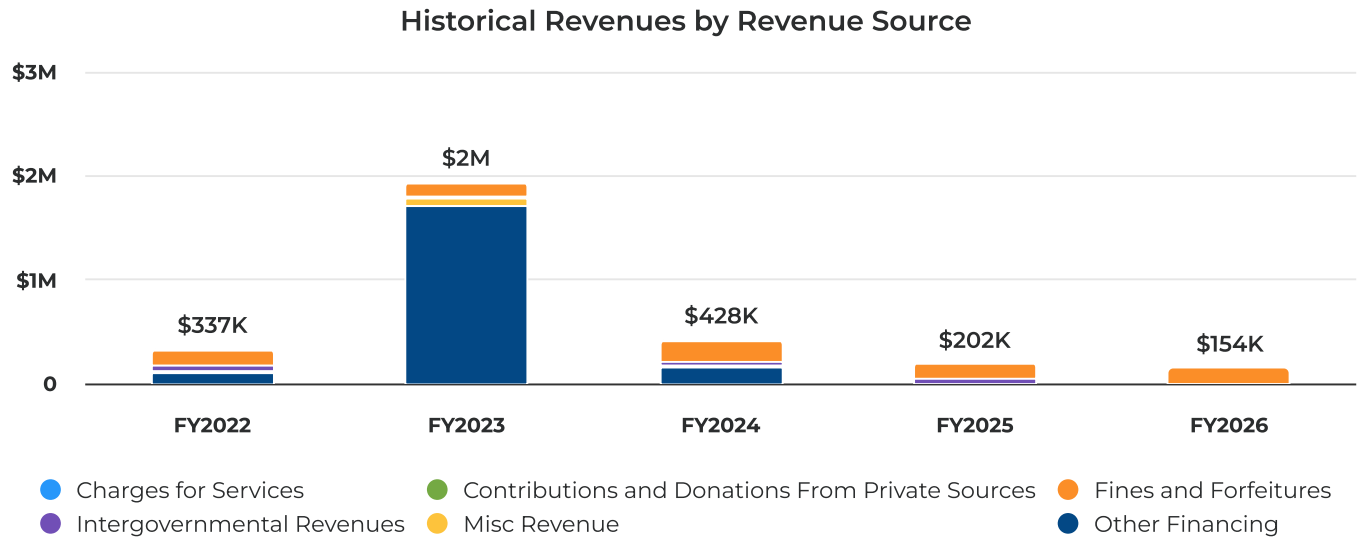
The Confiscated Assets Fund is the second-largest category, contributing $50,000 or 32.47% of the total revenue. This fund experienced an increase of $3,566 from the previous year. The Opioid Fund remains steady at $20,000, making up 12.99% of the total, with no change from the prior year. Similarly, the Shop With A Hero fund holds 3.25% of the total at $5,000, also unchanged from the previous year.

Overall, the most significant decrease in revenue came from the General Fund, while the Confiscated Assets Fund shows the only increase among the top categories. The Opioid Fund and Shop With A Hero maintain their previous funding levels in FY2026.

Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$218,986	$1,748,189	$270,934	$131,000	$79,000	-$52,000
Confiscated Assets Fund	$110,030	$139,760	$72,830	$46,434	$50,000	$3,566
Opioid Fund	-	$44,679	$70,551	$20,000	$20,000	-
Shop With A Hero	$7,800	$12,040	$13,669	$5,000	$5,000	-
Total Revenues	**$336,816**	**$1,944,669**	**$427,984**	**$202,434**	**$154,000**	**-$48,434**

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Intergovernmental Revenues	$54,817	$18,115	$38,678	$52,000	-	-$52,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$10,162	$4,416	$7,187	$4,000	$4,000	-
Fines and Forfeitures	$139,567	$126,344	$191,911	$141,434	$145,000	$3,566
Contributions and Donations From Private Sources	$7,800	$22,340	$13,660	$5,000	$5,000	-
Misc Revenue	$28,140	$57,672	$27,303	-	-	-
Other Financing	$96,331	$1,715,781	$149,246	-	-	-
Total Revenues	**$336,816**	**$1,944,669**	**$427,984**	**$202,434**	**$154,000**	**-$48,434**

Sewer Collections & Treatment

Department Director: Rodney Middlebrooks



Sewer consumption rates are budgeted to increase in 2026 to offset increased expenses to maintain the system.

The Sewer department is responsible for the management, repair and operation of the sewer collection and treatment of the system. We continue to ensure the reliable operation of the wastewater collection and transmission systems through the regular cleaning, inspecting and rehabilitation of system components to over 7,900 customers. Conserve, protect and sustain the environmental resources in our communities and state through environmental stewardship. Over the past several years we have continued to rehab sewer lines through Community Development Block Grants grants. We assess our capital improvement plan annually to provide and maintain adequate wastewater facilities to serve both existing and planned development.

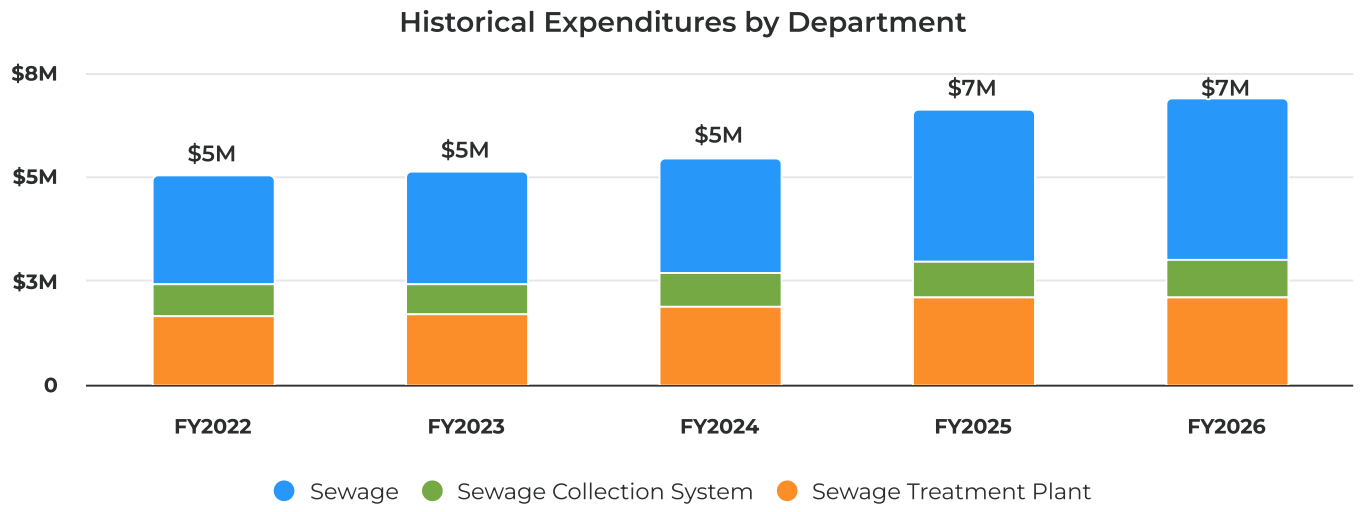
The Jack's Creek Wastewater Treatment plant (WWTP) is a 3.4-MGD trickling filter plant that provides secondary treatment capable of handling peak flows of 9.5 MGD. The sewerage collection system primarily serves areas inside and adjacent to the corporate City limits. This collection system includes approximately 140 miles of sewer lines and 11 lift stations.

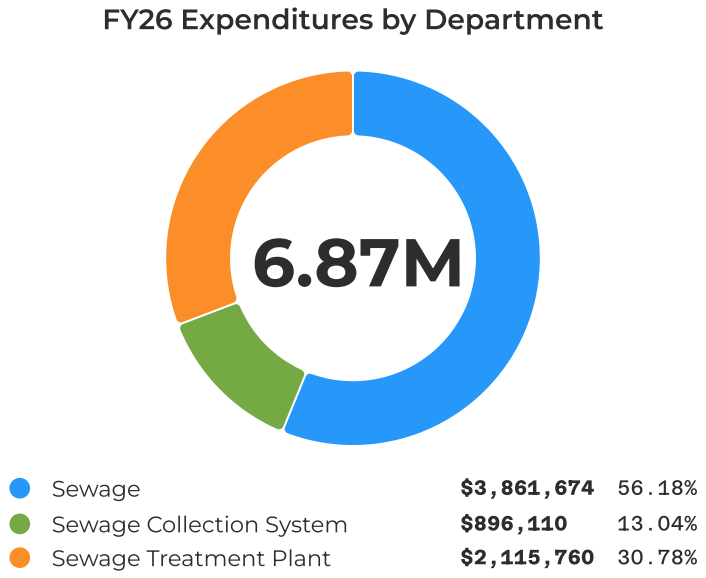
Ongoing Objectives:

- Ensure reliable operations of the wastewater collection and transmission systems through regular maintenance, inspection & rehabilitation of system components.
- Continue to ensure adequate funding is available for maintenance of infrastructure and future capital improvements
- Ensure safe and reliable wastewater treatment and collection through training and being in compliance with all Federal, State and Local requirements.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Gallons of treatment	2.3 MGD average	2.8 MGD average proposed	3.2 MGD average proposed
Continue to update aging infrastructure with capital funds & grant funds	Rehab of 3,500' of 6" main & 63 sewer service replacements	Rehab of 2,600' of 6" main & 48 sewer service replacements	Rehab of 4,200' of 6" main & 84 sewer service replacements

Expenditures by Department

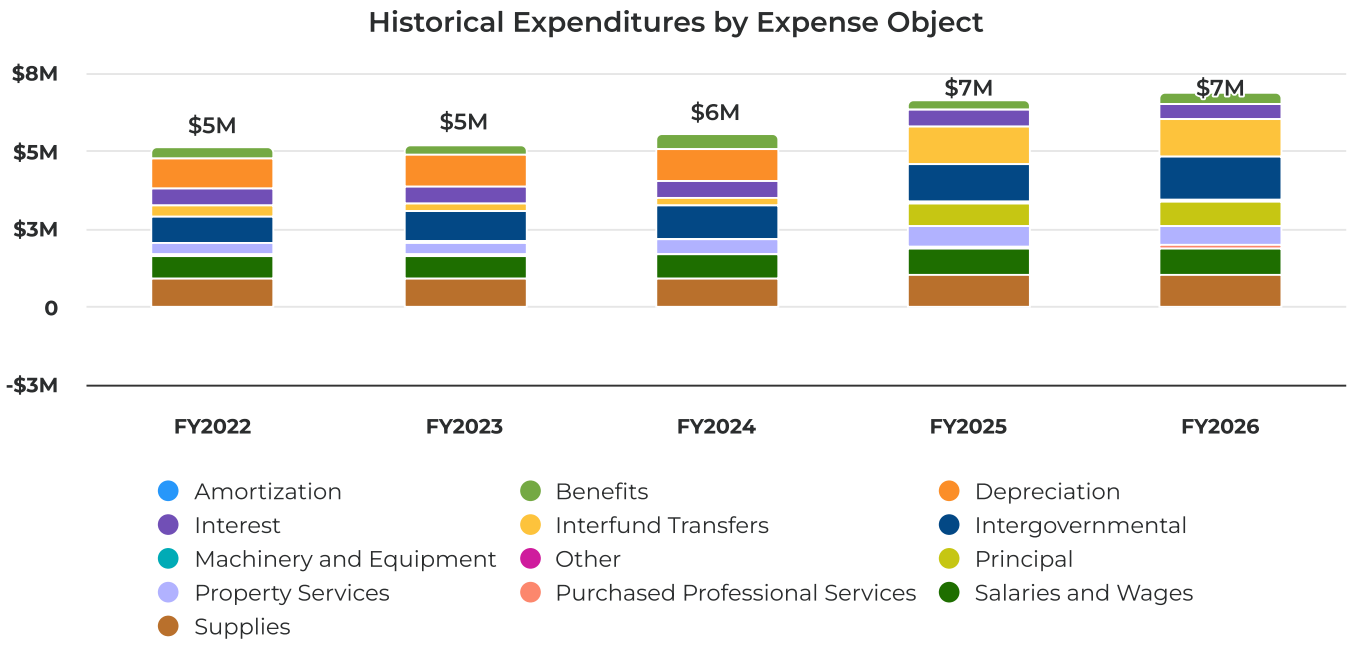


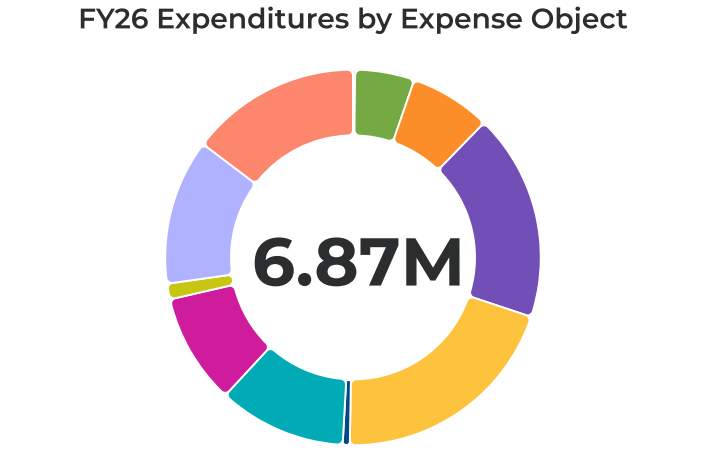


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Sewage	$2,623,410	$2,711,860	$2,766,147	$3,684,906	$3,861,674	$176,769
Sewage Collection System	$754,202	$717,082	$824,038	$848,045	$896,110	$48,065
Sewage Treatment Plant	$1,648,156	$1,698,424	$1,862,797	$2,103,840	$2,115,760	$11,920
Total Expenditures	**$5,025,769**	**$5,127,365**	**$5,452,982**	**$6,636,791**	**$6,873,544**	**$236,754**

Expenditures by Expense Object



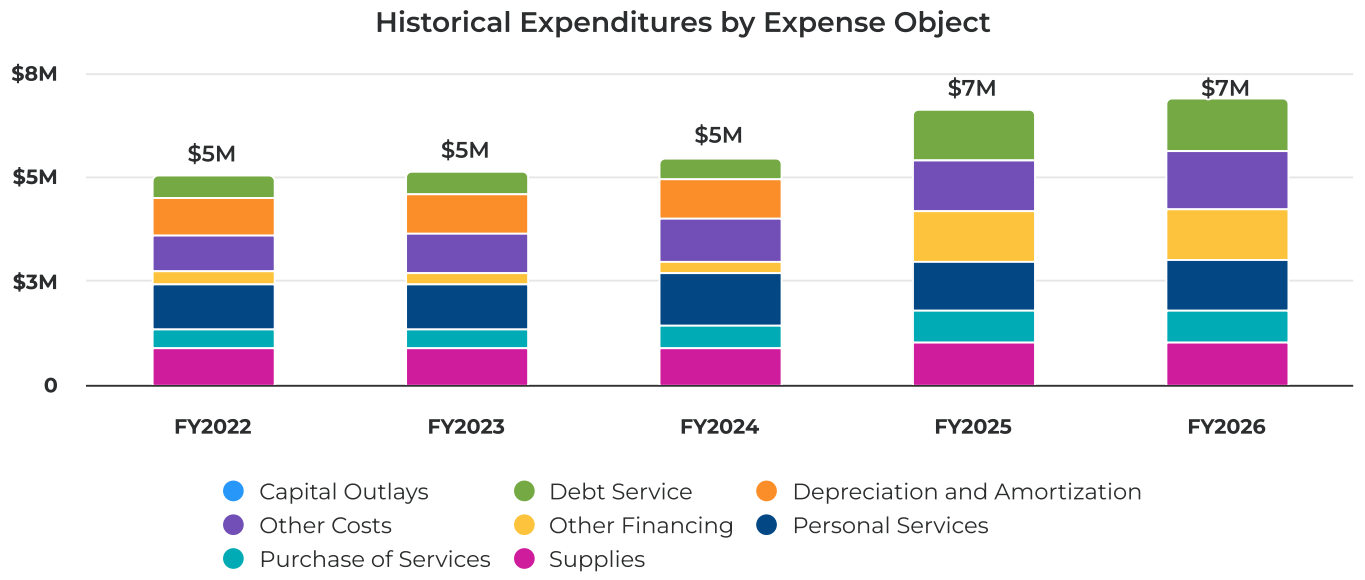


Amortization	$13,417	0.20%
Benefits	$350,545	5.10%
Interest	$481,345	7.00%
Interfund Transfers	$1,225,290	17.83%
Intergovernmental	$1,385,042	20.15%
Other	$41,875	0.61%
Principal	$756,581	11.01%
Property Services	$654,000	9.51%
Purchased Professional Services	$93,150	1.36%
Salaries and Wages	$861,850	12.54%
Supplies	$1,010,450	14.70%

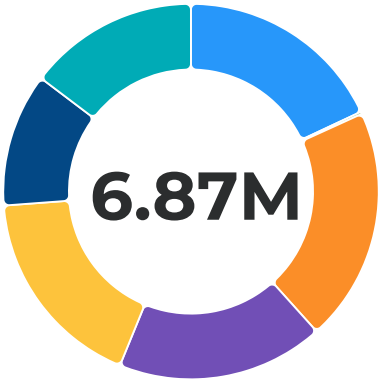
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$725,495	$735,364	$779,681	$840,185	$861,850	$21,665
Benefits	$345,184	$330,872	$488,352	$327,875	$350,545	$22,670
Purchased Professional Services	$38,237	$58,769	$15,523	$93,150	$93,150	-
Property Services	$358,289	$366,650	$470,344	$637,500	$654,000	$16,500
Other	$33,544	$30,634	$31,284	$41,875	$41,875	-
Supplies	$901,608	$893,217	$901,650	$1,011,300	$1,010,450	-$850
Machinery and Equipment	$2	-	-	-	-	-
Depreciation	$976,173	$1,042,009	$1,019,850	-	-	-
Amortization	-$81,518	-$81,518	-$81,518	$13,417	$13,417	-
Intergovernmental	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Principal	-	-	-	$739,337	$756,581	$17,244
Interest	$543,148	$527,873	$512,264	$497,630	$481,345	-$16,285
Interfund Transfers	$347,556	$263,551	$268,078	$1,216,490	$1,225,290	$8,800
Total Expenditures	**$5,025,769**	**$5,127,365**	**$5,452,982**	**$6,636,791**	**$6,873,544**	**$236,754**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Debt Service	**$1,237,925**	18.01%
Depreciation and Amortization	**$13,417**	0.20%
Other Costs	**$1,385,042**	20.15%
Other Financing	**$1,225,290**	17.83%
Personal Services	**$1,212,395**	17.64%
Purchase of Services	**$789,025**	11.48%
Supplies	**$1,010,450**	14.70%

Expenditures by Expense Object

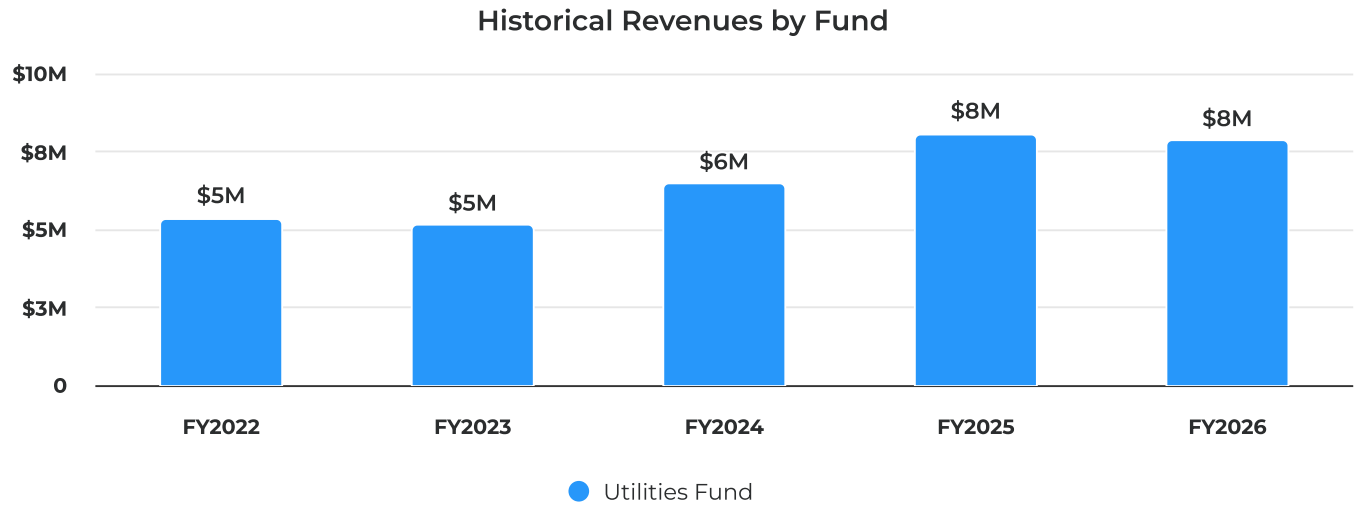
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$1,070,679	$1,066,236	$1,268,033	$1,168,060	$1,212,395	$44,335
REGULAR SALARIES	$338,301	$329,211	$335,307	$366,295	$391,530	$25,235
OVERTIME SALARIES	$22,506	$18,948	$23,003	$25,000	$25,000	-
GROUP INS	$110,441	$96,035	$174,431	$91,000	$104,000	$13,000
SOCIAL SECURITY	$20,353	$20,009	$20,823	$22,710	$24,275	$1,565
MEDICARE	$4,760	$4,680	$4,621	$5,311	$5,680	$369
GMEBS-RETIREMENT CONTRIBUTION	$46,519	$53,060	$52,684	$50,714	$57,960	$7,246
WORKERS COMP INSURANCE	-	$674	-	$1,500	$1,500	-
MEDICAL EXAMS	$152	$195	$408	$150	$150	-
EMPLOYEE ASSISTANCE PROGRAM	$138	$144	$191	$200	$200	-
WALTON ATHLETIC MEMBERSHIP	$743	$759	$746	$840	$840	-
REGULAR SALARIES	$335,319	$365,109	$392,385	$408,890	$415,320	$6,430
OVERTIME SALARIES	$29,368	$22,096	$28,986	$40,000	$30,000	-$10,000
GROUP INS	$94,986	$81,190	$158,084	$78,000	$78,000	-
SOCIAL SECURITY	$21,344	$22,453	$24,728	$25,351	$25,750	$399
MEDICARE	$4,992	$5,251	$5,485	$5,930	$6,020	$90
GMEBS-RETIREMENT CONTRIBUTION	$39,873	$45,480	$45,158	$43,469	$43,470	$1
WORKERS COMP INSURANCE	-	-	-	$1,500	$1,500	-
MEDICAL EXAMS	$130	$168	$189	$300	$300	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EMPLOYEE ASSISTANCE PROGRAM	$118	$123	$164	$180	$180	-
WALTON ATHLETIC MEMBERSHIP	$636	$651	$640	$720	$720	-
Purchase of Services	$430,070	$456,053	$517,152	$772,525	$789,025	$16,500
PROFESSIONAL FEES	$10,056	$13,803	$4,415	$7,500	$7,500	-
CONSULTING - TECHNICAL	$4,433	$5,565	-	$7,500	$7,500	-
LAWN CARE & MAINTENANCE	$224	$256	-	$500	$500	-
EQUIPMENT REP & MAINT-OUTSIDE	$18,146	$10,021	$18,910	$10,000	$10,000	-
VEHICLE REP & MAINT-OUTSID	$3,185	$1,325	$2,008	$7,500	$7,500	-
R & M SYSTEM - OUTSIDE	$601	$650	$2,766	$10,000	$10,000	-
R & M BUILDINGS - OUTSIDE	-	$2,245	$1,560	$40,000	$40,000	-
MAINTENANCE CONTRACTS	$6,964	$10,406	$14,061	$12,000	$13,500	$1,500
EQUIPMENT RENTS / LEASES	$34,326	$18,737	$9,936	$30,000	$30,000	-
EQUIPMENT RENTAL	$274	$449	$388	$500	$500	-
COMMUNICATIONS	$6,107	$6,729	$6,914	$7,500	$7,500	-
POSTAGE	-	-	-	$250	$250	-
ADVERTISING	$4	-	$120	$250	$250	-
MARKETING EXPENSES	-	-	-	$1,000	$1,000	-
MILEAGE REIMBURSEMENT	-	-	-	$500	$500	-
TRAVEL EXPENSE	$1,010	$115	$90	$1,500	$1,500	-
DUES/FEES	$370	$382	$398	$1,500	$1,500	-
VEHICLE TAG & TITLE FEE	$21	$3	-	$25	$25	-
GA DEPT REV FEES	$150	$150	-	$300	$300	-
TRAINING & EDUCATION	$3,865	$3,759	$2,711	$6,500	$6,500	-
LICENSES	-	$770	$96	$1,250	$1,250	-
CONTRACT LABOR	$1,761	$2,236	$6,658	$5,000	$5,000	-
PROFESSIONAL FEES	-	-	$695	$3,000	$3,000	-
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$150	$150	-
CONSULTING - TECHNICAL	$23,749	$39,400	$10,413	$75,000	$75,000	-
LANDFILL FEES	$152,485	$132,429	$175,858	$200,000	$200,000	-
LAWN CARE & MAINTENANCE	$3,152	$1,770	$130	$3,000	$3,000	-
PEST CONTROL	$790	$995	$1,080	$1,000	$1,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$27,433	$45,145	$88,958	$75,000	$75,000	-
VEHICLE REP & MAINT-OUTSID	$1,100	$150	$6,617	$3,000	$3,000	-

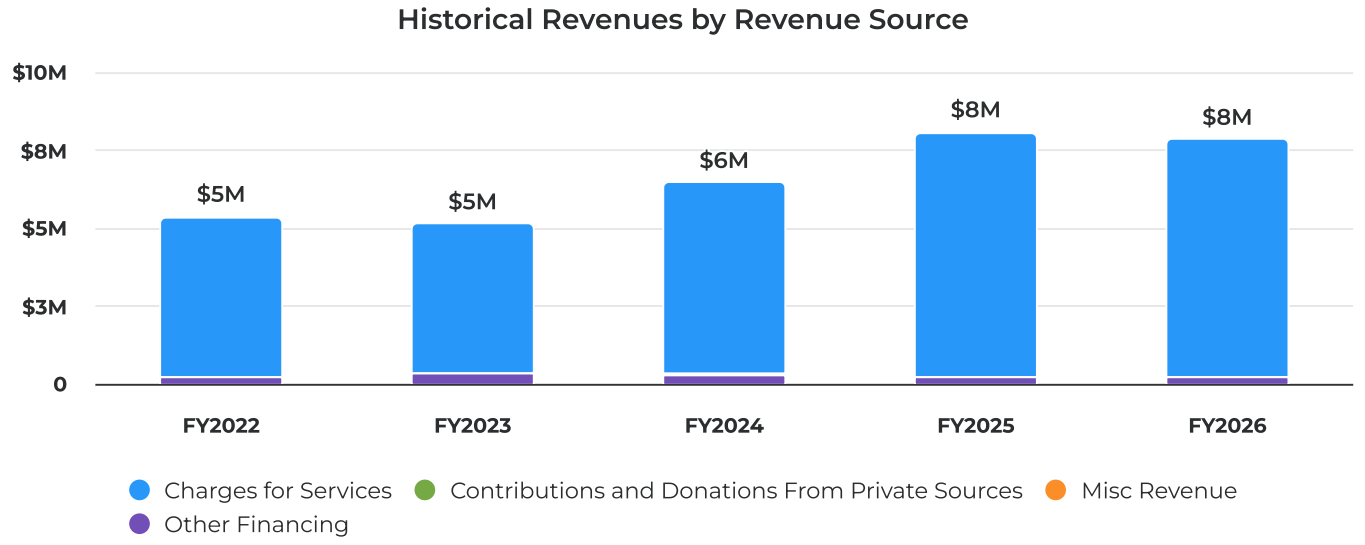
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
R & M SYSTEM - OUTSIDE	$55,737	$75,017	$81,254	$175,000	$175,000	-
R & M BUILDINGS - OUTSIDE	$11,138	$11,462	$9,239	$25,000	$25,000	-
MAINTENANCE CONTRACTS	$18,492	$23,157	$19,107	$30,000	$30,000	-
EQUIPMENT RENTS / LEASES	$2,017	$31,848	$38,139	$15,000	$30,000	$15,000
EQUIPMENT RENTAL	$22,226	$589	$333	-	-	-
COMMUNICATIONS	$1,684	$1,806	$1,387	$2,000	$2,000	-
POSTAGE	$1,618	$18	$271	$1,500	$1,500	-
ADVERTISING	-	-	$15	$250	$250	-
MARKETING EXPENSES	-	-	-	$250	$250	-
MILEAGE REIMBURSEMENT	-	-	-	$500	$500	-
TRAVEL EXPENSE	$333	$2,346	$3,668	$3,500	$3,500	-
DUES/FEES	$124	$124	$625	$500	$500	-
GA DEPT REV FEES	$100	$100	-	$300	$300	-
TRAINING & EDUCATION	$6,943	$10,752	$8,085	$6,500	$6,500	-
LICENSES	$160	$1,345	$246	$1,000	$1,000	-
CONTRACT LABOR	$9,294	-	-	-	-	-
Supplies	$901,608	$893,217	$901,650	$1,011,300	$1,010,450	-$850
OFFICE SUPPLIES & EXPENSES	$1,354	$1,680	$819	$1,500	$1,500	-
FURNITURE < 5,000	-	-	-	$1,000	$1,000	-
AUTO PARTS	$4,292	$3,242	$4,097	$5,000	$5,000	-
CHEMICALS/PESTICIDES	-	-	-	$7,500	$7,500	-
CONSTRUCTION MATERIALS	-	$212	$176	$5,000	$5,000	-
DAMAGE CLAIMS	$2,168	$2,994	$34,276	$10,000	$10,000	-
EXPENDABLE FLUIDS	$208	-	$22	$100	$100	-
TIRES	$3,396	$1,606	$1,313	$3,500	$3,500	-
UNIFORM EXPENSE	$3,387	$4,260	$3,910	$4,650	$4,800	$150
JANITORIAL SUPPLIES	$7,411	$2,005	$1,245	$3,500	$2,500	-$1,000
COMPUTER EQUIP NON-CAPITAL	$1,286	$2,580	$301	$2,000	$2,000	-
EQUIPMENT PARTS	$8,213	$15,312	$10,779	$11,500	$11,500	-
R & M BUILDINGS - INSIDE	$187	$202	-	$2,500	$2,500	-
SYSTEM R & M - INSIDE	$37,548	$39,437	$24,293	$25,000	$25,000	-
SYS R & M - INSIDE / SHIPPING	-	-	$4	-	-	-
AUTO & TRUCK FUEL	$27,512	$23,881	$21,077	$20,000	$20,000	-
FOOD	$2,591	$2,504	$3,220	$2,500	$2,500	-
BOOKS & PERIODICALS	-	-	-	$250	$250	-
SMALL TOOLS & MINOR EQUIPMENT	$8,647	$9,472	$5,465	$10,000	$10,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
TRAINING MATERIALS - COM USE	-	-	-	$250	$250	-
SMALL OPERATING SUPPLIES	$10,593	$6,380	$24,694	$17,500	$17,500	-
EMERGENCY PREP SUPPLIES	-	-	$5,103	-	-	-
OFFICE SUPPLIES & EXPENSES	$2,225	$784	$1,483	$2,500	$2,500	-
AUTO PARTS	$3,949	$1,496	$2,368	$5,000	$5,000	-
CHEMICALS/PESTICIDES	$251,399	$242,155	$249,483	$250,000	$250,000	-
DAMAGE CLAIMS	-	-	$150	-	-	-
EXPENDABLE FLUIDS	$178	-	-	$300	$300	-
UNIFORM EXPENSE	$2,826	$3,332	$2,175	$1,500	$1,500	-
JANITORIAL SUPPLIES	$6,030	$7,380	$6,513	$5,000	$5,000	-
COMPUTER EQUIP NON-CAPITAL	-	$400	-	$1,500	$1,500	-
EQUIPMENT PARTS	$35,015	$41,965	$25,331	$60,000	$60,000	-
VEHICLE R & M - INSIDE	$100	-	-	$250	$250	-
R & M BUILDINGS - INSIDE	$1,176	$7,423	$3,786	$6,500	$6,500	-
SYSTEM R & M - INSIDE	$13,128	$39,153	$7,929	$40,000	$40,000	-
UTILITY COSTS	$355,723	$354,634	$402,582	$400,000	$400,000	-
AUTO & TRUCK FUEL	$23,238	$12,382	$11,221	$15,000	$15,000	-
FOOD	$1,161	$1,194	$1,778	$2,500	$2,500	-
SMALL TOOLS & MINOR EQUIPMENT	$9,981	$8,937	$4,655	$14,000	$14,000	-
LAB SUPPLIES	$56,937	$27,250	$28,119	$50,000	$50,000	-
SMALL OPERATING SUPPLIES	$10,532	$22,026	$5,199	$15,000	$15,000	-
UNIFORM RENTAL	$9,214	$6,938	$8,086	$9,000	$9,000	-
Capital Outlays	$2	-	-	-	-	-
EQUIPMENT	$2	-	-	-	-	-
Depreciation and Amortization	$894,655	$960,490	$938,332	$13,417	$13,417	-
DEPRECIATION EXPENSE	$976,173	$1,042,009	$1,019,850	-	-	-
AMORT DEF CHG 2016 BOND	$13,417	$13,417	$13,417	$13,417	$13,417	-
AMORT 2020 UTIL BOND PREMIUM	-$94,935	-$94,935	-$94,935	-	-	-
Other Costs	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
ADMIN ALLOC - ADMIN EXPENSES	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Debt Service	$543,148	$527,873	$512,264	$1,236,966	$1,237,925	$959
REVENUE BOND PRINCIPAL 2016	-	-	-	$739,337	$756,581	$17,244
INTEREST EXP - 2016 REV BONDS	$74,219	$58,944	$43,335	$28,701	$12,416	-$16,285

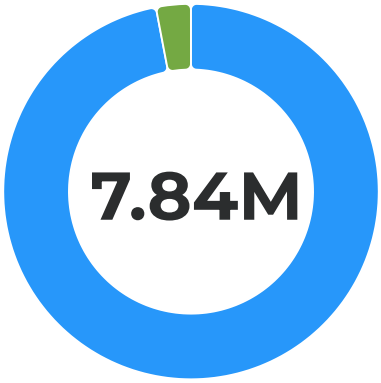
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
INTEREST EXP - 2020 REV BONDS	$468,929	$468,929	$468,929	$468,929	$468,929	-
Other Financing	$347,556	$263,551	$268,078	$1,216,490	$1,225,290	$8,800
TRANS OUT UTIL TO GEN FUND	$347,556	$263,551	$268,078	$387,065	$389,865	$2,800
TRANS OUT UTL E&R FUND	-	-	-	$276,475	$278,475	$2,000
TRANS OUT UTL E&R FUND	-	-	-	$552,950	$556,950	$4,000
Total Expenditures	**$5,025,769**	**$5,127,365**	**$5,452,982**	**$6,636,791**	**$6,873,544**	**$236,754**



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services	**$7,600,000**	97.00%
Other Financing	**$235,000**	3.00%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$5,108,288	$4,841,510	$6,114,275	$7,813,180	$7,600,000	-$213,180
Contributions and Donations From Private Sources	-	-	$81,421	-	-	-
Misc Revenue	$86	-	-	-	-	-
Other Financing	$235,044	$303,663	$253,316	$240,000	$235,000	-$5,000
Total Revenues	**$5,343,417**	**$5,145,173**	**$6,449,013**	**$8,053,180**	**$7,835,000**	**-$218,180**

SEWER RATES

RESIDENTIAL

(*Effective January* 1, 2026)

	Inside City	Outside City
Base Charge	$27.50 per month	$32.50 per month
Volumetric Charge	$3.63 per 1000 gals of water used	$5.41 per 1000 gals of water used
Minimum Bill	$34.76 per month	$43.32 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	$7.50 per month

SEPTIC DISCHARGE PRICING

(Effective January 2025)

$0.30 per gallon discharged

City of Monroe Wastewater Rates

Wastewater Tap & Connection Fees

(Effective September 11,2024)

New Construction Sewer Fee Schedule (Inside City Limits)

Residential

Connection Fee (1 ERU = 300 gpd) (Note 4)	***Short Side Service Tap Fee***	***Long Side Service Tap Fee***
$8,670	$2,317	$3,078

1. Individual property owners should be charged the connection fee *PLUS* the appropriate service tap fee.
2. Before final plat, developers of residential subdivisions would be required to pay all connection fee's per lot based on the residential fee.
3. At time of permitting, the builder would pay a $50 inspection fee.
4. The connection fee covers the customer's share of the costs incurred by the City of Monroe for the construction of the wastewater system infrastructure.

Commercial

1 ERU (300 gpd) = $8,670 ****ERU - Equivalent Residential Unit/Connections***

1. All commercial service connection charges will be based off of ERU form multiplied by $8,670.
2. Before permitting, commercial developments are required to pay all connection fee's per ERU.
3. At time of permitting, the builder would pay a $50 inspection fee.
4. The connection fee covers the customer's share of the costs incurred by the City of Monroe for the construction of the sewer system infrastructure.

Commercial Redevelopment Sewer Fee Schedule (Inside City Limits)

1 ERU (300 gpd) = $2,220.41 ****ERU - Equivalent Residential Unit/Connections***

1. All commercial service connection charges will be based off of ERU form multiplied by $2,220.41
2. Before permitting, commercial developments are required to pay all connection fee's per ERU.
3. At time of permitting, the builder would pay a $50 inspection fee.
4. The connection fee covers the customer's share of the costs incurred by the City of Monroe for the construction of the sewer system infrastructure.

City of Monroe Wastewater Rates

Solid Waste Administration

Department Director: Danny Smith



The Solid Waste Department provides curbside household garbage and bulk trash pickup, commercial dumpster pickup, recycling and yard trimming pickup to about 6,900 households. 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. For Fiscal Year 2026 we have budgeted a 5% increase in collection fees for residential customers, a 5% increase in collection fees for commercial customers & a 5% increase for transfer station customers. These increases are needed due to the increased costs of landfill expenses.

Ongoing Objectives:

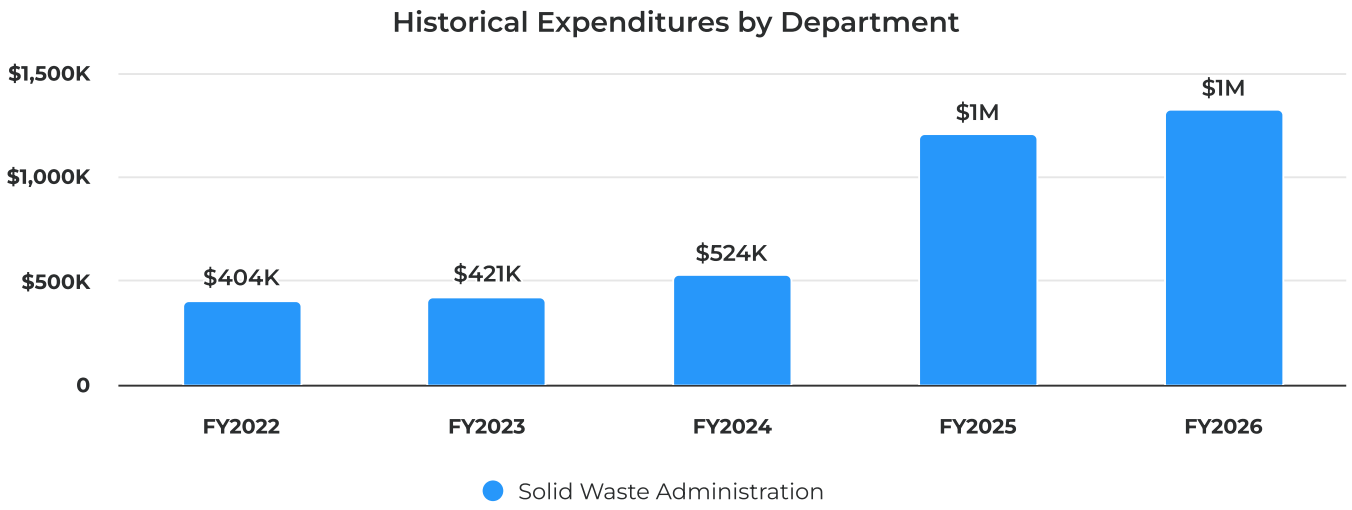
- Meet Federal and State guidelines and comply with environmental regulations.
- Preserve natural resources.
- Protect public health and the environment.
- Deliver consistent and quality customer service.
- Increase waste diversion rates 25% for 2026, by expanding residential and commercial recycling collection.
- Collection fleet to be 100% fully automated by 2026, to meet increasing growth and service demands inside the city.
- Continue to improve fleet communications using On-Board Technology, to enhance and promote driver safety as well as route optimization.

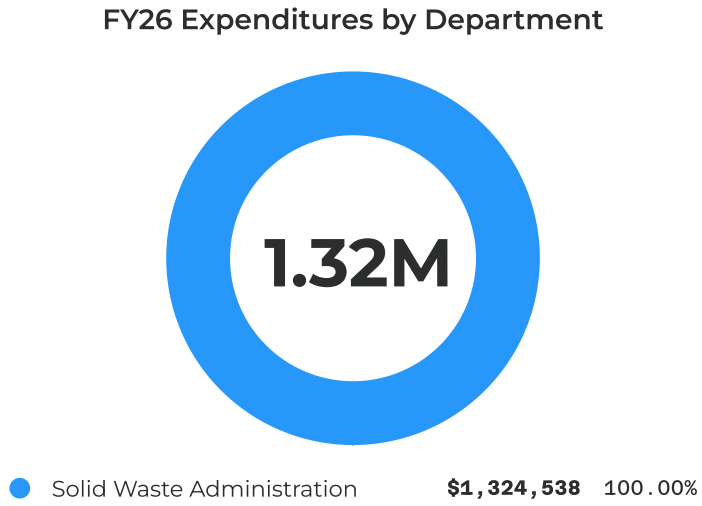
Accomplishments

- Increased curbside glass collection customers by 2%, to support our waste reduction goals.
- Added 180 new participants to our 65 gallon curbside recycling cart program, to support our waste reduction goals.
- Added and enhanced our curbside mattress collection program to support our recycling efforts.
- Purchased a new Residential Rear Load garbage truck. The unit is used for curbside recycling, as a reliable resource to support the rapid growth and service demands inside the city.
- Promoted Two employees to supervisory positions, highlighting employee growth and development.
- In partnership with a professional employment service, to meet the growing challenge of staffing and retaining solid waste utility collection workers.

Performance Measures			
	FY2024	FY2025	FY2026
Recycling-Residential annual diversion rate	25%	13%	25% projected
Residential curbside collection-tonnage	6,573	6,521	6,500 projected
Transfer Station inbound tonnage	74,953	75,100	75,000 projected
Commercial collection-tonnage	7,625	7,079	7,000 projected

Expenditures by Department

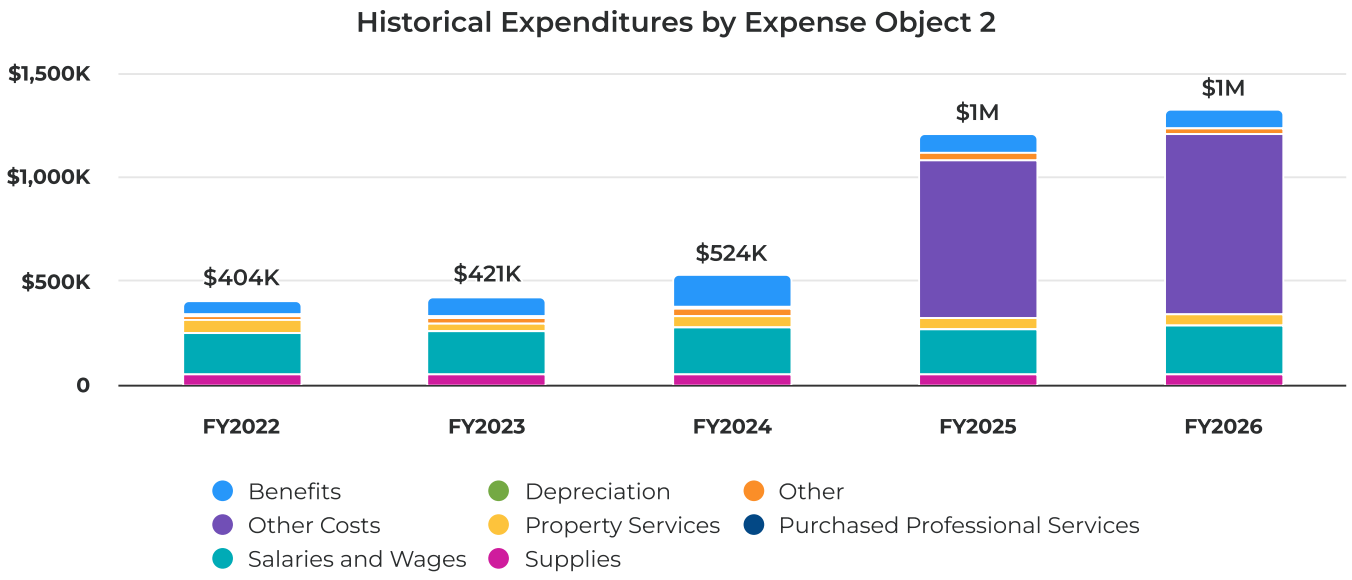


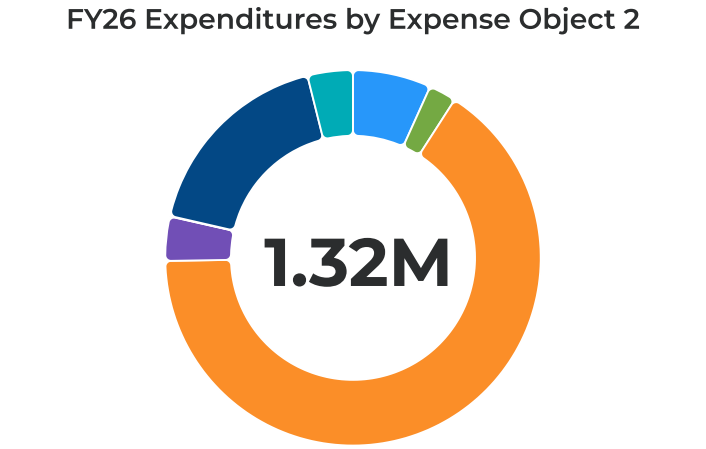


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Administration	$404,238	$421,085	$524,258	$1,202,007	$1,324,538	$122,531
Total Expenditures	**$404,238**	**$421,085**	**$524,258**	**$1,202,007**	**$1,324,538**	**$122,531**

Expenditures by Expense Object 2



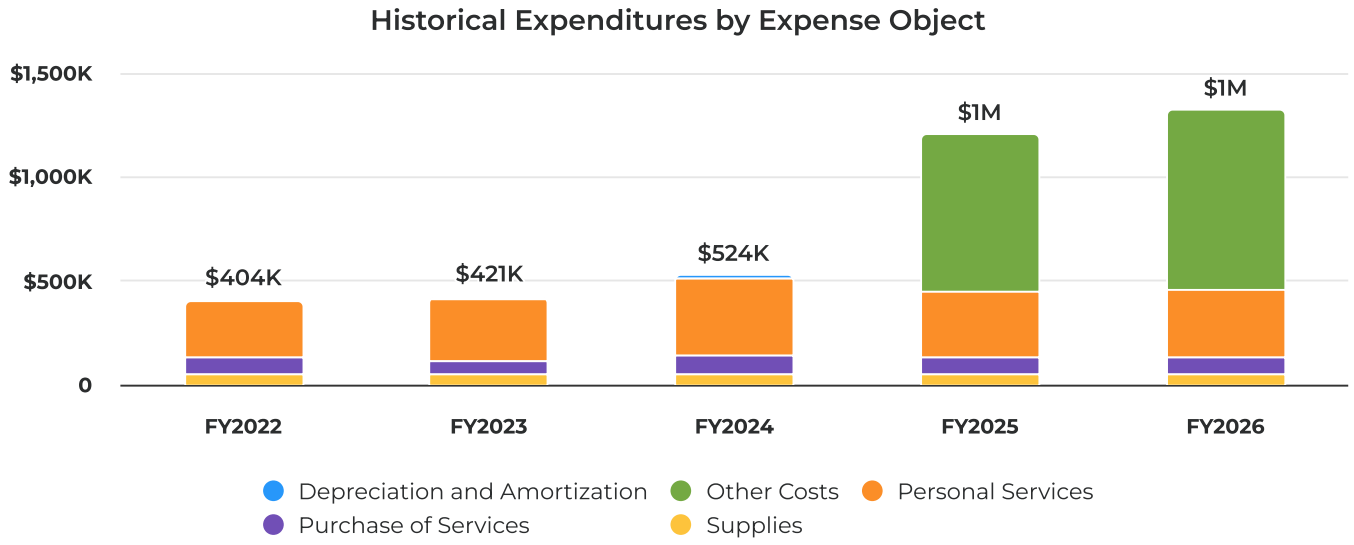


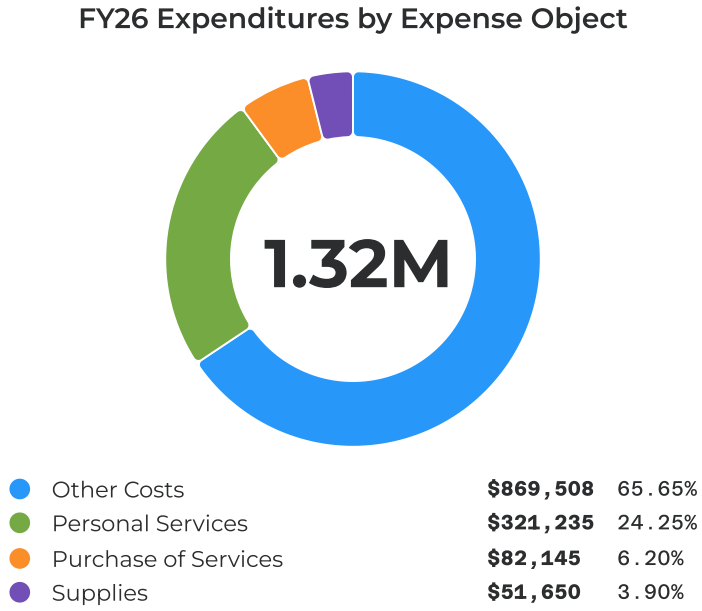
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$196,439	$208,952	$224,912	$219,884	$232,000	$12,116
Benefits	$68,011	$95,167	$152,244	$88,298	$89,235	$937
Purchased Professional Services	-	-	-	$500	$500	-
Property Services	$65,609	$39,769	$57,416	$53,500	$50,400	-$3,100

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Other	$16,372	$21,092	$29,895	$31,245	$31,245	-
Supplies	$51,576	$47,820	$49,768	$49,850	$51,650	$1,800
Depreciation	$6,229	$8,286	$10,022	-	-	-
Other Costs	-	-	-	$758,730	$869,508	$110,778
Total Expenditures	**$404,238**	**$421,085**	**$524,258**	**$1,202,007**	**$1,324,538**	**$122,531**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$264,451	$304,120	$377,156	$308,182	$321,235	$13,053
REGULAR SALARIES	$176,845	$192,612	$211,842	$199,384	$211,500	$12,116
PART - TIME/TEMPORARY SALARIES	$18,523	$14,923	$11,542	$19,000	$19,000	-
OVERTIME SALARIES	$1,071	$1,417	$1,528	$1,500	$1,500	-
GROUP INS	$38,419	$40,397	$49,704	$39,000	$39,000	-
SOCIAL SECURITY	$11,839	$12,425	$13,114	$13,557	$14,300	$743
MEDICARE	$2,769	$2,890	$2,642	$3,171	$3,350	$179
GMEBS-RETIREMENT CONTRIBUTION	$350	$26,958	$77,434	$21,735	$21,750	$15
WORKERS COMP INSURANCE	$14,235	$12,027	$8,852	$10,000	$10,000	-
MEDICAL EXAMS	$22	$83	$96	$150	$150	-
EMPLOYEE ASSISTANCE PROGRAM	$59	$62	$82	$360	$360	-
WALTON ATHLETIC MEMBERSHIP	$318	$325	$320	$325	$325	-
Purchase of Services	$81,981	$60,861	$87,311	$85,245	$82,145	-$3,100
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$500	$500	-
ENVIRONMENTAL EXPENSE	-	-	-	$3,000	$1,000	-$2,000
CUSTODIAL SVCS	$6,679	$7,075	$6,466	$6,400	$6,400	-
LAWN CARE & MAINTENANCE	-	-	-	$500	$500	-
PEST CONTROL	$2,081	$1,187	$793	$2,100	$1,000	-$1,100
EQUIPMENT REP & MAINT-OUTSIDE	-	$2,566	$1,494	-	-	-
VEHICLE REP & MAINT-OUTSID	$100	$1,341	$270	$500	$500	-
R & M BUILDINGS - OUTSIDE	$38,283	$4,861	$21,667	$15,000	$15,000	-
MAINTENANCE CONTRACTS	$17,508	$21,292	$25,175	$25,000	$25,000	-
EQUIPMENT RENTAL	$958	$1,448	$1,550	$1,000	$1,000	-
GENERAL LIABILITY INSURANCE	$10,226	$15,403	$24,075	$22,195	$22,195	-
COMMUNICATIONS	$1,416	$1,358	$1,266	$1,500	$1,500	-
POSTAGE	$251	$200	$373	$300	$300	-
ADVERTISING	-	-	-	$500	$500	-
PRINTING	$850	$210	$969	$2,000	$2,000	-
TRAVEL EXPENSE	$426	$1,011	$483	$500	$500	-
DUES/FEES	$675	$766	$789	$750	$750	-
TRAINING & EDUCATION	$2,438	$2,144	$1,940	$3,500	$3,500	-
CONTRACT LABOR	$90	-	-	-	-	-
Supplies	$51,576	$47,820	$49,768	$49,850	$51,650	$1,800

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
OFFICE SUPPLIES & EXPENSES	$8,439	$4,123	$3,517	$5,000	$4,500	-$500
AUTO PARTS	$779	$1,960	$53	$750	$750	-
CHEMICALS/PESTICIDES	-	$231	$2,306	$500	$500	-
DAMAGE CLAIMS	-	-	$3,142	$200	$200	-
EXPENDABLE FLUIDS	-	$195	-	$200	$200	-
SAFETY/MEDICAL SUPPLIES	$3,058	$2,227	$995	$1,200	$1,500	$300
TIRES	$540	-	$930	$500	$500	-
UNIFORM EXPENSE	$155	$52	$14	$500	$500	-
JANITORIAL SUPPLIES	$17,487	$17,817	$15,036	$15,000	$15,000	-
COMPUTER EQUIP NON-CAPITAL	$103	$672	$1,665	$2,000	$4,000	$2,000
EQUIPMENT PARTS	$4,273	$525	$565	$2,000	$2,000	-
R & M BUILDINGS - INSIDE	$7,496	$10,627	$7,785	$15,000	$15,000	-
AUTO & TRUCK FUEL	$2,869	$2,684	$2,265	$2,500	$2,500	-
FOOD	$738	$978	$3,007	$1,000	$1,000	-
HAND TOOLS	$5,639	$5,729	$8,392	$3,500	$3,500	-
UNIFORM RENTAL	-	-	$97	-	-	-
Depreciation and Amortization	$6,229	$8,286	$10,022	-	-	-
DEPRECIATION EXPENSE	$6,229	$8,286	$10,022	-	-	-
Other Costs	-	-	-	$758,730	$869,508	$110,778
CONTINGENCIES	-	-	-	$758,730	$869,508	$110,778
Total Expenditures	**$404,238**	**$421,085**	**$524,258**	**$1,202,007**	**$1,324,538**	**$122,531**

Garbage Fees

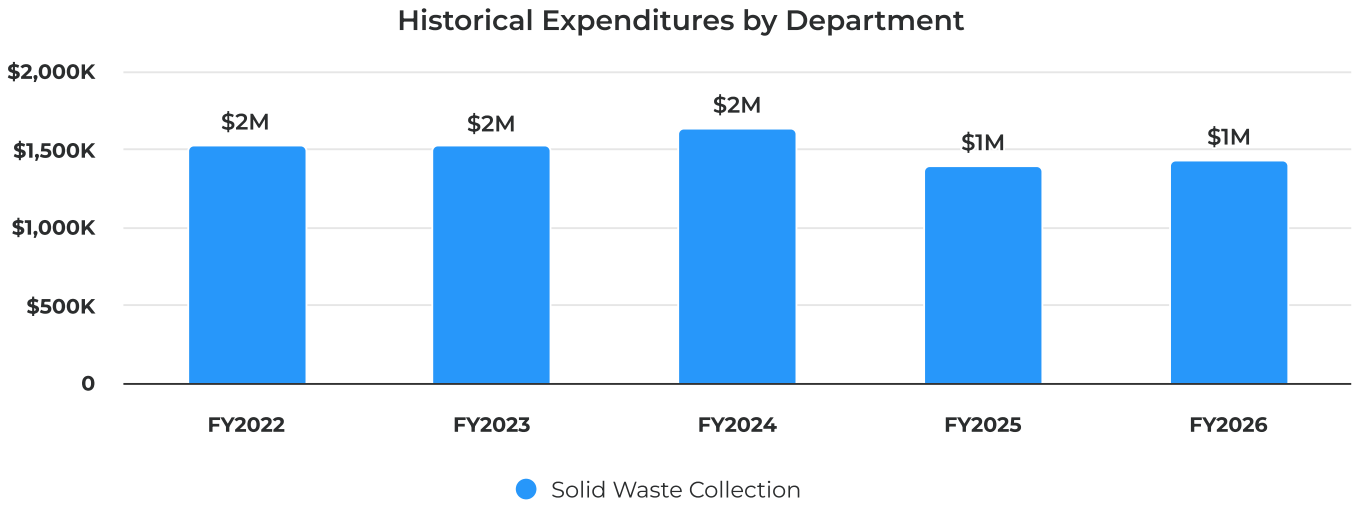
Residential	2026 Fee
Minimum/Vacant	20.85
In City	35.67
In City with Additional Cart	17.84
In City with Additional Cart	53.52
Curbside Cart Fee	102.15
Out of City	37.75
Out of City with Additional Cart	17.69
Out of City with Additional Cart	55.45
Apartment in City	21.08
Commercial	
Shared Dumpster	55.03
2 yard - 1 Pickup per Week Dumpster	55.03
2 yard - 2 Pickups per Week Dumpster	86.22
2 yard - 3 Pickups per Week Dumpster	132.08
2 yard - 4 Pickups per Week Dumpster	174.27
2 yard - 5 Pickups per Week Dumpster	216.46
4 yard - 1 Pickup per Week Dumpster	82.55
4 yard - 2 Pickups per Week Dumpster	170.60
4 yard - 3 Pickups per Week Dumpster	254.98
4 yard - 4 Pickups per Week Dumpster	339.36
4 yard - 5 Pickups per Week Dumpster	425.58
6 Yard - 1 Pickup per Week Dumpster	124.74
6 Yard - 2 Pickups per Week Dumpster	249.48
6 Yard - 3 Pickups per Week Dumpster	376.05
6 Yard - 4 Pickups per Week Dumpster	500.79
6 Yard - 5 Pickups per Week Dumpster	625.53
8 Yard - 1 Pickup per Week Dumpster	166.93
8 Yard - 2 Pickups per Week Dumpster	330.19
8 Yard - 3 Pickups per Week Dumpster	495.29
8 Yard - 4 Pickups per Week Dumpster	662.22
8 Yard - 5 Pickups per Week Dumpster	827.31
30 Yard - 1 Pickup per Week Rolloff	425.58
30 Yard - 2 Pickups per Week Rolloff	755.77
WCBOE/Admin Bldg	286.31
WCBOE/Elem Schools	572.60
WCBOE/High School	858.91

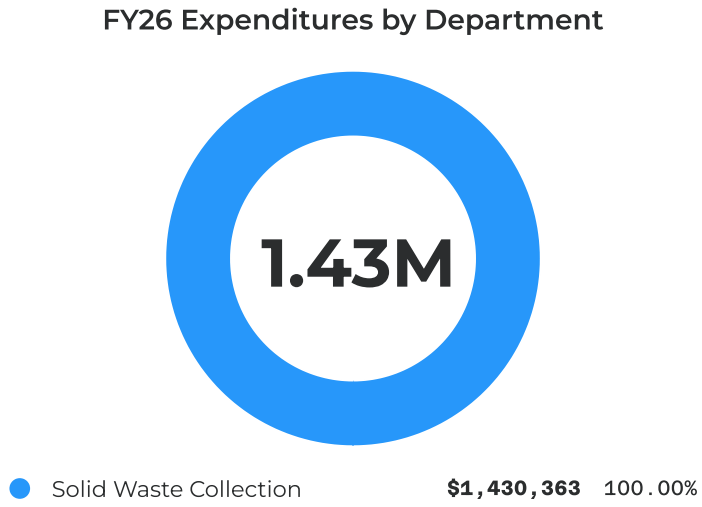
Solid Waste Collection

Department Director: Danny Smith



Expenditures by Department

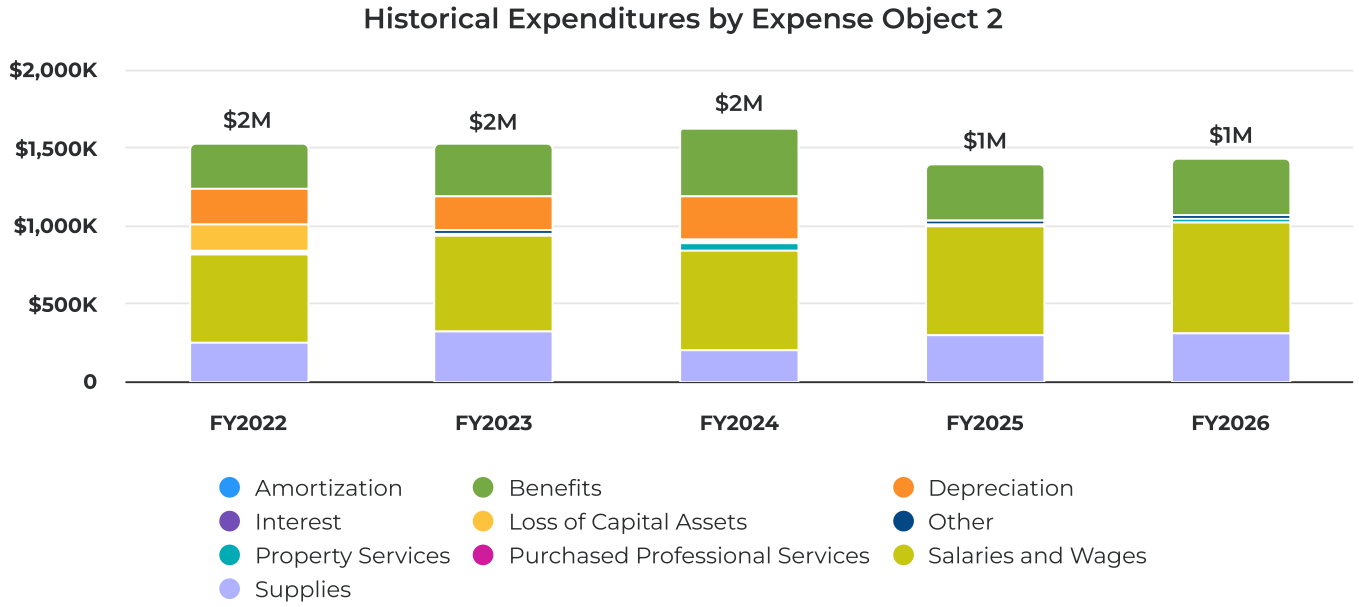


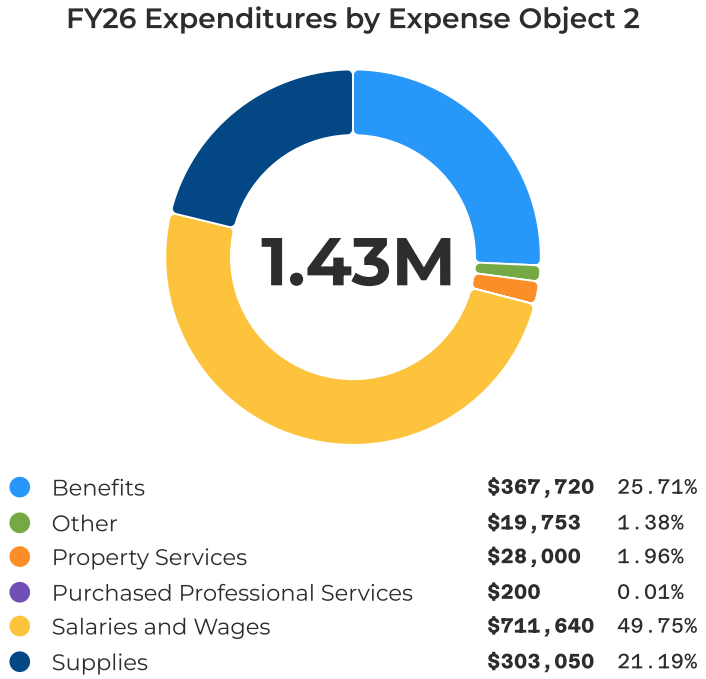


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Collection	$1,527,821	$1,523,126	$1,634,975	$1,397,356	$1,430,363	$33,007
Total Expenditures	**$1,527,821**	**$1,523,126**	**$1,634,975**	**$1,397,356**	**$1,430,363**	**$33,007**

Expenditures by Expense Object 2

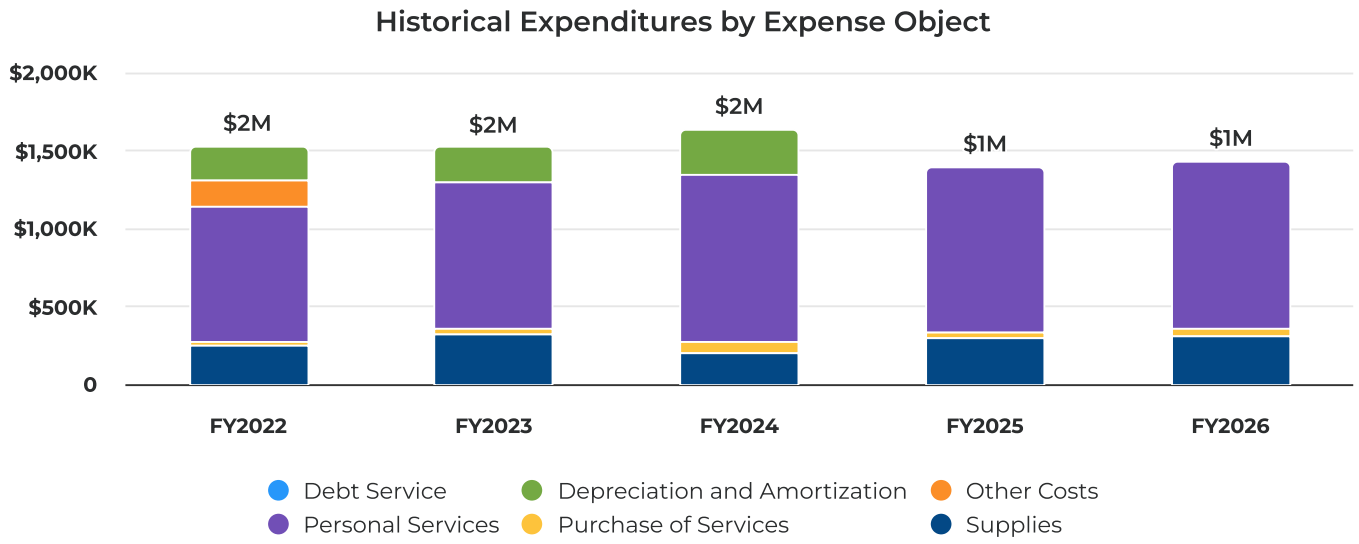




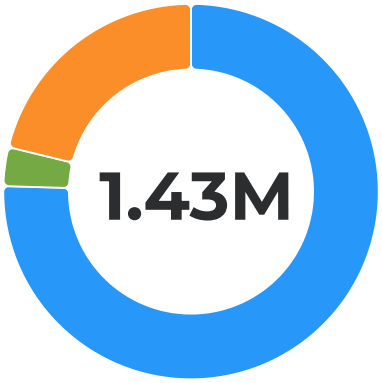
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$567,269	$614,170	$635,833	$695,863	$711,640	$15,777
Benefits	$298,192	$331,485	$437,335	$366,490	$367,720	$1,230
Purchased Professional Services	-	-	-	$200	$200	-
Property Services	$11,059	$21,006	$49,725	$16,500	$28,000	$11,500
Other	$16,268	$17,743	$15,286	$20,753	$19,753	-$1,000
Supplies	$244,816	$316,029	$201,765	$297,550	$303,050	$5,500
Depreciation	$221,491	$219,162	$274,718	-	-	-
Amortization	-	$2,691	$15,807	-	-	-
Loss of Capital Assets	$168,726	-	-	-	-	-
Interest	-	$839	$4,507	-	-	-
Total Expenditures	**$1,527,821**	**$1,523,126**	**$1,634,975**	**$1,397,356**	**$1,430,363**	**$33,007**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



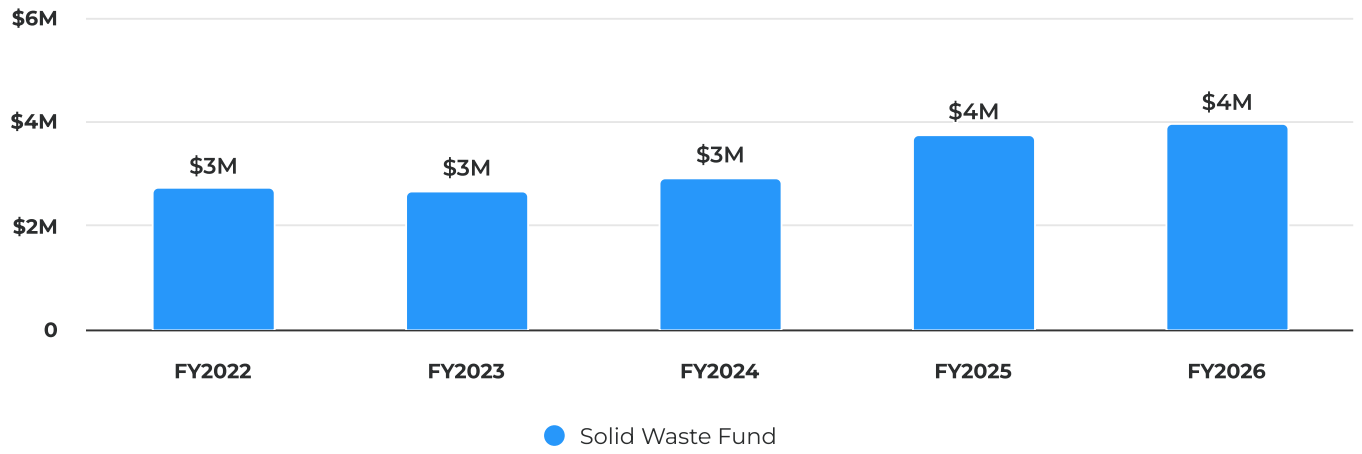
Personal Services	**$1,079,360**	75.46%
Purchase of Services	**$47,953**	3.35%
Supplies	**$303,050**	21.19%

Expenditures by Expense Object

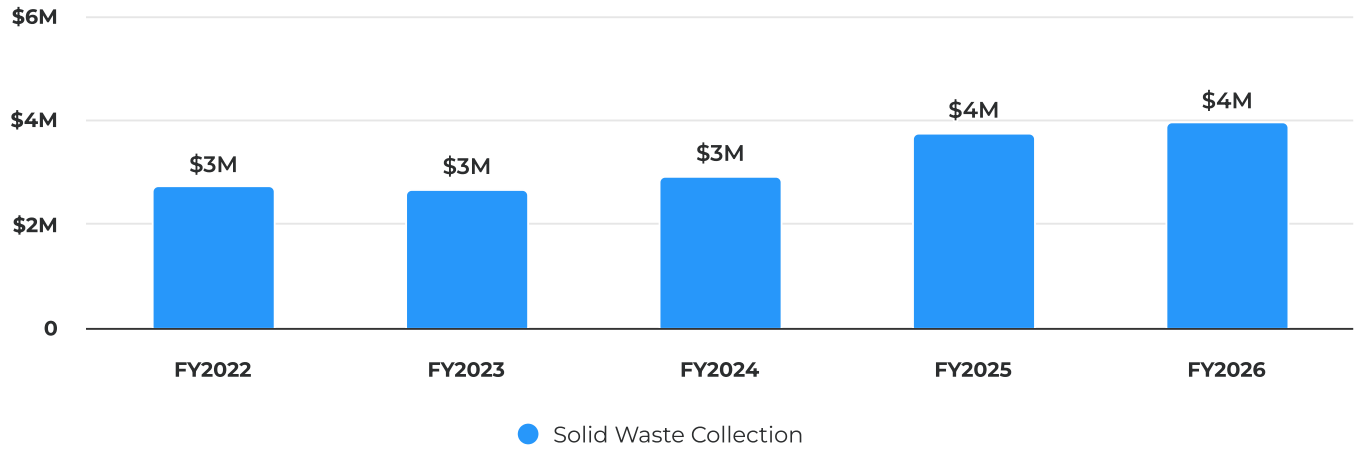
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$865,461	$945,655	$1,073,167	$1,062,353	$1,079,360	$17,007
REGULAR SALARIES	$506,591	$556,525	$594,916	$660,863	$676,640	$15,777
PART - TIME/TEMPORARY SALARIES	$17,975	$13,545	$643	-	-	-
OVERTIME SALARIES	$40,845	$43,635	$39,617	$35,000	$35,000	-
REIMB SALARIES - SW	$1,858	$465	$657	-	-	-
GROUP INS	$167,547	$186,873	$251,203	$195,000	$195,000	-
SOCIAL SECURITY	$33,311	$36,700	$38,308	$40,974	$41,950	$976
MEDICARE	$7,791	$8,583	$8,482	$9,583	$9,810	$227
GMEBS-RETIREMENT CONTRIBUTION	$86,393	$90,961	$112,894	$108,673	$108,700	$27
WORKERS COMP INSURANCE	$1,222	$6,345	$23,786	$10,000	$10,000	-
MEDICAL EXAMS	$311	$427	$653	$300	$300	-
EMPLOYEE ASSISTANCE PROGRAM	$256	$287	$410	$400	$400	-
WALTON ATHLETIC MEMBERSHIP	$1,362	$1,309	$1,600	$1,560	$1,560	-
Purchase of Services	$27,327	$38,748	$65,011	$37,453	$47,953	$10,500
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$200	$200	-
EQUIPMENT REP & MAINT-OUTSIDE	$9,106	$18,514	$44,174	$15,000	$15,000	-
VEHICLE REP & MAINT-OUTSID	$483	$290	$3,208	$500	$500	-
MAINTENANCE CONTRACTS	$1,470	$2,202	$2,344	$1,000	$12,500	$11,500
GENERAL LIABILITY INSURANCE	$10,298	$11,444	$13,601	$14,903	$14,903	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
COMMUNICATIONS	$2,964	$2,584	$1,481	$2,500	$1,500	-$1,000
ADVERTISING	-	$545	-	-	-	-
TRAVEL EXPENSE	$432	$497	-	-	-	-
DUES/FEES	$185	$241	-	$250	$250	-
VEHICLE TAG & TITLE FEE	$21	$175	$121	$100	$100	-
GA DEPT REV FEES	$1,000	$700	$83	$1,000	$1,000	-
TRAINING & EDUCATION	$1,368	$1,557	-	$2,000	$2,000	-
Supplies	$244,816	$316,029	$201,765	$297,550	$303,050	$5,500
AUTO PARTS	$1,412	$4,740	$2,074	$2,000	$2,000	-
CONSTRUCTION MATERIALS	-	$39	$191	-	-	-
DAMAGE CLAIMS	$1,748	$7,561	$3,553	$3,500	$3,500	-
DUMPSTERS/CARTS	$71,001	$100,615	$47,495	$130,000	$130,000	-
EXPENDABLE FLUIDS	$5,002	$4,452	$2,397	$4,000	$4,000	-
SAFETY/MEDICAL SUPPLIES	$8,974	$10,596	$9,960	$4,500	$10,000	$5,500
TIRES	$12,957	$19,073	$14,493	$15,000	$15,000	-
UNIFORM EXPENSE	$1,597	$3,011	$2,092	$500	$2,500	$2,000
JANITORIAL SUPPLIES	$2,821	$2,966	$1,165	$2,000	$2,000	-
EQUIPMENT PARTS	$32,547	$66,539	$30,217	$50,000	$50,000	-
AUTO & TRUCK FUEL	$91,182	$78,898	$77,214	$75,000	$75,000	-
SMALL TOOLS & MINOR EQUIPMENT	$228	$1,016	$388	$300	$300	-
HAND TOOLS	$1,246	-	-	$750	$750	-
UNIFORM RENTAL	$14,102	$16,524	$10,526	$10,000	$8,000	-$2,000
Depreciation and Amortization	$221,491	$221,853	$290,525	-	-	-
DEPRECIATION EXPENSE	$221,491	$219,162	$274,718	-	-	-
AMORT EXP RIGHT TO USE ASSET	-	$2,691	$15,807	-	-	-
Other Costs	$168,726	-	-	-	-	-
LOSS DISPOSAL FIXED ASSET	$168,726	-	-	-	-	-
Debt Service	-	$839	$4,507	-	-	-
LEASE LIABILITY INTEREST	-	$839	$4,507	-	-	-
Total Expenditures	**$1,527,821**	**$1,523,126**	**$1,634,975**	**$1,397,356**	**$1,430,363**	**$33,007**

Historical Revenues by Fund



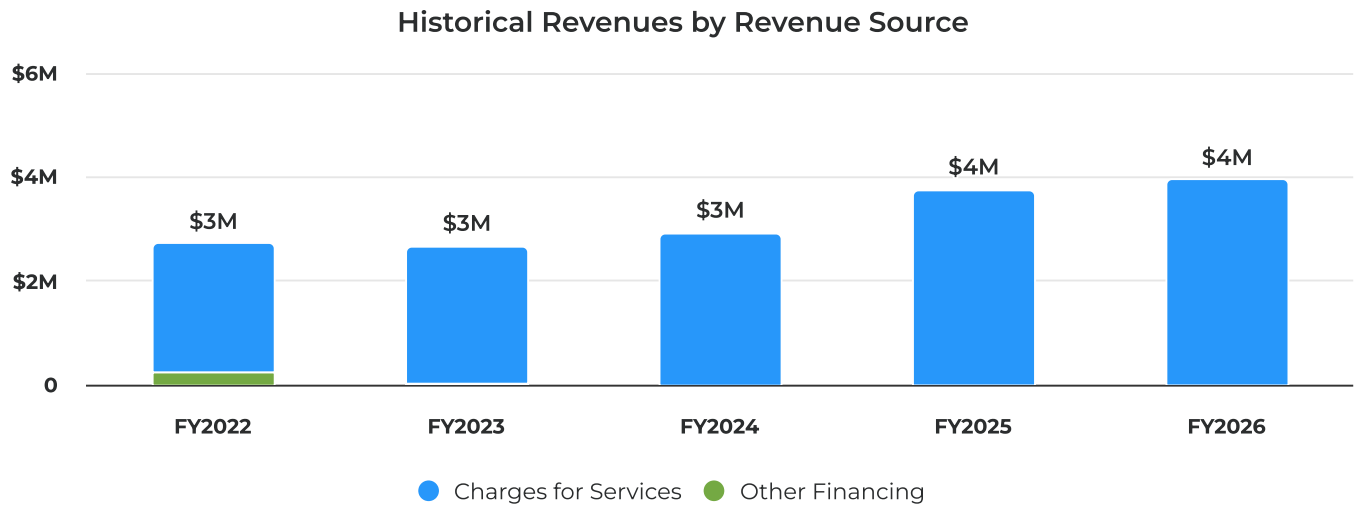
Historical Revenues by Department



Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Collection	$2,726,699	$2,665,760	$2,917,355	$3,756,783	$3,944,622	$187,839
Total Revenues	**$2,726,699**	**$2,665,760**	**$2,917,355**	**$3,756,783**	**$3,944,622**	**$187,839**

Revenues by Revenue Source



Revenues by Revenue Source

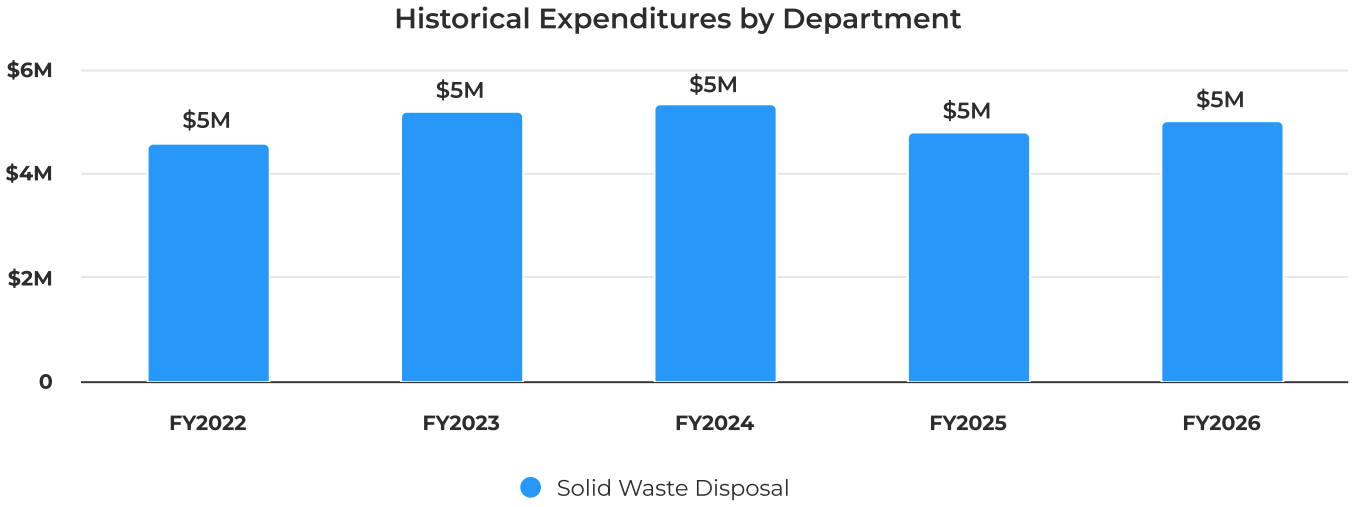
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$2,478,137	$2,665,499	$2,917,355	$3,756,783	$3,944,622	$187,839
Other Financing	$248,561	$262	-	-	-	-
Total Revenues	**$2,726,699**	**$2,665,760**	**$2,917,355**	**$3,756,783**	**$3,944,622**	**$187,839**

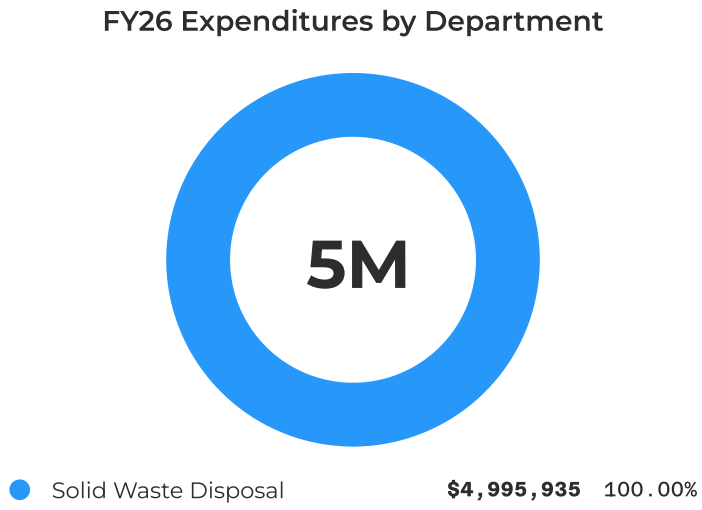
Solid Waste Disposal

Department Director: Danny Smith



Expenditures by Department

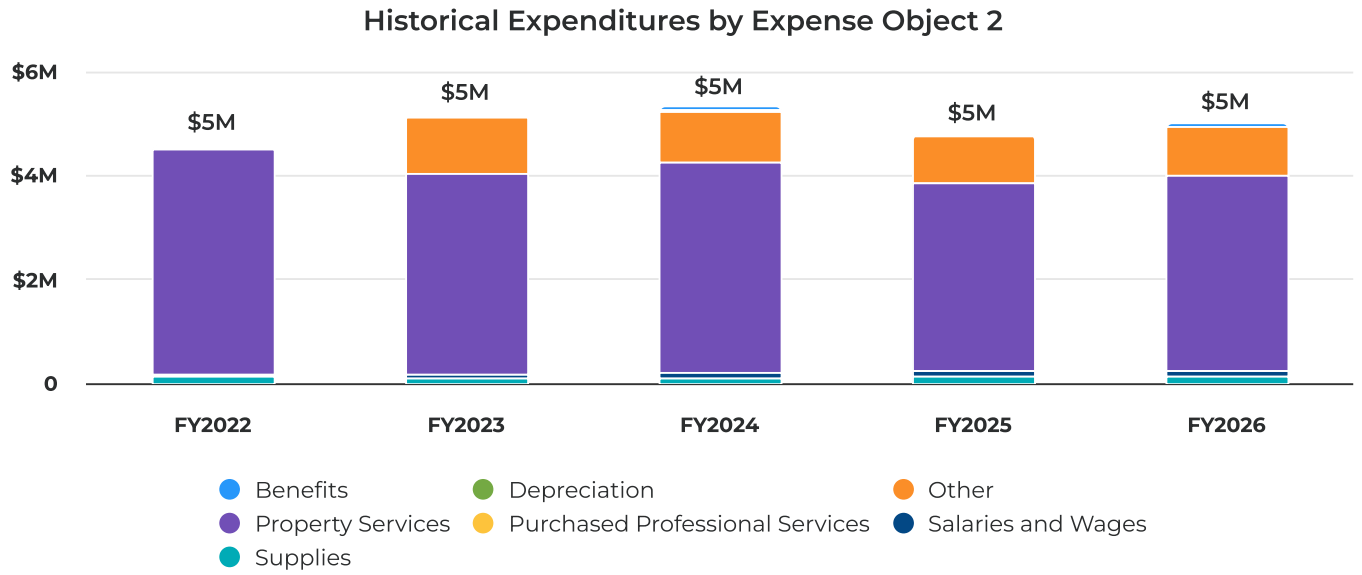


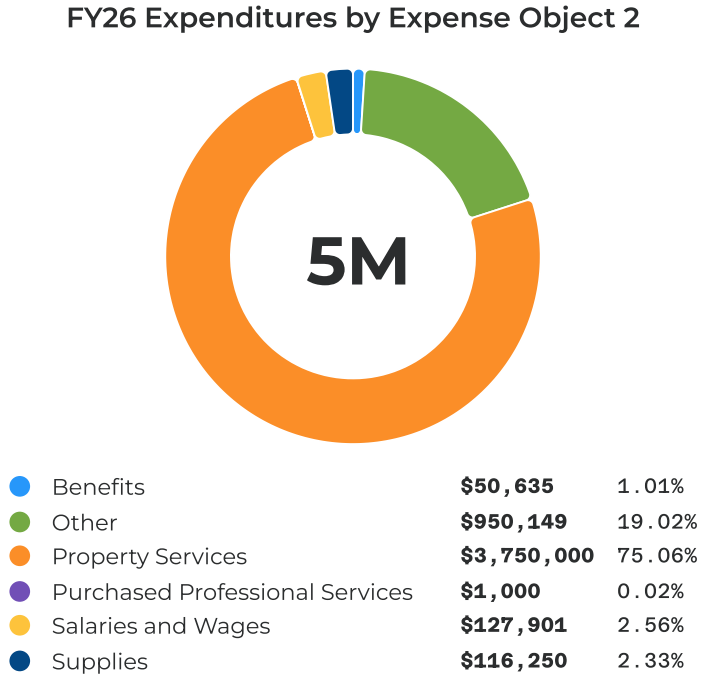


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Disposal	$4,574,630	$5,173,156	$5,324,101	$4,784,470	$4,995,935	$211,465
Total Expenditures	**$4,574,630**	**$5,173,156**	**$5,324,101**	**$4,784,470**	**$4,995,935**	**$211,465**

Expenditures by Expense Object 2

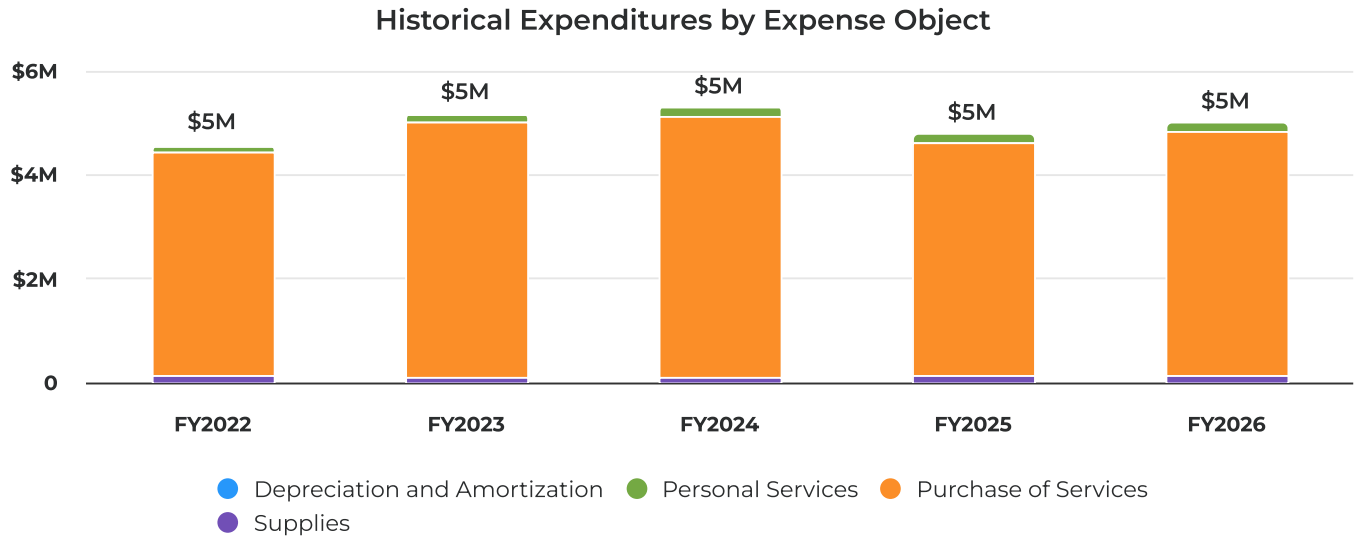


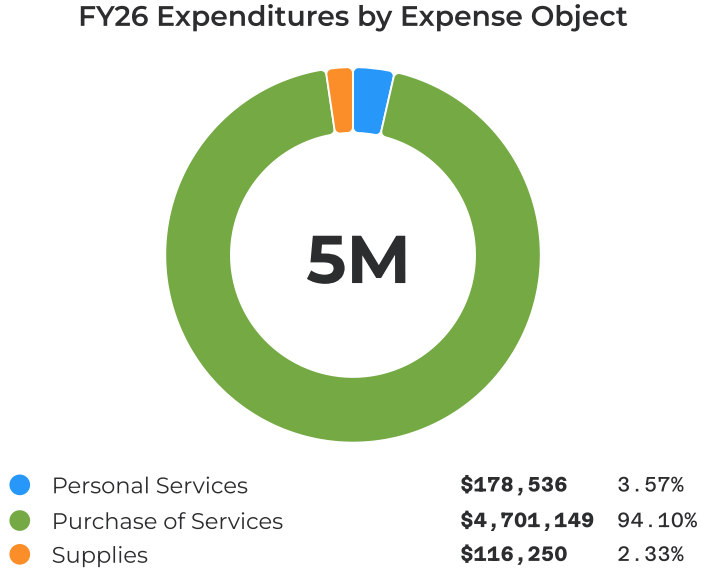


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$66,061	$73,935	$110,349	$113,160	$127,901	$14,741
Benefits	$43,862	$37,714	$57,279	$49,507	$50,635	$1,128
Purchased Professional Services	-	-	-	$1,000	$1,000	-
Property Services	$4,315,022	$3,868,602	$4,041,908	$3,601,500	$3,750,000	$148,500
Other	$777	$1,057,972	$999,289	$903,403	$950,149	$46,746
Supplies	$111,738	$97,014	$77,357	$115,900	$116,250	$350
Depreciation	$37,171	$37,919	$37,919	-	-	-
Total Expenditures	**$4,574,630**	**$5,173,156**	**$5,324,101**	**$4,784,470**	**$4,995,935**	**$211,465**

Expenditures by Expense Object



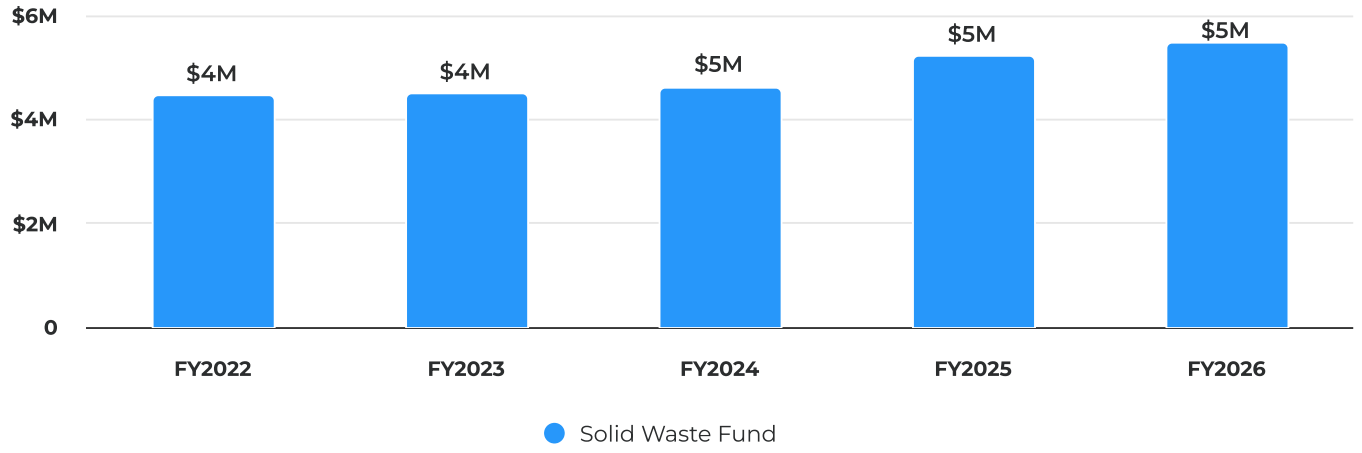


Expenditures by Expense Object

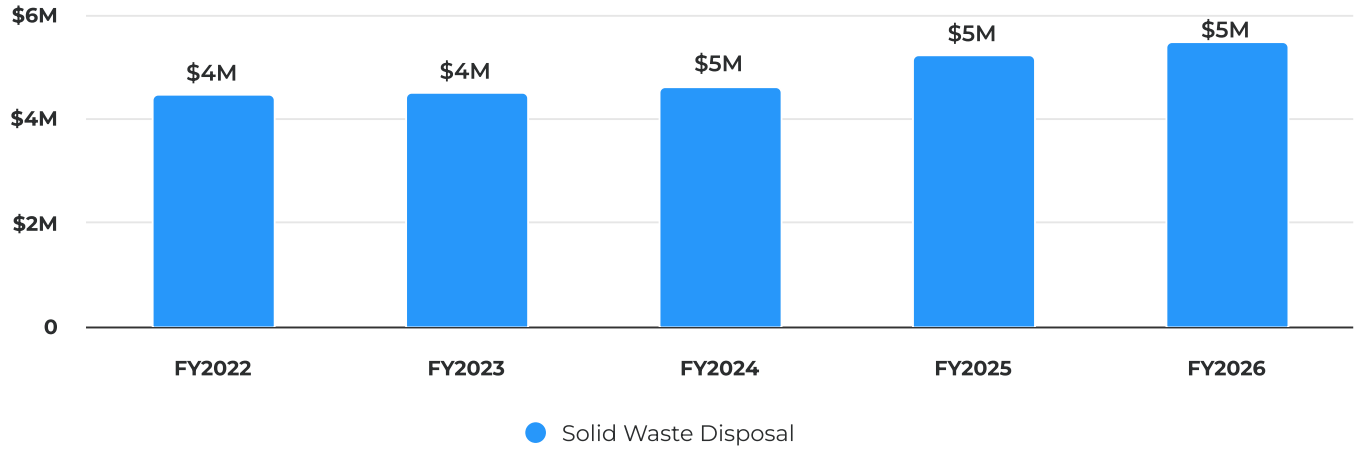
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$109,923	$111,649	$167,629	$162,667	$178,536	$15,869
REGULAR SALARIES	$39,788	$55,535	$86,772	$93,160	$107,901	$14,741
OVERTIME SALARIES	$19,593	$17,505	$22,394	$20,000	$20,000	-
REIMB SALARIES - SW	$6,680	$894	$1,183	-	-	-
GROUP INS	$25,793	$24,794	$34,043	$26,000	$26,000	-
SOCIAL SECURITY	$3,651	$4,104	$6,300	$5,776	$6,690	$914
MEDICARE	$854	$960	$1,457	$1,351	$1,565	$214
GMEBS-RETIREMENT CONTRIBUTION	$13,291	$7,580	$15,053	$14,490	$14,490	-
WORKERS COMP INSURANCE	$7	$6	-	$1,500	$1,500	-
MEDICAL EXAMS	$15	$111	$159	$100	$100	-
EMPLOYEE ASSISTANCE PROGRAM	$39	$41	$55	$50	$50	-
WALTON ATHLETIC MEMBERSHIP	$212	$117	$213	$240	$240	-
Purchase of Services	$4,315,798	$4,926,574	$5,041,196	$4,505,903	$4,701,149	$195,246
CONSULTING - TECHNICAL	-	-	-	$1,000	$1,000	-
LANDFILL FEES	$4,295,069	$3,855,194	$4,027,707	$3,543,750	$3,685,500	$141,750
ENVIRONMENTAL EXPENSE	$7,100	$6,600	$6,550	$25,000	$25,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$3,495	$6,286	$7,365	$10,000	$10,000	-
R & M BUILDINGS - OUTSIDE	$8,329	$232	-	$20,000	$20,000	-
MAINTENANCE CONTRACTS	$1,028	$291	$286	$250	$7,000	$6,750
EQUIPMENT RENTS / LEASES	-	-	-	$2,500	$2,500	-
GENERAL LIABILITY INSURANCE	$677	$1,342	$2,135	$2,129	$2,129	-
COMMUNICATIONS	-	-	-	$1,000	$1,000	-
GA DEPT REV FEES	$100	$100	-	$100	$100	-
TRAINING & EDUCATION	-	$200	$100	$250	$2,000	$1,750
CONTRACT LABOR	-	$1,056,330	$997,054	$899,924	$944,920	$44,996
Supplies	$111,738	$97,014	$77,357	$115,900	$116,250	$350
EXPENDABLE FLUIDS	$4,068	$3,084	$1,603	$2,000	$2,000	-
SAFETY/MEDICAL SUPPLIES	$1,792	$2,851	$2,622	$1,500	$1,500	-
TIRES	$33,994	$37,975	$30,851	$45,000	$45,000	-
UNIFORM EXPENSE	$336	$714	$716	$400	$750	$350
JANITORIAL SUPPLIES	$884	$816	$884	$2,500	$2,500	-
EQUIPMENT PARTS	$34,106	$23,670	$23,463	$35,000	$35,000	-
AUTO & TRUCK FUEL	$34,919	$27,756	$17,138	$27,000	$27,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
SMALL TOOLS & MINOR EQUIPMENT	-	$148	-	$300	$300	-
HAND TOOLS	-	-	$80	$200	$200	-
UNIFORM RENTAL	$1,639	-	-	$2,000	$2,000	-
Depreciation and Amortization	$37,171	$37,919	$37,919	-	-	-
DEPRECIATION EXPENSE	$37,171	$37,919	$37,919	-	-	-
Total Expenditures	**$4,574,630**	**$5,173,156**	**$5,324,101**	**$4,784,470**	**$4,995,935**	**$211,465**

Historical Revenues by Fund



Historical Revenues by Department



FY26 Revenues by Department



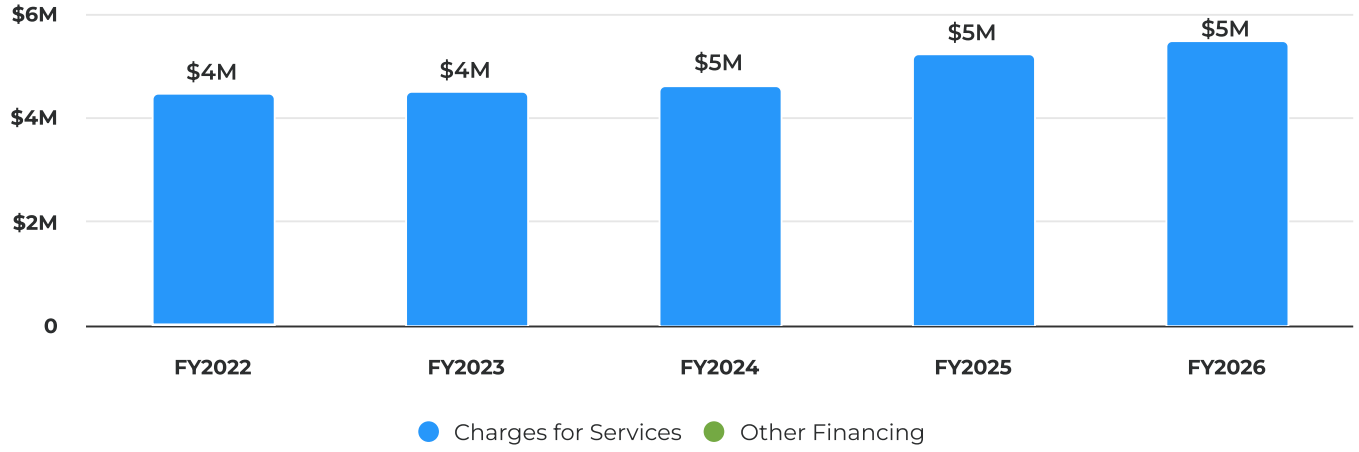
Solid Waste Disposal **$5,475,100** 100.00%

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Solid Waste Disposal	$4,455,632	$4,495,778	$4,613,061	$5,214,381	$5,475,100	$260,719
Total Revenues	**$4,455,632**	**$4,495,778**	**$4,613,061**	**$5,214,381**	**$5,475,100**	**$260,719**

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services **$5,475,100** 100.00%

Revenues by Revenue Source

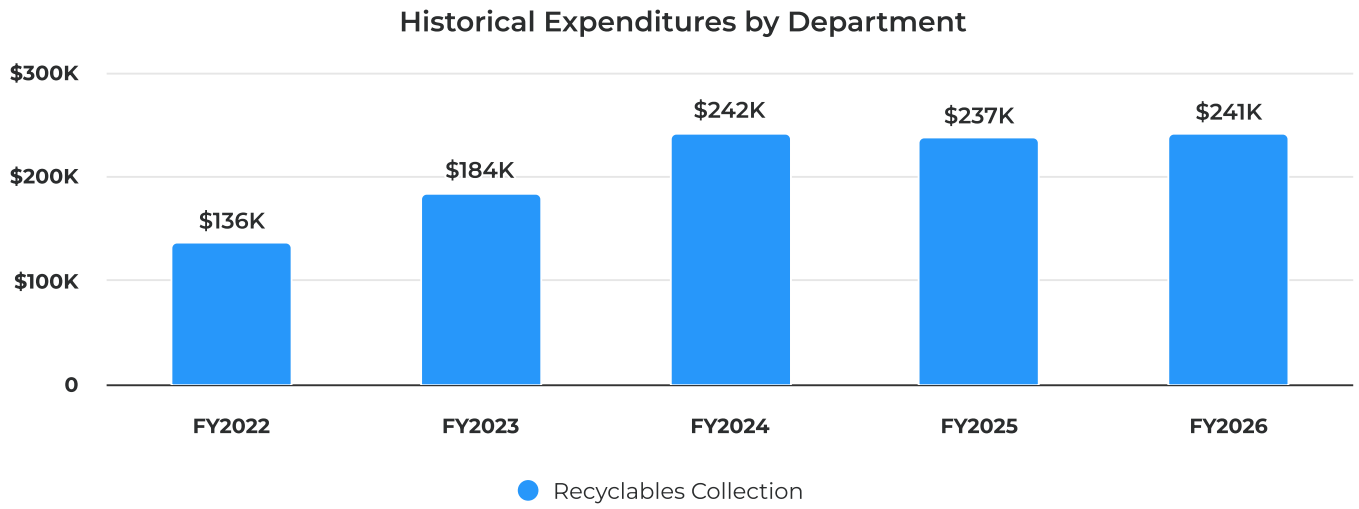
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$4,454,916	$4,495,778	$4,613,061	$5,214,381	$5,475,100	$260,719
Other Financing	$715	-	-	-	-	-
Total Revenues	**$4,455,632**	**$4,495,778**	**$4,613,061**	**$5,214,381**	**$5,475,100**	**$260,719**

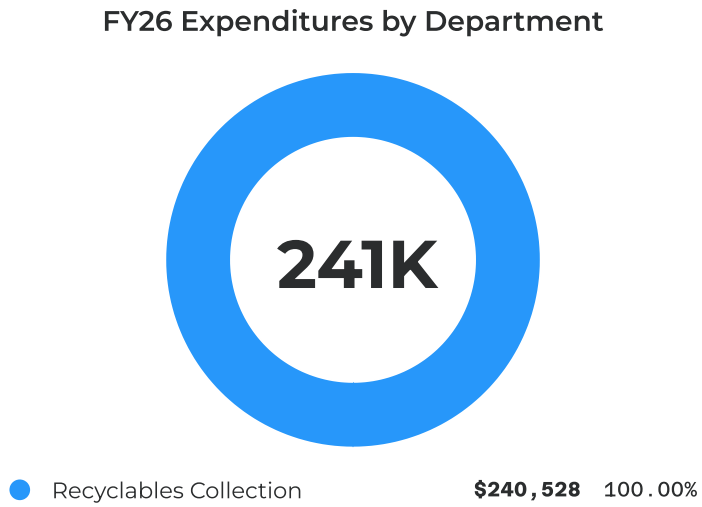
Solid Waste Recyclable Collections

Department Director: Danny Smith



Expenditures by Department

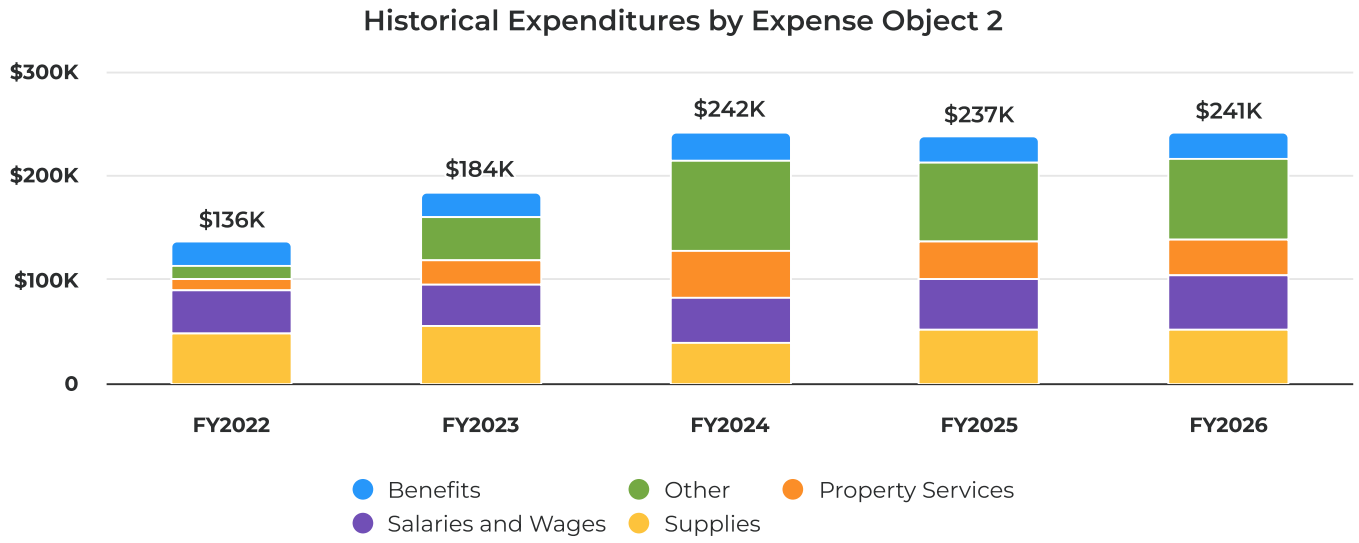


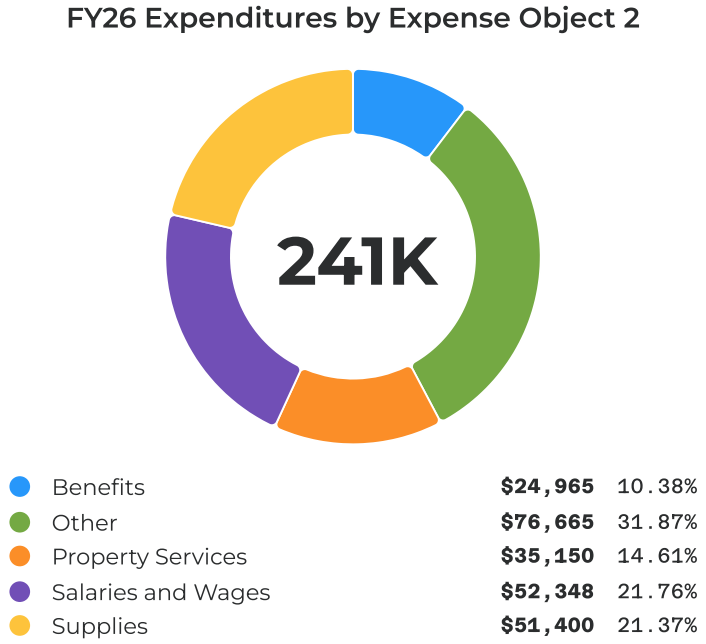


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Recyclables Collection	$135,875	$184,046	$242,035	$237,352	$240,528	$3,176
Total Expenditures	**$135,875**	**$184,046**	**$242,035**	**$237,352**	**$240,528**	**$3,176**

Expenditures by Expense Object 2

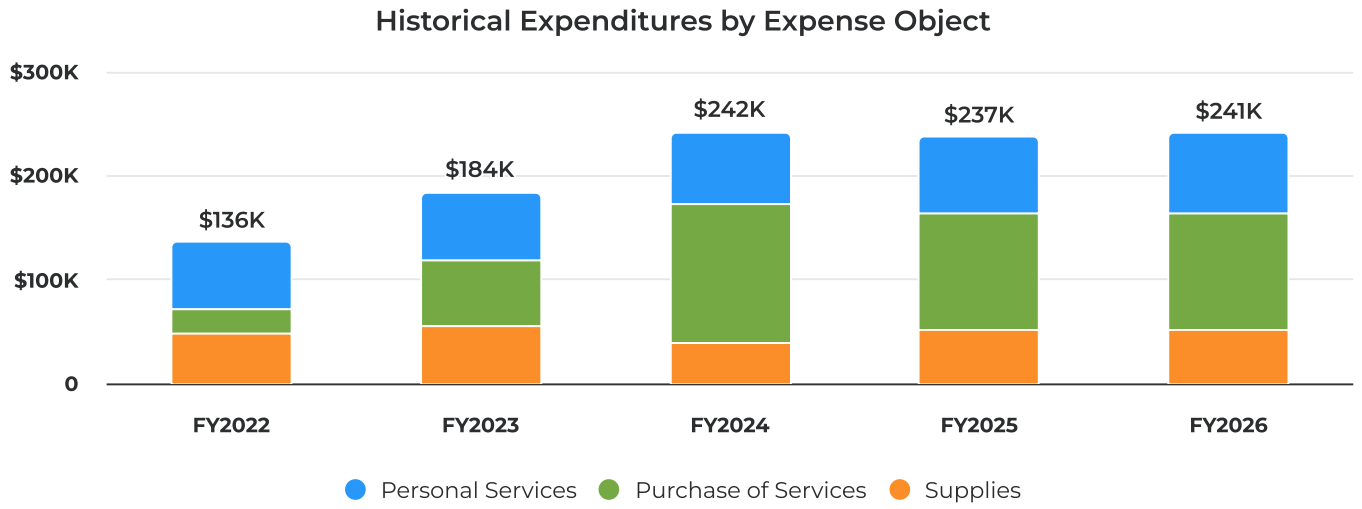


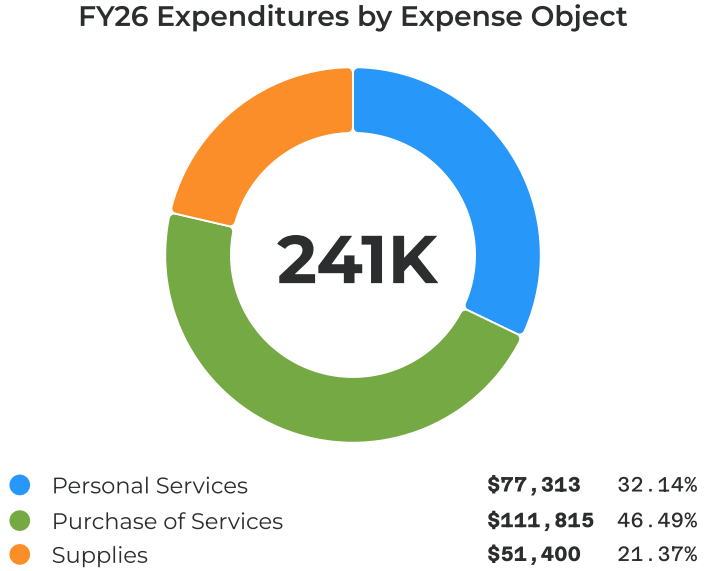


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$41,105	$40,837	$42,218	$49,400	$52,348	$2,948
Benefits	$22,700	$24,383	$27,380	$24,737	$24,965	$228
Property Services	$11,652	$23,759	$46,905	$35,150	$35,150	-
Other	$12,078	$40,714	$86,355	$76,665	$76,665	-
Supplies	$48,340	$54,353	$39,176	$51,400	$51,400	-
Total Expenditures	**$135,875**	**$184,046**	**$242,035**	**$237,352**	**$240,528**	**$3,176**

Expenditures by Expense Object



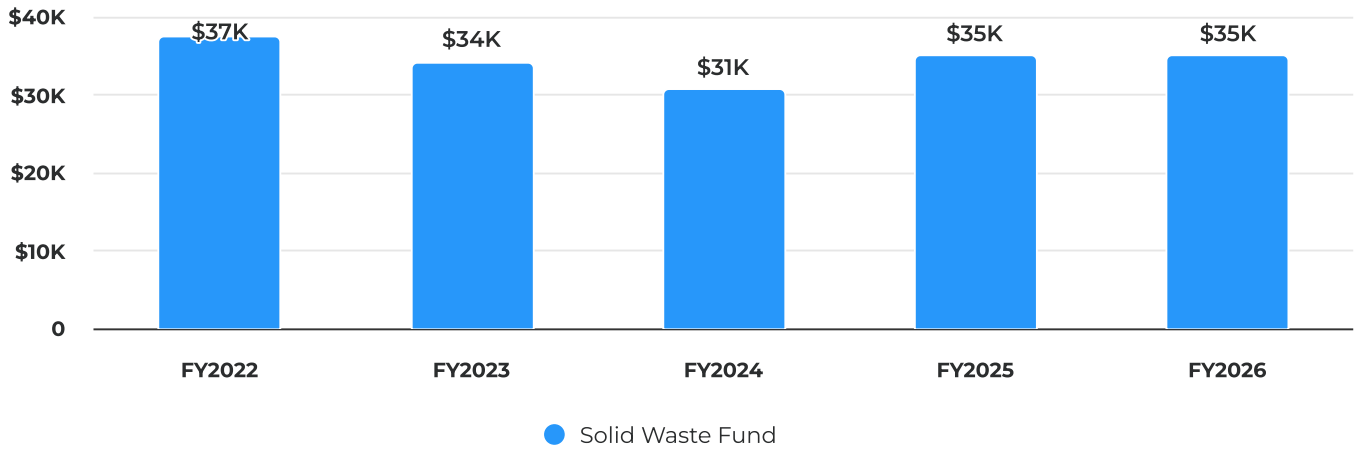


Expenditures by Expense Object

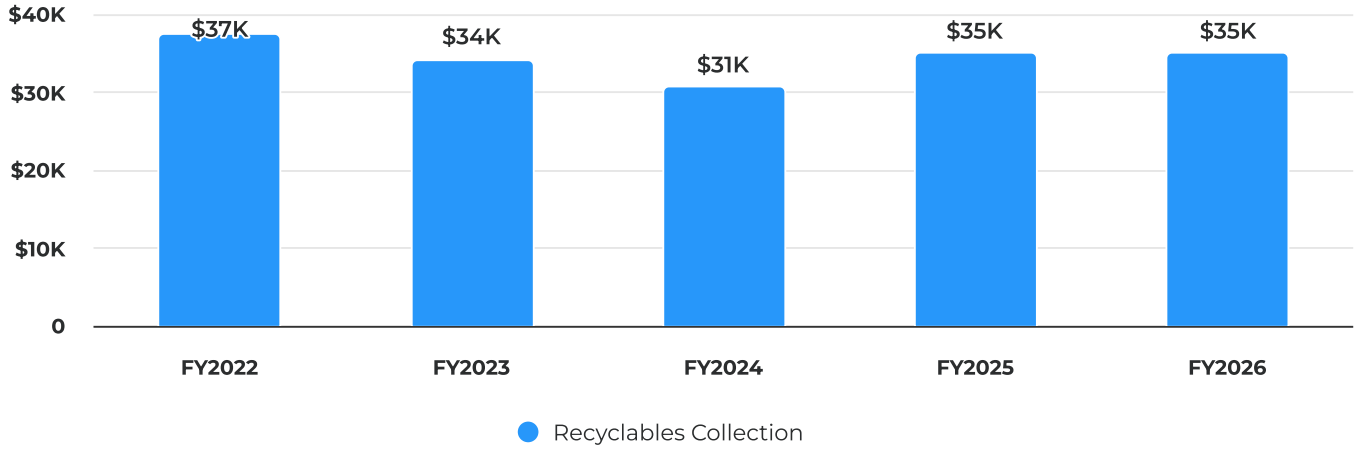
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$63,805	$65,221	$69,598	$74,137	$77,313	$3,176
REGULAR SALARIES	$40,435	$40,559	$41,943	$48,400	$51,348	$2,948
OVERTIME SALARIES	$21	$278	$275	$1,000	$1,000	-
REIMB SALARIES - SW	$648	-	-	-	-	-
GROUP INS	$12,896	$13,466	$16,564	$13,000	$13,000	-
SOCIAL SECURITY	$2,446	$2,463	$2,548	$3,000	$3,185	$185
MEDICARE	$572	$576	$576	$702	$745	$43
GMEBS-RETIREMENT CONTRIBUTION	$6,646	$7,580	$7,526	$7,245	$7,245	-
WORKERS COMP INSURANCE	$7	$6	-	$500	$500	-
MEDICAL EXAMS	$7	$163	$32	$150	$150	-
EMPLOYEE ASSISTANCE PROGRAM	$20	$21	$27	$30	$30	-
WALTON ATHLETIC MEMBERSHIP	$106	$109	$107	$110	$110	-
Purchase of Services	$23,730	$64,473	$133,261	$111,815	$111,815	-
LANDFILL FEES	$128	$7,330	$35,440	$25,000	$25,000	-
RECYCLING	$7,759	$5,803	$5,725	$8,000	$8,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$3,698	$10,481	$5,565	$2,000	$2,000	-
MAINTENANCE CONTRACTS	$68	$145	$176	$150	$150	-
GENERAL LIABILITY INSURANCE	-	$614	$1,067	$1,065	$1,065	-
GA DEPT REV FEES	$100	$100	-	$100	$100	-
TRAINING & EDUCATION	-	-	-	$500	$500	-
RECYCLING EDUCATION	-	-	-	$30,000	$30,000	-
CONTRACT LABOR	$11,978	$40,000	$85,288	$45,000	$45,000	-
Supplies	$48,340	$54,353	$39,176	$51,400	$51,400	-
AUTO PARTS	$462	$775	$192	$250	$250	-
DAMAGE CLAIMS	-	$975	$307	-	-	-
DUMPSTERS/CARTS	$19,708	$20,681	$12,790	$25,000	$25,000	-
EXPENDABLE FLUIDS	$2,593	$2,714	$1,603	$1,500	$1,500	-
SAFETY/MEDICAL SUPPLIES	$1,720	$1,420	$2,174	$1,000	$1,000	-
TIRES	$699	-	$1,737	$2,500	$2,500	-
UNIFORM EXPENSE	-	$354	$353	$400	$400	-
JANITORIAL SUPPLIES	-	-	-	$1,000	$1,000	-
EQUIPMENT PARTS	$7,444	$13,153	$10,397	$8,000	$8,000	-
AUTO & TRUCK FUEL	$14,761	$13,934	$9,624	$10,000	$10,000	-
SMALL TOOLS & MINOR EQUIPMENT	-	$148	-	$250	$250	-
UNIFORM RENTAL	$953	$199	-	$1,000	$1,000	-
RECYCLING BINS	-	-	-	$500	$500	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Total Expenditures	**$135,875**	**$184,046**	**$242,035**	**$237,352**	**$240,528**	**$3,176**

Historical Revenues by Fund



Historical Revenues by Department



FY26 Revenues by Department



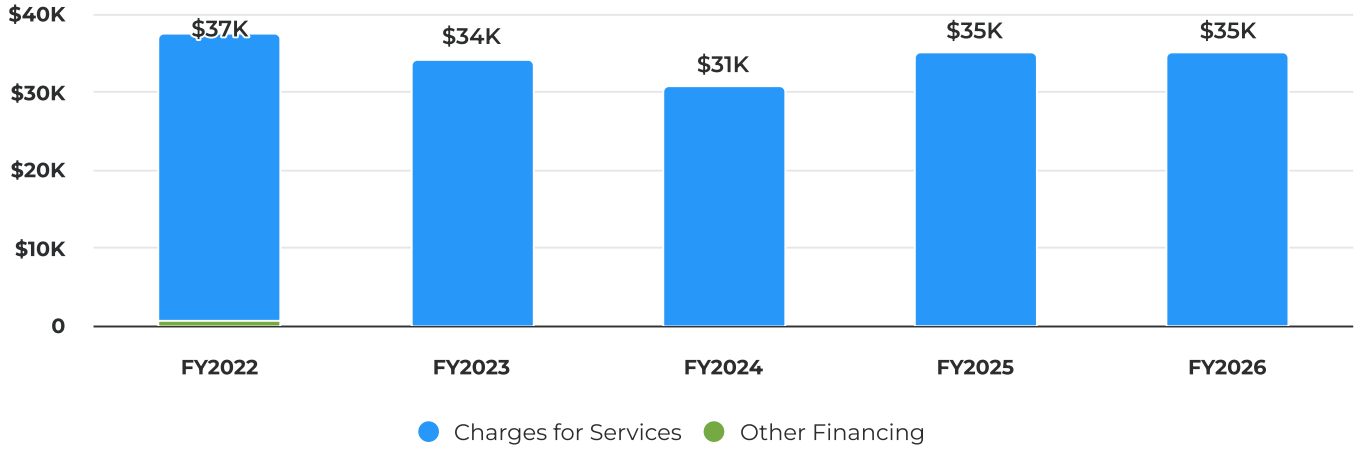
Recyclables Collection **$35,000** 100.00%

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Recyclables Collection	$37,405	$34,210	$30,677	$35,000	$35,000	-
Total Revenues	**$37,405**	**$34,210**	**$30,677**	**$35,000**	**$35,000**	**-**

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services **$35,000** 100.00%

Revenues by Revenue Source

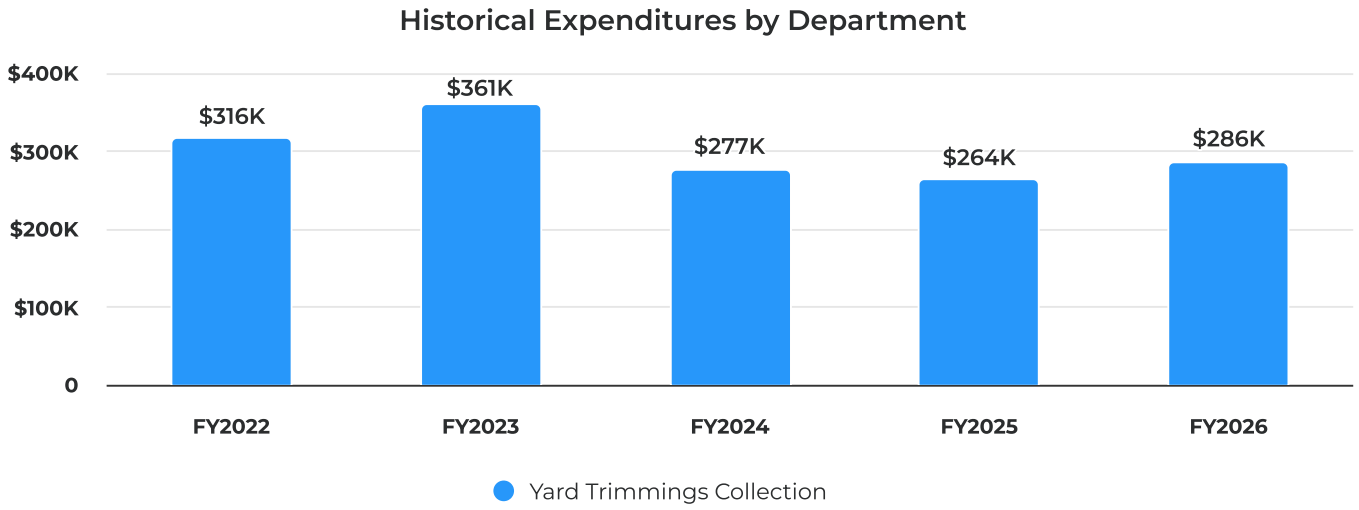
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$36,718	$34,210	$30,677	$35,000	$35,000	-
Other Financing	$687	-	-	-	-	-
Total Revenues	**$37,405**	**$34,210**	**$30,677**	**$35,000**	**$35,000**	**-**

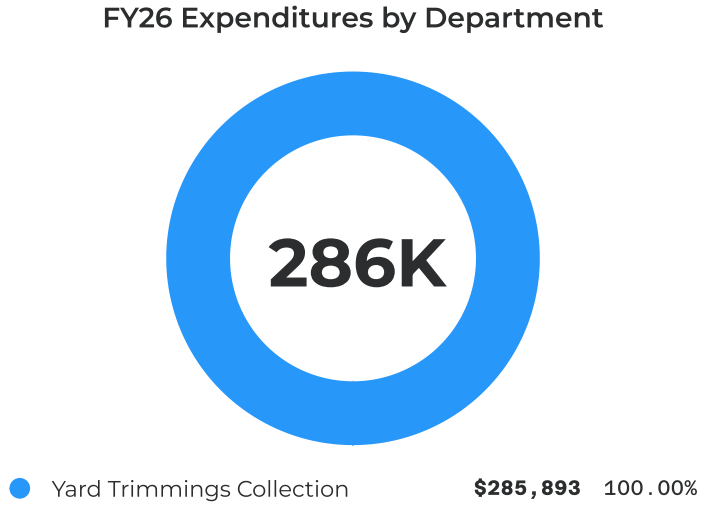
Solid Waste Yard Trimmings

Department Director: Danny Smith



Expenditures by Department

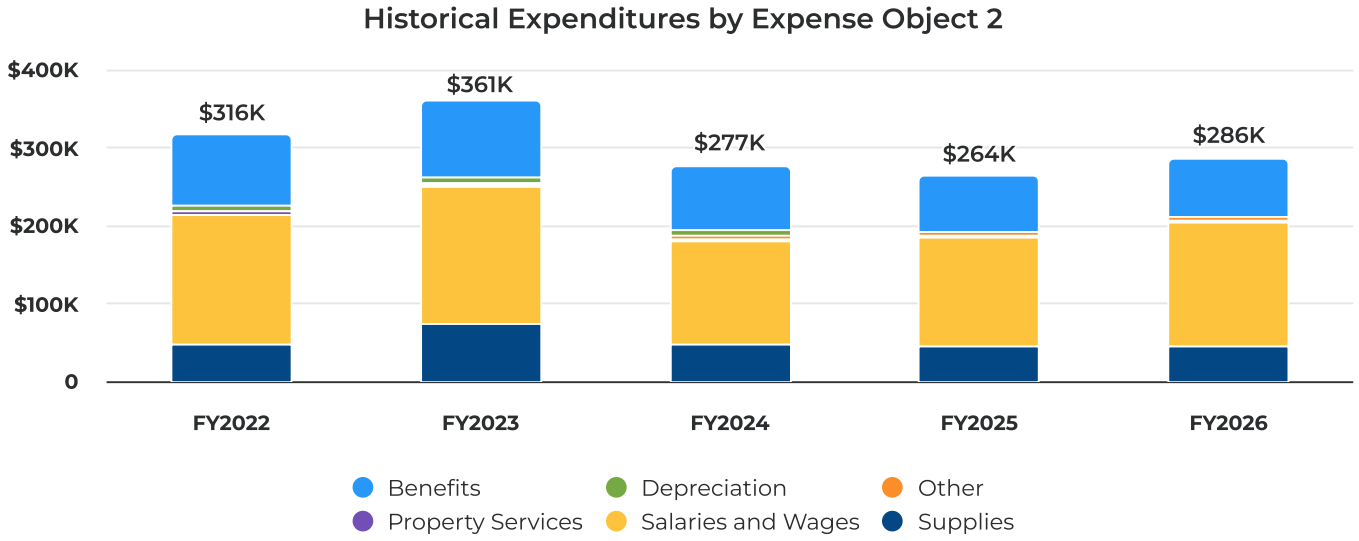


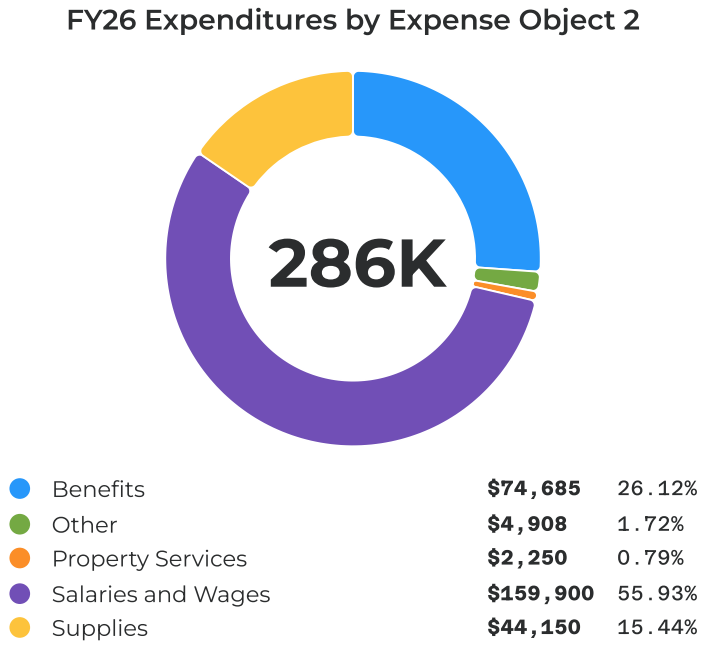


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Yard Trimmings Collection	$316,085	$361,158	$276,615	$263,583	$285,893	$22,310
Total Expenditures	**$316,085**	**$361,158**	**$276,615**	**$263,583**	**$285,893**	**$22,310**

Expenditures by Expense Object 2

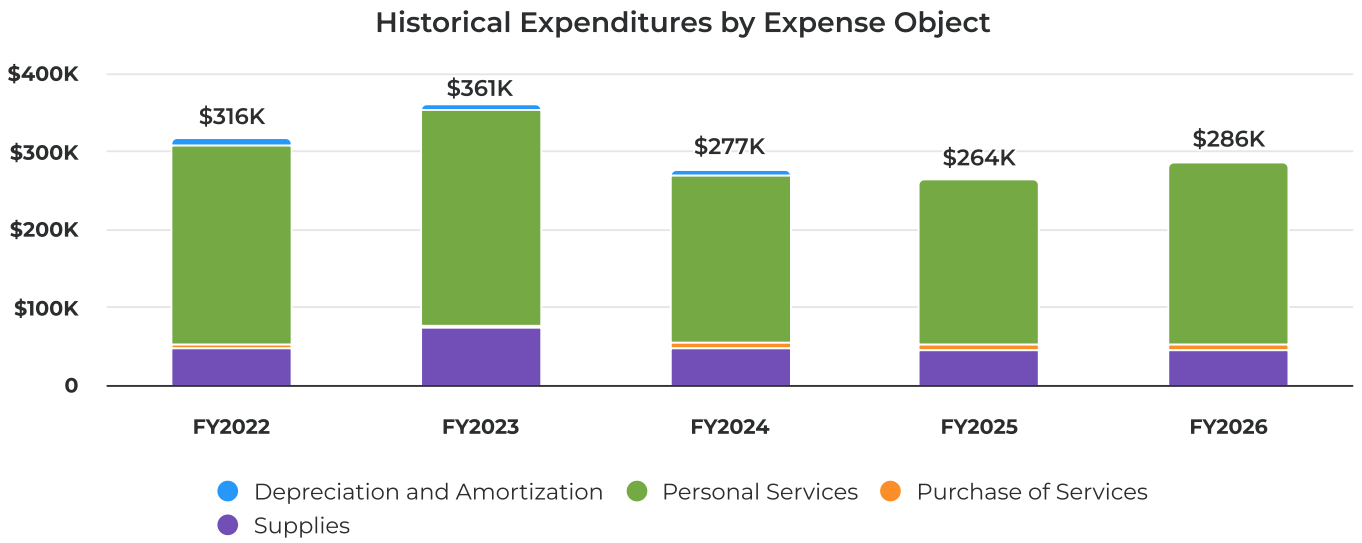


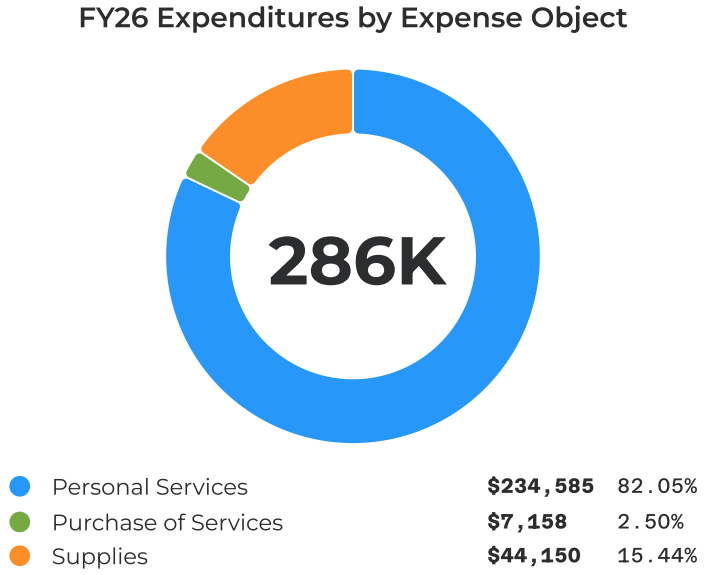


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$166,621	$177,766	$133,365	$139,175	$159,900	$20,725
Benefits	$89,935	$98,836	$81,642	$73,100	$74,685	$1,585
Property Services	$3,119	$581	$2,089	$2,250	$2,250	-
Other	$664	$3,206	$4,269	$4,908	$4,908	-
Supplies	$47,277	$72,301	$46,782	$44,150	$44,150	-
Depreciation	$8,468	$8,468	$8,468	-	-	-
Total Expenditures	**$316,085**	**$361,158**	**$276,615**	**$263,583**	**$285,893**	**$22,310**

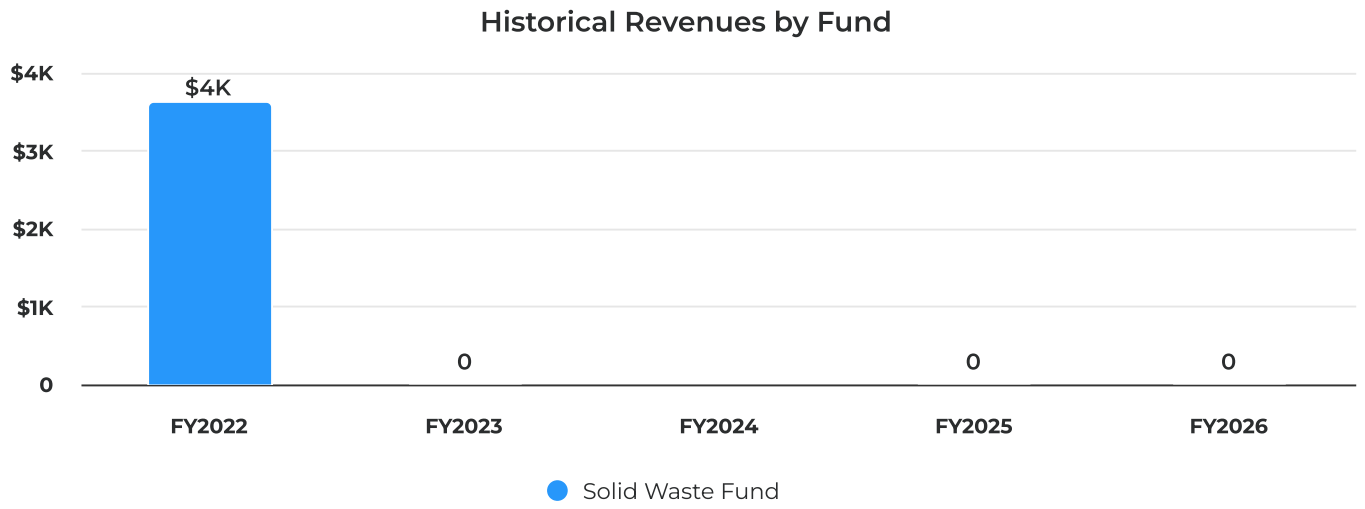
Expenditures by Expense Object



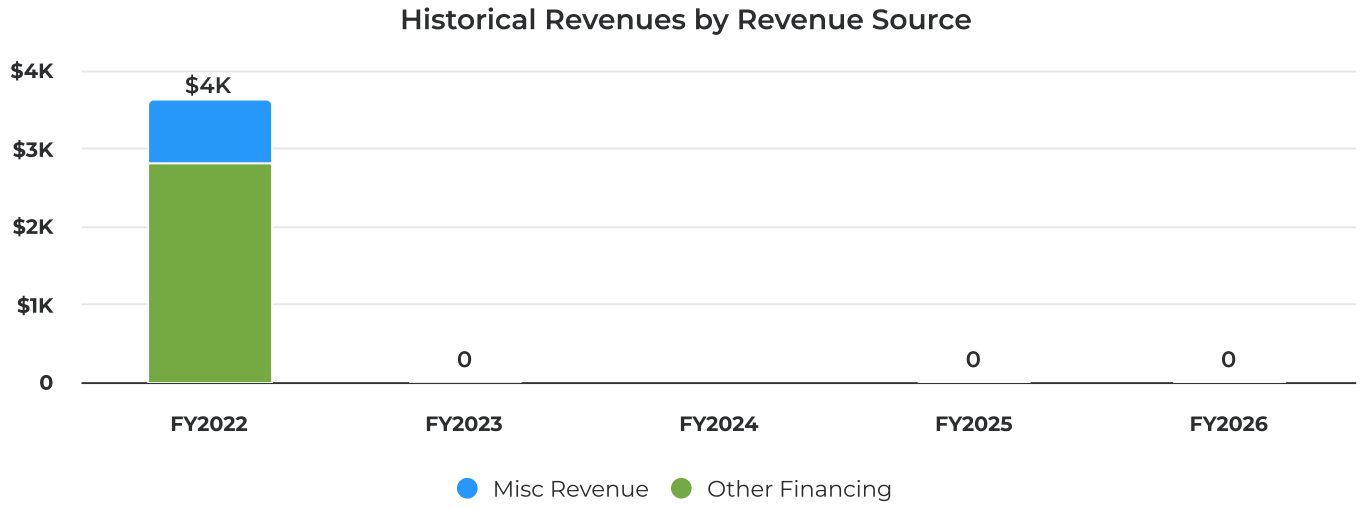


Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$256,557	$276,602	$215,007	$212,275	$234,585	$22,310
REGULAR SALARIES	$157,024	$162,046	$129,969	$131,175	$151,900	$20,725
OVERTIME SALARIES	$9,597	$15,721	$3,395	$8,000	$8,000	-
GROUP INS	$51,210	$55,177	$48,762	$39,000	$39,000	-
SOCIAL SECURITY	$9,383	$10,282	$7,884	$8,133	$9,420	$1,287
MEDICARE	$2,194	$2,405	$1,720	$1,902	$2,200	$298
GMEBS-RETIREMENT CONTRIBUTION	$26,582	$30,320	$22,579	$21,735	$21,735	-
WORKERS COMP INSURANCE	$34	$26	-	$1,500	$1,500	-
MEDICAL EXAMS	$29	$111	$146	$250	$250	-
EMPLOYEE ASSISTANCE PROGRAM	$79	$82	$82	$100	$100	-
WALTON ATHLETIC MEMBERSHIP	$424	$434	$471	$480	$480	-
Purchase of Services	$3,784	$3,788	$6,358	$7,158	$7,158	-
EQUIPMENT REP & MAINT-OUTSIDE	$2,857	-	$1,577	$2,000	$2,000	-
MAINTENANCE CONTRACTS	$263	$581	$512	$250	$250	-
GENERAL LIABILITY INSURANCE	$251	$2,456	$4,269	$4,258	$4,258	-
GA DEPT REV FEES	$350	$350	-	$150	$150	-
TRAINING & EDUCATION	$63	$400	-	$500	$500	-
Supplies	$47,277	$72,301	$46,782	$44,150	$44,150	-
AUTO PARTS	$29	-	-	-	-	-
DAMAGE CLAIMS	$2,987	$395	-	$500	$500	-
EXPENDABLE FLUIDS	$2,645	$1,707	$1,672	$1,750	$1,750	-
SAFETY/MEDICAL SUPPLIES	$1,641	$3,607	$1,985	$1,500	$1,500	-
TIRES	$4,094	$1,336	$1,484	$3,600	$3,600	-
UNIFORM EXPENSE	-	$388	$56	$500	$500	-
JANITORIAL SUPPLIES	-	-	$44	-	-	-
EQUIPMENT PARTS	$6,890	$36,823	$19,932	$15,000	$15,000	-
AUTO & TRUCK FUEL	$24,293	$23,740	$17,513	$17,000	$17,000	-
HAND TOOLS	$80	$148	-	$100	$100	-
UNIFORM RENTAL	$4,619	$4,157	$4,095	$4,200	$4,200	-
Depreciation and Amortization	$8,468	$8,468	$8,468	-	-	-
DEPRECIATION EXPENSE	$8,468	$8,468	$8,468	-	-	-
Total Expenditures	**$316,085**	**$361,158**	**$276,615**	**$263,583**	**$285,893**	**$22,310**



Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Misc Revenue	$801	-	-	-	-	-
Other Financing	$2,817	-	-	-	-	-
Total Revenues	**$3,619**	**-**	**-**	**-**	**-**	**-**

Stormwater

Department Director: Jeremiah Still



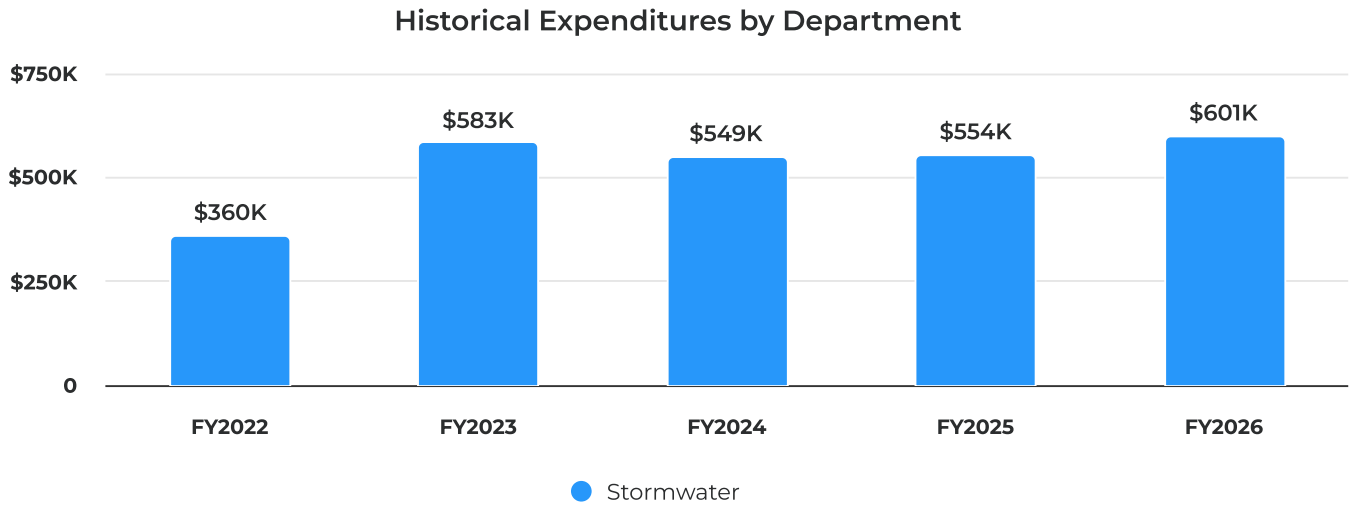
To continue an effective growth and development plan that continues to expand the overall system and rehabilitation of the existing infrastructure. This will focus on curbing, gutters, inlets, pipe locations and conditions, ponds, and all other related assets.

Ongoing Objectives:

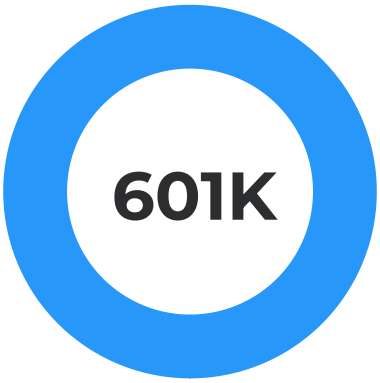
- Development of a more effectively managed and maintained system through work order tracking, system inspections, and employee training.
- Determination of areas of system expansion for greater benefit to the overall developmental growth of the city.
- Continue to focus on safety, functionality, and improvements to existing infrastructure.
- Provide greater public education on the components, functionality, maintenance, and plans for the entire system.
- Become as self sufficient as possible within the Storm Water department in regards to testing, sampling, and reporting
- Perform annual inspections of the storm water infrastructure and act accordingly with needed repairs
- Improve/upgrade the storm water infrastructure as outdated systems are found to be failing
- Continue to develop and work within the Master Plan for Stormwater

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Debris cleaned from ditches	2,500 feet	2,500 feet	2,500 feet
Debris collected from storm basins, in tons	3.5 tons	3.5 tons	4.0 tons

Expenditures by Department



FY26 Expenditures by Department



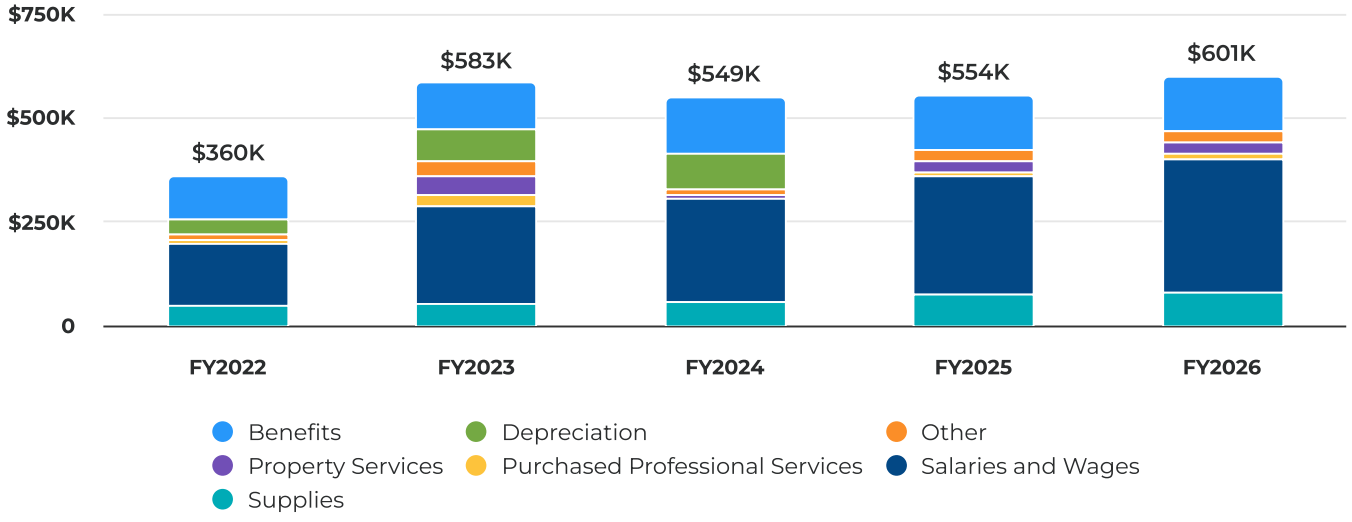
Stormwater **$600,790** 100.00%

Expenditures by Department

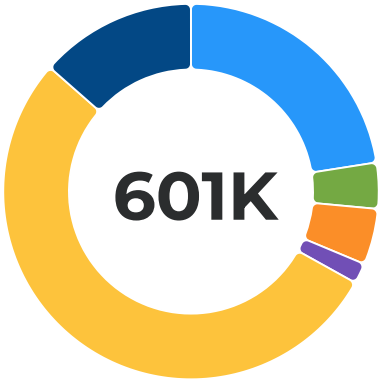
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Stormwater	$359,691	$583,456	$549,275	$553,793	$600,790	$46,997
Total Expenditures	**$359,691**	**$583,456**	**$549,275**	**$553,793**	**$600,790**	**$46,997**

Expenditures by Expense Object 2

Historical Expenditures by Expense Object 2



FY26 Expenditures by Expense Object 2

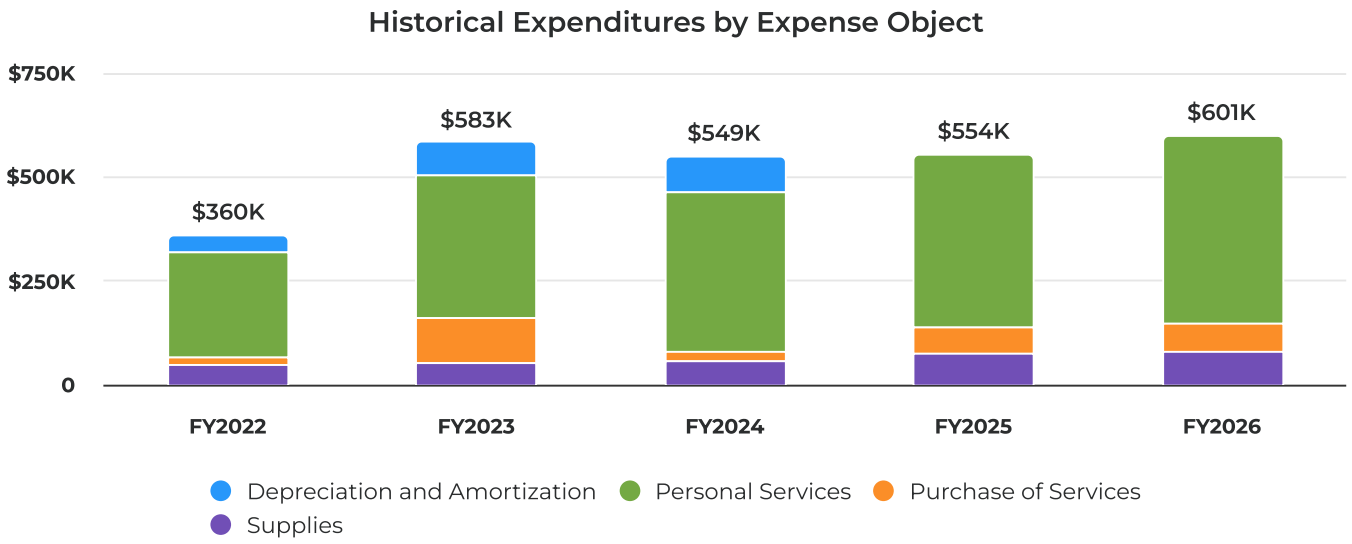


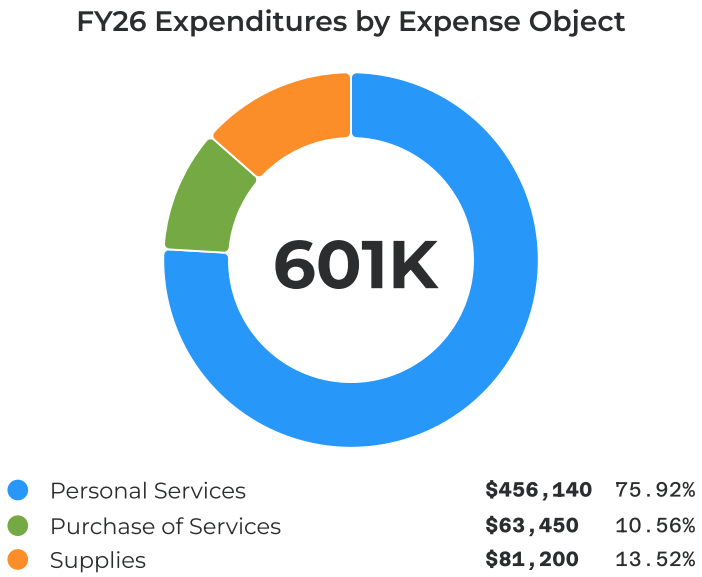
Benefits	**$135,240**	22.51%
Other	**$23,850**	3.97%
Property Services	**$29,000**	4.83%
Purchased Professional Services	**$10,600**	1.76%
Salaries and Wages	**$320,900**	53.41%
Supplies	**$81,200**	13.52%

Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$150,733	$234,494	$247,933	$282,644	$320,900	$38,256
Benefits	$102,310	$109,414	$137,451	$132,999	$135,240	$2,241
Purchased Professional Services	$7,345	$27,699	-	$10,600	$10,600	-
Property Services	$3,054	$44,014	$7,663	$29,000	$29,000	-
Other	$10,821	$35,217	$12,062	$23,850	$23,850	-
Supplies	$45,270	$53,578	$58,143	$74,700	$81,200	$6,500
Depreciation	$40,157	$79,039	$86,022	-	-	-
Total Expenditures	**$359,691**	**$583,456**	**$549,275**	**$553,793**	**$600,790**	**$46,997**

Expenditures by Expense Object



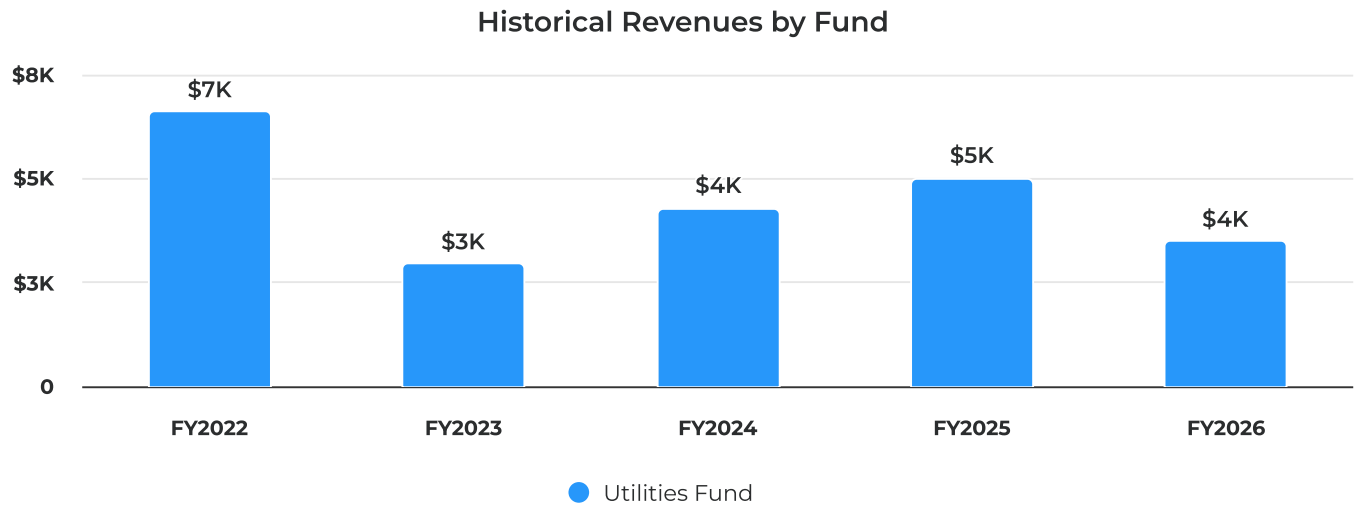


Expenditures by Expense Object

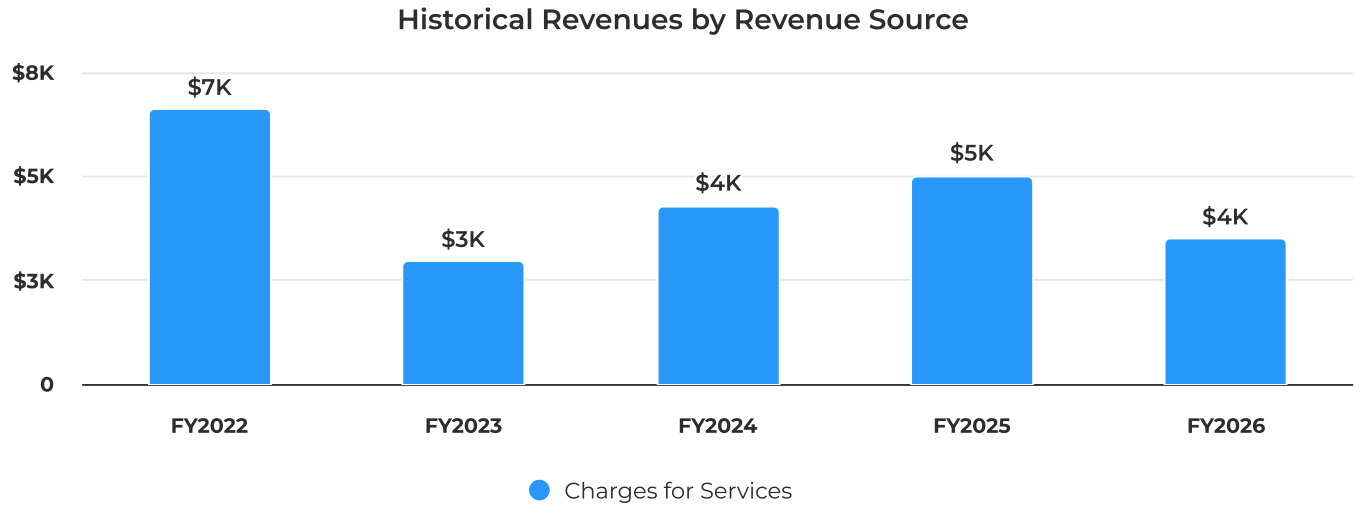
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$253,043	$343,908	$385,384	$415,643	$456,140	$40,497
REGULAR SALARIES	$146,483	$227,664	$217,393	$261,644	$280,900	$19,256
OVERTIME SALARIES	$4,933	$6,830	$30,541	$21,000	$40,000	$19,000
REIMB SALARIES - SW	-$683	-	-	-	-	-
GROUP INS	$64,076	$61,578	$82,653	$71,500	$71,500	-
SOCIAL SECURITY	$8,965	$13,570	$13,376	$15,602	$17,420	$1,818
MEDICARE	$2,097	$3,174	$2,964	$3,650	$4,070	$420
GMEBS-RETIREMENT CONTRIBUTION	$26,582	$30,320	$37,631	$39,847	$39,850	$3

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
WORKERS COMP INSURANCE	-	-	-	$1,500	$1,500	-
MEDICAL EXAMS	$87	$218	$157	$200	$200	-
EMPLOYEE ASSISTANCE PROGRAM	$79	$103	$137	$100	$100	-
WALTON ATHLETIC MEMBERSHIP	$424	$451	$533	$600	$600	-
Purchase of Services	$21,220	$106,930	$19,726	$63,450	$63,450	-
PROFESSIONAL SERVICES	$7,345	$3,335	-	$8,000	$8,000	-
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$100	$100	-
CONSULTING - TECHNICAL	-	$24,364	-	$2,500	$2,500	-
EQUIPMENT REP & MAINT-OUTSIDE	-	$600	$3,298	-	-	-
VEHICLE REP & MAINT-OUTSID	$136	$952	$613	$2,000	$2,000	-
R & M SYSTEM - OUTSIDE	$1,442	$12,051	$2,900	$10,000	$10,000	-
MAINTENANCE CONTRACTS	$1,354	$1,627	$575	$2,000	$2,000	-
EQUIPMENT RENTS / LEASES	-	-	-	$5,000	$5,000	-
EQUIPMENT RENTAL	$122	$28,784	$277	$10,000	$10,000	-
COMMUNICATIONS	$1,880	$3,014	$2,092	$3,000	$3,000	-
ADVERTISING	-	-	-	$1,000	$1,000	-
MARKETING EXPENSES	-	-	-	$2,500	$2,500	-
TRAVEL EXPENSE	-	$563	$40	$1,750	$1,750	-
DUES/FEES	-	-	-	$100	$100	-
VEHICLE TAG & TITLE FEE	$21	$31	$71	-	-	-
TRAINING & EDUCATION	$790	$3,336	$1,076	$5,000	$5,000	-
EMPLOYEE LICENSE	-	-	-	$500	$500	-
CONTRACT LABOR	$8,131	$28,273	$8,783	$10,000	$10,000	-
Supplies	$45,270	$53,578	$58,143	$74,700	$81,200	$6,500
OFFICE SUPPLIES & EXPENSES	$2,477	$1,188	$787	$4,000	$4,000	-
AUTO PARTS	$2,193	$3,224	$3,627	$5,000	$5,000	-
CHEMICALS/PESTICIDES	-	-	$159	-	-	-
DAMAGE CLAIMS	-	$7,389	-	-	-	-
EXPENDABLE FLUIDS	-	$501	$688	$500	$1,000	$500
SAFETY/MEDICAL SUPPLIES	$2,818	$1,623	$2,082	$4,000	$4,000	-
TIRES	-	-	-	$1,500	$1,500	-
UNIFORM EXPENSE	$1,090	$2,525	$2,366	$3,700	$3,700	-
COMPUTER EQUIP NON-CAPITAL	-	$250	-	-	-	-
EQUIPMENT PARTS	$5,009	$8,027	$9,065	$5,000	$8,000	$3,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
VEHICLE R & M - INSIDE	-	-	-	$500	$500	-
SYSTEM R & M - INSIDE	$6,429	$14,773	$5,807	$12,000	$12,000	-
AUTO & TRUCK FUEL	$13,176	$9,437	$10,798	$9,000	$12,000	$3,000
FOOD	$160	-	-	$500	$500	-
SMALL TOOLS & MINOR EQUIPMENT	$5,242	$1,772	$7,006	$15,000	$15,000	-
SMALL OPERATING SUPPLIES	$3,881	$2,667	$14,247	$10,000	$10,000	-
UNIFORM RENTAL	$2,796	$204	$1,512	$4,000	$4,000	-
Depreciation and Amortization	$40,157	$79,039	$86,022	-	-	-
DEPRECIATION EXPENSE	$40,157	$79,039	$86,022	-	-	-
Total Expenditures	**$359,691**	**$583,456**	**$549,275**	**$553,793**	**$600,790**	**$46,997**



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services **$3,500** 100.00%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$6,608	$2,950	$4,277	$5,000	$3,500	-$1,500
Total Revenues	**$6,608**	**$2,950**	**$4,277**	**$5,000**	**$3,500**	**-$1,500**

Streets & Transportation

Department Director: Jeremiah Still



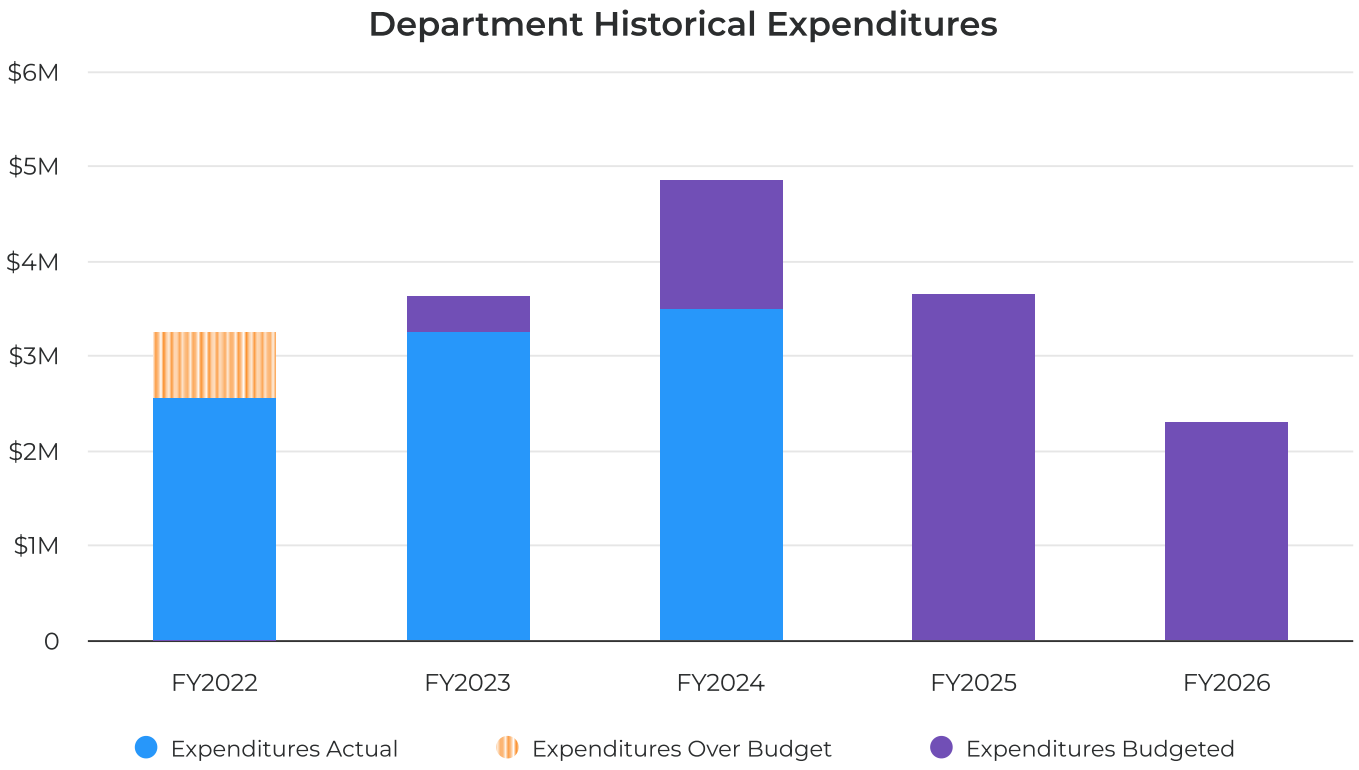
The Streets & Transportation Department maintains the city's streets, sidewalks, storm water infrastructure, traffic controls and signage, and right of ways. The department also operates an efficient fleet service center that services the entire fleet of the city. To provide the essential services to 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. To improve daily operations by encouraging continuous development in our customer service, infrastructure, and employee involvement.

Ongoing Objectives:

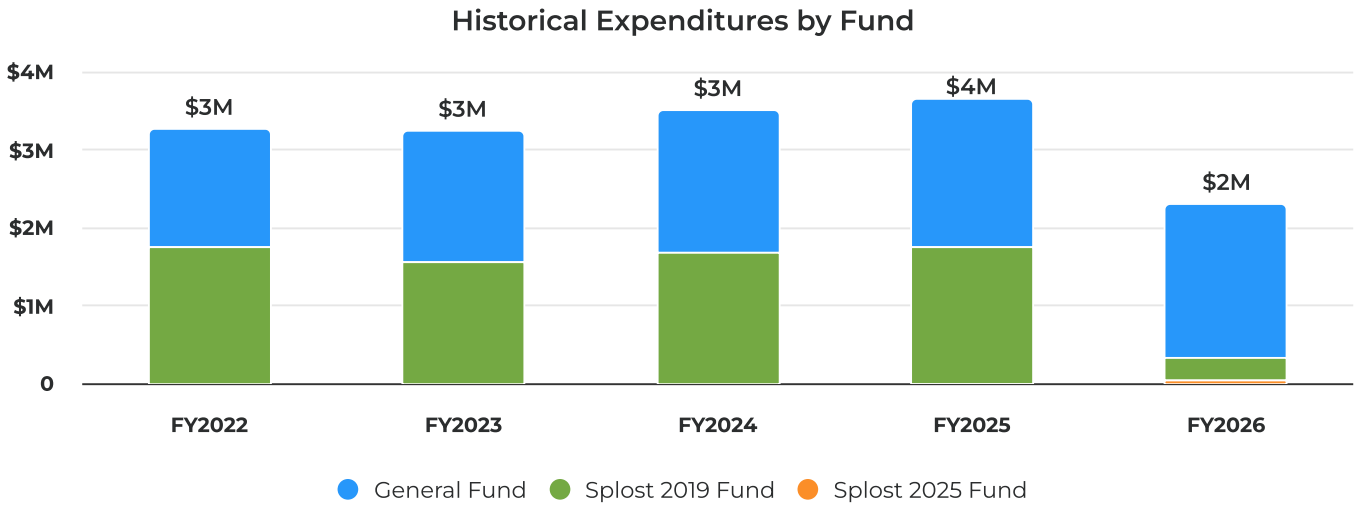
- Provide professional, effective, and timely services to all of our residents and businesses
- Provide essential services while striving to become more efficient on a daily basis
- Safe work practices and strive for a zero-loss accident rate by following safety guidelines along with implementing new safety training methods.
- 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 walkability within the City by repairing existing sidewalks according to ADA standards as well as building new sidewalks throughout the city to the same standards
- Maintain the Right of Way throughout the city by means of mowing, brush cutting, litter removal, and eliminating sight distance issues
- Maintain mandated levels of reflectivity on all signage throughout the City
- Provide the proper services to assure a safe and well operating fleet throughout the City

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Miles of street resurfacing	1.25 miles	1.25 miles	2 miles
Improve walkable streets with improved and new sidewalks	2,000 feet	2,000 feet	2,000 feet

Expenditure Summary



Expenditures by Fund



FY26 Expenditures by Fund



General Fund	**$1,962,295**	85.57%
Splost 2019 Fund	**$300,500**	13.10%
Splost 2025 Fund	**$30,500**	1.33%

Expenditures by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$1,503,730	$1,683,954	$1,818,521	$1,898,867	$1,962,295	$63,428
Splost 2019 Fund	$1,751,900	$1,554,872	$1,676,457	$1,746,952	$300,500	-$1,446,452
Splost 2025 Fund	-	-	-	-	$30,500	$30,500
Total Expenditures	**$3,255,630**	**$3,238,826**	**$3,494,979**	**$3,645,819**	**$2,293,295**	**-$1,352,524**

Expenditures by Department

FY26 Expenditures by Department

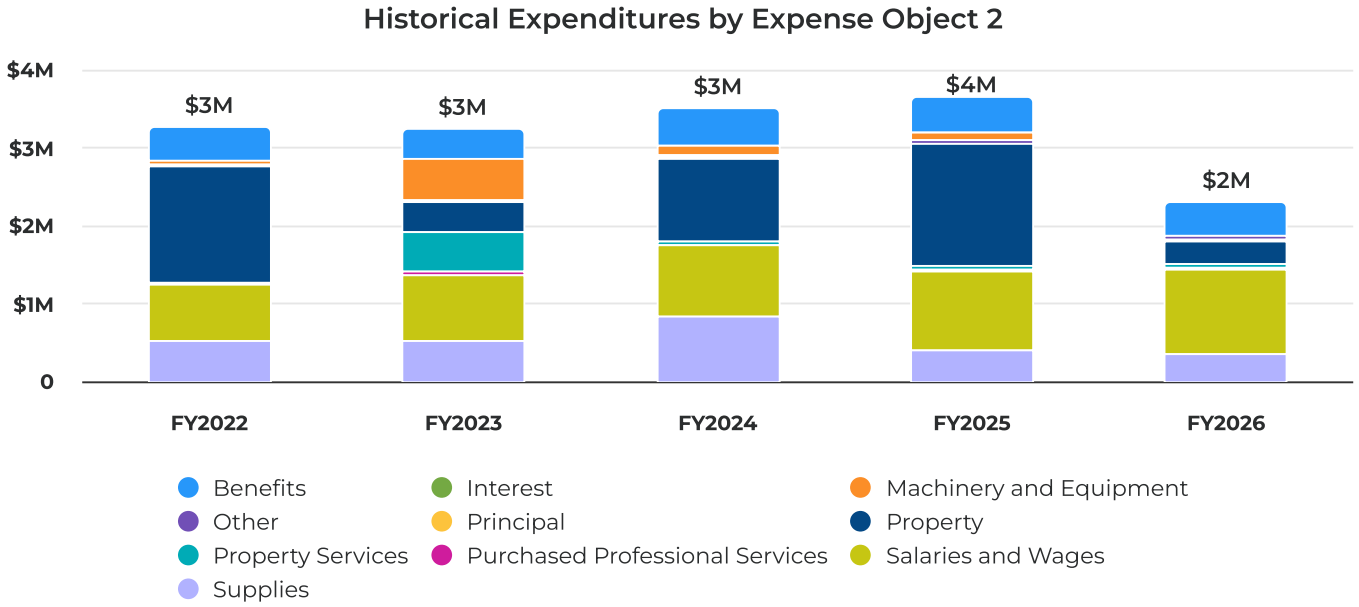


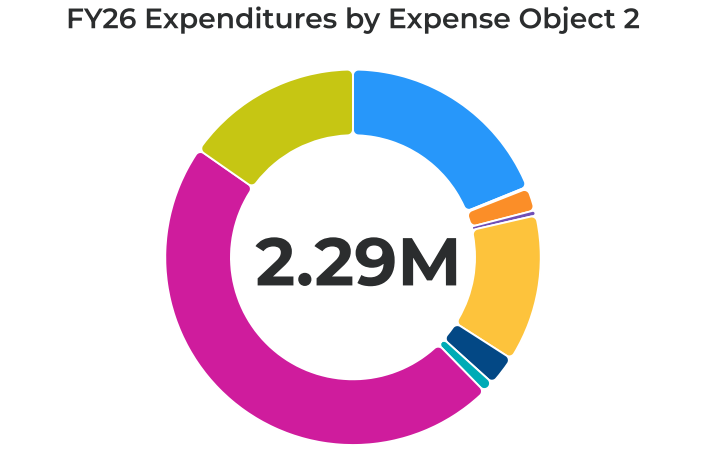
Streets & Transportation	**$2,293,295**	100.00%

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Streets & Transportation	$3,255,630	$3,238,826	$3,494,979	$3,645,819	$2,293,295	-$1,352,524
Total Expenditures	**$3,255,630**	**$3,238,826**	**$3,494,979**	**$3,645,819**	**$2,293,295**	**-$1,352,524**

Expenditures by Expense Object 2



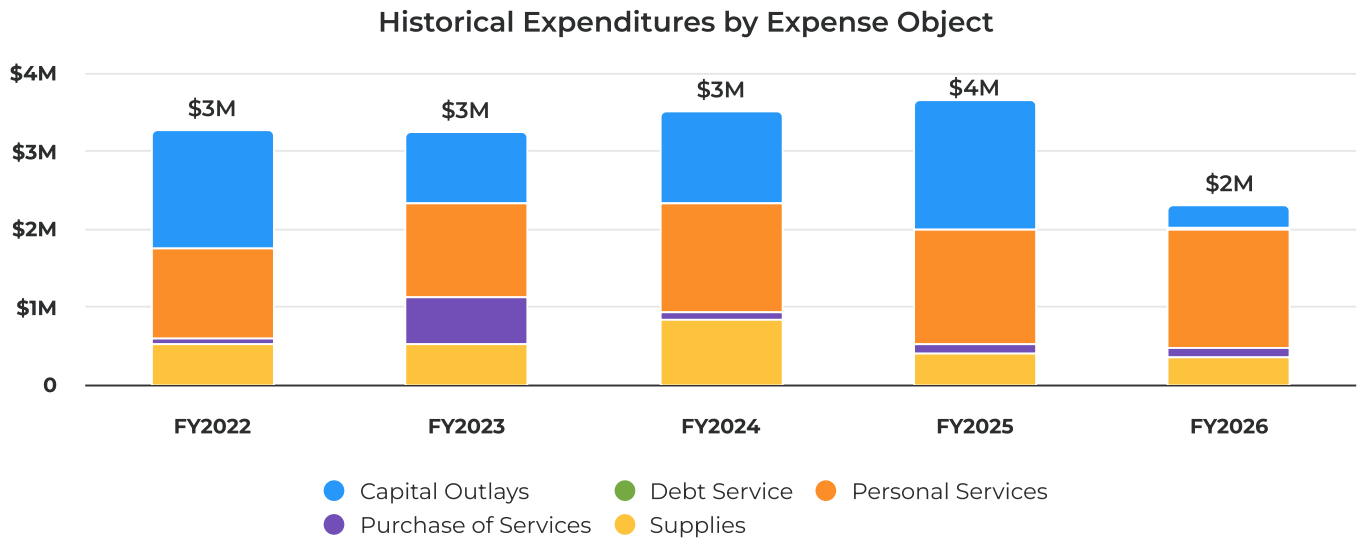


Benefits	**$432,840**	18.87%
Interest	**$3,216**	0.14%
Other	**$44,986**	1.96%
Principal	**$10,188**	0.44%
Property	**$290,000**	12.65%
Property Services	**$60,000**	2.62%
Purchased Professional Services	**$22,500**	0.98%
Salaries and Wages	**$1,078,565**	47.03%
Supplies	**$351,000**	15.31%

Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$726,269	$838,652	$905,690	$998,522	$1,078,565	$80,043
Benefits	$435,171	$373,996	$472,615	$449,455	$432,840	-$16,615
Purchased Professional Services	$2,610	$55,287	$8,185	$22,500	$22,500	-
Property Services	$39,005	$503,593	$54,554	$60,000	$60,000	-
Other	$37,385	$35,488	$41,480	$44,486	$44,986	$500
Supplies	$508,748	$518,294	$833,385	$401,000	$351,000	-$50,000
Property	$1,478,852	$374,208	$1,056,795	$1,562,000	$290,000	-$1,272,000
Machinery and Equipment	$27,590	$534,556	$107,919	$94,452	-	-$94,452
Principal	-	$3,859	$11,139	$10,188	$10,188	-
Interest	-	$894	$3,216	$3,216	$3,216	-
Total Expenditures	**$3,255,630**	**$3,238,826**	**$3,494,979**	**$3,645,819**	**$2,293,295**	**-$1,352,524**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Capital Outlays	**$290,000**	12.65%
Debt Service	**$13,404**	0.58%
Personal Services	**$1,511,405**	65.91%
Purchase of Services	**$127,486**	5.56%
Supplies	**$351,000**	15.31%

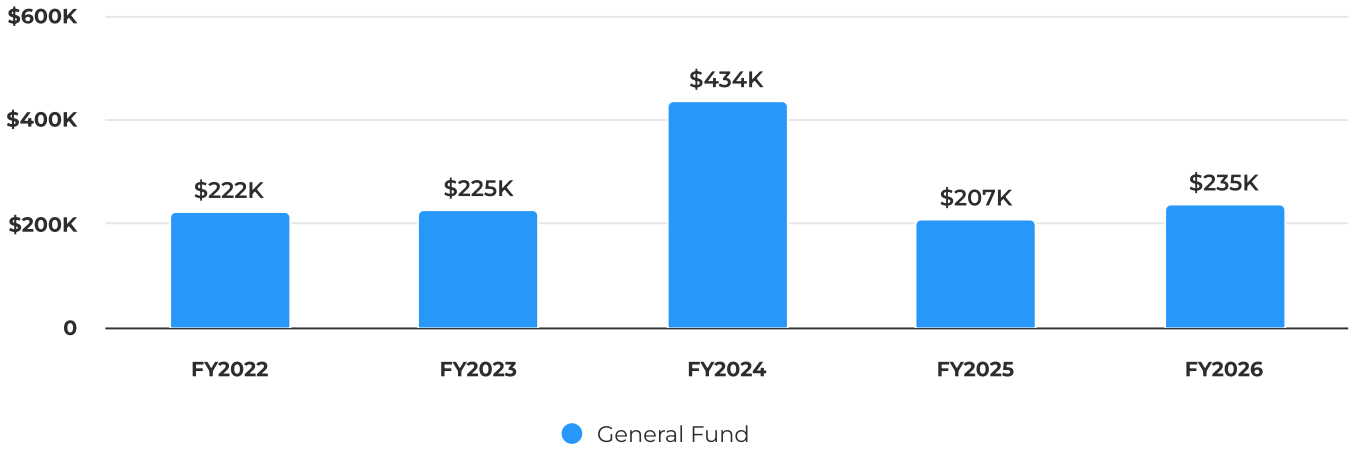
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$1,161,440	$1,212,648	$1,378,305	$1,447,977	$1,511,405	$63,428
REGULAR SALARIES	$669,535	$766,918	$795,932	$923,522	$968,565	$45,043
PART - TIME/TEMPORARY SALARIES	$1,057	-$1,229	-	-	-	-
OVERTIME SALARIES	$64,180	$74,323	$109,758	$75,000	$110,000	$35,000
REIMB SALARIES - SW	-$8,503	-$1,359	-	-	-	-
GROUP INS	$263,276	$196,269	$258,260	$240,500	$227,500	-$13,000
SOCIAL SECURITY	$42,466	$49,738	$53,779	$56,639	$59,500	$2,861
MEDICARE	$9,932	$11,632	$12,578	$13,246	$14,000	$754
GMEBS-RETIREMENT CONTRIBUTION	$112,975	$113,701	$142,999	$134,030	$126,800	-$7,230
WORKERS COMP INSURANCE	$4,029	-	$1,792	$1,500	$1,500	-
MEDICAL EXAMS	$356	$642	$662	$1,000	$1,000	-
EMPLOYEE ASSISTANCE PROGRAM	$335	$370	$519	$500	$500	-
WALTON ATHLETIC MEMBERSHIP	$1,803	$1,645	$2,026	$2,040	$2,040	-
Purchase of Services	$79,000	$594,368	$104,220	$126,986	$127,486	$500
PROFESSIONAL FEES	-	$17,573	$380	$20,000	$20,000	-
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$500	$500	-
CONSULTING - TECHNICAL	-	-	$510	$2,000	$2,000	-
CUSTODIAL SVCS	$6,679	$6,925	$6,014	$6,000	$6,000	-
LAWN CARE & MAINTENANCE	$336	$408	$105	$3,000	$3,000	-

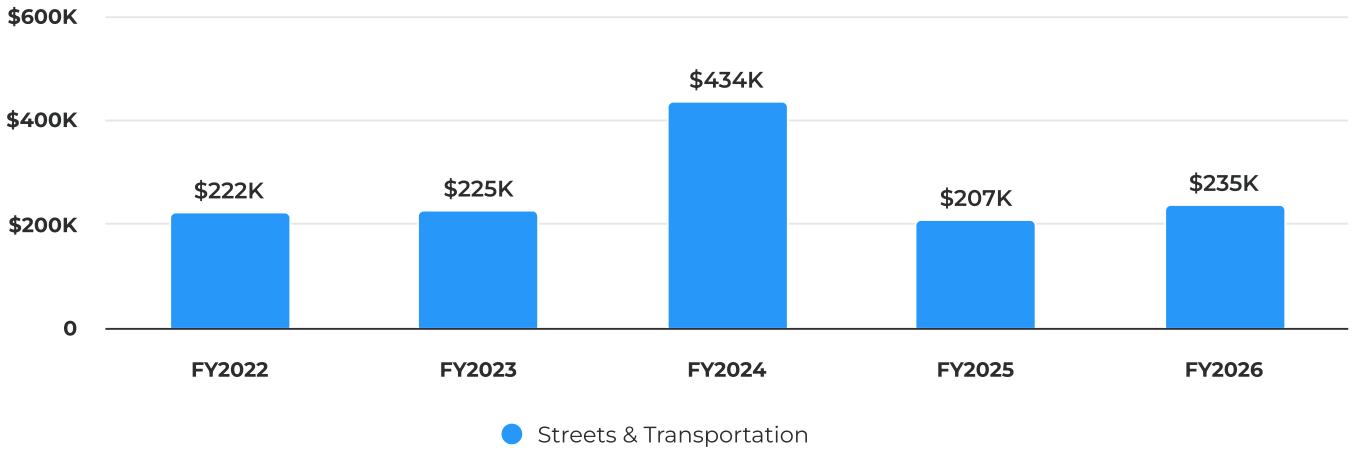
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
PEST CONTROL	$1,446	$252	$159	$1,500	$1,500	-
EQUIPMENT REP & MAINT-OUTSIDE	$10,951	$7,208	$4,676	$7,500	$7,500	-
VEHICLE REP & MAINT-OUTSID	$816	$13,220	$2,412	$7,500	$7,500	-
R & M SYSTEM - OUTSIDE	$164	$3,650	$539	$3,000	$3,000	-
MAINTENANCE CONTRACTS	$6,793	$8,436	$9,754	$7,500	$7,500	-
STREET R & M - OUTSIDE	-	$6,375	$899	$4,000	$4,000	-
TRAFFIC LIGHTS	$6,300	$907	$1,744	$5,000	$5,000	-
EQUIPMENT RENTAL	$3,963	$45,029	$1,245	$15,000	$15,000	-
GENERAL LIABILITY INSURANCE	$22,741	$20,322	$29,143	$26,286	$26,286	-
COMMUNICATIONS	$4,507	$5,047	$5,124	$5,000	$5,000	-
POSTAGE	$269	$200	$203	$200	$200	-
ADVERTISING	-	$468	$75	$500	$500	-
PRINTING	-	-	-	$500	$500	-
TRAVEL EXPENSE	-	$180	-	-	-	-
DUES/FEES	$4,570	$2,085	$3,520	$3,500	$3,500	-
VEHICLE TAG & TITLE FEE	$21	$161	-	-	-	-
GA DEPT REV FEES	$1,050	$1,100	-	-	-	-
TRAINING & EDUCATION	$3,389	$5,146	$2,635	$8,000	$8,000	-
CONTRACT LABOR	$90	-	-	-	-	-
PROFESSIONAL FEES	$2,610	$37,714	$7,295	-	-	-
STREET R & M - OUTSIDE	$1,558	$108,473	-	-	-	-
SIDEWALK R & M - OUTSIDE	-	$302,711	$27,007	-	-	-
DUES/FEES	$747	$780	$780	$500	$500	-
DUES/FEES	-	-	-	-	$500	-
Supplies	$508,748	$518,294	$833,385	$401,000	$351,000	-$50,000
OFFICE SUPPLIES & EXPENSES	$8,735	$2,739	$6,544	$4,500	$4,500	-
AUTO PARTS	$10,201	$10,656	$12,887	$12,000	$12,000	-
CHEMICALS/PESTICIDES	$307	$565	$1,239	$4,500	$4,500	-
CONSTRUCTION MATERIALS	$17,950	$26,345	$39,348	$30,000	$30,000	-
DAMAGE CLAIMS	-	$189	$1,822	$1,000	$1,000	-
EXPENDABLE FLUIDS	$9,632	$10,857	$6,741	$8,000	$8,000	-
SAFETY/MEDICAL SUPPLIES	$6,768	$6,390	$7,972	$8,000	$8,000	-
SIGNAGE & MATERIALS	$22,369	$36,085	$46,437	$30,000	$30,000	-
STREET SUPPLIES	$8,847	$5,957	$10,682	$10,000	$10,000	-
TIRES	$12,481	$12,949	$8,495	$10,000	$10,000	-
UNIFORM EXPENSE	$4,402	$4,840	$4,575	$4,000	$4,000	-
JANITORIAL SUPPLIES	$14,670	$14,485	$14,445	$15,000	$15,000	-
COMPUTER EQUIP NON-CAPITAL	$179	$5,416	$1,722	$6,000	$6,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EQUIPMENT PARTS	$25,759	$28,696	$60,634	$30,000	$30,000	-
R & M BUILDINGS - INSIDE	$778	$1,338	$842	$1,500	$1,500	-
R/W REPAIRS & MAINT INSIDE	$1,500	$1,562	$6,350	$10,000	$10,000	-
STREET R & M - INSIDE	$233	$2,620	$8,384	$40,000	$40,000	-
STREET LIGHTS	$25,104	$25,928	$26,287	$20,000	$20,000	-
AUTO & TRUCK FUEL	$54,423	$54,753	$50,648	$45,000	$45,000	-
FOOD	$812	$760	$2,263	$500	$500	-
SMALL TOOLS & MINOR EQUIPMENT	$3,168	$4,584	$7,339	$10,000	$10,000	-
HAND TOOLS	$5,001	$7,633	$9,613	$7,000	$7,000	-
UNIFORM RENTAL	$12,264	$2,369	$3,153	$4,000	$4,000	-
EMERGENCY PREP SUPPLIES	-	-	$286	-	-	-
STREET R & M - INSIDE	$263,165	$250,578	$494,677	$90,000	$40,000	-$50,000
Capital Outlays	$1,506,442	$908,763	$1,164,714	$1,656,452	$290,000	-$1,366,452
CONSTRUCTION IN PROGRESS	$22	-	-	-	-	-
INFRASTRUCTURE	$10,000	-	-	-	-	-
VEHICLES	-	$7,928	-	-	-	-
LEASED CAPITAL VEHICLES	-	$46,219	-	-	-	-
EQUIPMENT	$12,600	-	$18,015	-	-	-
SITES (LAND)	$150,000	-	$508,023	-	-	-
CONSTRUCTION IN PROGRESS	$1,318,830	$374,208	$548,772	$1,562,000	$260,000	-$1,302,000
EQUIPMENT-STREETS	$14,990	$480,409	$89,903	$94,452	-	-$94,452
CONSTRUCTION IN PROGRESS	-	-	-	-	$30,000	$30,000
Debt Service	-	$4,753	$14,355	$13,404	$13,404	-
LEASE LIABILITY PRINCIPAL	-	$3,859	$11,139	$10,188	$10,188	-
LEASE LIABILITY INTEREST	-	$894	$3,216	$3,216	$3,216	-
Total Expenditures	**$3,255,630**	**$3,238,826**	**$3,494,979**	**$3,645,819**	**$2,293,295**	**-$1,352,524**

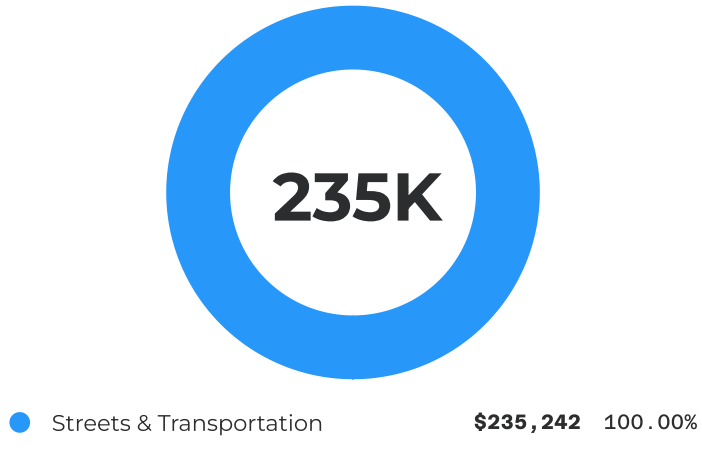
Historical Revenues by Fund



Historical Revenues by Department



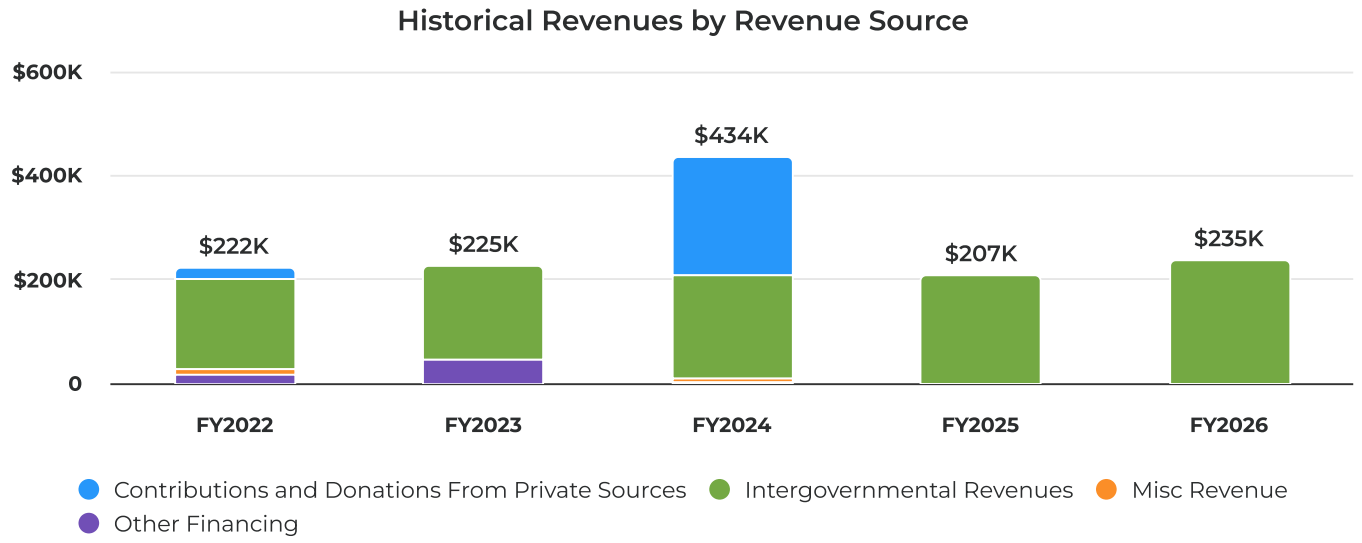
FY26 Revenues by Department

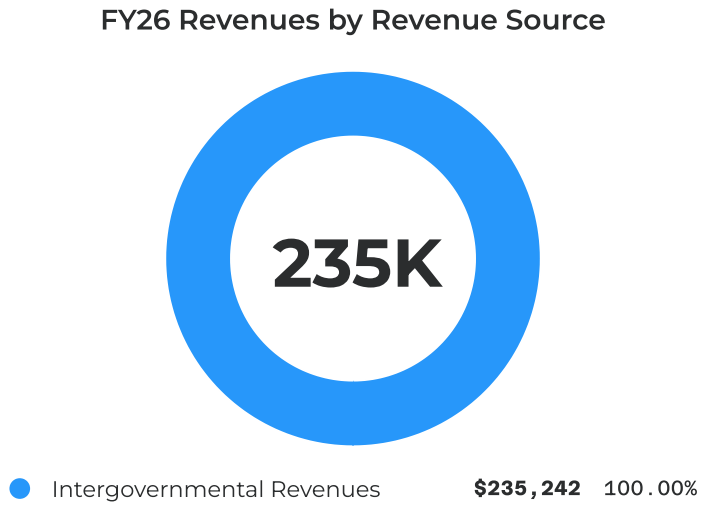


Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Streets & Transportation	$222,160	$225,145	$434,131	$206,713	$235,242	$28,529
Total Revenues	**$222,160**	**$225,145**	**$434,131**	**$206,713**	**$235,242**	**$28,529**

Revenues by Revenue Source





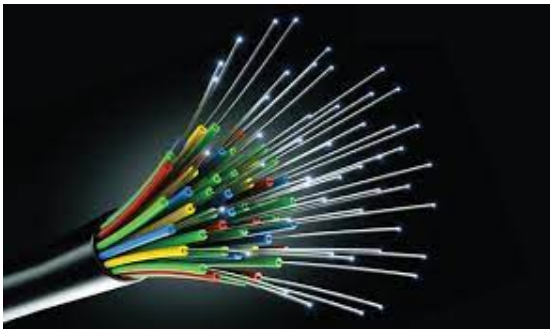
Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Intergovernmental Revenues	$175,474	$178,925	$200,899	$206,713	$235,242	$28,529

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Contributions and Donations From Private Sources	$20,520	-	$225,000	-	-	-
Misc Revenue	$10,934	-	$6,806	-	-	-
Other Financing	$15,232	$46,219	$1,426	-	-	-
Total Revenues	**$222,160**	**$225,145**	**$434,131**	**$206,713**	**$235,242**	**$28,529**

Telecom

Department Director: Mike McGuire



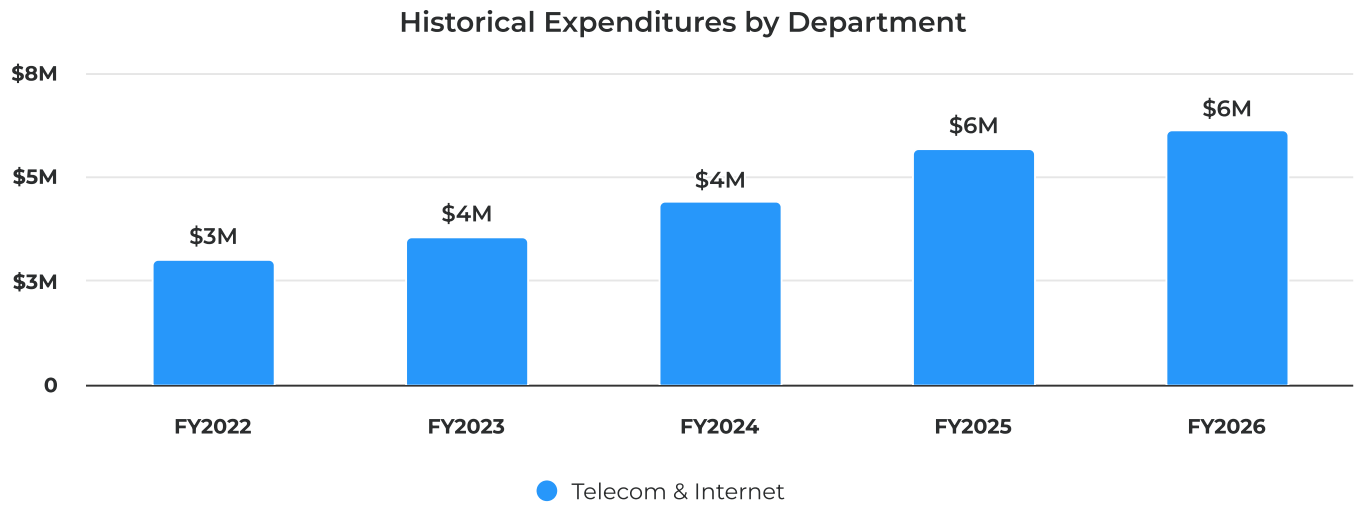
The Telecom department within the City of Monroe provides cable modem internet, fiber internet, streaming and telephone service to the citizens of Monroe and surrounding areas. The city currently serves approximately 4,300 fiber customers, 1,200 cable modem customers, 500 streaming customers and around 650 residential and commercial phone customers. The city is currently in a multi-year process of expanding its fiber service to all citizens in Monroe. The funding for this major project is from the 2020 Utility Revenue Bond. **The increase in revenues are from expansion of our fiber service and the implementation of our streaming service. We decommissioned our cable television service in August 2024 and transitioned personnel to the Telecom department, resulting in an increase in expenditures.**

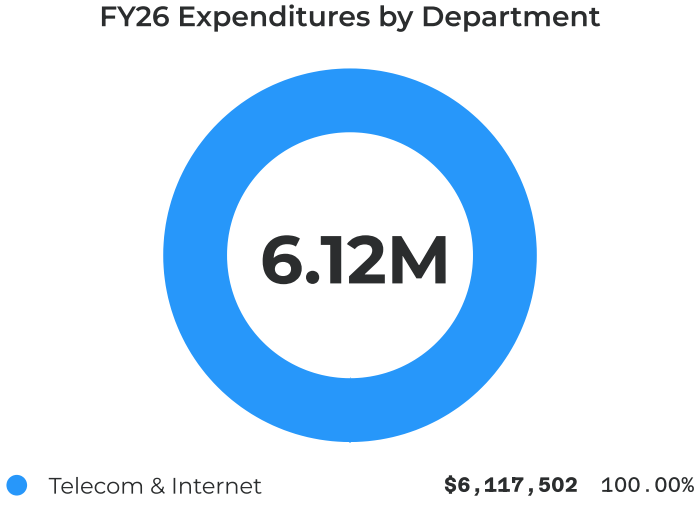
Ongoing Objectives:

- Expand fiber services throughout the City
- Expand fiber services in areas beyond the city where opportunities are present
- Work to convert existing cable modem customers over to fiber
- Maintain a high level of service at the lowest possible rate
- Decommission existing coax infrastructure where service is no longer available
- Rollout of the Generation 2 streaming platform to our customers

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Expand fiber service throughout the City	50%	80%	100%
Convert existing cable modem customers to fiber	50%	70%	100%
Decommission existing coax infrastructure	5%	35%	95%

Expenditures by Department

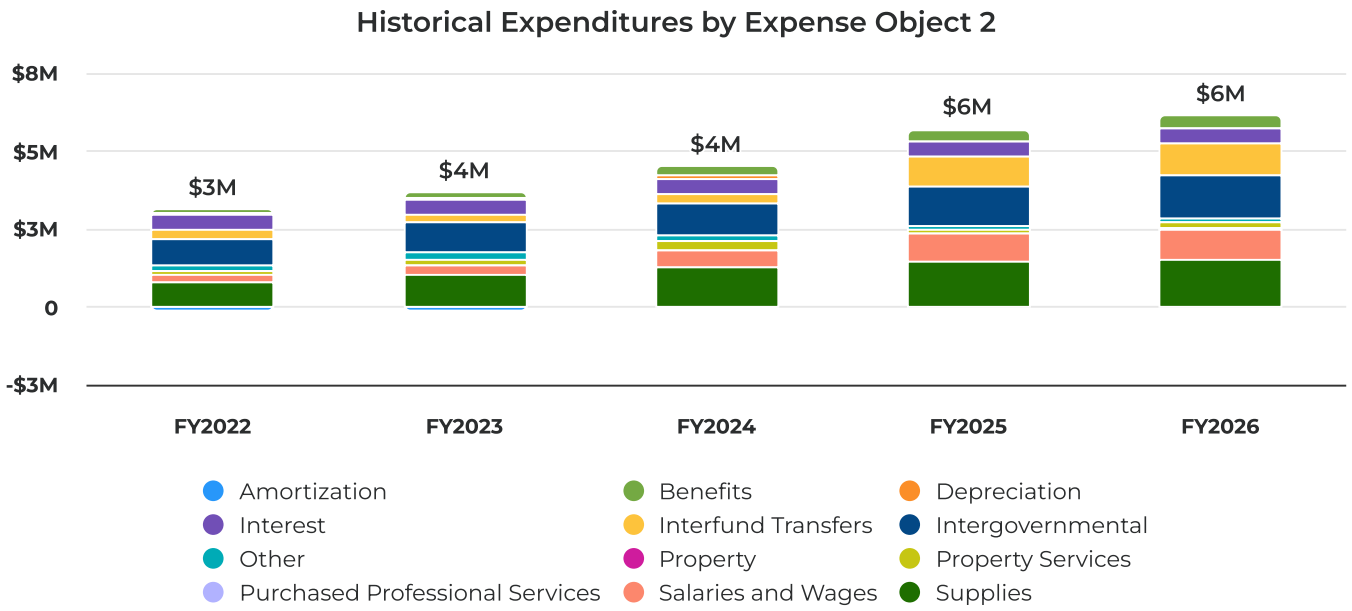


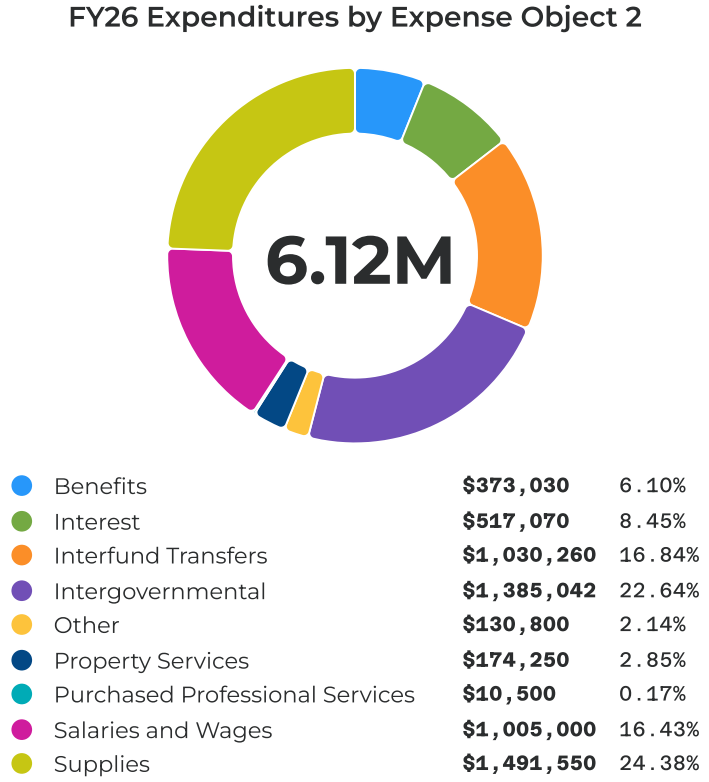


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Telecom & Internet	$3,017,264	$3,547,059	$4,403,679	$5,680,933	$6,117,502	$436,570
Total Expenditures	**$3,017,264**	**$3,547,059**	**$4,403,679**	**$5,680,933**	**$6,117,502**	**$436,570**

Expenditures by Expense Object 2



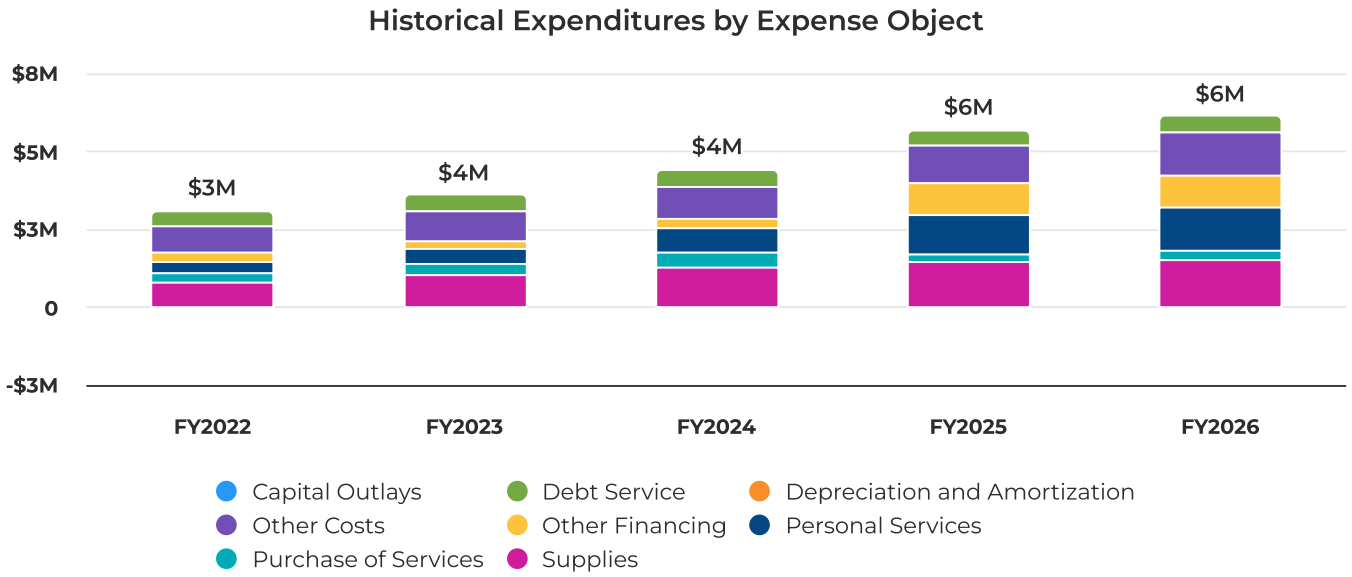


Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$253,652	$324,988	$520,704	$918,015	$1,005,000	$86,985
Benefits	$108,962	$131,472	$297,666	$356,215	$373,030	$16,815

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Purchased Professional Services	$183	$454	$12,217	$3,000	$10,500	$7,500
Property Services	$72,923	$135,812	$278,573	$98,750	$174,250	$75,500
Other	$191,043	$251,336	$166,310	$173,500	$130,800	-$42,700
Supplies	$790,616	$1,020,742	$1,281,947	$1,425,050	$1,491,550	$66,500
Property	-	-	$19,271	-	-	-
Depreciation	$42,140	$64,899	$72,874	-	-	-
Amortization	-$104,681	-$103,794	-$86,697	-	-	-
Intergovernmental	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Interest	$517,070	$517,070	$522,504	$517,070	$517,070	-
Interfund Transfers	$307,304	$244,134	$270,838	$971,300	$1,030,260	$58,960
Total Expenditures	**$3,017,264**	**$3,547,059**	**$4,403,679**	**$5,680,933**	**$6,117,502**	**$436,570**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Debt Service	**$517,070**	8.45%
Other Costs	**$1,385,042**	22.64%
Other Financing	**$1,030,260**	16.84%
Personal Services	**$1,378,030**	22.53%
Purchase of Services	**$315,550**	5.16%
Supplies	**$1,491,550**	24.38%

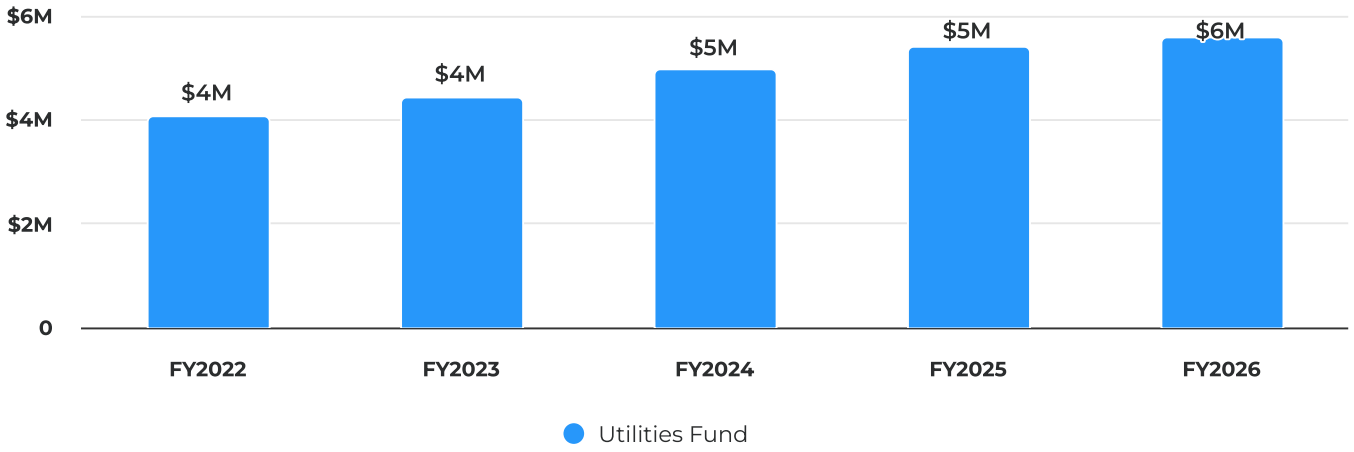
Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$362,615	$456,460	$818,370	$1,274,230	$1,378,030	$103,800
REGULAR SALARIES	$243,497	$301,987	$490,875	$853,015	$940,000	$86,985
PART - TIME/TEMPORARY SALARIES	-	$3,991	$13,481	$30,000	$30,000	-
OVERTIME SALARIES	$10,155	$19,010	$16,347	$35,000	$35,000	-
GROUP INS	$63,324	$68,972	$199,633	$182,000	$188,500	$6,500
SOCIAL SECURITY	$14,966	$19,271	$30,011	$54,750	$60,150	$5,400
MEDICARE	$3,500	$4,507	$6,253	$12,805	$14,100	$1,295
GMEBS-RETIREMENT CONTRIBUTION	$26,582	$37,900	$60,210	$101,430	$105,050	$3,620
WORKERS COMP INSURANCE	-	$8	$186	$3,000	$3,000	-
MEDICAL EXAMS	$87	$178	$302	$450	$450	-
EMPLOYEE ASSISTANCE PROGRAM	$79	$103	$219	$410	$410	-
WALTON ATHLETIC MEMBERSHIP	$424	$533	$853	$1,370	$1,370	-
Purchase of Services	$264,148	$387,602	$457,099	$275,250	$315,550	$40,300
PROFESSIONAL FEES	$183	-	$12,157	$2,500	$10,000	$7,500
I/T SVCS - WEB DESIGN, ETC.	-	$290	$60	$500	$500	-
CONSULTING - TECHNICAL	-	$164	-	-	-	-
LAWN CARE & MAINTENANCE	$224	$256	-	-	-	-
HOLIDAY EVENTS	$135	$1,509	-	-	-	-

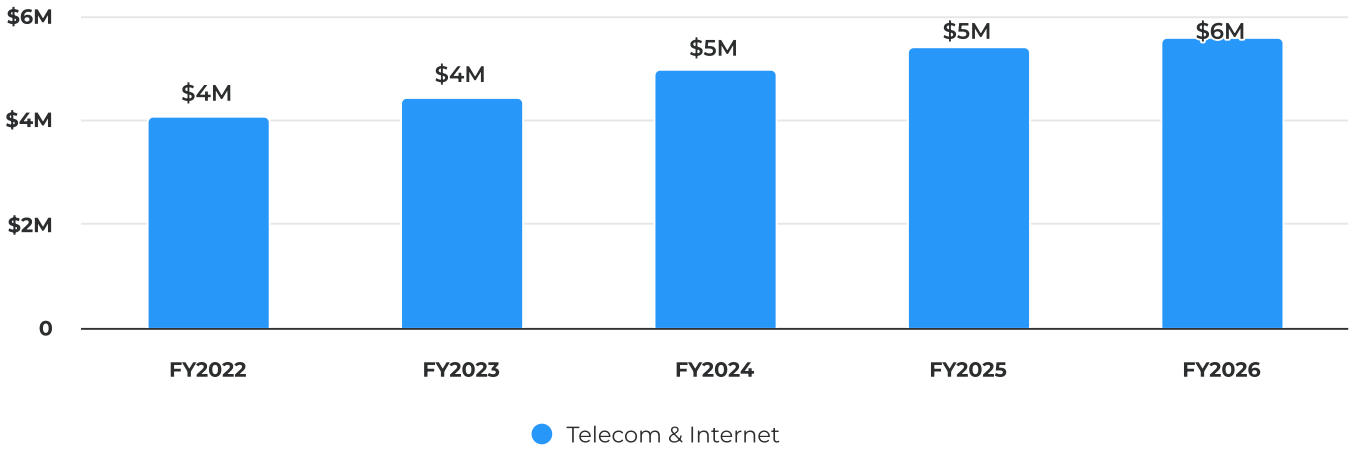
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
SECURITY SYSTEMS	-	$570	$1,273	-	$500	$500
EQUIPMENT REP & MAINT-OUTSIDE	$76	$3,202	$4,458	$10,000	$5,000	-$5,000
VEHICLE REP & MAINT-OUTSID	$2,853	$20,670	$5,543	$11,000	$11,000	-
R & M SYSTEM - OUTSIDE	$16,347	$73,065	$214,987	$20,000	$100,000	$80,000
R & M BUILDINGS - OUTSIDE	$264	$299	$303	-	-	-
MAINTENANCE CONTRACTS	$48,128	$35,928	$38,728	$55,000	$55,000	-
EQUIPMENT RENTS / LEASES	-	-	-	$2,500	$2,500	-
POLE EQUIPMENT RENTS / LEASES	$4,772	-	$12,736	-	-	-
EQUIPMENT RENTAL	$122	$314	$545	$250	$250	-
COMMUNICATIONS	$28,891	$29,315	$30,822	$35,000	$35,000	-
POSTAGE	$45	-	-	-	-	-
INTERNET COSTS	$2,219	-	-	$5,000	-	-$5,000
ADVERTISING	$4	-	-	$2,500	$1,000	-$1,500
MARKETING EXPENSES	-	-	$737	$2,500	$1,000	-$1,500
PRINTING	-	-	$77	$1,000	$1,000	-
TRAVEL EXPENSE	$1,882	$2,278	$1,934	$12,000	$12,000	-
DUES/FEES	$18,629	$28,182	$21,268	$30,000	$30,000	-
VEHICLE TAG & TITLE FEE	-	$165	$54	$500	$500	-
FCC FEES	$36,360	$55,352	$31,032	$50,000	$10,000	-$40,000
GA DEPT REV FEES	-	$715	$63,045	-	$300	$300
TRAINING & EDUCATION	$11,719	$8,266	$8,122	$5,000	$10,000	$5,000
CONTRACT LABOR	$91,293	$127,062	$9,218	$30,000	$30,000	-
Supplies	$790,616	$1,020,742	$1,281,947	$1,425,050	$1,491,550	$66,500
OFFICE SUPPLIES & EXPENSES	$717	$5,327	$10,410	$1,500	$5,000	$3,500
AUTO PARTS	$222	$1,025	$2,801	$3,000	$3,000	-
CONSTRUCTION MATERIALS	-	$479	$8,497	-	-	-
DAMAGE CLAIMS	-	$63,704	-	$25,000	$25,000	-
EXPENDABLE FLUIDS	$15	-	-	$250	$250	-
SAFETY/MEDICAL SUPPLIES	-	$178	-	-	-	-
TIRES	-	-	$4,841	$3,000	$5,000	$2,000
UNIFORM EXPENSE	$5,346	$4,668	$4,711	$9,800	$9,800	-
JANITORIAL SUPPLIES	$315	$20	$138	$3,500	$1,500	-$2,000
COMPUTER EQUIP NON-CAPITAL	$6,975	$10,734	$8,724	$15,000	$15,000	-
EQUIPMENT PARTS	$6,792	$13,161	$4,205	$7,500	$10,000	$2,500
R & M BUILDINGS - INSIDE	$513	$351	-	$500	-	-$500
SYSTEM R & M - INSIDE	$135,303	$182,090	$197,797	$125,000	$200,000	$75,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
SYS R & M - INSIDE / SHIPPING	$108	$63	$33	-	-	-
COVID-19 EXPENSES	-	-	$50	-	-	-
UTILITY COSTS	$22,407	$23,221	$25,491	$65,000	$65,000	-
AUTO & TRUCK FUEL	$17,290	$15,307	$14,715	$34,000	$25,000	-$9,000
FOOD	$257	$33	$357	$2,000	$2,000	-
COS - TELEPHONE	$202,538	$223,192	$206,621	$230,000	$230,000	-
COS - INTERNET	$228,476	$305,011	$414,571	$300,000	$400,000	$100,000
COS - FIBER	$104,935	$95,026	$90,241	$115,000	$115,000	-
COS - STREAMING	-	$27,861	$209,092	$420,000	$300,000	-$120,000
SMALL TOOLS & MINOR EQUIPMENT	$40,076	$36,870	$47,862	$37,500	$50,000	$12,500
SMALL OPERATING SUPPLIES	$18,330	$12,421	$26,912	$27,500	$30,000	$2,500
EMERGENCY PREP SUPPLIES	-	-	$3,878	-	-	-
Capital Outlays	-	-	$19,271	-	-	-
CONSTRUCTION IN PROGRESS	-	-	$19,271	-	-	-
Depreciation and Amortization	-$62,541	-$38,895	-$13,823	-	-	-
DEPRECIATION EXPENSE	$42,140	$64,899	$72,874	-	-	-
AMORT 2020 UTIL BOND PREMIUM	-$104,681	-$104,681	-$104,681	-	-	-
AMORT EXP RIGHT TO USE ASSET	-	$887	$17,984	-	-	-
Other Costs	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
ADMIN ALLOC - ADMIN EXPENSES	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Debt Service	$517,070	$517,070	$522,504	$517,070	$517,070	-
INTEREST EXP - 2020 REV BONDS	$517,070	$517,070	$517,070	$517,070	$517,070	-
LEASE LIABILITY INTEREST	-	-	$5,434	-	-	-
Other Financing	$307,304	$244,134	$270,838	$971,300	$1,030,260	$58,960
TRANS OUT UTIL TO GEN FUND	$307,304	$244,134	$270,838	$309,050	$327,810	$18,760
TRANS OUT UTL E&R FUND	-	-	-	$220,750	$234,150	$13,400
TRANS OUT UTL E&R FUND	-	-	-	$441,500	$468,300	$26,800
Total Expenditures	**$3,017,264**	**$3,547,059**	**$4,403,679**	**$5,680,933**	**$6,117,502**	**$436,570**

Historical Revenues by Fund



Historical Revenues by Department



FY26 Revenues by Department



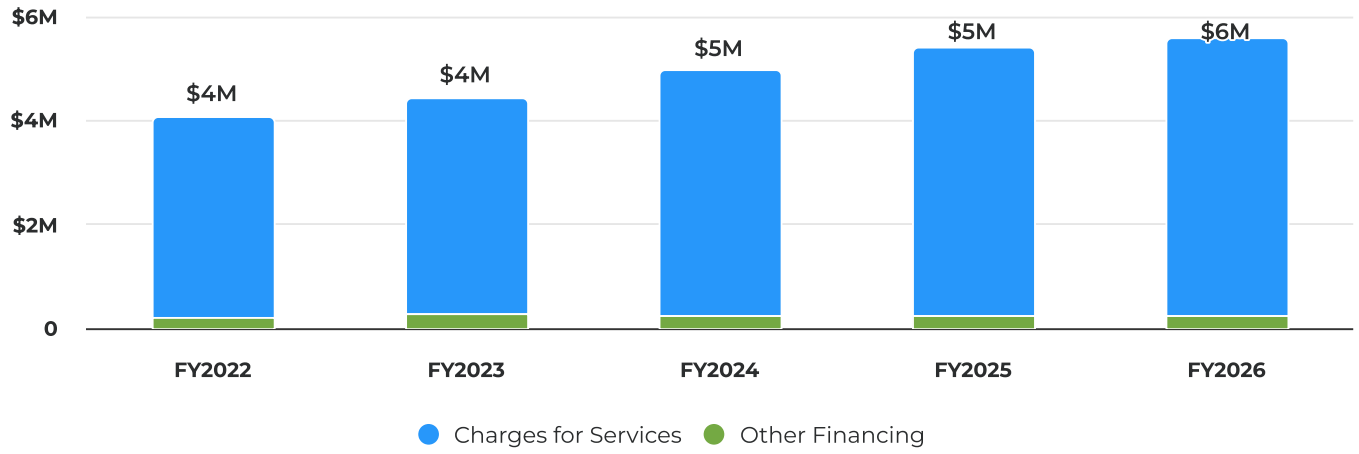
Telecom & Internet	**$5,583,000**	100.00%

Revenues by Department

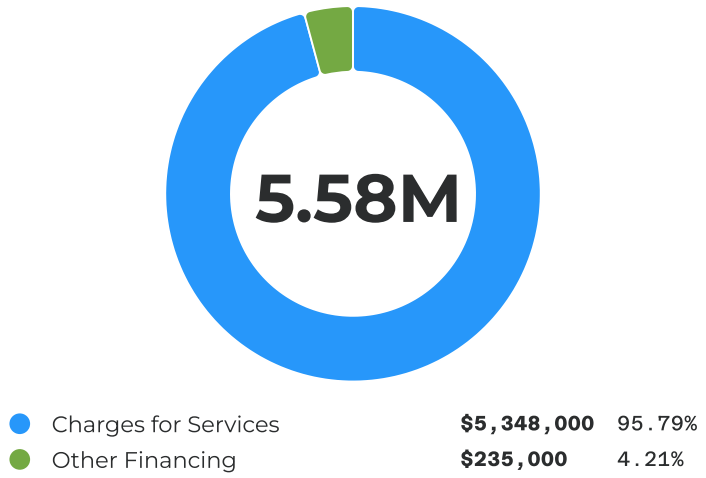
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Telecom & Internet	$4,069,720	$4,438,272	$4,958,920	$5,414,000	$5,583,000	$169,000
Total Revenues	**$4,069,720**	**$4,438,272**	**$4,958,920**	**$5,414,000**	**$5,583,000**	**$169,000**

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$3,884,512	$4,166,109	$4,706,103	$5,174,000	$5,348,000	$174,000
Other Financing	$185,208	$272,163	$252,816	$240,000	$235,000	-$5,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Total Revenues	**$4,069,720**	**$4,438,272**	**$4,958,920**	**$5,414,000**	**$5,583,000**	**$169,000**

TELECOM RATES

Streaming Service

PROGRAMMING	MONTHLY FEES
Basic	$69.99 Code 850
Expanded Basic	$99.99 Code 851
Premium	$115.99 Code 852
The Everything	$139.99 Code 853

Managed Wireless Internet Service

Managed Wireless Service	$13.99
Managed WiFi Mesh Addon	$ 4.99 per unit

Fiber Internet Service

RESIDENTIAL SERVICE

25Mbps	$28.99
50Mbps	$60.99
250Mbps	$70.99
500Mbps	$80.99
1Gig	$90.99

COMMERCIAL/BUSINESS SERVICE NON-SLA

250Mbps	$76.99
500Mbps	$101.99
1Gig	$206.99

COMMERCIAL/BUSINESS SERVICE SLA

100Mbps	$141.99
250Mbps	$161.99
500Mbps	$201.99
1Gig	$301.99

Upload speeds are equal to download speeds.
Start-Up Charge of $55.00 must be paid before installation.
Trip Charge for customer-caused issues $35.00 plus materials

City of Monroe Telecom Rates

PHONE RATES

RESIDENTIAL

Residential Phone	$29.95
Phone/25Mbps Modem Internet Bundle	$57.95
Phone/25Mbps Fiber Bundle	$42.94
Phone/50Mbps Fiber Bundle	$74.94
Phone/250Mbps Fiber Bundle	$84.94
Phone/500Mbps Fiber Bundle	$94.94
Phone/1000Mbps Fiber Bundle	$104.94

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

COMMERCIAL

Commercial Phone	$39.95
Phone/25Mbps Modem Internet Bundle	$79.95
Phone/250Mbps Non-SLA Fiber Bundle	$100.94
Phone/500Mbps Non-SLA Fiber Bundle	$125.94
Phone/1000Mbps Non-SLA Fiber Bundle	$230.94

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

Installation/Port Fees

Installation or Transfer Fee	$55.00
One Time Port Charge	$24.00
411 Information	$1.50
International Long Distance	*rates vary*

City of Monroe Phone Rates

Utility Billing

Department Director: Beth Thompson



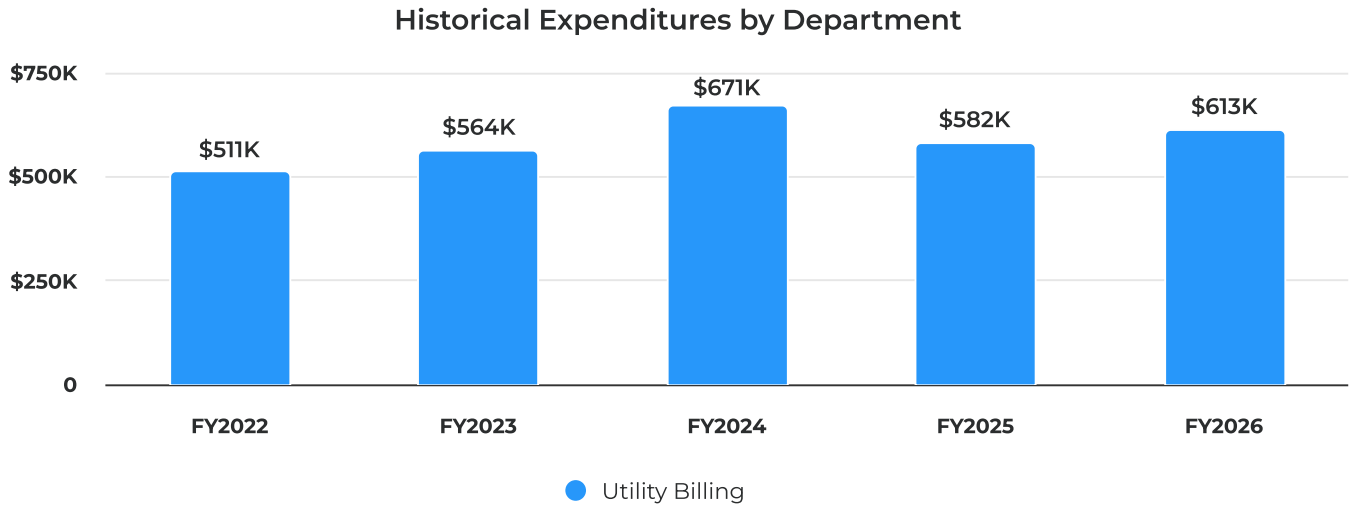
The Utility Billing Department is responsible for all meter reading and billing of all utility services within the city. Services billed include utility services such as Electric, Natural Gas, Water, Sewer, Telecom, as well as Garbage services provided by the Solid Waste department.

Ongoing Objectives:

- Implementing AMI meter reading, to be able to read, recheck, turn on & cutoff meters from City Hall.
- Provide prompt and accurate billing to our customers.
- Continue cross-training with all employees to allow more streamlined workflow.
- Implemented Average Monthly Payments (AMP) also known as levelized or budget billing options for utility customers.
- Implementing electronic work orders for all field crews, to reduce the use of paper.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Implement AMI meter reading	50%	50%	70%
Implement Average Monthly Payments/Budget Billing to utility customers	100%	100%	100%
Implement electronic workorders for all field crews	100%	100%	100%

Expenditures by Department



FY26 Expenditures by Department



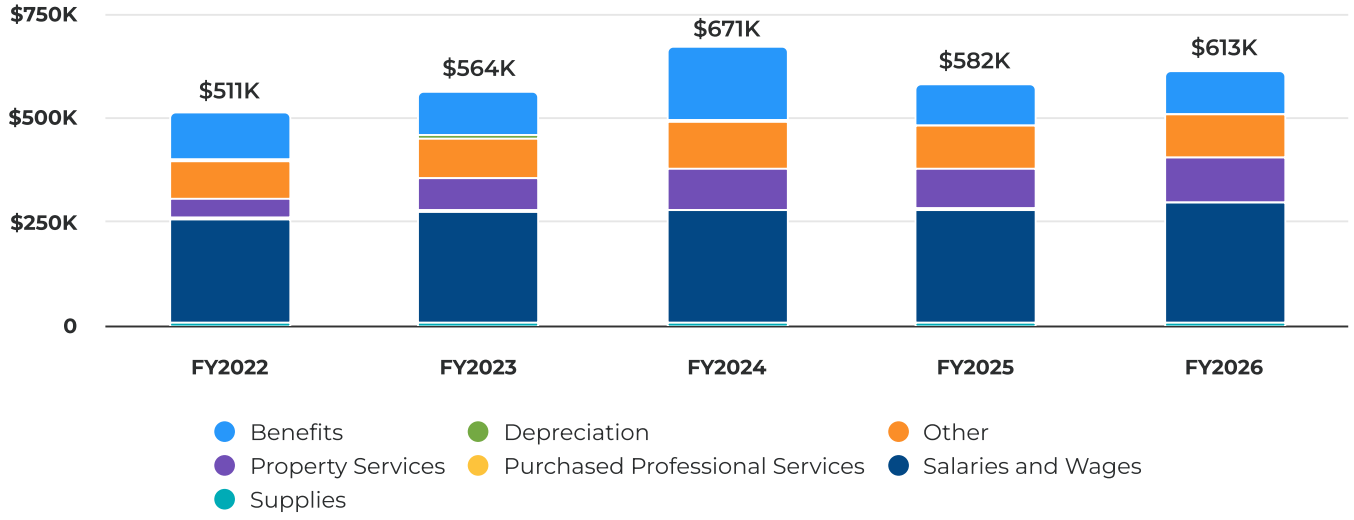
Utility Billing **$613,330** 100.00%

Expenditures by Department

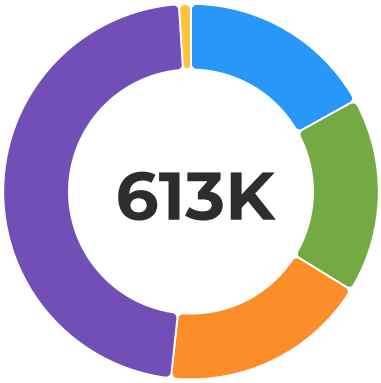
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Utility Billing	$510,589	$564,023	$671,184	$581,974	$613,330	$31,356
Total Expenditures	**$510,589**	**$564,023**	**$671,184**	**$581,974**	**$613,330**	**$31,356**

Expenditures by Expense Object 2

Historical Expenditures by Expense Object 2



FY26 Expenditures by Expense Object 2

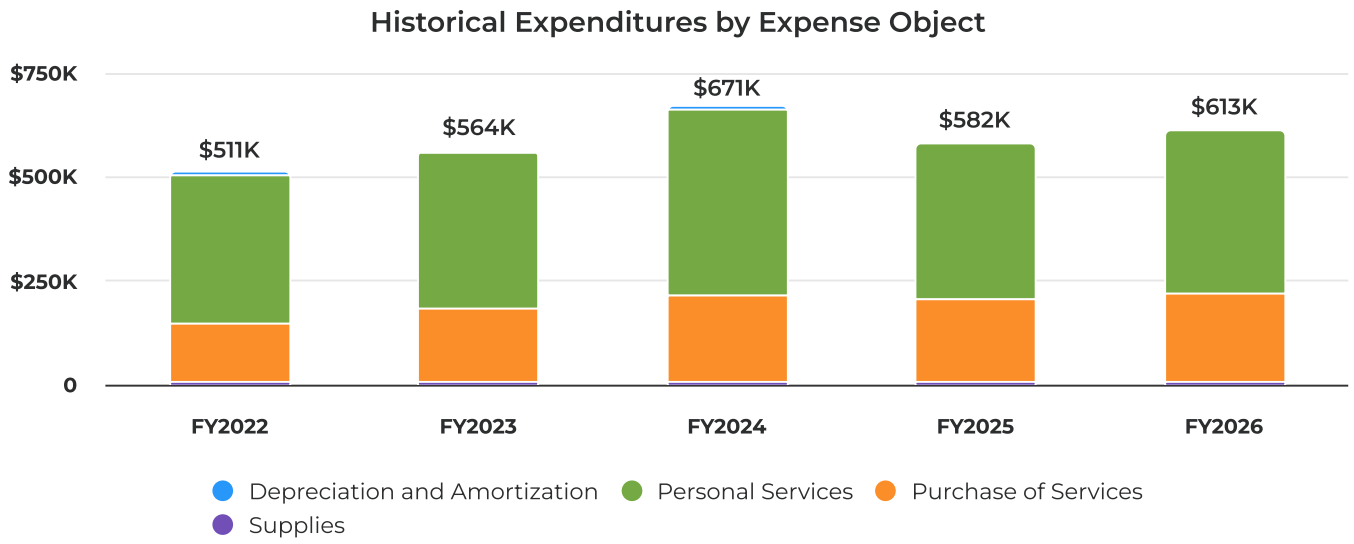


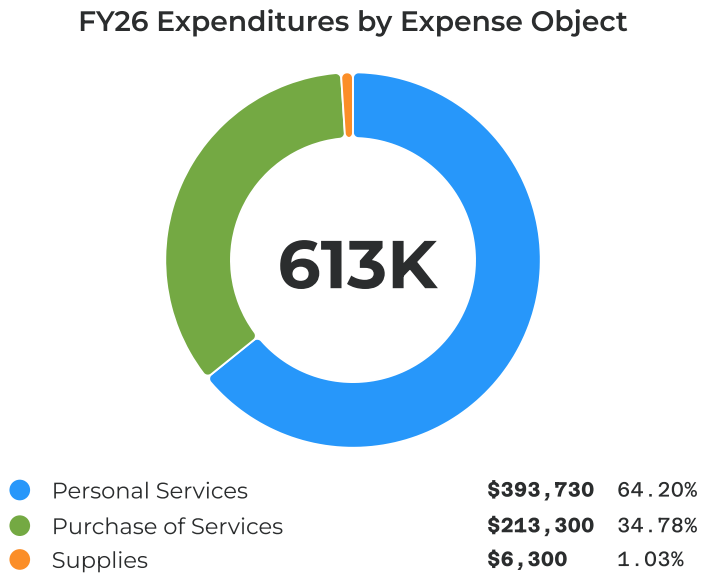
Benefits	**$103,830**	16.93%
Other	**$103,300**	16.84%
Property Services	**$110,000**	17.93%
Salaries and Wages	**$289,900**	47.27%
Supplies	**$6,300**	1.03%

Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$247,423	$266,478	$273,416	$273,732	$289,900	$16,168
Benefits	$108,507	$106,210	$174,629	$102,592	$103,830	$1,238
Purchased Professional Services	$5,859	$2,056	$100	$100	-	-$100
Property Services	$43,693	$76,439	$98,489	$96,250	$110,000	$13,750
Other	$89,763	$97,078	$110,833	$103,000	$103,300	$300
Supplies	$7,194	$7,611	$5,568	$6,300	$6,300	-
Depreciation	$8,150	$8,150	$8,150	-	-	-
Total Expenditures	**$510,589**	**$564,023**	**$671,184**	**$581,974**	**$613,330**	**$31,356**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$355,930	$372,688	$448,045	$376,324	$393,730	$17,406
REGULAR SALARIES	$240,705	$257,987	$267,334	$267,732	$283,900	$16,168
OVERTIME SALARIES	$6,718	$8,490	$6,082	$6,000	$6,000	-
GROUP INS	$62,948	$55,440	$125,389	$52,000	$52,000	-
SOCIAL SECURITY	$14,902	$16,065	$15,479	$16,600	$17,600	$1,000
MEDICARE	$3,485	$3,757	$2,994	$3,882	$4,120	$238
GMEBS-RETIREMENT CONTRIBUTION	$26,582	$30,320	$30,105	$28,980	$28,980	-
WORKERS COMP INSURANCE	-	-	-	$500	$500	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
MEDICAL EXAMS	$87	$112	$126	$100	$100	-
EMPLOYEE ASSISTANCE PROGRAM	$79	$82	$109	$100	$100	-
WALTON ATHLETIC MEMBERSHIP	$424	$434	$427	$430	$430	-
Purchase of Services	$139,315	$175,573	$209,421	$199,350	$213,300	$13,950
I/T SVCS - WEB DESIGN, ETC.	$5,859	$2,056	$100	$100	-	-$100
MAINTENANCE CONTRACTS	$43,571	$76,240	$98,267	$96,000	$110,000	$14,000
EQUIPMENT RENTAL	$122	$199	$222	$250	-	-$250
POSTAGE	$70,740	$79,590	$93,562	$80,000	$80,000	-
UTIL BILL PRINT SERVICES	$17,158	$17,039	$17,270	$20,000	$20,000	-
TRAVEL EXPENSE	$36	-	-	$500	$1,000	$500
TRAINING & EDUCATION	$1,830	-	-	$2,500	$2,000	-$500
OTHER CONTRACTUAL SERVICES	-	$450	-	-	-	-
SOFTWARE	-	-	-	-	$300	-
Supplies	$7,194	$7,611	$5,568	$6,300	$6,300	-
OFFICE SUPPLIES & EXPENSES	$4,286	$5,101	$3,831	$3,500	$3,500	-
JANITORIAL SUPPLIES	$876	$1,077	$796	$1,000	$1,000	-
COMPUTER EQUIP NON-CAPITAL	$1,900	$1,157	$529	$1,500	$1,500	-
FOOD	$132	$275	$240	$300	$300	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	$112	-	-	-
SMALL OPERATING SUPPLIES	-	-	$60	-	-	-
Depreciation and Amortization	$8,150	$8,150	$8,150	-	-	-
DEPRECIATION EXPENSE	$8,150	$8,150	$8,150	-	-	-
Total Expenditures	**$510,589**	**$564,023**	**$671,184**	**$581,974**	**$613,330**	**$31,356**

Utility Customer Service

Department Director: Beth Thompson



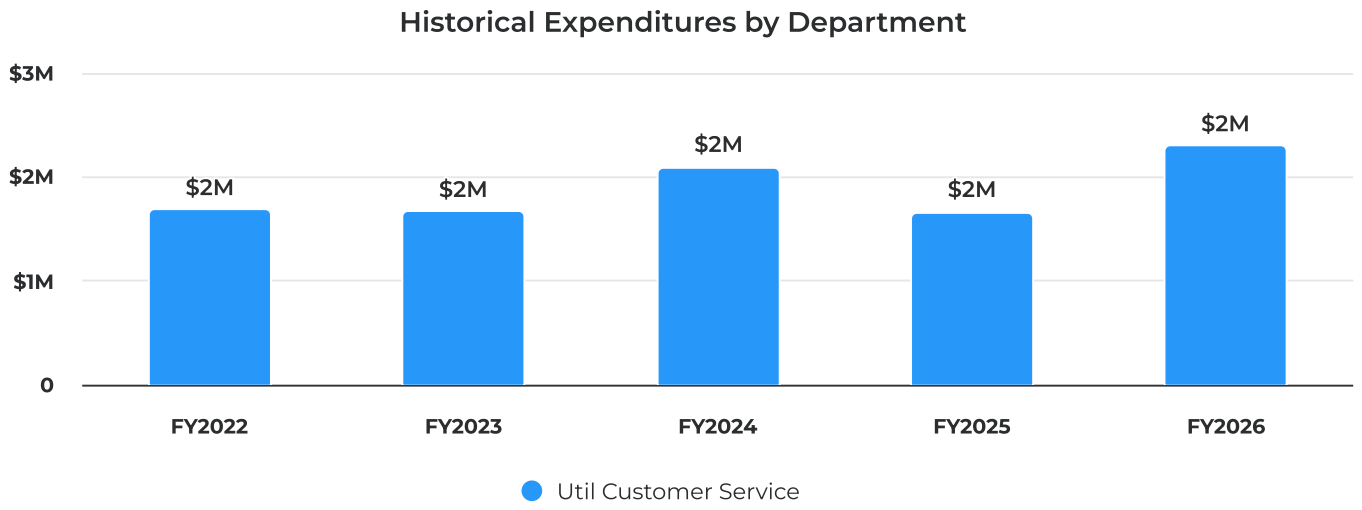
The Utility Customer Service department is responsible for assisting citizens with utility services, through face-to-face interaction at City Hall, the drive-thru at City Hall, through electronic options on our website, email or phone calls. The Customer Service department also processes all payments, work orders, new service, disconnection of service and payment extensions.

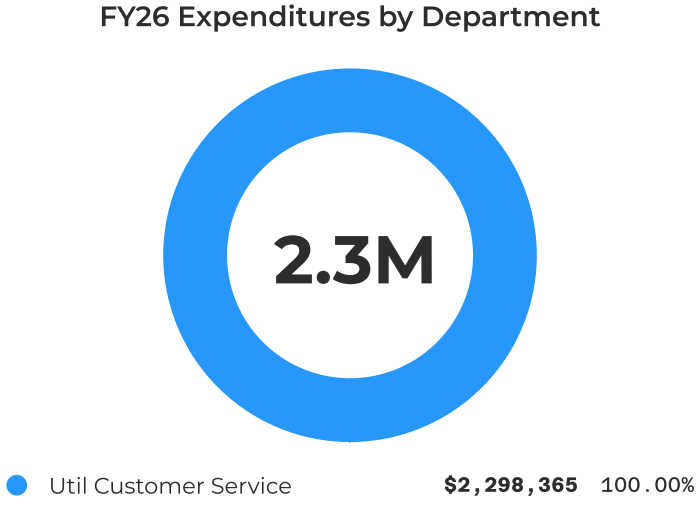
Ongoing Objectives:

- Provide courteous and prompt service to our customers.
- Implemented Online Utility Exchange through Tyler Technologies to determine customer utility deposits.
- Continue cross-training with all employees to allow more streamlined workflow.
- Increase security measures and implement security training sessions for Customer Service staff along with police department personnel.
- Implemented a payment kiosk to replace the manual drop box at City Hall, to be fully automated.
- Implementing an automated payment kiosk at our Police & Municipal Court building across town as a more convenient way for customers to pay their utility bill.
- Improvements were made to the drive-thru with up-to-date technology.
- Improvements to security and space to the inside of the front counter and drive-thru cashier areas.
- Continued Customer Service training with GMA & ECG for all customer service representatives.
- Continuous updates to Utility Customer Service policies, as needed.
- Implemented online forms for new and existing customers.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Cashiers & Customer Service Reps complete ECG customer service training.	25%	25%	50%
Implement all forms for online access	100%	100%	100%
Implement automated payment kiosk at City Hall	100%	100%	100%
Implement Online Utility Exchange to determine customer utility deposits	70%	100%	100%

Expenditures by Department

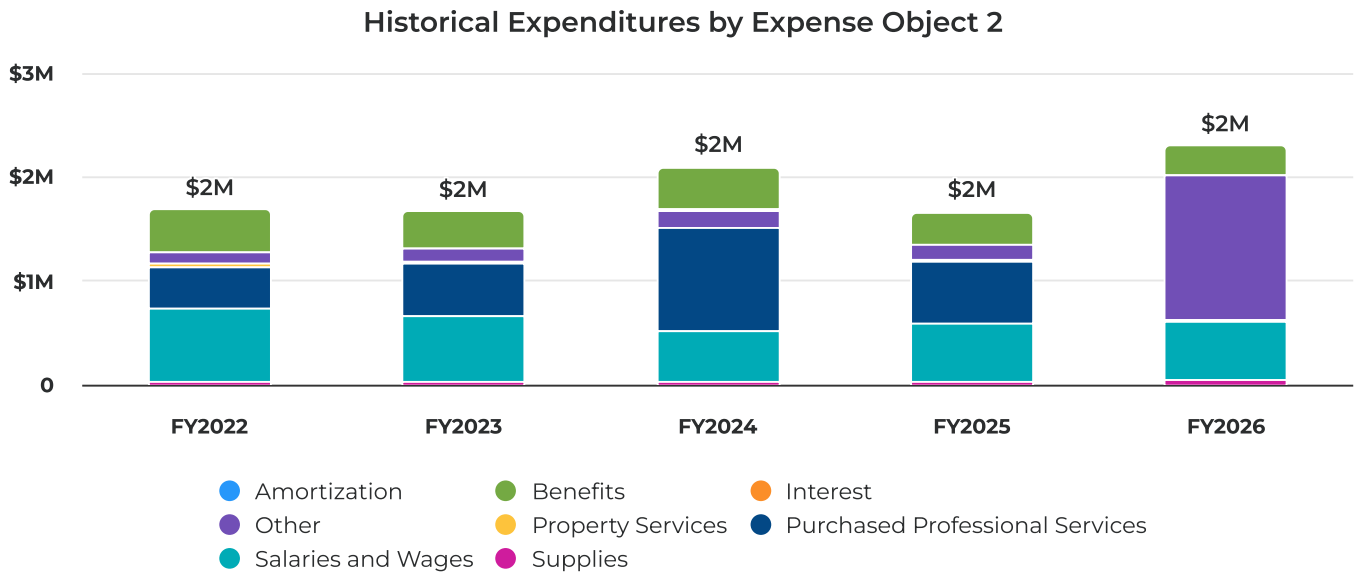


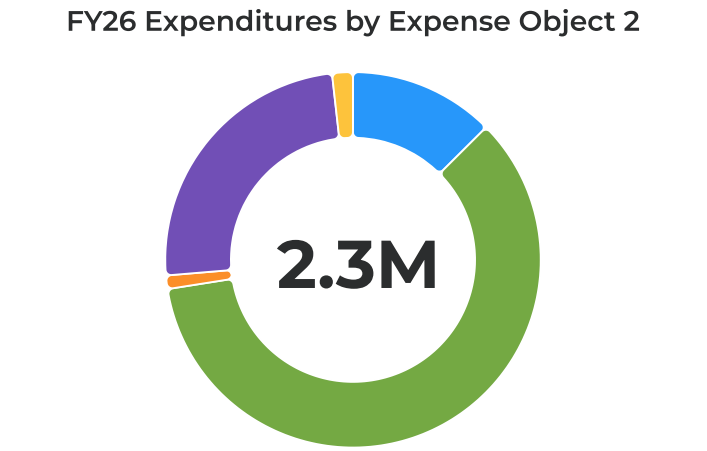


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Util Customer Service	$1,689,047	$1,668,192	$2,090,242	$1,654,354	$2,298,365	$644,011
Total Expenditures	**$1,689,047**	**$1,668,192**	**$2,090,242**	**$1,654,354**	**$2,298,365**	**$644,011**

Expenditures by Expense Object 2



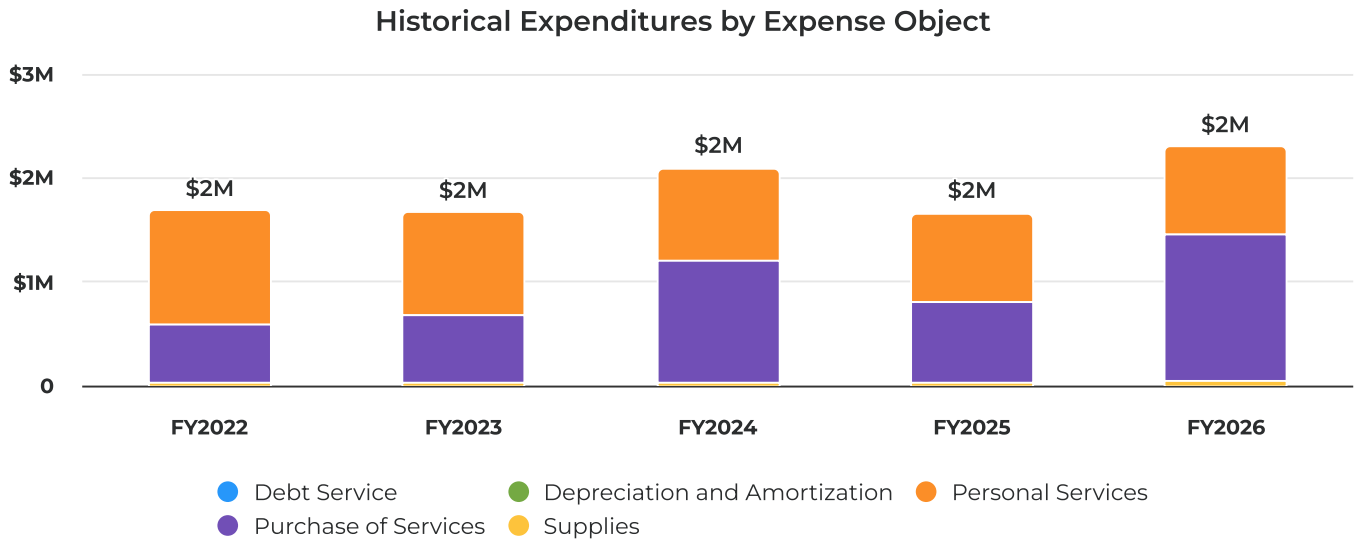


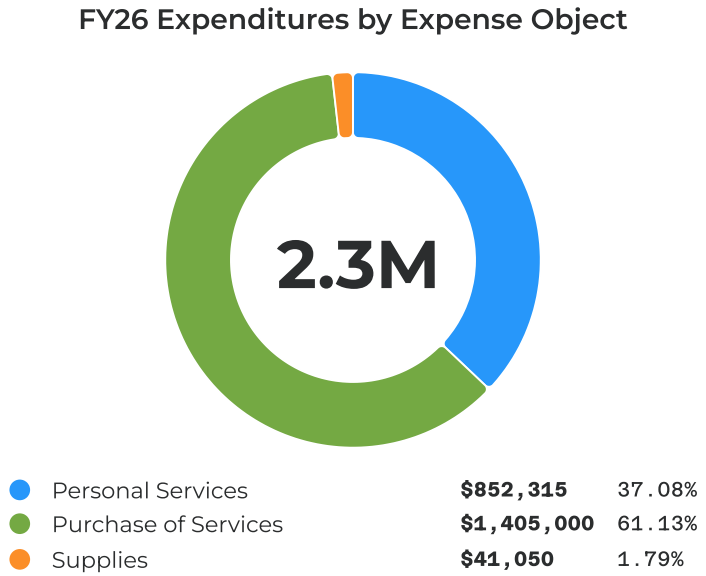
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$688,922	$628,961	$476,276	$547,273	$564,185	$16,912
Benefits	$413,770	$360,454	$405,685	$307,081	$288,130	-$18,951
Purchased Professional Services	$401,253	$504,275	$988,914	$600,000	-	-$600,000
Property Services	$44,598	$18,562	$13,361	$27,250	$26,500	-$750
Other	$105,993	$119,577	$161,041	$138,500	$1,378,500	$1,240,000
Supplies	$34,511	$33,694	$35,287	$34,250	$41,050	$6,800

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Amortization	-	$2,183	-	-	-	-
Interest	-	$487	$9,678	-	-	-
Total Expenditures	**$1,689,047**	**$1,668,192**	**$2,090,242**	**$1,654,354**	**$2,298,365**	**$644,011**

Expenditures by Expense Object





Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$1,102,693	$989,414	$881,962	$854,354	$852,315	-$2,039

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
REGULAR SALARIES	$678,180	$617,459	$464,854	$535,273	$552,185	$16,912
OVERTIME SALARIES	$10,742	$11,502	$11,422	$12,000	$12,000	-
GROUP INS	$254,425	$197,718	$270,683	$169,000	$156,000	-$13,000
SOCIAL SECURITY	$40,585	$36,853	$28,718	$33,187	$34,240	$1,053
MEDICARE	$9,492	$8,619	$6,260	$7,761	$8,000	$239
GMEBS-RETIREMENT CONTRIBUTION	$106,329	$113,701	$97,841	$94,183	$86,940	-$7,243
WORKERS COMP INSURANCE	$506	$1,093	$5	$500	$500	-
MEDICAL EXAMS	$421	$507	$409	$250	$250	-
EMPLOYEE ASSISTANCE PROGRAM	$315	$328	$383	$500	$500	-
WALTON ATHLETIC MEMBERSHIP	$1,697	$1,636	$1,386	$1,700	$1,700	-
Purchase of Services	$551,843	$642,414	$1,163,316	$765,750	$1,405,000	$639,250
PROFESSIONAL FEES	$401,253	$504,275	$988,914	$600,000	-	-$600,000
VEHICLE REP & MAINT-OUTSID	-	-	-	$1,500	$1,500	-
MAINTENANCE CONTRACTS	$43,926	$17,668	$12,489	$25,000	$25,000	-
EQUIPMENT RENTAL	$671	$893	$872	$750	-	-$750
COMMUNICATIONS	$11,555	$10,655	$10,225	$13,000	$13,000	-
TRAVEL EXPENSE	$1,039	-	-	$500	$500	-
DUES/FEES	$89,798	$108,410	$146,314	$120,000	$1,360,000	$1,240,000
VEHICLE TAG & TITLE FEE	-	$22	$75	-	-	-
TRAINING & EDUCATION	$3,600	$175	$4,200	$5,000	$5,000	-
CONTRACT LABOR	-	$316	$227	-	-	-
Supplies	$34,511	$33,694	$35,287	$34,250	$41,050	$6,800
OFFICE SUPPLIES & EXPENSES	$9,781	$10,421	$9,292	$10,000	$10,000	-
AUTO PARTS	-	$107	$532	$500	$500	-
DAMAGE CLAIMS	-	-	$300	-	-	-
SAFETY/MEDICAL SUPPLIES	-	-	-	$200	$200	-
TIRES	-	-	-	-	$2,500	$2,500
UNIFORM EXPENSE	$3,421	$955	$1,385	$2,500	$2,500	-
JANITORIAL SUPPLIES	$3,284	$4,150	$3,094	$3,000	$3,000	-
COMPUTER EQUIP NON-CAPITAL	$3,579	$4,328	$5,942	$3,000	$6,000	$3,000
AUTO & TRUCK FUEL	$13,072	$12,208	$11,485	$13,000	$13,000	-
FOOD	$1,079	$1,401	$1,424	$1,200	$1,500	$300
SMALL TOOLS & MINOR EQUIPMENT	-	$42	$1,737	$300	$300	-
SMALL OPERATING SUPPLIES	$30	$40	$60	$250	$250	-
EMPLOYEE APPRECIATION	-	-	-	-	$1,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
UTILITY CASHIERS OVER/SHORT	$264	$43	$35	$300	$300	-
Depreciation and Amortization	-	$2,183	-	-	-	-
AMORT EXP RIGHT TO USE ASSET	-	$2,183	-	-	-	-
Debt Service	-	$487	$9,678	-	-	-
LEASE LIABILITY INTEREST	-	$487	$9,678	-	-	-
Total Expenditures	**$1,689,047**	**$1,668,192**	**$2,090,242**	**$1,654,354**	**$2,298,365**	**$644,011**

Utility Finance

Department Director: Beth Thompson



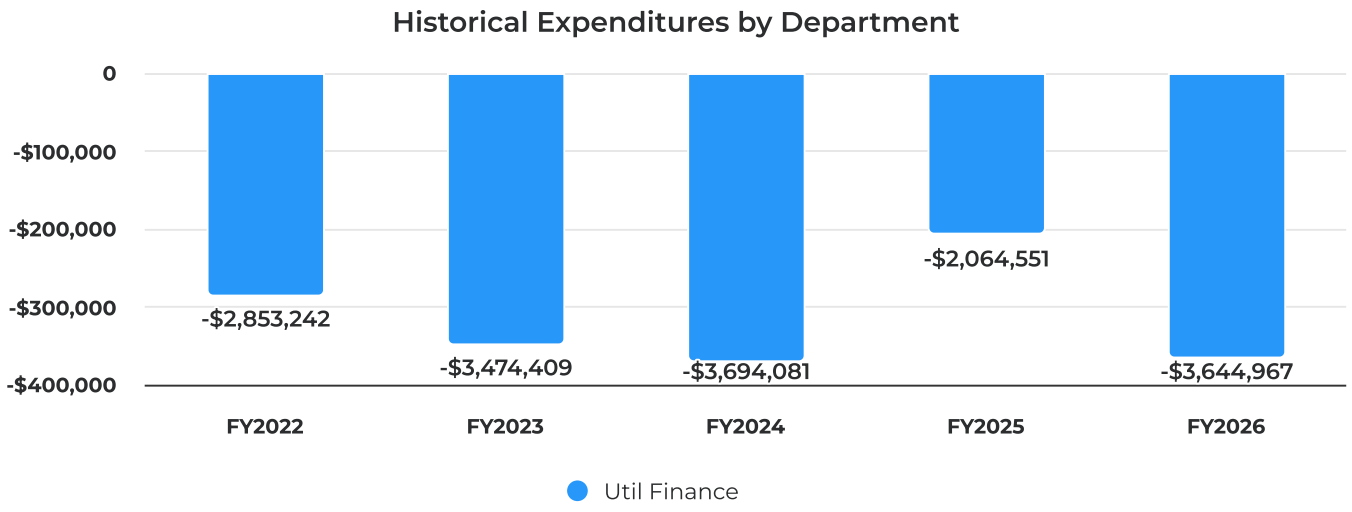
The Finance and Administration Department of the Combined Utilities provides financial and administrative support for all utility departments, as well as customer service for the citizens and utility users. The department is responsible for overseeing the City's various financial functions, including accounting, budgeting, accounts payable, payroll, billing and collecting receivables, financial reporting and purchasing. In addition, all utility administration, billing, collection and field services fall within this department.

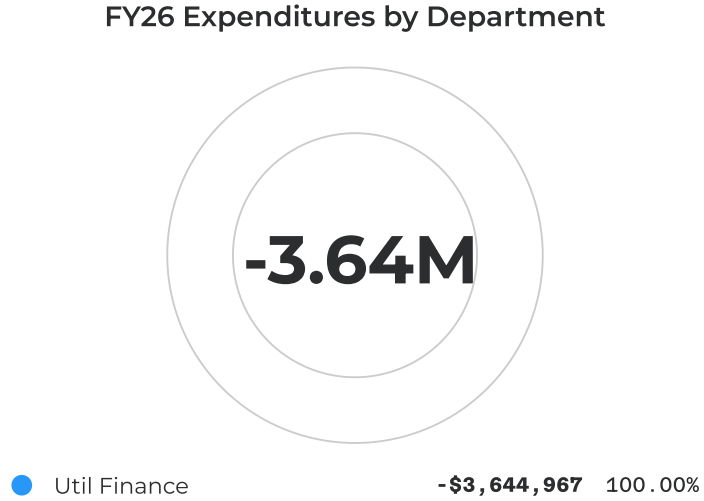
Ongoing Objectives:

- Provide courteous and prompt service to our customers and vendors.
- Continue cross-training with all employees to allow more streamlined workflow.
- Awarded a $1 million Community Development Block Grant (CDBG) through the Department of Community Affairs (DCA) for Water & Sewer rehabilitation.
- Issued a $50 million utility revenue bond in order to fund various utility projects throughout the City.
- Continue to enforce internal controls to limit fraud.
- Continue to have a clean annual external audit and strive for no material findings.
- Continue to be in compliance to receive State and Federal grant funding.

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Cross train all employees in the Finance office.	75%	75%	100%
Enforce internal controls & segregation of duties to limit fraud	100%	100%	100%
Employees complete Level I finance class certification through Carl Vinson Institute of Government	25%	50%	75%
Employees complete Level II finance class certification through Carl Vinson Institute of Government	25%	25%	50%

Expenditures by Department

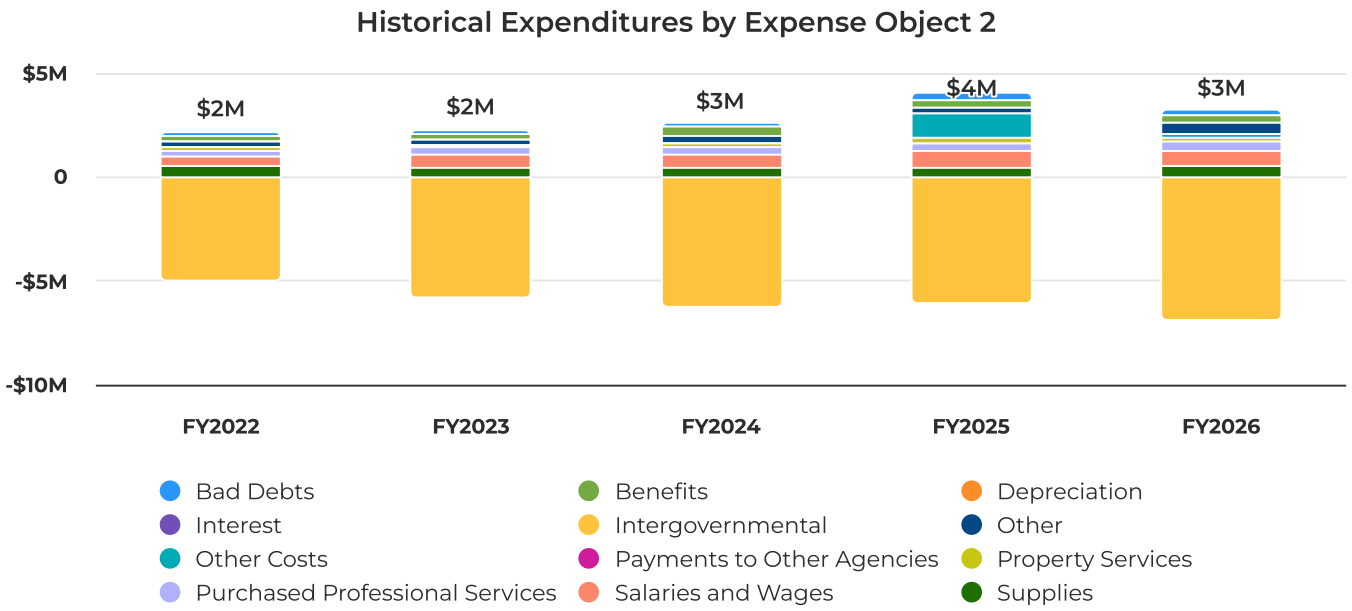




Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Util Finance	-$2,853,242	-$3,474,409	-$3,694,081	-$2,064,551	-$3,644,967	-$1,580,416
Total Expenditures	**-$2,853,242**	**-$3,474,409**	**-$3,694,081**	**-$2,064,551**	**-$3,644,967**	**-$1,580,416**

Expenditures by Expense Object 2



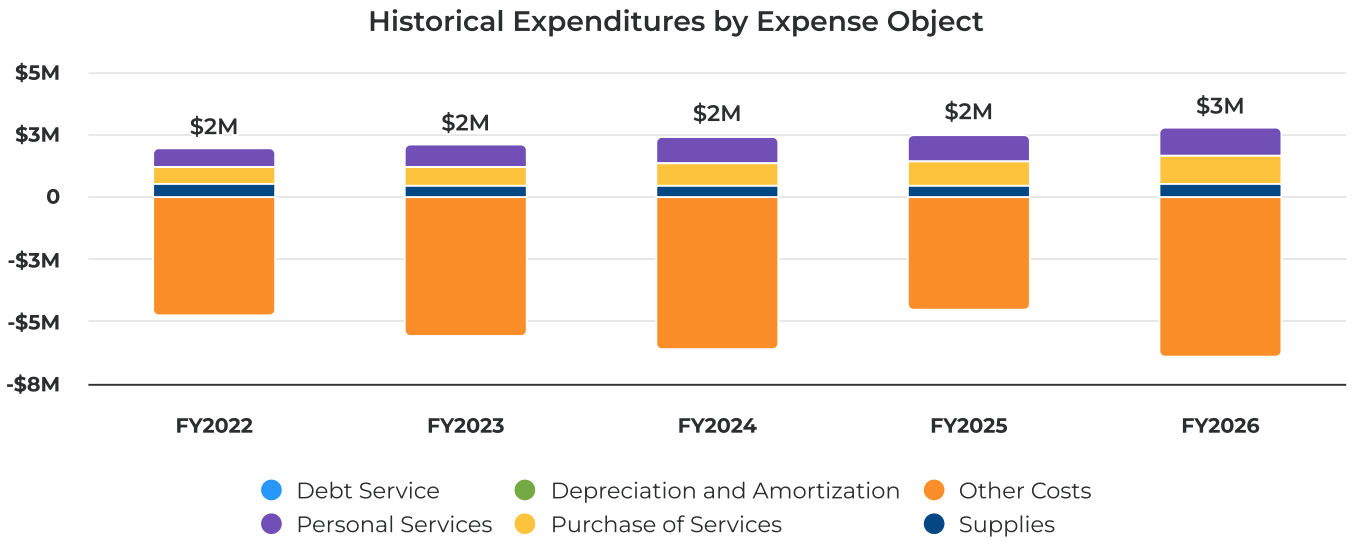


Bad Debts	$355,000	-9.74%
Benefits	$299,170	-8.21%
Interest	$50	0.00%
Intergovernmental	-$6,925,212	189.99%
Other	$570,800	-15.66%
Other Costs	$166,180	-4.56%
Payments to Other Agencies	$2,000	-0.05%
Property Services	$218,400	-5.99%
Purchased Professional Services	$385,500	-10.58%
Salaries and Wages	$788,345	-21.63%
Supplies	$494,800	-13.57%

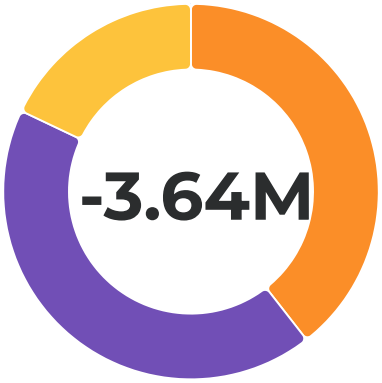
Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$472,482	$605,331	$624,068	$777,884	$788,345	$10,461
Benefits	$256,081	$279,700	$435,864	$318,600	$299,170	-$19,430
Purchased Professional Services	$285,296	$349,327	$364,241	$381,500	$385,500	$4,000
Property Services	$170,547	$145,079	$188,097	$208,400	$218,400	$10,000
Other	$239,190	$247,397	$310,675	$327,980	$570,800	$242,820
Supplies	$495,592	$442,189	$472,830	$473,800	$494,800	$21,000
Depreciation	$3,704	$6,268	$34,506	-	-	-
Intergovernmental	-$5,028,310	-$5,759,670	-$6,284,838	-$6,090,163	-$6,925,212	-$835,049
Payments to Other Agencies	$8,000	$5,831	$1,500	$1,500	$2,000	$500
Bad Debts	$244,138	$195,434	$158,932	$355,000	$355,000	-
Other Costs	-	$8,668	-	$1,180,898	$166,180	-$1,014,718
Interest	$38	$36	$44	$50	$50	-
Total Expenditures	**-$2,853,242**	**-$3,474,409**	**-$3,694,081**	**-$2,064,551**	**-$3,644,967**	**-$1,580,416**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



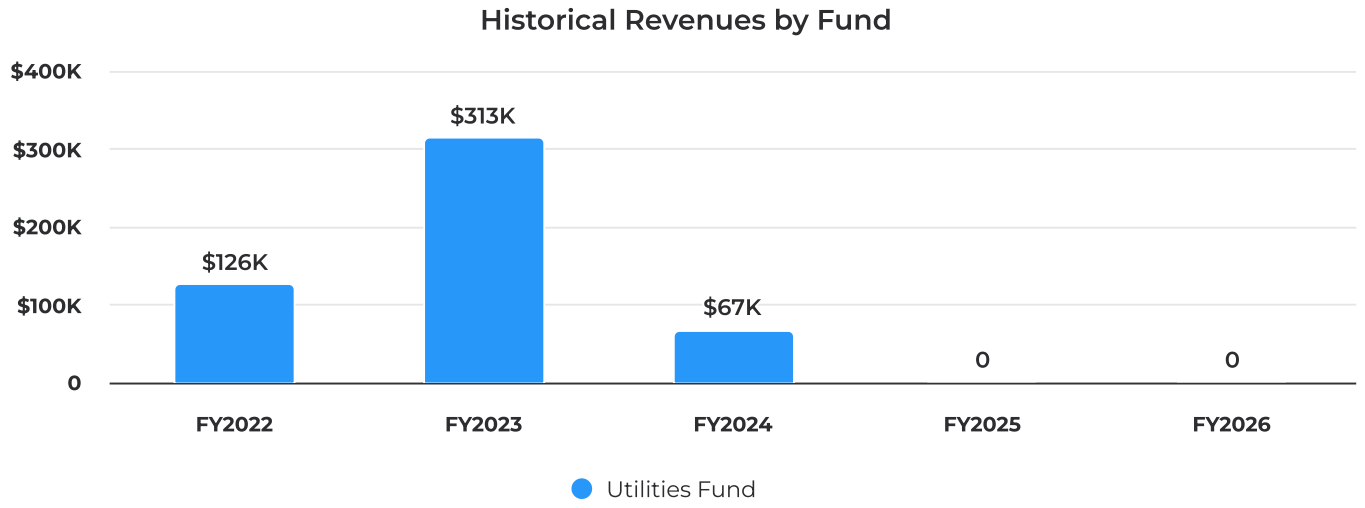
Debt Service	**$50**	0.00%
Other Costs	**-$6,402,032**	175.64%
Personal Services	**$1,087,515**	-29.84%
Purchase of Services	**$1,174,700**	-32.23%
Supplies	**$494,800**	-13.57%

Expenditures by Expense Object

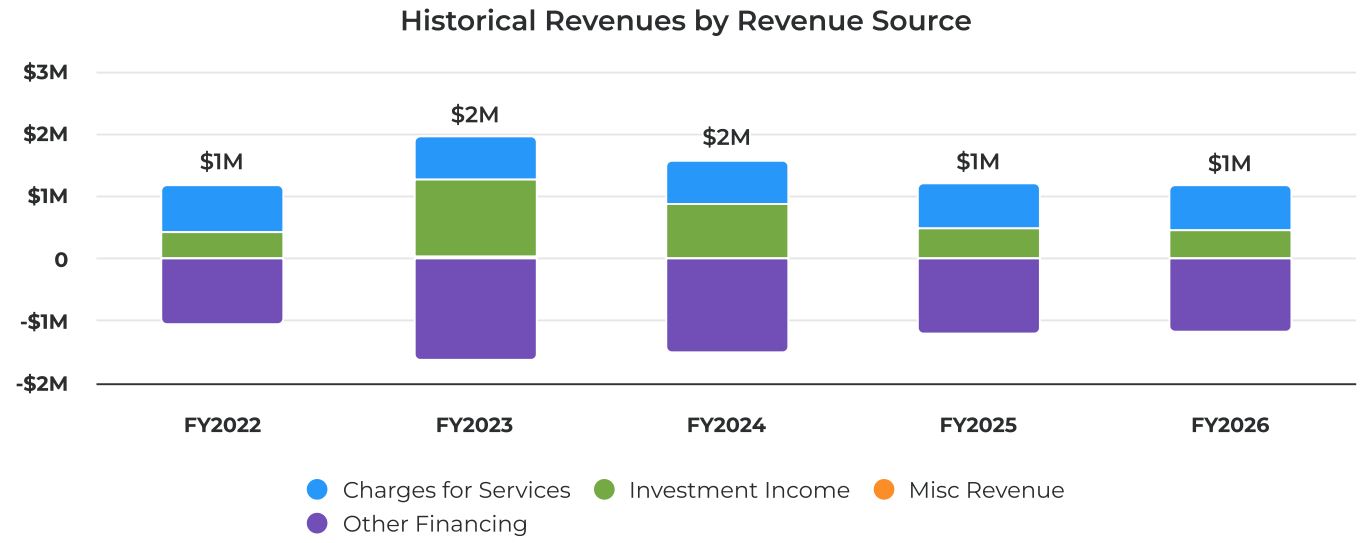
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$728,563	$885,031	$1,059,932	$1,096,484	$1,087,515	-$8,969
REGULAR SALARIES	$465,114	$593,985	$594,501	$774,884	$785,345	$10,461
PART - TIME/TEMPORARY SALARIES	$3,518	$9,220	$23,965	-	-	-
OVERTIME SALARIES	$3,850	$2,126	$5,603	$3,000	$3,000	-
GROUP INS	$124,802	$123,589	$230,305	$136,500	$123,500	-$13,000
SOCIAL SECURITY	$27,098	$34,434	$32,952	$48,043	$48,700	$657
MEDICARE	$6,497	$8,206	$7,156	$11,236	$11,390	$154
GMEBS-RETIREMENT CONTRIBUTION	$59,810	$60,733	$97,841	$76,071	$68,830	-$7,241
WORKERS COMP INSURANCE	$35,342	$51,001	$65,535	$45,000	$45,000	-
MEDICAL EXAMS	$1,420	$676	$429	$600	$600	-
EMPLOYEE ASSISTANCE PROGRAM	$157	$185	$260	$250	$250	-
WALTON ATHLETIC MEMBERSHIP	$955	$877	$1,386	$900	$900	-
Purchase of Services	$695,033	$741,803	$863,013	$917,880	$1,174,700	$256,820
PROFESSIONAL FEES	$92,127	$36,594	$40,435	$35,000	$35,000	-
ATTORNEY FEES-P & M	$131,642	$227,987	$231,665	$241,500	$241,500	-
ATTORNEY FEES - OTHERS	$8,747	-$5,394	$1,810	$10,000	$10,000	-
AUDIT SERVICES	$42,785	$78,140	$71,660	$75,000	$75,000	-
CONSULTING - TECHNICAL	-	-	$5,120	$5,000	$9,000	$4,000
UTILITY PROTECTION CTR (DIG)	$9,995	$12,000	$13,551	$15,000	$15,000	-
CUSTODIAL SVCS	$43,302	$48,356	$45,263	$45,000	$46,000	$1,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
LAWN CARE & MAINTENANCE	$50,656	$32,052	$27,394	$30,000	$30,000	-
PEST CONTROL	$1,717	$1,737	$1,360	$2,000	$2,000	-
R & M BUILDINGS - OUTSIDE	$14,382	$8,542	$9,583	$30,000	$30,000	-
MAINTENANCE CONTRACTS	$59,819	$53,476	$103,427	$100,000	$110,000	$10,000
P O BOX RENTAL	$332	$354	$364	$400	$400	-
EQUIPMENT RENTAL	$340	$563	$706	$1,000	-	-$1,000
GENERAL LIABILITY INSURANCE	$190,040	$197,496	$229,212	$245,000	$320,000	$75,000
COMMUNICATIONS	$2,072	$1,830	$1,980	$1,500	$2,500	$1,000
POSTAGE	$2,030	$2,064	$2,096	$2,500	$2,500	-
ADVERTISING	$320	$180	$780	$600	$600	-
MARKETING EXPENSES	-	-	-	-	$1,000	$1,000
PRINTING	-	-	-	-	$1,200	-
TRAVEL EXPENSE	$8,385	$6,745	$4,172	$12,000	$12,000	-
DUES/FEES	$28,459	$17,404	$19,092	$16,000	$16,000	-
TRAINING & EDUCATION	$5,254	$7,833	$5,748	$15,000	$15,000	-
CONTRACT LABOR	-	$305	$145	$1,000	-	-$1,000
SOFTWARE	$2,630	$13,540	$47,449	$34,380	$50,000	$15,620
UTILITY ECONOMIC DEVELOPMENT	-	-	-	-	$150,000	$150,000
Supplies	$495,592	$442,189	$472,830	$473,800	$494,800	$21,000
OFFICE SUPPLIES & EXPENSES	$13,150	$16,166	$11,693	$15,000	$15,000	-
FURNITURE < 5,000	-	$1,015	-	$2,500	$2,500	-
SAFETY/MEDICAL SUPPLIES	-	-	-	$500	$500	-
UNIFORM EXPENSE	$3,862	-	-	-	-	-
JANITORIAL SUPPLIES	$1,533	$1,288	$796	$2,000	$2,000	-
COMPUTER EQUIP NON-CAPITAL	$3,487	$1,111	$3,758	$2,000	$2,000	-
WELLNESS COMMITTEE EXPENSES	$2,030	$3,992	$3,973	$7,500	$7,500	-
R & M BUILDINGS - INSIDE	$5,324	$1,187	$60	$1,500	$1,500	-
UTILITY COSTS	$122,057	$98,354	$98,282	$105,000	$105,000	-
UTIL COSTS FOR OTHER FUNDS	$338,480	$317,813	$347,168	$330,000	$350,000	$20,000
FOOD	$818	$1,169	$945	$1,800	$1,800	-
SMALL TOOLS & MINOR EQUIPMENT	$35	$95	-	-	-	-
SMALL OPERATING SUPPLIES	$89	-	-	-	-	-
EMPLOYEE RECOGNITION	$4,726	-	$6,156	$6,000	$7,000	$1,000
Depreciation and Amortization	$3,704	$6,268	$34,506	-	-	-
DEPRECIATION EXPENSE	$3,704	$6,268	$34,506	-	-	-
Other Costs	-$4,776,172	-$5,549,736	-$6,124,406	-$4,552,765	-$6,402,032	-$1,849,267

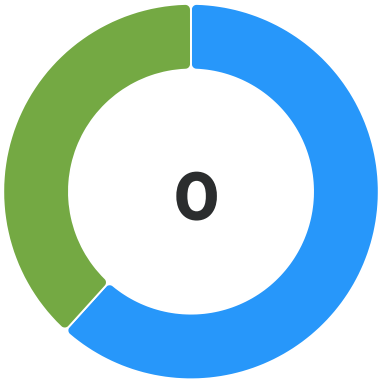
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
ADMIN ALLOC - ADMIN EXPENSES	-$5,028,310	-$5,759,670	-$6,284,838	-$6,090,163	-$6,925,212	-$835,049
CHAMBER OF COMMERCE	$8,000	$5,831	$1,500	$1,500	$2,000	$500
UTILITY BAD DEBT EXPENSE	$244,138	$195,434	$158,932	$355,000	$355,000	-
CONTINGENCIES	-	-	-	$1,180,898	$166,180	-$1,014,718
BANK FRAUD EXPENSE	-	$8,668	-	-	-	-
Debt Service	$38	$36	$44	$50	$50	-
INTEREST-CUST DEPOSITS	$38	$36	$44	$50	$50	-
Total Expenditures	**-$2,853,242**	**-$3,474,409**	**-$3,694,081**	**-$2,064,551**	**-$3,644,967**	**-$1,580,416**



Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services	**$725,000**	N/A
Investment Income	**$450,000**	N/A
Other Financing	**-$1,175,000**	N/A

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Charges for Services	$750,304	$671,424	$698,828	$700,000	$725,000	$25,000
Investment Income	$411,415	$1,248,080	$883,009	$500,000	$450,000	-$50,000
Misc Revenue	$16,527	$26,745	$1,686	-	-	-
Other Financing	-$1,052,348	-$1,632,978	-$1,516,896	-$1,200,000	-$1,175,000	$25,000
Total Revenues	**$125,898**	**$313,271**	**$66,627**	**-**	**-**	**-**

Water Distribution & Treatment

Department Director: Rodney Middlebrooks



Water consumption rates are budgeted to increase in 2026 to offset increased expenses to maintain the system.

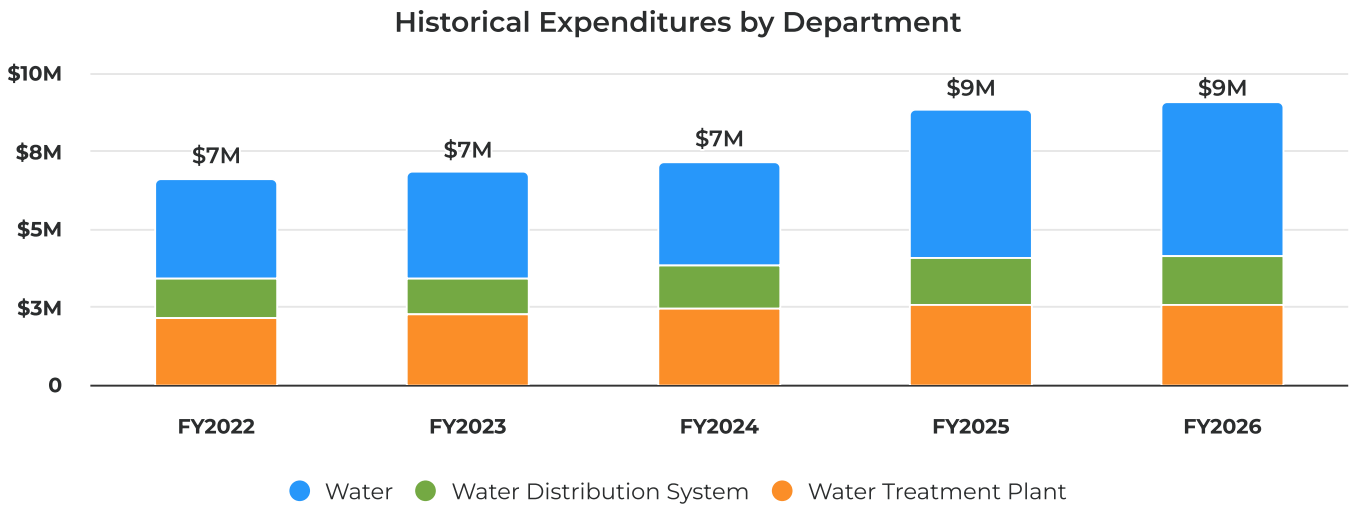
The Water department is responsible for the management, repair and operation of the distribution and treatment. We are committed to providing nearly 10,900 customers with safe and reliable drinking water at the best possible rate, while being compliant with all federal, state and local requirements. We continue to ensure adequate raw water resources to meet future demands. We annually update our capital improvement plan to ensure a replacement program for the city's deteriorating and aged water mains.

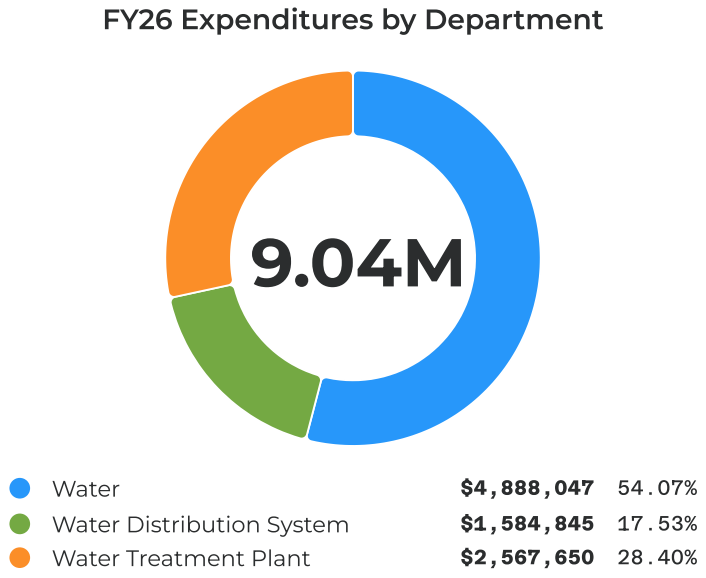
Ongoing Objectives:

- Continue to ensure reliable distribution of drinking water to residents compliant with all Federal, State & Local requirements
- Ensure adequate raw water resources to meet the City's current & future demands
- Continue to maintain annual maintenance of infrastructure & ensure adequate funding for capital improvements
- Continue rehabilitation of the city's aging water infrastructure

Performance Measures			
	FY2024	**FY2025**	**FY2026**
Yearly average treated per day	3.77 MGD	4.5 MGD	Proposed 4 MGD
Sanitary Survey by EPD	Passed	Pass	Pass
Number of main leaks repaired	10	<25 expected	<25

Expenditures by Department

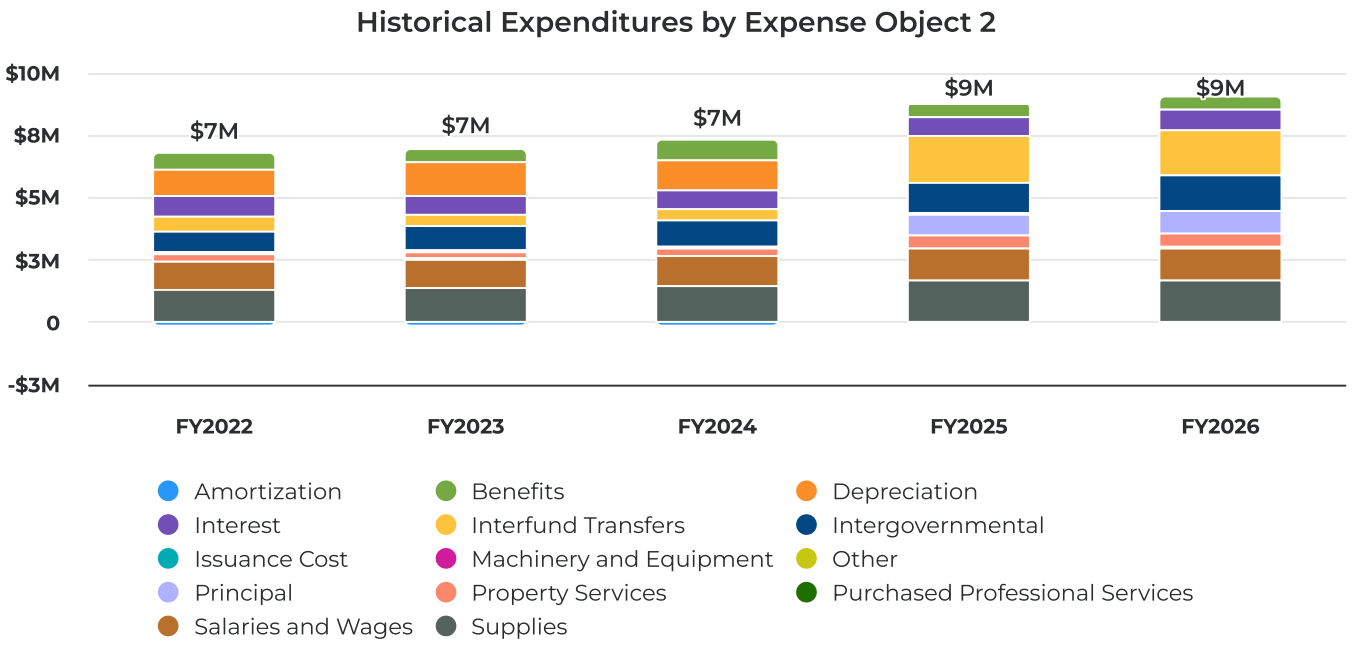


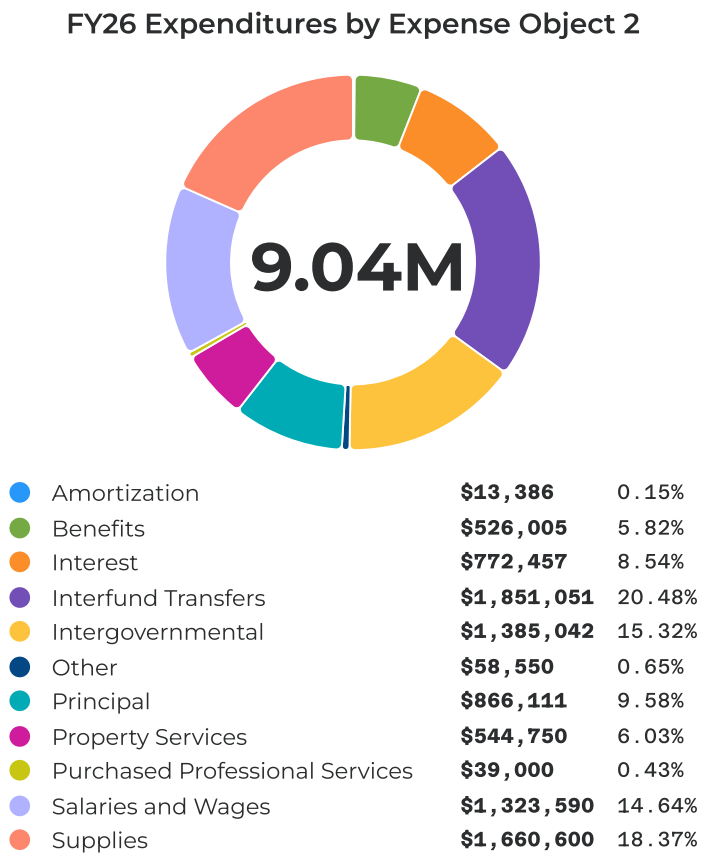


Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Water	$3,238,945	$3,381,531	$3,361,329	$4,719,880	$4,888,047	$168,167
Water Distribution System	$1,245,307	$1,188,652	$1,387,240	$1,544,254	$1,584,845	$40,591
Water Treatment Plant	$2,141,677	$2,240,605	$2,410,711	$2,538,380	$2,567,650	$29,270
Total Expenditures	**$6,625,928**	**$6,810,789**	**$7,159,280**	**$8,802,514**	**$9,040,542**	**$238,028**

Expenditures by Expense Object 2

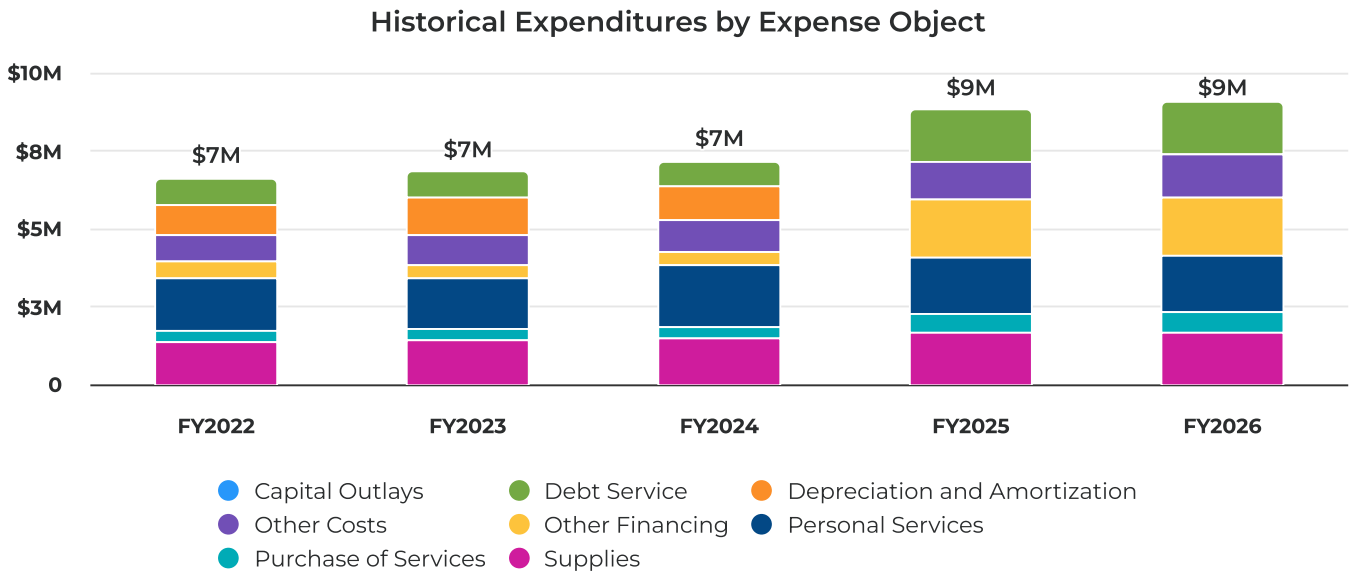




Expenditures by Expense Object 2

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Salaries and Wages	$1,070,677	$1,130,529	$1,173,493	$1,307,988	$1,323,590	$15,602
Benefits	$611,874	$522,001	$766,719	$524,746	$526,005	$1,259
Purchased Professional Services	$15,013	$14,184	$20,805	$39,000	$39,000	-
Property Services	$284,313	$257,741	$335,444	$506,750	$544,750	$38,000
Other	$70,774	$101,742	$45,128	$58,550	$58,550	-
Supplies	$1,334,333	$1,403,061	$1,456,362	$1,645,600	$1,660,600	$15,000
Machinery and Equipment	$1	-	-	-	-	-
Depreciation	$1,112,743	$1,329,593	$1,224,452	-	-	-
Amortization	-$139,665	-$139,665	-$139,665	$13,386	$13,386	-
Intergovernmental	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Principal	-	-	-	$848,352	$866,111	$17,759
Interest	$835,330	$819,900	$804,122	$789,059	$772,457	-$16,602
Issuance Cost	$29,350	-	-	-	-	-
Interfund Transfers	$563,136	$411,759	$424,948	$1,851,051	$1,851,051	-
Total Expenditures	**$6,625,928**	**$6,810,789**	**$7,159,280**	**$8,802,514**	**$9,040,542**	**$238,028**

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Debt Service	**$1,638,567**	18.12%
Depreciation and Amortization	**$13,386**	0.15%
Other Costs	**$1,385,042**	15.32%
Other Financing	**$1,851,051**	20.48%
Personal Services	**$1,849,595**	20.46%
Purchase of Services	**$642,300**	7.10%
Supplies	**$1,660,600**	18.37%

Expenditures by Expense Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Personal Services	$1,682,551	$1,652,530	$1,940,212	$1,832,734	$1,849,595	$16,861
REGULAR SALARIES	$524,031	$584,694	$588,899	$617,091	$611,720	-$5,371
OVERTIME SALARIES	$55,136	$54,292	$51,956	$50,000	$50,000	-
GROUP INS	$157,181	$139,258	$243,473	$130,000	$130,000	-
SOCIAL SECURITY	$35,116	$38,081	$38,990	$38,260	$37,930	-$330
MEDICARE	$8,213	$8,906	$8,717	$8,950	$8,870	-$80
GMEBS-RETIREMENT CONTRIBUTION	$66,456	$75,801	$75,263	$72,449	$72,500	$51
WORKERS COMP INSURANCE	$8	$1,217	$9,241	$1,500	$1,500	-
MEDICAL EXAMS	$257	$552	$314	$250	$250	-
EMPLOYEE ASSISTANCE PROGRAM	$197	$205	$273	$200	$200	-
WALTON ATHLETIC MEMBERSHIP	$1,061	$1,085	$1,066	$1,080	$1,080	-
REGULAR SALARIES	$445,201	$464,167	$494,500	$600,897	$621,870	$20,973
OVERTIME SALARIES	$46,309	$27,376	$38,138	$40,000	$40,000	-
GROUP INS	$173,389	$147,201	$241,653	$143,000	$143,000	-
SOCIAL SECURITY	$27,700	$30,517	$30,879	$37,256	$38,560	$1,304
MEDICARE	$8,222	$5,393	$6,838	$8,713	$9,020	$307
GMEBS-RETIREMENT CONTRIBUTION	$73,101	$68,220	$82,789	$79,693	$79,700	$7
WORKERS COMP INSURANCE	$59,351	$4,038	$25,365	$1,500	$1,500	-
MEDICAL EXAMS	$238	$307	$386	$300	$300	-

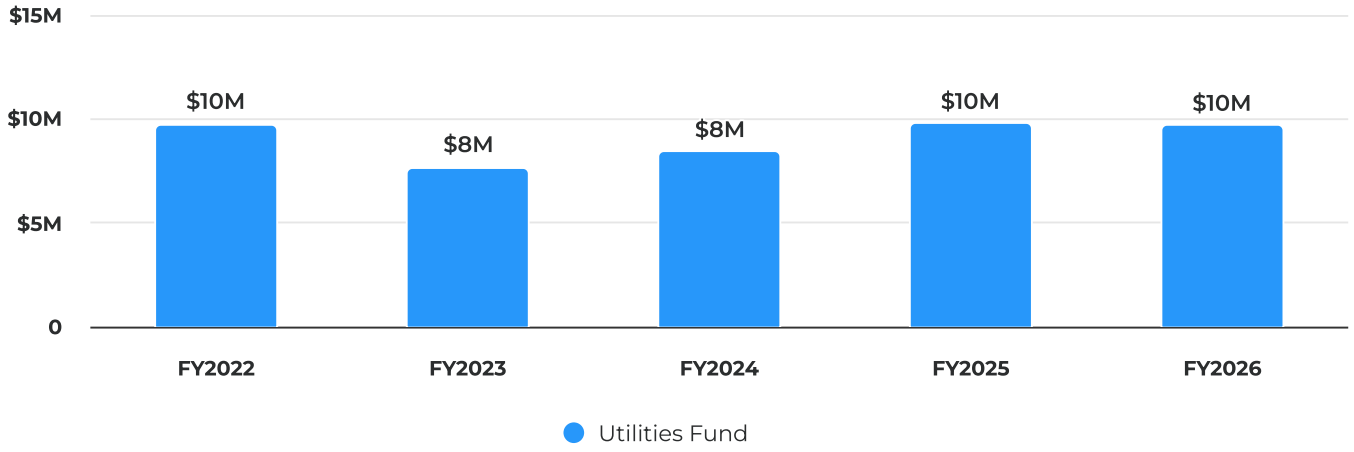
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EMPLOYEE ASSISTANCE PROGRAM	$216	$226	$301	$275	$275	-
WALTON ATHLETIC MEMBERSHIP	$1,167	$994	$1,173	$1,320	$1,320	-
Purchase of Services	$370,099	$373,667	$401,377	$604,300	$642,300	$38,000
PROFESSIONAL FEES	$6,300	$6,300	$14,910	$10,500	$10,500	-
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$250	$250	-
CONSULTING - TECHNICAL	$750	$2,720	-	$7,500	$7,500	-
LAWN CARE & MAINTENANCE	$5,964	$11,732	$12,835	$6,000	$6,000	-
EQUIPMENT REP & MAINT-OUTSIDE	$22,668	$4,358	$10,477	$50,000	$50,000	-
VEHICLE REP & MAINT-OUTSID	-	$284	$30	$2,500	$2,500	-
R & M SYSTEM - OUTSIDE	$61,870	$65,318	$89,774	$85,000	$85,000	-
R & M BUILDINGS - OUTSIDE	$5,341	$16,614	$18,192	$25,000	$25,000	-
R & M WATER TANKS - OUTSIDE	$38,438	$51,250	$52,788	$65,000	$100,000	$35,000
R & M RESERVOIR - OUTSIDE	$7,829	$7,021	$7,575	$7,500	$7,500	-
MAINTENANCE CONTRACTS	$31,578	$44,365	$34,549	$40,000	$40,000	-
EQUIPMENT RENTS / LEASES	$42,585	$22,153	-	$10,000	$10,000	-
EQUIPMENT RENTAL	$13,538	$3,346	$29,098	$50,000	$50,000	-
COMMUNICATIONS	$3,867	$3,795	$3,396	$5,000	$5,000	-
POSTAGE	$3,610	$6,231	$888	$2,000	$2,000	-
MARKETING EXPENSES	$300	$360	-	$2,500	$2,500	-
TRAVEL EXPENSE	$5,822	$3,618	$6,856	$6,500	$6,500	-
DUES/FEES	$119	$168	$459	$1,500	$1,500	-
VEHICLE TAG & TITLE FEE	$21	-	-	-	-	-
TRAINING & EDUCATION	$7,094	$7,795	$8,846	$9,000	$9,000	-
LICENSES	$859	$1,996	$142	$1,800	$1,800	-
CONTRACT LABOR	$29,069	$55,790	$1,951	$3,500	$3,500	-
SHIPPING/FREIGHT	$4	-	-	-	-	-
PROFESSIONAL FEES	$270	-	$5,895	$2,500	$2,500	-
I/T SVCS - WEB DESIGN, ETC.	-	-	-	$250	$250	-
CONSULTING - TECHNICAL	$7,693	$5,164	-	$18,000	$18,000	-
LAWN CARE & MAINTENANCE	$224	$256	-	$500	$500	-
PEST CONTROL	$750	$900	$900	$750	$750	-
EQUIPMENT REP & MAINT-OUTSIDE	$1,498	$1,555	$10,729	$5,000	$5,000	-
VEHICLE REP & MAINT-OUTSID	$3,855	$529	$773	$10,000	$10,000	-
R & M SYSTEM - OUTSIDE	$23,780	$1,582	$24,404	$100,000	$100,000	-
R & M BUILDINGS - OUTSIDE	-	$2,271	$2,236	$10,000	$10,000	-
MAINTENANCE CONTRACTS	$13,207	$13,758	$21,470	$12,000	$15,000	$3,000
SIDEWALK R & M - OUTSIDE	$950	-	$9,100	$7,500	$7,500	-
EQUIPMENT RENTS / LEASES	$9,903	$9,903	$9,903	$15,000	$15,000	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
EQUIPMENT RENTAL	$335	$548	$610	$5,000	$5,000	-
COMMUNICATIONS	$10,793	$12,513	$10,057	$10,000	$10,000	-
POSTAGE	$59	-	$122	$1,500	$1,500	-
ADVERTISING	$4	-	$45	$500	$500	-
MARKETING EXPENSES	-	-	-	$500	$500	-
TRAVEL EXPENSE	$820	$298	$100	$3,000	$3,000	-
DUES/FEES	$2,085	$1,886	$1,678	$1,500	$1,500	-
VEHICLE TAG & TITLE FEE	$42	$21	$23	-	-	-
GA DEPT REV FEES	-	$50	-	-	-	-
TRAINING & EDUCATION	$4,444	$5,175	$3,708	$6,500	$6,500	-
LICENSES	-	$565	$200	$750	$750	-
OTHER CONTRACTUAL SERVICES	$1,761	$1,481	$6,658	$2,500	$2,500	-
Supplies	$1,334,333	$1,403,061	$1,456,362	$1,645,600	$1,660,600	$15,000
OFFICE SUPPLIES & EXPENSES	$3,383	$2,442	$2,849	$5,000	$5,000	-
FURNITURE < 5,000	-	-	-	$1,000	$1,000	-
AUTO PARTS	$2,078	$822	$2,773	$1,500	$1,500	-
CHEMICALS/PESTICIDES	$377,284	$363,737	$395,563	$475,000	$475,000	-
SPONSORSHIPS/DONATIONS	$500	$100	-	$500	$500	-
EXPENDABLE FLUIDS	$15	-	$1,286	$1,500	$1,500	-
TIRES	-	-	-	$1,000	$1,000	-
UNIFORM EXPENSE	$4,310	$5,273	$5,813	$6,300	$6,300	-
JANITORIAL SUPPLIES	$15,697	$16,414	$10,163	$18,000	$18,000	-
COMPUTER EQUIP NON-CAPITAL	-	$998	$2,774	$2,750	$2,750	-
EQUIPMENT PARTS	$2,228	$3,179	$3,000	$20,000	$20,000	-
R & M BUILDINGS - INSIDE	$1,787	$3,554	$11,726	$5,000	$5,000	-
SYSTEM R & M - INSIDE	$19,120	$19,428	$43,463	$50,000	$50,000	-
RESERVOIR R & M - INSIDE	$236	$1,228	$2,919	$5,000	$5,000	-
UTILITY COSTS	$527,464	$539,602	$547,771	$550,000	$550,000	-
AUTO & TRUCK FUEL	$6,830	$5,477	$5,829	$7,500	$7,500	-
FOOD	$1,894	$2,576	$2,961	$2,000	$2,000	-
BOOKS & PERIODICALS	-	$311	$93	$500	$500	-
SMALL TOOLS & MINOR EQUIPMENT	$2,850	$7,075	$10,156	$10,000	$10,000	-
LAB SUPPLIES	$36,235	$43,395	$43,021	$55,000	$55,000	-
SMALL OPERATING SUPPLIES	$4,487	$5,698	$7,591	$10,000	$10,000	-
UNIFORM RENTAL	-	-$7	-	-	-	-
OFFICE SUPPLIES & EXPENSES	$2,030	$1,312	$387	$2,500	$2,500	-
AUTO PARTS	$4,009	$1,817	$2,517	$5,000	$5,000	-
CHEMICALS/PESTICIDES	-	-	-	$250	$250	-
CONSTRUCTION MATERIALS	-	-	-	$1,000	$1,000	-
DAMAGE CLAIMS	-	-	$2,808	$3,500	$3,500	-
EXPENDABLE FLUIDS	$404	$308	$44	$500	$500	-

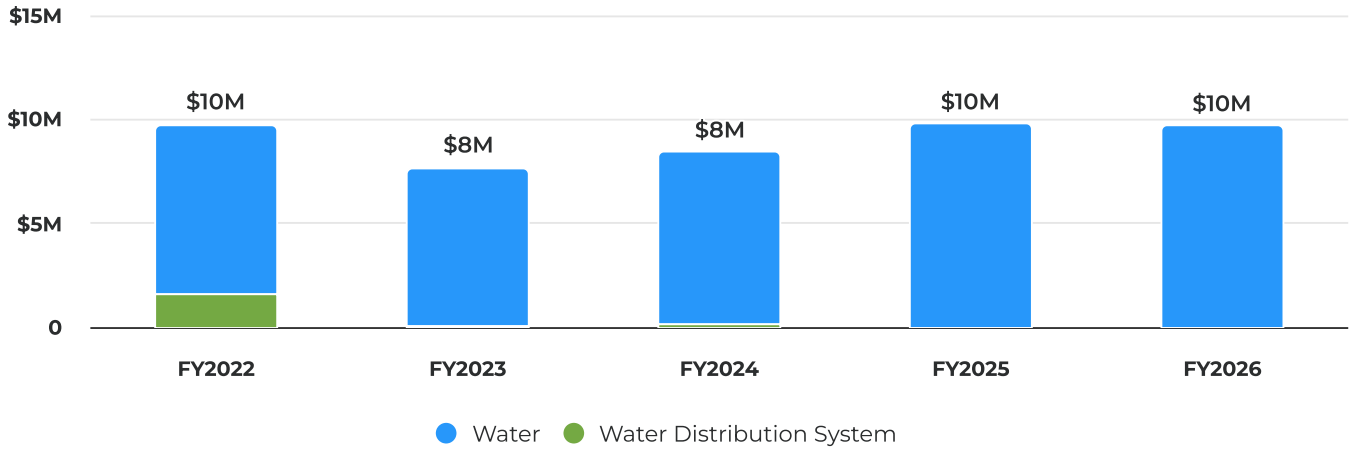
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
TIRES	$3,254	$3,790	$1,465	$3,500	$3,500	-
UNIFORM EXPENSE	$4,901	$6,228	$5,059	$6,800	$6,800	-
JANITORIAL SUPPLIES	$2,693	$2,050	$1,245	$3,000	$3,000	-
COMPUTER EQUIP NON-CAPITAL	-	$73	$123	$500	$500	-
EQUIPMENT PARTS	$5,774	$4,818	$9,934	$5,000	$5,000	-
VEHICLE R & M - INSIDE	-	-	-	$1,000	$1,000	-
R & M BUILDINGS - INSIDE	$187	-	$102	$2,500	$2,500	-
SYSTEM R & M - INSIDE	$259,989	$320,009	$236,731	$260,000	$275,000	$15,000
SYS R & M - INSIDE / SHIPPING	-	-	$4	-	-	-
SIDEWALK R & M - INSIDE	$31	-	$83	$2,000	$2,000	-
AUTO & TRUCK FUEL	$19,010	$14,803	$13,139	$15,000	$15,000	-
FOOD	$2,194	$2,555	$3,300	$2,000	$2,000	-
SMALL TOOLS & MINOR EQUIPMENT	$6,059	$6,744	$10,530	$10,000	$10,000	-
METERS	$9,198	$14,244	$46,584	$75,000	$75,000	-
TRAINING MATERIALS - COM USE	-	-	-	$1,000	$1,000	-
SMALL OPERATING SUPPLIES	$8,204	$3,009	$22,556	$18,000	$18,000	-
Capital Outlays	$1	-	-	-	-	-
EQUIPMENT	$1	-	-	-	-	-
Depreciation and Amortization	$973,078	$1,189,928	$1,084,787	$13,386	$13,386	-
DEPRECIATION EXPENSE	$1,112,743	$1,329,593	$1,224,452	-	-	-
AMORT DEF CHG 2016 BOND	$13,386	$13,386	$13,386	$13,386	$13,386	-
AMORT 2020 UTIL BOND PREMIUM	-$153,051	-$153,051	-$153,051	-	-	-
Other Costs	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
ADMIN ALLOC - ADMIN EXPENSES	$838,052	$959,945	$1,047,473	$1,218,033	$1,385,042	$167,010
Debt Service	$864,680	$819,900	$804,122	$1,637,411	$1,638,567	$1,157
REVENUE BOND PRINCIPAL 2016	-	-	-	$737,622	$754,826	$17,204
PRINCIPAL GEFA 2013	-	-	-	$110,730	$111,285	$555
INTEREST EXP - 2016 REV BONDS	$74,047	$58,807	$43,234	$28,634	$12,387	-$16,247
INTEREST EXP - 2020 REV BONDS	$755,992	$755,992	$755,992	$755,992	$755,992	-
INTEREST ON GEFA 2013	$5,281	$4,735	$4,185	$3,633	$3,078	-$555
INTERST ON GEFA 2021	$10	$366	$711	$800	$1,000	$200
ISSUANCE COSTS	$29,350	-	-	-	-	-
Other Financing	$563,136	$411,759	$424,948	$1,851,051	$1,851,051	-
TRANS OUT UTIL TO GEN FUND	$563,136	$411,759	$424,948	$588,971	$588,971	-
TRANS OUT UTL E&R FUND	-	-	-	$420,693	$420,693	-
TRANS OUT UTL E&R FUND	-	-	-	$841,387	$841,387	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Total Expenditures	**$6,625,928**	**$6,810,789**	**$7,159,280**	**$8,802,514**	**$9,040,542**	**$238,028**

Historical Revenues by Fund



Historical Revenues by Department



FY26 Revenues by Department



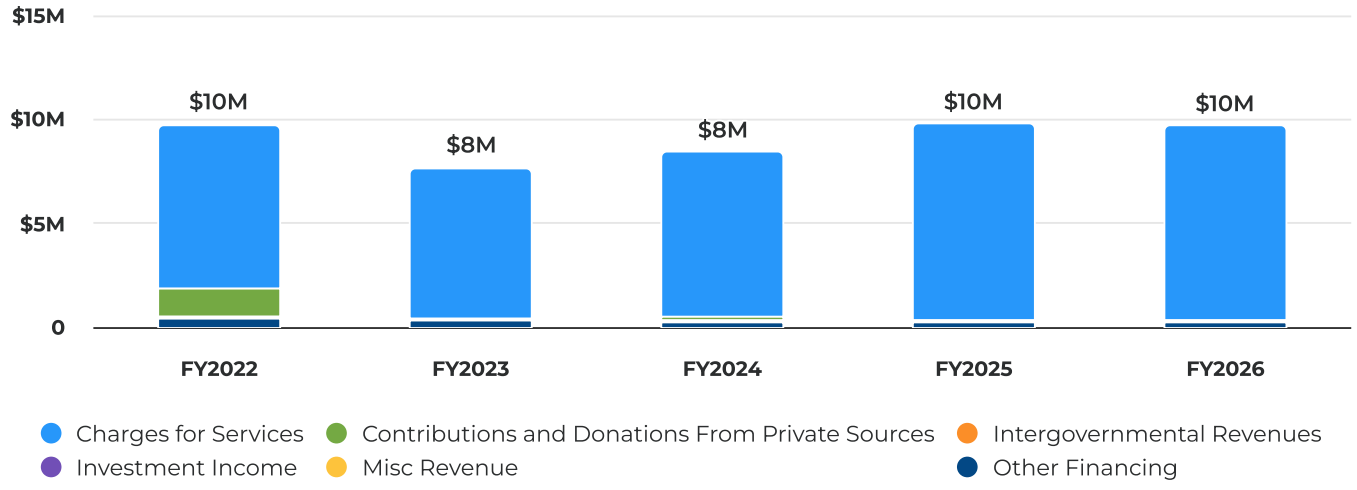
Water	$9,709,102	100.00%

Revenues by Department

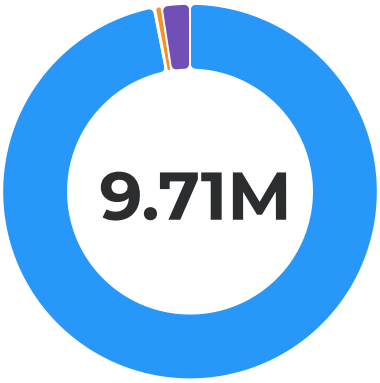
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Water	$8,115,672	$7,647,796	$8,286,849	$9,802,135	$9,709,102	-$93,033
Water Distribution System	$1,607,477	$19,691	$151,825	-	-	-
Total Revenues	**$9,723,149**	**$7,667,487**	**$8,438,674**	**$9,802,135**	**$9,709,102**	**-$93,033**

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Charges for Services	**$9,407,000**	96.89%
Investment Income	**$10,233**	0.11%
Misc Revenue	**$56,869**	0.59%
Other Financing	**$235,000**	2.42%

Revenues by Revenue Source

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted
Intergovernmental Revenues	$19,408	-	$26,409	-	-	-
Charges for Services	$7,839,654	$7,303,434	$7,933,655	$9,495,033	$9,407,000	-$88,033
Investment Income	$11,712	$6,122	$11,143	$10,233	$10,233	-
Contributions and Donations From Private Sources	$1,389,109	$19,691	$151,825	-	-	-
Misc Revenue	$62,826	$66,077	$62,826	$56,869	$56,869	-
Other Financing	$400,440	$272,163	$252,816	$240,000	$235,000	-$5,000
Total Revenues	**$9,723,149**	**$7,667,487**	**$8,438,674**	**$9,802,135**	**$9,709,102**	**-$93,033**

WATER RATES

METER BASE CHARGES
(Effective January 1, 2025)

Meter Size	Inside City	Outside City
5/8 inch meter	$23.75	$27.50
3/4 inch meter	$23.75	$27.50
1 inch meter	$23.75	$27.50
1 1/2 inch meter	$57.50	$68.75
2 inch meter	$57.50	$68.75
3 inch meter	$68.75	$80.00
4 inch meter	$68.75	$80.00
6 inch meter	$125.00	$181.25
8 & 10 inch meter	$225.00	$325.00

RESIDENTIAL
(Effective January 1, 2026)

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

	Inside City	Outside City
1 – 2,000 gallons	$2.73 per 1,000 gallons	$4.10 per 1,000 gallons
2,001 – 6,000 gallons	$5.46 per 1,000 gallons	$8.19 per 1,000 gallons
6,001 – 10,000 gallons	$6.83 per 1,000 gallons	$10.25 per 1,000 gallons
Over 10,000 gallons	$8.19 per 1,000 gallons	$12.30 per 1,000 gallons

COMMERCIAL
(Effective January 1, 2026)

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

	Inside City	Outside City
Commercial Rate	$5.46 per 1,000 gallons	$8.19 per 1,000 gallons

City of Monroe Water Rates

INDUSTRIAL

(Effective January 1, 2026)
Average monthly consumption 1,000,000+ gallons per month.

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

	Inside City	Outside City
Industrial Rate	$2.73 per 1,000 gallons	$4.10 per 1,000 gallons

IRRIGATION & FIRE LINE

(Effective January 1, 2025)

Meter Size	Inside City	Outside City
5/8 inch meter	$27.50	$32.50
3/4 inch meter	$27.50	$32.50
1 inch meter	$27.50	$32.50
1 1/2 inch meter	$72.50	$87.50
2 inch meter	$72.50	$87.50
3 inch meter	$87.50	$102.50
4 inch meter	$87.50	$102.50
6 inch meter	$162.50	$237.50

(Effective January 1, 2026)

The minimum bill will be determined by the Base Charge of the water meter size. Irrigation separate meter. Fire line metered & unmetered.

	Inside City	Outside City
Irrigation Rate	$5.79 per 1,000 gallons	$8.42 per 1,000 gallons

City of Monroe Water Rates

WATER & IRRIGATION METER TAP & CONNECTION FEES

(Effective September 11, 2024)

New Construction

Water Connection Fee's (Inside City Limits)

Meter Size	Rated Maximum Capacity (gpm)	Meter Equivalent (ERU Value)	Connection Fee (Note 5)	Short Side Service Tap Fee	Long Side Service Tap Fee
5/8"	20	1.0	$2,300	$1,839	$2,804
1"	50	2.5	$5,750	$2,153	$3,135
2"	160	8.0	$18,400	*All meters 2" and larger to be installed by others. City would only provide the meter at cost plus connection fee based on meter size.*	
4"	500	25.0	$57,500		
6"	1,000	50.0	$115,000		
8"	1,600	80.0	$184,000		

Water Connection Fee's (Outside City Limits)

Meter Size	Rated Maximum Capacity (gpm)	Meter Equivalent (ERU Value)	Connection Fee (Note 5)	Short Side Service Tap Fee	Long Side Service Tap Fee
5/8"	20	1.0	$5,250	$1,839	$2,804
1"	50	2.5	$13,125	$2,153	$3,135
2"	160	8.0	$42,000	*All meters 2" and larger to be installed by others. City would only provide the meter at cost plus connection fee based on meter size.*	
4"	500	25.0	$131,250		
6"	1,000	50.0	$262,500		
8"	1,600	80.0	$420,000		

1. Property owner that's NOT in a residential subdivision would pay the connection fee for requested meter size *PLUS* the tap fee.
2. Before final plat, developers of residential subdivisions would be required to pay all connection fee's per lot based on a 5/8" meter.
3. Connection fees previously paid by residential developers would require builders to pay a $350 meter fee per lot.
4. Before permitting, commercial developments would be required to pay connection fee per unit based on size of meter.
5. The connection fee covers the customer's share of the costs incurred by the City of Monroe for the construction of the water system infrastructure.

Redevelopment

Water Connection Fee's (Inside City Limits)

Meter Size	Rated Maximum Capacity (gpm)	Meter Equivalent (ERU Value)	Connection Fee (Note 5)	Short Side Service Tap Fee	Long Side Service Tap Fee
5/8"	20	1.0	$1,235	$1,839	$2,804
1"	50	2.5	$3,088	$2,153	$3,135
2"	160	8.0	$9,880	*All meters 2" and larger to be installed by others. City would only provide the meter at cost plus connection fee based on meter size.*	
4"	500	25.0	$30,876		
6"	1,000	50.0	$61,752		
8"	1,600	80.0	$98,803		

Water Connection Fee's (Outside City Limits)

Meter Size	Rated Maximum Capacity (gpm)	Meter Equivalent (ERU Value)	Connection Fee (Note 5)	Short Side Service Tap Fee	Long Side Service Tap Fee
5/8"	20	1.0	$1,853	$1,839	$2,804
1"	50	2.5	$4,631	$2,153	$3,135
2"	160	8.0	$14,820	*All meters 2" and larger to be installed by others. City would only provide the meter at cost plus connection fee based on meter size.*	
4"	500	25.0	$46,313		
6"	1,000	50.0	$92,625		
8"	1,600	80.0	$148,200		

1. Property owner that's NOT in a residential subdivision would pay the connection fee for requested meter size *PLUS* the tap fee.
2. Before final plat, developers of residential subdivisions would be required to pay all connection fee's per lot based on a 5/8" meter.
3. Connection fees previously paid by residential developers would require builders to pay a $350 meter fee per lot at permitting.
4. Before permitting, commercial developments would be required to pay connection fee per unit based on size of meter.
5. The connection fee covers the customer's share of the costs incurred by the City of Monroe for the construction of the water system infrastructure.

City of Monroe Water Rates

For multi-family residential or multi-unit commercial applications, the connection fee shall be the greater of a) scheduled water connection fee based on water meter size or b) number of units/rooms in the development multiplied by $1,000

FIRE LINE TAP FEE

(Effective September 12, 2007)

Size	Tap Fee
Up to 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

Hydrant tap fee is dependent on the main line tap size

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 the 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: $450 UP TO 5/8"
INSTALLATION FEE FOR ADDITIONAL WATER METER: $600 UP TO 1"

- This Installation Fee only applies when the meter can be installed without a separate tap. **Prior inspection by City inspector to determine if separate tap is needed.**
- If an additional tap is required, the standard tap fee shall apply.

TEMPORARY WATER METER PERMIT

(Effective March 12, 2002)

- $500.00 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.

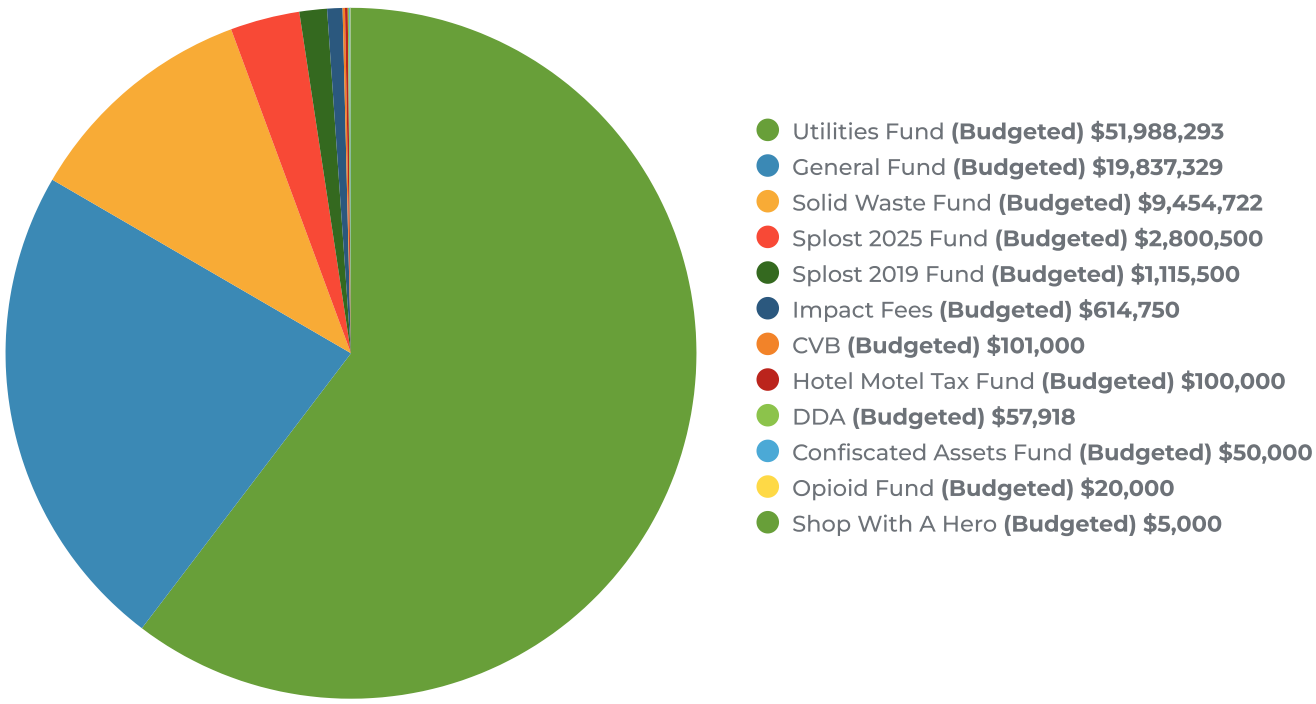
City of Monroe Water Rates

Funding Sources Overview

The City of Monroe's revenue consists of eight general types of categories common to all funds 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. To project revenues, the City uses trend analysis, which considers historical financial data, current fiscal conditions, and anticipated changes in the local economy. Additionally, state mandates and regulatory changes are taken into consideration when using this forecasting method. Municipal Electric Authority of Georgia (MEAG), Municipal Gas Authority of Georgia (MGAG) revenue forecasts as well as weather projections for electric and gas revenues are also taken into consideration when projecting revenues.

The Fiscal Year 2026 balanced budget of 86,145,012 is developed using conservative revenue estimates, using both historical trends and future projections. Total revenues for FY2026 are budgeted to increase a marginal 2.06% compared to the prior year. This modest increase is primarily attributed to an increase in the millage rate and rate adjustments for both solid waste and utility services for 2026.

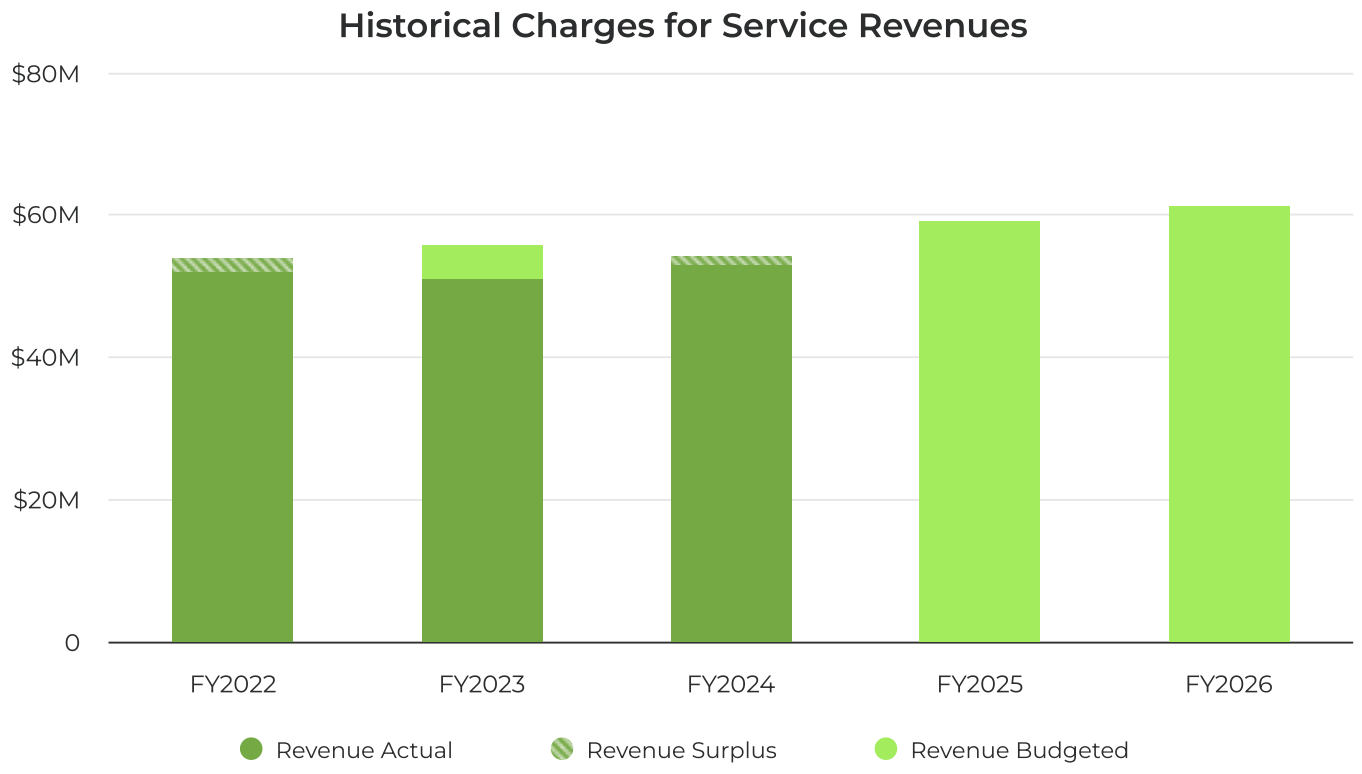
Budgeted City-Wide Revenues by Fund



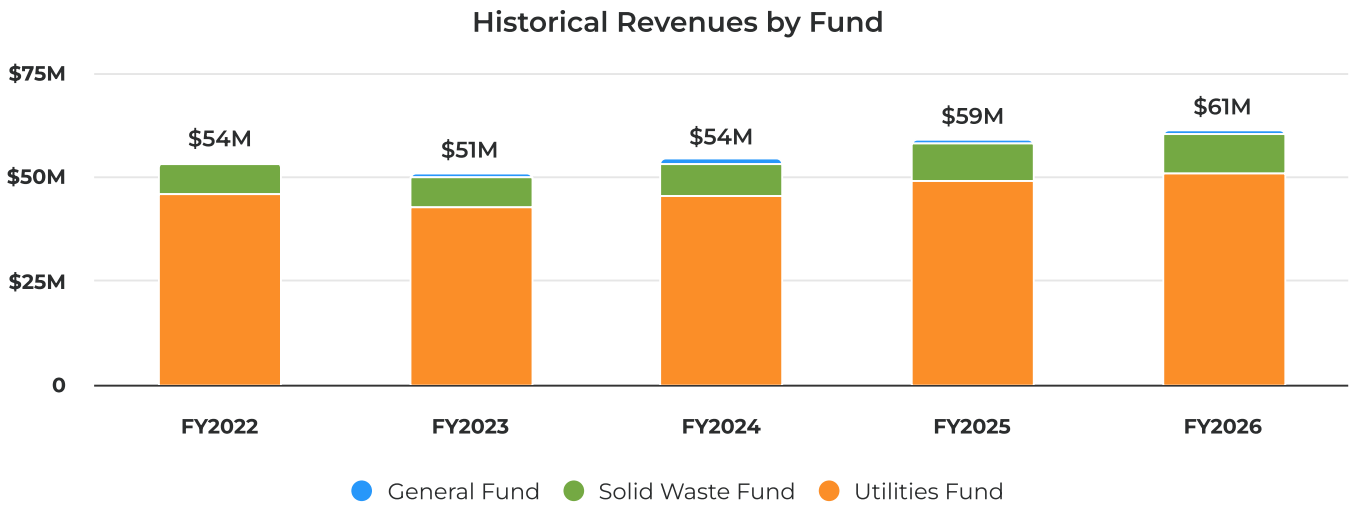
Charges for Services

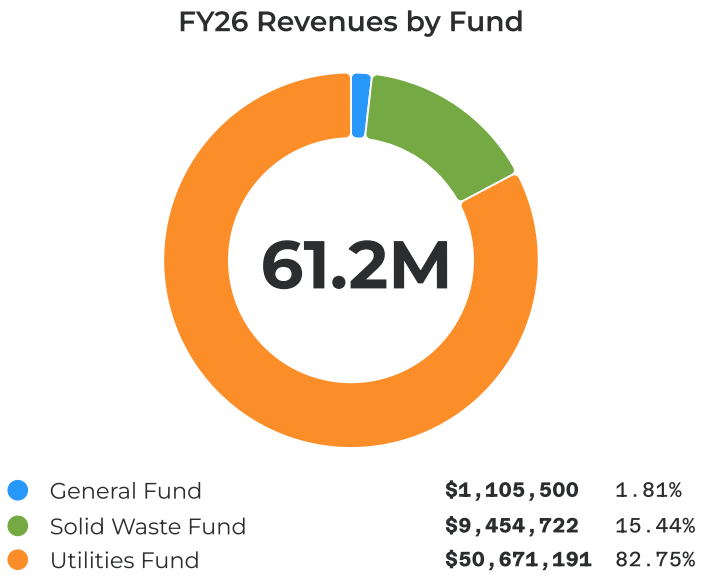
This revenue category includes any fee or other billings for services such as electric, natural gas, sewer, solid waste, telecom, water, GUTA, solid waste sanitation fees and transfer station fees. The total Charges for Service amount increased by $2,087,904 from the prior year's budget. The majority of this increase is from increased consumption rates for utility services, and increased Solid Waste fees. Projections for FY2026 are calculated using a conservative approach. Consumption rates for electric, natural gas, water and sewer services will increase in 2026, as we expect to see increased expenditures due to ongoing maintenance of our system & expansion projects. We continue to see growth in residential and commercial fiber internet, as well as residential water, sewer & natural gas. The Solid Waste charges for services budget increased as well, due to increased rates for solid waste collection in residential and commercial, as well as transfer station fees. Employee contributions for health insurance are expected to remain stable, as well as funding for employee pensions.

Revenue Summary



Charges for Service by Fund



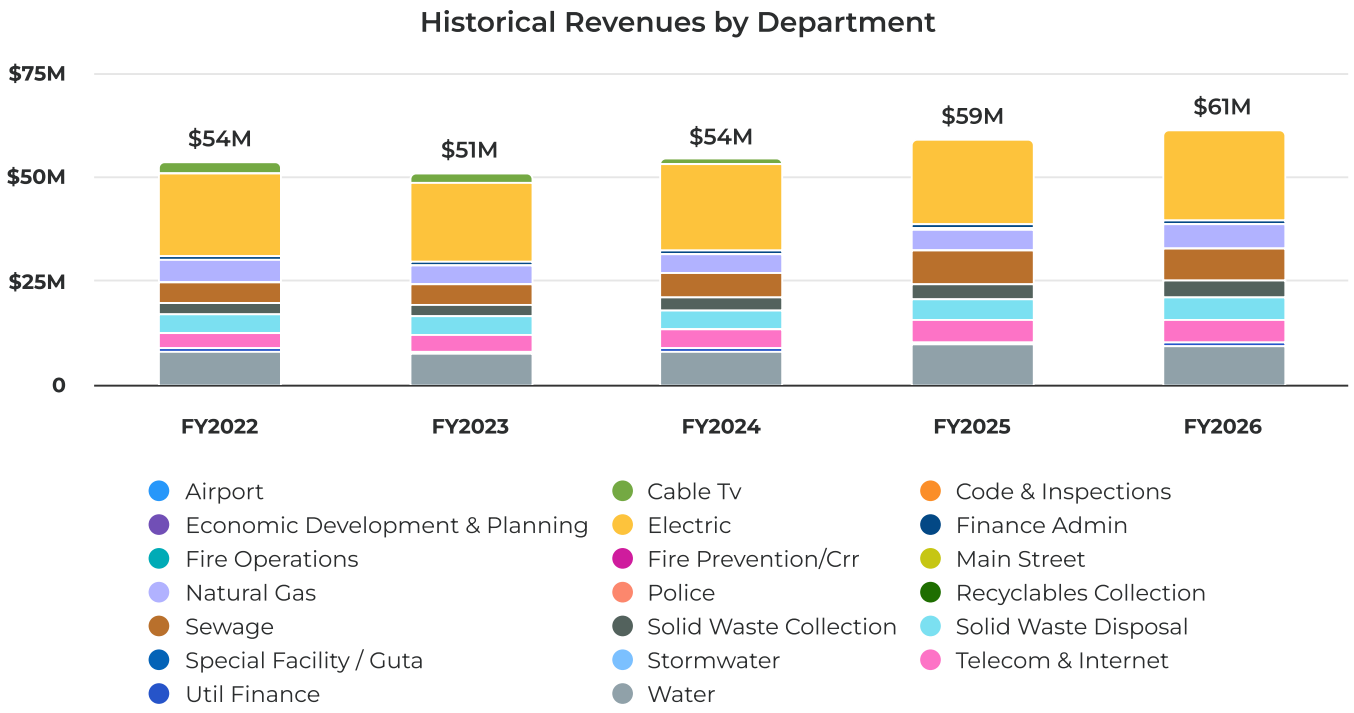


The Charges for Services revenue for the fiscal year is primarily composed of three funds. The Utilities Fund contributes the largest portion with $50.7 million, accounting for 82.75% of the total Charges for Services revenue.. The Solid Waste Fund follows with $9.5 million, representing 15.44%. Lastly, the General Fund provides $1.1 million, which is 1.81% of the total Charges for Services revenue.

Revenues by Fund

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Fund	$975,063	$1,063,000	$1,105,500	4.00%
Utilities Fund	$43,524,631	$49,074,345	$50,671,191	3.25%
Solid Waste Fund	$6,979,406	$9,006,164	$9,454,722	4.98%
Total Revenues	**$51,479,100**	**$59,143,509**	**$61,231,413**	**3.53%**

Revenues by Department



FY26 Revenues by Department



Airport	**$1,000**	0.00%
Code & Inspections	**$3,000**	0.00%
Electric	**$21,600,000**	35.28%
Finance Admin	**$952,000**	1.55%
Fire Prevention/Crr	**$35,000**	0.06%
Main Street	**$110,500**	0.18%
Natural Gas	**$5,912,691**	9.66%
Police	**$4,000**	0.01%
Recyclables Collection	**$35,000**	0.06%
Sewage	**$7,600,000**	12.41%
Solid Waste Collection	**$3,944,622**	6.44%
Solid Waste Disposal	**$5,475,100**	8.94%
Special Facility / Guta	**$75,000**	0.12%
Stormwater	**$3,500**	0.01%
Telecom & Internet	**$5,348,000**	8.73%
Util Finance	**$725,000**	1.18%
Water	**$9,407,000**	15.36%

Revenues by Department

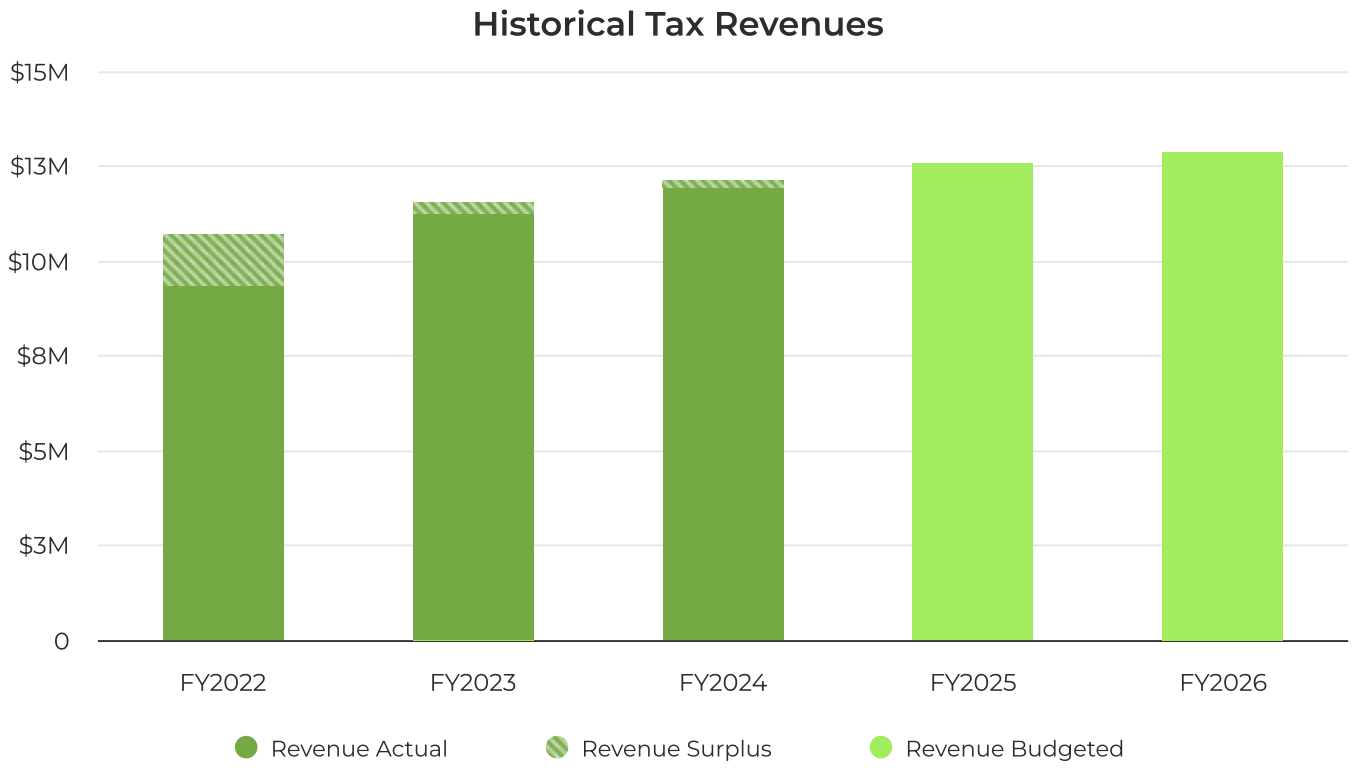
Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Util Finance	$624,451.31	$700,000.00	$725,000.00	$25,000.00
Code & Inspections	$4,555.00	$6,500.00	$3,000.00	-$3,500.00
Sewage	$6,005,110.29	$7,813,180.00	$7,600,000.00	-$213,180.00
Main Street	$130,110.27	$100,500.00	$110,500.00	$10,000.00
Water	$8,051,150.83	$9,495,033.33	$9,407,000.00	-$88,033.33
Airport	$850.00	$1,000.00	$1,000.00	-
Electric	$19,086,109.90	$20,620,000.00	$21,600,000.00	$980,000.00
Natural Gas	$5,245,244.66	$5,232,131.67	$5,912,691.00	$680,559.33
Telecom & Internet	$4,434,333.93	$5,174,000.00	$5,348,000.00	$174,000.00
Special Facility / Guta	$75,130.00	$35,000.00	$75,000.00	$40,000.00
Stormwater	$3,100.00	$5,000.00	$3,500.00	-$1,500.00
Finance Admin	$805,285.36	$911,000.00	$952,000.00	$41,000.00
Police	$2,197.71	$4,000.00	$4,000.00	-
Fire Prevention/Crr	$32,065.00	$40,000.00	$35,000.00	-$5,000.00
Solid Waste Collection	$2,875,243.04	$3,756,783.00	$3,944,622.15	$187,839.15
Solid Waste Disposal	$4,077,654.26	$5,214,381.00	$5,475,100.05	$260,719.05

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Recyclables Collection	$26,508.30	$35,000.00	$35,000.00	-
Total Revenues	**$51,479,099.86**	**$59,143,509.00**	**$61,231,413.20**	**$2,087,904.20**

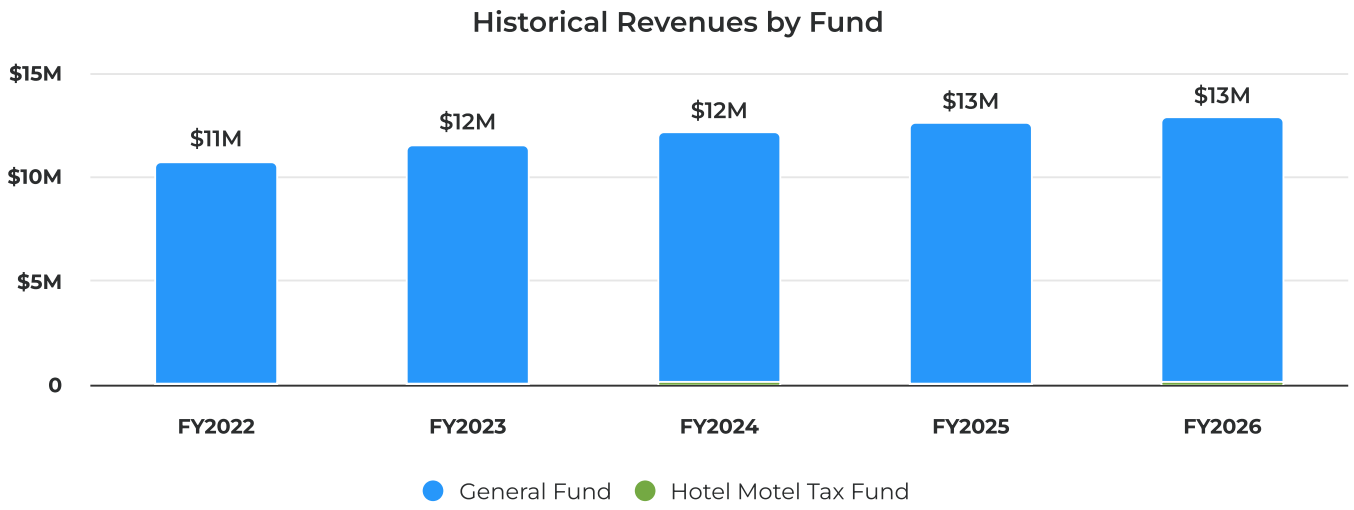
Taxes

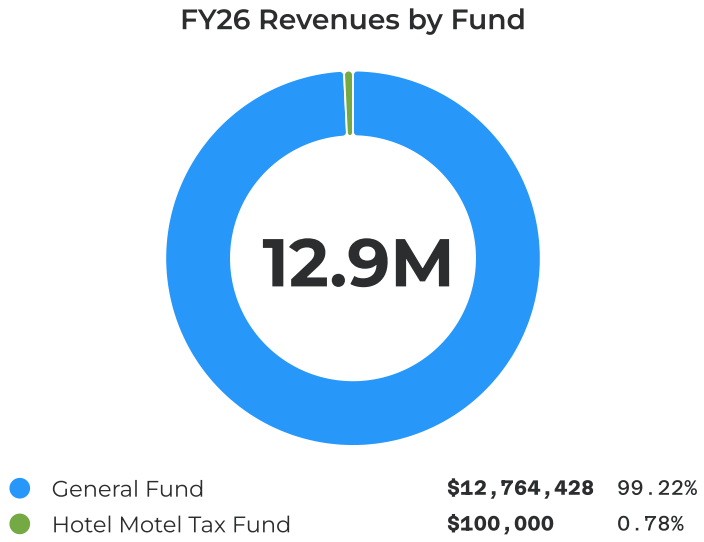
Tax collections include real and personal property tax, 1% Local Option Sales Tax (LOST), Franchise, Insurance Premium, Alcoholic Beverage and Hotel/Motel Tax. The City's total millage rate for FY2025 is 6.934 mills. This is an increased rate, with a 6.12% net tax increase, resulting in about $62,000. Debt service millage for the City is 0.00, leaving 6.934 mills for the City's operating millage. Collections in Property Tax, Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable. Occupational Tax collections are expected to remain stable in 2026, after implementing a new fee schedule in 2023. Business license fees will now be based on gross receipts of the business rather than the number of employees.

Revenue Summary



Revenues by Fund



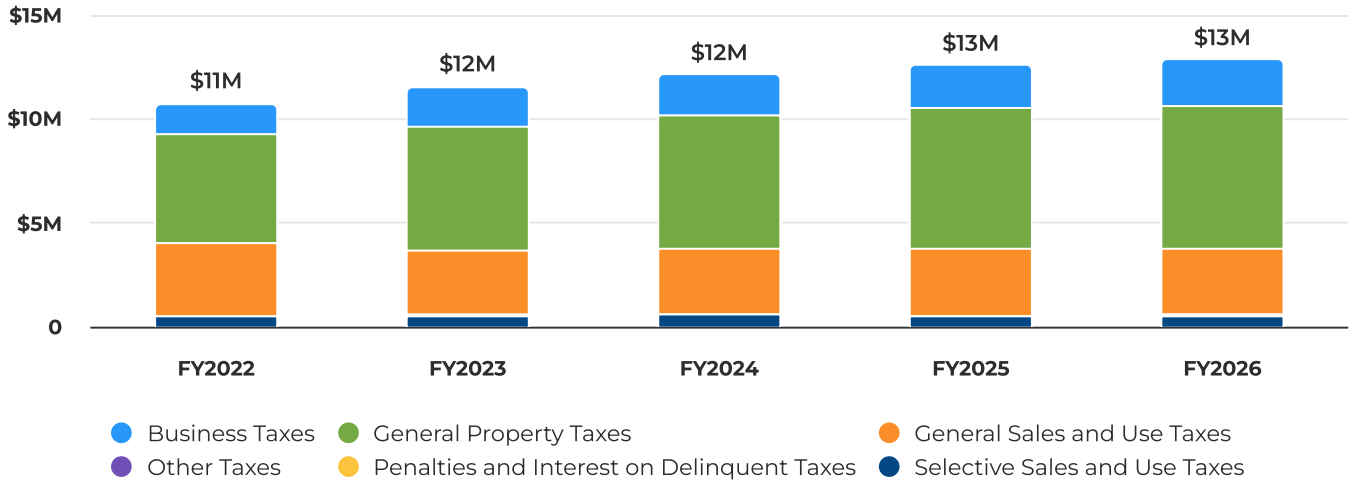


Revenues by Fund

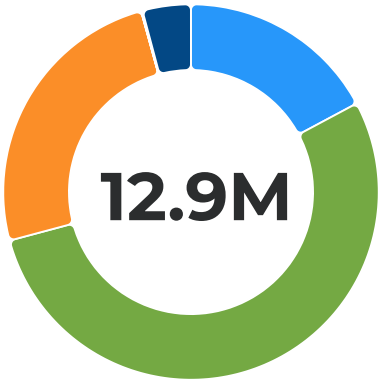
Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$7,021,270.80	$12,483,001.00	$12,764,428.00	$281,427.00
Hotel Motel Tax Fund	$94,492.75	$80,000.00	$100,000.00	$20,000.00
Total Revenues	**$7,115,763.55**	**$12,563,001.00**	**$12,864,428.00**	**$301,427.00**

Tax Revenue Summary

Historical Revenues by Revenue Summary



FY26 Revenues by Revenue Summary



Business Taxes	**$2,210,000**	17.18%
General Property Taxes	**$6,902,428**	53.66%
General Sales and Use Taxes	**$3,200,000**	24.87%
Other Taxes	**$2,000**	0.02%
Penalties and Interest on Delinquent Taxes	**$15,000**	0.12%
Selective Sales and Use Taxes	**$535,000**	4.16%

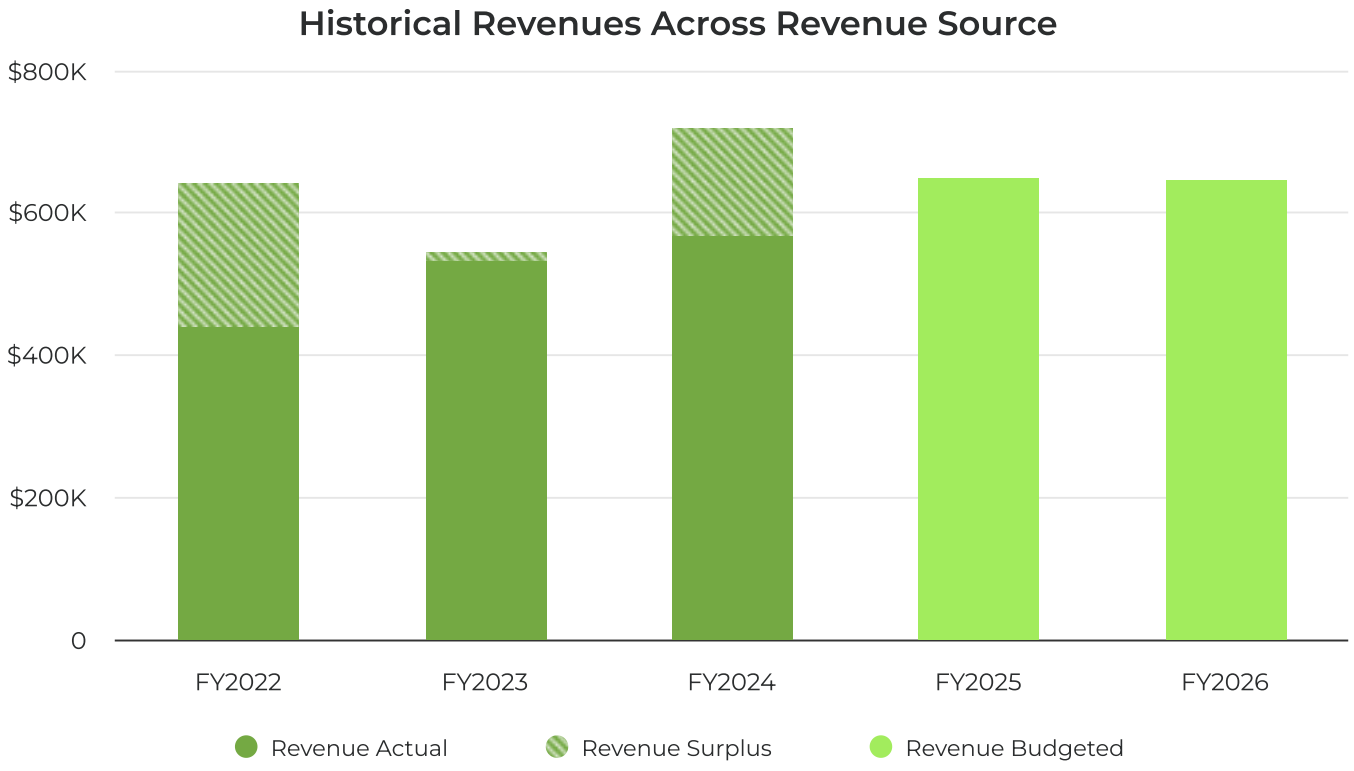
Revenues by Revenue Summary

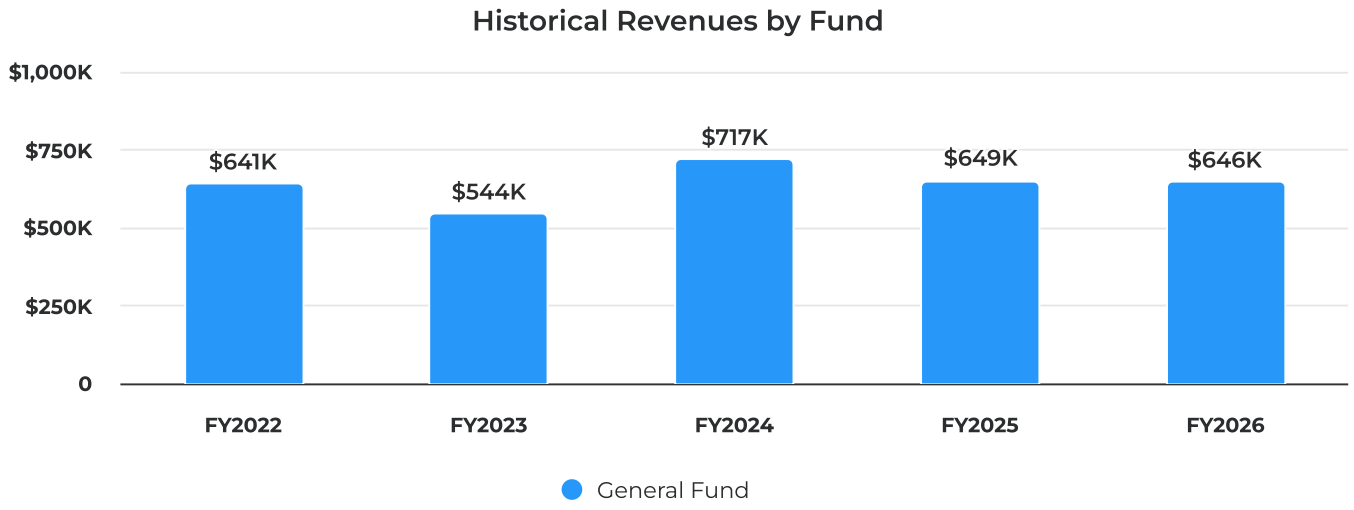
Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Other Taxes	$2,193.20	$4,500.00	$2,000.00	-$2,500.00
General Property Taxes	$1,670,437.27	$6,778,501.00	$6,902,428.00	$123,927.00
General Sales and Use Taxes	$2,684,437.30	$3,200,000.00	$3,200,000.00	-
Selective Sales and Use Taxes	$463,773.11	$510,000.00	$535,000.00	$25,000.00
Business Taxes	$2,284,621.60	$2,045,000.00	$2,210,000.00	$165,000.00
Penalties and Interest on Delinquent Taxes	$10,301.07	$25,000.00	$15,000.00	-$10,000.00
Total Revenues	**$7,115,763.55**	**$12,563,001.00**	**$12,864,428.00**	**$301,427.00**

License and Permits

This revenue category within the General Fund includes collections from alcohol licenses and permits, building permits, and business licenses. These revenues are directly tied to local development activity and business operations.

For Fiscal Year 2026, revenues from licenses and permits are budgeted to be slightly below the prior year, reflecting a conservative estimate based on recent trends and projected development activity.

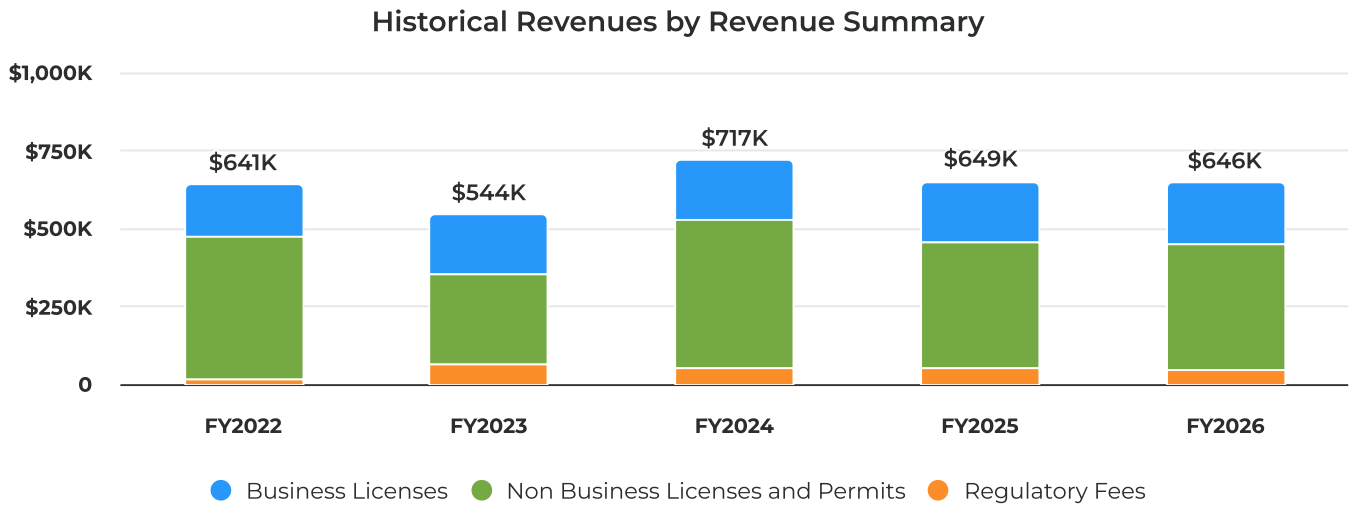


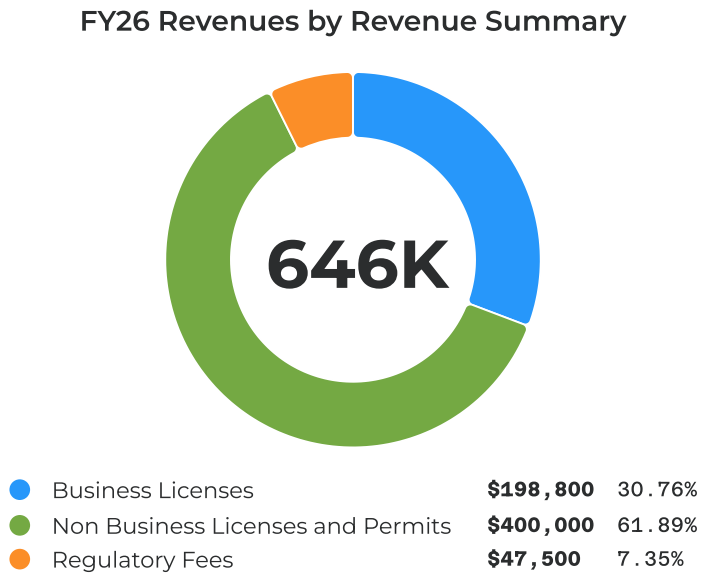


Revenues by Fund

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$481,863.24	$648,900.00	$646,300.00	-$2,600.00
Total Revenues	**$481,863.24**	**$648,900.00**	**$646,300.00**	**-$2,600.00**

License & Permits Revenue Summary





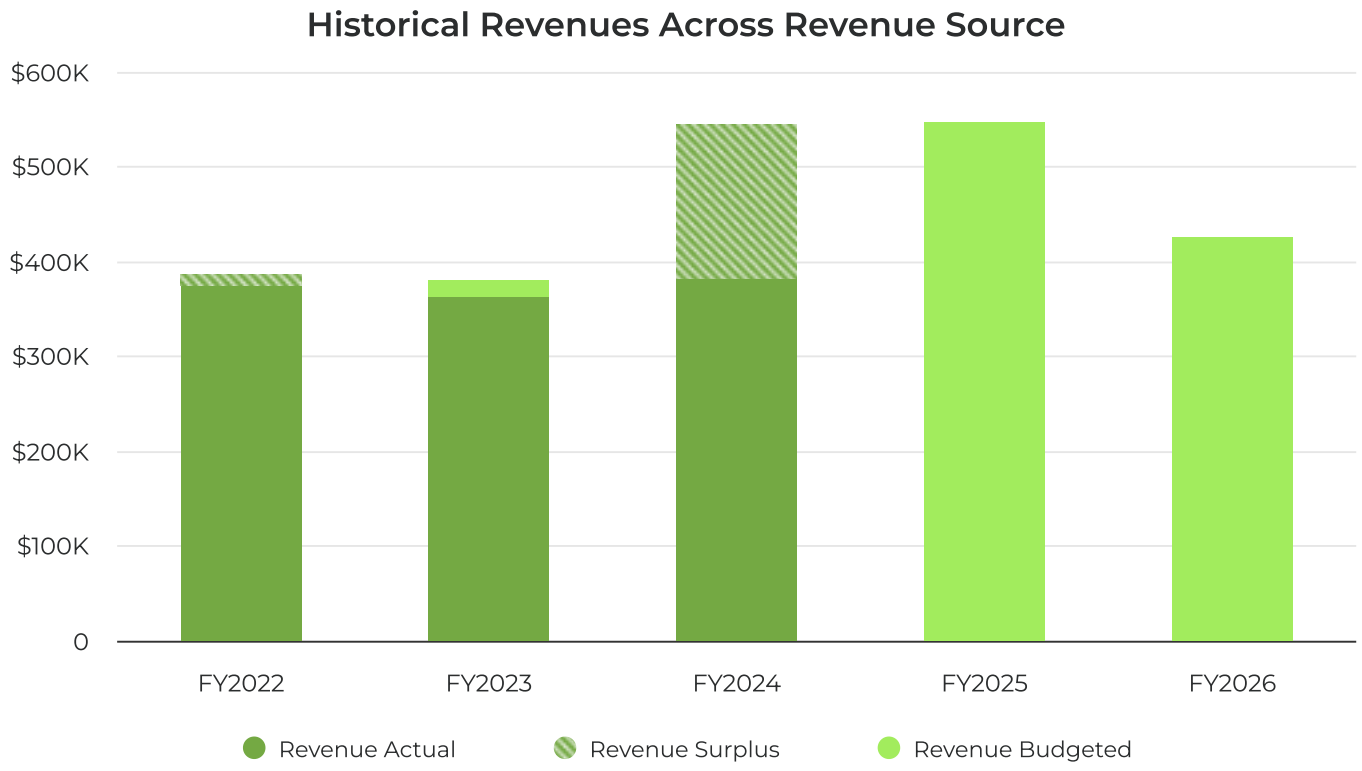
Revenues by Revenue Summary

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Business Licenses	$197,425.75	$195,400.00	$198,800.00	$3,400.00
Non Business Licenses and Permits	$236,861.10	$400,000.00	$400,000.00	-
Regulatory Fees	$47,576.39	$53,500.00	$47,500.00	-$6,000.00
Total Revenues	**$481,863.24**	**$648,900.00**	**$646,300.00**	**-$2,600.00**

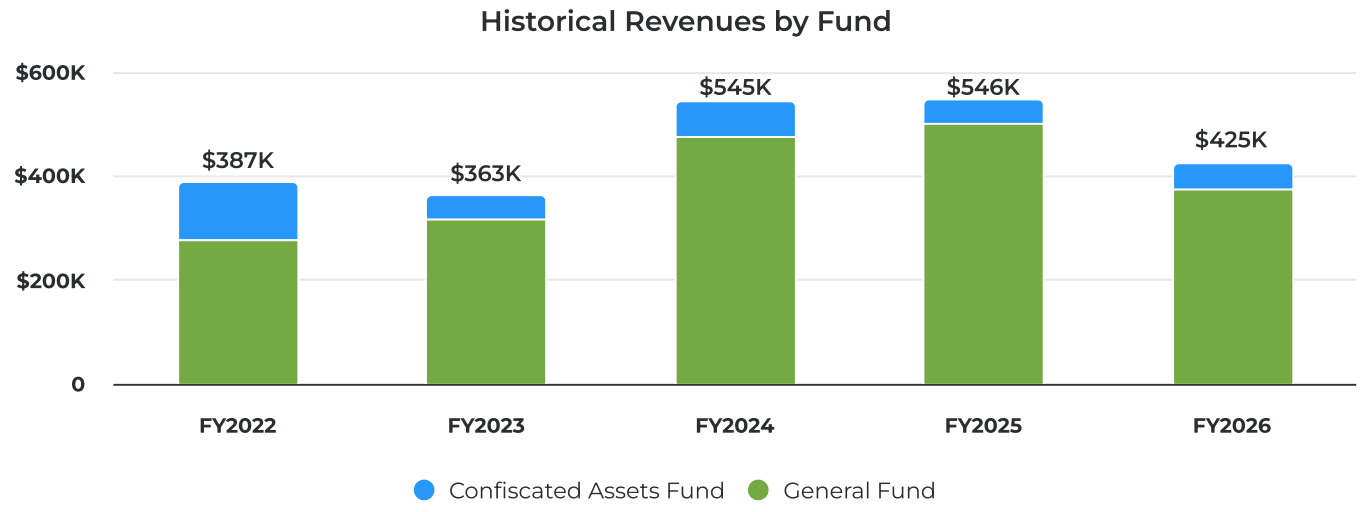
Fines and Forfeitures

Municipal court traffic fines and citations make up the majority of this revenue source. For Fiscal Year 2026, budgeted revenues are expected to decrease, reflecting a decline in the overall number of fines and citations issued and collected. This trend may be attributed to changes in enforcement activity, compliance rates, or other external factors impacting citation collections.

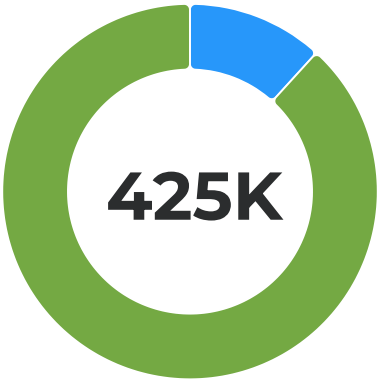
Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



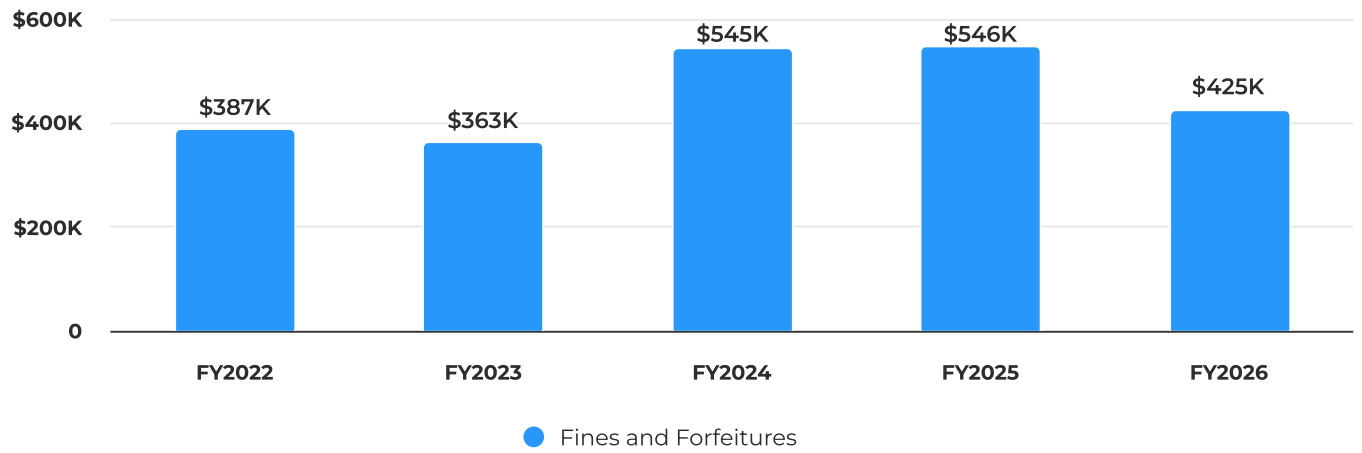
Confiscated Assets Fund	$50,000	11.76%
General Fund	$375,000	88.24%

Revenues by Fund

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$353,256.57	$500,000.00	$375,000.00	-$125,000.00
Confiscated Assets Fund	$103,134.29	$46,434.00	$50,000.00	$3,566.00
Total Revenues	**$456,390.86**	**$546,434.00**	**$425,000.00**	**-$121,434.00**

Fines & Forfeitures Revenue Summary

Historical Revenues by Revenue Summary



Revenues by Revenue Summary 1

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Fines and Forfeitures	$456,390.86	$546,434.00	$425,000.00	-$121,434.00
Total Revenues	**$456,390.86**	**$546,434.00**	**$425,000.00**	**-$121,434.00**

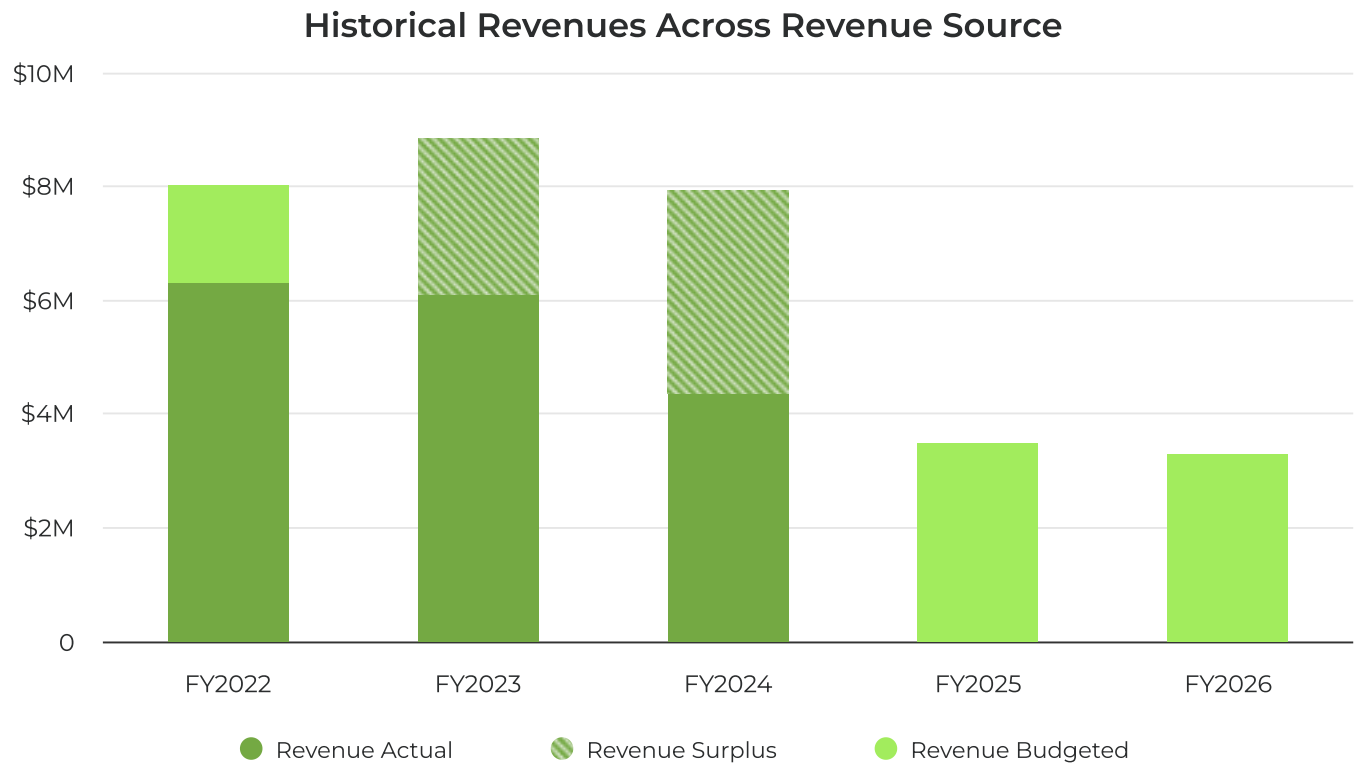
Intergovermental

Intergovernmental revenues consist of receipts from local, state and federal governments sources. These include grants, school resource officer (SRO), payment in lieu of taxes (PILOT) from the local housing authority and the 1% Special Local Option Sales Tax (SPLOST). The current SPLOST was approved by voter referendum in 2024, with collections beginning in 2025 and scheduled to continue through December 2030.

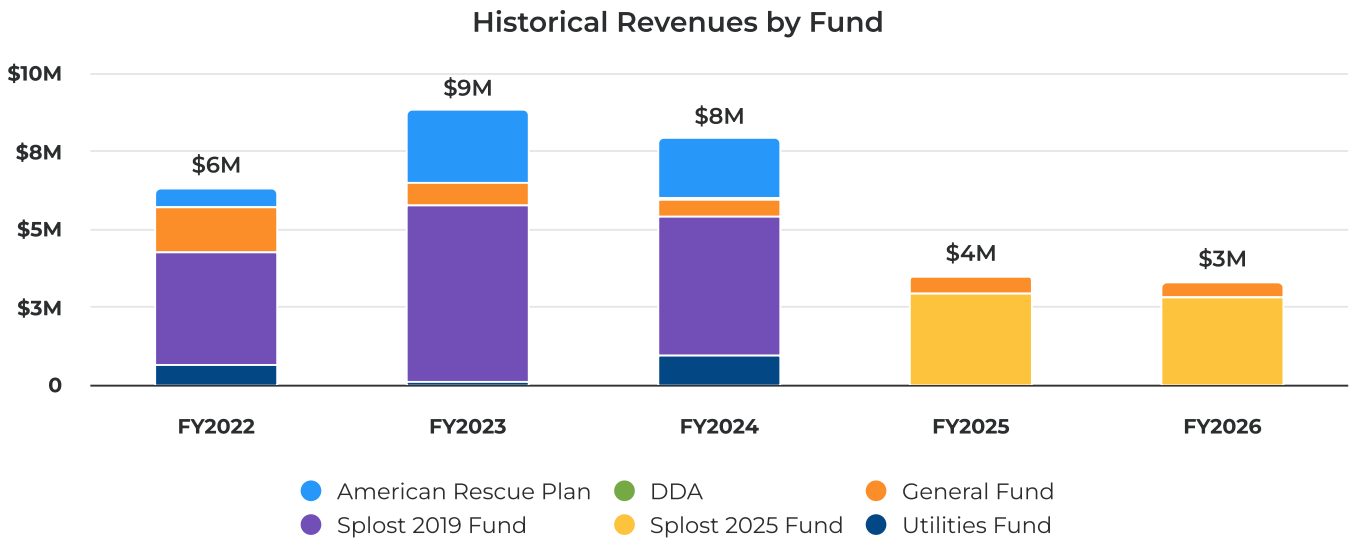
Budgeted SPLOST collections for Fiscal Year 2026 are estimated at $2.8 million. While collections for the prior SPLOST ended in 2024, project expenditures are still being funded through the remaining balances of those collections.

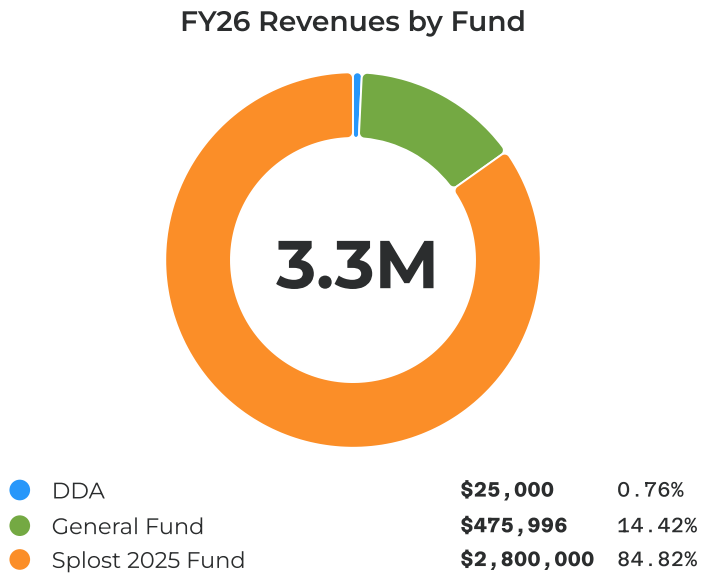
It is important to note that any variances in intergovernmental revenues will be directly tied to economic conditions and the awarding of future grants

Revenue Summary



Revenues by Fund



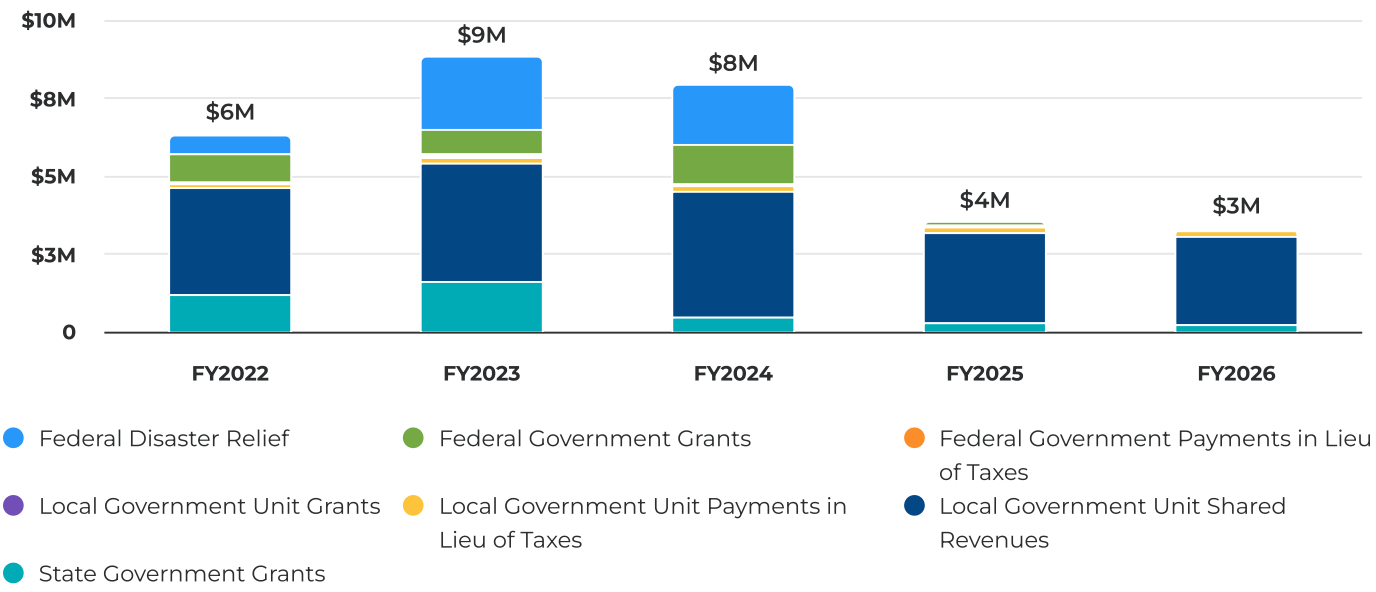


Revenues by Fund

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
General Fund	$496,034.26	$557,530.00	$475,996.15	-$81,533.85
DDA	$958,750.00	$25,000.00	$25,000.00	-
Splost 2019 Fund	$758,940.28	-	-	-
Utilities Fund	$619,482.11	-	-	-
Splost 2025 Fund	$2,177,415.82	$2,928,000.00	$2,800,000.00	-$128,000.00
Total Revenues	**$5,010,622.47**	**$3,510,530.00**	**$3,300,996.15**	**-$209,533.85**

Intergovernmental Revenue Summary

Historical Revenues by Revenue Summary



FY26 Revenues by Revenue Summary



Federal Government Payments in Lieu of Taxes	**$70,000**	2.12%
Local Government Unit Grants	**$25,000**	0.76%
Local Government Unit Payments in Lieu of Taxes	**$170,754**	5.17%
Local Government Unit Shared Revenues	**$2,800,000**	84.82%
State Government Grants	**$235,242**	7.13%

Revenues by Revenue Summary

Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Federal Government Grants	$1,812,385.26	$76,960.00	-	-$76,960.00
Federal Government Payments in Lieu of Taxes	$72,153.30	$60,000.00	$70,000.00	$10,000.00
State Government Grants	$460,314.39	$256,713.00	$235,242.15	-$21,470.85

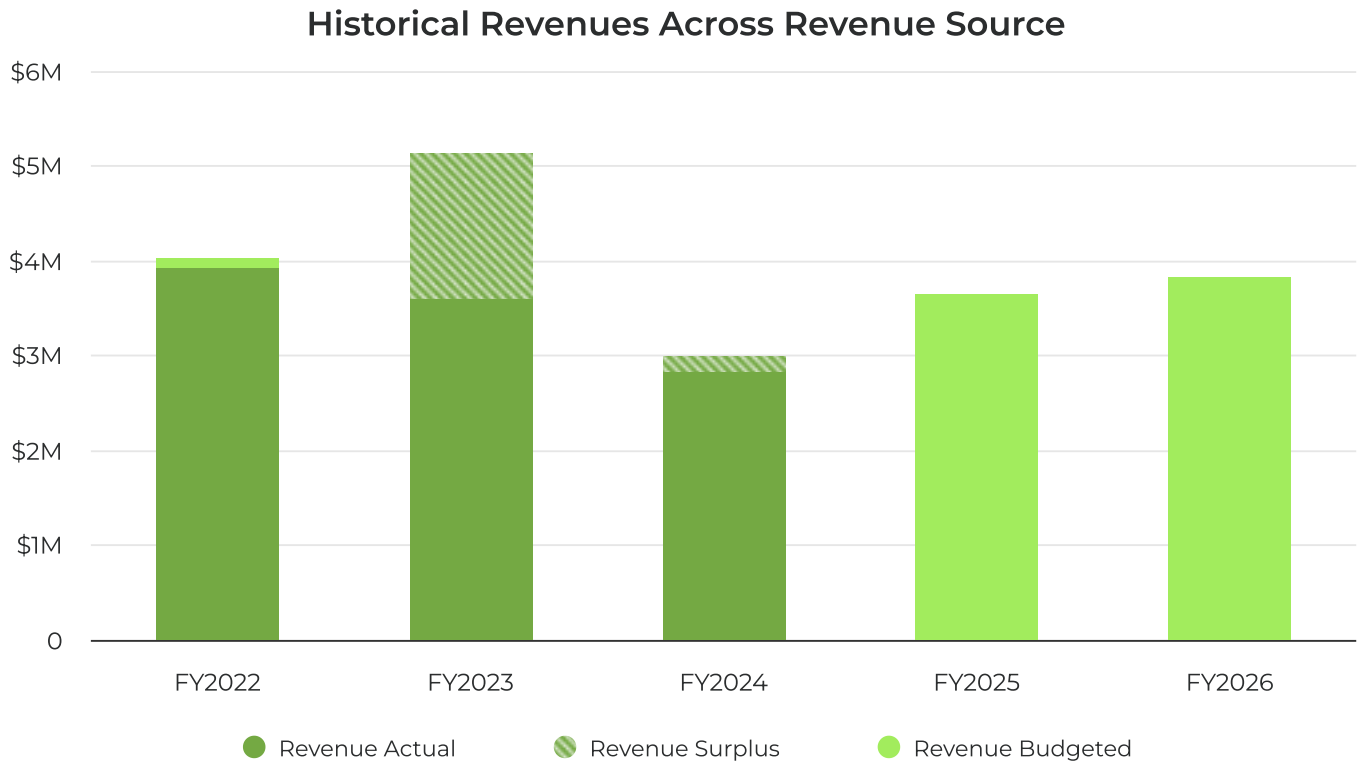
Category	FY 2025 Actual	2025 Adopted Budget	FY 2026 Budgeted	2025 Adopted Budget vs. FY 2026 Budgeted
Local Government Unit Grants	$18,750.00	$25,000.00	$25,000.00	-
Local Government Unit Shared Revenues	$2,500,863.52	$2,928,000.00	$2,800,000.00	-$128,000.00
Local Government Unit Payments in Lieu of Taxes	$146,156.00	$163,857.00	$170,754.00	$6,897.00
Total Revenues	**$5,010,622.47**	**$3,510,530.00**	**$3,300,996.15**	**-$209,533.85**

Other Financing Sources

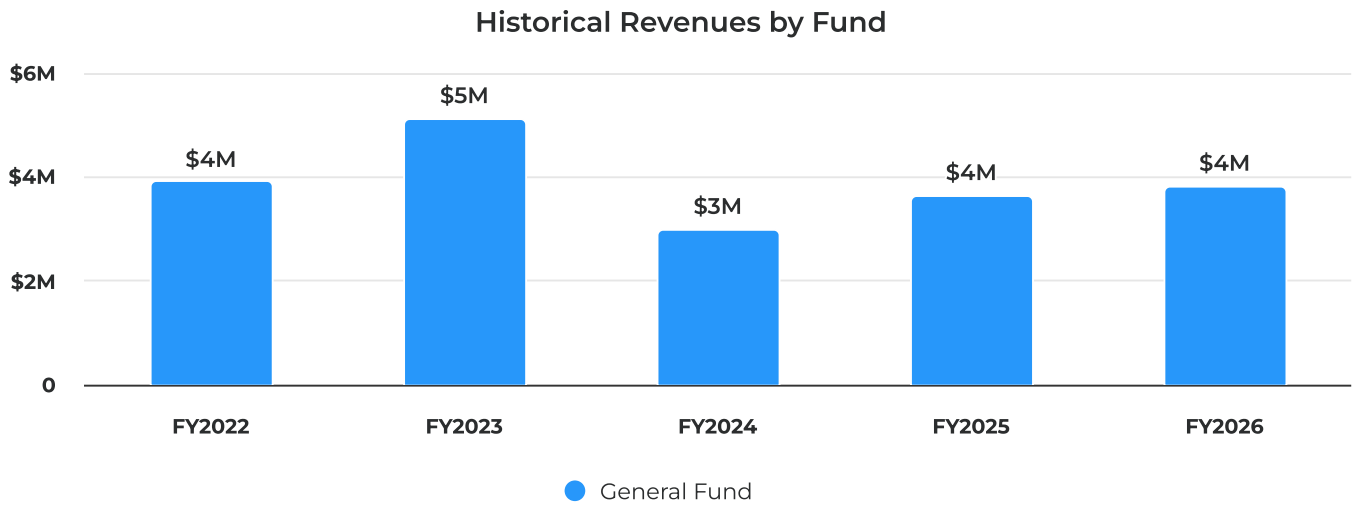
A significant portion of revenue in this category comes from inter-fund transfers. Per the City Charter, the City is required to transfer, in lieu of taxes, a minimum of 5% of gross revenues from utility operations to the General Fund. This transfer is one of the General Fund's largest revenue sources. For Fiscal Year 2026, the City has budgeted a transfer of 7% from the Utility Fund and 6.5% from the Solid Waste Fund.

These transfers are directly tied to the revenue performance of both the Combined Utilities Fund and the Solid Waste Fund. The total amount estimated to be transferred to the General Fund for FY2026 is $3,816,466; of which $3,204,184 is from the Utilities Fund and $612,282 is from the Solid Waste Fund.

Revenue Summary



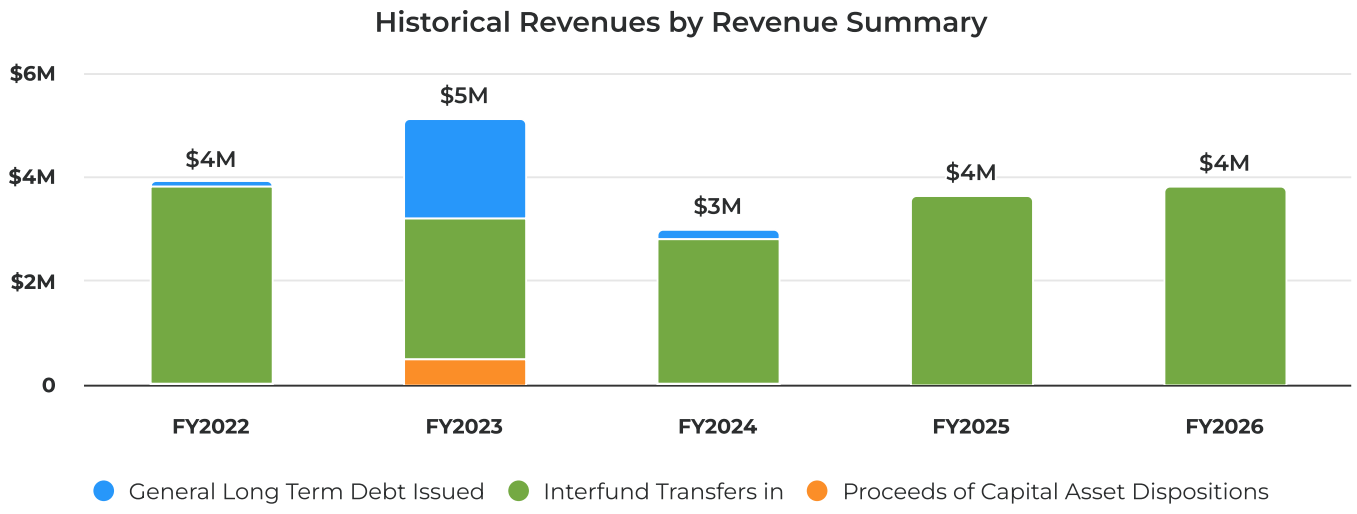
Revenues by Fund



Revenues by Fund

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	2025 Adopted Budget	FY 2026 Proposed Budget	2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Fund	$3,915,057	$5,129,139	$2,998,201	$3,649,800	$3,816,466	4.57%
OPERATING TRANSFERS IN	$106,248	-	-	-	-	-
OPERATING TRANSFERS IN UTILITY	$3,279,059	$2,383,615	$2,418,759	$3,066,674	$3,204,184	4.48%
TRANS IN - SOLID WASTE	$418,187	$361,307	$372,655	$583,126	$612,282	5.00%
SALE OF ASSETS - GEN FUND	-	$450,072	$8,976	-	-	-
SALE OF ASSETS - GEN FUND	-	$2,011	$3,198	-	-	-
CAPITAL LEASES	-	$1,032,063	-	-	-	-
LEASE LIABILITY PROCEEDS	$96,331	$588,780	$146,048	-	-	-
SALE OF ASSETS - FIRE	-	-	$4,050	-	-	-
LEASE LIABILITY PROCEEDS	-	$55,213	-	-	-	-
SALE OF ASSETS - GEN FUND	$15,232	-	$1,426	-	-	-
LEASE LIABILITY PROCEEDS	-	$46,219	-	-	-	-
LEASE LIABILITY PROCEEDS	-	$23,755	$42,580	-	-	-
GAIN GEN FUND ASSETS	-	$17,835	-	-	-	-
SALE OF ASSETS - CODE	-	-	$510	-	-	-
LEASE LIABILITY PROCEEDS	-	$146,107	-	-	-	-
LEASE LIABILITY PROCEEDS	-	$22,160	-	-	-	-
Total Revenues	**$3,915,057**	**$5,129,139**	**$2,998,201**	**$3,649,800**	**$3,816,466**	**4.57%**

Other Financing Sources Revenue Summary



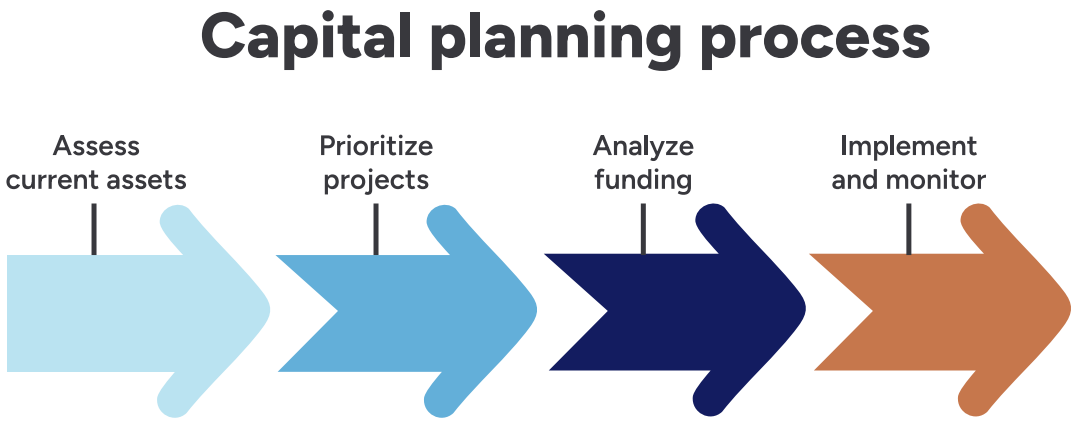
Capital Improvement Plan

Assets purchased during the year with a value of $5,000 or more with an expected useful life of more than two years must be capitalized. The City's Capital Improvement Plan (CIP) is a five-year plan identifying capital projects and major equipment purchases. It provides justification for each project as submitted by each department based on operational needs and priorities over the next five years.

The CIP is reviewed and updated annually to reflect changing needs and priorities. The planning process begins with each department identifying the projects most essential to the city's operations. These proposed projects are then presented to the City Council as part of the budget process for review. Justification of each project is carefully reviewed with funding either approved, delayed to a subsequent year or denied based on justification and available resources.

Capital budgets do not lapse at the end of the fiscal year, they remain in effect until the project is completed. Funding for the 2026 CIP is sourced from a combination of taxes and fees, grants, transfers from the Solid Waste capital fund, the Combined Utilities capital fund and the utility revenue bond.

Capital Budgeting Process



The capital budgeting process is continuous throughout the year. Department Directors regularly evaluate and prioritize projects based on operational needs and service level of improvements. In the third quarter of each year, Directors formally submit capital requests for the upcoming budget year to the Finance Director and City Administrator for review and consideration. During the fourth quarter of each year, the proposed budget is then submitted to the City Council for final review and adoption.

One Year Plan-2026

Capital expenditures within 2026 are funded through a variety of sources, depending on the fund type:

- Utility Fund capital expenditures are financed through the Utility Capital Improvement Fund, the Electric Municipal Competitive Trust Fund, or current utility bond funds.
- General Fund capital expenditures in 2026 are funded entirely through the operating revenues of the General Fund.
- Solid Waste Fund capital expenditures are supported by the Solid Waste Capital Improvement Fund.

FY26 Total Funding Requested by Source



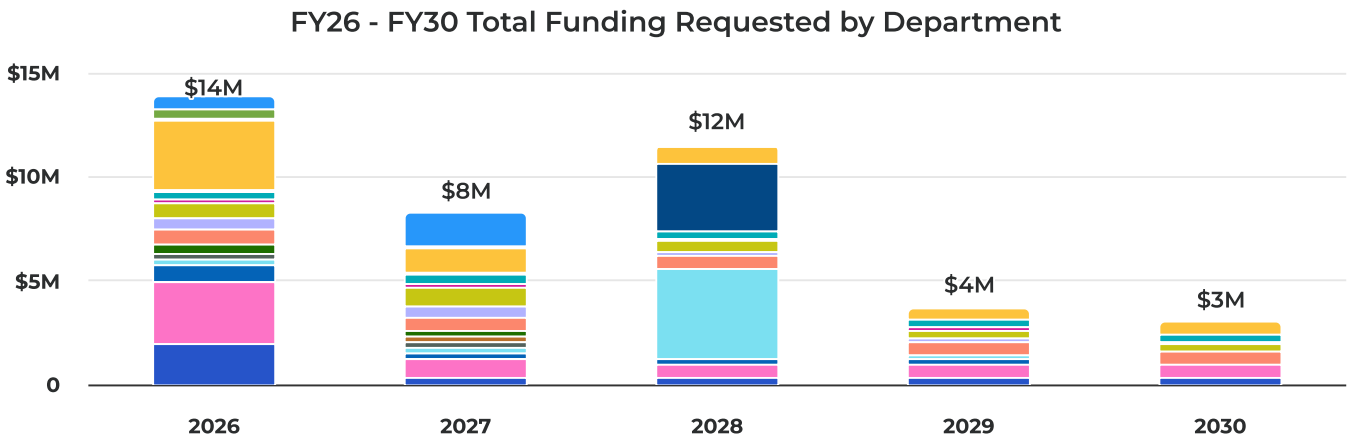
GENERAL FUND	**$768,790**	5.53%
GRANT	**$450,000**	3.24%
LOAN	**$900,000**	6.48%
MCT FUND (Electric Only)	**$2,401,853**	17.29%
OTHER	**$0**	0.00%
SOLID WASTE CIP	**$465,658**	3.35%
SPLOST	**$1,012,101**	7.29%
SPLOST/GRANT	**$176,750**	1.27%
UTILITY BOND	**$1,400,000**	10.08%
UTILITY CIP	**$6,314,784**	45.46%

FY26 Total Funding Requested by Department



Airport	**$695,300**	5.01%
Bldgs & Grounds	**$422,500**	3.04%
Central Services - Util	**$30,826**	0.22%
Code & Inspections	**$42,516**	0.31%
Electric	**$3,386,043**	24.38%
Fire Operations	**$28,000**	0.20%
Natural Gas	**$367,906**	2.65%
Parks Department	**$168,948**	1.22%
Police	**$791,973**	5.70%
Sewage Collection System	**$480,410**	3.46%
Sewage Treatment Plant	**$757,800**	5.46%
Solid Waste Collection	**$415,658**	2.99%
Solid Waste Disposal	**$50,000**	0.36%
Stormwater	**$200,000**	1.44%
Streets & Transportation	**$343,404**	2.47%
Telecom & Internet	**$773,977**	5.57%
Util Customer Service	**$27,650**	0.20%
Water Distribution System	**$2,945,000**	21.20%
Water Treatment Plant	**$1,962,026**	14.13%

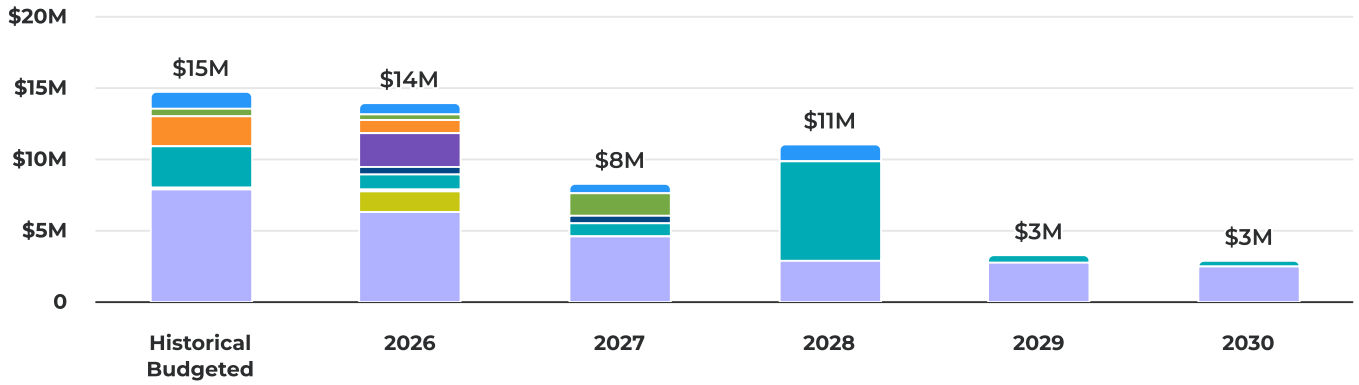
Capital Improvement Multi-Year Plan



Funding by Department Totals (all years)

Airport	**$2,300,600**	5.69%
Bldgs & Grounds	**$554,250**	1.37%
Central Services - Util	**$87,491**	0.22%
Code & Inspections	**$127,548**	0.32%
Electric	**$6,551,038**	16.21%
Fire Operations	**$3,386,000**	8.38%
Natural Gas	**$1,844,012**	4.56%
Parks Department	**$794,296**	1.96%
Police	**$2,876,217**	7.11%
Sewage Collection System	**$1,495,820**	3.70%
Sewage Treatment Plant	**$3,157,800**	7.81%
Solid Waste Collection	**$715,213**	1.77%
Solid Waste Disposal	**$338,210**	0.84%
Stormwater	**$400,000**	0.99%
Streets & Transportation	**$5,236,808**	12.95%
Telecom & Internet	**$1,535,967**	3.80%
Util Customer Service	**$41,450**	0.10%
Water Distribution System	**$5,620,000**	13.90%
Water Treatment Plant	**$3,362,026**	8.32%

FY26 - FY30 Total Funding Requested by Source (including Historical Budgeted)

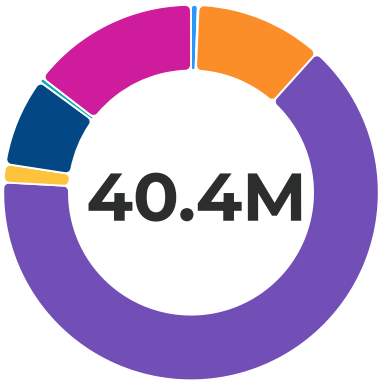


Funding by Source Totals (all years)

GENERAL FUND	**$4,045,397**	7.50%
GRANT	**$2,515,000**	4.66%
LOAN	**$2,900,000**	5.38%
MCT FUND (Electric Only)	**$2,401,853**	4.45%
OTHER	**$0**	0.00%
SOLID WASTE CIP	**$1,120,978**	2.08%
SPLOST	**$12,499,249**	23.17%
SPLOST/GRANT	**$375,500**	0.70%
UTILITY BOND	**$1,400,000**	2.59%
UTILITY CIP	**$26,692,608**	49.48%

Capital Improvement Plan - Project Types

FY26 - FY30 Capital Costs By Project Type



BUILDINGS	**$235,000**	0.58%
COMPUTERS	**$25,000**	0.06%
EQUIPMENT	**$4,452,138**	11.01%
INFRASTRUCTURE	**$25,958,961**	64.22%
LEASED VEHICLES	**$634,171**	1.57%
SITE IMPROVEMENTS	**$3,090,000**	7.64%
SOFTWARE	**$150,000**	0.37%
VEHICLES	**$5,879,476**	14.54%

Capital Improvement Plan by Department

FY26 - FY30 Capital Costs by Department



Airport	$2,300,600	5.69%
Bldgs & Grounds	$554,250	1.37%
Central Services - Util	$87,491	0.22%
Code & Inspections	$127,548	0.32%
Electric	$6,551,038	16.21%
Fire Operations	$3,386,000	8.38%
Natural Gas	$1,844,012	4.56%
Parks Department	$794,296	1.96%
Police	$2,876,217	7.11%
Sewage Collection System	$1,495,820	3.70%
Sewage Treatment Plant	$3,157,800	7.81%
Solid Waste Collection	$715,213	1.77%
Solid Waste Disposal	$338,210	0.84%
Stormwater	$400,000	0.99%
Streets & Transportation	$5,236,808	12.95%
Telecom & Internet	$1,535,967	3.80%
Util Customer Service	$41,450	0.10%
Water Distribution System	$5,620,000	13.90%
Water Treatment Plant	$3,362,026	8.32%

Airport

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Airport	$695,300	$1,605,300	$0	$0	$0	$2,300,600

Bldgs & Grounds

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Bldgs & Grounds	$422,500	$65,750	$66,000	$0	$0	$554,250

Central Services - Util

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Central Services - Util	$30,826	$30,826	$12,920	$12,920	$0	$87,491

Code & Inspections

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Code & Inspections	$42,516	$42,516	$42,516	$0	$0	$127,548

Electric

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Electric	$3,386,043	$1,164,995	$800,000	$600,000	$600,000	$6,551,038

Fire Operations

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Fire Operations	$28,000	$103,000	$3,255,000	$0	$0	$3,386,000

Natural Gas

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Natural Gas	$367,906	$426,106	$350,000	$350,000	$350,000	$1,844,012

Parks Department

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Parks Department	$168,948	$168,948	$156,400	$150,000	$150,000	$794,296

Police

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Police	$791,973	$870,584	$484,123	$364,768	$364,768	$2,876,217

Sewage Collection System

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Sewage Collection System	$480,410	$615,410	$200,000	$200,000	$0	$1,495,820

Sewage Treatment Plant

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Sewage Treatment Plant	$757,800	$600,000	$600,000	$600,000	$600,000	$3,157,800

Solid Waste Collection

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Solid Waste Collection	$415,658	$281,455	$18,100	$0	$0	$715,213

Solid Waste Disposal

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Solid Waste Disposal	$50,000	$288,210	$0	$0	$0	$338,210

Stormwater

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Stormwater	$200,000	$200,000	$0	$0	$0	$400,000

Streets & Transportation

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Streets & Transportation	$343,404	$328,404	$4,345,000	$220,000	$0	$5,236,808

Telecom & Internet

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Telecom & Internet	$773,977	$261,990	$250,000	$250,000	$0	$1,535,967

Util Customer Service

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Util Customer Service	$27,650	$13,800	$0	$0	$0	$41,450

Water Distribution System

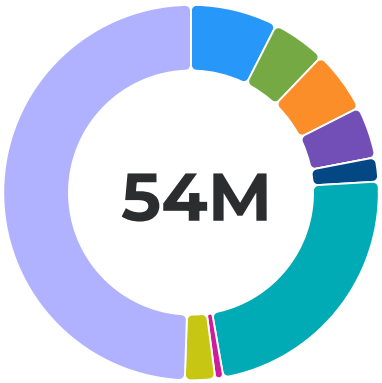
	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Water Distribution System	**$2,945,000**	**$850,000**	**$625,000**	**$600,000**	**$600,000**	**$5,620,000**

Water Treatment Plant

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Water Treatment Plant	**$1,962,026**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$3,362,026**

Capital Improvement Plan - Expenditures

FY26 - FY30 Expenditures by Fund (including Historical Budgeted)



GENERAL FUND	**$4,045,397**	7.50%
GRANT	**$2,515,000**	4.66%
LOAN	**$2,900,000**	5.38%
MCT FUND (Electric Only)	**$2,401,853**	4.45%
OTHER	**$0**	0.00%
SOLID WASTE CIP	**$1,120,978**	2.08%
SPLOST	**$12,499,249**	23.17%
SPLOST/GRANT	**$375,500**	0.70%
UTILITY BOND	**$1,400,000**	2.59%
UTILITY CIP	**$26,692,608**	49.48%

GENERAL FUND

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total GENERAL FUND	**$1,227,152**	**$768,790**	**$718,459**	**$1,202,996**	**$64,000**	**$64,000**	**$4,045,397**

GRANT

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total GRANT	**$545,000**	**$450,000**	**$1,520,000**	**$0**	**$0**	**$0**	**$2,515,000**

LOAN

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total LOAN	**$2,000,000**	**$900,000**	**$0**	**$0**	**$0**	**$0**	**$2,900,000**

MCT FUND (Electric Only)

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total MCT FUND (Electric Only)	**$0**	**$2,401,853**	**$0**	**$0**	**$0**	**$0**	**$2,401,853**

OTHER

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total OTHER	$0	$0	$0	$0	$0	$0	$0

SOLID WASTE CIP

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total SOLID WASTE CIP	$67,555	$465,658	$569,665	$18,100	$0	$0	$1,120,978

SPLOST

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total SPLOST	$2,818,525	$1,012,101	$926,043	$6,921,043	$520,768	$300,768	$12,499,249

SPLOST/GRANT

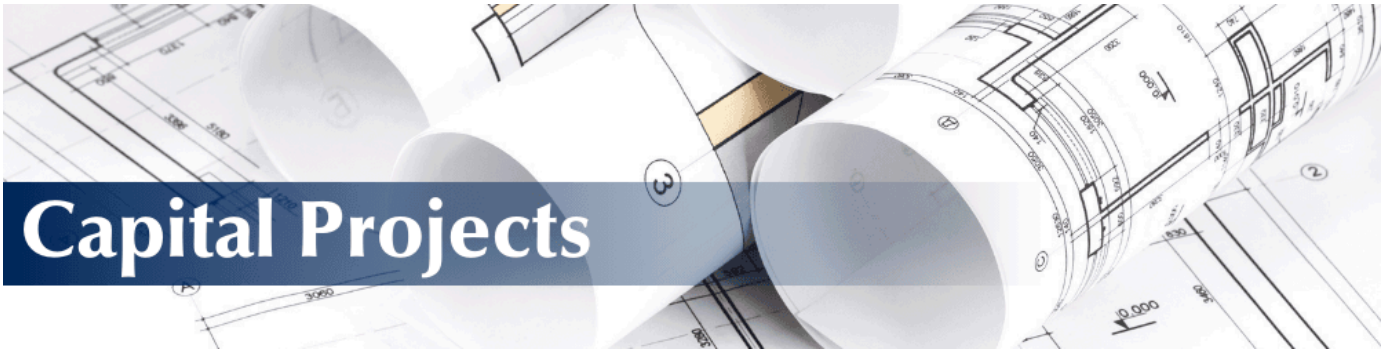
	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total SPLOST/GRANT	$178,750	$176,750	$20,000	$0	$0	$0	$375,500

UTILITY BOND

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total UTILITY BOND	$0	$1,400,000	$0	$0	$0	$0	$1,400,000

UTILITY CIP

	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total UTILITY CIP	$7,843,858	$6,314,784	$4,513,127	$2,872,920	$2,647,920	$2,500,000	$26,692,608



Capital Projects Summary

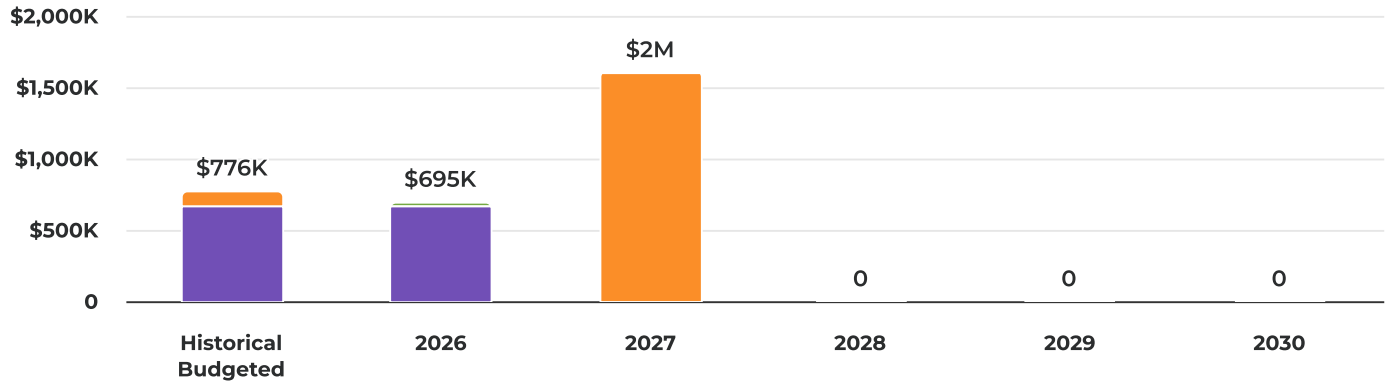
Project Name	Years	Departments	Type	Total
2021 Lease Police Vehicles	2026	Police	VEHICLES	$67,711
2022 Lease Police Vehicles	2026 - 2027	Police	VEHICLES	$41,589
2023 & 2024 Ford F150 x2 Telecom Dept Lease	2026 - 2027	Telecom & Internet	VEHICLES	$35,967
2023 Airport Courtesy Car Nissan Sentra	2026 - 2027	Airport	VEHICLES	$10,600
2023 Dodge Ram 1500 Truck - SW	2026 - 2028	Solid Waste Collection	VEHICLES	$34,800
2023 Dodge RAM Truck - Streets	2026 - 2027	Streets & Transportation	VEHICLES	$26,808
2023 Ford F150 4x4 Electric Dept	2026 - 2027	Electric	VEHICLES	$17,985
2023 Ford F150 Pickup QRV	2026 - 2027	Fire Operations	VEHICLES	$26,000
2023 Ford F150 Pickup Truck Parks lease	2026 - 2027	Parks Department	VEHICLES	$13,512
2023 Ford F150 Pickup x3 Code	2026 - 2028	Code & Inspections	VEHICLES	$127,548
2023 Ford F150 x4 Meter Readers	2026 - 2027	Util Customer Service	VEHICLES	$41,450
2023 Ford F250 Pickup Gas Dept	2026 - 2027	Natural Gas	VEHICLES	$35,812
2023 Ford F250 Truck Central Services	2026 - 2027	Central Services - Util	VEHICLES	$35,812
2023 Lease Police Vehicles	2026 - 2027	Police	VEHICLES	$119,008
2024 Dodge Ram 3500 4x2 Pickup Truck Solid Waste	2026 - 2028	Solid Waste Collection	VEHICLES	$32,210
2024 Ford F150 4x4 Pickup Truck Parks lease	2026 - 2028	Parks Department	VEHICLES	$30,784
2024 Lease Police Vehicles - Tahoes	2026 - 2028	Police	VEHICLES	$95,400
2025 CDBG Project - Match	2026 - 2027	Sewage Collection System	INFRASTRUCTURE	$560,820
2025 Ford F150 Pickup Truck Fire Dept Lease	2026 - 2028	Fire Operations	VEHICLES	$45,000
2025 Ford F450 Service Truck	2027	Water Distribution System	VEHICLES	$91,000
2025 Lease Police Chevy Tahoe vehicles x5	2026 - 2028	Police	VEHICLES	$300,825
2025 Leased Chevrolet Tahoes x2 replacement	2026 - 2030	Police	LEASED VEHICLES	$381,314
2026 Ford F-150 Truck Central Services	2026 - 2029	Central Services - Util	VEHICLES	$51,679
2026 leased Police Chevrolet Tahoe x 3	2026 - 2030	Police	VEHICLES	$286,564

Project Name	Years	Departments	Type	Total
2027 Leased Chevrolet Colorado x1	2027 - 2030	Police	LEASED VEHICLES	$39,176
2027 Police Leased Vehicle Durango x4	2027 - 2030	Police	LEASED VEHICLES	$213,681
28 Foot Enclosed Cargo Trailer	2026	Bldgs & Grounds	EQUIPMENT	$12,000
Additional Axon Fleet 3 In-Car Cameras	2026 - 2027	Police	EQUIPMENT	$90,385
Airport Fuel Master Upgrade	2026	Airport	EQUIPMENT	$25,000
Airport Lighting Improvements (DESIGN)	2026 - 2027	Airport	SITE IMPROVEMENTS	$1,600,000
Automated Side Loader (ASL) Garbage Truck	2026	Solid Waste Collection	VEHICLES	$366,203
Axon Fleet 3 In-Car cameras	2026 - 2027	Police	EQUIPMENT	$207,792
Buildings Improvements/Rehabilitation	2026 - 2027	Bldgs & Grounds	BUILDINGS	$100,000
Caterpillar 416AC Backhoe Loader	2027	Water Distribution System	EQUIPMENT	$114,000
City Hall Chiller Replacement	2026	Bldgs & Grounds	EQUIPMENT	$260,000
City Hall Exterior Repairs	2026	Bldgs & Grounds	BUILDINGS	$85,000
CRACK SEALING AND HA5 APPLICATIONS	2027 - 2028	Streets & Transportation	INFRASTRUCTURE	$100,000
DOE/GEFA Electric Grid Resilience Grant - Match	2026	Electric	INFRASTRUCTURE	$901,853
Electric System Automation	2026 - 2027	Electric	INFRASTRUCTURE	$350,000
Electric System GIS Mapping	2026	Electric	SOFTWARE	$75,000
Fiber to the X (FttX)	2026 - 2029	Telecom & Internet	INFRASTRUCTURE	$1,250,000
Fire Engine Equipment	2028	Fire Operations	EQUIPMENT	$90,000
Fire Engine Replacement	2028	Fire Operations	VEHICLES	$950,000
Fire Hydrant Security	2026 - 2028	Water Distribution System	EQUIPMENT	$75,000
Flock Camera (lease)	2026 - 2030	Police	EQUIPMENT	$320,000
Gas Main Renewal	2026 - 2030	Natural Gas	INFRASTRUCTURE	$1,000,000
GEMA/HS HMGP Generator - Match	2026	Water Treatment Plant	EQUIPMENT	$423,538
IPad/Tablets for in vehicle SW	2026	Solid Waste Collection	COMPUTERS	$25,000
Kenworth Tractor & East Trailer	2026 - 2027	Solid Waste Disposal	VEHICLES	$288,210
Kenworth-Galbreath Axle Cable Hoist	2027	Solid Waste Collection	VEHICLES	$257,000
Ladder Truck Replacement	2028	Fire Operations	VEHICLES	$2,200,000
Mayfield Drive to Hwy 138 Connector	2026 - 2028	Streets & Transportation	INFRASTRUCTURE	$2,000,000
Michael Etchison Connector	2026 - 2028	Streets & Transportation	INFRASTRUCTURE	$1,000,000
MID BLOCK CROSSWALK LIGHTS/SIGNAGE	2026 - 2027	Streets & Transportation	INFRASTRUCTURE	$40,000
Milwaukee Electrofusion Tool	2026	Electric	EQUIPMENT	$17,200
Motorola APX N70 Radios	2026 - 2030	Police	EQUIPMENT	$415,915
Mueller Pressure Loggers	2026 - 2027	Water Distribution System	INFRASTRUCTURE	$40,000
N Midland Ave Streetscape	2026	Streets & Transportation	INFRASTRUCTURE	$30,000
Natural Gas Extensions	2026 - 2030	Natural Gas	INFRASTRUCTURE	$750,000
Neutralization Tank Reconditioning	2026	Water Treatment Plant	INFRASTRUCTURE	$153,488
New Bucket Truck	2026	Telecom & Internet	VEHICLES	$250,000
NEW SIDEWALKS	2026 - 2029	Streets & Transportation	INFRASTRUCTURE	$340,000
Obstruction Removal Runway 3/21 (OFFSITE)	2026	Airport	SITE IMPROVEMENTS	$665,000

Project Name	Years	Departments	Type	Total
OTHER PAVING PROJECTS	2026 - 2029	Streets & Transportation	INFRASTRUCTURE	$210,000
Park Rehabilitation	2026 - 2027	Parks Department	SITE IMPROVEMENTS	$300,000
Pump Station Rehab	2026 - 2030	Sewage Treatment Plant	INFRASTRUCTURE	$1,907,800
Right of Way Streetscape	2026	Streets & Transportation	SITE IMPROVEMENTS	$25,000
SCBA Fill Station Replacement	2027	Fire Operations	EQUIPMENT	$75,000
Sewer Main Rehab	2026 - 2029	Sewage Collection System	INFRASTRUCTURE	$800,000
Storm Drain/Retention Pond Rehab	2026 - 2027	Stormwater	INFRASTRUCTURE	$100,000
Storm Infrastructure/Pipes/Inlets	2026 - 2027	Stormwater	INFRASTRUCTURE	$300,000
STREET/SIDEWALK REPAIR	2026 - 2029	Streets & Transportation	INFRASTRUCTURE	$180,000
StreetScan	2026 - 2027	Streets & Transportation	SOFTWARE	$50,000
STRIPING	2026 - 2029	Streets & Transportation	INFRASTRUCTURE	$160,000
Surge Tank	2026	Water Treatment Plant	EQUIPMENT	$455,000
Takeuchi TB240CR Excavator	2027	Natural Gas	EQUIPMENT	$58,200
Tantalus Electric Meters	2026	Electric	INFRASTRUCTURE	$305,000
Three Phase Rebuild	2026 - 2030	Electric	INFRASTRUCTURE	$3,100,000
Transfer Station Site Improvements	2026	Solid Waste Disposal	SITE IMPROVEMENTS	$50,000
Underground Power Rebuild	2026 - 2030	Electric	INFRASTRUCTURE	$1,700,000
Updated Axon Equipment Body Cameras & Tasers	2026 - 2027	Police	EQUIPMENT	$296,858
Utility Right of Way Tractor	2027	Sewage Collection System	EQUIPMENT	$135,000
Vermeer RTX450 Trencher	2027	Electric	EQUIPMENT	$84,000
Water Main Extensions	2026 - 2030	Water Distribution System	INFRASTRUCTURE	$1,000,000
Water Main Rehab	2026 - 2030	Water Distribution System	INFRASTRUCTURE	$1,000,000
Water Meters	2026 - 2030	Water Distribution System	INFRASTRUCTURE	$500,000
Water Service Renewals	2026 - 2030	Water Distribution System	INFRASTRUCTURE	$500,000
Water Tank	2026	Water Distribution System	INFRASTRUCTURE	$2,300,000
Water Treatment Plant Infrastructure Repair/Replacement	2026 - 2030	Water Treatment Plant	INFRASTRUCTURE	$1,700,000
Wayne Street streetscape	2028	Streets & Transportation	INFRASTRUCTURE	$1,050,000
WWTP Infrastructure Repair/Replacement	2026 - 2030	Sewage Treatment Plant	EQUIPMENT	$1,250,000
Zero Turn Mower - Grounds	2026 - 2028	Bldgs & Grounds	EQUIPMENT	$47,250

Airport

FY26 - FY30 Airport Projects (including Historical Budgeted)



2023 Airport Courtesy Car Nissan Sentra	**$21,100**	0.69%
Airport Fuel Master Upgrade	**$25,000**	0.81%
Airport Lighting Improvements (DESIGN)	**$1,700,000**	55.26%
Obstruction Removal Runway 3/21 (OFFSITE)	**$1,330,000**	43.24%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Airport Courtesy Car Nissan Sentra	$10,500	$5,300	$5,300	$0	$0	$0	**$21,100**
Airport Fuel Master Upgrade	$0	$25,000	$0	$0	$0	$0	**$25,000**
Airport Lighting Improvements (DESIGN)	$100,000	$0	$1,600,000	$0	$0	$0	**$1,700,000**
Obstruction Removal Runway 3/21 (OFFSITE)	$665,000	$665,000	$0	$0	$0	$0	**$1,330,000**
Total Summary of Requests	**$775,500**	**$695,300**	**$1,605,300**	**$0**	**$0**	**$0**	**$3,076,100**

2023 Airport Courtesy Car Nissan Sentra

Overview

Request Owner Chris Croy, Central Services Director

Department Airport

Type Capital Equipment

Description

This is to replace the very old vehicles at the Airport being used as courtesy cars. They are both more than 20 years old and are becoming a challenge to maintain. Lease/purchase through Enterprise.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2026 Budget
$5.3K

Total Budget (all years)
$10.6K

Project Total
$10.6K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$5,300	$5,300	**$10,600**
Total	**$5,300**	**$5,300**	**$10,600**

Funding Sources

FY2026 Budget
$5.3K

Total Budget (all years)
$10.6K

Project Total (to date)
$21.1K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$10,500	$5,300	$5,300	**$21,100**
Total	**$10,500**	**$5,300**	**$5,300**	**$21,100**

Airport Fuel Master Upgrade

Overview

Request Owner Chris Croy, Central Services Director

Department Airport

Type Capital Equipment

Description

The Syntech Fuel Management equipment upgrade would replace our current fuel management system that processes payment transactions over a traditional dial tone, with a system that allows payments to be processed over cell.

Details

New Purchase or Replacement: Upgrade/Major Repair

Supplemental Attachments

Monroe Airport FML upgrade Customer copy.pdf

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$25K	**$25K**	**$25K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
GENERAL FUND	$0	$25,000	**$25,000**
Total	**$0**	**$25,000**	**$25,000**

Airport Lighting Improvements (DESIGN)

Overview

Request Owner Chris Bailey, Assistant City Administrator

Department Airport

Type Capital Improvement

Description

Runway/Taxiway lighting is in need of an upgrade/replacement to LED lighting as current system bulbs, covers, and equipment is becoming obsolete. This will be the design element for state FY24 award hopeful, construction FY25 hopeful (dependent on obstruction removal funding availability). Federally eligible project with a 90/5/5 breakdown for funding, 5% being local match.

Details

Type of Project: Other

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$1.6M

Project Total
$1.6M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$0	$1,600,000	**$1,600,000**
Design	$0	$0	**$0**
Total	**$0**	**$1,600,000**	**$1,600,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$1.6M

Project Total (to date)
$1.7M

Detailed Breakdown

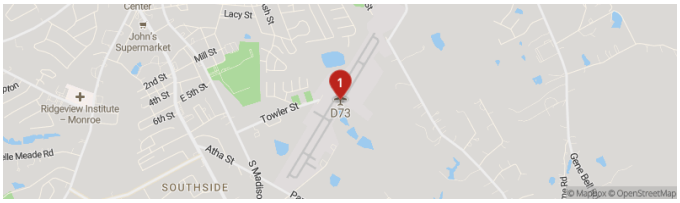
Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GRANT	$95,000	$0	$1,520,000	**$1,615,000**
SPLOST	$5,000	$0	$80,000	**$85,000**
Total	**$100,000**	**$0**	**$1,600,000**	**$1,700,000**

Obstruction Removal Runway 3/21 (OFFSITE)

Overview

Request Owner	Chris Croy, Central Services Director
Department	Airport
Type	Capital Improvement
Estimated Start Date	01/1/2025
Estimated Completion Date	12/31/2025

Project Location



Description

November 2022 LiDar Survey results show many obstruction at state and FAA thresholds, all airports in the state are currently going through this same process. The GDOT has accepted our proposal to remove all onsite obstruction (inhouse labor/equipment) during the first quarter (winter months) of 2024, and then the remainder in 2025/2026 because of land acquisition/easements/planning and funding.

Details

Type of Project: Other

Supplemental Attachments

Inspection Response

FY25 TA Letter
Tentative Allocation Letter - Funding

Capital Cost

FY2026 Budget
$665K

Total Budget (all years)
$665K

Project Total
$665K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$500,000	**$500,000**
Land/Right-of-way	$150,000	**$150,000**
Engineering	$5,000	**$5,000**
Design	$5,000	**$5,000**
Planning	$5,000	**$5,000**
Total	**$665,000**	**$665,000**

Funding Sources

FY2026 Budget
$665K

Total Budget (all years)
$665K

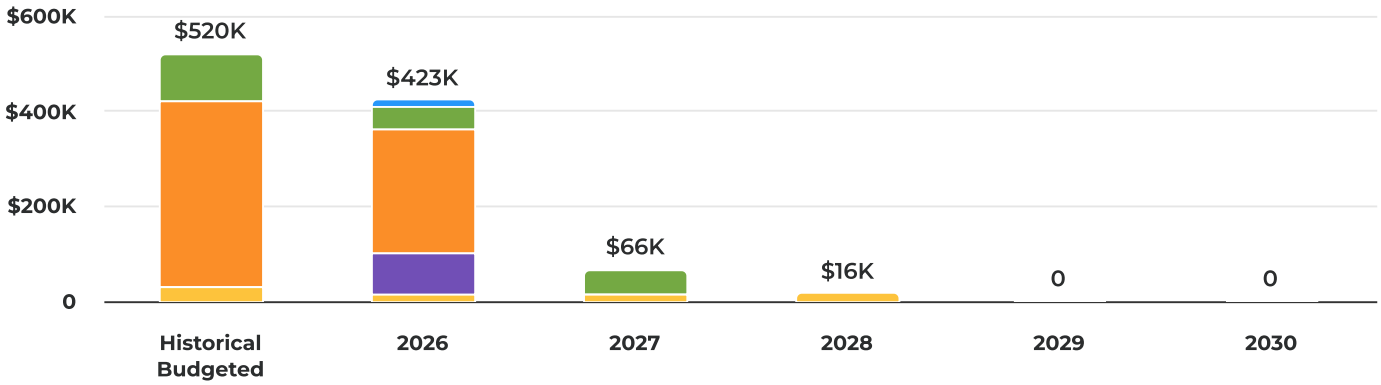
Project Total (to date)
$1.33M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
GRANT	$450,000	$450,000	**$900,000**
SPLOST/GRANT	$156,750	$156,750	**$313,500**
SPLOST	$58,250	$58,250	**$116,500**
Total	**$665,000**	**$665,000**	**$1,330,000**

Bldgs & Grounds

FY26 - FY30 Bldgs & Grounds Projects (including Historical Budgeted)



28 Foot Enclosed Cargo Trailer	**$12,000**	1.17%
Buildings Improvements/Rehabilitation	**$200,000**	19.52%
City Hall Chiller Replacement	**$650,000**	63.45%
City Hall Exterior Repairs	**$85,000**	8.30%
Zero Turn Mower - Grounds	**$77,500**	7.56%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
28 Foot Enclosed Cargo Trailer	$0	$12,000	$0	$0	$0	$0	**$12,000**
Buildings Improvements/Rehabilitation	$100,000	$50,000	$50,000	$0	$0	$0	**$200,000**
City Hall Chiller Replacement	$390,000	$260,000	$0	$0	$0	$0	**$650,000**
City Hall Exterior Repairs	$0	$85,000	$0	$0	$0	$0	**$85,000**
Zero Turn Mower - Grounds	$30,250	$15,500	$15,750	$16,000	$0	$0	**$77,500**
Total Summary of Requests	**$520,250**	**$422,500**	**$65,750**	**$16,000**	**$0**	**$0**	**$1,024,500**

28 Foot Enclosed Cargo Trailer

Overview

Request Owner Chris Croy, Central Services Director

Department Bldgs & Grounds

Type Capital Equipment

Description

Enclosed cargo trailer to store and transport tables and chairs that are currently being stored at the plaza property.

Details

New Purchase or Replacement: New

Supplemental Attachments

Buy 2026 8.5x28 Fast Cargo Enclosed Car Hauler Blackout Edition.pdf

Capital Cost

FY2026 Budget
$12K

Total Budget (all years)
$12K

Project Total
$12K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$12,000	**$12,000**
Total	**$12,000**	**$12,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$12K	**$12K**	**$12K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
GENERAL FUND	$0	$12,000	**$12,000**
Total	**$0**	**$12,000**	**$12,000**

Buildings Improvements/Rehabilitation

Overview

Request Owner Chris Croy, Central Services Director

Department Bldgs & Grounds

Type Other

Estimated Start Date 01/1/2023

Estimated Completion Date 12/31/2023

Description

Improvements & rehab to City owned existing buildings throughout the City

Details

Type of Project: Renovation/Repairs

Capital Cost

FY2026 Budget
$50K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Construction/Maintenance	$50,000	$50,000	$50,000	**$150,000**
Total	**$50,000**	**$50,000**	**$50,000**	**$150,000**

Funding Sources

FY2026 Budget
$50K

Total Budget (all years)
$100K

Project Total (to date)
$200K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$100,000	$50,000	$50,000	**$200,000**
Total	**$100,000**	**$50,000**	**$50,000**	**$200,000**

City Hall Chiller Replacement

Overview

Request Owner Chris Croy, Central Services Director

Department Bldgs & Grounds

Type Capital Equipment

Description

Replacement of chiller 1 (15-ton) and chiller 2 (35-ton) for the city hall facility. The current chillers were installed in 2001 and are past their service life expectancy.

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Chiller Replacements (1).pdf

Capital Cost

FY2026 Budget
$260K

Total Budget (all years)
$260K

Project Total
$260K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$260,000	**$260,000**
Total	**$260,000**	**$260,000**

Funding Sources

FY2026 Budget
$260K

Total Budget (all years)
$260K

Project Total (to date)
$650K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
SPLOST	$260,000	$260,000	**$520,000**
UTILITY CIP	$130,000	$0	**$130,000**
Total	**$390,000**	**$260,000**	**$650,000**

City Hall Exterior Repairs

Overview

Request Owner Chris Croy, Central Services Director

Department Bldgs & Grounds

Type Other

Description

Exterior repairs include cleaning, sealing, and painting.

Details

Type of Project: Renovation/Repairs

Capital Cost

FY2026 Budget
$85K

Total Budget (all years)
$85K

Project Total
$85K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$85,000	**$85,000**
Total	**$85,000**	**$85,000**

Funding Sources

FY2026 Budget
$85K

Total Budget (all years)
$85K

Project Total
$85K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$0	$85,000	**$85,000**
Total	**$0**	**$85,000**	**$85,000**

Zero Turn Mower - Grounds

Overview

Request Owner Chris Croy, Central Services Director

Department Bldgs & Grounds

Type Capital Equipment

Description

Replacement mower for cutting of grounds, right-of-ways, etc.

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Government Quote

Capital Cost

FY2026 Budget
$15.5K

Total Budget (all years)
$47.3K

Project Total
$47.3K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Equipment	$15,500	$15,750	$16,000	**$47,250**
Total	**$15,500**	**$15,750**	**$16,000**	**$47,250**

Funding Sources

FY2026 Budget
$15.5K

Total Budget (all years)
$47.3K

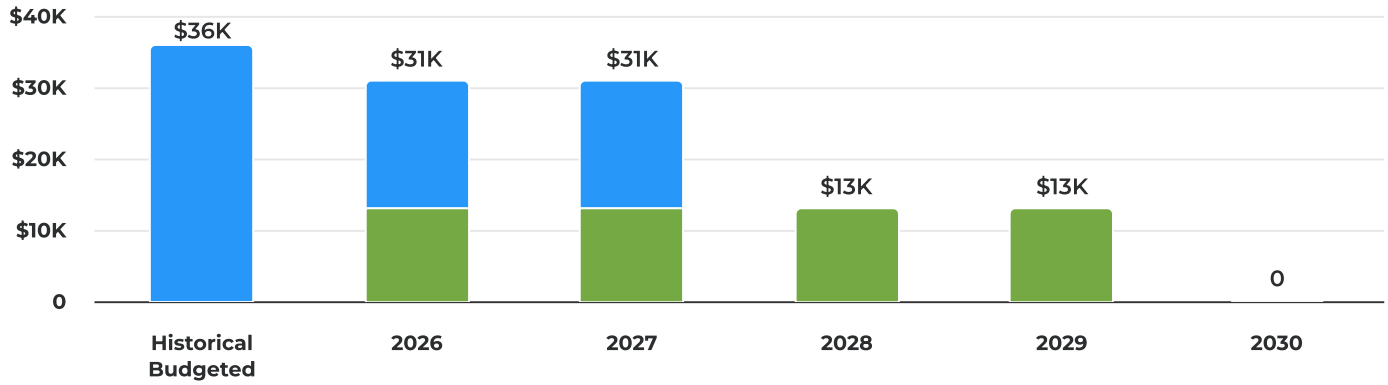
Project Total (to date)
$77.5K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
GENERAL FUND	$30,250	$15,500	$15,750	$16,000	**$77,500**
Total	**$30,250**	**$15,500**	**$15,750**	**$16,000**	**$77,500**

Central Services - Util

FY26 - FY30 Central Services - Util Projects (including Historical Budgeted)



2023 Ford F250 Truck Central Services	**$71,624**	58.09%
2026 Ford F-150 Truck Central Services	**$51,679**	41.91%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F250 Truck Central Services	$35,812	$17,906	$17,906	$0	$0	$0	**$71,624**
2026 Ford F-150 Truck Central Services	$0	$12,920	$12,920	$12,920	$12,920	$0	**$51,679**
Total Summary of Requests	**$35,812**	**$30,826**	**$30,826**	**$12,920**	**$12,920**	**$0**	**$123,303**

2023 Ford F250 Truck Central Services

Overview

Request Owner Chris Croy, Central Services Director

Department Central Services - Util

Type Capital Equipment

Description

Replacement of existing truck in Central Services, carried over from 2022 through Enterprise lease

Details

New Purchase or Replacement: Replacement

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Quote

Capital Cost

FY2026 Budget
$17.9K

Total Budget (all years)
$35.8K

Project Total
$35.8K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$17,906	$17,906	**$35,812**
Total	**$17,906**	**$17,906**	**$35,812**

Funding Sources

FY2026 Budget
$17.9K

Total Budget (all years)
$35.8K

Project Total (to date)
$71.6K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$35,812	$17,906	$17,906	**$71,624**
Total	**$35,812**	**$17,906**	**$17,906**	**$71,624**

2026 Ford F-150 Truck Central Services

Overview

Request Owner Chris Croy, Central Services Director

Department Central Services - Util

Type Capital Equipment

Description

2026 Ford F-150 Truck lease

Details

New Purchase or Replacement: Replacement

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise F-150 2026.pdf

Capital Cost

FY2026 Budget
$12.9K

Total Budget (all years)
$51.7K

Project Total
$51.7K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Vehicle Cost	$12,920	$12,920	$12,920	$12,920	**$51,679**
Total	**$12,920**	**$12,920**	**$12,920**	**$12,920**	**$51,679**

Funding Sources

FY2026 Budget
$12.9K

Total Budget (all years)
$51.7K

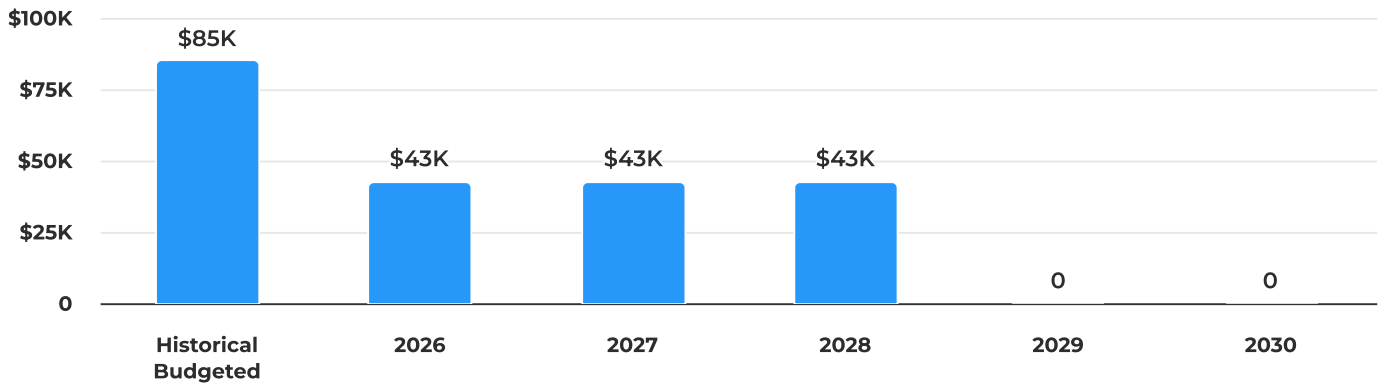
Project Total
$51.7K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
UTILITY CIP	$0	$12,920	$12,920	$12,920	$12,920	**$51,679**
Total	**$0**	**$12,920**	**$12,920**	**$12,920**	**$12,920**	**$51,679**

Code & Inspections

FY26 - FY30 Code & Inspections Projects (including Historical Budgeted)



2023 Ford F150 Pickup x3 Code **$212,580** 100.00%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F150 Pickup x3 Code	$85,032	$42,516	$42,516	$42,516	$0	$0	**$212,580**
Total Summary of Requests	**$85,032**	**$42,516**	**$42,516**	**$42,516**	**$0**	**$0**	**$212,580**

2023 Ford F150 Pickup x3 Code

Overview

Request Owner Beth Thompson, Finance Director

Department Code & Inspections

Type Capital Equipment

Description

Three Ford F150 pickups 4x2 for City Marshals leased through Enterprise

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote

Capital Cost

FY2026 Budget
$42.5K

Total Budget (all years)
$128K

Project Total
$128K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$42,516	$42,516	$42,516	**$127,548**
Total	**$42,516**	**$42,516**	**$42,516**	**$127,548**

Funding Sources

FY2026 Budget
$42.5K

Total Budget (all years)
$128K

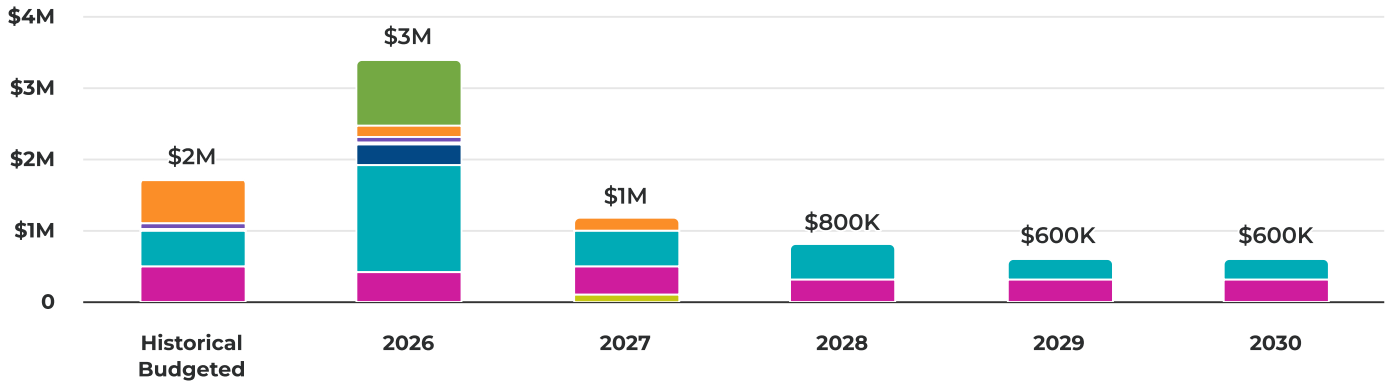
Project Total (to date)
$213K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
GENERAL FUND	$85,032	$42,516	$42,516	$42,516	**$212,580**
Total	**$85,032**	**$42,516**	**$42,516**	**$42,516**	**$212,580**

Electric

FY26 - FY30 Electric Projects (including Historical Budgeted)



2023 Ford F150 4x4 Electric Dept	**$41,965**	0.51%
DOE/GEFA Electric Grid Resilience Grant - Match	**$901,853**	10.91%
Electric System Automation	**$950,000**	11.49%
Electric System GIS Mapping	**$150,000**	1.81%
Milwaukee Electrofusion Tool	**$17,200**	0.21%
Tantalus Electric Meters	**$350,000**	4.23%
Three Phase Rebuild	**$3,575,000**	43.23%
Underground Power Rebuild	**$2,200,000**	26.60%
Vermeer RTX450 Trencher	**$84,000**	1.02%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F150 4x4 Electric Dept	$23,980	$11,990	$5,995	$0	$0	$0	**$41,965**
DOE/GEFA Electric Grid Resilience Grant - Match	$0	$901,853	$0	$0	$0	$0	**$901,853**
Electric System Automation	$600,000	$175,000	$175,000	$0	$0	$0	**$950,000**
Electric System GIS Mapping	$75,000	$75,000	$0	$0	$0	$0	**$150,000**
Milwaukee Electrofusion Tool	$0	$17,200	$0	$0	$0	$0	**$17,200**
Tantalus Electric Meters	$45,000	$305,000	$0	$0	$0	$0	**$350,000**
Three Phase Rebuild	$475,000	$1,500,000	$500,000	$500,000	$300,000	$300,000	**$3,575,000**
Underground Power Rebuild	$500,000	$400,000	$400,000	$300,000	$300,000	$300,000	**$2,200,000**
Vermeer RTX450 Trencher	$0	$0	$84,000	$0	$0	$0	**$84,000**
Total Summary of Requests	**$1,718,980**	**$3,386,043**	**$1,164,995**	**$800,000**	**$600,000**	**$600,000**	**$8,270,018**

2023 Ford F150 4x4 Electric Dept

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Electric

Type Capital Equipment

Description

Ford F150 4x4 4 door for Electric Dept through Enterprise lease

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote

Capital Cost

FY2026 Budget
$12K

Total Budget (all years)
$18K

Project Total
$18K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$11,990	$5,995	**$17,985**
Total	**$11,990**	**$5,995**	**$17,985**

Funding Sources

FY2026 Budget
$12K

Total Budget (all years)
$18K

Project Total (to date)
$42K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$23,980	$11,990	$5,995	**$41,965**
Total	**$23,980**	**$11,990**	**$5,995**	**$41,965**

DOE/GEFA Electric Grid Resilience Grant - Match

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Electric
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2027

Description

Match for the City's DOE/GEFA Grid grant. Reconductoring of circuits M2122 & M1822 in the amount of $613,235.20 and M2982 & M2562 in the amount of $288,617.93. To be paid with MCT funds.

Details

Type of Project: Replacement

Supplemental Attachments

DOE/GEFA Electric Grant Match
Circuits M2122 & M1822

DOE/GEFA Electric Grant Match
Circuits M2982 & M2562

Capital Cost

FY2026 Budget
$902K

Total Budget (all years)
$902K

Project Total
$902K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$901,853	**$901,853**
Total	**$901,853**	**$901,853**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$902K	**$902K**	**$902K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
MCT FUND (Electric Only)	$0	$901,853	**$901,853**
OTHER	$0	$0	**$0**
Total	**$0**	**$901,853**	**$901,853**

Electric System Automation

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Electric
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Purchase & installation of 8 additional Viper-ST Reclosers

Details

Type of Project: New Construction

Supplemental Attachments

Viper-ST Auto Reclosers

UTEC install quote for switches

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$175K	**$350K**	**$350K**

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$175,000	$175,000	**$350,000**
Total	**$175,000**	**$175,000**	**$350,000**

Funding Sources

FY2026 Budget
$175K

Total Budget (all years)
$350K

Project Total (to date)
$950K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$600,000	$175,000	$175,000	**$950,000**
Total	**$600,000**	**$175,000**	**$175,000**	**$950,000**

Electric System GIS Mapping

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Electric

Type Capital Equipment

Description

GIS mapping for electric crews can be tied back to our workorder system. Also a chance to get all the information out of employees' heads and into a computer program. Carried over from 2024 and 2025 CIP list.

Details

New Purchase or Replacement: New

Supplemental Attachments

GIS Quote

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$75K	**$75K**	**$75K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Software	$75,000	**$75,000**
Total	**$75,000**	**$75,000**

Funding Sources

FY2026 Budget
$75K

Total Budget (all years)
$75K

Project Total (to date)
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$75,000	$75,000	**$150,000**
Total	**$75,000**	**$75,000**	**$150,000**

Milwaukee Electrofusion Tool

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Electric

Type Capital Equipment

Description

Equipment used to electrofuse PE gas pipe

Details

New Purchase or Replacement: New

Supplemental Attachments

Electrofusion Equipment

Capital Cost

FY2026 Budget
$17.2K

Total Budget (all years)
$17.2K

Project Total
$17.2K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$17,200	**$17,200**
Total	**$17,200**	**$17,200**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$17.2K	**$17.2K**	**$17.2K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$0	$17,200	**$17,200**
Total	**$0**	**$17,200**	**$17,200**

Tantalus Electric Meters

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Electric
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Tantalus AMI meters to complete our AMI project. The stated amount is for an additional 1,600 meters to complete the project.

Details

Type of Project: Replacement

Supplemental Attachments

Tantalus Electric Meters

Capital Cost

FY2026 Budget
$305K

Total Budget (all years)
$305K

Project Total
$305K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$305,000	**$305,000**
Total	**$305,000**	**$305,000**

Funding Sources

FY2026 Budget
$305K

Total Budget (all years)
$305K

Project Total (to date)
$350K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$45,000	$305,000	**$350,000**
Total	**$45,000**	**$305,000**	**$350,000**

Three Phase Rebuild

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Electric
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Reconductoring spans of old copper wire and poles along E. Marable Street, Hickory Drive, Sweetgum, Bryant Road, Stowers Street, Edwards, and Ford Streets. Also includes funds to continue our pole replacement program.

Details

Type of Project: Replacement

Supplemental Attachments

- Electric Pole Quote
- 2025 Gresco Electric Material Quote
- 2025 Irby Electric Material Quote
- 2025 Tri-State Utility Electric Material Quote
- Pole Replacements

Capital Cost

FY2026 Budget
$1.5M

Total Budget (all years)
$3.1M

Project Total
$3.1M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$1,500,000	$500,000	$500,000	$300,000	$300,000	**$3,100,000**
Total	**$1,500,000**	**$500,000**	**$500,000**	**$300,000**	**$300,000**	**$3,100,000**

Funding Sources

FY2026 Budget
$1.5M

Total Budget (all years)
$3.1M

Project Total (to date)
$3.58M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tot
UTILITY CIP	$475,000	$0	$500,000	$500,000	$300,000	$300,000	**$2,075,0**
MCT FUND (Electric Only)	$0	$1,500,000	$0	$0	$0	$0	**$1,500,0**
Total	**$475,000**	**$1,500,000**	**$500,000**	**$500,000**	**$300,000**	**$300,000**	**$3,575,0**

Underground Power Rebuild

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Electric

Type Capital Improvement

Estimated Start Date 01/1/2026

Estimated Completion Date 12/31/2028

Description

Rebuild of underground infrastructure at Pake Lake Court, Hillcrest Village and Southside.

Details

Type of Project: Replacement

Supplemental Attachments

2025 Gresco Electric Material Quote

2025 Irby Electric Material Quote

2025 Tri-State Utility Electric Material Quote

Capital Cost

FY2026 Budget
$400K

Total Budget (all years)
$1.7M

Project Total
$1.7M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$400,000	$400,000	$300,000	$300,000	$300,000	**$1,700,000**
Total	**$400,000**	**$400,000**	**$300,000**	**$300,000**	**$300,000**	**$1,700,000**

Funding Sources

FY2026 Budget
$400K

Total Budget (all years)
$1.7M

Project Total (to date)
$2.2M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$500,000	$400,000	$400,000	$300,000	$300,000	$300,000	**$2,200,000**
Total	**$500,000**	**$400,000**	**$400,000**	**$300,000**	**$300,000**	**$300,000**	**$2,200,000**

Vermeer RTX450 Trencher

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Electric

Type Capital Equipment

Description

Purchase of a trencher for underground electric crew. Used to install conduit/wire in new developments as well as underground replacement of older underground infrastructure.

Details

New Purchase or Replacement: New

Supplemental Attachments

Vermeer RTX450 Trencher

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$84K**	**$84K**

Detailed Breakdown

Category	FY2027 *Requested*	Total
Equipment	$84,000	**$84,000**
Total	**$84,000**	**$84,000**

Funding Sources

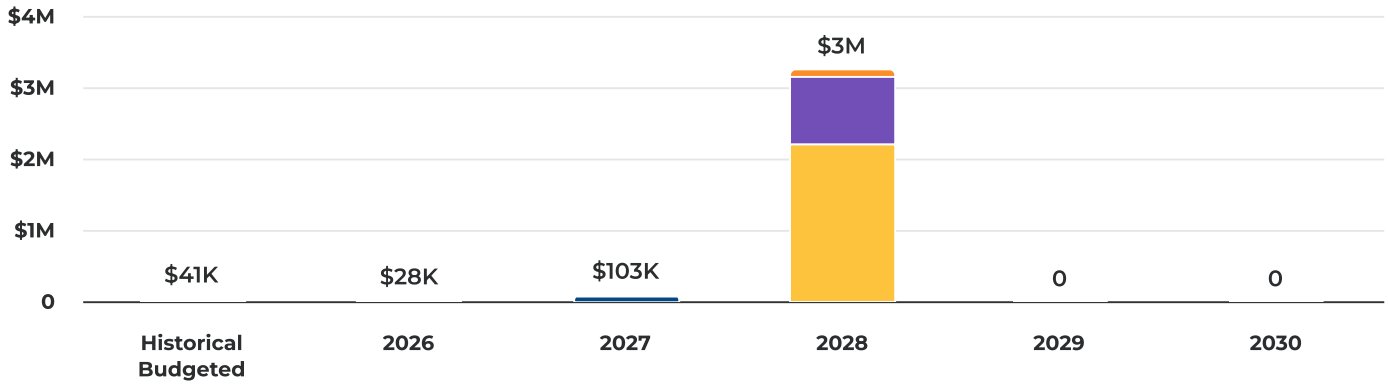
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$84K**	**$84K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
UTILITY CIP	$0	$84,000	**$84,000**
Total	**$0**	**$84,000**	**$84,000**

Fire Operations

FY26 - FY30 Fire Operations Projects (including Historical Budgeted)



2023 Ford F150 Pickup QRV	**$52,000**	1.52%
2025 Ford F150 Pickup Truck Fire Dept Lease	**$60,000**	1.75%
Fire Engine Equipment	**$90,000**	2.63%
Fire Engine Replacement	**$950,000**	27.72%
Ladder Truck Replacement	**$2,200,000**	64.20%
SCBA Fill Station Replacement	**$75,000**	2.19%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F150 Pickup QRV	$26,000	$13,000	$13,000	$0	$0	$0	**$52,000**
2025 Ford F150 Pickup Truck Fire Dept Lease	$15,000	$15,000	$15,000	$15,000	$0	$0	**$60,000**
Fire Engine Equipment	$0	$0	$0	$90,000	$0	$0	**$90,000**
Fire Engine Replacement	$0	$0	$0	$950,000	$0	$0	**$950,000**
Ladder Truck Replacement	$0	$0	$0	$2,200,000	$0	$0	**$2,200,000**
SCBA Fill Station Replacement	$0	$0	$75,000	$0	$0	$0	**$75,000**
Total Summary of Requests	**$41,000**	**$28,000**	**$103,000**	**$3,255,000**	**$0**	**$0**	**$3,427,000**

2023 Ford F150 Pickup QRV

Overview

Request Owner Andrew Dykes, Fire Chief

Department Fire Operations

Type Capital Equipment

Description

Ford F150 4x4 pickup truck used as an additional quick response vehicle (QRV) leased through Enterprise

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote

Capital Cost

FY2026 Budget
$13K

Total Budget (all years)
$26K

Project Total
$26K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$13,000	$13,000	**$26,000**
Total	**$13,000**	**$13,000**	**$26,000**

Funding Sources

FY2026 Budget
$13K

Total Budget (all years)
$26K

Project Total (to date)
$52K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$26,000	$13,000	$13,000	**$52,000**
Total	**$26,000**	**$13,000**	**$13,000**	**$52,000**

2025 Ford F150 Pickup Truck Fire Dept Lease

Overview

Request Owner Andrew Dykes, Fire Chief

Department Fire Operations

Type Capital Equipment

Description

This request will replace the department's 21 year old SUV with a crew cab F150 responder that exceeds the current SUV's capabilities.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2026 Budget
$15K

Total Budget (all years)
$45K

Project Total
$45K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$15,000	$15,000	$15,000	**$45,000**
Total	**$15,000**	**$15,000**	**$15,000**	**$45,000**

Funding Sources

FY2026 Budget
$15K

Total Budget (all years)
$45K

Project Total (to date)
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
GENERAL FUND	$15,000	$15,000	$15,000	$15,000	**$60,000**
Total	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$60,000**

Fire Engine Equipment

Overview

Request Owner Andrew Dykes, Fire Chief

Department Fire Operations

Type Capital Equipment

Description

This capital request is to fund purchasing the equipment necessary for the requested fire engine replacement to meet its service delivery mission while also being compliant with the Georgia Firefighters Standards and Training Council, National Fire Protection Association (NFPA) 1901 Standard for Automotive Fire Apparatus, and the Insurance Services Office (ISO) Fire Suppression Rating Schedule (FSRS) equipment requirements for fire apparatus. Equipment included in the request includes, bus is not limited to, fire hose (supply and attack), hose appliances, nozzles, apparatus radio, portable generator, hand and power tools, portable lighting, water and dry chemical extinguishers, positive pressure fan, axes, forcible entry tools, rescue rope, foam, etc.

Details

New Purchase or Replacement: New

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$90K

Project Total
$90K

Detailed Breakdown

Category	FY2028 *Requested*	Total
Equipment	$90,000	**$90,000**
Total	**$90,000**	**$90,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$90K

Project Total
$90K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Total
GENERAL FUND	$0	$90,000	**$90,000**
Total	**$0**	**$90,000**	**$90,000**

Fire Engine Replacement

Overview

Request Owner Andrew Dykes, Fire Chief

Department Fire Operations

Type Capital Equipment

Description

This request will replace one of the department's aging fire engines with a new fire engine that meets the same operational mission. Engine 30-141 is a 1,500 GPM pumper manufactured by Sutphen in 2014. The apparatus is third-party tested annually to maintain pump certification. The engine has a maximum projected front line service life expectancy of 15 years and currently has over 92,700 miles and 10,100 hours of usage. Upon replacement, the existing engine will be placed in reserve status. New EPA regulations scheduled to go into effect in 2027 are resulting in significant increases in the cost of a diesel engine with Cummins transitioning in 2026 to the new standard. There is currently a 24-36 month lead-time on apparatus construction.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$950K

Project Total
$950K

Detailed Breakdown

Category	FY2028 *Requested*	Total
Vehicle Cost	$950,000	**$950,000**
Total	**$950,000**	**$950,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$950K**	**$950K**

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Total
GENERAL FUND	$0	$950,000	**$950,000**
Total	**$0**	**$950,000**	**$950,000**

Ladder Truck Replacement

Overview

Request Owner Andrew Dykes, Fire Chief

Department Fire Operations

Type Capital Equipment

Description

This request will replace the department's existing ladder truck with a new apparatus that meets the same operational mission. The department currently operates a single ladder truck, a 102' rear mount aerial platform equipped with a 2,000 GPM pump manufactured by KME in 2001. The aerial device/ladder and pump are third-party tested annually to maintain ladder and pump certification. The apparatus has a 25-year service life expectancy and has already experienced a critical weld failure in the ladder in addition to other mechanical issues that plague an aging apparatus. There is currently a 24-36 month lead time on apparatus construction.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

100' Platform Flier

95' Platform Flier

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$2.2M

Project Total
$2.2M

Detailed Breakdown

Category	FY2028 *Requested*	Total
Vehicle Cost	$2,200,000	**$2,200,000**
Total	**$2,200,000**	**$2,200,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$2.2M**	**$2.2M**

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Total
SPLOST	$0	$2,200,000	**$2,200,000**
Total	**$0**	**$2,200,000**	**$2,200,000**

SCBA Fill Station Replacement

Overview

Request Owner Andrew Dykes, Fire Chief

Department Fire Operations

Type Capital Equipment

Description

This request is for the purchase of a replacement of the fire station's 2001 SCBA fill station, compressor, and cascade system. This system is used to fill the fire department's SCBA cylinders that are used in hazardous environments. In addition to the fire department, the existing fill station is used to fill the SCBAs for the Water Department and the Walmart Distribution Center's emergency response team.

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

SCBA Fill Station Quote

SCBA Fill Station Brochure

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$75K

Project Total
$75K

Detailed Breakdown

Category	FY2027 *Requested*	Total
Equipment	$75,000	**$75,000**
Total	**$75,000**	**$75,000**

Funding Sources

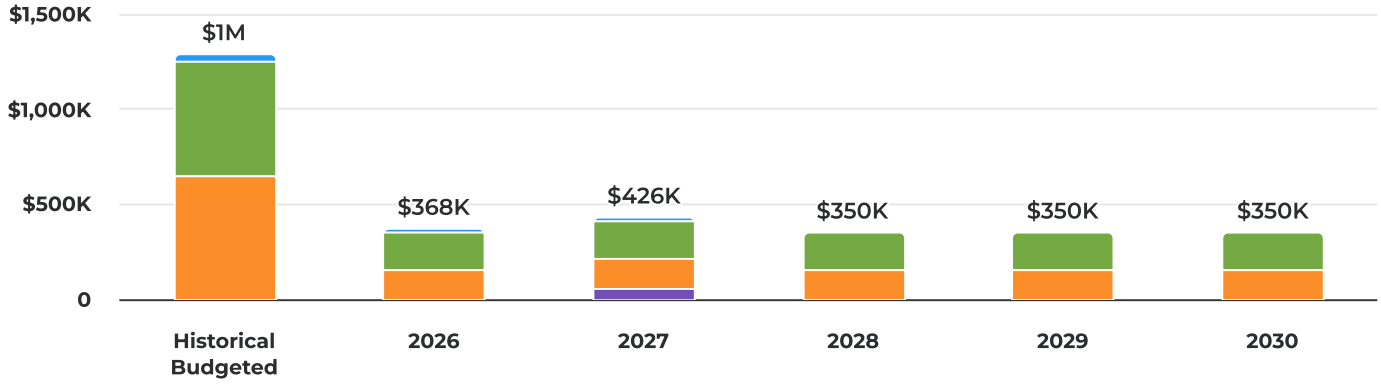
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$75K**	**$75K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
GENERAL FUND	$0	$75,000	**$75,000**
Total	**$0**	**$75,000**	**$75,000**

Natural Gas

FY26 - FY30 Natural Gas Projects (including Historical Budgeted)



2023 Ford F250 Pickup Gas Dept	**$71,624**	2.29%
Gas Main Renewal	**$1,600,000**	51.12%
Natural Gas Extensions	**$1,400,000**	44.73%
Takeuchi TB240CR Excavator	**$58,200**	1.86%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F250 Pickup Gas Dept	$35,812	$17,906	$17,906	$0	$0	$0	**$71,624**
Gas Main Renewal	$600,000	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,600,000**
Natural Gas Extensions	$650,000	$150,000	$150,000	$150,000	$150,000	$150,000	**$1,400,000**
Takeuchi TB240CR Excavator	$0	$0	$58,200	$0	$0	$0	**$58,200**
Total Summary of Requests	**$1,285,812**	**$367,906**	**$426,106**	**$350,000**	**$350,000**	**$350,000**	**$3,129,824**

2023 Ford F250 Pickup Gas Dept

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Natural Gas

Type Capital Equipment

Description

Ford F250 4x4 4 door diesel truck for the Natural Gas department through Enterprise lease

Details

New Purchase or Replacement: Replacement

Useful Life: 5

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$17.9K

Total Budget (all years)
$35.8K

Project Total
$35.8K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$17,906	$17,906	**$35,812**
Total	**$17,906**	**$17,906**	**$35,812**

Funding Sources

FY2026 Budget
$17.9K

Total Budget (all years)
$35.8K

Project Total (to date)
$71.6K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$35,812	$17,906	$17,906	**$71,624**
Total	**$35,812**	**$17,906**	**$17,906**	**$71,624**

Gas Main Renewal

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Natural Gas
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Replacement of steel mains due to corrosion and/or leaks. Location/s determined by annual leak surveys and/or CP readings.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

2025 Consolidated Pipe & Supply Material Quote
Material Quote

Capital Cost

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,000,000**
Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,000,000**

Funding Sources

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total (to date)
$1.6M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$600,000	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,600,000**
Total	**$600,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,600,000**

Natural Gas Extensions

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Natural Gas
Type	Capital Improvement
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2026

Description

Extensions for subdivisions/developments or in rural areas to connect chicken houses.

Details

Type of Project: New Construction

Supplemental Attachments

2025 Consolidated Pipe & Supply Gas Material Quote

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$750K

Project Total
$750K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$150,000	$150,000	$150,000	$150,000	$150,000	**$750,000**
Total	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$750,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$750K

Project Total (to date)
$1.4M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$650,000	$150,000	$150,000	$150,000	$150,000	$150,000	**$1,400,000**
Total	**$650,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$1,400,000**

Takeuchi TB240CR Excavator

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Natural Gas

Type Capital Equipment

Description

Replacing a 2012 Takeuchi TB235 with 3,693 hours

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Takeuchi TB240CR Excavator

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$58.2K

Project Total
$58.2K

Detailed Breakdown

Category	FY2027 *Requested*	Total
Equipment	$58,200	**$58,200**
Total	**$58,200**	**$58,200**

Funding Sources

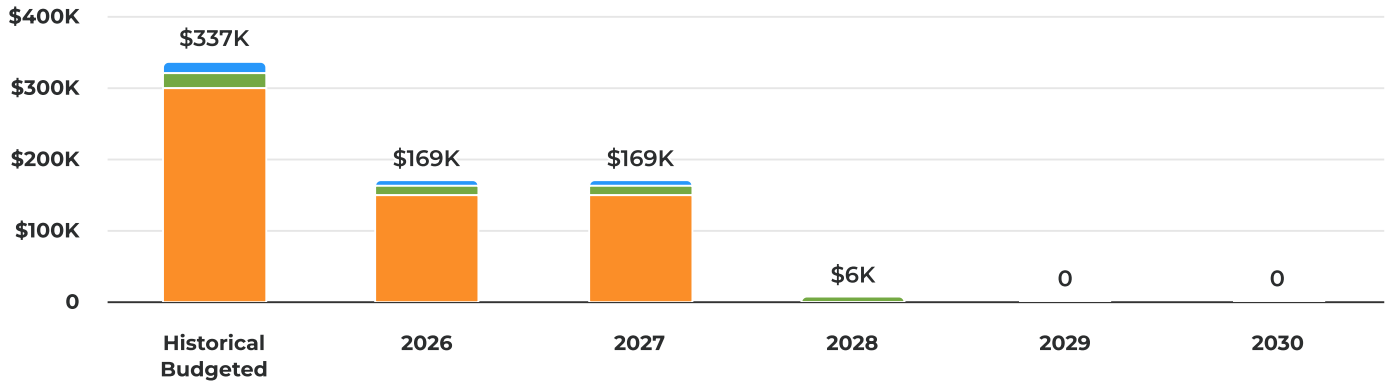
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$58.2K**	**$58.2K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
UTILITY CIP	$0	$58,200	**$58,200**
Total	**$0**	**$58,200**	**$58,200**

Parks Department

FY26 - FY30 Parks Department Projects (including Historical Budgeted)



2023 Ford F150 Pickup Truck Parks lease	**$31,659**	4.65%
2024 Ford F150 4x4 Pickup Truck Parks lease	**$49,376**	7.25%
Park Rehabilitation	**$600,000**	88.10%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F150 Pickup Truck Parks lease	$18,147	$6,756	$6,756	$0	$0	$0	**$31,659**
2024 Ford F150 4x4 Pickup Truck Parks lease	$18,592	$12,192	$12,192	$6,400	$0	$0	**$49,376**
Park Rehabilitation	$300,000	$150,000	$150,000	$0	$0	$0	**$600,000**
Total Summary of Requests	**$336,739**	**$168,948**	**$168,948**	**$6,400**	**$0**	**$0**	**$681,035**

2023 Ford F150 Pickup Truck Parks lease

Overview

Request Owner Chris Croy, Central Services Director

Department Parks Department

Type Capital Equipment

Description

Ford F150 Enterprise lease (was originally Code)

Details

New Purchase or Replacement: Lease

Useful Life: 7

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$6.76K

Total Budget (all years)
$13.5K

Project Total
$13.5K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$6,756	$6,756	**$13,512**
Total	**$6,756**	**$6,756**	**$13,512**

Funding Sources

FY2026 Budget
$6.76K

Total Budget (all years)
$13.5K

Project Total (to date)
$31.7K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$18,147	$6,756	$6,756	**$31,659**
Total	**$18,147**	**$6,756**	**$6,756**	**$31,659**

2024 Ford F150 4x4 Pickup Truck Parks lease

Overview

Request Owner Chris Croy, Central Services Director

Department Parks Department

Type Capital Equipment

Description

Ford F150 4x4 pickup truck for Parks department

Details

New Purchase or Replacement: Lease

Useful Life: 7

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$12.2K

Total Budget (all years)
$30.8K

Project Total
$30.8K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$12,192	$12,192	$6,400	**$30,784**
Total	**$12,192**	**$12,192**	**$6,400**	**$30,784**

Funding Sources

FY2026 Budget
$12.2K

Total Budget (all years)
$30.8K

Project Total (to date)
$49.4K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
GENERAL FUND	$18,592	$12,192	$12,192	$6,400	**$49,376**
Total	**$18,592**	**$12,192**	**$12,192**	**$6,400**	**$49,376**

Park Rehabilitation

Overview

Request Owner Chris Croy, Central Services Director

Department Parks Department

Type Capital Improvement

Description

Rehabilitation of existing parks includes landscaping, equipment, facilities, and phased plans.

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$750K

Project Total
$750K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$150,000	$150,000	$150,000	$150,000	$150,000	**$750,000**
Total	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$750,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$300K

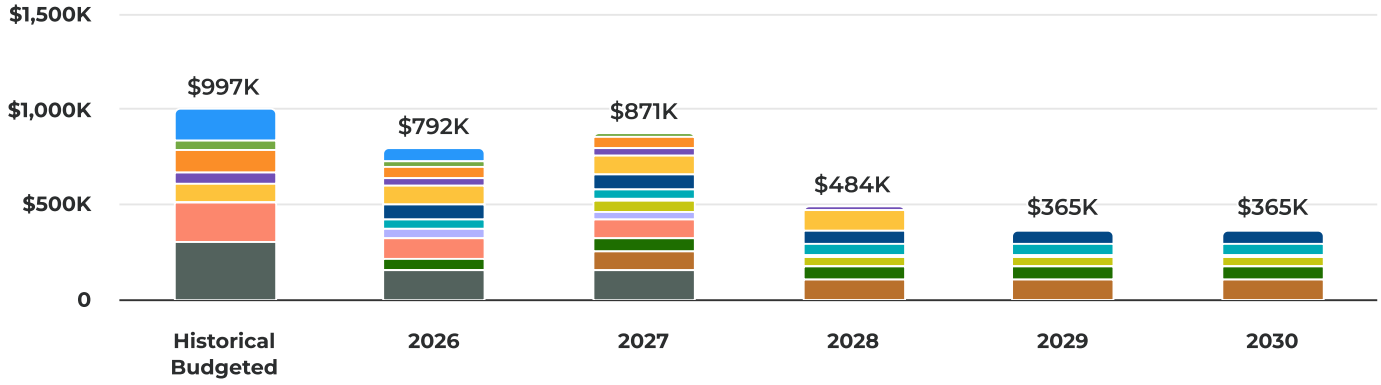
Project Total (to date)
$600K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
SPLOST	$300,000	$150,000	$150,000	**$600,000**
Total	**$300,000**	**$150,000**	**$150,000**	**$600,000**

Police

FY26 - FY30 Police Projects (including Historical Budgeted)



2021 Lease Police Vehicles	**$230,221**	5.94%
2022 Lease Police Vehicles	**$95,009**	2.45%
2023 Lease Police Vehicles	**$238,016**	6.15%
2024 Lease Police Vehicles - Tahoes	**$152,640**	3.94%
2025 Lease Police Chevy Tahoe vehicles x5	**$401,100**	10.36%
2025 Leased Chevrolet Tahoes x2 replacement	**$381,314**	9.84%
2026 leased Police Chevrolet Tahoe x 3	**$286,564**	7.40%
2027 Leased Chevrolet Colorado x1	**$39,176**	1.01%
2027 Police Leased Vehicle Durango x4	**$213,681**	5.52%
Additional Axon Fleet 3 In-Car Cameras	**$90,385**	2.33%
Axon Fleet 3 In-Car cameras	**$415,584**	10.73%
Flock Camera (lease)	**$320,000**	8.26%
Motorola APX N70 Radios	**$415,915**	10.74%
Updated Axon Equipment Body Cameras & Tasers	**$593,716**	15.33%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2021 Lease Police Vehicles	$162,510	$67,711	$0	$0	$0	$0	**$230,221**
2022 Lease Police Vehicles	$53,420	$26,710	$14,879	$0	$0	$0	**$95,009**
2023 Lease Police Vehicles	$119,008	$59,504	$59,504	$0	$0	$0	**$238,016**
2024 Lease Police Vehicles - Tahoes	$57,240	$38,160	$38,160	$19,080	$0	$0	**$152,640**
2025 Lease Police Chevy Tahoe	$100,275	$100,275	$100,275	$100,275	$0	$0	**$401,100**

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
vehicles x5							
2025 Leased Chevrolet Tahoes x2 replacement	$0	$76,263	$76,263	$76,263	$76,263	$76,263	**$381,314**
2026 leased Police Chevrolet Tahoe x 3	$0	$57,313	$57,313	$57,313	$57,313	$57,313	**$286,564**
2027 Leased Chevrolet Colorado x1	$0	$0	$9,794	$9,794	$9,794	$9,794	**$39,176**
2027 Police Leased Vehicle Durango x4	$0	$0	$53,420	$53,420	$53,420	$53,420	**$213,681**
Additional Axon Fleet 3 In-Car Cameras	$0	$49,712	$40,673	$0	$0	$0	**$90,385**
Axon Fleet 3 In-Car cameras	$207,792	$103,896	$103,896	$0	$0	$0	**$415,584**
Flock Camera (lease)	$0	$64,000	$64,000	$64,000	$64,000	$64,000	**$320,000**
Motorola APX N70 Radios	$0	$0	$103,979	$103,979	$103,979	$103,979	**$415,915**
Updated Axon Equipment Body Cameras & Tasers	$296,858	$148,429	$148,429	$0	$0	$0	**$593,716**
Total Summary of Requests	**$997,103**	**$791,973**	**$870,584**	**$484,123**	**$364,768**	**$364,768**	**$3,873,320**

2021 Lease Police Vehicles

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

2021 New Capital Lease of 8 additional Chevy Tahoes to continue to update current fleet in Uniform Patrol as well as for planned additional officers to be added to the division. (received mid year)

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$67.7K

Total Budget (all years)
$67.7K

Project Total
$67.7K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$67,711	**$67,711**
Total	**$67,711**	**$67,711**

Funding Sources

FY2026 Budget
$67.7K

Total Budget (all years)
$67.7K

Project Total (to date)
$230K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
GENERAL FUND	$162,510	$67,711	**$230,221**
Total	**$162,510**	**$67,711**	**$230,221**

2022 Lease Police Vehicles

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

Two Dodge Chargers & 1 Chevrolet Colorado through Enterprise Lease

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$26.7K

Total Budget (all years)
$41.6K

Project Total
$41.6K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$26,710	$14,879	**$41,589**
Total	**$26,710**	**$14,879**	**$41,589**

Funding Sources

FY2026 Budget
$26.7K

Total Budget (all years)
$41.6K

Project Total (to date)
$95K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$53,420	$26,710	$14,879	**$95,009**
Total	**$53,420**	**$26,710**	**$14,879**	**$95,009**

2023 Lease Police Vehicles

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

Four Chevrolet Silverado 2500HD, one Chevrolet Silverado 1500 & four Chevrolet Tahoes leased through Enterprise

Replacement of aging fleet:

2014 Jeep Cherokee 125,095 miles.

2004 Ford Expedition 181,410 miles.

2014 Jeep Cherokee 101,572 miles

2011 Chevrolet Traverse 174,675 miles

Details

New Purchase or Replacement: Replacement

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote Tahoe

Enterprise Quote Silverado 2500

Enterprise Quote Silverado 1500

Capital Cost

FY2026 Budget
$59.5K

Total Budget (all years)
$119K

Project Total
$119K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$59,504	$59,504	**$119,008**
Total	**$59,504**	**$59,504**	**$119,008**

Funding Sources

FY2026 Budget
$59.5K

Total Budget (all years)
$119K

Project Total (to date)
$238K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$119,008	$59,504	$59,504	**$238,016**
Total	**$119,008**	**$59,504**	**$59,504**	**$238,016**

2024 Lease Police Vehicles - Tahoes

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

These vehicles will meet staffing needs: 2 additional Tahoes

Details

New Purchase or Replacement: Lease

Useful Life: 5

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$38.2K

Total Budget (all years)
$95.4K

Project Total
$95.4K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$38,160	$38,160	$19,080	**$95,400**
Total	**$38,160**	**$38,160**	**$19,080**	**$95,400**

Funding Sources

FY2026 Budget
$38.2K

Total Budget (all years)
$95.4K

Project Total (to date)
$153K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
GENERAL FUND	$57,240	$38,160	$38,160	$19,080	**$152,640**
Total	**$57,240**	**$38,160**	**$38,160**	**$19,080**	**$152,640**

2025 Lease Police Chevy Tahoe vehicles x5

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

Request lease of (5) Chevy Tahoe with equipment for police patrol vehicles. With Dana Safety equipment

Details

New Purchase or Replacement: New

Useful Life: 6

New or Used Vehicle: Lease

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$301K

Project Total
$301K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$100,275	$100,275	$100,275	**$300,825**
Total	**$100,275**	**$100,275**	**$100,275**	**$300,825**

Funding Sources

FY2026 Budget
$100K

Total Budget (all years)
$301K

Project Total (to date)
$401K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
SPLOST	$100,275	$100,275	$100,275	$100,275	**$401,100**
GENERAL FUND	$0	$0	$0	$0	**$0**
Total	**$100,275**	**$100,275**	**$100,275**	**$100,275**	**$401,100**

2025 Leased Chevrolet Tahoes x2 replacement

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

These vehicles were given in replacement of 2 Chevrolet Colorado's and Dodge Durango's

Capital Cost

FY2026 Budget
$76.3K

Total Budget (all years)
$381K

Project Total
$381K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Vehicle Cost	$76,263	$76,263	$76,263	$76,263	$76,263	**$381,314**
Total	**$76,263**	**$76,263**	**$76,263**	**$76,263**	**$76,263**	**$381,314**

Funding Sources

FY2026 Budget
$76.3K

Total Budget (all years)
$381K

Project Total
$381K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
SPLOST	$0	$76,263	$76,263	$76,263	$76,263	$76,263	**$381,314**
Total	**$0**	**$76,263**	**$76,263**	**$76,263**	**$76,263**	**$76,263**	**$381,314**

2026 leased Police Chevrolet Tahoe x 3

Overview

Request Owner Tracy Hanson, Captain

Department Police

Type Capital Equipment

Description

Replace high-mileage patrol vehicles with three new vehicles.

Details

New Purchase or Replacement: Lease

Useful Life: 6

New or Used Vehicle: Lease

Supplemental Attachments

Tahoe Buildout

Capital Cost

FY2026 Budget
$57.3K

Total Budget (all years)
$287K

Project Total
$287K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Vehicle Cost	$57,313	$57,313	$57,313	$57,313	$57,313	**$286,564**
Total	**$57,313**	**$57,313**	**$57,313**	**$57,313**	**$57,313**	**$286,564**

Funding Sources

FY2026 Budget
$57.3K

Total Budget (all years)
$287K

Project Total
$287K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
SPLOST	$0	$57,313	$57,313	$57,313	$57,313	$57,313	**$286,564**
Total	**$0**	**$57,313**	**$57,313**	**$57,313**	**$57,313**	**$57,313**	**$286,564**

2027 Leased Chevrolet Colorado x1

Overview

Request Owner Brent Davis, Captain

Department Police

Type Capital Equipment

Description

The Monroe Police Department is requesting the allocation of a new vehicle to support an administrative position that fulfills a wide range of critical functions for the agency. While classified as an administrative role, the assigned officer provides operational support in multiple high-priority capacities, including:

- **SWAT Team Member:** Responds to high-risk tactical incidents requiring immediate mobility and readiness.
- **Certified Drone Operator:** Deploys specialized drone technology during high-priority missions, search-and-rescue operations, and critical incidents.
- **Administrative Duties:** Supports agency leadership with daily operational needs, requiring consistent availability and mobility.

The officer's current assigned vehicle has accumulated over 200,000 miles, making it unreliable for continued use in these capacities. Upon receipt of a replacement vehicle, the current unit will be offline and sold on GovDeals in accordance with the City's asset disposal process.

This investment will ensure the position can continue to effectively support both administrative and operational responsibilities, while maintaining the department's standards of readiness, efficiency, and safety standards.

Details

New Purchase or Replacement: Lease

New or Used Vehicle: Lease

Supplemental Attachments

2026 Est. Pricing

Colorado Buildout

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$39.2K

Project Total
$39.2K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Vehicle Cost	$9,794	$9,794	$9,794	$9,794	**$39,176**
Total	**$9,794**	**$9,794**	**$9,794**	**$9,794**	**$39,176**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$39.2K

Project Total
$39.2K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
SPLOST	$0	$9,794	$9,794	$9,794	$9,794	**$39,176**
Total	**$0**	**$9,794**	**$9,794**	**$9,794**	**$9,794**	**$39,176**

2027 Police Leased Vehicle Durango x4

Overview

Request Owner John Pilgrim, Captain

Department Police

Type Capital Equipment

Description

To replace four aging police Dodge Durango's and Jeep Cherokee's.

Supplemental Attachments

Durango Buildout

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$214K

Project Total
$214K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Vehicle Cost	$53,420	$53,420	$53,420	$53,420	**$213,681**
Total	**$53,420**	**$53,420**	**$53,420**	**$53,420**	**$213,681**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$214K

Project Total
$214K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
SPLOST	$0	$53,420	$53,420	$53,420	$53,420	**$213,681**
Total	**$0**	**$53,420**	**$53,420**	**$53,420**	**$53,420**	**$213,681**

Additional Axon Fleet 3 In-Car Cameras

Overview

Request Owner Brent Davis, Captain

Department Police

Type Capital Equipment

Description

The Monroe Police Department is requesting funding for nine (9) Axon Fleet 3 in-car camera systems to outfit the newly received patrol vehicles that are not currently equipped with cameras. Without these installations, the vehicles cannot meet departmental standards for officer accountability, evidentiary collection, and transparency.

Details

New Purchase or Replacement: New

Supplemental Attachments

Fleet 3 Quote

Capital Cost

FY2026 Budget
$49.7K

Total Budget (all years)
$90.4K

Project Total
$90.4K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$49,712	$40,673	**$90,385**
Total	**$49,712**	**$40,673**	**$90,385**

Funding Sources

FY2026 Budget
$49.7K

Total Budget (all years)
$90.4K

Project Total
$90.4K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$0	$49,712	$40,673	**$90,385**
SPLOST	$0	$0	$0	**$0**
Total	**$0**	**$49,712**	**$40,673**	**$90,385**

Axon Fleet 3 In-Car cameras

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

37 new Axon Fleet 3 in-car video cameras for patrol cars to capture more video evidence

Details

New Purchase or Replacement: New

Supplemental Attachments

Quote

Capital Cost

FY2026 Budget
$104K

Total Budget (all years)
$208K

Project Total
$208K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$103,896	$103,896	**$207,792**
Total	**$103,896**	**$103,896**	**$207,792**

Funding Sources

FY2026 Budget
$104K

Total Budget (all years)
$208K

Project Total (to date)
$416K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$207,792	$103,896	$103,896	**$415,584**
Total	**$207,792**	**$103,896**	**$103,896**	**$415,584**

Flock Camera (lease)

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

Flock Camera lease

Details

New Purchase or Replacement: Lease

Capital Cost

FY2026 Budget
$64K

Total Budget (all years)
$320K

Project Total
$320K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Equipment	$64,000	$64,000	$64,000	$64,000	$64,000	**$320,000**
Total	**$64,000**	**$64,000**	**$64,000**	**$64,000**	**$64,000**	**$320,000**

Funding Sources

FY2026 Budget
$64K

Total Budget (all years)
$320K

Project Total
$320K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
GENERAL FUND	$0	$64,000	$64,000	$64,000	$64,000	$64,000	**$320,000**
Total	**$0**	**$64,000**	**$64,000**	**$64,000**	**$64,000**	**$64,000**	**$320,000**

Motorola APX N70 Radios

Overview

Request Owner Brent Davis, Captain

Department Police

Type Capital Equipment

Description

The Monroe Police Department requests funding for seventy (70) new Motorola radios equipped with LTE and Wi-Fi technology. These radios will significantly enhance officer safety by providing reliable communication in areas where current radio coverage is limited or unavailable, including known dead spots throughout the city.

In addition, this technology provides critical coverage inside our school system, where officers cannot effectively communicate during emergencies. The upgraded radios will:

- Eliminate communication gaps that place officers at risk during critical incidents.
- Ensure reliable connectivity through multiple networks (radio, LTE, and Wi-Fi).
- Strengthen coordination during school-based incidents, improving officer and student safety.
- Standardize communications across the department with modern, interoperable technology.

This investment addresses a pressing public safety concern and ensures officers can constantly communicate in all environments, including schools and other high-risk areas.

Details

New Purchase or Replacement: Lease

Supplemental Attachments

APX-N70 Radio Brochure

APX Smart Mapping

APX Smart Connect

APX Smart Locate

Lease Purchase Option

Motorola Quote

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$416K**	**$416K**

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Equipment	$0	$103,979	$103,979	$103,979	$103,979	**$415,915**
Total	**$0**	**$103,979**	**$103,979**	**$103,979**	**$103,979**	**$415,915**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$416K**	**$416K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
SPLOST	$0	$0	$103,979	$103,979	$103,979	$103,979	**$415,915**
Total	**$0**	**$0**	**$103,979**	**$103,979**	**$103,979**	**$103,979**	**$415,915**

Updated Axon Equipment Body Cameras & Tasers

Overview

Request Owner RV Watts, Police Chief

Department Police

Type Capital Equipment

Description

Upgrading the existing Axon BWC program by upgrading/replacing the Flex 2 cameras with Body 3-worn-cameras. The replacement of the old and outdated Taser X2 with the new Taser 7.

Details

New Purchase or Replacement: Upgrade/Major Repair

Supplemental Attachments

Quote

Capital Cost

FY2026 Budget
$148K

Total Budget (all years)
$297K

Project Total
$297K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$148,429	$148,429	**$296,858**
Total	**$148,429**	**$148,429**	**$296,858**

Funding Sources

FY2026 Budget
$148K

Total Budget (all years)
$297K

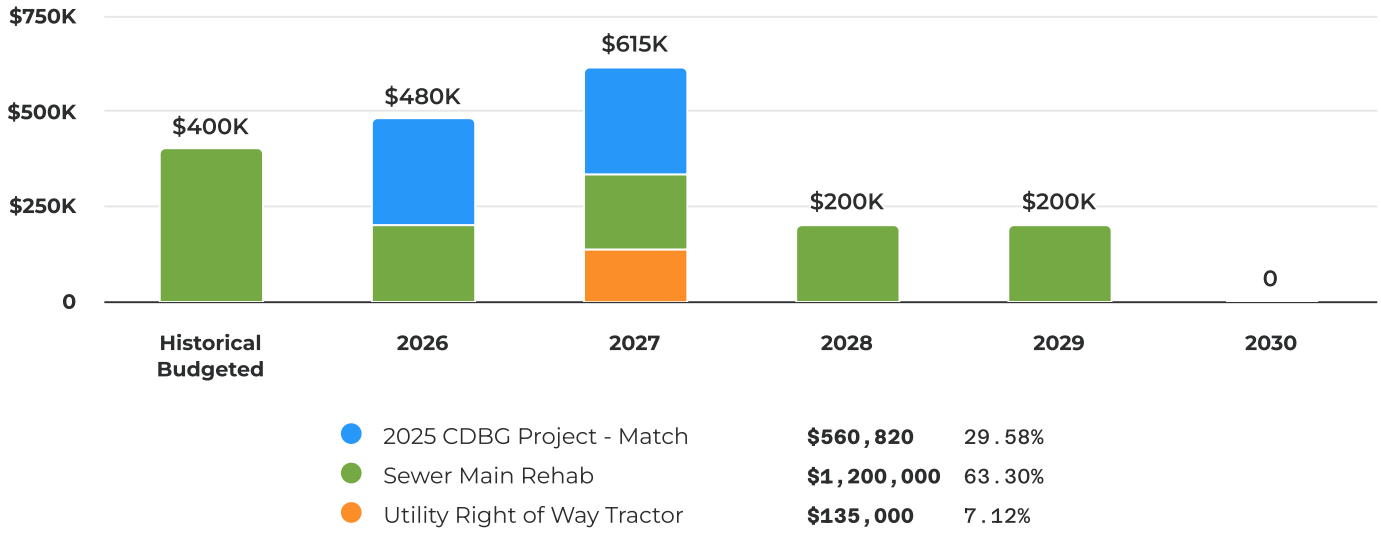
Project Total (to date)
$594K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$296,858	$148,429	$148,429	**$593,716**
Total	**$296,858**	**$148,429**	**$148,429**	**$593,716**

Sewage Collection System

FY26 - FY30 Sewage Collection System Projects (including Historical Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2025 CDBG Project - Match	$0	$280,410	$280,410	$0	$0	$0	**$560,820**
Sewer Main Rehab	$400,000	$200,000	$200,000	$200,000	$200,000	$0	**$1,200,000**
Utility Right of Way Tractor	$0	$0	$135,000	$0	$0	$0	**$135,000**
Total Summary of Requests	**$400,000**	**$480,410**	**$615,410**	**$200,000**	**$200,000**	**$0**	**$1,895,820**

2025 CDBG Project - Match

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Sewage Collection System
Type	Capital Improvement
Estimated Start Date	08/1/2025
Estimated Completion Date	12/31/2027

Description

The City of Monroe proposes to use $1,000,000 in CDBG funds for street, drainage, and sewer improvements in the West Marable Target Area. The project will benefit 101 persons, of whom 72 (71.29%) are low-to-moderate-income persons. The total project cost is $1,560,819 with $560,819 in match and leverage.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

2025 CDBG Award

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$280K	**$561K**	**$561K**

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$280,410	$280,410	**$560,820**
Total	**$280,410**	**$280,410**	**$560,820**

Funding Sources

FY2026 Budget
$280K

Total Budget (all years)
$561K

Project Total
$561K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$0	$280,410	$280,410	**$560,820**
Total	**$0**	**$280,410**	**$280,410**	**$560,820**

Sewer Main Rehab

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Sewage Collection System
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Sewer main rehab such as HDPE pipe bursting and replacement of manholes & services.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

Sewer Service Material Quote

Consolidated Pipe Sewer Material Quote

Capital Cost

FY2026 Budget
$200K

Total Budget (all years)
$800K

Project Total
$800K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$200,000	$200,000	$200,000	$200,000	**$800,000**
Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$800,000**

Funding Sources

FY2026 Budget
$200K

Total Budget (all years)
$800K

Project Total (to date)
$1.2M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
UTILITY CIP	$400,000	$200,000	$200,000	$200,000	$200,000	**$1,200,000**
Total	**$400,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,200,000**

Utility Right of Way Tractor

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Sewage Collection System

Type Capital Equipment

Description

Replacement right of way tractor used to maintain utility easements/ROW. Replacing one of two 2001 New Holland 7610 right of way tractors.

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Right of Way Tractor

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$135K

Project Total
$135K

Detailed Breakdown

Category	FY2027 *Requested*	Total
Equipment	$135,000	**$135,000**
Total	**$135,000**	**$135,000**

Funding Sources

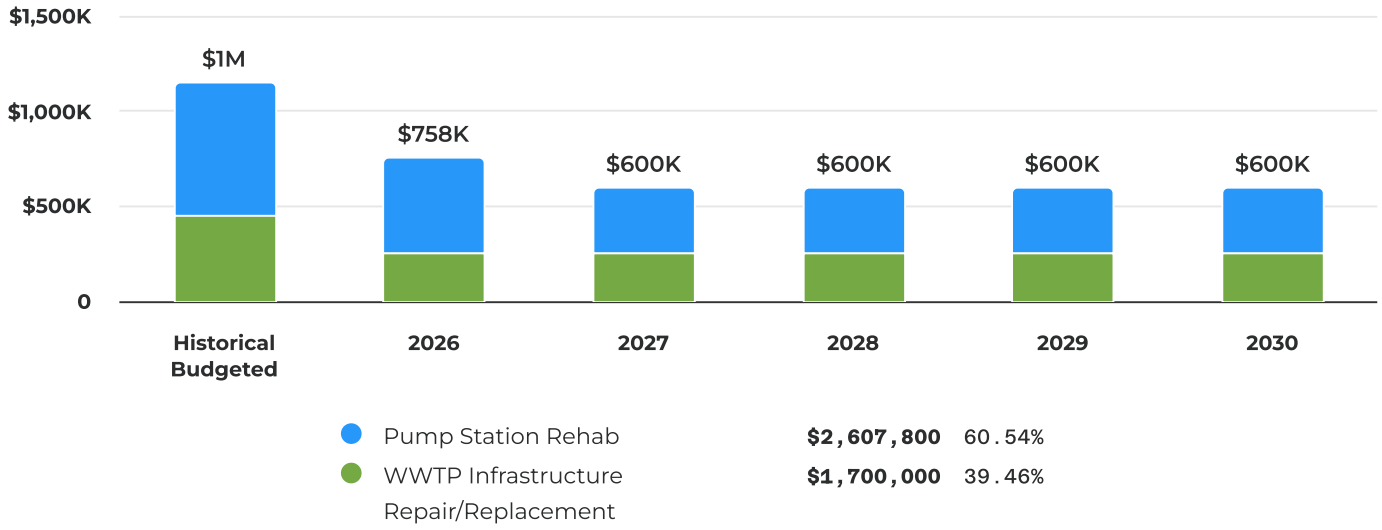
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$135K**	**$135K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
UTILITY CIP	$0	$135,000	**$135,000**
Total	**$0**	**$135,000**	**$135,000**

Sewage Treatment Plant

FY26 - FY30 Sewage Treatment Plant Projects (including Historical Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Pump Station Rehab	$700,000	$507,800	$350,000	$350,000	$350,000	$350,000	**$2,607,800**
WWTP Infrastructure Repair/Replacement	$450,000	$250,000	$250,000	$250,000	$250,000	$250,000	**$1,700,000**
Total Summary of Requests	**$1,150,000**	**$757,800**	**$600,000**	**$600,000**	**$600,000**	**$600,000**	**$4,307,800**

Pump Station Rehab

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Sewage Treatment Plant
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Repair/replacement of pumps, motors, valves, controls and electrical panels at any of the 14 wastewater pump stations. Purchase of spare pumps for Vine and Ammons Bridge pump stations and rebuild of Little Vine Street PS.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

Ammons Bridge/Vine St Pump Replacement

Pump Station Repair/Replacement
Replacement of soft starts, controls, SCADA, pump maintenance, and VFD's

Consolidated Pipe

Little Vine Street PS Rebuild

Capital Cost

FY2026 Budget
$508K

Total Budget (all years)
$1.91M

Project Total
$1.91M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Repairs/Improvements	$507,800	$350,000	$350,000	$350,000	$350,000	**$1,907,800**
Total	**$507,800**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$1,907,800**

Funding Sources

FY2026 Budget
$508K

Total Budget (all years)
$1.91M

Project Total (to date)
$2.61M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$700,000	$507,800	$350,000	$350,000	$350,000	$350,000	**$2,607,80**
Total	**$700,000**	**$507,800**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$2,607,80**

WWTP Infrastructure Repair/Replacement

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Sewage Treatment Plant

Type Capital Equipment

Description

Repair or replacement of pumps, motors, valves, controls, etc at Jacks Creek WWTP.

Details

New Purchase or Replacement: New

Capital Cost

FY2026 Budget
$250K

Total Budget (all years)
$1.25M

Project Total
$1.25M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Equipment	$250,000	$250,000	$250,000	$250,000	$250,000	**$1,250,000**
Total	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,250,000**

Funding Sources

FY2026 Budget
$250K

Total Budget (all years)
$1.25M

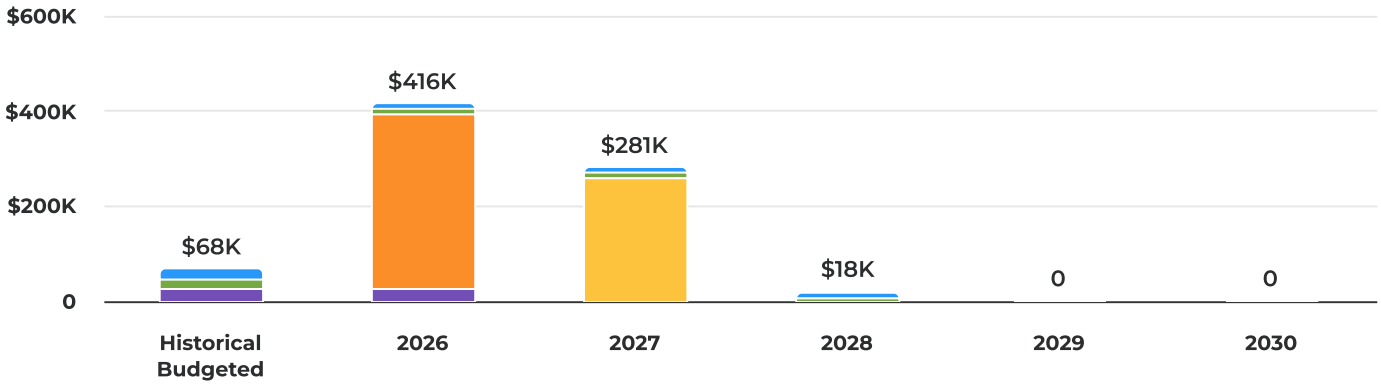
Project Total (to date)
$1.7M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$450,000	$250,000	$250,000	$250,000	$250,000	$250,000	**$1,700,000**
Total	**$450,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,700,000**

Solid Waste Collection

FY26 - FY30 Solid Waste Collection Projects (including Historical Budgeted)



2023 Dodge Ram 1500 Truck - SW	**$58,000**	7.41%
2024 Dodge Ram 3500 4x2 Pickup Truck Solid Waste	**$51,565**	6.59%
Automated Side Loader (ASL) Garbage Truck	**$366,203**	46.78%
IPad/Tablets for in vehicle SW	**$50,000**	6.39%
Kenworth-Galbreath Axle Cable Hoist	**$257,000**	32.83%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Dodge Ram 1500 Truck - SW	$23,200	$11,600	$11,600	$11,600	$0	$0	**$58,000**
2024 Dodge Ram 3500 4x2 Pickup Truck Solid Waste	$19,355	$12,855	$12,855	$6,500	$0	$0	**$51,565**
Automated Side Loader (ASL) Garbage Truck	$0	$366,203	$0	$0	$0	$0	**$366,203**
IPad/Tablets for in vehicle SW	$25,000	$25,000	$0	$0	$0	$0	**$50,000**
Kenworth-Galbreath Axle Cable Hoist	$0	$0	$257,000	$0	$0	$0	**$257,000**
Total Summary of Requests	**$67,555**	**$415,658**	**$281,455**	**$18,100**	**$0**	**$0**	**$782,768**

2023 Dodge Ram 1500 Truck - SW

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Collection

Type Capital Equipment

Description

2023 Dodge Ram 1500 pickup truck for Solid Waste Collections leased through Enterprise

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Dodge Pickup
Service Truck

Capital Cost

FY2026 Budget
$11.6K

Total Budget (all years)
$34.8K

Project Total
$34.8K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$11,600	$11,600	$11,600	**$34,800**
Total	**$11,600**	**$11,600**	**$11,600**	**$34,800**

Funding Sources

FY2026 Budget
$11.6K

Total Budget (all years)
$34.8K

Project Total (to date)
$58K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
SOLID WASTE CIP	$23,200	$11,600	$11,600	$11,600	**$58,000**
Total	**$23,200**	**$11,600**	**$11,600**	**$11,600**	**$58,000**

2024 Dodge Ram 3500 4x2 Pickup Truck Solid Waste

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Collection

Type Capital Equipment

Description

2024 Dodge Ram 3500 4x2

Details

New Purchase or Replacement: Lease

New or Used Vehicle: Lease

Useful Life: 7

Capital Cost

FY2026 Budget
$12.9K

Total Budget (all years)
$32.2K

Project Total
$32.2K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Vehicle Cost	$12,855	$12,855	$6,500	**$32,210**
Total	**$12,855**	**$12,855**	**$6,500**	**$32,210**

Funding Sources

FY2026 Budget
$12.9K

Total Budget (all years)
$32.2K

Project Total (to date)
$51.6K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
SOLID WASTE CIP	$19,355	$12,855	$12,855	$6,500	**$51,565**
Total	**$19,355**	**$12,855**	**$12,855**	**$6,500**	**$51,565**

Automated Side Loader (ASL) Garbage Truck

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Collection

Type Capital Equipment

Description

Heil DuraPack Python 22CY Automated Side Loader.

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

Heil 22CY ASL 2026.pdf

Capital Cost

FY2026 Budget
$366K

Total Budget (all years)
$366K

Project Total
$366K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$366,203	**$366,203**
Total	**$366,203**	**$366,203**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$366K	**$366K**	**$366K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
SOLID WASTE CIP	$0	$366,203	**$366,203**
Total	**$0**	**$366,203**	**$366,203**

IPad/Tablets for in vehicle SW

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Collection

Type Capital Equipment

Description

Ipads and/or Tablets inside service units, to enhance customer service in real time.

Details

New Purchase or Replacement: New

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Funding Sources

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total (to date)
$50K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
SOLID WASTE CIP	$25,000	$25,000	**$50,000**
Total	**$25,000**	**$25,000**	**$50,000**

Kenworth-Galbreath Axle Cable Hoist

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Collection

Type Capital Equipment

Description

Roll Off Truck.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

Kenworth-Galbreath Roll Off Truck.pdf

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$257K

Project Total
$257K

Detailed Breakdown

Category	FY2027 *Requested*	Total
Vehicle Cost	$257,000	**$257,000**
Total	**$257,000**	**$257,000**

Funding Sources

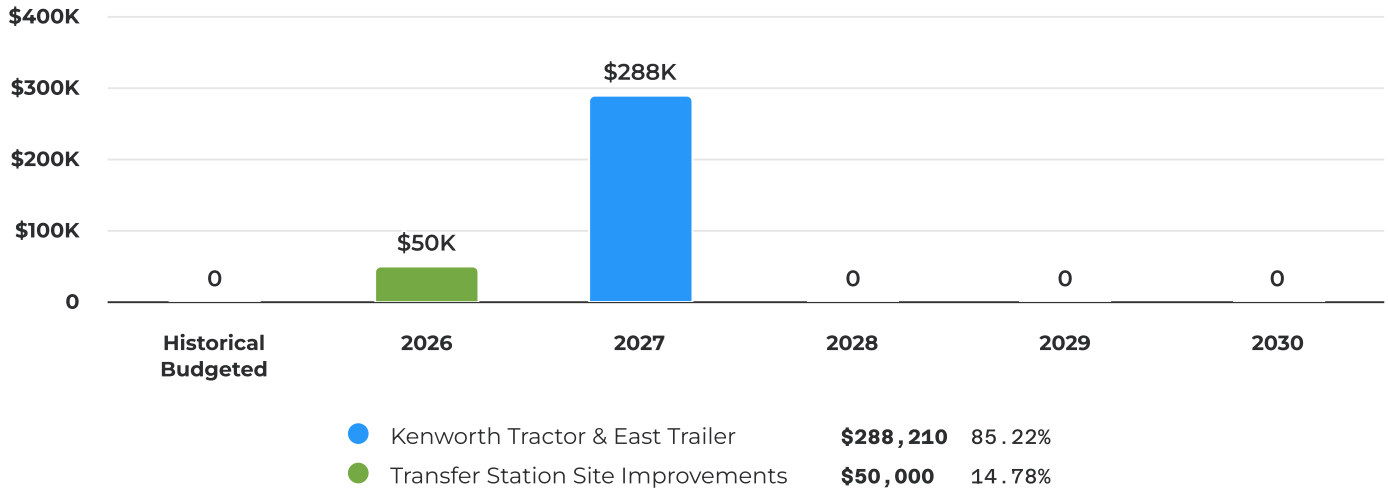
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$257K**	**$257K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
SOLID WASTE CIP	$0	$257,000	**$257,000**
Total	**$0**	**$257,000**	**$257,000**

Solid Waste Disposal

FY26 - FY30 Solid Waste Disposal Projects (including Historical Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Kenworth Tractor & East Trailer	$0	$0	$288,210	$0	$0	$0	**$288,210**
Transfer Station Site Improvements	$0	$50,000	$0	$0	$0	$0	**$50,000**
Total Summary of Requests	**$0**	**$50,000**	**$288,210**	**$0**	**$0**	**$0**	**$338,210**

Kenworth Tractor & East Trailer

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Disposal

Type Capital Equipment

Description

2026 Model Kenworth T-880 Day Cab Tractor with an East Walking Floor Trailer.

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

City_of_Monroe_1-T880_Chass-Trailer_Quote.doc.pdf

Customer Quote - East 48x102 Unloader - MHC City of Monroe - 082225.pdf

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$288K

Project Total
$288K

Detailed Breakdown

Category	FY2027 *Requested*	Total
Vehicle Cost	$288,210	**$288,210**
Total	**$288,210**	**$288,210**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$288K**	**$288K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
SOLID WASTE CIP	$0	$0	$288,210	**$288,210**
Total	**$0**	**$0**	**$288,210**	**$288,210**

Transfer Station Site Improvements

Overview

Request Owner Danny Smith, Solid Waste Director

Department Solid Waste Disposal

Type Capital Improvement

Description

Maintain transfer station and scale house facilities and grounds, according to EPD standards.

Capital Cost

FY2026 Budget
$50K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$50,000	**$50,000**
Total	**$50,000**	**$50,000**

Funding Sources

FY2026 Budget
$50K

Total Budget (all years)
$50K

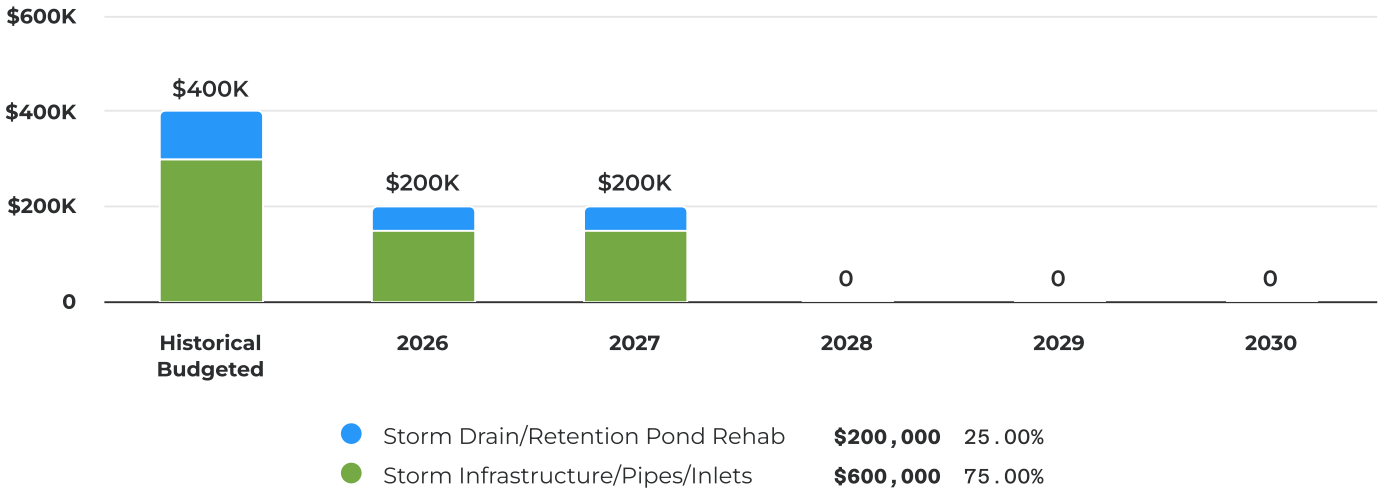
Project Total
$50K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
SOLID WASTE CIP	$0	$50,000	**$50,000**
Total	**$0**	**$50,000**	**$50,000**

Stormwater

FY26 - FY30 Stormwater Projects (including Historical Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Storm Drain/Retention Pond Rehab	$100,000	$50,000	$50,000	$0	$0	$0	**$200,000**
Storm Infrastructure/Pipes/Inlets	$300,000	$150,000	$150,000	$0	$0	$0	**$600,000**
Total Summary of Requests	**$400,000**	**$200,000**	**$200,000**	**$0**	**$0**	**$0**	**$800,000**

Storm Drain/Retention Pond Rehab

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Stormwater

Type Capital Improvement

Description

TBD

Details

Type of Project: Rehab / Repair

Capital Cost

FY2026 Budget
$50K

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$50,000	$50,000	**$100,000**
Total	**$50,000**	**$50,000**	**$100,000**

Funding Sources

FY2026 Budget
$50K

Total Budget (all years)
$100K

Project Total (to date)
$200K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$100,000	$50,000	$50,000	**$200,000**
Total	**$100,000**	**$50,000**	**$50,000**	**$200,000**

Storm Infrastructure/Pipes/Inlets

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Stormwater

Type Capital Improvement

Description

TBD

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$150,000	$150,000	**$300,000**
Total	**$150,000**	**$150,000**	**$300,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$300K

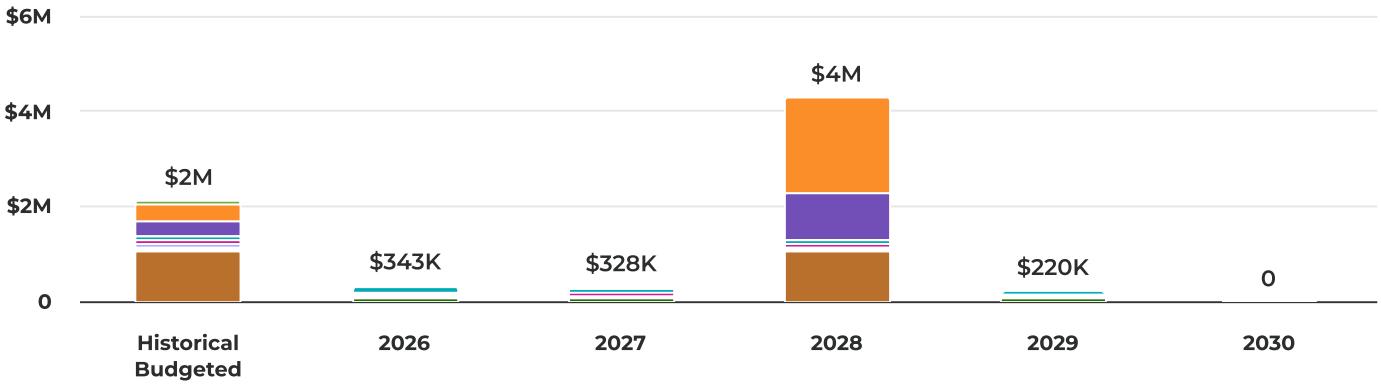
Project Total (to date)
$600K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$300,000	$150,000	$150,000	**$600,000**
Total	**$300,000**	**$150,000**	**$150,000**	**$600,000**

Streets & Transportation

FY26 - FY30 Streets & Transportation Projects (including Historical Budgeted)



2023 Dodge RAM Truck - Streets	**$53,611**	0.73%
CRACK SEALING AND HA5 APPLICATIONS	**$200,000**	2.72%
Mayfield Drive to Hwy 138 Connector	**$2,320,000**	31.54%
Michael Etchison Connector	**$1,320,000**	17.95%
MID BLOCK CROSSWALK LIGHTS/SIGNAGE	**$62,000**	0.84%
N Midland Ave Streetscape	**$30,000**	0.41%
NEW SIDEWALKS	**$425,000**	5.78%
OTHER PAVING PROJECTS	**$270,000**	3.67%
Right of Way Streetscape	**$50,000**	0.68%
STREET/SIDEWALK REPAIR	**$225,000**	3.06%
StreetScan	**$100,000**	1.36%
STRIPING	**$200,000**	2.72%
Wayne Street streetscape	**$2,100,000**	28.55%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Dodge RAM Truck - Streets	$26,803	$13,404	$13,404	$0	$0	$0	**$53,611**
CRACK SEALING AND HA5 APPLICATIONS	$100,000	$0	$50,000	$50,000	$0	$0	**$200,000**
Mayfield Drive to Hwy 138 Connector	$320,000	$0	$0	$2,000,000	$0	$0	**$2,320,000**
Michael Etchison Connector	$320,000	$0	$0	$1,000,000	$0	$0	**$1,320,000**
MID BLOCK CROSSWALK LIGHTS/SIGNAGE	$22,000	$20,000	$20,000	$0	$0	$0	**$62,000**
N Midland Ave Streetscape	$0	$30,000	$0	$0	$0	$0	**$30,000**

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
NEW SIDEWALKS	$85,000	$85,000	$85,000	$85,000	$85,000	$0	**$425,000**
OTHER PAVING PROJECTS	$60,000	$60,000	$50,000	$50,000	$50,000	$0	**$270,000**
Right of Way Streetscape	$25,000	$25,000	$0	$0	$0	$0	**$50,000**
STREET/SIDEWALK REPAIR	$45,000	$45,000	$45,000	$45,000	$45,000	$0	**$225,000**
StreetScan	$50,000	$25,000	$25,000	$0	$0	$0	**$100,000**
STRIPING	$40,000	$40,000	$40,000	$40,000	$40,000	$0	**$200,000**
Wayne Street streetscape	$1,050,000	$0	$0	$1,050,000	$0	$0	**$2,100,000**
Total Summary of Requests	**$2,143,803**	**$343,404**	**$328,404**	**$4,320,000**	**$220,000**	**$0**	**$7,355,611**

2023 Dodge RAM Truck - Streets

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Streets & Transportation

Type Capital Equipment

Description

2023 Dodge Ram 4x4 truck for Streets dept. through Enterprise lease

Details

New Purchase or Replacement: New

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote

Capital Cost

FY2026 Budget
$13.4K

Total Budget (all years)
$26.8K

Project Total
$26.8K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$13,404	$13,404	**$26,808**
Total	**$13,404**	**$13,404**	**$26,808**

Funding Sources

FY2026 Budget
$13.4K

Total Budget (all years)
$26.8K

Project Total (to date)
$53.6K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
GENERAL FUND	$26,803	$13,404	$13,404	**$53,611**
Total	**$26,803**	**$13,404**	**$13,404**	**$53,611**

CRACK SEALING AND HA5 APPLICATIONS

Overview

Request Owner	Jeremiah Still, Streets & Stormwater Director
Department	Streets & Transportation
Type	Capital Improvement
Estimated Start Date	07/17/2023
Estimated Completion Date	08/14/2023

Description

Over the past couple years we have implemented new ways to improve the infrastructure through the use of crack sealing and application of HA5 which is a high density sealant provided solely by Blount Construction. This additive to the streets creates a proper sealing on newer paved roads to extend the life of the asphalt up to 7 years.

Details

Type of Project: Rehab / Repair

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Repairs/Improvements	$50,000	$50,000	**$100,000**
Total	**$50,000**	**$50,000**	**$100,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total (to date)
$200K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	Total
SPLOST	$100,000	$50,000	$50,000	**$200,000**
Total	**$100,000**	**$50,000**	**$50,000**	**$200,000**

Mayfield Drive to Hwy 138 Connector

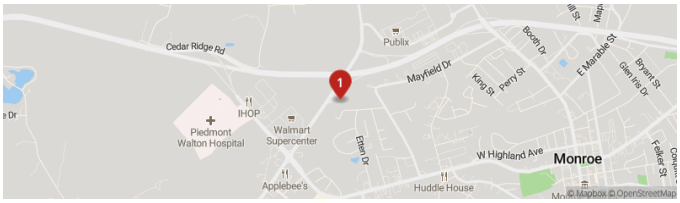
Overview

Request Owner Beth Thompson, Finance Director

Department Streets & Transportation

Type Capital Improvement

Project Location



Description

Mayfield Drive to Hwy 138 connector to reduce traffic congestion.

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	FY2026 *Requested*	FY2028 *Requested*	Total
Construction/Maintenance	$0	$2,000,000	**$2,000,000**
Other	$0	$0	**$0**
Engineering	$0	$0	**$0**
Total	**$0**	**$2,000,000**	**$2,000,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$2M

Project Total (to date)
$2.32M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2028 *Requested*	Total
SPLOST	$320,000	$0	$2,000,000	**$2,320,000**
GENERAL FUND	$0	$0	$0	**$0**
Total	**$320,000**	**$0**	**$2,000,000**	**$2,320,000**

Michael Etchison Connector

Overview

Request Owner Beth Thompson, Finance Director

Department Streets & Transportation

Type Capital Improvement

Description

Michael Etchison Connector

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	FY2026 *Requested*	FY2028 *Requested*	Total
Construction/Maintenance	$0	$1,000,000	**$1,000,000**
Engineering	$0	$0	**$0**
Total	**$0**	**$1,000,000**	**$1,000,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$1M

Project Total (to date)
$1.32M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2028 *Requested*	Total
SPLOST	$320,000	$0	$1,000,000	**$1,320,000**
Total	**$320,000**	**$0**	**$1,000,000**	**$1,320,000**

MID BLOCK CROSSWALK LIGHTS/SIGNAGE

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Streets & Transportation

Type Capital Improvement

Description

Purchase and installation of mid block crosswalk lights and signage

Details

Type of Project: Replacement

Supplemental Attachments

20240913112350875.pdf

Capital Cost

FY2026 Budget
$20K

Total Budget (all years)
$40K

Project Total
$40K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$20,000	$20,000	**$40,000**
Total	**$20,000**	**$20,000**	**$40,000**

Funding Sources

FY2026 Budget
$20K

Total Budget (all years)
$40K

Project Total (to date)
$62K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
SPLOST/GRANT	$22,000	$20,000	$20,000	**$62,000**
Total	**$22,000**	**$20,000**	**$20,000**	**$62,000**

N Midland Ave Streetscape

Overview

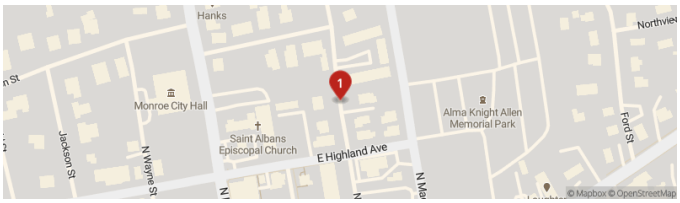
Request Owner Chris Bailey, Assistant City Administrator

Department Streets & Transportation

Type Capital Improvement

Project Location

North Midland Avenue



Description

North Midland Avenue Streetscape

Details

Type of Project: Rehab / Repair

Capital Cost

FY2026 Budget
$30K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$30,000	**$30,000**
Total	**$30,000**	**$30,000**

Funding Sources

FY2026 Budget
$30K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
SPLOST	$0	$30,000	**$30,000**
Total	**$0**	**$30,000**	**$30,000**

NEW SIDEWALKS

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Streets & Transportation

Type Capital Improvement

Description

Construct new sidewalks throughout the city as needed

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$85K

Total Budget (all years)
$340K

Project Total
$340K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$85,000	$85,000	$85,000	$85,000	**$340,000**
Total	**$85,000**	**$85,000**	**$85,000**	**$85,000**	**$340,000**

Funding Sources

FY2026 Budget
$85K

Total Budget (all years)
$340K

Project Total (to date)
$425K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
SPLOST	$85,000	$85,000	$85,000	$85,000	$85,000	**$425,000**
Total	**$85,000**	**$85,000**	**$85,000**	**$85,000**	**$85,000**	**$425,000**

OTHER PAVING PROJECTS

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Streets & Transportation

Type Capital Improvement

Description

Paving portions of streets or problematic areas that will not fall under the LMIG program

Details

Type of Project: Rehab / Repair

Capital Cost

FY2026 Budget
$60K

Total Budget (all years)
$210K

Project Total
$210K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$60,000	$50,000	$50,000	$50,000	**$210,000**
Total	**$60,000**	**$50,000**	**$50,000**	**$50,000**	**$210,000**

Funding Sources

FY2026 Budget
$60K

Total Budget (all years)
$210K

Project Total (to date)
$270K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
SPLOST	$60,000	$60,000	$50,000	$50,000	$50,000	**$270,000**
Total	**$60,000**	**$60,000**	**$50,000**	**$50,000**	**$50,000**	**$270,000**

Right of Way Streetscape

Overview

Request Owner Chris Croy, Central Services Director

Department Streets & Transportation

Type Capital Improvement

Estimated Start Date 01/1/2025

Estimated Completion Date 12/31/2025

Description

For landscaping improvements within the right of way.

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Funding Sources

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total (to date)
$50K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
SPLOST	$25,000	$25,000	**$50,000**
Total	**$25,000**	**$25,000**	**$50,000**

STREET/SIDEWALK REPAIR

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Streets & Transportation

Type Capital Improvement

Description

General repairs of various streets and sidewalks throughout the city

Details

Type of Project: Rehab / Repair

Capital Cost

FY2026 Budget
$45K

Total Budget (all years)
$180K

Project Total
$180K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$45,000	$45,000	$45,000	$45,000	**$180,000**
Total	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$180,000**

Funding Sources

FY2026 Budget
$45K

Total Budget (all years)
$180K

Project Total (to date)
$225K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
SPLOST	$45,000	$45,000	$45,000	$45,000	$45,000	**$225,000**
Total	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$225,000**

StreetScan

Overview

Request Owner Chris Croy, Central Services Director

Department Streets & Transportation

Type Capital Equipment

Description

StreetScan completed data collection and processing of the City's roadway system, sidewalks, and sidewalk ramps in 2024. Using StreetScan's cloud-based management software, we are able to more effectively plan and budget for maintenance and replacement of City infrastructure.

Details

New Purchase or Replacement: New

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$75K

Project Total
$75K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Software	$25,000	$25,000	$25,000	**$75,000**
Total	**$25,000**	**$25,000**	**$25,000**	**$75,000**

Funding Sources

FY2026 Budget
$25K

Total Budget (all years)
$50K

Project Total (to date)
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
SPLOST	$50,000	$25,000	$25,000	**$100,000**
GENERAL FUND	$0	$0	$0	**$0**
Total	**$50,000**	**$25,000**	**$25,000**	**$100,000**

STRIPING

Overview

Request Owner Jeremiah Still, Streets & Stormwater Director

Department Streets & Transportation

Type Capital Improvement

Description

City wide restriping for streets in need

Details

Type of Project: Rehab / Repair

Capital Cost

FY2026 Budget
$40K

Total Budget (all years)
$160K

Project Total
$160K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$40,000	$40,000	$40,000	$40,000	**$160,000**
Total	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$160,000**

Funding Sources

FY2026 Budget
$40K

Total Budget (all years)
$160K

Project Total (to date)
$200K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
SPLOST	$40,000	$40,000	$40,000	$40,000	$40,000	**$200,000**
Total	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$200,000**

Wayne Street streetscape

Overview

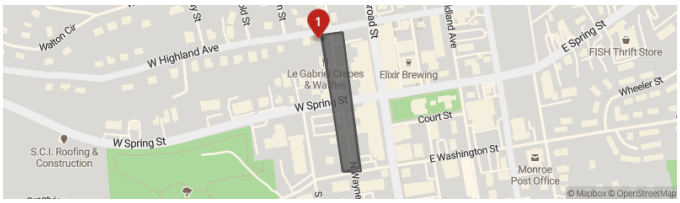
Request Owner Beth Thompson, Finance Director

Department Streets & Transportation

Type Capital Improvement

Project Location

129 North Wayne Street



Description

Improvements to Wayne Street streets, sidewalks, parking & stormwater.

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$1.05M

Project Total
$1.05M

Detailed Breakdown

Category	FY2028 *Requested*	Total
Construction/Maintenance	$1,000,000	**$1,000,000**
Engineering	$50,000	**$50,000**
Total	**$1,050,000**	**$1,050,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$1.05M

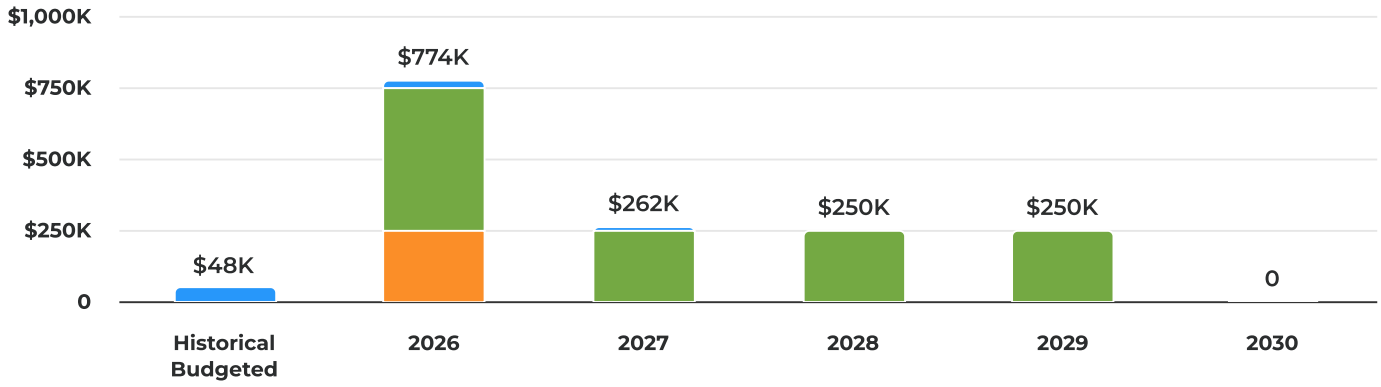
Project Total (to date)
$2.1M

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Total
SPLOST	$1,050,000	$1,050,000	**$2,100,000**
Total	**$1,050,000**	**$1,050,000**	**$2,100,000**

Telecom & Internet

FY26 - FY30 Telecom & Internet Projects (including Historical Budgeted)



2023 & 2024 Ford F150 x2 Telecom Dept Lease	**$83,921**	5.30%
Fiber to the X (FttX)	**$1,250,000**	78.92%
New Bucket Truck	**$250,000**	15.78%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 & 2024 Ford F150 x2 Telecom Dept Lease	$47,954	$23,977	$11,990	$0	$0	$0	**$83,921**
Fiber to the X (FttX)	$0	$500,000	$250,000	$250,000	$250,000	$0	**$1,250,000**
New Bucket Truck	$0	$250,000	$0	$0	$0	$0	**$250,000**
Total Summary of Requests	**$47,954**	**$773,977**	**$261,990**	**$250,000**	**$250,000**	**$0**	**$1,583,921**

2023 & 2024 Ford F150 x2 Telecom Dept Lease

Overview

Request Owner Mike McGuire, Telecom

Department Telecom & Internet

Type Capital Equipment

Description

Two Ford F150 4x4 4 door pickup trucks for the Telecom department through Enterprise lease

Details

New Purchase or Replacement: Replacement

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote

Capital Cost

FY2026 Budget
$24K

Total Budget (all years)
$36K

Project Total
$36K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$23,977	$11,990	**$35,967**
Total	**$23,977**	**$11,990**	**$35,967**

Funding Sources

FY2026 Budget
$24K

Total Budget (all years)
$36K

Project Total (to date)
$83.9K

Detailed Breakdown

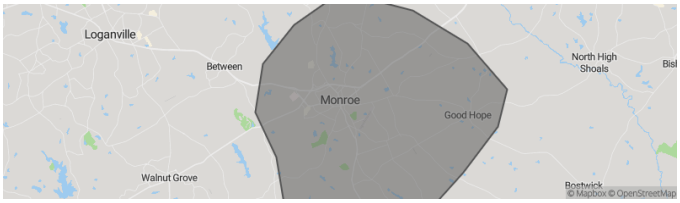
Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$47,954	$23,977	$11,990	**$83,921**
Total	**$47,954**	**$23,977**	**$11,990**	**$83,921**

Fiber to the X (FttX)

Overview

Request Owner	Mike McGuire, Telecom
Department	Telecom & Internet
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location



Description

Infrastructure development, building, planning, and deployment of current and future fiber projects. This includes (but not limited to):

- Material costs
- Install costs
- Contractor costs

The main emphasis for this project will be for expansion of our fiber infrastructure, along with serving new developments on our data network(s).

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$500K

Total Budget (all years)
$1.25M

Project Total
$1.25M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$500,000	$250,000	$250,000	$250,000	**$1,250,000**
Total	**$500,000**	**$250,000**	**$250,000**	**$250,000**	**$1,250,000**

Funding Sources

FY2026 Budget
$500K

Total Budget (all years)
$1.25M

Project Total
$1.25M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
UTILITY CIP	$0	$500,000	$250,000	$250,000	$250,000	**$1,250,000**
Total	**$0**	**$500,000**	**$250,000**	**$250,000**	**$250,000**	**$1,250,000**

New Bucket Truck

Overview

Request Owner Mike McGuire, Telecom

Department Telecom & Internet

Type Capital Equipment

Description

Purchase of a new bucket truck for Telecomm. This will help greatly with fiber installations, infrastructure deployment, as well as provide another vehicle to use in rotation with our staff. The truck in question is also able to do electrical work as well.

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

Truck Proposal
Truck Proposal

Capital Cost

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$250,000	**$250,000**
Total	**$250,000**	**$250,000**

Funding Sources

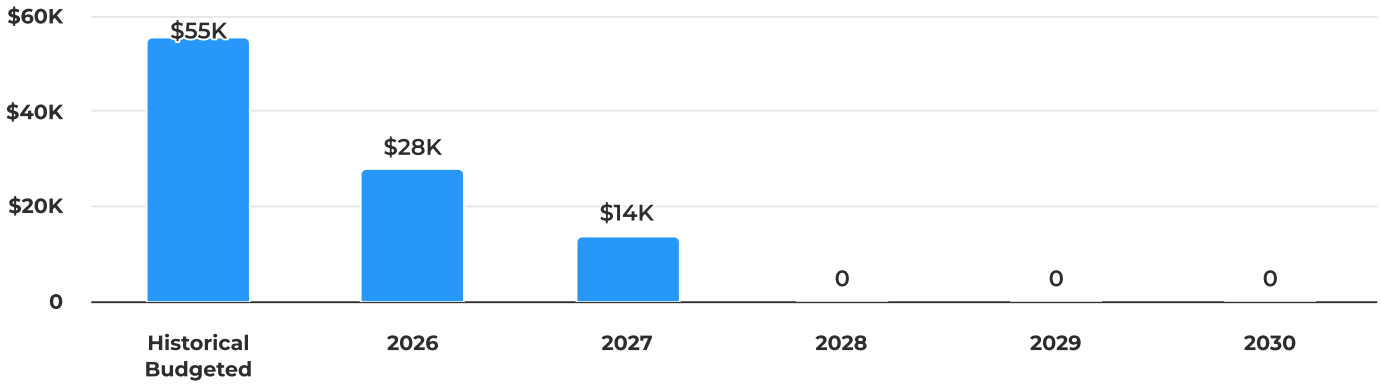
FY2026 Budget	Total Budget (all years)	Project Total
$250K	**$250K**	**$250K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$0	$250,000	**$250,000**
Total	**$0**	**$250,000**	**$250,000**

Util Customer Service

FY26 - FY30 Util Customer Service Projects (including Historical Budgeted)



2023 Ford F150 x4 Meter Readers **$96,750** 100.00%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2023 Ford F150 x4 Meter Readers	$55,300	$27,650	$13,800	$0	$0	$0	**$96,750**
Total Summary of Requests	**$55,300**	**$27,650**	**$13,800**	**$0**	**$0**	**$0**	**$96,750**

2023 Ford F150 x4 Meter Readers

Overview

Request Owner Beth Thompson, Finance Director

Department Util Customer Service

Type Capital Equipment

Description

Four Ford F150 4x2 trucks for replacement of Meter Reader trucks with high mileage, leased through Enterprise

Details

New Purchase or Replacement: Replacement

Useful Life: 5

New or Used Vehicle: Lease

Supplemental Attachments

Enterprise Quote

Capital Cost

FY2026 Budget
$27.7K

Total Budget (all years)
$41.5K

Project Total
$41.5K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$27,650	$13,800	**$41,450**
Total	**$27,650**	**$13,800**	**$41,450**

Funding Sources

FY2026 Budget
$27.7K

Total Budget (all years)
$41.5K

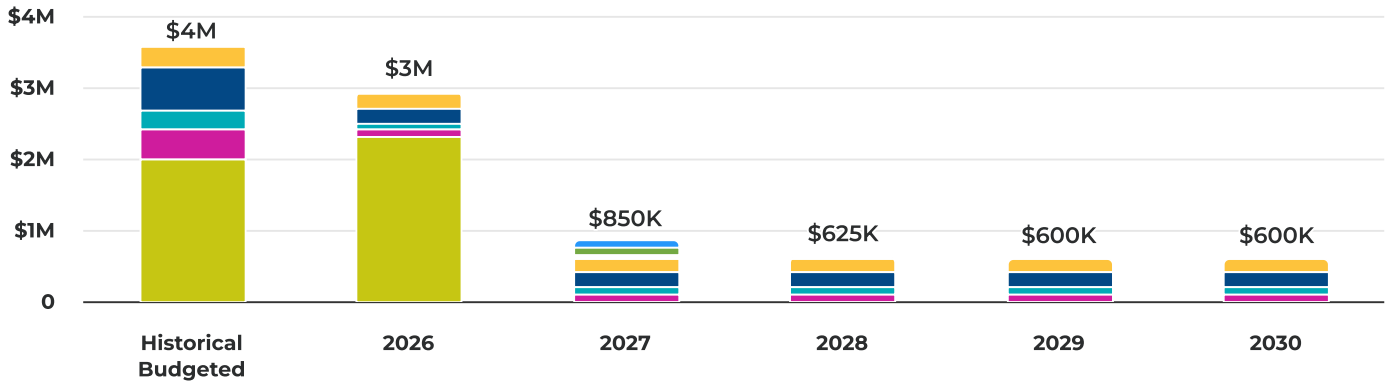
Project Total (to date)
$96.8K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$55,300	$27,650	$13,800	**$96,750**
Total	**$55,300**	**$27,650**	**$13,800**	**$96,750**

Water Distribution System

FY26 - FY30 Water Distribution System Projects (including Historical Budgeted)



2025 Ford F450 Service Truck	**$91,000**	0.98%
Caterpillar 416AC Backhoe Loader	**$114,000**	1.23%
Fire Hydrant Security	**$100,000**	1.08%
Mueller Pressure Loggers	**$65,000**	0.70%
Water Main Extensions	**$1,300,000**	14.07%
Water Main Rehab	**$1,600,000**	17.32%
Water Meters	**$770,000**	8.33%
Water Service Renewals	**$900,000**	9.74%
Water Tank	**$4,300,000**	46.54%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2025 Ford F450 Service Truck	$0	$0	$91,000	$0	$0	$0	**$91,000**
Caterpillar 416AC Backhoe Loader	$0	$0	$114,000	$0	$0	$0	**$114,000**
Fire Hydrant Security	$25,000	$25,000	$25,000	$25,000	$0	$0	**$100,000**
Mueller Pressure Loggers	$25,000	$20,000	$20,000	$0	$0	$0	**$65,000**
Water Main Extensions	$300,000	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,300,000**
Water Main Rehab	$600,000	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,600,000**
Water Meters	$270,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$770,000**
Water Service Renewals	$400,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$900,000**
Water Tank	$2,000,000	$2,300,000	$0	$0	$0	$0	**$4,300,000**
Total Summary of Requests	**$3,620,000**	**$2,945,000**	**$850,000**	**$625,000**	**$600,000**	**$600,000**	**$9,240,000**

2025 Ford F450 Service Truck

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Water Distribution System

Type Capital Equipment

Description

Replacement of a 2014 Ford F350 with 150,500 miles currently. The truck is used to pull trailer and large excavator daily and is undersized for the payload.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

2025 Ford F450 Service Truck

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$91K

Project Total
$91K

Detailed Breakdown

Category	FY2027 *Requested*	Total
Vehicle Cost	$91,000	**$91,000**
Total	**$91,000**	**$91,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$91K**	**$91K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
UTILITY CIP	$0	$91,000	**$91,000**
Total	**$0**	**$91,000**	**$91,000**

Caterpillar 416AC Backhoe Loader

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Water Distribution System

Type Capital Equipment

Description

Replace 2002 Case backhoe with 5,000 hours, used to load gravel when needed on projects. This piece of equipment is shared between all utility departments. Open to purchase of a used unit due to the amount of usage.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$114K**	**$114K**

Detailed Breakdown

Category	FY2027 *Requested*	Total
Equipment	$114,000	**$114,000**
Total	**$114,000**	**$114,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$114K**	**$114K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Total
UTILITY CIP	$0	$114,000	**$114,000**
Total	**$0**	**$114,000**	**$114,000**

Fire Hydrant Security

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Water Distribution System

Type Capital Equipment

Description

Hydrant locks to prevent theft of water. Carried over from 2024 and 2025 CIP.

Details

New Purchase or Replacement: New

Supplemental Attachments

Hydrant Locks Quote

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$75K

Project Total
$75K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Equipment	$25,000	$25,000	$25,000	**$75,000**
Total	**$25,000**	**$25,000**	**$25,000**	**$75,000**

Funding Sources

FY2026 Budget
$25K

Total Budget (all years)
$75K

Project Total (to date)
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
UTILITY CIP	$25,000	$25,000	$25,000	$25,000	**$100,000**
Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$100,000**

Mueller Pressure Loggers

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Water Distribution System

Type Capital Improvement

Estimated Start Date 01/1/2026

Estimated Completion Date 12/31/2026

Description

Installing pressure loggers throughout the distribution system to aid in determining potential water leaks.

Details

Type of Project: New Construction

Supplemental Attachments

Mueller Pressure Loggers Quote

Capital Cost

FY2026 Budget
$20K

Total Budget (all years)
$40K

Project Total
$40K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Construction/Maintenance	$20,000	$20,000	**$40,000**
Total	**$20,000**	**$20,000**	**$40,000**

Funding Sources

FY2026 Budget
$20K

Total Budget (all years)
$40K

Project Total (to date)
$65K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	Total
UTILITY CIP	$25,000	$20,000	$20,000	**$65,000**
Total	**$25,000**	**$20,000**	**$20,000**	**$65,000**

Water Main Extensions

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Distribution System
Type	Capital Improvement
Estimated Start Date	01/1/2022
Estimated Completion Date	12/30/2028

Description

Water line extensions or main upsizing to deal with low pressure areas.

Details

Type of Project: Extension

Supplemental Attachments

2025 Consolidated Pipe Water Material Quote

Capital Cost

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,000,000**
Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,000,000**

Funding Sources

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total (to date)
$1.3M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$300,000	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,300,000**
Total	**$300,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,300,000**

Water Main Rehab

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Distribution System
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Locations determined by leak reports & call logs. Includes pipe, fittings, valves, hydrants, etc.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

2025 Consolidated Pipe Water Material Quote

Capital Cost

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Repairs/Improvements	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,000,000**
Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,000,000**

Funding Sources

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total (to date)
$1.6M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Tota
UTILITY CIP	$600,000	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,600,000**
Total	**$600,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,600,000**

Water Meters

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Distribution System
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2028

Description

AMR Water meter replacement that test below AWWA standards and old 60W meters. Install of new Kamstrup meters for leak detection.

Details

Type of Project: Replacement

Supplemental Attachments

Kamstrup Meter Quote - Leak Detection

Delta Waterworks Water Meter/Ert Quote

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$100K	**$500K**	**$500K**

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Total	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$500,000**

Funding Sources

FY2026 Budget
$100K

Total Budget (all years)
$500K

Project Total (to date)
$770K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
UTILITY CIP	$270,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$770,000**
Total	**$270,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$770,000**

Water Service Renewals

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Distribution System
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Service renewal program to deal with aging water service lines. Also replacement of services due to Lead & Copper results.

Details

Type of Project: Replacement

Supplemental Attachments

2025 Consolidated Pipe & Supply Material Quote

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$500K

Project Total
$500K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Repairs/Improvements	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Total	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$500,000**

Funding Sources

FY2026 Budget
$100K

Total Budget (all years)
$500K

Project Total (to date)
$900K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
UTILITY CIP	$400,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$900,000**
Total	**$400,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$900,000**

Water Tank

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Distribution System
Type	Capital Improvement
Estimated Start Date	01/1/2024

Description

New water tank @ Cherry Hill Rd

Details

Type of Project: New Construction

Capital Cost

FY2026 Budget
$2.3M

Total Budget (all years)
$2.3M

Project Total
$2.3M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$2,300,000	**$2,300,000**
Total	**$2,300,000**	**$2,300,000**

Funding Sources

FY2026 Budget
$2.3M

Total Budget (all years)
$2.3M

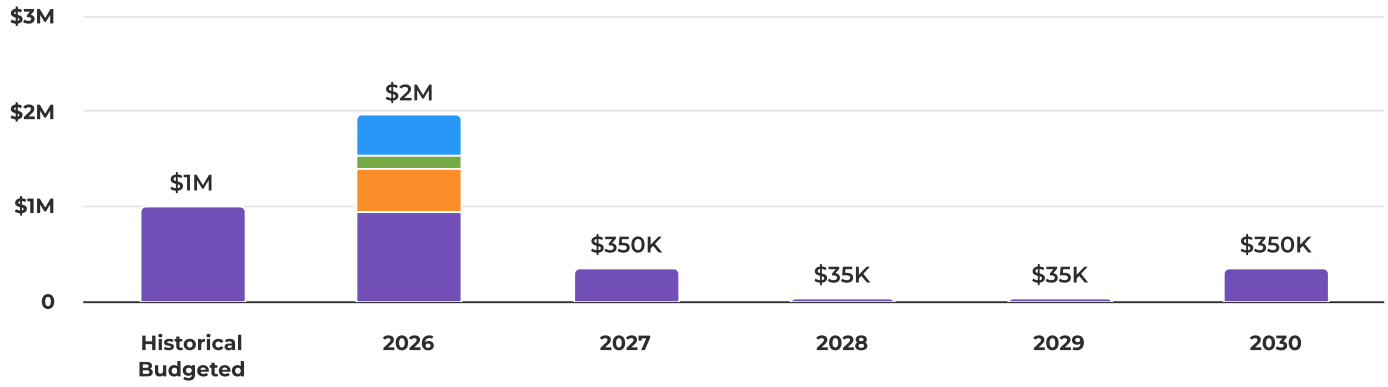
Project Total (to date)
$4.3M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
LOAN	$2,000,000	$900,000	**$2,900,000**
UTILITY BOND	$0	$1,400,000	**$1,400,000**
Total	**$2,000,000**	**$2,300,000**	**$4,300,000**

Water Treatment Plant

FY26 - FY30 Water Treatment Plant Projects (including Historical Budgeted)



GEMA/HS HMGP Generator - Match	**$423,538**	11.35%
Neutralization Tank Reconditioning	**$153,488**	4.11%
Surge Tank	**$455,000**	12.19%
Water Treatment Plant Infrastructure Repair/Replacement	**$2,700,000**	72.35%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Total
GEMA/HS HMGP Generator - Match	$0	$423,538	$0	$0	$0	$0	**$423,538**
Neutralization Tank Reconditioning	$0	$153,488	$0	$0	$0	$0	**$153,488**
Surge Tank	$0	$455,000	$0	$0	$0	$0	**$455,000**
Water Treatment Plant Infrastructure Repair/Replacement	$1,000,000	$930,000	$350,000	$35,000	$35,000	$350,000	**$2,700,000**
Total Summary of Requests	**$1,000,000**	**$1,962,026**	**$350,000**	**$35,000**	**$35,000**	**$350,000**	**$3,732,026**

GEMA/HS HMGP Generator - Match

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Water Treatment Plant

Type Capital Equipment

Description

Match for our GEMA Hazard Mitigation Grant for generators for the WTP chemical feed building, WTP filter building and one for the Walton Road Booster PS. City is required to provide a 25% match.

Details

New Purchase or Replacement: New

Supplemental Attachments

GEMA Generator Grant - Match

Capital Cost

FY2026 Budget
$424K

Total Budget (all years)
$424K

Project Total
$424K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$423,538	**$423,538**
Total	**$423,538**	**$423,538**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$424K	**$424K**	**$424K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$0	$423,538	**$423,538**
Total	**$0**	**$423,538**	**$423,538**

Neutralization Tank Reconditioning

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Treatment Plant
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Rehab existing failing concrete on the interior surface. Prepare and apply a new high-build epoxy liner inside the pH adjustment/Neutralization tank.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

Rehab of Neutralization Tank

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$153K	**$153K**	**$153K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Repairs/Improvements	$153,488	**$153,488**
Total	**$153,488**	**$153,488**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$153K	**$153K**	**$153K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$0	$153,488	**$153,488**
Total	**$0**	**$153,488**	**$153,488**

Surge Tank

Overview

Request Owner Rodney Middlebrooks, Electric, Water, Sewer & Gas Director

Department Water Treatment Plant

Type Capital Equipment

Description

9,246 gallon surge tank to be installed at the reservoir pump station. Protects station when pumping higher amounts of water after the 24" raw water main is installed. Tank estimate is attached and structure is being designed at this time. Engineers estimated another $200,000 for additional work.

Details

New Purchase or Replacement: New

Supplemental Attachments

Charlatte Surge Tank Estimate

Surge Tank Quote JDS
Quote from JDS, Inc for tank and install

Capital Cost

FY2026 Budget
$455K

Total Budget (all years)
$455K

Project Total
$455K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$455,000	**$455,000**
Total	**$455,000**	**$455,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$455K	**$455K**	**$455K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Total
UTILITY CIP	$0	$455,000	**$455,000**
Total	**$0**	**$455,000**	**$455,000**

Water Treatment Plant Infrastructure Repair/Replacement

Overview

Request Owner	Rodney Middlebrooks, Electric, Water, Sewer & Gas Director
Department	Water Treatment Plant
Type	Capital Improvement
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Description

Replacement of aging equipment at the treatment plant, filter modules, SCADA upgrades, and pump rebuilds.

Details

Type of Project: Rehab / Repair

Supplemental Attachments

- Festo Control Replacement
- PLC Replacements
- SCADA Upgrade
- Flowmeter Replacement
- Rebuild of Gould's 20EHC Pump
- Module Replacements
- Backwash Feed Pump Rebuild
- Membrane Modules

Capital Cost

FY2026 Budget
$930K

Total Budget (all years)
$2.33M

Project Total
$2.33M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Construction/Maintenance	$930,000	$350,000	$350,000	$350,000	$350,000	**$2,330,000**
Total	**$930,000**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$2,330,000**

Funding Sources

FY2026 Budget
$930K

Total Budget (all years)
$1.7M

Project Total (to date)
$2.7M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	To
UTILITY CIP	$1,000,000	$930,000	$350,000	$35,000	$35,000	$350,000	**$2,700,0**
Total	**$1,000,000**	**$930,000**	**$350,000**	**$35,000**	**$35,000**	**$350,000**	**$2,700,0**

Debt Overview Summary

The Constitution of the State of Georgia limits the amount of general obligation debt a municipality may incur to no more than 10% of the assessed value of all taxable property within its jurisdiction. Additionally, the City may not incur any new general obligation debt without the approval of a majority of qualified voters in a referendum held specifically for that purpose, as required by law.

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 A2 by Moody's. Having solid financial policies, prudent financial management practices and strong fund balances and financial reserves are principal reasons for these investment grade bond ratings. These ratings translate directly into lower interest rates on the City's debt.

Based on current assessed property values, the City could, with voter approval, issue up to approximately $94 million in long-term general obligation bonds.

Legal Debt Margin Calculation for Fiscal Year 2025	
Assessed Value	$ 896,154,227
Add back exempt real property	43,892,466
Total assessed value	$ 940,046,693
Debt Limit (10% of total assessed value)	$ 94,004,669
Debt application to limit	$ 0
Total net debt application to limit	$ 0
Legal Debt Margin	$ 94,004,669

Below presents the City of Monroe's long-term debt service budgeted figures for the fiscal year ending December 31, 2026.

	1/1/2026	Increases	Decreases	12/31/2026	Due FY2027
Governmental Activities:					
Bond Payable					
Urban Redevelopment Agency	$ 1,394,100	$ -	$ 453,400	$ 940,700	$ 464,600
Notes Payable					
Walton Plaza	900,000	-	75,000	825,000	75,000
Hwy 138 Land	728,485	-	53,169	675,316	55,460
Total Governmental Type Activities	**$ 3,022,585**	**$ -**	**$ 581,569**	**$ 2,441,016**	**$ 595,060**

	1/1/2026	Increases	Decreases	12/31/2026	Due FY2027
Business Type Activities:					
Bonds Payable					
Series 2016	$ 1,755,000	$ -	$ 1,755,000	$ -	$ -
Series 2020	50,000,000	-	-	50,000,000	1,090,000
Notes Payable					
GEFA #2013-007	666,598	-	111,284	555,314	111,842
Total Business Type Activities	**$ 52,421,598**	**$ -**	**$ 1,866,284**	**$ 50,555,314**	**$ 1,201,842**

Debt By Type

The following tables show 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.

In 2020, the City issued a Revenue Bond in the amount of $43,700,000 at an interest rate of 2.22% with a 30-year term, with a parity bond amount of $6,300,000. Interest payments began in 2020 with principal payments not starting until 2027, when the Series 2016 bond is retired. These are paid through the combined utilities fund.

In 2022, a $2,935,000 GEFA loan for construction of a new elevated water tank was approved. This loan has a $1,000,000 principal forgiveness. Therefore, the repayment of the loan will be $1,935,000 with an interest rate of 1.13%. Repayment of the loan will begin once the full amount of the loan is drawn down, which is not anticipated until 2027.

Below is information concerning the bond funding requirements for the City of Monroe for the period ending December 2026.

Combined Utility System

Revenue Refunding Bonds, Series 2016

Period Ending	Principal	Interest	Debt Service
2026	1,755,000	28,799	1,783,799
	$ 1,755,000	$ 28,799	$ 1,783,799

Revenue Bond, Series 2020

Period Ending	Principal	Interest	Debt Service
2026	-	1,783,000	1,783,000
2027	1,090,000	1,783,000	2,873,000
2028	1,130,000	1,740,100	2,870,100
2029	1,190,000	1,683,600	2,873,600
2030	1,250,000	1,624,100	2,874,100
2031	1,310,000	1,561,600	2,871,600
2032	1,365,000	1,509,200	2,874,200
2033	1,420,000	1,454,600	2,874,600
2034	1,475,000	1,397,800	2,872,800
2035	1,535,000	1,338,800	2,873,800
2036	1,595,000	1,277,400	2,872,400
2037-2050	30,340,000	9,869,400	40,209,400
	$43,700,000	$ 27,022,600	$ 70,722,600

Urban Redevelopment Agency

Series 2019

Period Ending	Principal	Interest	Debt Service
2026	453,400	30,134	483,534
2027	464,600	18,877	483,477
2028	476,100	7,343	483,443
	$ 1,394,100	$ 56,353	$ 1,450,453

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

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

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Expenditure: Funds spent on acquiring or maintaining fixed assets, such as land, buildings, equipment and vehicles.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Goal: A desired result

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objective: A plan aimed at or sought; a goal.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by

the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.