

City of Monroe, Georgia



Adopted Budget Fiscal Year 2017



City of Monroe, Georgia

Adopted Annual Budget

For the Fiscal Year Ending

December 31, 2017

Prepared by the City of Monroe, Georgia

Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Monroe
Georgia**

For the Fiscal Year Beginning

January 1, 2016

Jeffrey R. Egan

Executive Director



Elected Officials

Gregory P. Thompson, Mayor
L. Wayne Adcock, Vice Mayor
Larry A. Bradley, Councilmember
Myoshia Crawford, Councilmember
Norman Garrett, Councilmember
C. Nathan Little, Councilmember
Lee P. Malcom, Councilmember
Nathan Purvis, Councilmember
James D. Richardson, Councilmember

Appointed Officials

vacant, City Administrator
Pat Kelley, Planning, Development & Codes Director
Brian K. Thompson, Electric & Telecommunications Director
Logan Propes, Finance Director
M. Keith Glass, Public Safety Director
Danny Smith, Solid Waste Director
Jeremiah Still, Streets and Transportation Director
Rodney W. Middlebrooks, Water, Sewer & Gas Director
TBD, Central Services Director

**Citizens of Monroe, Georgia
Adopted Organization Chart
January 2017**

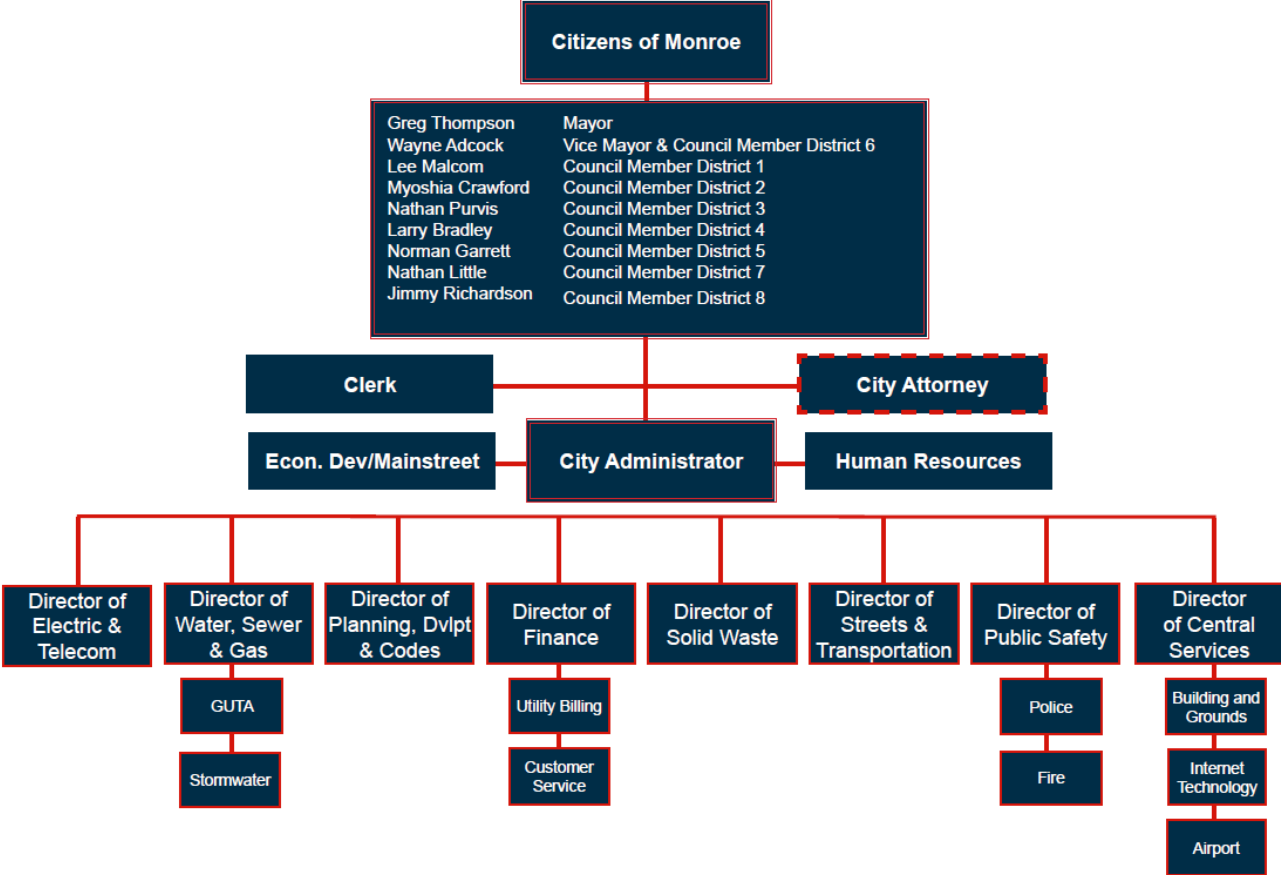


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INTRODUCTION



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

Greg Thompson, Mayor
L. Wayne Adcock, Vice Mayor

December 6, 2016

Honorable Mayor and City Council
City of Monroe, Georgia

Re: Transmittal letter; adopted budget 2017

Dear Mayor and Council,

In accordance with Section 2.1(3) of the code of ordinances of the City of Monroe, on October 31, 2016 I submitted my recommended operating and capital budgets for fiscal year 2017 beginning January 1, 2017 and ending December 31, 2017. The council reviewed this budget during a series of three public workshops on November 3, 7 and 9, 2016.

After due deliberation and modifications approved by council, I hereby submit the final budget document. The current FY 2016 General Fund budget is \$10,084,580. The adopted 2017 budget is \$10,636,545, which represents a 5.47% increase over 2016. The current 2016 ad valorem tax rate for the City of Monroe is the full rollback rate of 7.802 mills which will fund the FY 2017 budget (5.582 mills for maintenance & operations and 2.220 mills for general obligation bond debt service). One mill equals approximately \$348,116 in ad valorem tax proceeds at the 95% collection rate.

The total Combined Utilities Budget for FY 2017 is \$36,613,080, an increase of only 0.45% over the current FY 2016 budget of \$36,449,400. The FY 2017 enterprise fund budgets of Solid Waste and GUTA contain small increases of 1.87% and 3.26% respectively.

All funds combined city-wide are increasing 1.13% for FY 2017 with a total city-wide O&M balanced budget of \$54,734,371.

This budget was prepared on a conservative basis with four new positions (two each in utilities and police) and modest, but necessary capital expenditures. In some departments, you will notice a somewhat larger increase in personnel costs due to full year funding of positions previously approved for partial funding in the last quarter of the current fiscal year. The council has also supported bringing new efficiencies and improved accountability to the organization. Consequently, you approved my recommendation for a no cost change to the organization chart to create a new department known as "Central Services". This department will centralize and streamline building & grounds maintenance, provide regular oversight of our airport and maintain the city-wide services of purchasing and internet technology. In addition, you have allowed me to place the Human Resources office as a direct report to the city administrator as the personnel ordinance already conveys upon me the responsibility of "Personnel Administrator".

Due to a slight improvement in general fund and combined utilities fund revenues, I recommend the one-time transfer of \$200,000 into the city's pension plan to improve the actuarial funding level of the plan (currently at 80%). The city should strive to reach an internal funding goal of 90%. The additional \$200,000 has been spread appropriately through each department for accurate accounting per employee. The budget also includes continuation of the three percent (3%) merit program of salary increases effective July 1, 2017. Additionally, city-funded health insurance costs have increased in the budget by 5% or \$198,500.

The portion of the proposed FY 2017 budget that contains capital projects amounting to \$10,532,001 is outlined in the Capital Improvement Program (CIP). The General Fund portion, \$183,033, is funded by revenue generated in the General Fund. Other governmental funds' capital projects are funded with a dedicated source, such as SPLOST which totals \$2,365,239. By ordinance, the City has established a utility capital improvement reserve to fund future capital projects. Included in the annual budget and financed from current utility capital revenues is \$7,561,729 and \$317,000 from Municipal Competitive Trust funds. The Solid Waste fund accounts for

another \$105,000 in capital equipment in 2017. The CIP accounts for expenditures over \$5,000 and having a useful life of more than two years.

Goals and Priorities

The following are some of the major goals and priorities of the City for FY 2017:

- Continue rehab of sewer, water, and gas mains throughout the City with the recently awarded CDBG from the Department of Community Affairs.
- Pursue a “Water First” community designation by finalizing a city-wide electronic meter replacement, heavily analyzing water lines through leak detection and remediation, and ensuring proper billings, all lowering our lost and unaccounted for ratios. This designation, if gained, will demonstrate good stewardship of our water resources and will allow us yearly eligibility for CDBG funds.
- Pursue funding to complete a much-needed multi-year sewer rehabilitation and expansion of our 30-year-old sewer plant through a GEFA loan, and/or bonding in order to reduce expensive maintenance, improve reliability and be ready for future commercial, industrial, and residential development throughout the City.
- Allocate \$2,500,000 in funding to begin a first phase sewer treatment plant installation of a belt press for sludge removal to improve efficiency and meet new EPD requirements (to be potentially financed).
- Allocate \$1,127,229 to install a new sewer collector pipe and lift station to provide new service along the SR 138 corridor to Michael Etchison Road. This will open up new commercial opportunities for development of the city’s job economic base.
- Continue street light conversion project to LED for substantial cost savings and citizen safety.
- Continue replacement of old switches and conductors along with other improvements throughout the City’s electric infrastructure. These projects

will reduce line loss and outages and help with system reliability (See completed project on McDaniel Street for example).

- Begin construction of the Spring Street sidewalk enhancement project from Broad Street to the Highway 138 intersection, as well as repair and maintenance of existing sidewalks. Design is complete and right-of-way acquisition should begin in December 2016. The council has also directed that the staff prepare an updated sidewalk construction plan for future projects that can be review annually by council.
- Continue partnership with Georgia DOT (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown area connecting Hwy 83 and Hwy 11 South. Preliminary engineering has been submitted to GDOT; while a construction let date has been assigned by GDOT for year 2020. Parcel acquisition will likely commence in 2018. Such plans will include a new roundabout for improved traffic flow.
- The City has completed engineering and is in the final stage of right-of-way parcel acquisition for the LCI Transportation Enhancement (TE) grant project on North Broad Street. The project will extend sidewalks along North Broad Street from Marable Street to Mayfield Drive using LCI grant funds matched with local SPLOST transportation funds.
- FY 2017 funding of \$159,714 in salaries, benefits, and police vehicles (4) from the general fund to commence the first year of a planned two-year process of increasing police patrol presence in the city. Two police patrol officers will be hired in FY 2017, and depending upon budget appropriation by the city council, two more officers are planned to be hired in FY 2018. FY2017 funding was secured from a one-time transfer from the general fund LMIG road resurfacing match account.
- 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. These dedicated individuals look to hold even more events in 2017. coming off of a banner

2016 that included the ever-popular summer concert series and a record-setting crowd for the recent fall festival.

- 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.

Conclusion

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

Acknowledgement

I wish to thank and acknowledge the many hours of work, advice and knowledge provided by the dedicated department directors and staff of the City of Monroe that have helped myself and the city council to produce this annual financial plan in order to serve the residents and customers of the City of Monroe. I want to especially express my appreciation to Logan Popes, our Finance Director, and Chris Bailey, Purchasing Director, without whose efforts this document would not have been possible.

Sincerely,



Ron H. Rabun
Interim City Administrator

City of Monroe's Mission & Goals

Organizational Mission:

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

Organizational Goals:

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

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

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

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

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

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

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

Mission & Goals Continued:

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

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

General Information

The City of Monroe in Brief

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

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

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

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

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

The City of Monroe is located in Walton County, Georgia

Population 13,664



Budget Adoption

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

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

- The Finance Department distributes spreadsheets showing budget to actual figures to all departments of the City. Staff begins the budget process by reviewing the current year and preparing a preliminary department budget using budget constraints put forth by the administration.
- The Finance Department along with the City Administrator prepares revenue budget estimates. In addition to preparing the revenue budget, customer fees are also analyzed.
- The City Administrator reviews each department's proposed budget, making any needed adjustments.
- Prior to January 1, the City Administrator submits to the Mayor and City Council a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means for financing them. Council meets to discuss the proposed budget and makes adjustments as needed.
- The City Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the local newspaper.
- The budget is then revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies and within forty-five days following January 1.
- The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made without provision also being made for financing same, for anything above the legal level of budgetary control, which is the department level. However, transfers within a department may be made within any fund.

Budget Amendments

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

The Finance Director and City Administrator are permitted to transfer appropriations within a department upon the request of a Department Head. These transfers do not change the total for a department. Transfers between departments and budget amendments require approval of the Mayor and City Council.

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

Budget Calendar

- FINANCE CREATES BUDGET PACKETS FOR DEPARTMENTS, O&M AND CAPITAL (CIP)
 - August 1st thru August 19th
- FINANCE SENDS BUDGET PACKETS TO DEPARTMENTS
 - August 22nd thru September 16th
- FINANCE CREATES FYE 2016 PROJECTIONS TO DEVELOP 2017 REQUESTS
 - September 1st thru September 30th
- FINANCE REVIEWS AND COMPILES BUDGET REQUESTS
 - October 1st thru October 16th
- CITY ADMINISTRATOR, FINANCE, AND DEPT. HEADS REVIEW BUDGET REQUESTS
 - October 17th thru October 28th
 - Develops draft O&M and CIP budgets
- CITY COUNCIL BUDGET RETREAT SESSIONS AND BUDGET REVIEW
 - November 3rd, 7th, 9th.
 - Present draft O&M and CIP budgets, and take Council input on special projects or requests, and any other business affecting the upcoming year for city and utility services.
- 1ST PUBLIC HEARING ON NEW BUDGET
 - December 6th
 - (Advertise in November 23rd newspaper)
- ADOPTION OF BUDGET
 - December 13th

Budget Resolution

A RESOLUTION ADOPTING THE 2017 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, 2017 and ending December 31, 2017, 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 13th day of December 2016.

Greg Thompson, Mayor
City of Monroe

Attest:

Debbie Kirk, City Clerk

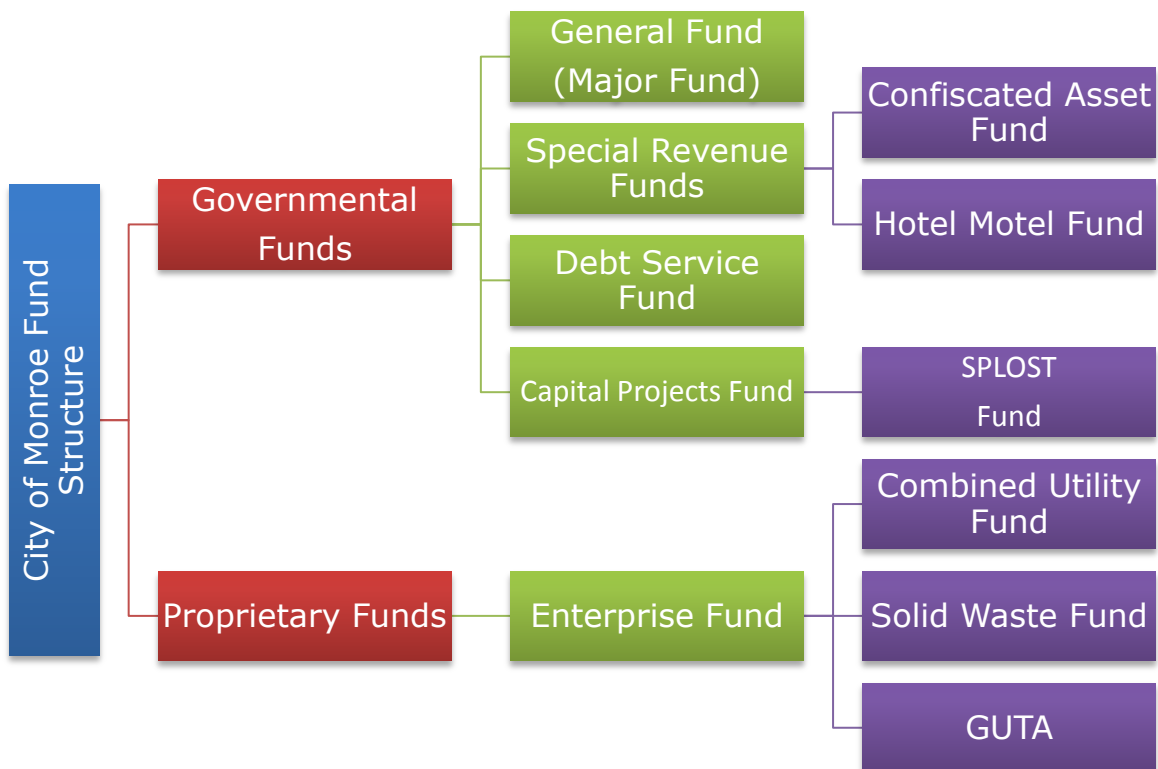
Fund Structure and Basis of Budgeting

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

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

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

The following is a discussion and illustration of the City’s fund structure:



Fund Descriptions

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

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

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

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

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

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

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

CITYWIDE SUMMARIES

Citywide Operating Budget Summary

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
TAXES	\$ 6,325,445	\$ 6,348,446	\$ 6,502,315	\$ 6,488,737	\$ 6,684,447
LICENSES AND PERMITS	197,360	139,392	123,327	135,400	220,400
INTERGOVERNMENTAL	2,471,235	2,451,110	2,590,627	1,657,236	1,624,924
CHARGES FOR SERVICES	38,378,912	40,314,019	40,234,962	41,525,900	42,238,169
FINES AND FORFEITURES	514,691	488,314	494,382	491,000	460,000
INVESTMENT INCOME	42,927	45,351	76,109	40,000	50,000
CONTRIBUTIONS AND DONATIONS	23,974	134,680	45,390	42,000	42,000
MISCELLANEOUS	239,248	187,613	532,069	575,241	205,700
OTHER FINANCING SOURCES	3,457,458	2,690,662	2,699,734	2,836,957	3,141,132
FUND BALANCE	-	-	-	331,840	67,599
TOTAL REVENUE	51,651,250	52,799,587	53,298,913	54,124,311	54,734,371
EXPENDITURES BY FUND					
GENERAL FUND	9,120,750	9,497,372	10,082,973	10,084,580	10,636,545
SPLOST FUND	970,540	1,715,472	1,561,440	1,799,440	1,600,932
UTILITIES FUND	31,372,005	32,192,846	31,484,251	36,449,400	36,613,080
GO DEBT FUND	753,878	787,650	818,400	841,150	842,725
HOTEL/MOTEL FUND	25,000	25,000	44,291	25,000	25,000
CONFISCATED ASSETS FUND	46,713	60,896	122,447	41,000	35,000
SOLID WASTE FUND	4,288,200	3,818,254	4,280,000	4,465,000	4,548,708
GUTA FUND	45,618	54,164	79,194	418,741	432,381
TOTAL EXPENDITURES	46,622,704	48,151,654	48,472,995	54,124,311	54,734,371
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 5,028,546	\$ 4,647,933	\$ 4,825,918	\$ -	\$ -

Citywide Operating Budget Summary

All Funds

	GENERAL	SPLOST	COMBINED UTILITY	GO BOND DEBT SERVICE	HOTEL MOTEL	CONFISCATED ASSETS	SOLID WASTE	GUTA	TOTAL
REVENUES									
TAXES	\$ 6,659,447				\$ 25,000				\$ 6,684,447.00
LICENSES AND PERMITS	220,400								220,400
INTERGOVERNMENTAL	91,591	1,533,333	-						1,624,924
CHARGES FOR SERVICES	694,000		36,563,080				4,548,708	432,381	42,238,169
FINES AND FORFEITURES	425,000					35,000			460,000
INVESTMENT INCOME	-		50,000						50,000
CONTRIBUTIONS AND DONATIONS	42,000								42,000
MISCELLANEOUS	205,700							-	205,700
OTHER FINANCING SOURCES	2,298,407			842,725					3,141,132
FUND BALANCE	-	67,599							67,599
TOTAL	10,636,545	1,600,932	36,613,080	842,725	25,000	35,000	4,548,708	432,381	54,734,371
EXPENDITURES									
PERSONAL SERVICES AND EMPLOYEE BENEFITS	7,542,864		7,080,120				1,204,999	206,571	16,034,554
PURCHASED/CONTRACTED SERVICES	924,450	100,000	2,388,274			5,000	2,403,177	108,850	5,929,751
SUPPLIES	969,350	192,739	20,098,314			15,000	353,400	45,750	21,674,553
CAPITAL OUTLAYS	90,040	1,040,594				15,000	135,000	30,000	1,310,634
OTHER COSTS	191,300		300,000		25,000				516,300
DEBT SERVICE	75,816	267,599	2,624,273	842,725					3,810,413
DEPRECIATION AND AMORTIZATION			16,685						16,685
OTHER FINANCING USES	842,725		4,105,414				452,132	41,210	5,441,481
TOTAL EXPENDITURES	10,636,545	1,600,932	36,613,080	842,725	25,000	35,000	4,548,708	432,381	54,734,371
TOTAL REVENUES OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
ESTIMATED FUND BALANCE/FUND EQUITY, BEGINNING OF YEAR	\$ 2,905,493	\$ 1,765,587	\$ 65,390,049	\$ 116	\$ 12,678	\$ 45,678	\$ 1,303,102	\$ 350,209	\$ 71,772,912
USE OF CASH RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESTIMATED FUND BALANCE/FUND EQUITY, END OF YEAR	\$ 2,905,493	\$ 1,765,587	\$ 65,390,049	\$ 116	\$ 12,678	\$ 45,678	\$ 1,303,102	\$ 350,209	\$ 71,772,912

Citywide Positions by Fund - Full Time

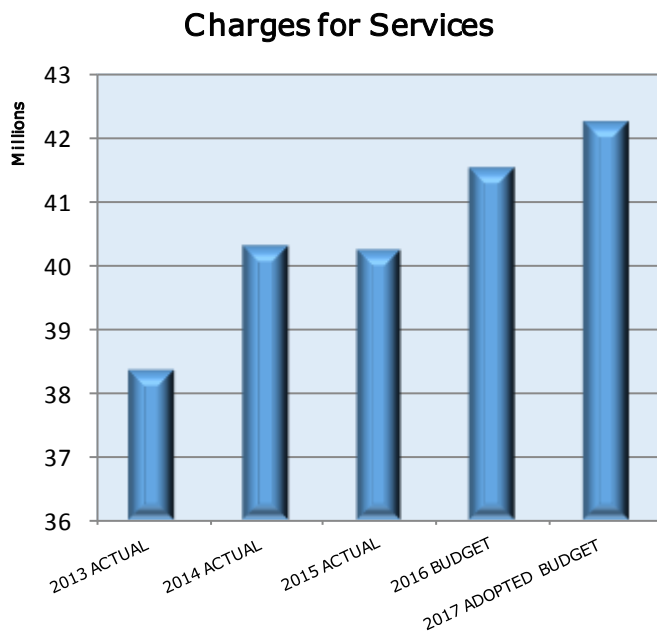
Fund	Department/Function	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
General Fund	Administration	1	2	3	3	3
	Finance	5	5	5	5	5
	Planning, Development & Codes	6	3	4	6	6
	Fire	23	23	21	23	23
	Police	42	42	41	41	43
	Streets & Transportation	23	21	21	22	22
	Building And Grounds	3	3	3	3	3
Total General Fund		103	99	98	103	105
Utility Fund	Finance	4	4	5	4	4
	Customer Service	14	12	11	13	15
	Billing	3	3	3	3	3
	Central Services	8	9	10	9	9
	Electric & Telecomm Administration	3	3	2	2	3
	Electric	14	14	14	14	14
	Telecomm	8	8	8	8	8
	Water & Gas Administration	2	2	1	1	2
	Stormwater	0	1	3	3	3
	Sewage Collection	6	8	8	8	8
	Sewage Treatment Plant	9	8	7	7	7
	Water Treatment Plant	3	4	5	5	5
	Water Distribution System	22	16	7	8	10
Natural Gas	8	8	8	8	8	
Total Utility Fund		104	100	92	93	99
Solid Waste Fund	Administration	4	4	3	3	3
	Solid Waste Collection	12	12	12	12	12
	Solid Waste Disposal	2	2	2	2	2
	Recyclables Collection	1	1	1	1	1
	Yard Trimmings	2	2	2	3	3
Total Solid Waste Fund		21	21	20	21	21
555 Guta Fund	Special Facility	0	0	0	3	3
Total 555 Guta Fund		0	0	0	3	3
Total All Positions		228	220	210	220	228

Revenue Analysis

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

Charges for Services

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

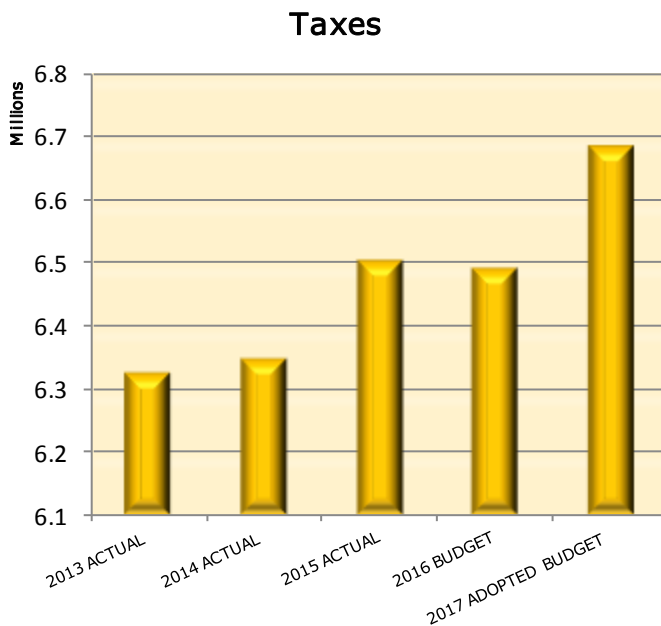


The budget for the Combined Utilities revenue is \$0.2 million more than last year's budget. Projections for FY2017 are calculated using a conservative approach. We estimate sale of gas to be lower, electric to be higher than last year and no rate increase is being considered. These revenue sources remain fairly stable barring any extreme weather conditions as we saw in early 2014. The rate structure for water and sewer was

reconfigured in 2014 and we expect to see some increased expenditures due to our ongoing meter replacement project. We continue to see growth in residential and commercial phone service, our newest utility service. Another growth area is internet and fiber. Employee contributions and costs for health insurance are expected to remain stable, and funding for pension will decrease slightly. Note: For 2017, GUTA's revenue has been moved to the Charges for Services category from the miscellaneous category.

Taxes

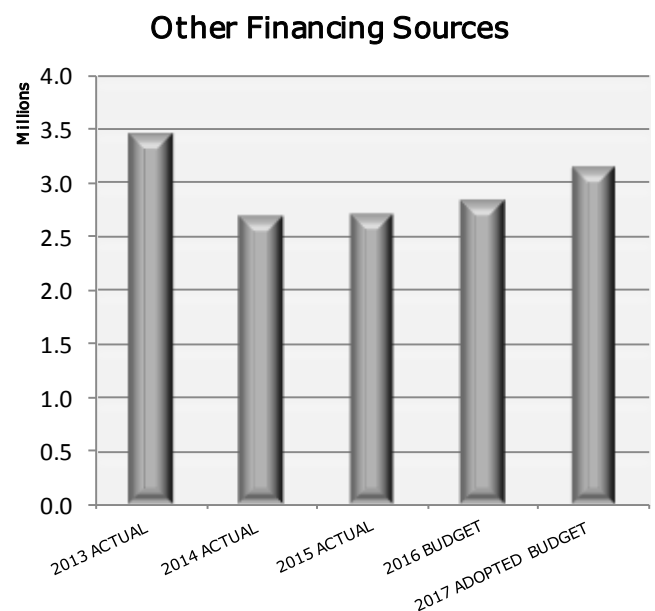
This category includes collections for Real and Personal Property Taxes, 1% Local Option Sales Tax (LOST), Franchise, Insurance Premium, Alcoholic Beverage and Hotel/Motel Tax.



The City's total millage rate for FY2017 is 7.802 mills. Debt service millage is 2.220, leaving 5.582 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable next year with slight growth.

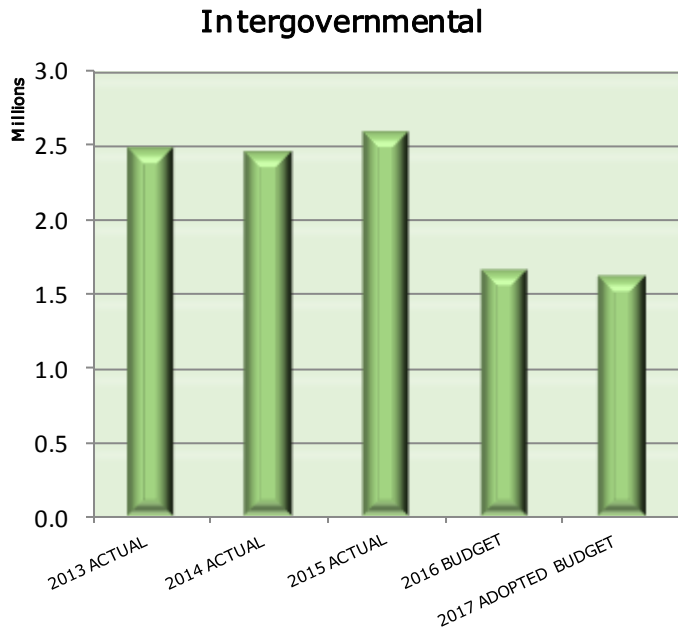
Other Financing Sources

The majority of revenues from this category come from inter-fund transfers. The City Charter requires, in lieu of taxes, the transfer of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue. The amount estimated for FY2017 is \$2,054,220.



Intergovernmental

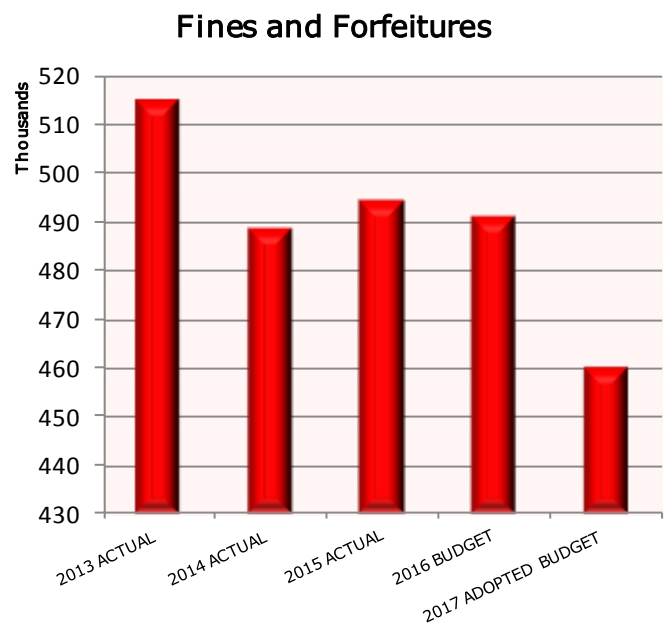
Receipts from local, state and federal governments are included in this category. They include grants, school resource officer and housing authority supplements, payment in lieu of taxes from the local housing authority and 1% Special Local Option Sales Tax (SPLOST).



As the SPLOST tax funds collected continue to build, approved projects will be completed. Any variances in revenue will be directly tied to the economy. We are seeing some recovery at the local level and hope this will continue. The assumption for 2017 is a very conservative one with budgeted figures slightly lower than last year's.

Fines and Forfeitures

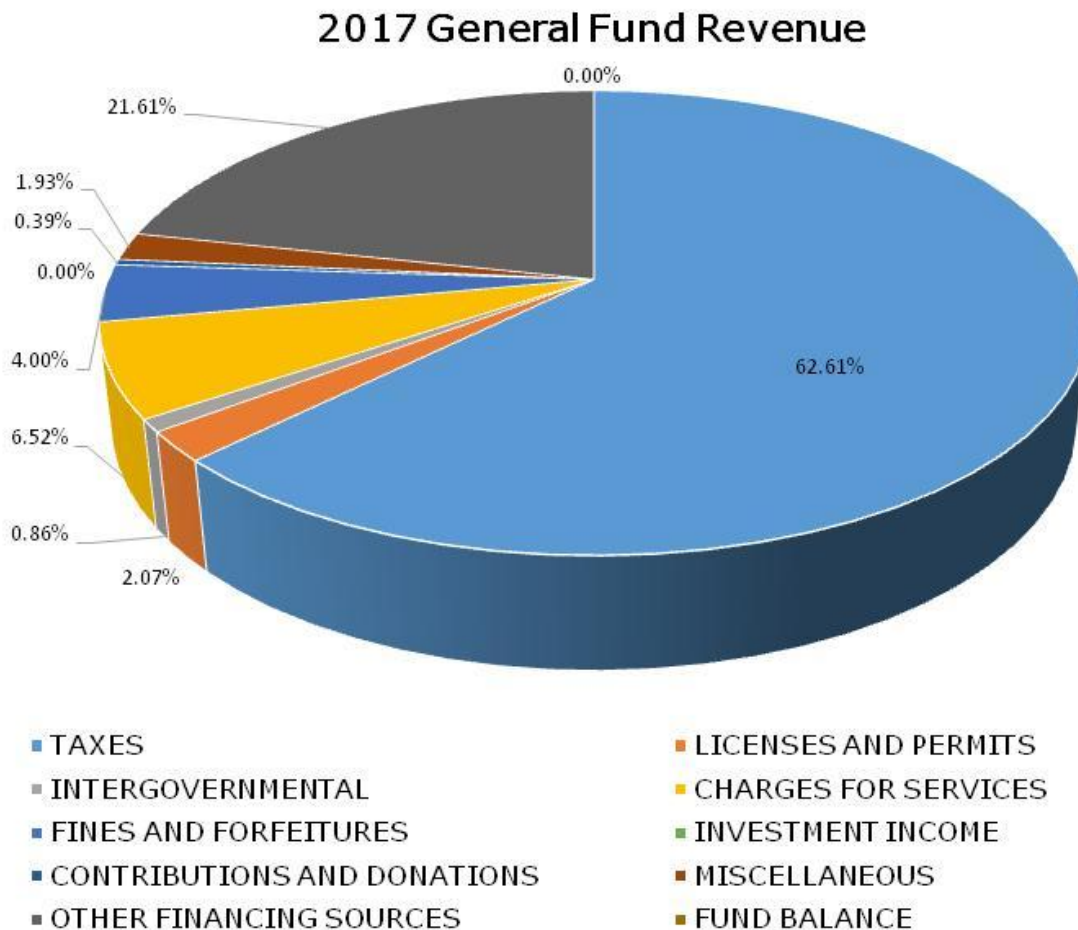
This revenue source is from municipal court traffic fines and citations. While citation numbers remain virtually unchanged, we have experienced an increase in the number of violators being sentenced to jail and or community service, which has impacted revenue. Fines and Forfeitures are expected to remain stable with a slight decrease showing for actual collections in 2016. We project a 6% decrease for 2017.



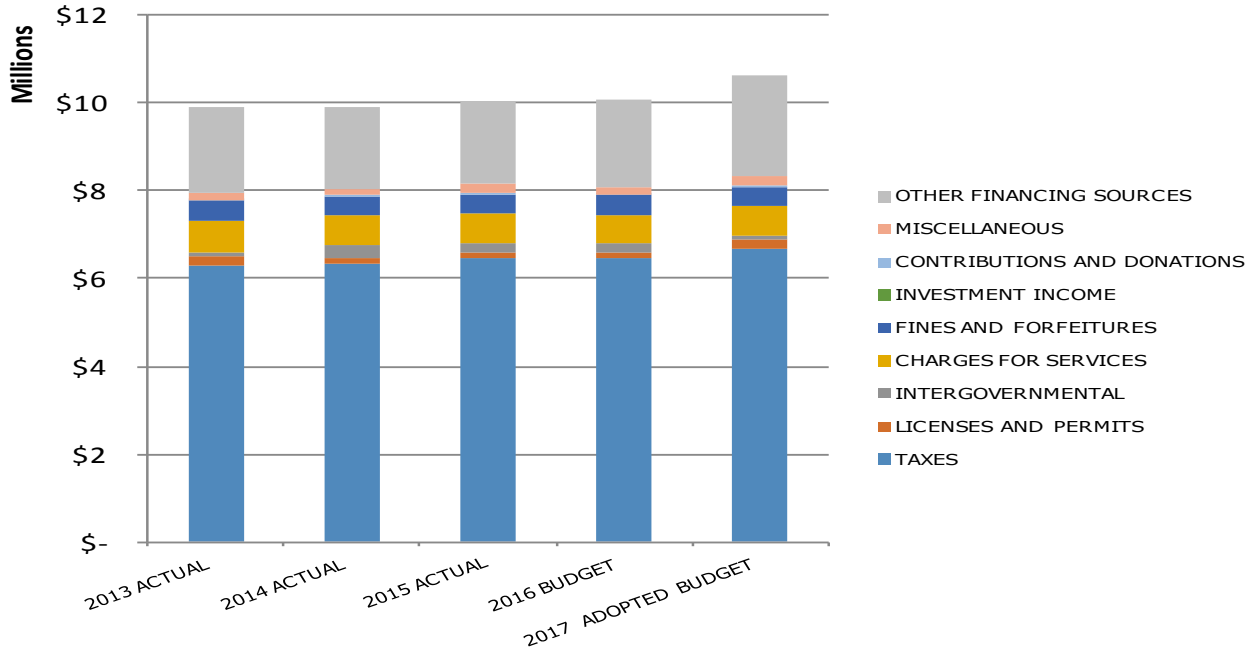
Revenue Summary

General Fund

The chart below shows sources of revenue along with the percent each generates of the total of revenue for the General Fund. Total budgeted revenue for FY2017 is \$10,636,545. The General Fund revenue budget for FY2017 is increasing 5.47% from last year's adopted budget.



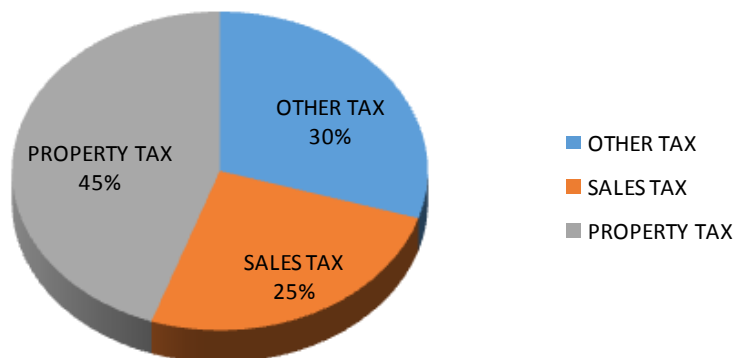
The next chart shows the trend in revenue categories in the General Fund. The trends show very little variances with the exception of building permits (within licenses & permits) and aviation fuel fees (within miscellaneous).



Taxes

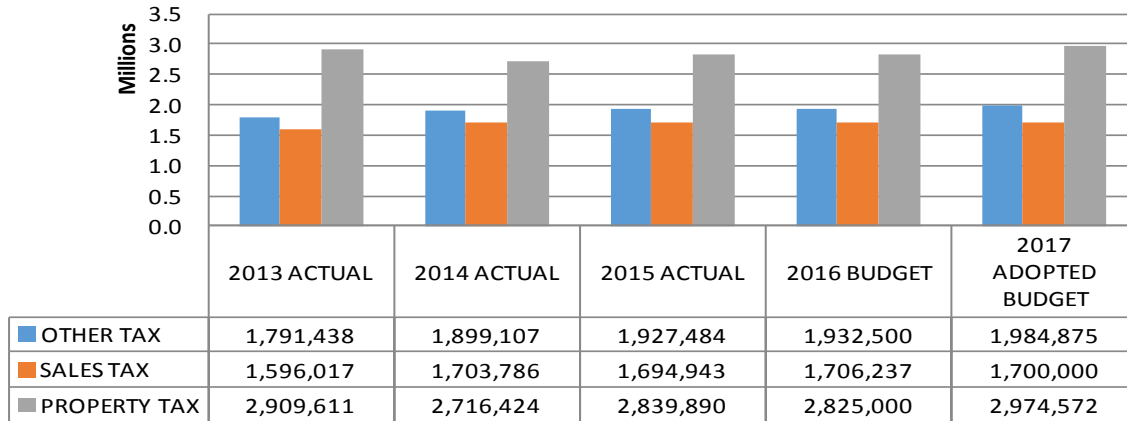
This category of revenue is made up of Property, Alcoholic Beverage, Occupation, Financial Institution, Franchise and Local Option Sales Tax (LOST). The General Fund is projected to receive almost 63% of its total revenue from taxes in 2016. Half of the total tax collected is Property Tax making it the General Fund’s largest revenue source followed by Other Tax.

General Fund Taxes



This chart shows the trend in Property Tax and Sales and Use Tax with 4 years of actual collections and 2 years of budget.

Tax Trends



Licenses and Permits. Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2017 budget increases 62% from 2016 due mostly to building permits.

Intergovernmental. These revenues are received from other governments such as Walton County Board of Education for School Resource Officer reimbursements and the Housing Authority for payments in lieu of tax. Projected revenue for FY2017 decreases over 50% due to the moving of the LMIG grant revenue to the SPLOST fund for FY 2017.

Charges for Services. There is a slight increase in the line item for Employee Self Insurance Fees (for health insurance) for 2017.

Fines and Forfeitures. These revenues are generated from Municipal Court Fines for violations of city ordinances. The 2017 budget has a slight decrease from 2016.

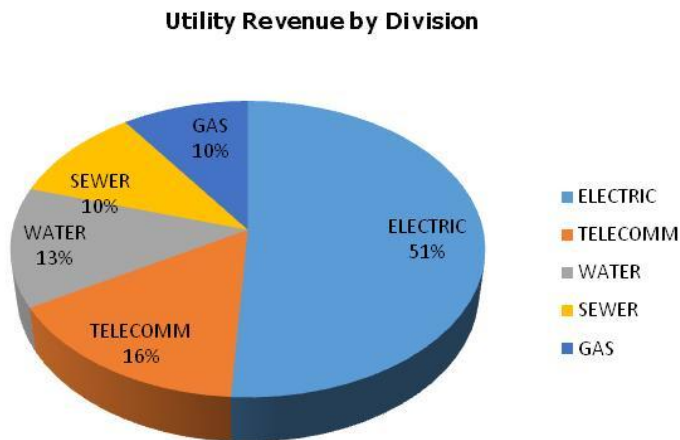
Miscellaneous. These revenues are generated from rentals of city owned facilities and various other fees. The 2017 budget has an increase of 31% from 2016. The majority of which comes from the sale of aviation fuel which started late 2015.

Other Financing Sources. These revenues are transfers to the General Fund from other funds which include transfers of franchise fees of 5% from the

City's enterprise funds. A slight increase of 15% is budgeted over 2016 due to a projected increase in Utility transfers in.

Combined Utilities Fund

The operation of utilities produces the largest category of revenue, Charges for Services. The chart below shows the breakdown by utility division along

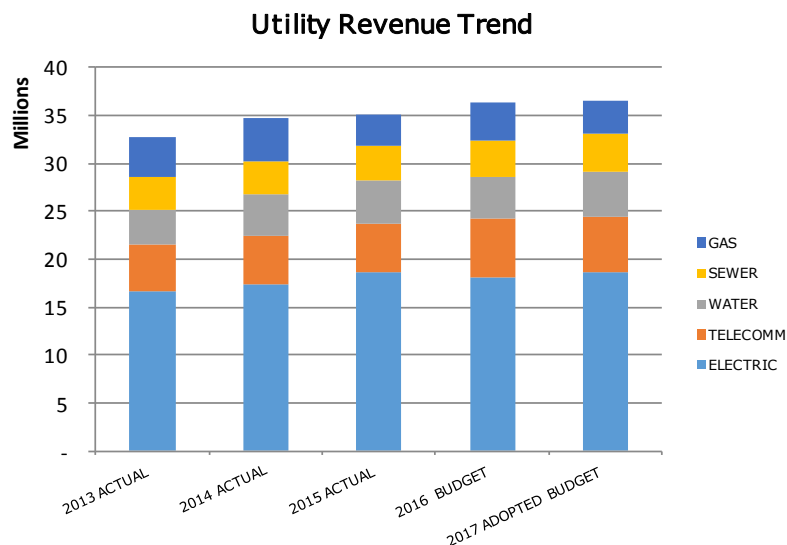


with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2017 is \$36,613,080.

The Combined Utilities Fund revenue budget for FY2017 is increasing slightly from last year's adopted budget Utility revenue is partially influenced by the weather conditions.

When we experience mild or severe seasons, rainy or drought conditions, Monroe's largest enterprise fund's revenue will increase or decrease accordingly. As the City pays more for the cost of electricity and gas the cost to our customers is also increased. This also accounts for some of the fluctuation in revenue.

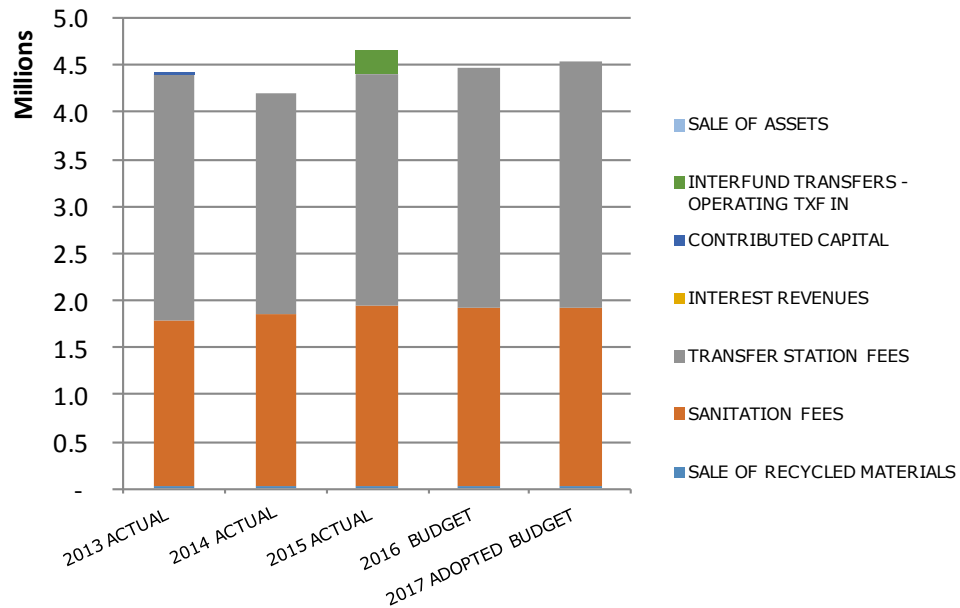
The chart below shows the trend in revenue by division in the Combined Utilities Fund.



Solid Waste Fund

Solid Waste funds from charges for services for trash pickup for residential and commercial customers, transfer station revenue and recycling are accounted for in the Solid Waste Enterprise Fund. Sanitation fees from trash pickup are increased annually by 3% in order to keep up with the increase in hauling costs from the transfer station based on the current landfill disposal contract. The primary source of revenue is from the collection of fees charged to vendors using the transfer station. We project a slight increase for FY2017. Since our costs to transfer solid waste are directly tied to the amount of generated revenue we see a proportional amount of increase or decrease in costs as well.

Solid Waste Revenue Trend

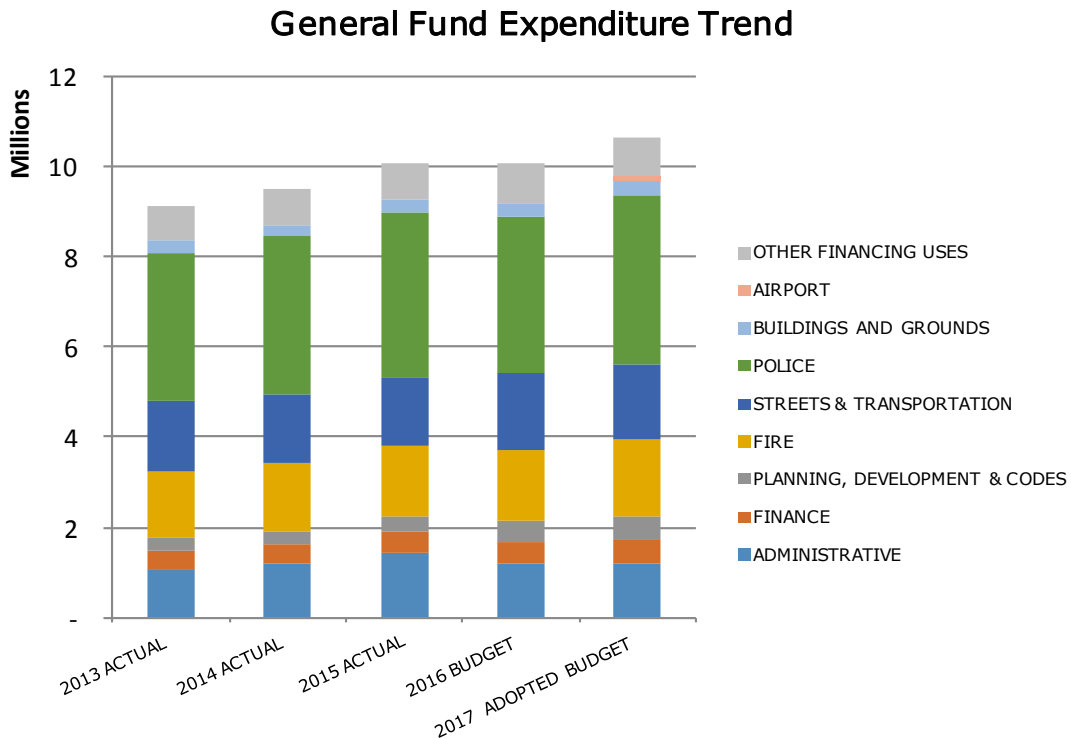


Expenditure Summary

The City of Monroe’s FY2017 budget reflects a conservative document that will meet or exceed the services provided to our citizens. The total budget is \$54.7 million for all funds. Summary for the General Fund and Combined Utilities Fund follows.

General Fund

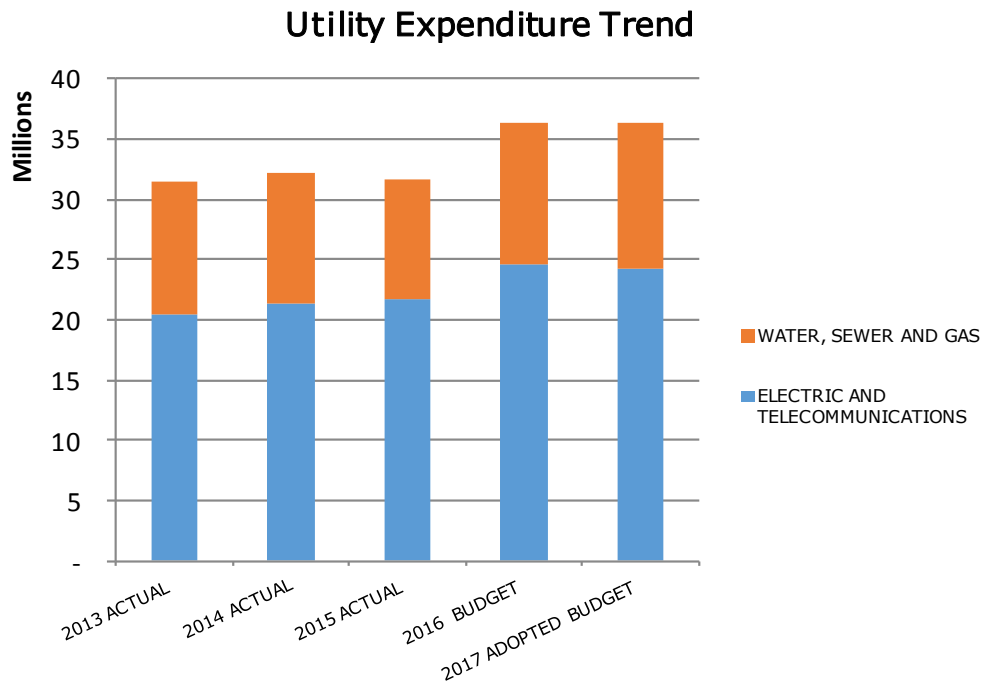
The total budget for the General Fund is \$10.6 million which is slightly up from last year’s budget. Efforts to keep spending at reasonable levels are made citywide. When possible, a department’s budget is kept at the same level as the prior year. The next chart shows the trend for the departments in the General Fund.



Combined Utilities Fund

The expense budget for Monroe’s Combined Utilities Fund totals \$36.6 million for FY2017. This is a slight increase from last year’s adopted budget.

The cost of goods sold in gas and electric are the largest expense for the Combined Utilities Fund. The cost of purchased power in electric accounts for 69% and the cost of fuel in gas accounts for 47% of their respective department’s total budget.



CAPITAL

Capital

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

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

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

\$10,532,001 in potential capital improvement projects for FY 2017 was approved. Combined Utilities, the City's largest Enterprise Fund was approved for a total of \$7,531,729 and SPLOST Fund had a total of \$2,365,239 approved for 2017.

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

A summary and details of the FY 2017 CIP are listed on the following pages.

GENERAL FUND FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

PROJECT NAME	FUNDING SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
GOVERNMENTAL FUNDS							
AIRPORT *							
1-8 Unit T-Hanger	SPLOST	70,500	23,250				93,750
Taxiway	SPLOST						-
Terminal Building	SPLOST	2,500	850,000				852,500
Corporate Hanger	SPLOST		77,500	640,000		640,000	1,357,500
Short EA/Jet A Fuel Tank	SPLOST		-	3,000			3,000
East & West Apron Overlay	SPLOST	2,500	22,925				25,425
Runway 3/21 Overlay/Remarkings	SPLOST	-		1,500	33,000		34,500
Additional Apron Overlay	SPLOST	2,000		-	-	-	2,000
SUBTOTAL		77,500	973,675	644,500	33,000	640,000	2,368,675
FINANCE							
Finance/Utility Billing Software System	MCT	317,000	-				317,000
SUBTOTAL		317,000	-	-	-	-	317,000
PLANNING, DEVELOPMENT & CODES							
Field Services Vehicle	GF		28,000		30,000		58,000
Software Update / Replacement	GF	35,000					35,000
Computer Record Digitization	GF	15,000					15,000
SUBTOTAL		50,000	28,000	-	30,000	-	108,000
FIRE							
Fire Pumper	SPLOST			130,000	130,000	130,000	390,000
Equipment For Quint	SPLOST		85,000				85,000
Lite Duty Vehicle	GF	26,000					26,000
Medium Duty Vehicles	GF	40,000					40,000
Quint to Replace Ladder Truck	GF		180,000	180,000	180,000	180,000	720,000
Fire Station Roof	GF		58,000				58,000
Public Safety Facility	SPLOST		750,000				750,000
SUBTOTAL		66,000	1,073,000	310,000	310,000	310,000	2,069,000
POLICE							
Taser 60 CEW Program	GF	7,540	8,640	8,640	8,640	8,640	42,100
Tough Book Laptop / Server Update	GF	-	90,000				90,000
Police Vehicle Replacement Program - Cap.Lease	GF	49,493	63,593	63,593	15,898	-	192,577
SUBTOTAL		57,033	162,233	72,233	24,538	8,640	324,677
STREETS & TRANSPORTATION							
Resurfacing Streets	SPLOST/GF	192,739					192,739
New Sidewalks	SPLOST	80,000	85,000	85,000	85,000	85,000	420,000
Street & Sidewalk Rehabilitation	SPLOST	35,000	40,000	45,000	45,000	45,000	210,000
West Spring Street Sidewalk	SPLOST	1,300,000					1,300,000
HWY 83 Truck Connector Engineering (City-portion)	SPLOST	100,000	100,000	100,000	100,000		400,000
Asphalt Paver	SPLOST			340,000			340,000
Truck Replacement (Streets & Transportation)	SPLOST			35,000			35,000
Skid Steer Loader	SPLOST		60,000				60,000
Engineering & Construction for various Street Projects	SPLOST	300,000	250,000				550,000
Single Axle Dump Truck	SPLOST		90,000				90,000
Backhoe	SPLOST	90,000					90,000
Tandem Axle Dump Truck	SPLOST				130,000		130,000
Assessment of Roadways	GF	10,000	10,000	10,000	10,000	10,000	50,000
SUBTOTAL		2,107,739	635,000	615,000	370,000	140,000	3,867,739
PARKS							
Truck Replacement	SPLOST	40,000	-				40,000
SUBTOTAL		40,000	-	-	-	-	40,000
TOTAL GOVERNMENTAL FUNDS		2,715,272	2,871,908	1,641,733	767,538	1,098,640	9,095,091

* Airport items are as City portion of potential grant matches.

FUNDING SOURCES		2,715,272	2,871,908	1,641,733	767,538	1,098,640	9,095,091
General Fund	GF	183,033	438,233	262,233	244,538	198,640	1,326,677
	SPLOST	2,215,239	2,433,675	1,379,500	523,000	900,000	7,451,414
Municipal Competitive Trust	MCT	317,000	-	-	-	-	317,000

COMBINED UTILITIES FUND FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

PROJECT NAME	FUNDING SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
COMBINED UTILITY FUND							
FINANCE							
Server Replacement (Laserfische, New UB Software)	UTIL	41,000				25,000	66,000
Field Services Vehicles	UTIL			23,000		23,500	46,500
Itron Hand Held/Mobile Unit	UTIL	40,000	-				40,000
Itron NightHawk Electric Meters	UTIL	70,000					70,000
Barracuda Archiver	UTIL	7,500					7,500
Rehab Drive Thru Area	UTIL	120,000					120,000
SUBTOTAL		278,500	-	23,000	-	48,500	350,000
ELECTRIC							
Reconductor Distribution System	UTIL	300,000	150,000	150,000	150,000	150,000	900,000
Automated Switching	UTIL	75,000	65,000	65,000	65,000	65,000	335,000
3 Phase Feeder (HWY138 - Hospital)	UTIL	95,000					95,000
Cover Gear	UTIL	25,000			25,000		50,000
Bucket Truck Replacement/Update	UTIL	110,000	170,000				280,000
Mini Excavator	UTIL	75,000					75,000
SUBTOTAL		680,000	385,000	215,000	240,000	215,000	1,735,000
TELECOMMUNICATIONS							
Network Redundancy	UTIL	195,000	150,000				345,000
Fiber to the X	UTIL	75,000	100,000	100,000	100,000	100,000	475,000
Cable Replacement	UTIL	80,000	80,000	80,000	80,000		320,000
Wireless Deployment	UTIL	75,000	75,000				150,000
Fiber Optic Fusion Splicer	UTIL	18,000					18,000
Fiber Extension (HWY138 - Hospital)	UTIL	55,000					55,000
SUBTOTAL		498,000	405,000	180,000	180,000	100,000	1,363,000
STORMWATER							
Infrastructure Replacement	UTIL	25,000	30,000	35,000	40,000	45,000	175,000
SUBTOTAL		25,000	30,000	35,000	40,000	45,000	175,000
SEWER							
Sewer Main Rehab	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Sewer Primary Sludge Removal System (Belt Press/Building)	UTIL	2,500,000	-	-	-	-	2,500,000
HWY 138 Sewer Line Extension	UTIL	1,127,229	-	-	-	-	1,127,229
Sewer Grants (CDBG)	UTIL	250,000	25,000	250,000	25,000	250,000	800,000
Pump Station SCADA	UTIL	50,000	50,000				100,000
Treatment Plant Roof Replacement	UTIL	25,000	25,000				50,000
Infrastructure Repair/Replacement	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
SUBTOTAL		4,252,229	400,000	550,000	325,000	550,000	6,077,229
WATER							
Water Main Rehab	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Fire Hydrant Replacement	UTIL	55,000	55,000	55,000			165,000
Water Grants (CDBG)	UTIL	250,000	25,000	250,000	25,000	250,000	800,000
HWY78/Jim Daws Road (Jack/Bore)	UTIL	150,000					150,000
SCADA Computer	UTIL	135,000					135,000
Replacement of Controls	UTIL	25,000	25,000				50,000
Water Treatment Plant Roof Replacement	UTIL	125,000					125,000
Infrastructure Repair/Replacement	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Siemens Computer/PLC's	UTIL	100,000	100,000				200,000
SUBTOTAL		1,140,000	505,000	605,000	325,000	550,000	3,125,000
GAS							
Gas Take Station	UTIL	100,000					100,000
Highway 78 Relocation @ Bridge	UTIL	360,000					360,000
Vehicle Replacement	UTIL	30,000					30,000
Davis, Ash, Harris, Lacy Replacement	UTIL	168,000					168,000
Belle Meade Main Replacement	UTIL		72,655				72,655
Roosevelt Replacement	UTIL		140,000				140,000
East Marable Replacement	UTIL		75,000				75,000
Hubbard Replacement	UTIL			160,000			160,000
Service Trencher	UTIL			80,000			80,000
Old Mill Replacement	UTIL				150,000		150,000
Unisia Drive Extension	UTIL				45,000		45,000
Good Hope Loop	UTIL				70,000	70,000	140,000
James Huff-Gratis Loop	UTIL					140,000	140,000
SUBTOTAL		658,000	287,655	240,000	265,000	210,000	1,660,655
TOTAL UTILITIES		7,531,729	2,012,655	1,848,000	1,375,000	1,718,500	14,485,884

FUNDING SOURCES

Utilities	UTIL	7,531,729	2,012,655	1,848,000	1,375,000	1,718,500	14,485,884
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SOLID WASTE FUND FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

PROJECT NAME	FUNDING SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
SOLID WASTE AND RECYCLING							
Sweeper Truck Replacement	SPLOST		175,000				175,000
1999 Knuckleboom Truck Replacement	SPLOST			130,000			130,000
1989 Spotter Truck Replacement	SW					50,000	50,000
Commercial Garbage Truck Replacement	SPLOST				240,000		240,000
Residential Garbage Truck Replacement	SPLOST	150,000					150,000
CDU Rotator	SW	80,000					80,000
Transfer Station Improvements	SW	25,000	25,000	25,000	25,000	25,000	125,000
Truck Replacement	SW			25,000			25,000
TOTAL SOLID WASTE AND RECYCLING		255,000	200,000	180,000	265,000	75,000	975,000

FUNDING SOURCES		255,000	200,000	180,000	265,000	75,000	975,000
SPLOST	SPLOST	150,000	175,000	130,000	240,000	-	695,000
Solid Waste	SW	105,000	25,000	50,000	25,000	75,000	280,000

GUTA FUND FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

PROJECT NAME	FUNDING SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
GUTA							
GUFPA Training Area Expansion	UTIL	5,000					5,000
Sound Proof Room Divider	UTIL	20,000					20,000
Stormwater Area Expansion	UTIL	2,500	2,500	2,500	2,500	2,500	12,500
Water/Sewer/Gas Area Expansion	UTIL	2,500	2,500	2,500	2,500	2,500	12,500
TOTAL GUTA		30,000	5,000	5,000	5,000	5,000	50,000

FUNDING SOURCES		30,000	5,000	5,000	5,000	5,000	50,000
Utilities	UTIL	30,000	5,000	5,000	5,000	5,000	50,000

DEBT SERVICE

Debt Service

The table below presents the City of Monroe's long-term debt service budgeted figures for the fiscal year ending December 31, 2017.

	<u>Balances</u> <u>1/1/2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2017</u>	<u>Due In</u> <u>FY 2018</u>
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2006	\$ 2,513,000	\$ -	\$ 810,000	\$ 1,703,000	\$ 835,000
Total Governmental Activities	\$ 2,513,000	\$ -	\$ 810,000	\$ 1,703,000	\$ 835,000

	<u>Balances</u> <u>1/1/2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2017</u>	<u>Due In</u> <u>FY 2018</u>
Business Type Activities:					
Bonds Payable					
Series 2016	16,770,000	-	1,960,000	14,810,000	1,800,000
Notes Payable					
GEFA #2013-007	1,643,516	-	106,389	1,537,127	106,922
Total Business Type Activities	\$ 18,413,516	\$ -	\$ 2,066,389	\$ 16,347,127	\$ 1,906,922

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

As computed in the table below, the City could incur (with voter approval) approximately \$36,293,752 in additional long-term general obligation bonds.

	<u>Fiscal Year</u> <u>2017</u>
Debt Limit	\$ 38,806,752
Total net debt applicable to limit	<u>2,513,000</u>
Legal debt margin	<u>\$ 36,293,752</u>
Total net debt applicable to the limit as a percentage of debt limit	6.48%

The following table shows the debt funding requirements remaining over the life of the debt based on current outstanding debt issues. In 2016, the City also incurred a note payable of \$264,146 to GEFA for the implementation of a city-wide meter change out project which is currently in the final draw down phase. In total, \$1,568,411 has been spent from the GEFA loan. This has been shown as a note payable. In late 2016, The GEFA loan 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.

Below is information concerning the funding requirements for the City of Monroe for the period ending 12/31/17.

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

<u>period ending</u>	Debt		
	<u>Principal</u>	<u>Interest</u>	<u>Service</u>
12/1/2017	\$ 1,960,000	\$ 349,391	\$ 2,309,391
12/1/2018	1,800,000	314,484	2,114,484
12/1/2019	1,505,000	276,652	1,781,652
12/1/2020	1,540,000	243,528	1,783,528
12/1/2021	1,570,000	209,638	1,779,638
12/1/2022	1,605,000	175,091	1,780,091
12/1/2023	1,640,000	139,722	1,779,722
12/1/2024	1,680,000	103,587	1,783,587
12/1/2025	1,715,000	66,576	1,781,576
12/1/2026	1,755,000	28,799	1,783,799
12/1/2027	-	-	-
12/1/2028	-	-	-
12/1/2029	-	-	-
12/1/2030	-	-	-
12/1/2031	-	-	-
12/1/2032	-	-	-
12/1/2033	-	-	-
12/1/2034	-	-	-
12/1/2035	-	-	-
12/1/2036	-	-	-
	\$ 16,770,000	\$ 1,907,468	\$ 18,677,468

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

GENERAL FUND

General Fund

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
TAXES	\$ 6,297,066	\$ 6,319,317	\$ 6,462,318	\$ 6,463,737	\$ 6,659,447
LICENSES AND PERMITS	197,360	139,392	123,327	135,400	220,400
INTERGOVERNMENTAL	108,737	300,775	224,167	189,636	91,591
CHARGES FOR SERVICES	709,645	689,712	676,207	651,500	694,000
FINES AND FORFEITURES	455,532	408,191	405,299	450,000	425,000
INVESTMENT INCOME	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	23,974	33,300	45,390	42,000	42,000
MISCELLANEOUS	181,382	142,862	217,516	156,500	205,700
OTHER FINANCING SOURCES	1,929,318	1,866,092	1,881,334	1,995,807	2,298,407
FUND BALANCE	-	-	-	-	-
TOTAL REVENUE	9,903,014	9,899,641	10,035,557	10,084,580	10,636,545
EXPENDITURES BY FUNCTION					
ADMINISTRATIVE	1,037,962	1,180,002	1,409,273	1,183,533	1,206,753
FINANCE	421,965	431,783	498,219	481,938	488,498
PLANNING, DEVELOPMENT & CODES	281,876	284,428	336,524	482,896	563,771
FIRE	1,518,583	1,550,001	1,582,981	1,580,906	1,711,115
STREETS & TRANSPORTATION	1,544,677	1,480,335	1,524,850	1,686,690	1,620,804
POLICE	3,279,660	3,523,181	3,623,916	3,472,642	3,800,281
BUILDINGS AND GROUNDS	282,327	254,841	288,810	304,825	326,098
AIRPORT	-	-	-	-	76,500
OTHER FINANCING USES	753,700	792,801	818,400	891,150	842,725
TOTAL EXPENDITURES	9,120,750	9,497,372	10,082,973	10,084,580	10,636,545
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 782,264	\$ 402,269	\$ (47,416)	\$ -	\$ -

General Fund Revenue Detail

REVENUES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
TAXES					
AD VALOREM TAX - CURRENT YEAR	\$ 2,335,342	\$ 2,491,952	\$ 2,558,227	\$ 2,445,000	\$ 2,710,772
AD VALOREM TAX - PRIOR YEAR	152,139	98,050	153,948	250,000	150,000
AD VALOREM TAX PILOT	282,455	34,301	48,474	60,000	45,000
ALCOHOLIC BEVERAGE EXCISE TAX	306,708	303,677	302,097	310,000	300,000
BUSINESS & OCCUPATION TAX	79,100	81,700	84,150	80,000	85,675
FI FA INCOME & EXPENSE	-	-	-	-	-
FINANCIAL INSTITUTIONS TAX	53,473	57,356	53,101	60,000	59,500
FRANCHISE TAX ELECTRIC	281,939	263,862	282,669	270,000	270,000
INSURANCE PREMIUM TAX	682,662	712,964	761,685	735,000	815,000
INTANGIBLE TAX REVENUE	11,937	9,612	13,001	10,000	12,000
LOCAL OPTION MIXED DRINK	13,420	13,630	12,829	20,000	12,500
LOCAL OPTION SALES & USE TAX	1,596,017	1,703,786	1,694,943	1,706,237	1,700,000
MOBILE HOME TAX	10,285	6,068	9,484	10,000	8,500
MOTOR VEHICLE TAX	128,981	85,606	69,288	60,000	60,000
TITLE ADVALOREM TAX - TAVT	272,001	368,470	332,593	350,000	350,000
OTHER SELECTIVE TAX	-	-	-	-	-
PEN & INT ON DELINQUENT TAXES	42,056	29,292	34,692	40,000	30,000
PUBLIC UTILITY TAX	45,273	54,396	46,141	55,000	46,000
RAILROAD EQUIPMENT TAX	409	447	468	-	300
REAL ESTATE TRANSFER TAX	2,869	4,148	4,527	2,500	4,200
TOTAL TAXES	6,297,066	6,319,317	6,462,318	6,463,737	6,659,447
LICENSES AND PERMITS					
ALCOHOLIC BEVERAGE PERMITS	37,400	38,700	39,900	40,000	40,000
ANIMAL CONTROL INCOME	-	-	-	-	-
BUILDING PERMITS	126,555	70,504	47,364	70,000	150,000
CODE DEPARTMENT INCOME	(45)	-	-	-	-
DEVELOPMENT PERMITS	-	-	-	-	-
INSPECTION FEES	-	-	-	-	-
INSURANCE LICENSE	32,850	29,588	35,663	25,000	30,000
REGULATORY FEES	600	600	400	400	400
OTHER LICENSE/PERMITS	-	-	-	-	-
TOTAL LICENSES AND PERMITS	197,360	139,392	123,327	135,400	220,400
INTERGOVERNMENTAL					
AGENCY GRANTS - EMDET	-	-	-	-	-
BOARD OF EDUCATION	43,231	43,231	43,231	43,000	46,231
DEA	14,145	10,733	18,064	17,000	-
DEPARTMENT OF JUSTICE	-	-	-	-	-
FEDERAL GRANTS	1,240	4,295	30,793	-	-
HOUSING AUTHORITY SUPPLEMENT	-	-	-	-	18,000
PILOTHOUSING AUTHORITY	14,458	16,376	18,613	16,170	27,360
LMIG PROGRAM	-	226,140	113,466	113,466	-
STATE GRANTS RECEIVED	-	-	-	-	-
WALTON COUNTY AIRPORT FUNDS	-	-	-	-	-
WALTON COUNTY BY-PASS FUNDS	-	-	-	-	-
COPS GRANTS	-	-	-	-	-
LOCAL GRANTS	35,663	-	-	-	-
TOTAL INTERGOVERNMENTAL	108,737	300,775	224,167	189,636	91,591
CHARGES FOR SERVICES					
BAD CHECK FEES	120	597	120	-	-
CEMETARY LOT SALES	10,670	9,120	14,233	10,000	11,000
CODE DEPT OTHER INCOME	2,661	925	219	1,500	-
EMPLOYEE SELF INS FEES (HEALTH INSURANCE)	665,772	641,923	626,723	600,000	650,000
MAINTENANCE DEPT OTHER INCOME	-	175	-	-	-
OTHER FEES	355	495	345	-	-
POLICE DEPARTMENT OTHER FEES	711	-	(165)	-	-
POLICE DEPARTMENT OTHER INCOME	17,661	14,834	13,146	15,000	13,000
SALE OF RECYCLED MATERIALS	29	-	-	-	-
SANITATION FEES	-	-	-	-	-
TRANSFER STATION FEES	-	-	-	-	-
FIREDEPARTMENT OTHER INCOME	15	5	10	-	-
EVENT FEES	11,651	21,638	21,577	25,000	20,000
TOTAL CHARGES FOR SERVICES	709,645	689,712	676,207	651,500	694,000

General Fund

Revenue Detail (continued)

REVENUES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
FINES AND FORFEITURES					
MUNICIPAL COURT	455,532	408,191	405,299	450,000	425,000
TOTAL FINES AND FORFEITURES	455,532	408,191	405,299	450,000	425,000
CONTRIBUTIONS AND DONATIONS					
FIRE DEPARTMENT	1,800	2,775	2,930	-	1,000
MAIN STREET	17,205	27,525	38,800	42,000	40,000
POLICE DEPARTMENT	4,969	3,000	3,660	-	1,000
TOTAL CONTRIBUTIONS AND DONATIONS	23,974	33,300	45,390	42,000	42,000
MISCELLANEOUS					
COMMUNITY CENTER FEES	11,713	10,532	8,385	12,000	10,000
AIRPORT FUEL FEES	117	114	33,180	28,000	94,500
HANGER RENT	93,886	95,861	96,186	100,000	97,000
MISC. GRP INSURANCE RECEIPTS	9,093	805	-	1,500	-
OTHER	4,572	283	4,010	2,000	2,000
REIMB FOR DAMAGED PROPERTY	5,828	11,518	28,582	-	-
RENTAL - 227 S BROAD	34,800	14,580	33,955	10,000	-
AIRPORT TIE DOWN FEES	2,625	2,475	2,100	3,000	2,200
WORK COMP MISC RECEIPTS/REFUND	18,748	6,694	11,118	-	-
TOTAL MISCELLANEOUS	181,382	142,862	217,516	156,500	205,700
OTHER FINANCING SOURCES					
GENERAL FIXED ASSETS	176,754	25,709	-	-	-
OPERATING TRANSFERS IN UTILITY	1,517,416	1,615,012	1,640,066	1,751,620	2,054,220
TRANSFER IN - SOLID WASTE	220,148	210,371	219,518	223,250	223,250
TRAN IN - SW GRP INS REG FUND	3,000	3,000	9,750	-	-
TRAN IN - UT GRP INS REG FUND	12,000	12,000	12,000	-	-
TRANS IN - GUTA	-	-	-	20,937	20,937
TOTAL OTHER FINANCING SOURCES	1,929,318	1,866,092	1,881,334	1,995,807	2,298,407
FUND BALANCE					
FUND BALANCE	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-
TOTAL REVENUES	\$ 9,903,014	\$ 9,899,641	\$ 10,035,557	\$ 10,084,580	\$ 10,636,545

Positions by Department – General Fund

Department/Function	Position	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Administration	City Administrator	1	1	1	1	1
	Main Street Director	0	1	1	1	1
	Economic Development Director	0	0	0	0	0
	Economic Development Specialist	0	0	1	1	1
Total Administration		1	2	3	3	3
Finance	Finance Director	1	1	1	1	1
	Accountant	0	0	0	1	1
	Cashier	1	1	1	0	0
	Payroll/HR Tech	1	1	1	1	1
	Records Clerk	1	1	1	1	1
	Accounting Tech	1	1	1	1	1
Total Finance		5	5	5	5	5
Planning, Development & Codes	Code Director	1	1	1	1	1
	Asst Code Officer	1	0	0	0	0
	City Marshal*	0	0	0	0	0
	City Planner	1	0	0	1	1
	Code Admin Asst	1	1	1	1	1
	Code Clerk	1	1	1	1	1
	Main Street Director	1	0	0	0	0
	Code Inspector	0	0	1	2	2
Total Planning, Development & Codes		6	3	4	6	6
Fire	Chief	1	0	0	0	0
	Asst Chief	1	1	0	1	1
	Firefighter	9	6	6	6	6
	Firefighter/Emt	2	8	6	6	6
	Captain	3	3	3	3	3
	Lieutenant	3	3	3	3	3
	Engineer	3	1	3	3	3
	Receptionist	1	1	0	0	0
	Fire Marshal	0	0	0	1	1
Total Fire		23	23	21	23	23
Police	Police Chief	1	1	1	1	1
	CID/Patrol Asst	0	0	0	0	0
	City Marshal	1	1	1	1	1
	Court Clerk	1	1	1	1	1
	Patrolman	12	16	15	15	17
	Receptionist/Officer	0	0	0	0	0
	School Resource Officer	1	1	1	1	1
	Tac Clerk	1	1	1	1	1
	Captain	2	1	2	2	2
	Lieutenant	2	3	5	5	5
	Administrative Asst	1	1	1	1	1
	Sergeant	9	6	5	5	5
	Corporal/CID	6	3	2	2	2
	Officer/CID	2	2	1	1	1
	Officer/Evidence	1	1	1	1	1
	Clerk	1	1	1	1	1
	Asst Police Chief	1	1	1	1	1
	Corporal	0	2	2	2	2
Total Police		42	42	41	41	43
Streets & Transportation	Director Of Public Wks	1	1	0	0	0
	Equipment Operator I	5	5	5	5	5
	Equipment Operator II	8	5	4	4	4
	Equipment Operator III	3	4	4	4	4
	Shop Foreman	1	1	1	1	1
	Street Foreman	1	0	1	1	1
	Sign Tech/Bldg Grounds Superintendent	1	1	1	1	1
	Equipment Opr II/Crew Leader	1	1	1	1	1
	Street Utility Worker/Mechanic	1	2	2	3	3
	Administrative Asst	1	1	1	1	1
	Director Of Streets & Transportation	0	0	1	1	1
Total Streets & Transportation		23	21	21	22	22
Building And Grounds	Bldg Maint / Eq Op I	1	1	1	1	1
	Bldg Maint Worker	1	1	1	1	1
	Bldg & Grounds Utility Worker	1	1	1	1	1
Total Building And Grounds		3	3	3	3	3
Total General Fund Positions		103	99	98	103	105

GENERAL GOVERNMENT

General Government

Overview

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

Goals

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

General Government Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
LEGISLATIVE					
REGULAR SALARIES	\$ 47,600	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
GROUP INS	85,395	94,292	116,985	80,000	84,000
SOCIAL SECURITY	2,129	2,073	2,106	2,976	2,976
MEDICARE	498	485	493	696	696
GMEBS-RETIREMENT CONTRIBUTION	49,811	54,789	54,049	49,928	57,959
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	185,433	199,639	221,633	181,600	193,631
TRAINING DIST 1 MALCOM	1,150	1,693	1,940	2,000	2,000
TRAINING DIST 4 BRADLEY	2,114	2,363	2,295	2,000	2,000
TRAINING DIST 5 GARRETT	270	708	1,220	2,000	2,000
TRAINING DIST 6 ADCOCK	935	1,310	895	2,000	2,000
TRAINING DIST 7 LITTLE	935	1,085	1,465	2,000	2,000
TRAINING DIST 8 RICHARDSON	1,135	1,210	1,590	2,000	2,000
TRAINING DIST 2 CRAWFORD	1,580	1,338	1,120	2,000	2,000
TRAINING DIST 3 PURVIS	1,380	1,435	700	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	9,499	11,142	11,225	16,000	16,000
DIST 1 EXPENSE - MALCOM	801	1,259	2,204	5,000	5,000
TRAINING DIST 2 CRAWFORD	3,602	1,609	2,971	5,000	5,000
DIST 4 EXPENSE - BRADLEY	3,097	3,708	4,316	5,000	5,000
TRAINING DIST 5 GARRETT	2,590	1,023	2,659	5,000	5,000
DIST 6 EXPENSE - ADCOCK	3,051	2,968	3,344	5,000	5,000
DIST 7 EXPENSE - LITTLE	2,585	2,767	2,839	5,000	5,000
DIST 8 EXPENSE - RICHARDSON	2,869	2,996	3,250	5,000	5,000
DIST 3 EXPENSE - PURVIS	3,332	2,961	1,650	5,000	5,000
TOTAL SUPPLIES	21,927	19,291	23,233	40,000	40,000
TOTAL LEGISLATIVE	216,859	230,072	256,091	237,600	249,631
EXECUTIVE					
REGULAR SALARIES	105,517	109,624	114,702	128,606	153,200
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	-	-	-	-
GROUP INS	20,425	25,580	25,432	20,000	21,000
SOCIAL SECURITY	6,421	6,482	6,788	7,974	9,498
MEDICARE	1,502	1,516	1,588	1,865	2,221
GMEBS-RETIREMENT CONTRIBUTION	12,453	13,697	13,512	12,482	14,490
UNEMPLOYMENT EXPENSE	1,304	6,270	5,541	5,000	5,000
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	9	-	-	-	-
GROUP INS COBRA	11,654	9,447	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	159,285	172,616	167,563	175,927	205,409

General Government Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
LEGISLATIVE					
COMMUNICATIONS	1,182	2,459	730	1,500	1,500
CONSULTING - TECHNICAL	472	3,754	-	14,500	14,500
DUES & SUBSCRIPTIONS	1,216	3,634	3,478	2,500	2,500
GENERAL LIABILITY INSURANCE	119,544	122,322	145,717	110,000	110,000
MAINTENANCE CONTRACTS	6,617	6,137	6,036	8,000	8,000
PROFESSIONAL FEES	7,900	3,500	3,775	3,000	13,000
PUBLIC RELATIONS	7,009	7,493	10,512	5,000	9,000
TRAINING & EDUCATION	6,399	7,105	4,999	5,000	5,000
TRAINING MAYOR THOMPSON	558	1,275	1,020	1,500	1,500
VEHICLE REP & MAINT-OUTSID	-	-	-	1,000	-
TOTAL PURCHASED/CONTRACTED SERVICES	150,897	157,679	176,266	152,000	165,000
AIRPORT EXPENSE	13,037	39,324	85,583	25,000	-
AUTO PARTS	235	452	419	500	-
BUILDING REP & MAINT - INSIDE	480	1,899	6,962	1,000	-
EMPLOYEE RECOGNITION	8,483	7,920	8,466	2,000	6,000
GAS/OIL/FUEL-OUTSIDE	-	-	114	500	-
MAYOR'S EXPENSE - THOMPSON	520	209	713	1,000	-
DAMAGE CLAIMS	-	-	9,315	-	-
MISCELLANEOUS	214	70	5,491	2,500	-
OFFICE OPERATIONS	9,275	16,735	8,455	8,000	-
TIRES	-	294	209	-	-
EXPENDABLE FLUIDS	11	30	13	-	-
AIRPORT FUEL	-	-	50,806	28,000	-
TOTAL SUPPLIES	32,255	66,933	176,545	68,500	6,000
BUILDINGS	-	-	400	-	-
EQUIPMENT	-	-	97,000	-	-
TOTAL CAPITAL OUTLAYS	-	-	97,400	-	-
TOTAL EXECUTIVE	342,437	397,228	617,775	396,427	376,409
ELECTIONS					
ELECTION EXPENSE	11,079	-	960	10,000	10,000
TOTAL SUPPLIES	11,079	-	960	10,000	10,000
TOTAL ELECTIONS	11,079	-	960	10,000	10,000
LAW					
ATTORNEY FEES - OTHERS	5,000	5,000	5,000	5,000	-
ATTORNEY FEES-P & M	116,453	125,258	102,988	90,000	95,000
TOTAL PURCHASED/CONTRACTED SERVICES	121,453	130,258	107,988	95,000	95,000
TOTAL LAW	121,453	130,258	107,988	95,000	95,000
AUDIT					
AUDIT SERVICES	30,500	31,500	32,500	34,000	33,000
TOTAL PURCHASED/CONTRACTED SERVICES	30,500	31,500	32,500	34,000	33,000
TOTAL AUDIT	30,500	31,500	32,500	34,000	33,000

General Government Expenditures (continued)

LEGISLATIVE	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
ECONOMIC DEVELOPMENT					
REGULAR SALARIES	36,572	46,234	81,038	87,536	90,240
PART - TIME/TEMPORARY SALARIES	-	-	-	15,000	-
SEASONAL SALARIES	-	16,353	-	-	15,000
OVERTIME SALARIES	4,424	6,114	10,034	-	9,000
OVERTIME - OTHER	71	-	-	-	-
GROUP INS	11,626	13,044	15,318	20,000	21,000
SOCIAL SECURITY	2,298	3,973	5,330	6,357	7,083
MEDICARE	538	929	1,246	1,487	1,656
GMEBS-RETIREMENT CONTRIBUTION	6,226	6,849	6,756	12,482	14,490
TRAVEL EXPENSE	-	294	63	1,000	1,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	61,755	93,790	119,786	143,862	159,469
ADVERTISING	6,017	13,861	12,702	8,000	8,000
COMMUNICATIONS	2,731	1,500	860	1,500	1,500
CONTRACT LABOR	5,684	11,582	3,517	5,000	7,000
DUES & SUBSCRIPTIONS	2,045	668	1,133	1,000	1,000
EVENTS	56,400	63,562	62,852	60,000	60,000
MAINTENANCE CONTRACTS	-	-	193	-	600
PRINTING	6,519	9,850	1,243	4,000	5,000
PROFESSIONAL FEES	1,412	5,952	4,394	5,000	7,000
PUBLIC RELATIONS	10,623	21,290	13,127	10,000	12,000
TRAINING & EDUCATION	2,096	4,165	5,362	5,000	6,000
TOTAL PURCHASED/CONTRACTED SERVICES	93,527	132,430	105,383	99,500	108,100
MISCELLANEOUS	92	569	2,792	1,000	1,000
OFFICE OPERATIONS	1,194	5,660	7,354	7,000	5,000
TOTAL SUPPLIES	1,286	6,229	10,146	8,000	6,000
DOWNTOWN DEVELOPMENT	15,000	15,000	15,000	15,000	25,000
TOTAL OTHER COSTS	15,000	15,000	15,000	15,000	25,000
TOTAL ECONOMIC DEVELOPMENT	171,568	247,449	250,315	266,362	298,569
GENERAL ADMINISTRATION FEES					
GMA ASSESSMENT	4,722	4,751	4,800	4,800	4,800
TOTAL OTHER COSTS	4,722	4,751	4,800	4,800	4,800
TOTAL GENERAL ADMINISTRATION FEES	4,722	4,751	4,800	4,800	4,800
LIBRARIES					
UNCLE REMUS LIBRARY	123,600	123,600	123,600	123,600	123,600
TOTAL OTHER COSTS	123,600	123,600	123,600	123,600	123,600
TOTAL LIBRARIES	123,600	123,600	123,600	123,600	123,600

General Government Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
LEGISLATIVE					
MUNICIPAL COURT					
CITY JUDGE	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	-	-	-	-	-
TOTAL MUNICIPAL COURT	-	-	-	-	-
PLANNING AND ZONING					
REGULAR SALARIES	4,500	4,500	4,500	4,500	4,500
SOCIAL SECURITY	279	279	279	279	279
MEDICARE	65	65	65	65	65
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	4,844	4,844	4,844	4,844	4,844
TOTAL PLANNING AND ZONING	4,844	4,844	4,844	4,844	4,844
RECREATION					
ART GUILD	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
TOTAL RECREATION	-	-	-	-	-
COMMUNITY SERVICES					
CHAMBER OF COMMERCE	5,300	4,700	4,800	5,300	5,300
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600
TOTAL OTHER COSTS	10,900	10,300	10,400	10,900	10,900
TOTAL COMMUNITY SERVICES	10,900	10,300	10,400	10,900	10,900
TOTAL EXPENDITURES	\$1,037,962	\$1,180,002	\$1,409,272	\$1,183,533	\$1,206,753

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

Finance

Overview

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

Goals/Accomplishments

- Submit FY 2016 Comprehensive Annual Financial Report (CAFR) to Government Finance Officers Association (GFOA) CAFR program.
- Submit FY 2016 Popular Annual Financial Report (PAFR) to the GFOA PAFR program.
- Submit FY 2017 adopted budget to GFOA for the GFOA Distinguished Budget Award program.
- Implement a comprehensive document archiving system.
- Implement a new city-wide general ledger, payroll, and utility billing software system.

Finance

Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 112,774	\$ 112,465	\$ 117,953	\$ 132,017	\$ 146,239
PART - TIME/TEMPORARY SALARIES	-	-	-	3,000	-
OVERTIME SALARIES	1,676	2,719	3,069	10,000	12,000
SOCIAL SECURITY	6,715	6,721	7,158	8,991	9,811
MEDICARE	1,570	1,572	1,674	2,103	2,294
GMEBS-RETIREMENT CONTRIBUTION	18,679	20,546	20,268	18,723	21,735
WORKERS COMP INSURANCE	-	-	39	-	-
MEDICAL EXAMS	5	-	-	-	-
OVERTIME - OTHER	38	-	-	-	-
GROUP INS	32,016	38,578	40,667	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	173,473	182,601	190,829	204,834	223,579
PURCHASED/CONTRACTED SERVICES					
COBRA INSURANCE EXPENSES	-	-	-	2,000	-
COMMUNICATIONS	1,212	1,402	989	1,500	2,000
DUES & SUBSCRIPTIONS	1,051	1,151	707	1,500	2,000
GENERAL LIABILITY INSURANCE	482	503	127	1,500	500
MAINTENANCE CONTRACTS	2,933	3,962	3,541	6,000	6,100
TRAINING & EDUCATION	3,376	4,870	3,240	6,500	6,500
TOTAL PURCHASED/CONTRACTED SERVICES	9,054	11,888	8,605	19,000	17,100
SUPPLIES					
AUTO PARTS	167	133	-	-	-
BUILDING REP & MAINT - INSIDE	33	-	35	-	-
GAS/OIL/FUEL-OUTSIDE	503	88	-	200	150
MISCELLANEOUS	(21)	136	138	500	500
OFFICE OPERATIONS	25,599	16,743	28,129	30,000	28,500
SMALL EQUIPMENT <350	-	-	-	1,000	3,600
UNIFORM EXPENSE	-	-	-	300	-
TOTAL SUPPLIES	26,281	17,100	28,302	32,000	32,750
TOTAL FINANCIAL ADMINISTRATION	208,808	211,589	227,736	255,834	273,429
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	144,560	146,157	190,603	148,994	135,949
OVERTIME SALARIES	702	1,082	767	3,000	3,000
SOCIAL SECURITY	8,655	8,702	11,424	9,424	8,615
MEDICARE	2,024	2,035	2,671	2,204	2,015
GMEBS-RETIREMENT CONTRIBUTION	12,453	13,697	13,512	12,482	14,490
WORKERS COMP INSURANCE	-	-	1,285	5,000	5,000
GROUP INS	21,342	25,302	27,111	20,000	21,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	189,736	196,975	247,374	201,104	190,069
TOTAL GENERAL ADMINISTRATION	189,736	196,975	247,374	201,104	190,069
CENTRAL SERVICES					
SUPPLIES					
STREET LIGHTS	23,421	23,219	23,109	25,000	25,000
TOTAL SUPPLIES	23,421	23,219	23,109	25,000	25,000
TOTAL CENTRAL SERVICES	23,421	23,219	23,109	25,000	25,000
TOTAL EXPENDITURES	\$ 421,965	\$ 431,783	\$ 498,219	\$ 481,938	\$ 488,498

Planning, Development and Codes

Overview

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

Goals/Accomplishments

- To provide economic development, downtown growth and revitalization using the most up to date planning tools available.
- To ensure the standards and codes as set forth by the City of Monroe for safety, health and public welfare are implemented and maintained by regulating and controlling the design, construction, quality of materials, use and occupancy, and location of all buildings and structures within Monroe.
- To redouble efforts on tax and business license compliance.
- To modify ordinances to better reflect the current business growth and pursue a greater compliance within the residential areas regarding quality of life for our citizens.
- To provide, through revisions of the existing ordinances, zoning and development codes, a more consistent, simple and cohesive implementation of the regulations of the City.
- To lead the process for the periodic update of the Comprehensive Plan, the Short Term Work Program (STWP) and the Service Delivery Strategy (SDS) documents with Walton County.

Planning, Development and Codes Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
PROTECTIVE INSPECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 127,110	\$ 152,949	\$ 186,047	\$ 243,479	\$ 278,956
PART - TIME/TEMPORARY SALARIES	24,909	2,418	-	-	-
OVERTIME SALARIES	1,397	1,426	1,385	4,000	4,000
SOCIAL SECURITY	8,600	8,730	10,531	15,344	17,543
MEDICARE	2,011	2,042	2,463	3,588	4,103
GMEBS-RETIREMENT CONTRIBUTION	31,132	20,546	27,024	33,285	43,469
WORKERS COMP INSURANCE	708	7,476	246	-	2,500
MEDICAL EXAMS	5	75	-	-	-
OVERTIME - OTHER	44	-	-	-	-
GROUP INS	53,358	36,728	55,745	60,000	63,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	249,274	232,390	283,441	359,696	413,571
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	1,350	1,768	2,009	3,000	3,000
CONSULTING - TECHNICAL	383	-	-	5,000	5,000
CONTRACT LABOR	-	-	-	5,000	10,000
DUES & SUBSCRIPTIONS	368	554	1,365	1,000	1,000
GENERAL LIABILITY INSURANCE	1,445	1,510	2,087	2,500	6,000
MAINTENANCE CONTRACTS	6,811	8,336	9,906	10,000	10,000
PROFESSIONAL FEES	-	-	-	10,000	25,000
TRAINING & EDUCATION	2,021	3,498	2,631	7,500	7,500
UNIFORM RENTAL	1,146	-	-	1,000	1,000
VEHICLE REP & MAINT-OUTSID	153	1,450	-	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	13,677	17,116	17,998	47,000	70,500
SUPPLIES					
AUTO PARTS	1,520	727	773	2,000	2,000
CODIFICATION UPDATE	3,949	2,475	832	5,000	5,000
GAS/OIL/FUEL-OUTSIDE	3,297	2,279	1,822	4,500	4,500
MISCELLANEOUS	21	140	110	1,500	1,500
OFFICE OPERATIONS	9,382	8,323	7,350	25,000	25,000
TIRES	631	252	860	1,000	1,000
UNIFORM EXPENSE	-	289	-	1,800	1,800
EXPENDABLE FLUIDS	125	90	178	400	400
TOTAL SUPPLIES	18,925	14,575	11,927	41,200	41,200
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	35,000	35,000
FURNITURE & FIXTURES	-	-	-	-	3,500
VEHICLES	-	20,347	23,158	-	-
TOTAL CAPITAL OUTLAYS	-	20,347	23,158	35,000	38,500
TOTAL PROTECTIVE INSPECTION	\$ 281,876	\$ 284,428	\$ 336,524	\$ 482,896	\$ 563,771

Fire – Public Safety

Overview

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

Goals

Our goals are simple but noble:

- Preservation of life
- Preservation of property

We accomplish these goals through:

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

Accomplishments

- Holding over 51 PR/educational events
- Giving out over 250 smoke detectors
- Appointed Fire Marshal position and started inspection operations
- Department personnel received over 18 national training certifications
- Conducted three live fire burns
- Started new fire training center
- One attended classes at the National Fire Academy
- Saved over 2.4 million in property fire loss
- Completed over 1,380 EMS and rescue operational calls

Fire – Public Safety Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 874,113	\$ 852,275	\$ 904,820	\$ 950,482	\$ 984,041
PART - TIME/TEMPORARY SALARIES	19,496	15,300	32,443	-	20,000
OVERTIME SALARIES	20,117	25,768	19,224	20,000	20,000
SOCIAL SECURITY	52,054	50,359	55,055	60,170	63,491
MEDICARE	12,174	11,778	12,876	14,072	14,849
GMEBS-RETIREMENT CONTRIBUTION	143,205	157,519	141,878	139,382	166,632
RETIREMENT CONTRIBUTION	4,080	5,375	5,300	6,000	6,000
WORKERS COMP INSURANCE	-	2,065	907	-	-
MEDICAL EXAMS	21	100	100	500	500
GROUP INS	245,513	295,799	281,976	230,000	241,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,370,773	1,416,338	1,454,577	1,420,606	1,517,013
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	3,765	3,975	755	4,500	5,000
DUES & SUBSCRIPTIONS	492	3,962	2,416	1,500	7,000
EQUIPMENT REP & MAINT-OUTSIDE	2,067	12,533	4,140	5,500	4,500
GENERAL LIABILITY INSURANCE	4,335	4,529	2,848	6,000	6,000
MAINTENANCE CONTRACTS	4,364	2,746	6,492	8,000	8,000
TRAINING & EDUCATION	1,488	3,736	5,916	5,800	10,000
VEHICLE REP & MAINT-OUTSID	3,816	10,188	13,330	5,000	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	20,327	41,669	35,896	36,300	48,000
SUPPLIES					
AUTO PARTS	1,744	519	1,968	2,500	5,000
BUILDING REP & MAINT - INSIDE	14,920	11,890	9,950	12,500	12,500
DAMAGE CLAIMS	-	-	2,700	-	-
EQUIPMENT PARTS	7,771	6,912	8,895	8,500	8,500
EQUIPMENT REP & MAINT - INSIDE	2,015	1,577	2,160	2,500	3,000
FIRE EQUIPMENT	49,604	14,705	7,407	15,000	30,000
FIRE PREVENTION MATERIALS	536	424	404	1,500	1,500
FIRE SUPPLIES	-	653	154	1,500	2,000
GAS/OIL/FUEL-OUTSIDE	13,091	16,709	11,639	15,000	15,000
JANITORIAL SUPPLIES	2,869	2,573	1,927	3,300	3,000
MISCELLANEOUS	1,725	659	580	-	-
MISCELLANEOUS FOR DONATIONS	-	-	1,285	-	-
OFFICE OPERATIONS	19,830	21,326	11,858	12,000	15,000
SAFETY/MEDICAL SUPPLIES	573	657	886	1,500	3,000
TIRES	5,957	3,800	2,833	5,000	5,000
UNIFORM EXPENSE	6,405	8,927	10,586	12,000	12,000
EXPENDABLE FLUIDS	443	663	1,896	1,200	2,500
TOTAL SUPPLIES	127,483	91,994	77,128	94,000	118,000
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	30,000	-
MACHINERY	-	-	15,380	-	-
TOTAL CAPITAL OUTLAYS	-	-	15,380	30,000	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	0	0	0	2,737
CAPITAL LEASE PRINCIPAL	-	0	0	0	25,365
TOTAL DEBT SERVICE	-	-	-	-	28,102
TOTAL EXPENDITURES	\$ 1,518,583	\$ 1,550,001	\$ 1,582,981	\$ 1,580,906	\$ 1,711,115

Police – Public Safety

Overview

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

Office of Public Safety Director

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

Law Enforcement Operations

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

Service and Support

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

Goals/Accomplishments

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

Police – Public Safety Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
MUNICIPAL COURT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 59,973	\$ 60,077	\$ 60,438	\$ 62,087	\$ 63,230
OVERTIME SALARIES	2,114	1,085	1,654	2,800	2,800
SOCIAL SECURITY	3,769	3,719	3,782	4,023	4,094
MEDICARE	881	870	885	941	957
GMEBS-RETIREMENT CONTRIBUTION	6,226	6,849	6,756	6,241	7,245
GROUP INS	10,675	12,858	13,556	10,000	10,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	83,638	85,458	87,071	86,092	88,826
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	985	719	461	700	1,000
CONTRACT LABOR	-	575	-	1,500	1,500
DUES & SUBSCRIPTIONS	-	3	-	-	250
TRAINING & EDUCATION	25	1,126	1,205	1,500	2,500
TOTAL PURCHASED/CONTRACTED SERVICES	1,010	2,423	1,667	3,700	5,250
SUPPLIES					
INDIGENT DEFENSE	2,933	7,498	23,711	18,000	30,000
OFFICE OPERATIONS	4,126	1,854	1,736	2,000	2,000
UNIFORM EXPENSE	-	-	-	300	300
WITNESS FEES	-	240	890	1,000	1,000
TOTAL SUPPLIES	7,059	9,592	26,337	21,300	33,300
TOTAL MUNICIPAL COURT	91,707	97,473	115,074	111,092	127,376
POLICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	1,662,059	1,684,829	1,706,365	1,841,460	1,964,623
PART - TIME/TEMPORARY SALARIES	-	15,337	20,950	15,000	15,000
OVERTIME SALARIES	122,196	146,874	156,285	120,000	120,000
SOCIAL SECURITY	103,736	108,851	112,420	122,541	140,407
MEDICARE	24,261	25,457	26,308	28,659	32,837
GMEBS-RETIREMENT CONTRIBUTION	255,279	280,791	270,243	249,640	304,284
RETIREMENT CONTRIBUTION	7,600	7,260	7,800	13,500	13,500
WORKERS COMP INSURANCE	8,400	56,898	130,973	-	-
MEDICAL EXAMS	964	1,150	1,040	1,000	2,500
OVERTIME - OTHER	20,205	10,097	22,198	-	-
GROUP INS	434,724	527,142	540,821	400,000	441,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	2,639,424	2,864,686	2,995,402	2,791,800	3,034,151
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	36,290	43,946	38,830	39,500	40,000
CONTRACT LABOR	9,694	4,941	5,232	5,000	10,000
DUES & SUBSCRIPTIONS	3,560	2,897	2,510	2,750	5,000
EQUIPMENT REP & MAINT-OUTSIDE	1,849	2,147	2,247	2,500	3,000
GENERAL LIABILITY INSURANCE	68,426	76,279	73,315	80,000	100,000
MAINTENANCE CONTRACTS	14,319	13,423	34,927	28,000	36,000
TRAINING & EDUCATION	28,792	25,880	26,622	27,500	30,000
VEHICLE REP & MAINT-OUTSID	8,362	13,171	10,507	12,500	15,000
TOTAL PURCHASED/CONTRACTED SERVICES	171,292	182,684	194,189	197,750	239,000

Police – Public Safety Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
POLICE (cont.)					
SUPPLIES					
AMMO/QUALIFICATION	4,424	6,161	12,088	6,500	10,000
AUTO PARTS	26,904	33,020	27,521	20,000	30,000
BUILDING REP & MAINT - INSIDE	5,207	25,441	10,382	15,000	15,000
DAMAGE CLAIMS	14,706	1,367	7,116	5,000	5,000
EQUIPMENT < 5,000	836	120	1,914	-	-
EQUIPMENT PARTS	1,029	284	1,457	1,500	2,500
GAS/OIL/FUEL-OUTSIDE	149,977	142,322	100,685	130,000	130,000
GRANT - EQUIPMENT	9,898	-	-	-	-
INVESTIGATION SUPPLIES	30,222	20,101	26,124	20,000	20,000
ISSUED EQUIPMENT	17,298	34,331	21,294	21,500	21,500
JANITORIAL SUPPLIES	3,570	3,768	3,685	4,500	4,500
K-9 OPERATIONS	5,562	557	487	3,000	3,000
MISCELLANEOUS	436	1,132	1,104	-	-
MISCELLANEOUS FOR DONATIONS	4,234	566	1,800	-	-
OFFICE OPERATIONS	29,934	43,012	38,245	32,500	33,000
PRISONER MEDICAL	1,522	178	3,756	10,000	1,000
PUBLIC RELATIONS	5,633	7,392	9,122	10,000	10,000
TIRES	13,003	17,009	15,534	15,000	15,000
UNIFORM EXPENSE	27,414	17,657	17,069	20,500	20,500
EXPENDABLE FLUIDS	1,164	1,388	972	1,000	2,500
TOTAL SUPPLIES	352,973	355,806	300,355	316,000	323,500
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	35,000	-
EQUIPMENT	-	-	-	-	7,540
VEHICLES	-	745	-	-	-
TOTAL CAPITAL OUTLAYS	-	745	-	35,000	7,540
OTHER COSTS					
POLICE OFFICERS A&B FUND	24,264	21,787	18,895	21,000	21,000
TOTAL OTHER COSTS	24,264	21,787	18,895	21,000	21,000
DEBT SERVICE					
CAPITAL LEASE PRINCIPAL INTEREST	-	-	-	-	47,714
TOTAL DEBT SERVICE	-	-	-	-	47,714
TOTAL POLICE	3,187,953	3,425,708	3,508,841	3,361,550	3,672,905
TOTAL EXPENDITURES	\$ 3,279,660	\$ 3,523,181	\$ 3,623,916	\$ 3,472,642	\$ 3,800,281

Streets and Transportation

Overview

Mission Statement:

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

Vision Statement:

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

Department Description:

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

Goals

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

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

Streets and Transportation Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 769,137	\$ 674,606	\$ 633,747	\$ 831,993	\$ 825,702
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	11,399	7,274	3,257	15,000	15,000
OVERTIME SALARIES	13,264	19,197	28,426	30,000	30,000
REIMB SALARIES - CDBG	-	(5,151)	(71,606)	-	-
REIMB SALARIES - SPLOST	(32,602)	(53,009)	(20,103)	-	-
SOCIAL SECURITY	46,895	41,610	40,254	54,374	53,983
MEDICARE	10,967	9,731	9,414	12,716	12,625
GMEBS-RETIREMENT CONTRIBUTION	143,205	143,821	141,878	133,141	158,494
WORKERS COMP INSURANCE	5,306	8,968	129,797	-	-
MEDICAL EXAMS	21	320	150	-	-
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	5,872	4,645	5,661	-	-
GROUP INS	244,781	268,181	284,727	220,000	231,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,218,245	1,120,193	1,185,603	1,297,224	1,326,804
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	118	768	87	500	500
COMMUNICATIONS	5,783	5,274	4,344	7,000	7,000
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	-	1,275	-	2,000	2,000
CONTRACT LABOR	-	-	-	-	-
DUES & SUBSCRIPTIONS	359	101	484	500	1,000
EQUIPMENT RENTAL	-	1,007	10,049	8,000	-
EQUIPMENT REP & MAINT-OUTSIDE	1,229	6,022	455	6,500	8,000
GENERAL LIABILITY INSURANCE	11,192	10,976	12,048	12,000	15,000
LANDSCAPE	-	-	-	500	500
MAINTENANCE CONTRACTS	3,359	2,886	3,463	5,000	6,500
PRINTING	-	-	-	500	500
REIMBURSED IN-STOCK MATERIAL	-	-	-	-	-
SITE IMPROVEMENTS	898	1,072	-	1,500	1,500
TRAINING & EDUCATION	3,661	3,944	2,928	5,000	5,000
UNIFORM RENTAL	9,093	7,956	6,961	10,000	10,000
VEHICLE REP & MAINT-OUTSID	50	1,350	3,500	5,000	5,000
REIMBURSED EQUIPMENT	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	35,742	42,631	44,318	64,000	62,500

Streets and Transportation Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
SUPPLIES					
AUTO PARTS	7,412	10,042	9,066	10,000	10,000
BUILDING REP & MAINT - INSIDE	-	2	326	-	-
CHEMICALS/PESTICIDES	130	80	80	1,500	1,500
CONSTRUCTION MATERIALS	19,880	12,946	9,007	15,000	20,000
DAMAGE CLAIMS	5,846	116	47	1,000	1,000
DRAINAGE COSTS	358	-	-	2,000	2,000
ENVIRONMENTAL EXPENSE	(32)	-	-	500	-
EQUIPMENT < 5,000	-	2,433	9,722	10,000	10,000
EQUIPMENT PARTS	16,178	29,896	24,062	25,000	35,000
GAS/OIL/FUEL-OUTSIDE	63,339	56,551	29,044	65,000	60,000
HAND TOOLS	2,025	3,636	3,294	3,000	3,000
JANITORIAL SUPPLIES	(53)	12,177	11,615	14,000	14,000
MISCELLANEOUS	515	1,792	2,462	2,000	3,000
OFFICE OPERATIONS	17,094	8,803	7,594	9,000	9,000
R/W REPAIRS & MAINT	7,020	3,389	12,729	8,000	12,000
SAFETY/MEDICAL SUPPLIES	4,330	4,482	3,679	6,000	7,000
SIDEWALK REPAIRS & MAINT	950	-	-	-	-
SIGNAGE & MATERIALS	11,119	9,458	7,744	10,000	10,000
STREET REPAIRS & MAINT INSIDE	2,887	2,057	361	4,000	4,000
STREET SUPPLIES	1,722	5,003	5,279	6,000	6,000
TIRES	8,723	10,430	3,709	12,000	5,600
TRAFFIC LIGHTS	69	-	-	1,000	1,400
UNIFORM EXPENSE	292	231	275	500	500
STREET REPAIRS & MAINT LMIG	105,050	113,140	113,000	113,466	-
EXPENDABLE FLUIDS	7,437	5,154	5,812	6,500	6,500
TOTAL SUPPLIES	282,291	291,818	258,908	325,466	221,500
CAPITAL OUTLAYS					
EQUIPMENT	8,399	-	-	-	-
MACHINERY	-	-	7,822	-	-
SITE IMPROVEMENTS	-	-	-	-	10,000
VEHICLES	-	25,693	28,200	-	-
TOTAL CAPITAL OUTLAYS	8,399	25,693	36,022	-	10,000
TOTAL EXPENDITURES	\$ 1,544,677	\$ 1,480,335	\$ 1,524,850	\$ 1,686,690	\$ 1,620,804

Buildings and Grounds

Overview

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

This department will be transferred to the new Central Services department for 2017.

Goals

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

Buildings and Grounds Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 76,781	\$ 78,692	\$ 88,245	\$ 91,042	\$ 92,863
SEASONAL SALARIES	21,138	18,495	12,241	28,000	28,000
OVERTIME SALARIES	540	854	580	2,000	2,000
SOCIAL SECURITY	5,627	5,433	5,541	7,505	7,618
MEDICARE	1,316	1,271	1,296	1,755	1,782
GMEBS-RETIREMENT CONTRIBUTION	18,679	20,546	20,268	18,723	21,735
WORKERS COMP INSURANCE	25,082	99	412	-	-
MEDICAL EXAMS	3	-	-	-	-
OVERTIME - OTHER	-	641	-	-	-
GROUP INS	31,291	38,575	40,667	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	180,457	164,606	169,250	179,025	185,498
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	442	1,221	788	1,000	1,000
CONTRACT LABOR	43,145	41,945	41,945	43,000	49,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	1,000	1,000
GENERAL LIABILITY INSURANCE	1,927	2,013	2,214	2,000	-
LANDSCAPE	-	-	-	-	7,500
MAINTENANCE CONTRACTS	1,895	1,930	2,218	3,500	4,000
SITE IMPROVEMENTS	1,072	-	-	-	-
TRAINING & EDUCATION	135	90	-	500	500
UNIFORM RENTAL	1,524	1,581	1,778	1,500	1,500
VEHICLE REP & MAINT-OUTSID	1,320	-	725	500	500
TOTAL PURCHASED/CONTRACTED SERVICES	51,460	48,780	49,669	53,000	65,000
SUPPLIES					
AUTO PARTS	979	807	403	2,000	2,000
BLDG REP & MAINT - PLAYHOUSE	580	688	746	1,000	2,500
BUILDING REP & MAINT - INSIDE	99	-	-	500	500
CHEMICALS/PESTICIDES	123	80	80	500	500
DAMAGE CLAIMS	-	-	36	-	-
ENVIRONMENTAL EXPENSE	-	-	42	100	100
EQUIPMENT PARTS	2,836	2,134	4,944	2,500	5,000
GAS/OIL/FUEL-OUTSIDE	1,590	6,472	3,471	5,000	5,000
HAND TOOLS	228	250	628	500	500
JANITORIAL SUPPLIES	327	331	416	1,000	1,000
LANDSCAPING REP & MAINT INSIDE	120	34	607	2,000	2,000
MISCELLANEOUS	21	118	311	200	500
OFFICE OPERATIONS	1,484	1,424	932	1,500	1,500
OTHER SUPPLIES	750	200	1,130	1,000	1,000
PARKS & GROUNDS REP & MAINT	10,889	13,113	14,343	7,500	10,000
SAFETY/MEDICAL SUPPLIES	833	438	642	1,000	1,500
TIRES	615	909	222	1,000	1,000
EXPENDABLE FLUIDS	485	324	464	1,000	1,000
TOTAL SUPPLIES	21,959	27,322	29,417	28,300	35,600
CAPITAL OUTLAYS					
VEHICLES	23,441	-	20,450	40,000	34,000
TOTAL CAPITAL OUTLAYS	23,441	-	20,450	40,000	34,000
OTHER COSTS					
ART GUILD	1,948	7,603	5,706	2,000	3,000
UNCLE REMUS LIBRARY	3,062	6,530	14,318	2,500	3,000
TOTAL OTHER COSTS	5,010	14,133	20,024	4,500	6,000
TOTAL EXPENDITURES	\$ 282,327	\$ 254,841	\$ 288,810	\$ 304,825	\$ 326,098

Airport Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
AIRPORT EXPENSE	\$ 13,037	\$ 39,324	\$ 85,583	\$ 25,000	\$ 10,000
AIRPORT FUEL	-	-	50,806	28,000	50,000
AUTO PARTS	235	452	419	500	500
BUILDING REP & MAINT - INSIDE	480	1,899	6,962	1,000	2,000
EMPLOYEE SUPPLIES	8,483	7,920	8,466	2,000	-
GAS/OIL/FUEL-OUTSIDE	-	-	114	500	500
OTHER MISC	520	209	713	1,000	-
DAMAGE CLAIMS	-	-	9,315	-	-
MISCELLANEOUS	214	70	5,491	2,500	2,500
OFFICE OPERATIONS	9,275	16,735	8,455	8,000	10,000
TIRES	-	294	209	-	500
EXPENDABLE FLUIDS	11	30	13	-	500
	-	-	-	-	-
TOTAL SUPPLIES	\$ 32,255	\$ 66,933	\$ 176,545	\$ 68,500	\$ 76,500

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds Overview

Special Revenue Funds

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

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

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

G.O. Debt Service Fund

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

Capital Projects Funds

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

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

Confiscated Asset Fund

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
FINES AND FORFEITURES	\$ 59,159	\$ 80,123	\$ 89,083	\$ 41,000	\$ 35,000
TOTAL REVENUE	59,159	80,123	89,083	41,000	35,000
EXPENDITURES					
POLICE	46,713	60,896	122,447	41,000	35,000
TOTAL EXPENDITURES	46,713	60,896	122,447	41,000	35,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES					
	\$ 12,446	\$ 19,227	\$ (33,364)	\$ -	\$ -

Confiscated Asset Fund

Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES					
PURCHASED/CONTRACTED SERVICES					
ANTI-DRUG ADVERTISING	\$ 625	\$ -	\$ -	\$ -	\$ -
TRAINING & EDUCATION	3,495	4,953	6,249	11,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	4,120	4,953	6,249	11,000	5,000
SUPPLIES					
ISSUED EQUIPMENT	12,768	21,361	31,105	15,000	15,000
MISCELLANEOUS	29,825	20,141	40,610	-	-
TOTAL SUPPLIES	42,593	41,502	71,715	15,000	15,000
CAPITAL OUTLAYS					
SITE IMPROVEMENTS	-	-	28,000	15,000	15,000
VEHICLES	-	14,441	16,483	-	-
TOTAL CAPITAL OUTLAYS	-	14,441	44,483	15,000	15,000
TOTAL EXPENDITURES	\$ 46,713	\$ 60,896	\$ 122,447	\$ 41,000	\$ 35,000

Hotel/Motel Fund

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
TAXES	\$ 28,379	\$ 29,129	\$ 39,997	\$ 25,000	\$ 25,000
OTHER FINANCING SOURCES	-	-	27.50	-	-
TOTAL REVENUE	28,379	29,129	40,025	25,000	25,000
EXPENDITURES					
ADMINISTRATIVE	25,000	25,000	44,291	25,000	25,000
RECREATION	-	-	-	-	-
TOTAL EXPENDITURES	25,000	25,000	44,291	25,000	25,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 3,379	\$ 4,129	\$ (4,267)	\$ -	\$ -

Hotel/Motel Fund

Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES					
PURCHASED/CONTRACTED SERVICES					
PUBLICATION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
CONVENTION VISITORS BUREAU	25,000	25,000	44,291	25,000	25,000
TOTAL OTHER COSTS	25,000	25,000	44,291	25,000	25,000
TOTAL EXPENDITURES	\$ 25,000	\$ 25,000	\$ 44,291	\$ 25,000	\$ 25,000

G.O. Debt Service Fund

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
OTHER FINANCING SOURCES	\$ 753,700	\$ 787,650	\$ 818,400	\$ 841,150	\$ 842,725
TOTAL REVENUE	753,700	787,650	818,400	841,150	842,725
EXPENDITURES					
DEBT SERVICE	753,878	787,650	818,400	841,150	842,725
OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	753,878	787,650	818,400	841,150	842,725
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ (178)	\$ -	\$ -	\$ -	\$ -

G.O. Debt Service Fund

Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES					
DEBT SERVICE					
GO BOND PRINCIPAL	525,000	585,000	645,000	700,000	810,000
GO BOND-INTEREST	228,878	202,650	173,400	141,150	32,725
TOTAL DEBT SERVICE	753,878	787,650	818,400	841,150	842,725
TOTAL EXPENDITURES	\$ 753,878	\$ 787,650	\$ 818,400	\$ 841,150	\$ 842,725

Special Local Option Sales Tax Fund (2013 – 2018)

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	1,879,656	1,761,995	2,366,460	1,467,600	1,533,333
OTHER FINANCING SOURCES	-	254,110	45,202	-	-
FUND BALANCE	-	-	-	331,840	67,599
TOTAL REVENUE	1,879,656	2,016,105	2,411,662	1,799,440	1,600,932
EXPENDITURES					
FIRE	-	653,389	115,155	160,182	115,155
STREETS AND TRANSPORTATION	609,554	858,208	1,055,910	1,487,814	983,333
SOLID WASTE	-	-	-	-	350,000
POLICE	236,066	203,875	151,444	151,444	152,444
OTHER FINANCING USES	124,920	-	238,931	-	-
TOTAL EXPENDITURES	970,540	1,715,472	1,561,440	1,799,440	1,600,932
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 909,116	\$ 300,633	\$ 850,223	\$ -	\$ -

Special Local Option Sales Tax Fund (2013 – 2018)

Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES					
PURCHASED/CONTRACTED SERVICES					
CONSULTING - BY-PASS	\$ 34,828	\$ 211,479	\$ 97,988	\$ 271,840	\$ 100,000
CONSULTING - TECHNICAL		6,545	25,826		
TOTAL PURCHASED/CONTRACTED SERVICES	34,828	218,024	123,814	271,840	100,000
SUPPLIES					
STREET REPAIRS & MAINT INSIDE	365,222	195,208	145,638	75,000	192,739
TOTAL SUPPLIES	365,222	195,208	145,638	75,000	192,739
CAPITAL OUTLAYS					
EQUIPMENT				45,000	350,000
INFRASTRUCTURE					
INFRASTRUCTURE-STREETS					613,094
INFRASTRUCTURE-AIRPORT	107,052	438,591	786,458	1,080,974	77,500
MACHINERY	102,452	-	-	60,000	0
VEHICLES	236,066	597,050	-	-	-
TOTAL CAPITAL OUTLAYS	445,570	1,035,641	786,458	1,185,974	1,040,594
DEBT SERVICE					
CAPITAL LEASE		253,524	257,070	261,817	262,849
CAPITAL LEASE INTEREST	-	13,075	9,529	4,809	4,750
TOTAL DEBT SERVICE	-	266,599	266,599	266,626	267,599
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	124,920	-	238,931	-	-
TOTAL OTHER FINANCING USES	124,920	-	238,931	-	-
TOTAL EXPENDITURES	\$ 970,540	\$ 1,715,472	\$ 1,561,440	\$ 1,799,440	\$ 1,600,932

ENTERPRISE FUNDS

COMBINED UTILITIES FUND

Revenues and Rates

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

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

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

Electric System

The electric utility of the City, with 185 miles of electric distribution lines, is substantially confined to an area within or near the corporate City limits of Monroe and customers therein needing electric service must take such service from the City. An exception exists if it is a new customer and the load is expected to exceed 9MW. A new customer whose load exceeds 9 MW falls under the Georgia Customer Choice regulation. This regulation allows the customer to take bids and then contract for their electric service. Under this regulation, the City can likewise provide electric service to customers outside of, but strategically near their service territory. The City purchases nearly all of its electricity through the Municipal Electric Authority of Georgia (MEAG). Planning for generating capacity and/or power purchases to serve the City's electric load is also provided by MEAG Power. This arrangement serves to reduce the risk of adding incremental generating capacity as well as the risk of losing a large customer to individual MEAG Power participants such as the City.

Natural Gas System

Natural gas service is provided within the corporate limits of the City as well as in some areas of Walton County. In 1987, the City, along with 62 other

municipally-owned natural gas systems in the State of Georgia, began purchasing gas from the Municipal Gas Authority of Georgia (MGAG). The City's natural gas system consists primarily of two delivery stations and approximately 146 miles of natural gas distribution lines. The City's two delivery stations are connected to the Transcontinental Gas Pipe Line Corporation.

Water System

The City's raw water supply facilities originate with raw water intake from the Alcovy River at the River Intake Pump Station located immediately upstream of Georgia Highway 78. In addition to its raw water intake from the Alcovy River, the City owns the John T. Briscoe, Jr. Raw Water Reservoir (Briscoe Reservoir) which increases its total raw water supply capacity to be 795 million gallons.

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

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

Sewer System

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

Combined Utilities Fund

Revenues, Expenditures and Other Sources and Uses Summary

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 482,842	\$ 388,340	\$ 500,000	\$ -	\$ -
ELECTRIC	16,598,539	17,432,513	18,602,156	18,157,000	18,645,000
TELECOMM	4,846,880	5,019,198	5,106,263	6,021,400	5,723,000
WATER	3,739,665	4,314,789	4,542,577	4,459,000	4,765,000
SEWER	3,304,328	3,501,091	3,623,138	3,747,000	3,856,740
GAS	4,215,323	4,373,689	3,271,287	4,025,000	3,573,340
GENERAL CUSTOMER ACCOUNT FEES	561,566	775,610	750,925	-	-
INVESTMENT INCOME	32,150	43,642	76,109	40,000	50,000
CONTRIBUTIONS AND DONATIONS	-	101,380	12,575	-	-
MISCELLANEOUS	872	7,786	2,579	-	-
OTHER FINANCING SOURCES	2,055	5,151	-	-	-
TOTAL REVENUE	33,784,220	35,963,189	36,487,610	36,449,400	36,613,080
EXPENDITURES BY FUNCTION					
FINANCE AND ADMINISTRATION	(71,132)	10,329	(117,350)	40,000	304,598
ELECTRIC AND TELECOMMUNICATIONS	20,469,723	21,330,831	21,713,120	24,611,394	24,271,848
WATER, SEWER AND GAS	10,973,414	10,851,686	9,888,481	11,798,006	12,036,634
TOTAL EXPENDITURES	31,372,005	32,192,846	31,484,251	36,449,400	36,613,080
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 2,412,215	\$ 3,770,343	\$ 5,003,359	\$ -	\$ -

Combined Utilities Fund

Revenue Detail

REVENUES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
INTERGOVERNMENTAL					
STATE GRANTS RECEIVED	\$ 14,634	\$ 356,548	\$ -	\$ -	\$ -
STATE GRANTS REC'D CDBG	468,208	31,792	500,000	-	-
TOTAL INTERGOVERNMENTAL	482,842	388,340	500,000	-	-
CHARGES FOR SERVICES					
ELECTRIC METERED SALES	15,260,662	16,358,141	17,708,988	17,300,000	17,795,000
ELECTRIC MISC REVENUES	126,726	103,334	40,647	132,000	50,000
ELECTRIC OPERATING REVENUES	443,646	448,190	453,178	375,000	425,000
MEAG REBATE	767,505	522,848	399,342	350,000	375,000
CATV / INTERNET REVENUES	2,762,742	2,780,526	2,729,696	3,601,400	3,256,000
CATV / INT MISC REVENUES	168,996	164,291	154,308	150,000	150,000
CATV / INT OPERATING REVENUES	23,785	28,281	25,552	20,000	25,000
TELEPHONE REVENUES	433,286	418,662	407,977	425,000	400,000
FIBER REVENUES	-	338,269	388,784	425,000	400,000
INTERNET/DATA REVENUES	1,458,071	1,289,169	1,399,946	1,400,000	1,492,000
SEWAGE MISC REVENUES	14,078	-	5,749	-	-
SEWAGE OTHER OPER REVENUES	65,700	10,055	18,725	15,000	15,000
SEWAGE TREATMENT REVENUES	3,208,550	3,434,036	3,522,664	3,657,000	3,731,740
SEWERAGE TAP FEES	16,000	57,000	76,000	75,000	110,000
WATER METERED SALES	3,619,606	4,200,658	4,351,294	4,324,000	4,578,000
WATER MISC REVENUES	59,428	55,525	57,165	50,000	55,000
WATER OPERATING REVENUES	15,756	8,656	12,269	10,000	12,000
WATER TAP FEES	44,875	49,950	121,850	75,000	120,000
GAS METERED SALES	4,049,317	4,209,936	3,145,126	3,900,000	3,450,340
GAS MISC REVENUES	22,275	3,778	3,283	5,000	5,000
GAS OPERATING REVENUES	10,980	1,361	-	-	-
GAS TAP FEES	5,550	5,000	8,400	10,000	15,000
MGAG REBATE	127,201	153,614	114,478	110,000	103,000
UTIL GENERAL CUST ACCOUNT FEES	561,566	775,610	750,925	-	-
TOTAL CHARGES FOR SERVICES	33,266,301	35,416,890	35,896,346	36,409,400	36,563,080
INVESTMENT INCOME					
INTEREST REVENUES - UTILITY	32,150	43,642	76,109	40,000	50,000
TOTAL INVESTMENT INCOME	32,150	43,642	76,109	40,000	50,000
CONTRIBUTIONS AND DONATIONS					
CONTRIBUTED CAP - ELECTRIC	-	29,950	-	-	-
CONTRIBUTED CAP - GAS	-	26,113	-	-	-
CONTRIBUTED CAP - WATER	-	45,317	-	-	-
CONTRIBUTED CAPITAL - CATV	-	-	12,575	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	-	101,380	12,575	-	-
MISCELLANEOUS					
OTHER - UTILITY	549	658	936	-	-
REIMB DAMAGED PROP - ELECT	-	7,128	-	-	-
REIMB DAMAGED PROP - SEWAGE	323	-	-	-	-
REIMB DAMAGED PROP - WATER	-	-	1,644	-	-
ADMIN ALLOC - OTHER	(594,265)	(803,722)	(827,970)	(740,000)	(841,170)
ADMIN ALLOC - ELECTRIC	306,706	394,499	406,807	318,074	361,560
ADMIN ALLOC - GAS	69,036	111,533	123,757	82,473	93,757
ADMIN ALLOC - WATER	74,527	93,802	101,319	118,008	134,141
ADMIN ALLOC - SEWER	65,565	85,500	81,961	93,218	105,962
ADMIN ALLOC - CATV	78,431	118,388	114,127	128,227	145,750
TOTAL MISCELLANEOUS	872	7,786	2,579	-	-
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	-	5,151	-	-	-
SALE OF ASSETS - ELECTRI	1,355	-	-	-	-
SALE OF ASSETS - SEWAGE	700	-	-	-	-
TOTAL OTHER FINANCING SOURCES	2,055	5,151	-	-	-
TOTAL REVENUES	\$ 33,784,220	\$ 35,963,189	\$ 36,487,610	\$ 36,449,400	\$ 36,613,080

Positions by Department – Combined Utilities Fund

Department/Function	Position	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Finance	Accounting Division Manager	1	0	1	0	0
	Accountant	1	1	1	1	1
	Accounting Clerk	1	1	1	1	1
	Hr / Payroll Supervisor	1	1	1	1	1
	Asst Finance Director	0	1	1	1	1
Total Finance		4	4	5	4	4
Customer Service	Administration Division Manager	1	1	1	0	0
	Cashier	4	4	0	0	0
	Customer Service	5	5	0	0	0
	Customer Service Tech	1	0	0	0	0
	Finance Staff Assistant	1	1	1	1	1
	Sr Customer Service Tech	1	0	0	0	0
	Csr / Office Manager	1	1	1	1	1
	Csr / Cashier	0	0	7	8	8
	Csr / Community Relations Liaison	0	0	1	1	1
	Customer Services Manager	0	0	0	1	1
	City Clerk	0	0	0	1	1
	Call Center Tech	0	0	0	0	2
Total Customer Service		14	12	11	13	15
Billing	Utilities Billing Clerk	2	2	3	2	2
	Utilities System Admin	1	1	0	0	0
	Utilities Billing Supervisor	0	0	0	1	1
Total Billing		3	3	3	3	3
Central Services	Central Division Manager	0	0	0	0	0
	Field Service Manager	1	0	1	0	0
	Field Service Tech	4	5	2	2	2
	Janitor	1	1	1	1	1
	System Tech/IT	1	1	1	1	1
	Warehouse Procurement	1	0	0	0	0
	Warehouse Stock Person	0	0	0	0	0
	Warehouse Inventory Control	0	1	1	1	1
	Sr Field Service Tech	0	1	3	3	3
	Purchasing Agent	0	0	1	1	1
Total Central Services		8	9	10	9	9
Electric & Telecomm Administration	Director Electric & Telecom	1	1	1	1	1
	Elect Admin Asst	1	1	0	0	1
	Asst Director Electric & Telecom	1	1	0	0	0
	Network Engineer	0	0	1	1	1
Total Electric & Telecomm Administration		3	3	2	2	3
Electric	Apprentice Lineman	2	2	2	0	0
	Construction Foreman	1	1	1	1	1
	Construction Worker	0	0	0	0	0
	Electric Division Foreman	1	1	1	1	1
	Journeyman Lineman	2	2	2	2	2
	Lead Lineman	2	2	2	2	2
	Lineman	1	1	1	3	3
	ROW Crew	3	3	3	3	3
	Utilities Locate Tech	1	1	1	1	1
	Equip Operator	1	1	1	1	1
Total Electric		14	14	14	14	14
Telecomm	CATV & Telecom Tech	1	1	1	1	1
	CATV Division Foreman	1	1	1	1	1
	CATV Installer	2	2	1	1	1
	CATV Technician	1	1	2	2	2
	Headend Tech / Designer	1	0	0	0	0
	Comp Network-Internet Specialist	2	2	1	1	1
	Video Coordinator/Telecom Asst	0	0	0	0	0
	Call Center Agent	0	1	1	1	1
	Network/Internet/Call Center Manager	0	0	1	1	1
Total Telecomm		8	8	8	8	8
Water & Gas Administration	Director Of Water, Sewer & Gas	1	1	1	1	1
	Asst Director Of Water, Sewer & Gas	1	1	0	0	1
Total Water & Gas Administration		2	2	1	1	2
Stormwater	Stormwater Tech	0	1	3	3	3
Total Stormwater		0	1	3	3	3
Sewage Collection	Utility Inspector	1	1	1	1	1
	Wastewater Serviceman	4	6	5	5	5
	Wastewater Service Foreman	1	1	1	1	1
	Call Center Agent	0	0	1	1	1
Total Sewage Collection		6	8	8	8	8

Positions by Department – Combined Utilities Fund

(continued)

Department/Function	Position	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
☐ Sewage Treatment Plant	Lab Analyst	2	2	1	1	1
	Pump/Lift Station Service	1	1	1	1	1
	WWTP Apprentice	5	4	2	2	2
	WWTP OPERATOR III	1	1	1	1	1
	Wwtp Supervisor	0	0	1	1	1
	WWTP OPERATOR II	0	0	1	1	1
Total Sewage Treatment Plant		9	8	7	7	7
☐ Water Treatment Plant	Water Plant Apprentice	1	2	0	0	0
	WTP Operator I	1	1	1	1	1
	WTP Operator III	1	1	1	1	1
	Wtp Supervisor	0	0	1	1	1
	WTP Operator II	0	0	2	2	2
Total Water Treatment Plant		3	4	5	5	5
☐ Water Distribution System	Water Serviceman	7	5	6	7	7
	Water Foreman	1	1	1	1	1
	Leak Detection Tech	7	5	0	0	1
	Field Service Specialist	7	5	0	0	1
Total Water Distribution System		22	16	7	8	10
☐ Natural Gas	Natural Gas Division Foreman	1	1	1	1	1
	Natural Gas Serviceman	7	6	7	7	7
	Gas Safety/Trainer	0	1	0	0	0
Total Natural Gas		8	8	8	8	8
Total Utility Fund		104	100	92	93	99

ELECTRIC RATES

(Effective March 2012)

RESIDENTIAL

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

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$10.00 plus Applicable Sales Tax

COMMERCIAL NON DEMAND

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

	<u>Summer (May - October)</u>	<u>Winter (November - April)</u>
Base Charge	\$16.00	\$16.00
All kWh	\$ 0.155 per kWh	\$ 0.125 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$16.00 plus Applicable Sales Tax

COMMERCIAL DEMAND

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

Base Charge	\$35.00
Demand Charge	\$ 2.50 per kW

Energy Charges:

First 200 kWh per kW of Billing Demand:

First 3,000 kWh	\$0.125 per kWh
Next 7,000 kWh	\$0.117 per kWh
Next 90,000 kWh	\$0.109 per kWh
Next 100,000 kWh	\$0.101 per kWh

Next 200 kWh per kW of Billing Demand	\$0.053 per kWh
Over 400 kWh per kW of Billing Demand	\$0.047 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

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

INDUSTRIAL

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

Base Charge	\$100.00
Demand Charge	\$ 8.00 per kW

Energy Charges:

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

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

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

	\$ 0.048 per kWh
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All consumption kWh in excess of 400 hours times the demand

	\$ 0.042 per kWh
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Plus Applicable Power Cost Adjustment and Applicable Sales Tax

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

CHURCH

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

Base Charge	\$10.00
All kWh	\$ 0.088 per kW

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$10.00 plus Applicable Sales Tax

CITY GOVERNMENT

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

All kWh	\$ 0.08 per kW
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SECURITY LIGHTS

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

Plus Applicable Sales Tax

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

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

CABLE TELEVISION RATES
(Effective January 1, 2016)

PROGRAMMING

MONTHLY FEES

Basic Cable	\$18.28
Basic & Expanded Basic Cable	\$56.40
Digital Non-DVR Cable Service	\$72.10
Digital DVR Cable Service	\$77.10
Showtime	\$14.65 ¹
Cinemax	\$14.65 ¹
HBO	\$14.65
STARZ Super Pak (Starz, Encore, WAM)	\$14.65
Playboy	\$15.70
¹ If purchased with HBO	\$12.55
Additional HD DVR	\$9.95
Additional HD Non-DVR	\$6.95
Additional SD Non-DVR	\$4.95
Static IP Address	\$5.00

CATV INSTALLATION CHARGES

Un-wired Home	\$55.00 includes one outlet - Each Additional \$15.00*
Pre-wired Home	\$35.00 includes one outlet - Each Additional \$15.00*
Additional Outlet (same trip)	\$15.00 per outlet*
Additional Outlet (different trip)	\$25.00 for 1 st outlet \$15.00 for each additional outlet
Relocate Outlet	\$25.00 for 1 st outlet \$15.00 for each additional outlet
Premium Channel Addition	\$10.00 for one channel
Upgrade of Service Fee (basic to expanded basic)	\$10.00
Cable Reconnect-Office Fee	\$20.00
Trip Charge for customer-caused problems	\$35.00 plus materials
Modem Rental Fee	\$2.00 per month

INTERNET SERVICE RATES

<u>Download/Upload Speed</u>	<u>Monthly Fee</u>
1Mbps/256Kbps	\$21.95
6Mbps/384Kbps	\$34.95
15Mbps/1Mbps	\$44.95
25Mbps/2MBps	\$69.95
50Mbps/3Mbps	\$99.95

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

WIRELESS INTERNET SERVICE RATES

<u>Residential</u>	<u>Monthly Fee</u>
10Mbps	\$49.95
15Mbps	\$59.95
25Mbps	\$79.95

<u>Commercial</u>	<u>Monthly Fee</u>
10Mbps	\$59.95
15Mbps	\$79.95
25Mbps	\$109.95

Upload speeds are equal to download speeds.

PHONE RATES

RESIDENTIAL

Residential Phone	\$29.95
Phone/Internet Bundle	\$57.95
Phone/Expanded Cable Bundle	\$57.95
Phone/Non DVR Cable Bundle	\$72.10
Phone/DVR Cable Bundle	\$77.10
Phone/Internet/Cable Bundle	\$99.95
Residential FCC Fee	\$4.48 per line
911 Fee	\$1.50 per line

COMMERCIAL

Commercial Phone	\$39.95
Phone/Internet Bundle	\$79.95
Phone/Cable Bundle	\$79.95
Phone/Internet/Cable Bundle	\$110.95
Commercial FCC Fee	\$9.07 per line
911 Fee	\$1.50 per line

Installation/Port Charges

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

WATER RATES

METER BASE CHARGES (Effective January 1, 2016)

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

RESIDENTIAL (Effective January 1, 2016)

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

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

COMMERCIAL (Effective January 1, 2016)

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

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

INDUSTRIAL (Effective January 1, 2016)

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

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

IRRIGATION

(Effective January 1, 2014)

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

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

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

WATER METER TAP FEES

(Effective September 12, 2007)

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

WATER MAIN TAP FEES

(Effective September 12, 2007)

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

ADDITIONAL WATER METERS

(WITHOUT A SEPARATE TAP)

(Effective September 11, 2001)

- A 5/8" x 3/4 inch water meter must be installed immediately adjacent to his/her existing water meter and must be connected to the same service line which supplies the existing meter.
- Customer's water line that extends from the additional water meter must end outside of the occupancy's foundation and in no way connect to the occupancy's plumbing.
- The purpose of this additional water meter shall be for lawn irrigation and other related activities.
- The consumption of this additional water meter shall not be subject to a sewer charge.

INSTALLATION FEE FOR ADDITIONAL WATER METER: \$200.00

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

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

TEMPORARY WATER METER PERMIT

(Effective March 12, 2002)

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

ADJUSTMENTS FOR WATER LEAKS

(Effective March 12, 2002)

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

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

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

SEWER RATES

RESIDENTIAL

(Effective January 1, 2014)

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

COMMERCIAL / INDUSTRIAL

(Effective January 1, 2014)

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

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

WASTEWATER PUMP STATION MAINTENANCE FEE

(Effective June 1, 2004)

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

SEWER CAMERA FEES

(Effective May 14, 2002)

\$2.00 per foot
\$100.00 Minimum Charge

SEPTIC DISCHARGE PRICING

(Effective May 1, 2013)

\$0.25 per gallon discharged

WASTEWATER TAP FEES
(Effective September 12, 2007)

Based on Water Meter Size

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

1. Developer/Property Owner NOT located in a subdivision pays \$3000.00 (\$2,000 Sewer Main Tap Fee PLUS the \$1,000 Sewer Service Tap Fee)
2. Developer of a Subdivision pays Sewer Main Tap Fee of \$2,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of \$1,000 per lot
3. Developer/Property Owner NOT located in a subdivision pays \$6000.00 (\$4,000 Sewer Main Tap Fee PLUS the \$2,000 Sewer Service Tap Fee)
4. Developer of a Subdivision pays Sewer Main Tap Fee of \$4,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of \$2,000 per lot

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

NATURAL GAS RATES

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

METER BASE CHARGES (Effective January 1, 2014)

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

RESIDENTIAL (Effective January 1, 2014)

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

Distribution Charge Per CCF \$0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

COMMERCIAL (Effective January 1, 2014)

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

Distribution Charge Per CCF \$0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

CITY GOVERNMENT (Effective January 1, 2014)

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

Distribution Charge Per CCF \$0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

FIRM INDUSTRIAL
(Effective January 1, 2014)

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

Plus Gas Cost and Applicable Sales Tax.

INTERRUPTIBLE INDUSTRIAL
(Effective January 1, 2014)

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

Plus Gas Cost and Applicable Sales Tax.

NATURAL GAS TAP FEES
(Effective January 23, 2001)

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

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

NATURAL GAS RECONNECTION FEE
(Effective May 14, 2002)

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

Finance and Administration - Utility

Overview

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

Goals/Accomplishments

- Complete AMR Meter Project.
- Market E-Billing for utility bills.
- Improve Customer Service rotation for Call Center.
- Continue CSR staff cross training.
- Increase security measures and implement security training sessions for CSR staff.
- Improvements to include up to date technology and reconfiguring of the drive thru.

Finance and Administration - Utility Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES					
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 208,289	\$ 218,267	\$ 271,873	\$ 207,291	\$ 213,194
SEASONAL SALARIES	-	-	-	12,000	5,000
OVERTIME SALARIES	11,018	7,086	13,318	10,000	12,000
SOCIAL SECURITY	12,792	13,406	17,166	14,216	14,234
MEDICARE	2,992	3,135	4,015	3,325	3,329
GMEBS-RETIREMENT CONTRIBUTION	24,916	34,243	0	24,964	28,979
UNEMPLOYMENT INSURANCE	-	-	-	-	-
WORKERS COMP INSURANCE	21,187	21,172	26,307	15,000	15,000
MEDICAL EXAMS	4	-	-	-	-
OVERTIME - OTHER	102	-	-	-	-
GROUP INS	41,877	52,466	60,424	40,000	42,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	323,177	349,775	393,102	326,796	333,736
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	2,334	1,688	1,430	2,000	3,000
AUDIT SERVICES	33,475	34,780	35,945	38,000	41,000
COMMUNICATION SERVICES	37,995	22,254	14,963	36,000	34,400
CONSULTING - TECHNICAL	-	-	-	12,000	-
DUES & SUBSCRIPTIONS	8,416	9,046	6,752	8,300	8,300
EQUIPMENT RENTS / LEASES	1,169	749	948	2,800	1,200
EQUIPMENT REP & MAINT-OUTSIDE	103	-	-	2,000	2,000
GENERAL LIABILITY INSURANCE	129,496	141,405	143,525	150,000	150,000
LAWN CARE & MAINTENANCE	1,725	2,121	2,737	3,000	6,000
MAINTENANCE CONTRACTS	36,851	29,098	36,616	50,000	50,000
MARKETING EXPENSES	-	2,459	6,027	15,000	12,000
OTHER CONTRACTUAL SERVICES	30,111	30,051	17,500	30,000	-
PUBLIC RELATIONS	-	5,089	15	-	-
R & M BUILDINGS - OUTSIDE	21,952	9,459	14,285	15,000	30,000
R & M SYSTEM - OUTSIDE	-	-	-	-	-
SECURITY SYSTEMS	539	539	539	-	-
TRAINING & EDUCATION	3,021	4,356	5,230	4,200	5,400
UTILITY PROTECTION CTR (DIG)	4,832	4,294	4,724	8,000	8,000
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
ATTORNEY FEES-P & M	29,183	33,458	22,704	30,000	38,000
TOTAL PURCHASED/CONTRACTED SERVICES	341,202	330,846	313,940	406,300	389,300
SUPPLIES					
AUTO & TRUCK FUEL	491	214	(5)	-	-
BUILDING REP & MAINT - INSIDE	10,973	5,880	2,910	9,000	9,000
DAMAGE CLAIMS	190	-	-	-	-
EQUIPMENT < 5,000	-	-	-	800	500
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	676	146	138	500	250
OFFICE SUPPLIES & EXPENSES	89,103	34,181	31,688	50,000	44,000
POSTAGE	5,647	3,195	5,979	6,000	6,000
SMALL OPERATING SUPPLIES	113	-	41	800	200
SMALL TOOLS & MINOR EQUIPMENT	600	121	895	-	-
UTIL COSTS FOR OTHER FUNDS	248,950	240,880	261,307	260,000	266,666
UTILITY CASHIERS OVER/SHORT	-	-	-	-	-
UTILITY COSTS	72,977	90,320	98,018	90,000	99,000
TOTAL SUPPLIES	429,720	374,937	400,970	417,100	425,616
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	(3,521,367)	(3,437,890)	(3,522,298)	(3,814,843)	(3,658,282)
UTILITY BAD DEBT EXPENSE	200,408	274,100	269,202	300,000	300,000
TOTAL OTHER COSTS	(3,320,959)	(3,163,790)	(3,253,095)	(3,514,843)	(3,358,282)

Finance and Administration - Utility Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES (cont.)					
FINANCIAL ADMINISTRATION (cont.)					
DEBT SERVICE					
INTEREST EXP - 2006 REV BONDS	171,770	171,770	170,697	157,768	144,170
INTEREST-CUST DEPOSITS	5,006	4,428	4,140	-	-
REVENUE BOND PRINCIPAL 2006	-	-	-	270,834	284,193
INTEREST EXP - 01/11 UTIL BOND	5,786	2,780	-	-	-
TOTAL DEBT SERVICE	182,562	178,978	174,837	428,602	428,363
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	8,985	8,985	8,985	8,985	8,985
AMORT 2006 BOND PREMIUM	(12,499)	(12,499)	(12,499)	(11,563)	(10,577)
AMORT 2006 BOND DEF CHG (2011)	3,602	3,602	3,602	3,602	3,602
AMORT DISC- 01/11 UTIL BOND	1,550	1,421	-	-	-
AMORT - 2011 BOND PREMIUM	2,037	979	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	3,675	2,488	88	1,024	2,010
OTHER FINANCING USES					
TRAN OUT - INSURANCE	12,000	12,000	12,000	12,000	12,000
TOTAL OTHER FINANCING USES	12,000	12,000	12,000	12,000	12,000
TOTAL FINANCIAL ADMINISTRATION	(2,028,623)	(1,914,766)	(1,958,158)	(1,923,021)	(1,767,257)
UTILITY BILLING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	140,918	142,681	146,054	147,145	156,537
OVERTIME SALARIES	7,515	6,139	4,401	6,000	7,000
SOCIAL SECURITY	8,726	8,642	8,741	9,495	10,139
MEDICARE	2,041	2,044	2,021	2,221	2,371
GMEBS-RETIREMENT CONTRIBUTION	18,687	20,546	0	18,723	21,735
MEDICAL EXAMS	3	-	-	-	-
OVERTIME - OTHER	47	-	-	-	-
GROUP INS	31,408	30,926	36,320	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	209,345	210,978	197,537	213,584	229,282
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	537	653	265	600	-
MAINTENANCE CONTRACTS	4,550	3,525	4,500	7,500	5,500
OTHER CONTRACTUAL SERVICES	-	-	-	1,000	1,000
TRAINING & EDUCATION	719	3,497	(79)	2,000	2,000
UTIL BILL PRINT SERVICES	23,076	12,978	18,825	15,000	17,000
TOTAL PURCHASED/CONTRACTED SERVICES	28,882	20,653	23,510	26,100	25,500
SUPPLIES					
MISCELLANEOUS	21	83	83	-	200
OFFICE SUPPLIES & EXPENSES	14,234	6,872	4,872	10,000	5,000
POSTAGE	58,905	52,140	55,620	56,000	56,000
TOTAL SUPPLIES	73,160	59,095	60,574	66,000	61,200
TOTAL UTILITY BILLING	311,387	290,726	281,622	305,684	315,982

Finance and Administration - Utility Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
UTILITY CUSTOMER SERVICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	497,516	445,333	432,000	536,210	602,465
SEASONAL SALARIES	-	-	-	12,000	5,000
OVERTIME SALARIES	18,827	16,877	15,296	15,000	17,000
SOCIAL SECURITY	30,262	26,773	26,201	34,919	38,717
MEDICARE	7,077	6,261	6,128	8,167	9,055
GMEBS-RETIREMENT CONTRIBUTION	87,208	82,184	(0)	81,133	108,673
MEDICAL EXAMS	13	110	-	-	-
OVERTIME - OTHER	47	-	-	-	-
GROUP INS	146,570	121,855	131,988	130,000	157,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	787,520	699,393	611,612	817,429	938,410
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	2,229	4,685	2,195	3,200	1,500
DUES & SUBSCRIPTIONS	-	41	50	-	-
MAINTENANCE CONTRACTS	7,168	13,208	13,088	15,000	15,000
OTHER CONTRACTUAL SERVICES	47,903	62,852	76,500	75,000	90,000
TRAINING & EDUCATION	1,652	1,657	3,301	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	58,952	82,443	95,134	96,200	109,500
SUPPLIES					
MISCELLANEOUS	83	1,015	322	800	800
OFFICE SUPPLIES & EXPENSES	28,966	30,292	20,716	25,000	25,000
UTILITY CASHIERS OVER/SHORT	243	216	495	500	500
TOTAL SUPPLIES	29,292	31,523	21,533	26,300	26,300
TOTAL UTILITY CUSTOMER SERVICE	875,764	813,359	728,279	939,929	1,074,210
CENTRAL SERVICES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	388,873	414,348	446,178	432,814	389,938
OVERTIME SALARIES	14,034	10,538	8,784	10,000	11,000
SOCIAL SECURITY	23,379	24,617	26,576	27,454	24,858
MEDICARE	5,468	5,757	6,215	6,421	5,814
GMEBS-RETIREMENT CONTRIBUTION	49,836	61,638	(0)	56,169	65,204
WORKERS COMP INSURANCE	-	-	-	10,000	10,000
MEDICAL EXAMS	7	-	30	-	-
OVERTIME - OTHER	44	-	-	-	-
GROUP INS	83,012	93,700	122,363	90,000	94,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	564,653	610,598	610,146	632,858	601,314
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,706	4,231	4,947	5,500	3,500
DUES & SUBSCRIPTIONS	1,653	1,695	3,111	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	215	500	-
MAINTENANCE CONTRACTS	5,985	7,179	20,389	24,000	32,649
TRAINING & EDUCATION	2,264	418	2,882	4,000	2,000
UNIFORM RENTAL	-	367	408	-	-
VEHICLE REP & MAINT-OUTSID	1,822	2,570	3,053	2,800	-
TOTAL PURCHASED/CONTRACTED SERVICES	16,430	16,460	35,006	37,800	39,149
SUPPLIES					
AUTO & TRUCK FUEL	16,934	20,014	12,728	19,000	14,000
BUILDING REP & MAINT - INSIDE	602	225	-	-	-
EQUIPMENT REP & MAINT - INSIDE	292	101	431	2,000	1,500
MISCELLANEOUS	62	248	276	500	250
OFFICE SUPPLIES & EXPENSES	11,416	15,809	16,369	12,000	12,000
SMALL OPERATING SUPPLIES	674	517	650	1,000	1,200
SMALL TOOLS & MINOR EQUIPMENT	413	219	12	250	250
UNIFORM EXPENSE	7,726	5,395	7,392	7,000	7,000
VEHICLE REP & MAINT - INSIDE	4,721	4,544	3,443	5,000	5,000
TOTAL SUPPLIES	42,840	47,072	41,300	46,750	41,200
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	146,417	146,880	144,457	-	-
TOTAL DEPRECIATION AND AMORTIZATION	146,417	146,880	144,457	-	-
TOTAL CENTRAL SERVICES	770,340	821,010	830,908	717,408	681,663
TOTAL EXPENDITURES	\$ (71,132)	\$ 10,329	\$ (117,350)	\$ 40,000	\$ 304,598

Electric and Telecommunications

Overview

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

Goals/Accomplishments

- To provide the residents and businesses of the City of Monroe with outstanding local service, environmental leadership, responsiveness and accessibility.
- To continue working to reduce energy and telecommunications costs and find more efficient and eco-friendly ways to provide its services.
- Obtain a 0% rejection rate on all wood utility poles.
- Increase electric system reliability throughout the City.
- Increase public awareness of electrical safety.
- Continue to strive for a “Zero-Loss” accident rate.
- Lower band-width cost by leveraging multiple internet providers and large capacity customers.
- Add multiple co-location sites for reliability in the communication system.
- Continue to stay on a six-year inspection schedule with Southeastern Wood Pole Inspectors (SWPI) for maintenance of the electric infrastructure.
- Replace weak copper conductors with aluminum conductor steel reinforced (ACSR).
- Expand wireless internet to un-served and underserved areas of Walton County.

Electric and Telecommunications Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 155,081	\$ 134,926	\$ 143,505	\$ 144,777	\$ 184,415
OVERTIME SALARIES	-	477	2,290	-	-
SOCIAL SECURITY	9,602	8,357	9,007	8,976	11,434
MEDICARE	2,246	1,954	2,106	2,099	2,674
GMEBS-RETIREMENT CONTRIBUTION	18,679	20,546	6,322	12,482	21,735
GROUP INS	32,150	30,922	22,851	20,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	217,758	197,182	186,081	188,334	251,758
CAPITAL OUTLAYS					
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION	217,758	197,182	186,081	188,334	251,758
CATV & INTERNET					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	324,809	331,024	362,906	387,413	395,589
OVERTIME SALARIES	28,114	34,221	44,427	30,000	44,280
SOCIAL SECURITY	20,831	21,754	24,530	25,880	27,272
MEDICARE	4,872	5,088	5,737	6,052	6,378
GMEBS-RETIREMENT CONTRIBUTION	49,839	54,789	54,049	49,928	57,959
WORKERS COMP INSURANCE	337	7	-	-	-
MEDICAL EXAMS	55	70	-	-	-
OVERTIME - OTHER	134	-	-	-	-
GROUP INS	83,012	82,472	96,854	80,000	84,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	512,003	529,425	588,501	579,273	615,478
PURCHASED/CONTRACTED SERVICES					
CATV VIDEO PRODUCTION EXPENSES	-	700	5,525	-	-
COMMUNICATION SERVICES	12,908	16,672	8,925	7,500	7,500
CONSULTING - TECHNICAL	27,000	27,417	34,153	30,000	35,000
DUES & SUBSCRIPTIONS	7,759	7,922	7,127	8,000	8,000
EQUIPMENT RENTS / LEASES	1,570	1,574	2,853	2,000	2,000
EQUIPMENT REP & MAINT-OUTSIDE	9,102	18,744	15,408	10,000	10,000
INTERNET COSTS	332,645	306,838	246,936	375,000	375,000
MAINTENANCE CONTRACTS	3,229	4,051	2,467	3,500	5,000
MARKETING EXPENSES	8,019	9,880	1,120	2,000	2,500
OTHER CONTRACTUAL SERVICES	-	-	-	1,500	1,500
POLE EQUIPMENT RENTS / LEASES	3,946	4,316	4,338	5,000	5,000
R & M BUILDINGS - OUTSIDE	2,368	2,558	3,264	2,500	2,500
R & M CATV STUDIO - OUTSIDE	220	-	-	-	-
R & M SYSTEM - OUTSIDE	21,716	16,020	38,877	5,000	5,000
TRAINING & EDUCATION	973	160	3,660	-	4,500
VEHICLE REP & MAINT-OUTSID	19,016	10,183	5,406	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	450,471	427,035	380,059	459,500	471,000

Electric and Telecommunications Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
CATV & INTERNET (cont.)					
SUPPLIES					
AUTO & TRUCK FUEL	25,748	33,948	29,234	35,000	22,500
BUILDING REP & MAINT - INSIDE	451	5,159	775	2,000	2,000
COST OF SALES	2,244,485	2,456,269	2,829,222	2,950,000	3,181,160
COST OF SALES TELEPHONE	427,171	360,177	433,082	400,000	400,000
DAMAGE CLAIMS	164	-	79	1,500	1,500
EQUIPMENT < 5,000	49,290	45,488	35,999	50,000	35,000
EQUIPMENT REP & MAINT - INSIDE	9,664	4,524	11,360	3,000	9,000
MISCELLANEOUS	3,646	3,685	3,568	1,000	1,000
OFFICE SUPPLIES & EXPENSES	9,065	16,070	12,522	5,000	2,500
POSTAGE	27	-	15	-	500
R & M CATV STUDIO - INSIDE	1,641	-	2,249	-	-
R & M SYS - INSIDE / SHIPPING	167	945	528	-	-
R & M SYSTEM - INSIDE	118,106	61,758	129,285	50,000	50,000
SMALL OPERATING SUPPLIES	30,742	28,651	36,237	10,000	10,000
SMALL TOOLS & MINOR EQUIPMENT	7,058	6,583	5,685	6,000	5,000
UNIFORM EXPENSE	574	3,273	1,860	4,500	4,500
VEHICLE REP & MAINT - INSIDE	4,160	6,612	8,482	4,500	4,500
UTILITY COSTS	50,736	49,101	47,983	50,000	50,000
TOTAL SUPPLIES	2,982,895	3,082,243	3,588,165	3,572,500	3,779,160
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	464,750	506,401	485,514	667,967	573,226
TOTAL OTHER COSTS	464,750	506,401	485,514	667,967	573,226
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	170,295	169,000	176,355	-	-
TOTAL DEPRECIATION AND AMORTIZATION	170,295	169,000	176,355	-	-
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	270,687	229,571	234,354	292,570	286,150
TRANS OUT UTL 5% E&R FUND	-	-	-	292,570	286,150
TRANS OUT UTL E&R FUND	-	-	-	117,028	57,230
TOTAL OTHER FINANCING USES	270,687	229,571	234,354	702,168	629,530
TOTAL CATV & INTERNET	4,851,101	4,943,675	5,452,948	5,981,408	6,068,394
ELECTRIC					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	669,582	636,642	667,104	762,805	804,655
OVERTIME SALARIES	106,014	134,744	120,796	100,000	104,100
REIMB SALARIES - CDBG	-	(31,769)	-	-	-
SOCIAL SECURITY	45,386	48,160	48,999	53,494	56,343
MEDICARE	10,614	11,263	11,459	12,511	13,177
GMEBS-RETIREMENT CONTRIBUTION	87,219	95,881	94,585	87,374	101,428
WORKERS COMP INSURANCE	5,925	1,568	2,137	-	-
MEDICAL EXAMS	16	35	60	-	-
OVERTIME - OTHER	175	-	-	-	-
REIMB SALARIES - OTHER	(16,593)	(13,883)	(1,625)	-	-
GROUP INS	145,085	144,319	169,452	140,000	147,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,053,423	1,026,960	1,112,967	1,156,184	1,226,703

Electric and Telecommunications Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
ELECTRIC (cont.)					
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	9,180	9,410	8,202	9,000	10,000
CONSULTING - TECHNICAL	2,561	4,622	395	5,500	5,500
DUES & SUBSCRIPTIONS	601	51	160	1,000	1,000
EQUIPMENT RENTS / LEASES	1,570	1,574	3,604	-	-
EQUIPMENT REP & MAINT-OUTSIDE	29,195	11,888	16,902	15,000	15,000
MAINTENANCE CONTRACTS	6,633	5,165	1,419	8,000	8,000
MARKETING EXPENSES	-	-	275	7,500	7,500
OTHER CONTRACTUAL SERVICES	182,075	198,305	209,577	275,000	275,000
POLE EQUIPMENT RENTS / LEASES	11,683	11,594	11,594	-	-
R & M SYSTEM - OUTSIDE	64,250	(13,703)	24,835	10,000	10,000
TRAINING & EDUCATION	12,962	8,779	7,275	10,000	15,000
UNIFORM RENTAL	-	191	-	-	-
VEHICLE REP & MAINT-OUTSID	3,828	3,679	9,406	5,000	8,500
REIMBURSED EQUIPMENT	(12,441)	(11,609)	(1,514)	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	312,097	229,946	292,130	346,000	355,500
SUPPLIES					
AMR PROJECT EXPENSE	4,500	-	-	-	-
AUTO & TRUCK FUEL	30,498	31,274	18,591	35,000	20,000
COST OF SALES	12,340,616	13,320,030	12,646,509	13,008,541	12,451,044
COST OF SALES MCT CREDIT	(1,400,832)	(1,406,292)	(1,162,800)	-	-
DAMAGE CLAIMS	8,439	4,612	6,415	1,500	1,500
EQUIPMENT < 5,000	8,683	15,226	-	8,000	5,000
EQUIPMENT REP & MAINT - INSIDE	11,483	10,218	15,770	10,000	7,500
METERS	-	-	-	5,000	2,500
MISCELLANEOUS	3,945	4,069	4,878	1,500	4,000
OFFICE SUPPLIES & EXPENSES	8,054	6,214	4,240	5,000	5,000
POSTAGE	-	37	-	-	-
R & M SYS - INSIDE / SHIPPING	101	110	279	-	-
R & M SYSTEM - INSIDE	134,935	130,464	149,473	65,000	75,000
SMALL OPERATING SUPPLIES	23,595	20,496	24,739	15,000	17,500
SMALL TOOLS & MINOR EQUIPMENT	23,063	19,731	11,063	20,000	20,000
UNIFORM EXPENSE	4,336	14,509	12,765	12,000	15,000
VEHICLE REP & MAINT - INSIDE	6,366	3,856	6,158	5,000	7,500
UTILITY COSTS	19,304	10,497	9,833	12,000	15,000
TOTAL SUPPLIES	11,227,086	12,185,051	11,747,913	13,203,541	12,646,544
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	1,817,413	1,687,454	1,730,610	1,656,927	1,671,999
LOSS - DISPOSAL OF FIXED ASSET	11,647	-	-	-	-
TOTAL OTHER COSTS	1,829,060	1,687,454	1,730,610	1,656,927	1,671,999
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	259,375	229,628	288,617	-	-
TOTAL DEPRECIATION AND AMORTIZATION	259,375	229,628	288,617	-	-
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	719,823	799,166	864,108	865,000	932,250
TRANSFERS OUT - OTHER FUNDS	-	31,769	37,745	-	-
TRANS OUT UTL 5% E&R FUND	-	-	-	865,000	932,250
TRANS OUT UTL E&R FUND	-	-	-	346,000	186,450
TOTAL OTHER FINANCING USES	719,823	830,935	901,853	2,076,000	2,050,950
TOTAL ELECTRIC	15,400,864	16,189,974	16,074,091	18,438,652	17,951,696
TOTAL EXPENDITURES	\$ 20,469,723	\$ 21,330,831	\$ 21,713,120	\$ 24,608,394	\$ 24,271,848

Water, Sewer and Gas

Overview

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

Goals/Accomplishments

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

- Provide adequate shoulder, ditch, curb, gutter and culvert maintenance and repair.
- Monitor and perform catch basin construction, repair and reconstruction.

Water, Sewer and Gas Expenditures

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES					
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 158,603	\$ 156,921	\$ 89,669	\$ 97,424	\$ 163,659
OVERTIME SALARIES	39	-	-	-	-
SOCIAL SECURITY	9,410	9,276	5,228	6,040	10,147
MEDICARE	2,201	2,169	1,223	1,413	2,373
GMEBS-RETIREMENT CONTRIBUTION	12,453	13,697	6,756	6,241	14,490
GROUP INS	21,681	20,614	10,702	10,000	21,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	204,387	202,677	113,578	121,118	211,669
TOTAL GENERAL ADMINISTRATION	204,387	202,677	113,578	121,118	211,669
STORMWATER					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	1,732	39,915	102,110	123,586	117,671
OVERTIME SALARIES	60	1,233	7,568	-	10,000
SOCIAL SECURITY	95	2,383	7,158	7,662	7,296
MEDICARE	22	557	1,674	1,792	1,706
GMEBS-RETIREMENT CONTRIBUTION	-	6,849	20,268	18,723	21,735
MEDICAL EXAMS	-	35	40	-	-
GROUP INS	-	11,260	39,213	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,909	62,232	178,031	181,763	189,908
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	-	1,117	1,014	1,500	1,000
CONSULTING - TECHNICAL	-	2,066	500	3,500	3,500
DUES & SUBSCRIPTIONS	-	53	-	250	500
EQUIPMENT REP & MAINT-OUTSIDE	-	733	489	1,000	1,000
MAINTENANCE CONTRACTS	-	3,249	2,737	4,000	3,000
R & M SYSTEM - OUTSIDE	-	4,054	2,160	5,000	31,000
TRAINING & EDUCATION	-	952	1,159	1,500	1,600
VEHICLE REP & MAINT-OUTSID	-	1,162	264	1,000	2,500
TOTAL PURCHASED/CONTRACTED SERVICES	-	13,386	8,322	17,750	44,100
SUPPLIES					
AUTO & TRUCK FUEL	-	4,872	6,310	2,000	3,000
DAMAGE CLAIMS	-	-	10,001	5,000	5,000
EQUIPMENT < 5,000	-	-	-	2,500	2,500
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	-	13	25	500	500
OFFICE SUPPLIES & EXPENSES	-	141	1,231	500	650
R & M SYSTEM - INSIDE	-	45,506	26,596	50,000	50,000
SMALL OPERATING SUPPLIES	-	15,911	7,616	2,500	2,500
SMALL TOOLS & MINOR EQUIPMENT	-	5,231	1,548	5,000	5,000
UNIFORM EXPENSE	-	545	469	750	750
VEHICLE REP & MAINT - INSIDE	-	382	1,951	250	500
TOTAL SUPPLIES	-	72,601	55,747	69,250	70,650
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	33	496	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	33	496	-	-
TOTAL STORMWATER	1,909	148,252	242,597	268,763	304,658

Water, Sewer and Gas Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
WATER TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	165,983	159,064	207,092	217,469	215,203
OVERTIME SALARIES	20,199	17,820	13,740	15,000	16,000
SOCIAL SECURITY	11,073	10,523	13,221	14,413	14,335
MEDICARE	2,590	2,461	3,092	3,371	3,352
GMEBS-RETIREMENT CONTRIBUTION	18,690	27,395	33,780	31,205	36,224
WORKERS COMP INSURANCE	178	2,655	1,365	-	-
MEDICAL EXAMS	10	-	-	-	-
GROUP INS	37,063	41,747	61,939	50,000	52,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	255,786	261,665	334,228	331,458	337,614
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	2,953	3,146	1,852	3,000	3,000
CONSULTING - TECHNICAL	-	-	650	2,500	12,500
DUES & SUBSCRIPTIONS	10,009	9,721	10,011	5,000	1,350
EQUIPMENT RENTS / LEASES	-	2,484	472	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	21,597	25,134	19,244	40,000	75,000
MAINTENANCE CONTRACTS	29,370	32,501	40,366	35,000	40,000
MARKETING EXPENSES	-	-	77	500	500
R & M BUILDINGS - OUTSIDE	5,341	6,319	4,450	10,000	10,000
R & M RESERVOIR - OUTSIDE	5,420	3,166	7,871	7,500	7,500
R & M SYSTEM - OUTSIDE	26,062	36,852	31,893	60,000	60,000
R & M WATER TANKS - OUTSIDE	54,002	54,685	51,250	53,000	53,000
TRAINING & EDUCATION	3,064	2,979	2,346	5,000	3,500
UNIFORM RENTAL	2,941	5,629	4,762	5,000	5,000
VEHICLE REP & MAINT-OUTSID	629	115	446	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	161,388	182,731	175,690	228,500	273,350
SUPPLIES					
AUTO & TRUCK FUEL	4,431	2,213	3,086	5,000	5,000
BUILDING REP & MAINT - INSIDE	2,371	994	2,254	5,000	5,000
CHEMICALS/PESTICIDES	175,581	178,406	167,865	195,000	175,000
DAMAGE CLAIMS	-	-	-	1,000	1,000
EQUIPMENT < 5,000	798	506	242	5,000	10,000
EQUIPMENT REP & MAINT - INSIDE	4,276	6,685	11,196	10,000	10,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	6,492	3,655	1,327	1,000	1,000
OFFICE SUPPLIES & EXPENSES	4,613	4,089	4,479	5,000	5,000
POSTAGE	2,720	2,586	1,682	2,500	2,500
R & M RESERVOIR - INSIDE	116	-	76	1,000	1,000
R & M SYSTEM - INSIDE	18,784	20,582	1,779	20,000	20,000
SMALL OPERATING SUPPLIES	20,722	19,827	13,909	20,000	20,000
SMALL TOOLS & MINOR EQUIPMENT	837	2,269	70	2,500	2,500
UNIFORM EXPENSE	815	673	598	750	750
VEHICLE REP & MAINT - INSIDE	1,061	1,274	3,646	1,500	1,500
UTILITY COSTS	276,003	298,466	308,228	250,000	300,000
LAB SUPPLIES	-	-	15,879	2,500	15,000
LAB EQUIPMENT	-	-	-	2,500	2,500
TOTAL SUPPLIES	519,620	542,225	536,317	530,500	578,000
CAPITAL OUTLAYS					
VEHICLES	-	20,347	-	-	-
TOTAL CAPITAL OUTLAYS	-	20,347	-	-	-
DEBT SERVICE					
CONTRA-INTEREST EXPENSE	(91,269)	(94,481)	(80,329)	-	-
INTEREST EXP-2009 GEFA	91,269	94,481	90,750	-	-
TOTAL DEBT SERVICE	-	-	10,421	-	-
TOTAL WATER TREATMENT PLANT	936,794	1,006,968	1,056,656	1,090,458	1,188,964

Water, Sewer and Gas Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
WATER DISTRIBUTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	313,287	234,617	221,258	327,696	395,658
OVERTIME SALARIES	32,626	33,980	35,041	24,000	24,000
SOCIAL SECURITY	20,542	15,824	17,770	21,805	26,019
MEDICARE	4,804	3,701	4,156	5,100	6,085
GMEBS-RETIREMENT CONTRIBUTION	49,833	41,092	47,293	49,928	72,449
WORKERS COMP INSURANCE	2,041	133	209	-	-
MEDICAL EXAMS	153	597	100	-	-
GROUP INS	83,754	60,829	86,262	80,000	105,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	507,040	390,773	412,089	508,529	629,211
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,958	4,619	4,591	5,000	2,000
CONSULTING - TECHNICAL	5,500	823	4,000	5,000	5,000
DUES & SUBSCRIPTIONS	1,759	1,494	1,303	1,500	1,350
EQUIPMENT RENTS / LEASES	1,570	2,874	3,229	1,500	1,500
EQUIPMENT REP & MAINT-OUTSIDE	4,873	3,036	3,391	5,500	5,500
MAINTENANCE CONTRACTS	1,561	1,831	1,150	500	500
MARKETING EXPENSES	-	-	133	500	500
R & M SYSTEM - OUTSIDE	36,982	36,088	19,719	50,000	60,000
TRAINING & EDUCATION	7,048	3,414	6,600	7,500	3,000
VEHICLE REP & MAINT-OUTSID	4,798	16,917	2,812	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	69,049	71,096	46,927	84,500	86,850
SUPPLIES					
AMR PROJECT EXPENSE	58,480	-	-	-	-
AUTO & TRUCK FUEL	12,830	11,945	9,044	15,000	10,000
CHEMICALS/PESTICIDES	3,142	292	169	500	500
DAMAGE CLAIMS	6,674	720	3,473	1,000	1,000
EQUIPMENT < 5,000	5,310	2,319	2,790	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	1,482	1,944	4,886	3,000	3,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	1,214	377	916	1,000	1,000
OFFICE SUPPLIES & EXPENSES	4,506	3,592	4,416	2,500	2,500
POSTAGE	-	-	-	250	250
R & M SYS - INSIDE / SHIPPING	-	-	14	-	-
R & M SYSTEM - INSIDE	81,899	89,100	70,113	100,000	100,000
SMALL OPERATING SUPPLIES	15,064	12,512	10,794	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	5,833	10,407	5,208	10,000	10,000
UNIFORM EXPENSE	2,628	2,339	1,980	3,700	3,700
VEHICLE REP & MAINT - INSIDE	4,841	3,944	3,566	2,500	2,500
TOTAL SUPPLIES	203,903	139,491	117,369	159,700	154,700
CAPITAL OUTLAYS					
VEHICLES	-	(20,347)	-	-	-
TOTAL CAPITAL OUTLAYS	-	(20,347)	-	-	-
TOTAL WATER DISTRIBUTION SYSTEM	779,992	581,013	576,385	752,729	870,761

Water, Sewer and Gas Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
WATER					
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	441,615	401,236	431,024	614,732	577,572
TOTAL OTHER COSTS	441,615	401,236	431,024	614,732	577,572
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	59,762	48,886	37,713	27,784	17,426
INTEREST EXP - 2006 REV BONDS	479,244	479,244	476,251	440,178	402,240
REVENUE BOND PRINCIPAL 2003	-	-	-	258,060	268,813
REVENUE BOND PRINCIPAL 2006	-	-	-	755,636	792,909
PRINCIPAL GEFA 2009	-	-	-	86,434	92,607
INTEREST ON GEFA 2009	-	-	-	97,043	96,429
INTEREST ON GEFA 2013	-	1,807	6,572	6,523	6,500
INTEREST EXP - 01/11 UTIL BOND	16,142	7,756	-	-	-
TOTAL DEBT SERVICE	555,148	537,693	520,536	1,671,658	1,676,924
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	25,068	25,068	25,068	25,068	25,068
AMORT 2006 BOND PREMIUM	(34,873)	(34,873)	(34,873)	(32,260)	(29,510)
AMORT DEF CHGS - 2003 UTIL BON	3,773	3,773	3,773	3,773	3,773
AMORT PREMIUM - 2003 UTIL BOND	(515)	(423)	(327)	(243)	(156)
DEPRECIATION EXPENSE	1,285,641	986,116	991,655	-	-
AMORT 2006 BOND DEF CHG (2011)	10,050	10,050	10,049	10,050	10,050
AMORT DISC- 01/11 UTIL BOND	4,325	3,965	-	-	-
AMORT - 2011 BOND PREMIUM	5,682	2,730	-	-	-
AMORT 2013 GEFA ISSUE COSTS	-	11,667	8,333	-	-
CONTRA-INTEREST G13 EXPENSE	-	(1,807)	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	1,299,151	1,006,266	1,003,679	6,388	9,225
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	174,408	202,449	207,032	216,200	238,250
TRANS OUT UTL 5% E&R FUND	-	-	-	216,200	238,250
TRANS OUT UTL E&R FUND	-	-	-	89,824	119,125
TOTAL OTHER FINANCING USES	174,408	202,449	207,032	522,224	595,625
TOTAL WATER	2,470,322	2,147,644	2,162,270	2,815,002	2,859,347
SEWAGE					
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	388,512	365,723	348,672	485,595	466,744
TOTAL OTHER COSTS	388,512	365,723	348,672	485,595	466,744
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	59,901	49,000	37,800	27,849	27,849
INTEREST EXP - 2006 REV BONDS	56,149	56,149	55,798	51,572	51,572
REVENUE BOND PRINCIPAL 2003	-	-	-	258,660	258,660
REVENUE BOND PRINCIPAL 2006	-	-	-	88,531	88,531
INTEREST EXP - 01/11 UTIL BOND	1,891	909	-	-	-
TOTAL DEBT SERVICE	117,941	106,058	93,598	426,612	426,612
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	2,937	2,937	2,937	2,937	2,937
AMORT 2006 BOND PREMIUM	(4,086)	(4,086)	(4,086)	(3,780)	(3,457)
AMORT DEF CHGS - 2003 UTIL BON	3,781	3,781	3,781	3,781	3,781
AMORT PREMIUM - 2003 UTIL BOND	(516)	(424)	(328)	(244)	(156)
DEPRECIATION EXPENSE	688,896	669,457	691,638	-	-
AMORT 2006 BOND DEF CHG (2011)	1,177	1,177	1,177	1,177	1,177
AMORT DISC- 01/11 UTIL BOND	507	465	-	-	-
AMORT - 2011 BOND PREMIUM	666	320	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	693,362	673,627	695,120	3,871	4,282
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	159,527	169,492	173,760	182,850	192,837
TRANS OUT UTL 5% E&R FUND	-	-	-	182,850	192,837
TRANS OUT UTL E&R FUND	-	-	-	73,140	38,567
TOTAL OTHER FINANCING USES	159,527	169,492	173,760	438,840	424,241
TOTAL SEWAGE	1,359,342	1,314,900	1,311,150	1,354,918	1,321,879

Water, Sewer and Gas Expenditures (continued)

EXPENDITURES (cont.)	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
SEWAGE COLLECTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	173,407	258,872	250,646	299,435	305,573
OVERTIME SALARIES	25,760	28,899	25,677	24,000	24,000
UTIL LABOR & BENE TO CAP PROJ	(20,023)	-	-	-	-
REIMB SALARIES - CDBG	(45,424)	(2,301)	-	-	-
SOCIAL SECURITY	11,763	16,765	16,611	20,053	20,434
MEDICARE	2,751	3,921	3,885	4,690	4,779
GMEBS-RETIREMENT CONTRIBUTION	37,380	54,789	54,049	49,928	57,959
WORKERS COMP INSURANCE	6	-	95	-	-
MEDICAL EXAMS	82	75	50	-	-
OVERTIME - OTHER	88	-	-	-	-
GROUP INS	61,331	83,493	96,854	80,000	84,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	247,121	444,513	447,866	478,106	496,745
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	6,892	6,402	4,806	7,500	7,500
CONSULTING - TECHNICAL	1,940	410	4,000	2,500	2,500
DUES & SUBSCRIPTIONS	1,008	955	924	1,350	1,500
EQUIPMENT RENTS / LEASES	5,371	11,382	22,392	10,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	5,903	2,535	30,534	7,500	7,500
MAINTENANCE CONTRACTS	1,169	1,831	1,168	1,500	1,500
MARKETING EXPENSES	-	-	133	500	500
R & M SYSTEM - OUTSIDE	2,531	3,719	1,493	5,000	10,000
TRAINING & EDUCATION	8,782	5,304	6,357	3,000	7,500
VEHICLE REP & MAINT-OUTSID	9,589	5,918	2,530	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	43,185	38,456	74,337	43,850	53,500
SUPPLIES					
AUTO & TRUCK FUEL	25,049	21,466	9,956	20,000	15,000
CHEMICALS/PESTICIDES	8,634	5,783	169	10,000	10,000
DAMAGE CLAIMS	5,022	1,973	2,155	5,000	5,000
EQUIPMENT < 5,000	5,310	1,172	8,941	10,000	10,000
EQUIPMENT REP & MAINT - INSIDE	7,512	8,069	7,663	7,500	7,500
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	4,190	332	236	1,000	1,000
OFFICE SUPPLIES & EXPENSES	4,534	2,723	4,406	3,000	3,000
POSTAGE	31	-	148	250	250
R & M SYS - INSIDE / SHIPPING	-	-	-	250	250
R & M SYSTEM - INSIDE	20,219	11,930	6,810	30,000	30,000
SMALL OPERATING SUPPLIES	15,907	13,336	15,322	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	2,349	5,869	4,996	7,500	7,500
UNIFORM EXPENSE	2,837	3,089	1,959	3,700	3,700
VEHICLE REP & MAINT - INSIDE	6,953	4,938	3,976	7,500	7,500
UTILITY COSTS	-	1,431	-	-	-
TOTAL SUPPLIES	108,547	82,111	66,736	120,950	115,950
TOTAL SEWAGE COLLECTION SYSTEM	398,853	565,080	588,939	642,906	666,195

Water, Sewer and Gas Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES (cont.)					
SEWAGE TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	315,524	305,869	271,668	287,774	307,348
OVERTIME SALARIES	35,120	49,342	44,077	50,000	40,000
SOCIAL SECURITY	20,187	20,859	18,593	20,942	21,536
MEDICARE	4,721	4,878	4,348	4,898	5,037
GMEBS-RETIREMENT CONTRIBUTION	56,056	54,789	47,293	43,687	50,714
WORKERS COMP INSURANCE	212	2,536	480	-	500
MEDICAL EXAMS	8	170	118	-	-
OVERTIME - OTHER	133	-	-	-	-
GROUP INS	82,914	81,958	83,342	70,000	73,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	514,875	520,401	469,919	477,301	498,635
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	814	1,131	2,085	1,000	1,000
CONSULTING - TECHNICAL	-	7,965	15,754	15,000	125,000
DUES & SUBSCRIPTIONS	681	27	65	1,500	1,350
EQUIPMENT RENTS / LEASES	8,958	5,814	4,818	10,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	62,273	39,750	30,300	50,000	50,000
LANDFILL FEES	12,180	15,894	1,472	20,000	20,000
MAINTENANCE CONTRACTS	3,067	1,377	1,834	5,000	5,000
MARKETING EXPENSES	-	-	-	500	500
R & M BUILDINGS - OUTSIDE	11,293	19,054	20,411	50,000	50,000
R & M SYSTEM - OUTSIDE	56,621	56,066	26,137	75,000	75,000
TRAINING & EDUCATION	1,891	3,229	6,523	5,000	3,000
UNIFORM RENTAL	2,233	4,145	7,672	5,000	5,000
VEHICLE REP & MAINT-OUTSID	2,801	1,586	441	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	162,812	156,038	117,511	241,000	348,850
SUPPLIES					
AUTO & TRUCK FUEL	7,798	11,591	11,585	12,000	10,000
BUILDING REP & MAINT - INSIDE	703	1,684	634	2,500	2,500
CHEMICALS/PESTICIDES	152,146	127,419	113,117	150,000	150,000
DAMAGE CLAIMS	89	-	-	1,000	1,000
EQUIPMENT < 5,000	9,625	5,880	1,387	7,500	7,500
EQUIPMENT REP & MAINT - INSIDE	21,709	7,938	13,553	25,000	25,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	41	2,099	193	1,000	1,000
OFFICE SUPPLIES & EXPENSES	2,439	3,116	5,859	2,500	2,500
POSTAGE	503	406	532	1,000	500
R & M SYSTEM - INSIDE	26,393	14,778	1,487	25,000	25,000
SMALL OPERATING SUPPLIES	12,366	14,085	11,754	17,500	10,000
SMALL TOOLS & MINOR EQUIPMENT	2,110	3,546	3,363	5,000	5,000
UNIFORM EXPENSE	699	946	1,259	17,500	10,000
VEHICLE REP & MAINT - INSIDE	2,035	2,517	2,726	1,200	1,200
UTILITY COSTS	258,698	219,292	304,781	275,000	275,000
LAB SUPPLIES	-	-	7,798	5,000	5,000
LAB EQUIPMENT	-	-	-	2,500	2,500
TOTAL SUPPLIES	497,354	415,297	480,028	551,450	533,950
TOTAL SEWAGE TREATMENT PLANT	1,175,041	1,091,736	1,067,458	1,269,751	1,381,435

Water, Sewer and Gas Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES (cont.)					
NATURAL GAS					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	303,752	275,067	276,175	348,888	335,858
OVERTIME SALARIES	21,395	27,347	17,187	15,000	15,000
UTIL LABOR & BENE TO CAP PROJ	(5,823)	-	-	-	-
SOCIAL SECURITY	19,344	20,308	17,629	22,561	21,753
MEDICARE	4,524	4,750	4,123	5,276	5,087
GMEBS-RETIREMENT CONTRIBUTION	49,833	54,789	54,049	49,928	57,959
WORKERS COMP INSURANCE	1,008	2,111	11,360	-	-
MEDICAL EXAMS	7	75	20	-	-
GROUP INS	83,754	82,468	96,854	80,000	84,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	477,794	466,915	477,395	521,653	519,657
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	4,977	4,473	5,024	5,000	5,000
CONSULTING - TECHNICAL	10,085	1,123	-	1,500	1,500
DUES & SUBSCRIPTIONS	1,038	808	1,250	2,000	1,675
EQUIPMENT RENTS / LEASES	8,992	2,612	10,229	2,500	2,500
EQUIPMENT REP & MAINT-OUTSIDE	10,202	1,705	952	5,000	15,000
MAINTENANCE CONTRACTS	877	1,831	1,234	1,000	1,000
MARKETING EXPENSES	6,263	5,263	7,874	25,000	25,000
OTHER CONTRACTUAL SERVICES	22,411	24,466	23,613	25,000	25,000
R & M SYSTEM - OUTSIDE	112,865	97,076	35,143	100,000	100,000
TRAINING & EDUCATION	7,603	10,393	9,746	10,000	10,000
VEHICLE REP & MAINT-OUTSID	2,522	2,779	2,558	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	187,835	152,529	97,622	182,000	191,675
SUPPLIES					
AMR PROJECT EXPENSE	-	-	9,080	25,000	5,000
AUTO & TRUCK FUEL	14,113	17,268	14,082	17,500	10,000
COST OF SALES	2,137,767	2,237,797	1,277,853	1,630,000	1,527,494
DAMAGE CLAIMS	938	-	1,780	1,000	1,000
EQUIPMENT < 5,000	5,310	8,640	58	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	4,426	5,251	3,253	7,000	7,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	2,880	875	973	1,000	1,000
OFFICE SUPPLIES & EXPENSES	4,462	3,887	4,955	2,500	2,500
POSTAGE	798	-	859	1,500	1,000
R & M SYS - INSIDE / SHIPPING	2,775	361	-	500	500
R & M SYSTEM - INSIDE	41,220	46,925	27,784	75,000	75,000
SMALL OPERATING SUPPLIES	13,327	10,858	9,287	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	4,722	2,047	7,030	5,000	5,000
UNIFORM EXPENSE	2,473	2,889	2,883	3,800	3,800
VEHICLE REP & MAINT - INSIDE	2,819	2,172	1,784	2,500	2,500
UTILITY COSTS	2,227	2,229	2,809	3,000	3,000
TOTAL SUPPLIES	2,240,257	2,341,199	1,364,471	1,795,550	1,665,044
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	409,077	477,076	526,478	429,622	368,741
TOTAL OTHER COSTS	409,077	477,076	526,478	429,622	368,741
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	19,286	15,776	12,170	8,966	5,624
REVENUE BOND PRINCIPAL 2003	-	-	-	83,280	86,750
TOTAL DEBT SERVICE	19,286	15,776	12,170	92,246	92,374
DEPRECIATION AND AMORTIZATION					
AMORT DEF CHGS - 2003 UTIL BON	1,218	1,218	1,218	1,218	1,218
AMORT PREMIUM - 2003 UTIL BOND	(166)	(136)	(106)	(78)	(50)
DEPRECIATION EXPENSE	118,502	124,504	129,387	-	-
TOTAL DEPRECIATION AND AMORTIZATION	119,554	125,586	130,499	1,140	1,168
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	192,971	214,335	160,812	195,000	178,667
TRANS OUT UTL 5% E&R FUND	-	-	-	195,000	178,667
TRANS OUT UTL E&R FUND	-	-	-	78,000	35,733
TOTAL OTHER FINANCING USES	192,971	214,335	160,812	468,000	393,067
TOTAL NATURAL GAS	3,646,774	3,793,416	2,769,448	3,490,211	3,231,726
TOTAL EXPENDITURES	\$ 10,973,414	\$ 10,851,686	\$ 9,888,481	\$ 11,805,856	\$ 12,036,634

SOLID WASTE FUND

Solid Waste

Overview

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

Goals/Accomplishments

- Meet Federal and State guidelines and comply with environmental regulations.
- Preserve natural resources.
- Protect public health and the environment.
- Deliver consistent and quality customer service.
- Reduce waste and keep costs at a minimum.
- Encourage all citizens to be “waste conscious” and make a sincere effort to reduce the amount of waste generated by practicing reduction and recycling whenever possible.

Solid Waste Fund

Revenues, Expenditures and Other Sources and Uses Summary

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	\$ 27,107	\$ 29,841	\$ 26,625	\$ 30,000	\$ 30,000
SANITATION FEES	1,753,602	1,819,771	1,911,302	1,905,000	1,905,000
TRANSFER STATION FEES	2,622,257	2,357,805	2,475,407	2,530,000	2,613,708
INVESTMENT INCOME					
INTEREST REVENUES	-	-	-	-	-
CONTRIBUTED CAPITAL	10,000	-	-	-	-
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS - OPERATING TXI	-	-	238,931	-	-
SALE OF ASSETS	-	-	-	-	-
TOTAL REVENUE	4,412,966	4,207,417	4,652,265	4,465,000	4,548,708
EXPENDITURES BY FUNCTION					
ADMINISTRATION	475,400	407,023	314,944	327,822	332,096
RECYCLABLES COLLECTION	164,093	46,662	159,750	164,283	162,849
SOLID WASTE COLLECTION	894,764	741,822	831,031	896,165	934,299
SOLID WASTE DISPOSAL	2,545,407	2,280,691	2,403,655	2,431,758	2,467,527
YARD TRIMMINGS	110,308	128,685	142,620	198,472	199,805
OTHER FINANCING USES	98,228	213,371	428,000	446,500	452,132
TOTAL EXPENDITURES	4,288,200	3,818,254	4,280,000	4,465,000	4,548,708
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 124,766	\$ 389,163	\$ 372,265	\$ -	\$ -

Revenues and Rates

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

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

Commercial rates are based on the size of the container and the frequency of the pickup. Residential rates in 2016 were \$21.68 monthly for residents in the City and \$22.94 for residents located out of the City. Rates increase by 3% annually on January 1st making the 2017 rates \$22.32 for residents in the City and \$23.63 for residents located out of the City.

City of Monroe Garbage Rates

<u>Description</u>	<u>2017 Rate</u>	<u>SDP Code</u>
<u>Residential</u>		
Minimum/Vacant	13.05	186
In City	22.32	104
With Additional Cart	33.49	105
Curbside Cart Fee	63.93	106
Out of City **	23.63	107
Apartment in City	13.19	187
<u>Commercial</u>		
Shared Dumpster	39.14	188
2 yard - 1 Pickup per Week Dumpster	39.14	108
2 yard - 2 Pickups per Week Dumpster	61.32	109
2 yard - 3 Pickups per Week Dumpster	93.94	110
2 yard - 4 Pickups per Week Dumpster	123.95	111
2 yard - 5 Pickups per Week Dumpster	153.96	112
4 yard - 1 Pickup per Week Dumpster	58.71	113
4 yard - 2 Pickups per Week Dumpster	121.34	114
4 yard - 3 Pickups per Week Dumpster	181.36	115
4 yard - 4 Pickups per Week Dumpster	241.38	116
4 yard - 5 Pickups per Week Dumpster	302.71	117
6 Yard - 1 Pickup per Week Dumpster	88.72	118
6 Yard - 2 Pickups per Week Dumpster	177.45	119
6 Yard - 3 Pickups per Week Dumpster	267.48	120
6 Yard - 4 Pickups per Week Dumpster	356.20	121
6 Yard - 5 Pickups per Week Dumpster	444.93	122
8 Yard - 1 Pickup per Week Dumpster	118.73	123
8 Yard - 2 Pickups per Week Dumpster	234.86	124
8 Yard - 3 Pickups per Week Dumpster	352.29	125
8 Yard - 4 Pickups per Week Dumpster	471.02	126
8 Yard - 5 Pickups per Week Dumpster	588.45	127
30 Yard - 1 Pickup per Week Rolloff	302.71	128
30 Yard - 2 Pickups per Week Rolloff	537.57	129
WCBOE/Admin Bldg	203.65	130
WCBOE/Elem Schools	407.28	131
WCBOE/High School	610.92	132

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

Solid Waste Fund

Revenue Detail

REVENUES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	\$ 27,107	\$ 29,841	\$ 26,625	\$ 30,000	\$ 30,000
SANITATION FEES	1,753,602	1,819,771	1,911,302	1,905,000	1,905,000
TRANSFER STATION FEES	2,622,257	2,357,805	2,475,407	2,530,000	2,613,708
TOTAL CHARGES FOR SERVICES	4,402,966	4,207,417	4,413,334	4,465,000	4,548,708
INVESTMENT INCOME					
INTEREST REVENUES	-	-	-	-	-
CONTRIBUTED CAPITAL	10,000	-	-	-	-
TOTAL INVESTMENT INCOME	10,000	-	-	-	-
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS - OPERATING TXF IN	-	-	238,931	-	-
SALE OF ASSETS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	238,931	-	-
TOTAL REVENUES	\$ 4,412,966	\$ 4,207,417	\$ 4,652,265	\$ 4,465,000	\$ 4,548,708

Solid Waste Fund Expenditures

	2017 ADOPTED BUDGET				
EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	BUDGET
ADMINISTRATION 4510					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ 158,777	\$ 132,823	\$ 134,021	\$ 136,533	\$ 140,494
SEASONAL SALARIES	10,785	9,827	13,000	13,000	13,000
OVERTIME SALARIES	761	668	1,000	1,000	2,000
SOCIAL SECURITY	10,191	8,479	9,177	9,333	9,641
MEDICARE	2,383	1,983	2,146	2,183	2,255
GMEBS-RETIREMENT CONTRIBUTION	24,905	27,395	20,550	18,723	21,735
WORKERS COMP INSURANCE	634	-	-	-	-
MEDICAL EXAMS	4	75	-	-	-
GROUP INS	56,920	31,874	30,000	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	265,360	213,124	209,894	210,772	220,625
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	1,033	509	500	500	750
COMMUNICATIONS	4,452	6,783	3,000	3,000	1,200
DUES & SUBSCRIPTIONS	666	101	250	250	721
GENERAL LIABILITY INSURANCE	34,519	25,250	30,000	30,000	30,000
MAINTENANCE CONTRACTS	5,907	6,589	8,000	8,000	8,000
PRINTING	2,839	3,123	5,000	5,000	5,000
TRAINING & EDUCATION	7,935	6,312	5,000	5,000	3,000
UNIFORM RENTAL	658	-	300	300	300
VEHICLE REP & MAINT-OUTSID	132	(132)	100	100	100
TOTAL PURCHASED/CONTRACTED SERVICES	58,141	48,535	52,150	52,150	49,071
SUPPLIES					
AUTO PARTS	1,201	796	1,000	1,000	500
BUILDING REP & MAINT - INSIDE	16,966	20,568	25,000	36,000	35,000
CHEMICALS/PESTICIDES	730	680	500	500	500
DAMAGE CLAIMS	-	35	200	200	200
GAS/OIL/FUEL-OUTSIDE	2,311	2,255	2,500	2,500	2,500
HAND TOOLS	988	2,763	2,500	1,500	1,500
JANITORIAL SUPPLIES	24,598	11,793	11,200	11,200	11,200
MISCELLANEOUS	97	163	200	200	200
OFFICE OPERATIONS	5,733	8,480	8,000	10,000	10,000
SAFETY/MEDICAL SUPPLIES	200	190	200	200	200
TIRES	954	-	500	500	500
UNIFORM EXPENSE	164	424	1,000	1,000	-
EXPENDABLE FLUIDS	15	15	100	100	100
TOTAL SUPPLIES	53,957	48,162	52,900	64,900	62,400
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	97,942	97,202	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	97,942	97,202	-	-	-
TOTAL ADMINISTRATION 4510	475,400	407,023	314,944	327,822	332,096

Solid Waste Fund

Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES (cont.)					
RECYCLABLES COLLECTION 4540					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	19,122	-	35,136	39,912	39,912
OVERTIME SALARIES	145	-	1,000	1,000	500
SOCIAL SECURITY	1,038	-	2,240	2,537	2,506
MEDICARE	243	-	524	593	586
GMEBS-RETIREMENT CONTRIBUTION	6,226	6,849	6,850	6,241	7,245
WORKERS COMP INSURANCE	31,829	9,616	-	-	-
MEDICAL EXAMS	1	-	-	-	-
GROUP INS	79,230	7,965	10,000	10,000	10,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	137,834	24,430	55,750	60,283	61,249
PURCHASED/CONTRACTED SERVICES					
CONTRACT LABOR	-	-	30,000	30,000	30,000
EQUIPMENT REP & MAINT-OUTSIDE	-	443	1,000	1,000	1,000
GENERAL LIABILITY INSURANCE	529	(371)	500	500	500
RECYCLING	-	-	40,000	40,000	40,000
TRAINING & EDUCATION	(435)	1,818	1,000	1,000	1,000
UNIFORM RENTAL	294	-	500	500	500
TOTAL PURCHASED/CONTRACTED SERVICES	388	1,890	73,000	73,000	73,000
SUPPLIES					
DAMAGE CLAIMS	-	36	-	-	-
EQUIPMENT PARTS	9,440	5,168	10,000	10,000	10,000
GAS/OIL/FUEL-OUTSIDE	9,818	8,645	10,000	10,000	10,000
MISCELLANEOUS	7	28	-	-	100
RECYCLING	4,918	3,950	5,000	5,000	5,000
SAFETY/MEDICAL SUPPLIES	60	22	500	500	500
TIRES	664	1,992	5,000	5,000	2,500
UNIFORM EXPENSE	-	-	-	-	-
EXPENDABLE FLUIDS	964	501	500	500	500
TOTAL SUPPLIES	25,871	20,342	31,000	31,000	28,600
TOTAL RECYCLABLES COLLECTION 4540	164,093	46,662	159,750	164,283	162,849
SOLID WASTE COLLECTION - 4520					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	381,564	356,886	397,600	390,579	391,027
OVERTIME SALARIES	7,321	11,720	10,000	10,000	10,000
SOCIAL SECURITY	22,876	21,543	25,271	24,836	24,864
MEDICARE	5,350	5,038	5,910	5,808	5,815
GMEBS-RETIREMENT CONTRIBUTION	74,716	82,184	82,200	74,892	86,938
WORKERS COMP INSURANCE	82,374	19,512	-	-	-
MEDICAL EXAMS	51	250	-	-	-
OVERTIME - OTHER	2,868	1,552	-	-	-
GROUP INS	170,760	95,560	120,000	120,000	126,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	747,880	594,245	640,981	626,115	644,644
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	7,300
DUES & SUBSCRIPTIONS	-	-	-	-	205
EQUIPMENT REP & MAINT-OUTSIDE	1,319	881	1,500	1,500	2,000
GENERAL LIABILITY INSURANCE	5,513	4,433	10,000	10,000	10,000
TRAINING & EDUCATION	-	278	-	-	2,700
UNIFORM RENTAL	5,616	6,135	5,000	5,000	5,000
VEHICLE REP & MAINT-OUTSID	-	185	1,500	1,500	-
TOTAL PURCHASED/CONTRACTED SERVICES	12,448	11,912	18,000	18,000	27,205
SUPPLIES					
AUTO PARTS	400	321	500	500	500
DAMAGE CLAIMS	5	59	250	250	250
DUMPSTERS/CARTS	41,133	31,886	50,000	50,000	50,000
EQUIPMENT PARTS	26,358	23,000	25,000	25,000	30,000
GAS/OIL/FUEL-OUTSIDE	47,448	58,229	50,000	50,000	50,000
MISCELLANEOUS	69	349	300	300	700
SAFETY/MEDICAL SUPPLIES	2,167	3,307	2,000	2,000	2,000
TIRES	13,184	16,433	15,000	15,000	15,000
EXPENDABLE FLUIDS	3,672	2,081	4,000	4,000	4,000
TOTAL SUPPLIES	134,436	135,665	147,050	147,050	152,450
CAPITAL OUTLAYS					
MACHINERY	-	-	-	30,000	30,000
VEHICLES	-	-	25,000	75,000	80,000
TOTAL CAPITAL OUTLAYS	-	-	25,000	105,000	110,000
TOTAL SOLID WASTE COLLECTION 4520	894,764	741,822	831,031	896,165	934,299

Solid Waste Fund

Expenditures (continued)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
EXPENDITURES (cont.)					
SOLID WASTE DISPOSAL 4530					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	68,010	57,493	68,281	57,855	59,301
OVERTIME SALARIES	9,388	9,226	14,000	10,000	12,000
SOCIAL SECURITY	4,701	4,030	5,101	4,207	4,421
MEDICARE	1,100	942	1,193	984	1,034
GMEBS-RETIREMENT CONTRIBUTION	12,453	13,697	13,700	12,482	14,490
WORKERS COMP INSURANCE	867	-	-	-	-
MEDICAL EXAMS	2	-	-	-	-
GROUP INS	28,460	15,929	20,000	20,000	21,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	124,981	101,317	122,275	105,528	112,246
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	1,100
EQUIPMENT REP & MAINT-OUTSIDE	4,686	132	500	500	500
GENERAL LIABILITY INSURANCE	1,054	1,033	2,000	2,000	2,000
LANDFILL FEES	2,337,257	2,103,372	2,191,180	2,188,030	2,242,731
TRAINING & EDUCATION	-	-	1,000	1,000	150
UNIFORM RENTAL	1,117	1,209	1,200	1,200	1,200
TOTAL PURCHASED/CONTRACTED SERVICES	2,344,114	2,105,746	2,195,880	2,192,730	2,247,681
SUPPLIES					
ENVIRONMENTAL EXPENSE	-	-	2,000	2,000	-
EQUIPMENT PARTS	13,730	11,682	15,000	15,000	15,000
GAS/OIL/FUEL-OUTSIDE	28,218	29,477	32,000	30,000	30,000
JANITORIAL SUPPLIES	-	-	-	-	1,000
MISCELLANEOUS	14	55	-	-	100
SAFETY/MEDICAL SUPPLIES	446	477	500	500	500
TIRES	32,559	31,426	35,000	35,000	35,000
EXPENDABLE FLUIDS	1,345	511	1,000	1,000	1,000
TOTAL SUPPLIES	76,312	73,628	85,500	83,500	82,600
CAPITAL OUTLAYS					
SITE IMPROVEMENTS	-	-	-	-	25,000
VEHICLES	-	-	-	50,000	-
TOTAL CAPITAL OUTLAYS	-	-	-	50,000	25,000
TOTAL SOLID WASTE DISPOSAL 4530	2,545,407	2,280,691	2,403,655	2,431,758	2,467,527
YARD TRIMMINGS 4585					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	32,731	60,861	62,672	90,600	101,470
SEASONAL SALARIES	-	-	-	10,000	-
OVERTIME SALARIES	128	1,663	2,000	2,000	3,500
SOCIAL SECURITY	1,949	3,782	4,010	6,361	6,508
MEDICARE	456	885	938	1,488	1,522
GMEBS-RETIREMENT CONTRIBUTION	12,453	13,697	13,700	18,723	21,735
WORKERS COMP INSURANCE	(34)	-	-	-	-
MEDICAL EXAMS	2	-	-	-	-
OVERTIME - OTHER	-	699	-	-	-
GROUP INS	28,460	15,929	20,000	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	76,145	97,516	103,320	159,172	166,235
PURCHASED/CONTRACTED SERVICES					
EQUIPMENT REP & MAINT-OUTSIDE	-	-	2,500	2,500	2,500
GENERAL LIABILITY INSURANCE	1,536	1,523	1,600	1,600	2,500
TRAINING & EDUCATION	-	-	-	-	220
UNIFORM RENTAL	543	1,224	1,000	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	2,079	2,747	5,100	5,100	6,220
SUPPLIES					
EQUIPMENT PARTS	10,315	7,278	8,000	8,000	8,000
GAS/OIL/FUEL-OUTSIDE	19,068	17,636	22,000	22,000	15,000
MISCELLANEOUS	7	55	-	-	150
SAFETY/MEDICAL SUPPLIES	147	327	500	500	500
TIRES	1,160	1,964	2,500	2,500	2,500
EXPENDABLE FLUIDS	1,387	1,162	1,200	1,200	1,200
TOTAL SUPPLIES	32,084	28,422	34,200	34,200	27,350
TOTAL YARD TRIMMINGS 4585	110,308	128,685	142,620	198,472	199,805
OTHER FINANCING USES					
TRAN OUT - CIP	(124,920)	-	214,000	223,250	226,066
TRAN OUT - INSURANCE	3,000	3,000	-	-	-
TRANSFERS OUT - OTHER FUNDS	220,148	210,371	214,000	223,250	226,066
TOTAL OTHER FINANCING USES	98,228	213,371	428,000	446,500	452,132
TOTAL EXPENDITURES	\$ 4,288,200	\$ 3,818,254	\$ 4,280,000	\$ 4,465,000	\$ 4,548,708

Positions by Department – Solid Waste Fund

Department/Function	Position	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Administration	Asst Director	1	1	0	0	0
	Scale House Operator	1	1	1	1	1
	Receptionist	1	1	0	0	0
	Customer Service Specialist	1	1	1	1	1
	Director Of Solid Waste	1	1	1	1	1
Total Administration		4	4	3	3	3
Recyclables Collection	Equipment Opr I / Recycling Driver	1	1	1	1	1
Total Recyclables Collection		1	1	1	1	1
Solid Waste Collection	Commercial Driver	1	1	1	1	1
	Equipment Operator I	1	1	1	1	1
	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
	Residential Driver	2	2	2	2	2
	Solid Waste Foreman	1	1	1	1	1
	Sr Mechanic	1	1	1	1	1
	SW Utility Worker	4	4	4	4	4
Total Solid Waste Collection		12	12	12	12	12
Solid Waste Disposal	Equipment Operator I	1	0	0	0	0
	Equipment Operator II	0	1	1	1	1
	Transfer Station Operator	1	1	1	1	1
Total Solid Waste Disposal		2	2	2	2	2
Yard Trimmings	Equipment Operator I	0	0	0	1	1
	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
Total Yard Trimmings		2	2	2	3	3
Total Solid Waste Fund		21	21	20	21	21

GEORGIA UTILITY TRAINING ACADEMY (GUTA)

Georgia Utility Training Academy (GUTA)

Overview

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

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

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

Georgia Utility Training Academy Fund

Revenues, Expenditures and Other Sources and Uses Summary

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
REVENUE					
CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 432,381
INVESTMENT INCOME					
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-
MISCELLANEOUS	56,993	36,965	73,043	418,741	-
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	56,993	36,965	73,043	418,741	432,381
EXPENDITURES					
SPECIAL FACILITY	45,618	54,164	79,174	397,804	411,776
OTHER FINANCING USES	-	-	-	20,937	20,605
TOTAL EXPENDITURES	45,618	54,164	79,174	418,741	432,381
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	\$ 11,375	\$ (17,199)	\$ (6,132)	\$ -	\$ -

NOTE:

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

Georgia Utility Training Academy Fund

Expenditures

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ADOPTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ 137,884	\$ 133,150
OVERTIME SALARIES	-	-	-	10,000	10,000
SOCIAL SECURITY	-	-	-	8,549	8,255
MEDICARE	-	-	-	1,999	1,931
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	18,723	21,735
GROUP INS	-	-	-	30,000	31,500
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	-	-	207,155	206,571
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	1,619	3,423	398	10,000	10,000
COMMUNICATIONS	-	-	180	350	350
CONTRACT LABOR	-	300	-	5,000	1,500
COST OF TRAINING	20,795	20,093	35,748	50,000	50,000
EQUIPMENT REP & MAINT-OUTSIDE	-	35	1,035	1,500	1,500
EVENTS	1,264	1,687	-	10,000	10,000
GENERAL LIABILITY INSURANCE	-	-	-	-	1,000
LANDSCAPE	1,405	1,805	4,080	4,000	4,000
MAINTENANCE CONTRACTS	121	523	2,024	2,500	2,500
PRINTING	-	-	120	9,862	9,500
PROFESSIONAL FEES	(2,847)	585	-	5,000	2,500
PUBLIC RELATIONS	4,493	950	1,329	10,000	10,000
R & M BUILDINGS - OUTSIDE	512	996	3,160	5,000	3,500
TRAINING & EDUCATION	-	-	-	5,000	1,000
VEHICLE REP & MAINT-OUTSID	1,326	44	155	1,500	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	28,688	30,441	48,229	119,712	108,850
SUPPLIES					
AUTO & TRUCK FUEL	-	-	-	3,500	3,500
BUILDING REP & MAINT - INSIDE	1,836	5,761	5,235	5,000	5,000
DEPRECIATION EXPENSE	8,035	8,035	-	-	-
EQUIPMENT < 5,000	930	701	4,974	10,000	7,500
JANITORIAL SUPPLIES	67	-	2,423	2,500	2,500
MISCELLANEOUS	381	-	100	2,000	2,250
OFFICE OPERATIONS	2,865	5,645	5,518	12,500	12,500
SMALL OPERATING SUPPLIES	-	-	-	3,500	2,000
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	2,500	2,000
VEHICLE REP & MAINT - INSIDE	14	110	310	1,000	1,000
UTILITY COSTS	2,802	3,471	4,369	7,500	7,500
TOTAL SUPPLIES	16,930	23,723	22,929	50,000	45,750
CAPITAL SITE IMPROVEMENTS (NEW)	-	0	0	0	30,000
TRANSFERS OUT - OTHER FUNDS	-	-	8,035	20,937	20,605
TRANSFERS OUT - CIP	-	-	-	20,937	20,605
TOTAL OTHER FINANCING USES	-	-	8,035	41,874	41,210
TOTAL EXPENDITURES	\$ 45,618	\$ 54,164	\$ 79,194	\$ 418,741	\$ 432,381

Positions by Department - GUTA Fund

Department/Function	Position	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Special Facility		0	0	0	3	3
Total Special Facility		0	0	0	3	3
Total GUTA Fund		0	0	0	3	3

APPENDIX

STATISTICAL INFORMATION

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population (1)	Personal Income* (in thousands)	Per Capita Personal Income (2)*	Median Age (1)	Housing Units (1)	Unemployment Rate (3)*	Wage & Salary Employment # of Jobs (2)*
2006	12,799	\$ 387,144	\$ 30,248	32	4,637	4.6 %	25,173
2007	13,187	415,839	31,534	32	4,637	4.7	26,129
2008	13,381	429,022	32,062	32	4,637	6.4	25,429
2009	13,534	425,306	31,425	32	4,637	10.3	24,047
2010	13,234	427,392	32,295	33	6,006	10.2	23,660
2011	13,349	458,338	34,335	33	6,250	9.9	24,286
2012	13,349	478,962	35,880	33	6,250	8.3	23,750
2013	13,349	482,339	36,133	33	6,212	7.5	24,443
2014	13,466	486,567	36,133	35	6,131	6.5	24,443
2015	13,664	447,728	32,767	36	6,446	5.3	25,178

(1) Source: U.S. Census Bureau - all numbers are estimates from the Census Bureau except for 2010.

(2) Source: Bureau of Economic Analysis

(3) Source: BLS/Georgia Stats UGA

* Data only available at the County level

OPERATING INDICATORS BY FUNCTION

Function	Indicator	2015
Police	Number of dispatches	47,513
	Number of traffic citations issued	3,613
Fire	Number of fire/EMS dispatches	2,489
Streets & Transportation	Street resurfacing (lane miles)	2.12
Housing & Development	Value of new building construction (000's)	\$ 8,091
	Number of permits issued	130
Utilities	Cable & Internet	
	Number of customers standard cable	4,348
	Number of customers digital cable	49
	Number of Internet customers	2,912
	Number of phone customers	1,405
	Electric	
	Number of customers	6,191
	Average daily consumption (KWh)	405,877
	Natural gas	
	Number of customers	3,692
	Average daily consumption (MCF)	831
	Wastewater	
	Number of customers	6,804
	Average daily sewage treatment (MGD)	1.700
	Water	
	Number of customers	8,986
	Average daily consumption (000's)	1,731
Solid Waste Service	Refuse collected (tons)	11,604
	Recyclables collected (tons)	1,562
	Number of residential customers	5,361
	Number of commercial customers	625
	Number of transfer station customers	15

Source: Various City Departments

CAPITAL ASSET STATISTICS BY FUNCTION

Function	Asset	2015
Police		
	Stations	1
	Vehicles	44
Fire		
	Stations	1
Streets & Transportation		
	Streets (miles)	80
	Streetlights	1,136
	Traffic Signals	3
Utilities		
	Cable & Internet	
	Cable (miles)	267
	Electric	
	Lines (miles)	185
	Substations	
	Natural Gas	
	Mains (miles)	114
	Wastewater	
	Sanitary sewer (miles)	140
	Maximum daily treatment capacity (MGD)	3.4
	Water	
	Mains (miles)	218
	Maximum daily treatment capacity (MGD)	10
	Treated water storage capacity (MG)	1.5
	Reservoir (raw) storage capacity (MG)	795
Solid Waste Service		
	Collection trucks	11
	Recycling trucks	2
	Transfer stations	1

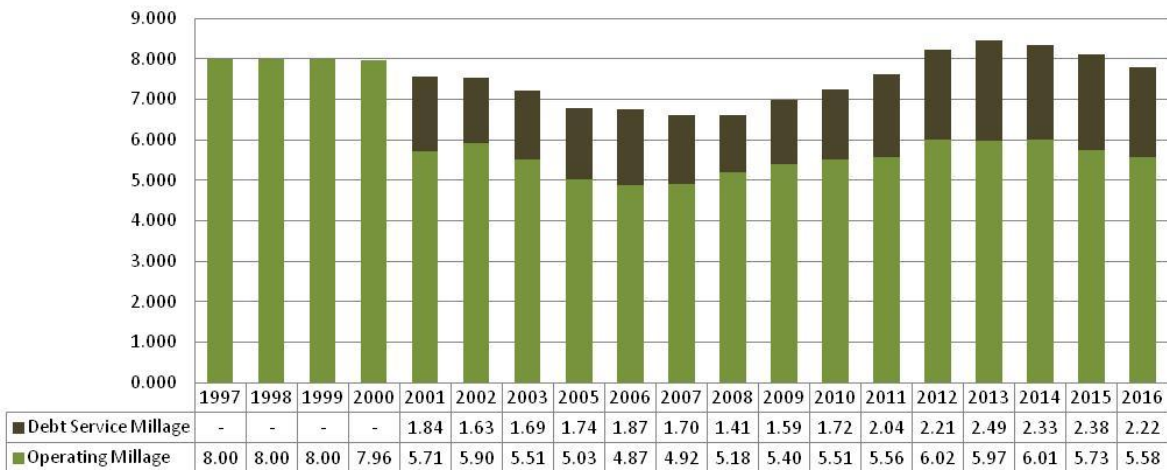
Source: Various City Departments

PROPERTY TAX MILLAGE RATES

Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage
1997	8.000	-	8.000
1998	8.000	-	8.000
1999	8.000	-	8.000
2000	7.967	-	7.967
2001	5.717	1.840	7.557
2002	5.905	1.639	7.544
2003	5.515	1.699	7.214
2005	5.034	1.740	6.774
2006	4.870	1.878	6.748
2007	4.920	1.702	6.622
2008	5.189	1.412	6.601
2009	5.403	1.594	6.997
2010	5.512	1.728	7.240
2011	5.565	2.047	7.612
2012	6.020	2.211	8.231
2013	5.971	2.499	8.470
2014	6.017	2.336	8.353
2015	5.734	2.381	8.115
2016	5.582	2.220	7.802

Source: Walton County Tax Assessors Office

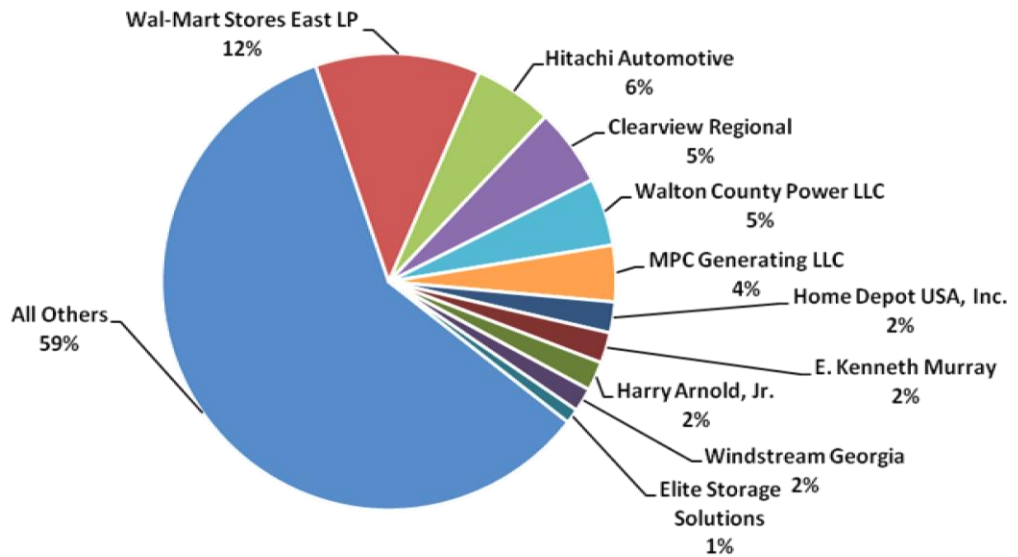
Note: Assessed values are established by the County Assessors on January 1 of each year at 40% of the actual value.



2015
TOP TEN TAXPAYERS
 (amounts expressed in thousands)

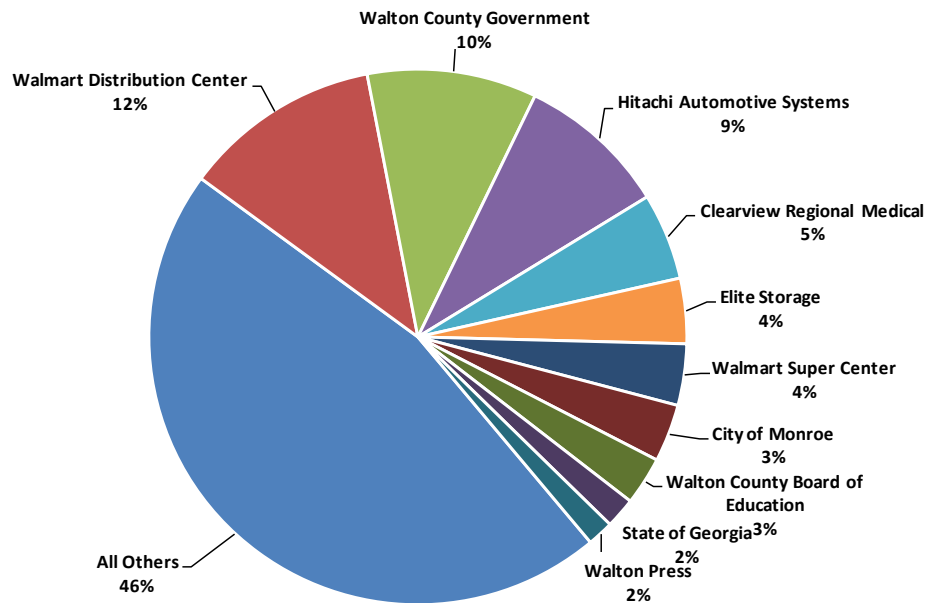
Taxpayer	Taxable Assessed Value
Wal-Mart Stores East LP	\$ 39,806
Hitachi Automotive	19,033
Clearview Regional	18,715
Walton County Power LLC	16,299
MPC Generating LLC	13,618
Home Depot USA, Inc.	7,442
E. Kenneth Murray	7,370
Harry Arnold, Jr.	7,010
Windstream Georgia	5,706
Elite Storage Solutions	3,497

Source: City of Monroe Finance Department



**2015
TOP TEN EMPLOYERS**

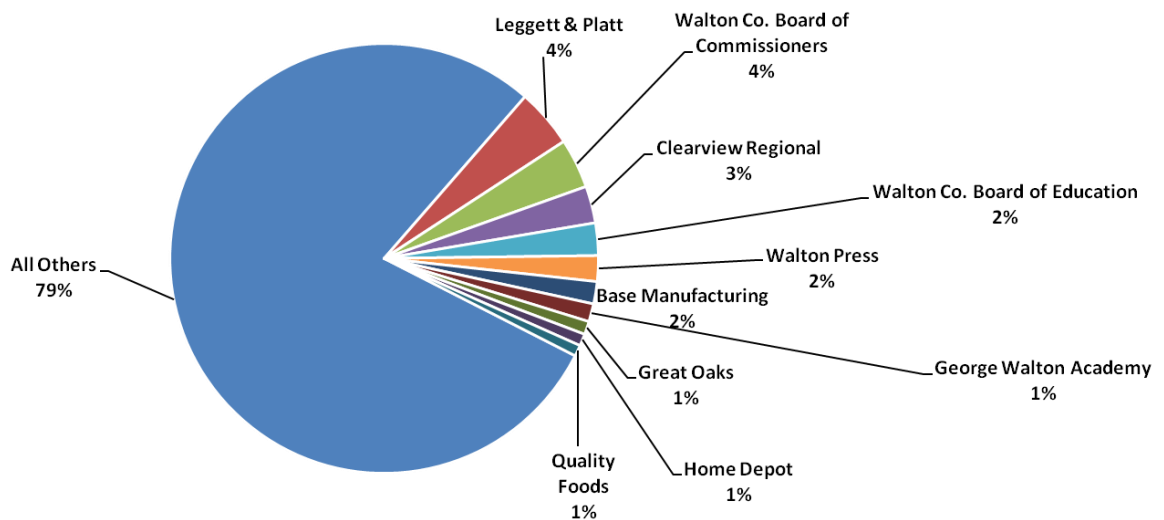
<u>Employer</u>	<u>Employees</u>
Walmart Distribution Center	721
Walton County Government	619
Hitachi Automotive Systems	549
Clearview Regional Medical	316
Elite Storage	238
Walmart Super Center	224
City of Monroe	210
Walton County Board of Education	176
State of Georgia	111
Walton Press	95



2015
TOP TEN ELECTRIC CUSTOMERS

Customer	Usage in MWh	Annual Revenue (in thousands)	Percentage of Total Revenues
Leggett & Platt	10,677	\$ 800	4.41 %
Walton Co. Board of Commissioners	6,151	679	3.74
Clearview Regional	5,061	505	2.78
Walton Co. Board of Education	3,751	445	2.45
Walton Press	3,307	352	1.94
Base Manufacturing	2,768	304	1.68
George Walton Academy	2,176	246	1.36
Great Oaks	1,583	180	0.99
Home Depot	1,512	165	0.91
Quality Foods	1,526	152	0.84
All Others	<u>104,530</u>	<u>14,319</u>	<u>78.91</u>
Annual Totals	<u><u>143,042</u></u>	<u><u>\$ 18,147</u></u>	<u><u>100.00 %</u></u>

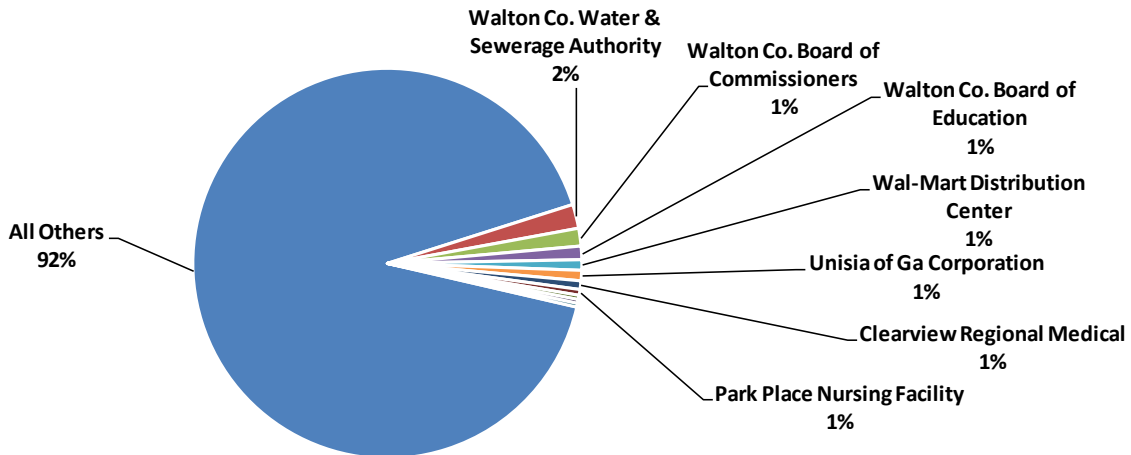
Source: City of Monroe Utility Department



**2015
TOP TEN WATER CUSTOMERS**

Customer	Usage in Gallons (thousands)	Annual Revenue (thousands)	Percentage of Total Revenues
Walton Co. Water & Sewerage Authority	52,418	\$ 89	2.00 %
Walton Co. Board of Commissioners	9,324	66	1.48
Walton Co. Board of Education	6,880	50	1.12
Wal-Mart Distribution Center	8,660	39	0.87
Unisia of Ga Corporation	7,870	39	0.87
Clearview Regional Medical	6,760	32	0.71
Park Place Nursing Facility	3,288	22	0.48
George Walton Academy	2,260	16	0.35
Walton County Power	2,975	14	0.32
Home Depot	2,327	14	0.31
All Others	<u>486,238</u>	<u>4,079</u>	<u>91.49</u>
Annual Totals	<u><u>589,000</u></u>	<u><u>4,458</u></u>	<u><u>100.00 %</u></u>

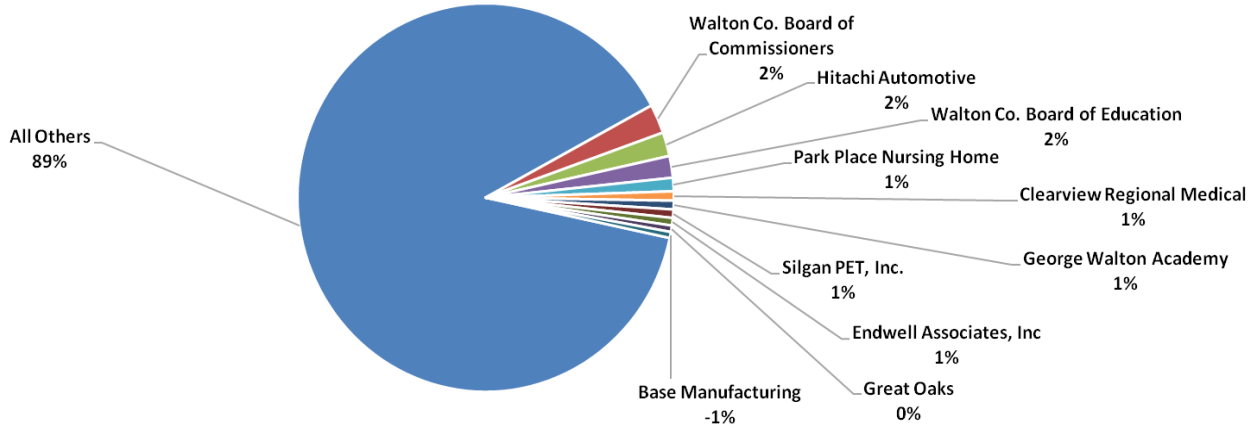
Source: City of Monroe Utility Department



**2015
TOP TEN SEWER CUSTOMERS**

Customer	Usage in Gallons (thousands)	Annual Revenue (thousands)	Percentage of Total Revenues
Walton Co. Board of Commissioners	7,087	\$ 88	2.43 %
Hitachi Automotive	7,870	72	1.99
Walton Co. Board of Education	4,710	66	1.81
Park Place Nursing Home	3,288	41	1.12
Clearview Regional Medical	3,078	28	0.77
George Walton Academy	2,164	26	0.72
Silgan PET, Inc.	1,789	25	0.70
Endwell Associates, Inc	2,701	23	0.63
Great Oaks	2,112	19	0.53
Base Manufacturing	1,678	18	0.50
All Others		3,210	88.80
Annual Totals		\$ 3,616	100.00 %

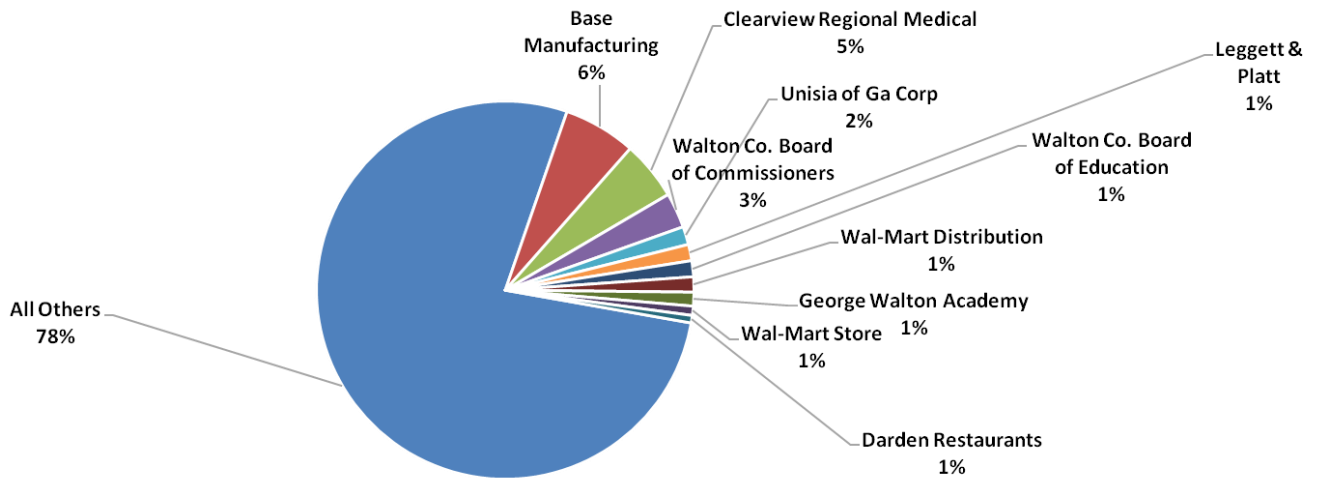
Source: City of Monroe Utility Department



**2015
TOP TEN GAS CUSTOMERS**

Customer	Usage in MCF	Annual Revenue (thousands)	Percentage of Total Revenues
Base Manufacturing	25,698	\$ 205	6.22 %
Clearview Regional Medical	18,655	166	5.03
Walton Co. Board of Commissioners	10,436	99	3.00
Unisia of Ga Corp	5,628	51	1.55
Leggett & Platt	5,161	46	1.40
Walton Co. Board of Education	4,748	45	1.36
Wal-Mart Distribution	4,822	43	1.30
George Walton Academy	4,135	39	1.18
Wal-Mart Store	2,847	26	0.79
Darden Restaurants	2,312	21	0.64
All Others	<u>252,921</u>	<u>2,556</u>	<u>77.53</u>
Annual Totals	<u><u>337,363</u></u>	<u><u>\$ 3,297</u></u>	<u><u>100.00 %</u></u>

Source: City of Monroe Utility Department



FINANCIAL POLICIES

Financial Policies

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

Budget Policy

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

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

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

Revenue Policy

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

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

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

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

All cash donations to any department or agency of the City must be deposited with the Finance Director's Office. All purchases using such

donations must be budgeted for and comply fully with the City's purchasing policies.

Cash Management and Investment Policy

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

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

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

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

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

Accounting, Auditing and Financial Policy

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

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

Debt Policy

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

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

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

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

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

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

GLOSSARY

Glossary

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

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

Activity: A specific unit of work or service performed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget: A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

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

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

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

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

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

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

CDBG: Community Development Block Grant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expense: Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations for example, depreciation. This term applies to Enterprise Funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Non-operating Income: Proprietary fund income that is not derived from the basic operations of such enterprises.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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