

A photograph of the Georgia Utility Training Academy facility, featuring several small, colorful utility sheds (white, red, purple, yellow) on a grassy area, with a gravel area in the foreground and a blue sky with clouds in the background.

Adopted Budget Fiscal Year 2018

Georgia Utility Training Academy

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

City of Monroe, Georgia

City of Monroe, Georgia

Approved Annual Budget

For the Fiscal Year Ending

December 31, 2018

Prepared by the City of Monroe, Georgia

Finance Department

2013

2014

2015

2016

2017



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Monroe
Georgia

Executive Director / CEO



Elected Officials

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

Appointed Officials

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

**Citizens of Monroe, Georgia
Organization Chart
January 2018**

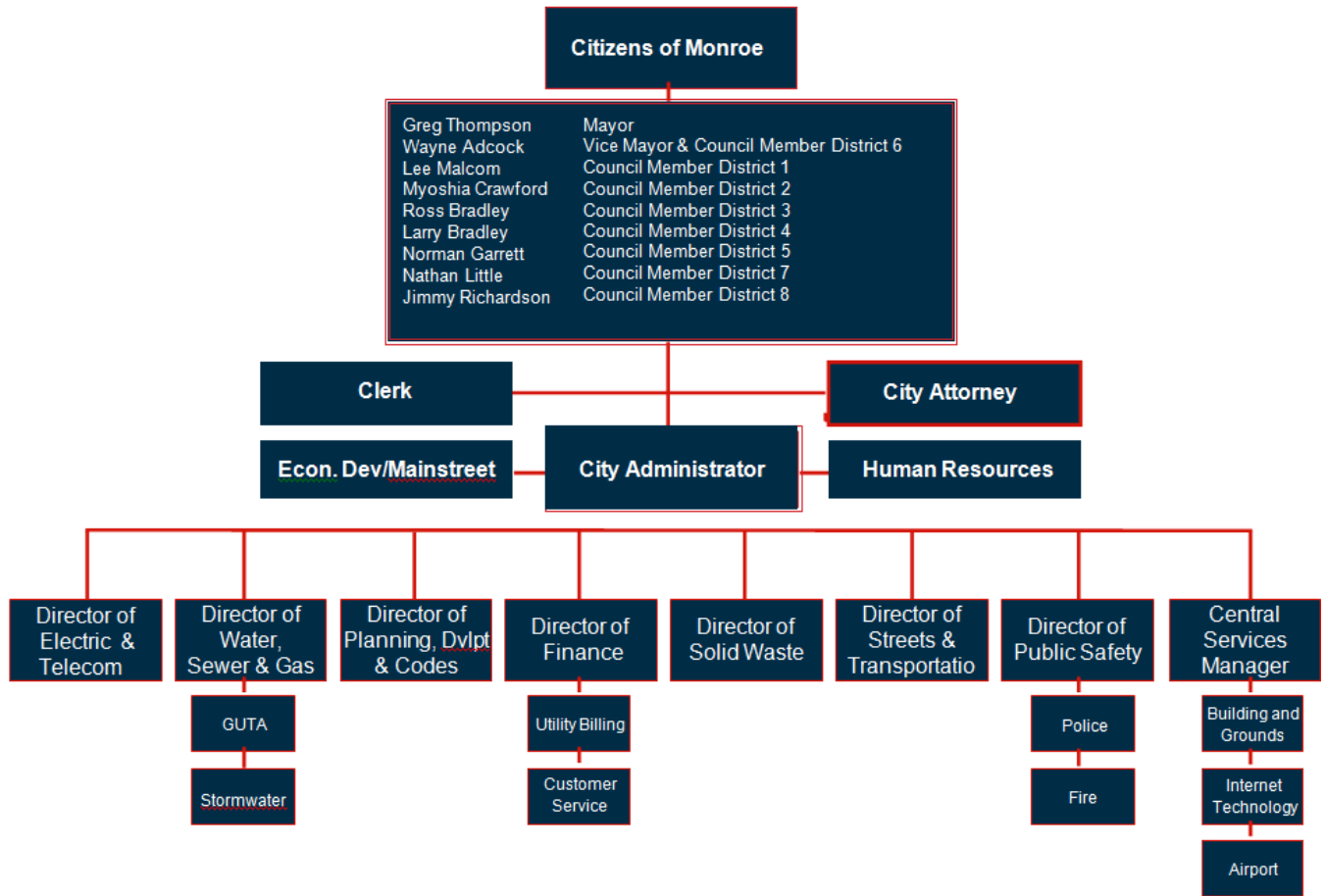


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INTRODUCTION



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

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

January 1, 2018

Honorable Mayor and City Council
City of Monroe, Georgia

Re: Transmittal letter: Approved Budget 2018

Dear Mayor and Council,

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

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

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

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

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

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

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

Goals and Priorities

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

- Continue rehab of sewer, water, and gas mains throughout the City with the recently awarded CDBG from the Department of Community Affairs on 5th and 6th streets and make application for the same type of project on 3rd and 4th streets so as to rehabilitate the whole neighborhood.
- Continue rehabilitation program and plan on the waster-water treatment plant in lieu of a total plant redesign. This will save the city millions and help the plant last another 10+ years.
- Start a sewer expansion project along the Hwy 138 corridor and Alcovy River to create new opportunities for commercial and residential growth.
- Continue street light conversion project to LED for substantial cost savings and citizen safety.
- Continue replacement of old switches and conductors along with other improvements throughout the City's electric infrastructure. These projects will reduce line loss and outages and help with system reliability (See completed project on McDaniel Street and Wayne St. for example).
- Begin construction of the W. Spring Street sidewalk enhancement project from just below Broad Street to White Oak Lane, as well as repair and maintenance of existing sidewalks. Construction contracts have been executed for W. Spring St.
- Continue partnership with Georgia DOT (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown area connecting Hwy 83 and Hwy 11 South. Preliminary engineering has been submitted to GDOT; while a construction let date has been assigned by GDOT for SFY 2020. Parcel acquisition will commence in September, 2018. Such plans will include a new roundabout for improved traffic flow.

- We will begin construction on the LCI Transportation Enhancement grant project on North Broad Street. The project will extend sidewalks along North Broad Street from Marable Street to Mayfield Drive using LCI grant funds matched with local SPLOST transportation funds. Construction contracts have been executed.
- In FY 2018, four (4) police officer and vehicles will be added from funds in the general fund to commence the second year of a planned two-year process of increasing police patrol presence in the city. Two police patrol officers were hired in FY 2017.
- Six (6) Firefighters are allocated for hiring as part of the federal SAFER grant that was awarded to the city. This will pay a majority of the salaries and benefits for the personnel for three years.
- The Monroe Downtown Development Authority and volunteer Main Street committees continue their efforts to promote the downtown district and attract tourism to the City. The Main Street Program sponsors multiple programs and successful events throughout the year. The City will continue to support the downtown through financial contributions and a revised alcohol ordinance allowing for new restaurants and businesses such as brewpubs and wine tasting rooms and will allow for a more robust event calendar.
- Through a revised Central Services Department, more care will be taken of the appearance on the main city corridors with grounds keeping along with our flagship park, Childers Park, and cemeteries.
- The City will closely monitor growth areas for economic development activity and create the appropriate utility infrastructure plans to position the City for maximum commercial and retail development. Additional resources will be used to help recruit retailers to come to the City of Monroe and also mitigate slum and blight through code enforcement, which has an economic development impact.
- Hiring of a City Planner to direct this new growth within the vision of the Council will be a top priority.

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

Conclusion

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

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

Acknowledgement

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

Sincerely,

Logan Propes
City Administrator

City of Monroe's Mission & Goals

Organizational Mission:

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

Organizational Goals:

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

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

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

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

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

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

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

Mission & Goals Continued:

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

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

General Information

The City of Monroe in Brief

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

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

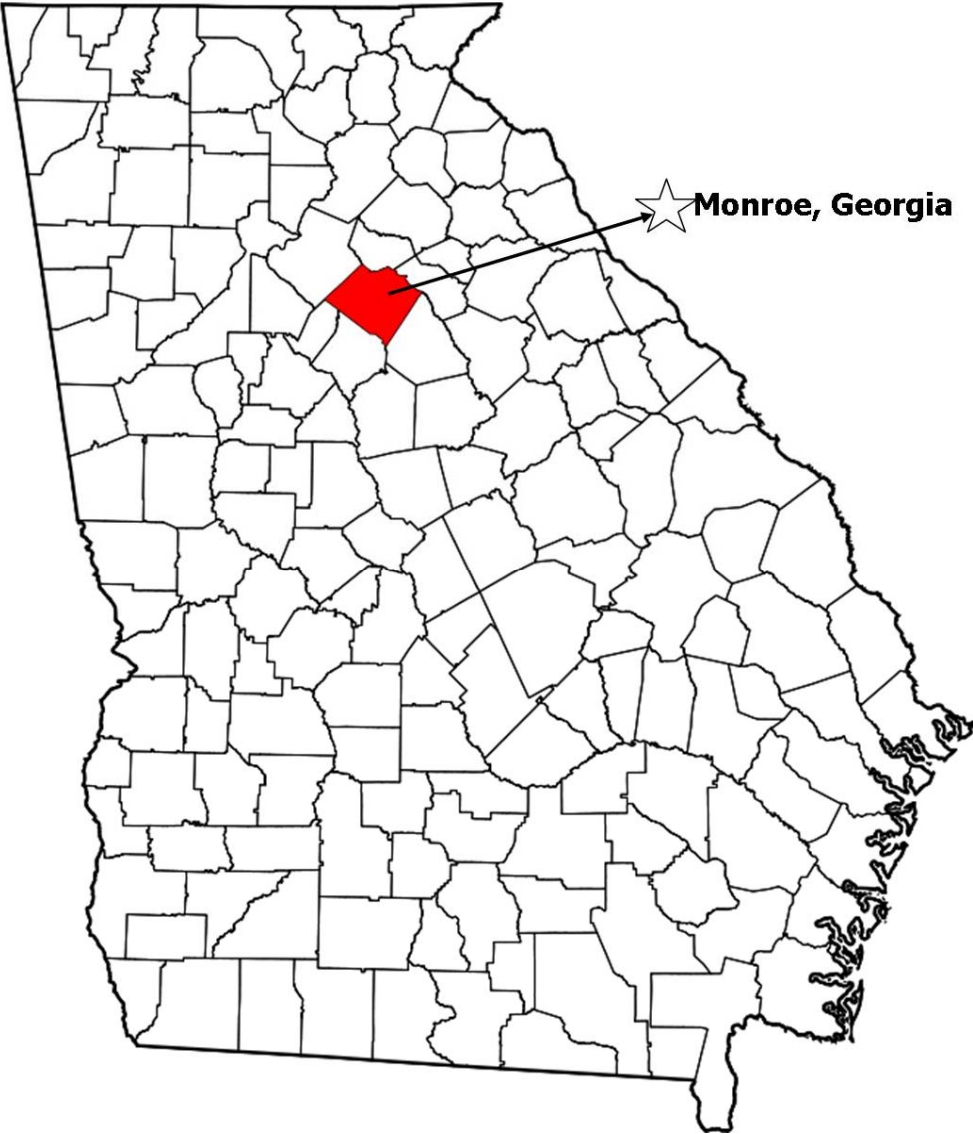
The City is the county seat and the largest city in Walton County. Walton County is nestled in the Alcovy River basin between the urban sprawl of Atlanta and classic Athens. Monroe offers the best of both those worlds. Our rich history draws visitors to Monroe; our small town atmosphere, engaging cultural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

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

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

The City of Monroe is located in Walton County, Georgia

Population 13,664



Budget Adoption

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

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

- The Finance Department distributes spreadsheets showing budget to actual figures to all departments of the City. Staff begins the budget process by reviewing the current year and preparing a preliminary department budget using budget constraints put forth by the administration.
- The Finance Department along with the City Administrator prepares revenue budget estimates. In addition to preparing the revenue budget, customer fees are also analyzed.
- The City Administrator reviews each department's proposed budget, making any needed adjustments.
- Prior to January 1, the City Administrator submits to the Mayor and City Council a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means for financing them. Council meets to discuss the proposed budget and makes adjustments as needed.
- The City Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the local newspaper.
- The budget shall be revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies and within forty-five days following January 1. (Meaning a budget must be adopted within 45 days after the new year).
- The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made without provision also being made for financing same, for anything above

the legal level of budgetary control, which is the department level. However, transfers within a department may be made within any fund.

Budget Amendments

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

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

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

Budget Calendar

- FINANCE CREATES BUDGET PACKETS FOR DEPARTMENTS, O&M AND CAPITAL (CIP)
 - August 1st thru August 19th
- FINANCE SENDS BUDGET PACKETS TO DEPARTMENTS
 - August 22nd thru September 16th
- FINANCE CREATES FYE 2016 PROJECTIONS TO DEVELOP 2017 REQUESTS
 - September 1st thru September 30th
- FINANCE REVIEWS, COMPILES BUDGET REQUESTS
 - October 1st thru October 16th
- CITY ADMINISTRATOR, FINANCE, AND DEPT. HEADS REVIEW BUDGET REQUESTS
 - October 17th thru October 28th
 - Develops draft O&M and CIP budgets
- CITY COUNCIL BUDGET RETREAT SESSIONS AND BUDGET REVIEW
 - November 28th, 29th and 30th if needed
 - Present draft O&M budgets, and take Council input on special projects or requests, and any other business affecting the upcoming year for city and utility services.
- 1ST PUBLIC HEARING ON NEW BUDGET
 - December 5th
 - (Advertise in November 25th newspaper)
- ADOPTION OF BUDGET
 - December 12th

Budget Resolution

A RESOLUTION ADOPTING THE 2018 BUDGET FOR THE CITY OF MONROE, GEORGIA; APPROPRIATING AMOUNTS AS SHOWN IN EACH BUDGET AS EXPENDITURES; ADOPTING THE REVENUE PROJECTIONS; AND PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

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

WHEREAS, for the purpose of financing the conduct of affairs of the City of Monroe during the fiscal year beginning January 1, 2018 and ending December 31, 2018, the Budget of the City's Revenues and Expenditures for such period, as prepared and submitted to the City Council by the City Administrator; and so approved by the Mayor and City Council.

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

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

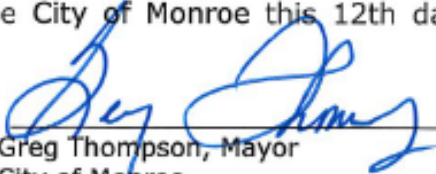
WHEREAS, any organizational chart changes or descriptions contained herein the budget are approved as indicated.

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 12th day of December 2017.



Greg Thompson, Mayor
City of Monroe

Attest:



Debbie Kirk, City Clerk

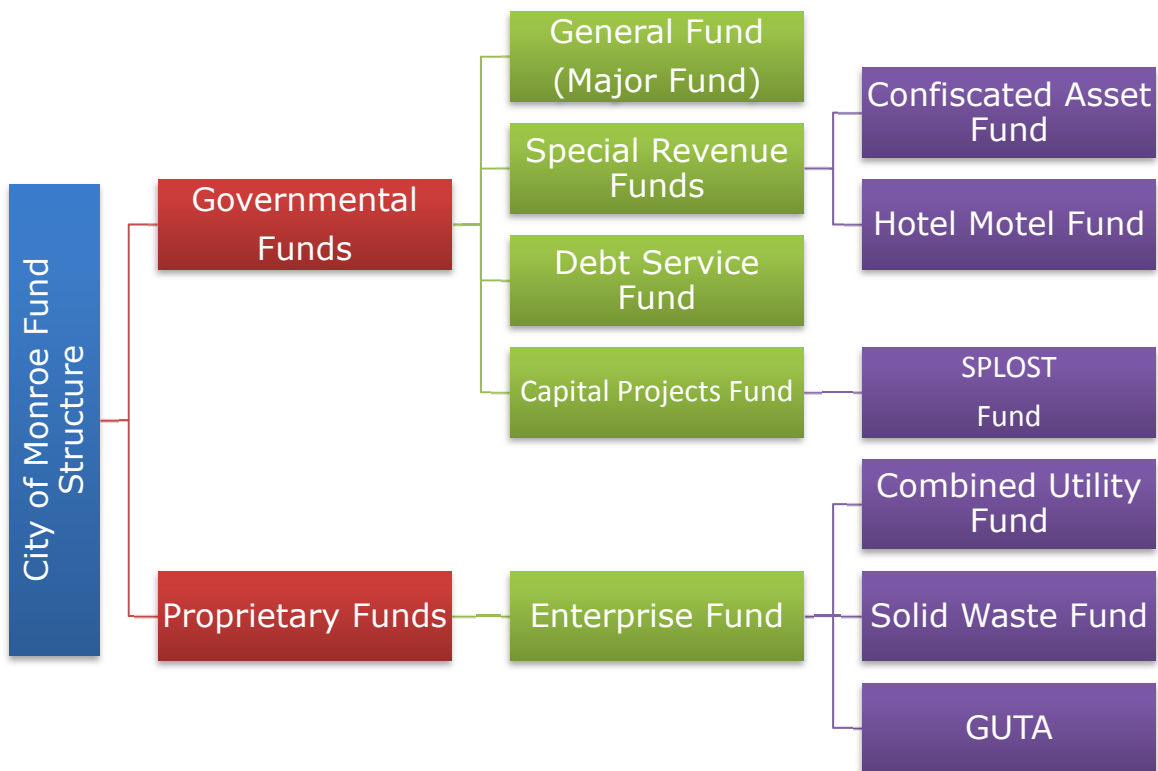
Fund Structure and Basis of Budgeting

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

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

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

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



Fund Descriptions

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

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

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

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

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

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

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

CITYWIDE SUMMARIES

Citywide Operating Budget Summary

Revenues, Expenditures and Other Sources and Uses Summary

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

Citywide Operating Budget Summary

All Funds

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

Citywide Positions by Fund - Full Time

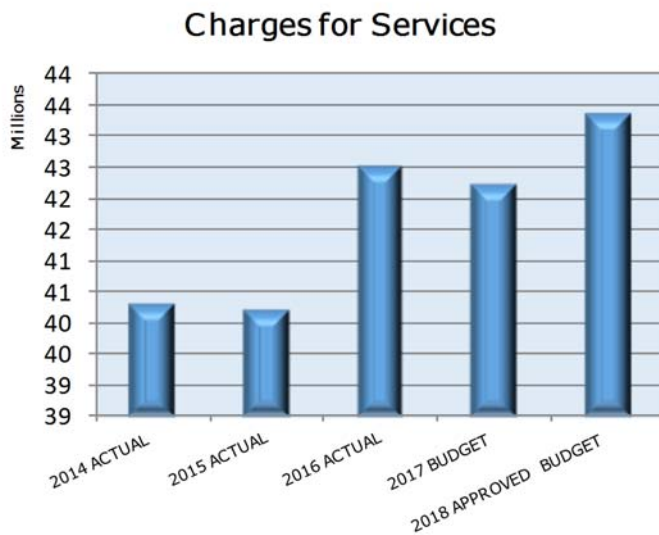
| Fund | Department/Function | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
|-------------------------------|------------------------------------|------------|------------|------------|------------|------------|
| General Fund | Administration | 2 | 3 | 3 | 3 | 3 |
| | Finance | 5 | 5 | 5 | 5 |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

Revenue Analysis

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

Charges for Services

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



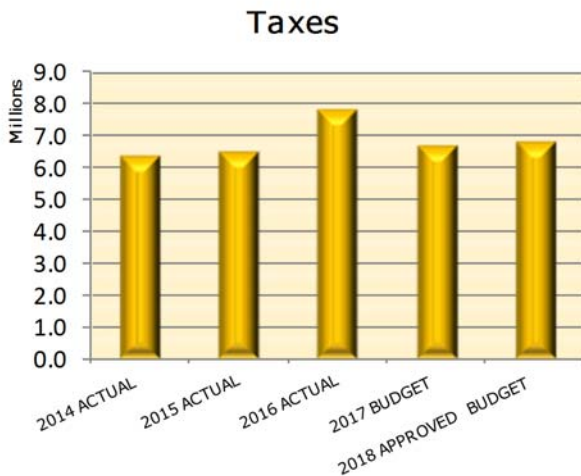
The budget for the Combined Utilities revenue is \$2.0 million more than last year's budget, in part by inclusion of GUTA revenue of approximately \$367,562. Projections for FY2018 are calculated using a conservative approach. We estimate sale of gas to be the same as last year and electric to be higher than last year and no rate increase is being considered. These revenue

sources remain fairly stable barring any extreme weather conditions as we saw in early 2014. The rate structure for water and sewer was reconfigured in 2014 and we expect to see some increased expenditures due to our ongoing meter replacement project. We continue to see growth in residential and commercial fiber internet, our newest utility service. Employee contributions and costs for health insurance are expected to remain stable, and funding for pension will remain about the same as well. *Note: For 2018, GUTA's revenue has been moved to the Charges for Services category from the Miscellaneous category.*

Taxes

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

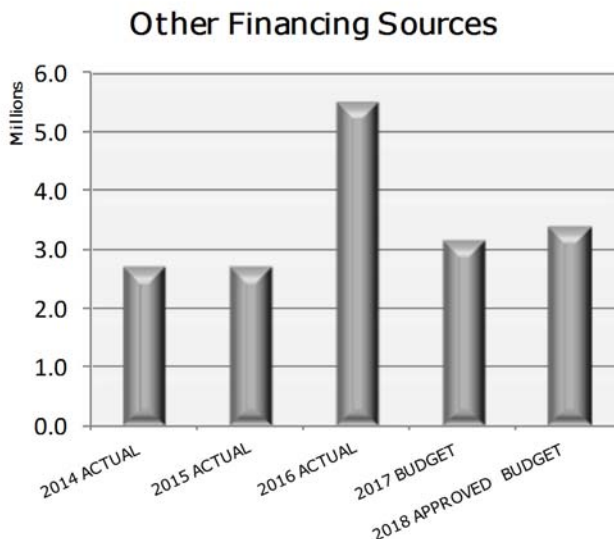
The City's total millage rate for FY2017 is 7.421 mills. Debt service millage is 2.003, leaving 5.418 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable next year with slight growth.



2.003, leaving 5.418 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable next year with slight growth.

Other Financing Sources

The majority of revenues from this category come from inter-fund transfers.

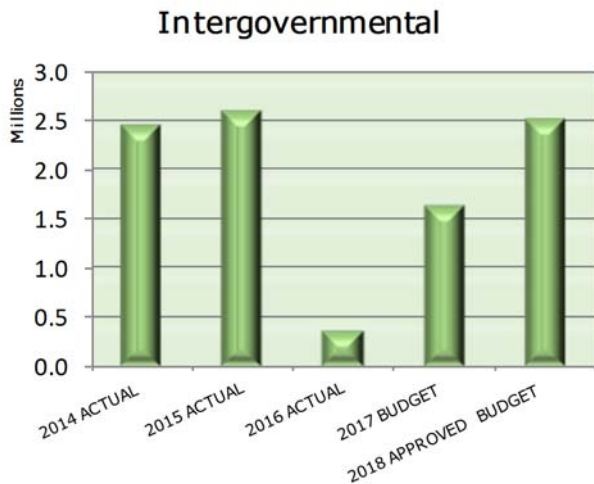


The City Charter requires, in lieu of taxes, the transfer of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue.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

Intergovernmental

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

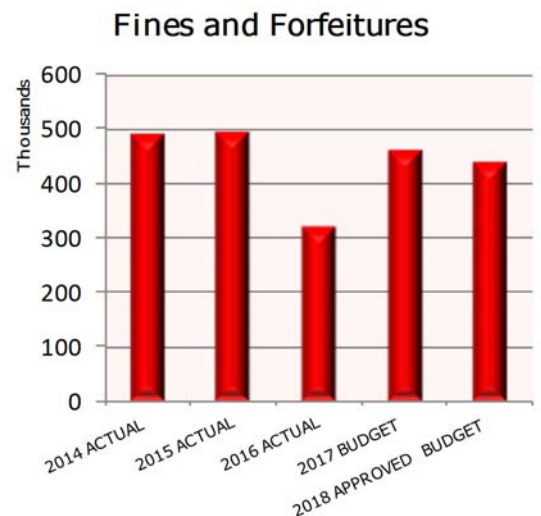
As the SPLOST tax funds collected continue to build, approved projects will



be completed. Any variances in revenue will be directly tied to the economy. We are seeing some recovery at the local level and hope this will continue. The assumption for 2018 is \$885,450 more than last year due mainly to a \$238,000 Federal SAFER Grant for 6 new firefighters, \$500,000 for a State CDBG grant and \$120,000 for the LMIG project.

Fines and Forfeitures

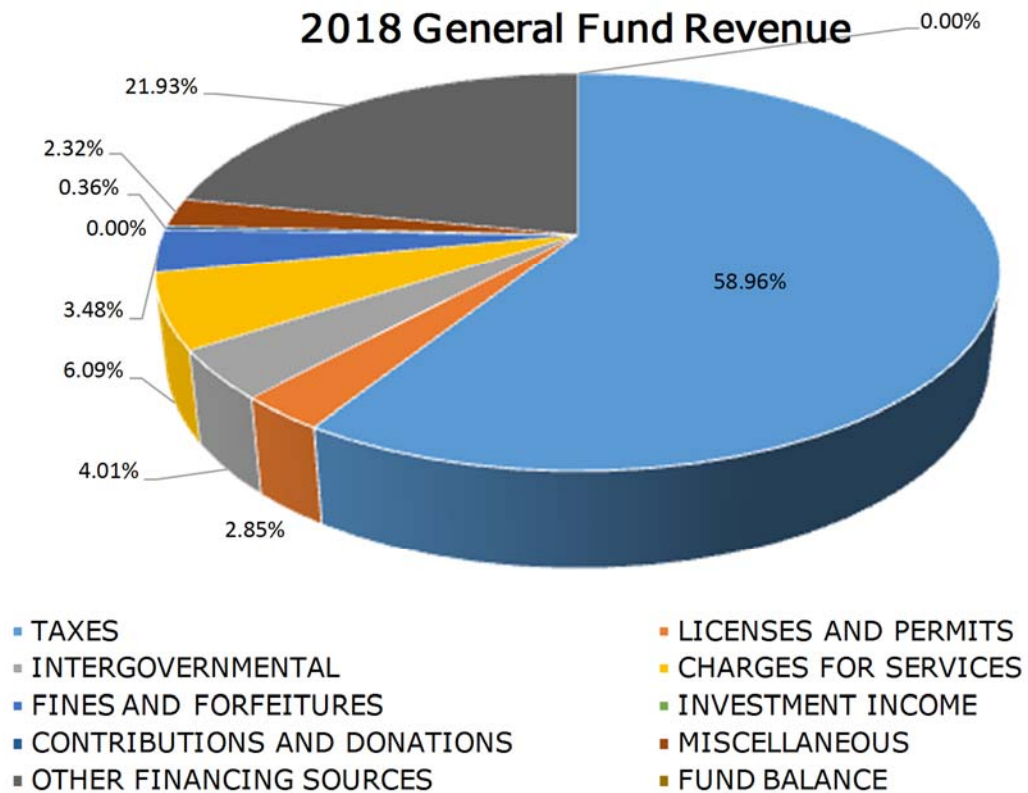
This revenue source is from municipal court traffic fines and citations. While citation numbers remain virtually unchanged with a slight decrease, we have experienced an increase in the number of violators being sentenced to jail and or community service, which has impacted revenue. Fines and Forfeitures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



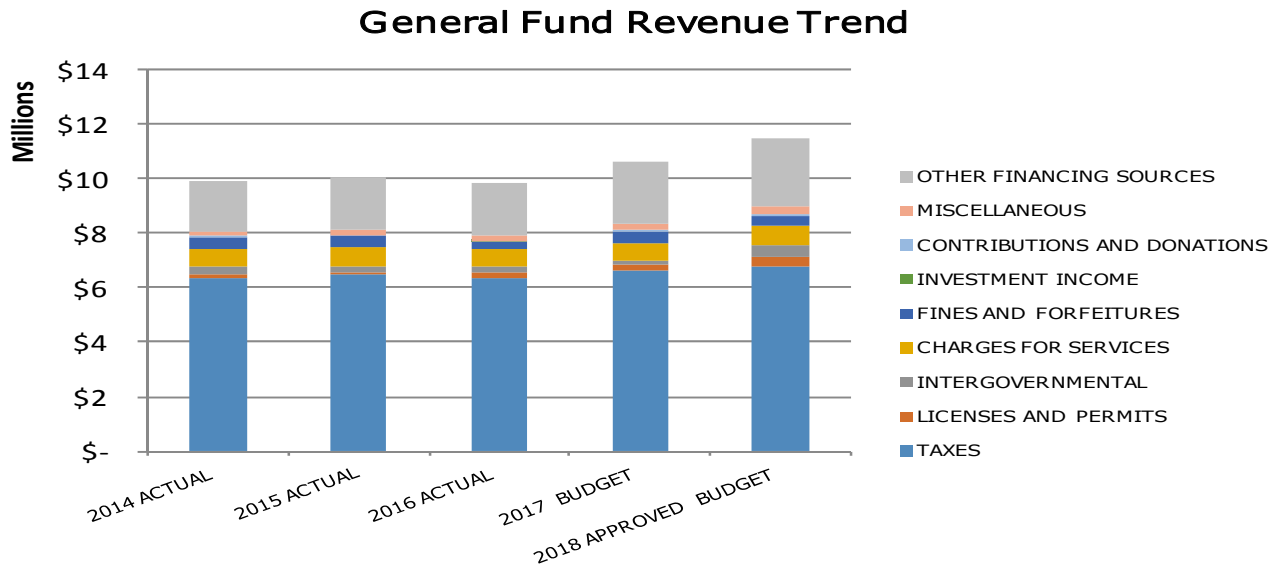
Revenue Summary

General Fund

The chart below shows sources of revenue along with the percent each generates of the total of revenue for the General Fund. Total budgeted revenue for FY2018 is \$11,487,155. The General Fund revenue budget for FY2018 is increasing 8.00% from last year's adopted budget.

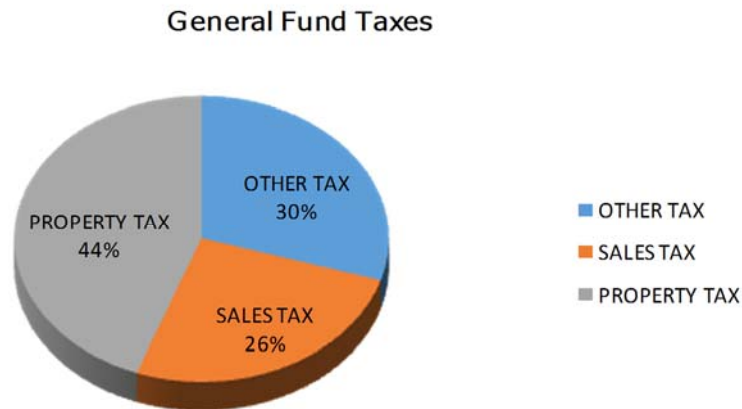


The next chart shows the trend in revenue categories in the General Fund. The trends remain relatively unchanged except for an increase of \$369,000 in intergovernmental revenue which is explained in detail in another section of this document.



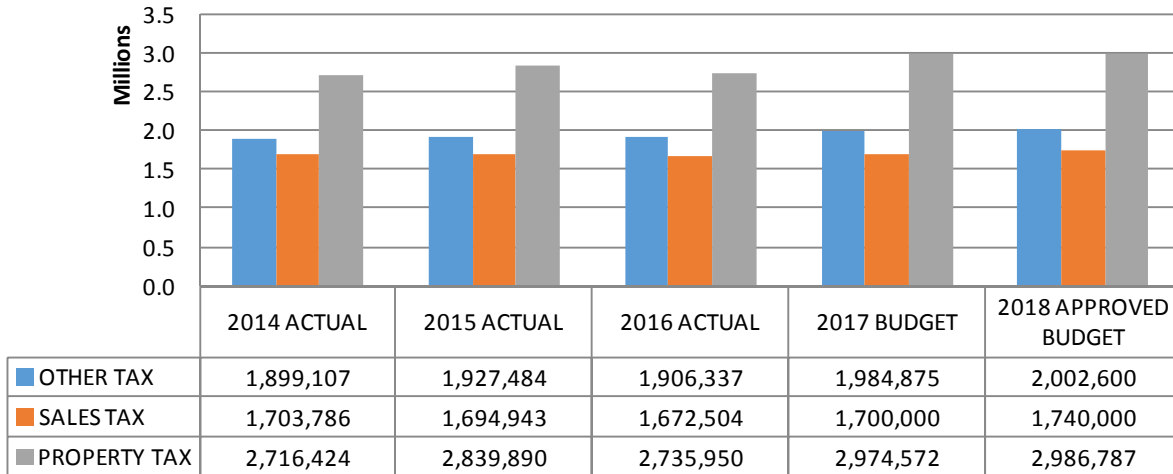
Taxes

This category of revenue is made up of Property, Alcoholic Beverage, Occupation, Financial Institution, Franchise and Local Option Sales Tax (LOST). The General Fund is projected to receive almost 60% of its total revenue from taxes in 2018. Almost half of the total tax collected is Property Tax making it the General Fund’s largest revenue source followed by Other Tax, the majority of this being Insurance Premium, Alcoholic Beverages and TAVT taxes.



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

Tax Trends



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

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

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

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

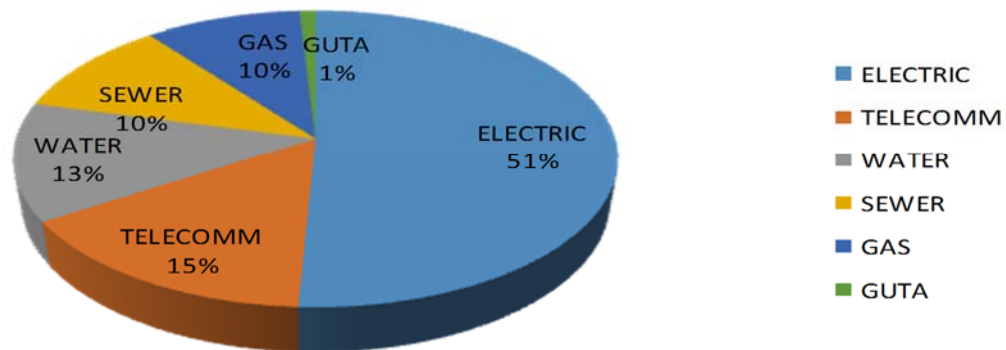
Miscellaneous. These revenues are generated from rentals of city owned facilities and various other fees. The 2018 budget has a 29.3% increase from 2017 because of aviation fuel sales and hanger fees.

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

Combined Utilities Fund

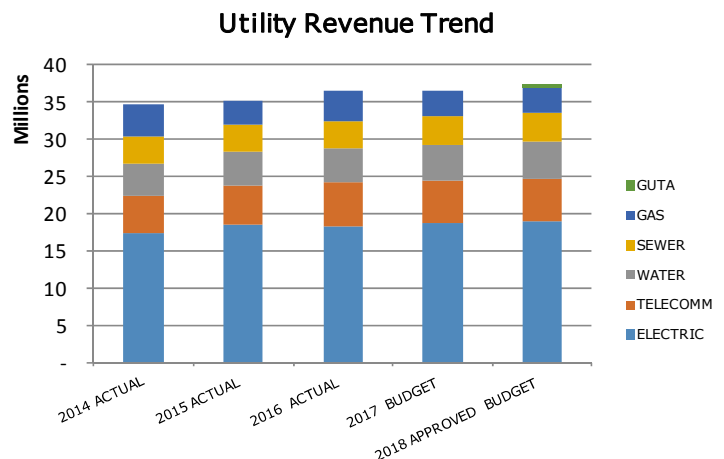
The operation of utilities produces the largest category of revenue, Charges for Services.

Utility Revenue by Division



The chart above shows the breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2018 is \$38,608,773, an increase of 5.45% from last year’s adopted budget. Utility revenue is partially influenced by the weather conditions. When we experience mild or severe seasons, rainy or drought conditions, Monroe’s largest enterprise fund’s revenue will increase or decrease accordingly. As the City pays more for the cost of electricity and gas the cost to our customers is also increased. This also accounts for some of the fluctuation in revenue.

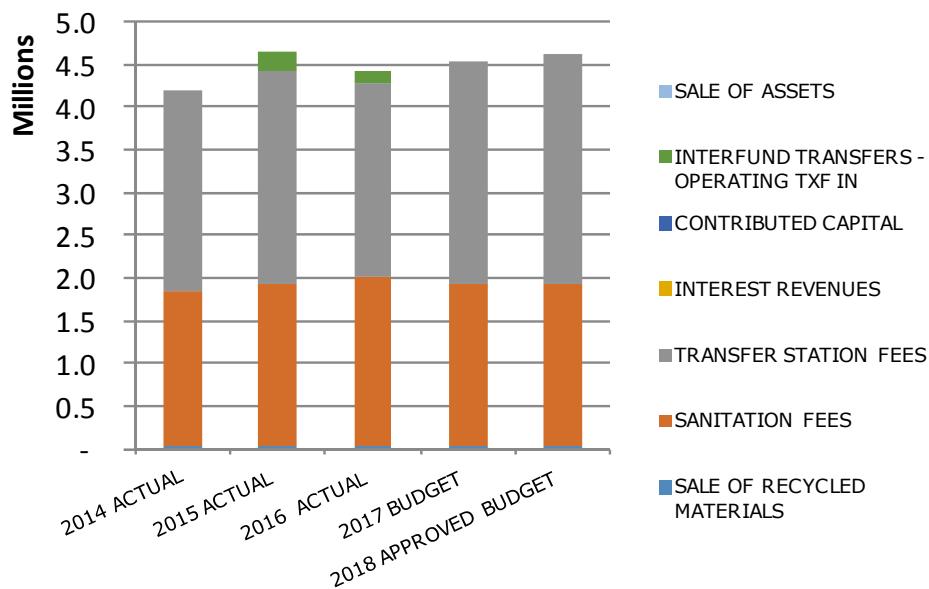
This chart shows the trend in revenue by division in the Combined Utilities Fund.



Solid Waste Fund

Solid Waste funds from charges for services for trash pickup for residential and commercial customers, transfer station revenue and recycling are accounted for in the Solid Waste Enterprise Fund. Sanitation fees from trash pickup are not being increased in 2018 because of the new contract. The fees will increase again in 2019 by the normal 3% in order to keep up with the increase in hauling costs from the transfer station based on the current landfill disposal contract. The primary source of revenue is from the collection of fees charged to vendors using the transfer station. We project a slight increase for FY2018. Since our costs to transfer solid waste are directly tied to the amount of generated revenue we see a proportional amount of increase or decrease in costs as well.

Solid Waste Revenue Trend



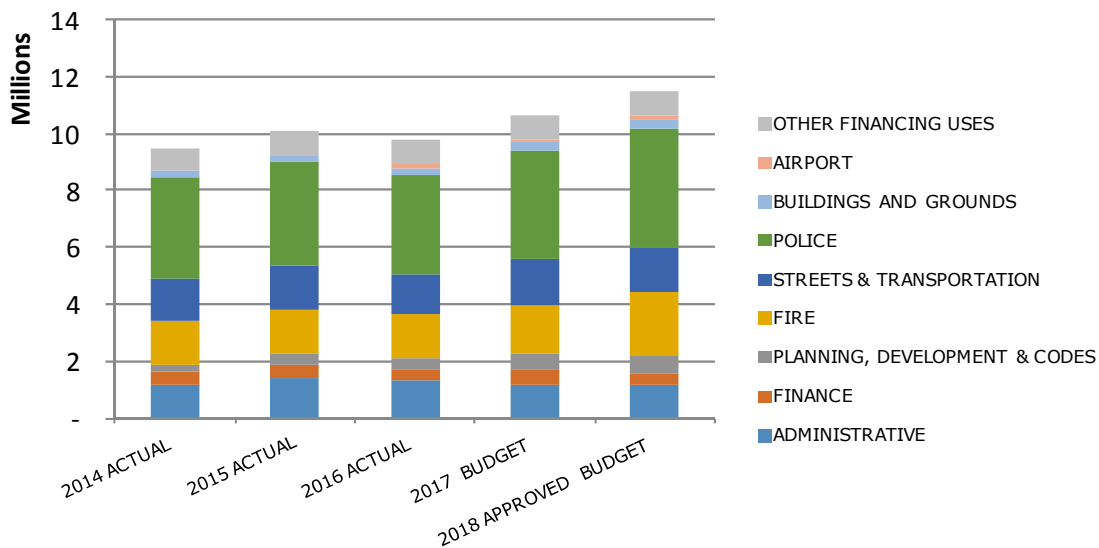
Expenditure Summary

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

General Fund

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

General Fund Expenditure Trend

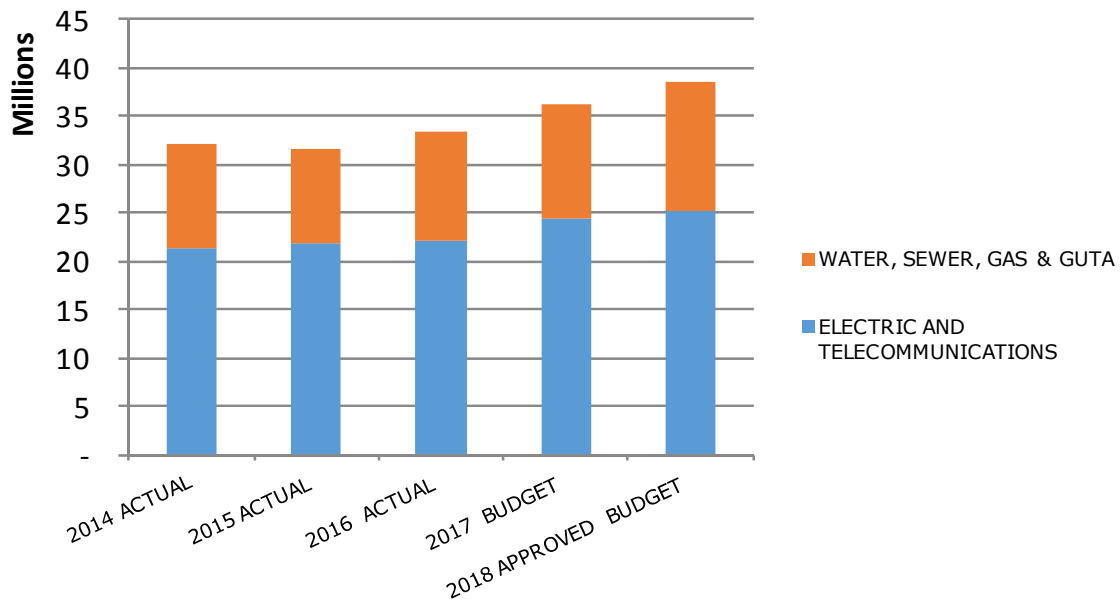


Combined Utilities Fund

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

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

Utility Expenditure Trend



CAPITAL

Capital

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

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

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

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

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

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

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

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

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

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

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

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

DEBT SERVICE

Debt Service

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

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

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

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

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

| | <u>Fiscal Year</u> |
|---|----------------------|
| | <u>2017</u> |
| Debt Limit | \$ 42,792,902 |
| Total net debt applicable to limit | <u>1,703,000</u> |
| Legal debt margin | <u>\$ 41,089,902</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 3.98% |

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

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

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

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

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

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

GENERAL FUND

General Fund

Revenues, Expenditures and Other Sources and Uses Summary

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

General Fund

Revenue Detail

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

General Fund

Revenue Detail (continued)

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

Positions by Department – General Fund

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

GENERAL GOVERNMENT

General Government

Overview

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

Goals

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

General Government Expenditures

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

General Government Expenditures (continued)

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

General Government Expenditures (continued)

| | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 BUDGET | 2018 APPROVED BUDGET |
|--|----------------|----------------|----------------|----------------|----------------------------|
| ECONOMIC DEVELOPMENT | | | | | |
| PERSONAL SERVICES AND EMPLOYEE BENEFITS | | | | | |
| REGULAR SALARIES | 46,234 | 81,038 | 87,532 | 90,240 | 92,947 |
| PART - TIME/TEMPORARY SALARIES | - | - | - | - | 27,551 |
| SEASONAL SALARIES | 16,353 | - | 6,405 | 15,000 | - |
| OVERTIME SALARIES | 6,114 | 10,034 | 8,171 | 9,000 | 8,000 |
| EMPLOYEE ASSISTANCE PROGRAM | - | - | - | - | 60 |
| GROUP INS | 13,044 | 15,318 | 20,116 | 21,000 | 18,000 |
| SOCIAL SECURITY | 3,973 | 5,330 | 5,985 | 7,083 | 7,471 |
| MEDICARE | 929 | 1,246 | 1,400 | 1,656 | 1,747 |
| GMEBS-RETIREMENT CONTRIBUTION | 6,849 | 6,756 | 12,537 | 14,490 | 14,490 |
| TOTAL PERSONAL SERVICES AND EMPLOYEE B | 93,496 | 119,723 | 142,145 | 158,469 | 170,266 |
| PURCHASED/CONTRACTED SERVICES | | | | | |
| ADVERTISING | 13,861 | 12,702 | 8,950 | 8,000 | 5,000 |
| COMMUNICATIONS | 1,500 | 860 | 2,725 | 1,500 | 1,500 |
| CONTRACT LABOR | 11,582 | 3,517 | 3,047 | 7,000 | 7,000 |
| DUES & SUBSCRIPTIONS | 668 | 1,133 | 895 | 1,000 | 2,000 |
| EVENTS | 63,562 | 62,852 | 63,159 | 60,000 | 85,000 |
| MAINTENANCE CONTRACTS | - | 193 | 2,049 | 600 | 5,000 |
| PRINTING | 9,850 | 1,243 | 2,694 | 5,000 | 3,000 |
| PROFESSIONAL FEES | 5,952 | 4,394 | 8,310 | 7,000 | 5,000 |
| TRAVEL EXPENSE | 294 | 63 | - | 1,000 | 500 |
| TRAINING & EDUCATION | 4,165 | 5,362 | 6,833 | 6,000 | 7,500 |
| TOTAL PURCHASED/CONTRACTED SERVICES | 111,434 | 92,319 | 98,663 | 97,100 | 121,500 |
| SUPPLIES | | | | | |
| MISCELLANEOUS | 569 | 2,792 | 551 | 1,000 | - |
| SPONSORSHIPS/DONATIONS | 21,290 | 13,127 | 9,688 | 12,000 | 7,500 |
| OFFICE OPERATIONS | 5,660 | 7,354 | 8,599 | 5,000 | 6,940 |
| TOTAL SUPPLIES | 27,519 | 23,273 | 18,837 | 18,000 | 14,440 |
| OTHER COSTS | | | | | |
| DOWNTOWN DEVELOPMENT | 15,000 | 15,000 | 15,000 | 25,000 | 25,000 |
| TOTAL OTHER COSTS | 15,000 | 15,000 | 15,000 | 25,000 | 25,000 |
| TOTAL ECONOMIC DEVELOPMENT | 247,449 | 250,315 | 274,645 | 298,569 | 331,206 |
| GENERAL ADMINISTRATION (510) | | | | | |
| OTHER COSTS | | | | | |
| GMA ASSESSMENT | 4,751 | 4,800 | 4,795 | 4,800 | 4,800 |
| TOTAL OTHER COSTS | 4,751 | 4,800 | 4,795 | 4,800 | 4,800 |
| TOTAL GENERAL ADMINISTRATION | 4,751 | 4,800 | 4,795 | 4,800 | 4,800 |
| LIBRARIES | | | | | |
| OTHER COSTS | | | | | |
| UNCLE REMUS LIBRARY | 123,600 | 123,600 | 123,600 | 123,600 | 123,600 |
| TOTAL OTHER COSTS | 123,600 | 123,600 | 123,600 | 123,600 | 123,600 |
| TOTAL LIBRARIES | 123,600 | 123,600 | 123,600 | 123,600 | 123,600 |

General Government Expenditures (continued)

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

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

Finance

Overview

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

Goals/Accomplishments

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

Finance

Expenditures

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

Planning, Development and Codes

Overview

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

Goals/Accomplishments

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

Planning, Development and Codes Expenditures

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

Fire – Public Safety

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

Goals

Our goals are simple but noble:

- Preservation of life
- Preservation of property

We accomplish these goals through:

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

Accomplishments

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

Fire – Public Safety Expenditures

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

Fire – Public Safety

Expenditures (continued)

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

Police – Public Safety

Overview

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

Office of Public Safety Director

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

Law Enforcement Operations

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

Service and Support

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

Goals

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

Police – Public Safety (continued)

Goals (cont.)

- Continue to develop service orientated employees through mentorship, citizen interaction and exceeding the state training requirements.
- Continue to provide professional public safety services to our community while managing our resources in a conservative and responsible manner that reflects our City's leadership visions, goals and responsiveness to our community.
- To develop and implement a sustainable Fleet Management Program that meets the needs of MPD and the community we serve.
- Establish and retain adequate Law Enforcement staffing required to accomplish our mission in a very fluid and challenging public safety environment.
- Prepare for 01 January 2019 federally mandated implementation of digital radio system upgrade for all public safety personnel
- Rehab and / or construct MPD Firearms Training facility
- Acquire 2 to 3 All-Terrain vehicles through the Federal 10-33 program for use during "Inclement Weather" events.

Accomplishments

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

Police – Public Safety Expenditures

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

Police – Public Safety Expenditures (continued)

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

Streets and Transportation

Overview

Mission Statement:

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

Vision Statement:

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

Department Description:

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

Goals

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

Streets and Transportation (continued)

Goals (cont.)

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

Streets and Transportation Expenditures

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

Streets and Transportation

Expenditures (continued)

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

Buildings and Grounds

Overview

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

Goals

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

Buildings and Grounds Expenditures

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

Airport Expenditures

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

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds Overview

Special Revenue Funds

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

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

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

G.O. Debt Service Fund

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

Capital Projects Funds

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

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

Confiscated Asset Fund

Revenues, Expenditures and Other Sources and Uses Summary

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

Confiscated Asset Fund

Expenditures

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

Hotel/Motel Fund

Revenues, Expenditures and Other Sources and Uses Summary

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

Hotel/Motel Fund

Expenditures

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

G.O. Debt Service Fund

Revenues, Expenditures and Other Sources and Uses Summary

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

G.O. Debt Service Fund

Expenditures

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

Special Local Option Sales Tax Fund (2013 – 2018)

Revenues, Expenditures and Other Sources and Uses Summary

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

Special Local Option Sales Tax Fund (2013 – 2018)

Expenditures

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

ENTERPRISE FUNDS

COMBINED 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

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

Combined Utilities Fund

Revenue Detail

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

Positions by Department – Combined Utilities Fund

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

Positions by Department – Combined Utilities Fund (continued)

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

ELECTRIC RATES

(Effective March 2012)

RESIDENTIAL

| | <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 |
|--|------------------|

All consumption kWh in excess of 400 hours times the demand

| | |
|--|------------------|
| | \$ 0.042 per kWh |
|--|------------------|

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

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

CHURCH

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

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

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$10.00 plus Applicable Sales Tax

CITY GOVERNMENT

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

| | |
|---------|----------------|
| All kWh | \$ 0.08 per kW |
|---------|----------------|

SECURITY LIGHTS

| <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)

| <u>PROGRAMMING</u> | <u>MONTHLY FEES</u> |
|--------------------------------------|----------------------|
| 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 |
| 100bps/10Mbps | \$129.99 |

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 |

WATER RATES (cont.)

IRRIGATION

(Effective January 1, 2014)

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

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

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

WATER METER TAP FEES

(Effective September 12, 2007)

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

WATER MAIN TAP FEES

(Effective September 12, 2007)

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

ADDITIONAL WATER METERS

(WITHOUT A SEPARATE TAP)

(Effective September 11, 2001)

- A 5/8" x 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

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

Finance and Administration – Utility Expenditures

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

Finance and Administration - Utility Expenditures (continued)

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

Finance and Administration - Utility Expenditures (continued)

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

Electric and Telecommunications

Overview

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

Goals/Accomplishments

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

Electric and Telecommunications Expenditures

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

Electric and Telecommunications Expenditures (continued)

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

Electric and Telecommunications Expenditures (continued)

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

Water, Sewer and Gas

Overview

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

Goals/Accomplishments

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

Water, Sewer and Gas

Goals/Accomplishments (cont.)

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

Water, Sewer and Gas Expenditures

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

Water, Sewer and Gas Expenditures (continued)

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

Water, Sewer and Gas Expenditures (continued)

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

Water, Sewer and Gas Expenditures (continued)

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

Water, Sewer and Gas Expenditures (continued)

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

Water, Sewer and Gas Expenditures (continued)

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

Water, Sewer and Gas Expenditures (continued)

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

SOLID WASTE FUND

Solid Waste

Overview

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

Goals/Accomplishments

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

Solid Waste Fund

Revenues, Expenditures and Other Sources and Uses Summary

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

Revenues and Rates

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

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

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

City of Monroe Garbage Rates

| <u>Description</u> | <u>2018 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

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

Solid Waste Fund

Expenditures

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

Solid Waste Fund

Expenditures (continued)

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

Solid Waste Fund

Expenditures (continued)

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

Positions by Department – Solid Waste Fund

| Department/Function | Position | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
|-------------------------------------|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| ▣ Administration | Asst Director | 1 | 0 | 0 | 0 | - |
| | Scale House Operator | 1 | 1 | 1 | 1 | 1 |
| | Receptionist | 1 | 0 | 0 | 0 | - |
| | Customer Service Specialist | 1 | 1 | 1 | 1 | 1 |
| | Director Of Solid Waste | | 1 | 1 | 1 | 1 |
| Total Administration | | 4 | 3 | 3 | 3 | 3 |
| ▣ Recyclables Collection | Equipment Opr I / Recycling Driver | 1 | 1 | 1 | 1 | 1 |
| Total Recyclables Collection | | 1 | 1 | 1 | 1 | 1 |
| ▣ Solid Waste Collection | Commercial Driver | 1 | 1 | 1 | 1 | 1 |
| | Equipment Operator I | 1 | 1 | 1 | 1 | 1 |
| | Knuckleboom Driver | 1 | 1 | 1 | 1 | 1 |
| | Mechanic | 1 | 1 | 1 | 1 | 1 |
| | Residential Driver | 2 | 2 | 2 | 2 | 2 |
| | Solid Waste Foreman | 1 | 1 | 1 | 1 | 1 |
| | Sr Mechanic | 1 | 1 | 1 | 1 | 1 |
| | SW Utility Worker | 4 | 4 | 4 | 4 | 4 |
| Total Solid Waste Collection | | 12 | 12 | 12 | 12 | 12 |
| ▣ Solid Waste Disposal | Equipment Operator I | 0 | 0 | 0 | 0 | 1 |
| | Equipment Operator II | 1 | 1 | 1 | 1 | - |
| | Transfer Station Operator | 1 | 1 | 1 | 1 | 1 |
| Total Solid Waste Disposal | | 2 | 2 | 2 | 2 | 2 |
| ▣ Yard Trimmings | Equipment Operator I | 0 | 0 | 1 | 1 | - |
| | Equipment Operator II | 0 | 0 | 1 | 1 | 1 |
| | Knuckleboom Driver | 1 | 1 | 1 | 1 | 1 |
| | Mechanic | 1 | 1 | 1 | 1 | 1 |
| Total Yard Trimmings | | 2 | 2 | 4 | 4 | 3 |
| Total Solid Waste Fund | | 21 | 20 | 22 | 22 | 21 |

GEORGIA UTILITY TRAINING ACADEMY (GUTA)

Georgia Utility Training Academy (GUTA)

Overview

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

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

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

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

Georgia Utility Training Academy

Expenditures

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

Positions by Department - GUTA

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

APPENDIX

STATISTICAL INFORMATION

CITY OF MONROE, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

| Fiscal Year | Population (1) | Personal Income* (in thousands) | Per Capita Personal Income (2)* | Median Age (1) | Housing Units (1) | Unemployment Rate (3)* | Wage & Salary Employment # of Jobs (2)* |
|-------------|----------------|---------------------------------|---------------------------------|----------------|-------------------|------------------------|---|
| 2007 | 13,187 | \$ 415,839 | \$ 31,534 | 32 | 4,637 | 4.7 % | 26,129 |
| 2008 | 13,381 | 429,022 | 32,062 | 32 | 4,637 | 6.4 | 25,429 |
| 2009 | 13,534 | 425,306 | 31,425 | 32 | 4,637 | 10.3 | 24,047 |
| 2010 | 13,234 | 427,392 | 32,295 | 33 | 6,006 | 10.2 | 23,660 |
| 2011 | 13,349 | 458,338 | 34,335 | 33 | 6,250 | 9.9 | 24,286 |
| 2012 | 13,349 | 478,962 | 35,880 | 33 | 6,250 | 8.3 | 23,750 |
| 2013 | 13,349 | 482,339 | 36,133 | 33 | 6,212 | 7.5 | 24,443 |
| 2014 | 13,466 | 486,567 | 36,133 | 35 | 6,131 | 6.5 | 24,443 |
| 2015 | 13,664 | 447,728 | 32,767 | 36 | 6,446 | 5.3 | 25,178 |
| 2016 | 13,664 | 467,623 | 34,223 | 35 | 6,512 | 4.8 | 22,335 |

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

(2) Source: Bureau of Economic Analysis

(3) Source: BLS/Georgia Stats UGA

* Data only available at the County level

OPERATING INDICATORS BY FUNCTION

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

Source: Various City Departments

N/A - Information not available

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

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

CAPITAL ASSET STATISTICS BY FUNCTION

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

Source: Various City Departments

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

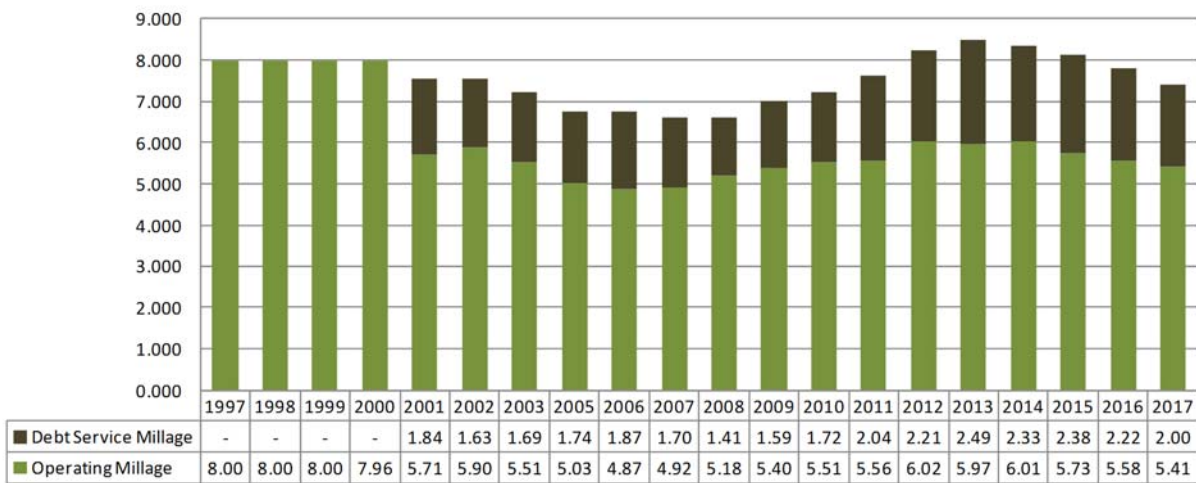
**PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS (1)
PER \$1,000 OF ASSESSED VALUE**

| City of Monroe, Georgia | | | |
|-------------------------|-------------------|----------------------|--------------------|
| Fiscal Year | Operating Millage | Debt Service Millage | Total City Millage |
| 2007 | 4.920 | 1.702 | 6.622 |
| 2008 | 5.189 | 1.412 | 6.601 |
| 2009 | 5.403 | 1.594 | 6.997 |
| 2010 | 5.512 | 1.728 | 7.240 |
| 2011 | 5.565 | 2.047 | 7.612 |
| 2012 | 6.020 | 2.211 | 8.231 |
| 2013 | 5.971 | 2.499 | 8.470 |
| 2014 | 6.017 | 2.336 | 8.353 |
| 2015 | 5.734 | 2.381 | 8.115 |
| 2016 | 5.582 | 2.220 | 7.802 |
| 2017 | 5.418 | 2.003 | 7.421 |

Source: Walton County Tax Assessors Office

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

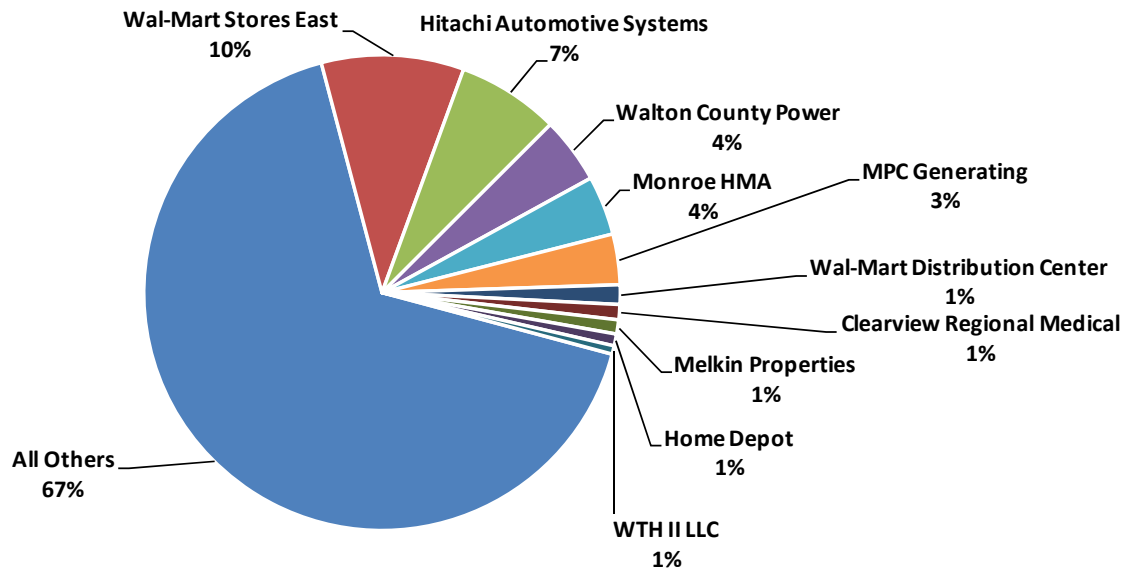
(1) Overlapping rates are those of local and county governments that apply to property owners within the City of Monroe.



**PRINCIPAL PROPERTY TAXPAYERS
(amounts expressed in thousands)**

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

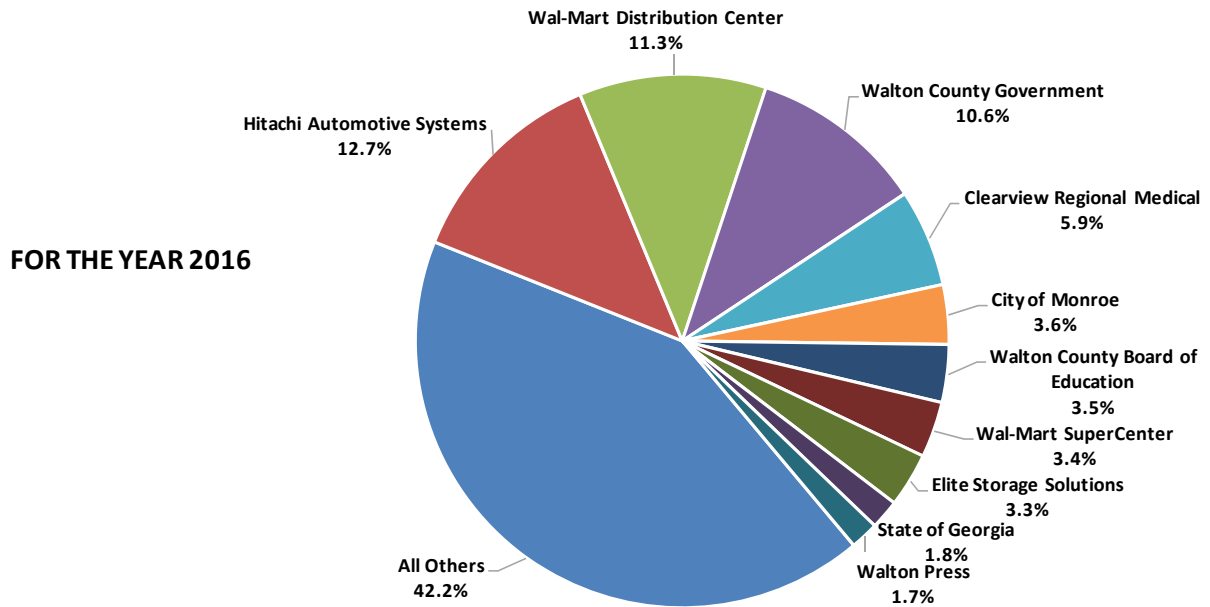
Source: City of Monroe Finance Department



PRINCIPAL EMPLOYERS

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

Source: City of Monroe Code Department

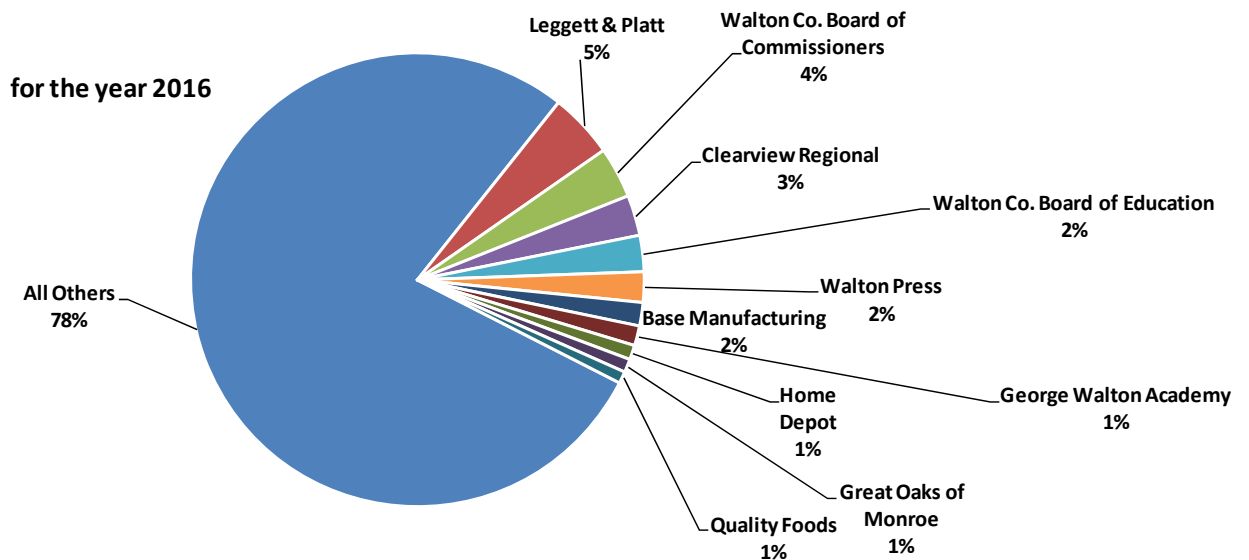


TOP TEN ELECTRIC CUSTOMERS

2016

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

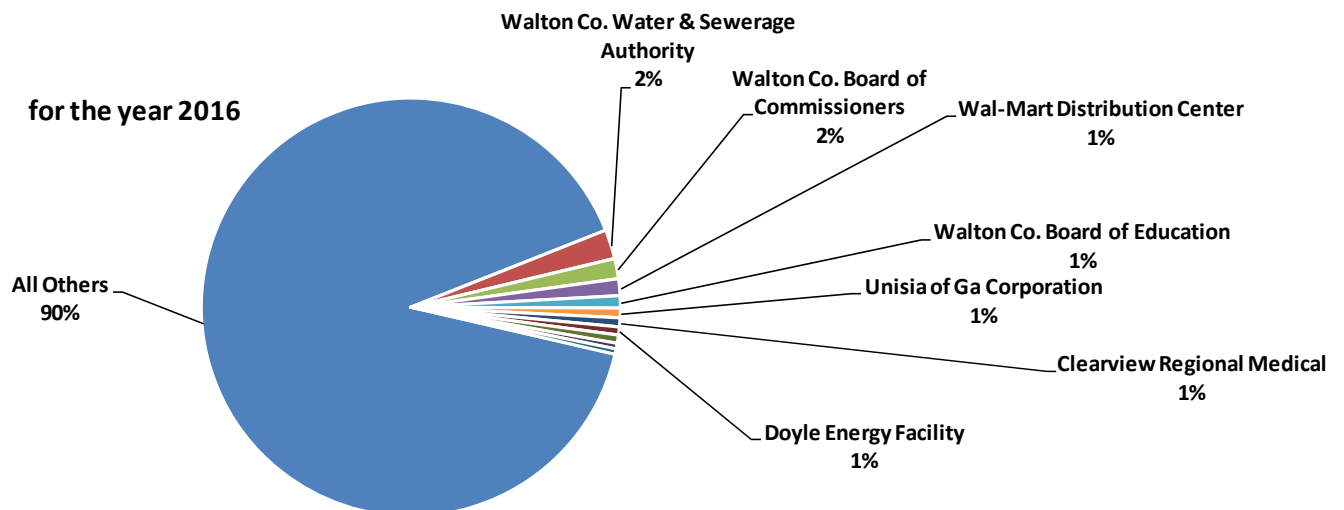
Source: City of Monroe Utility Department



TOP TEN WATER CUSTOMERS

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

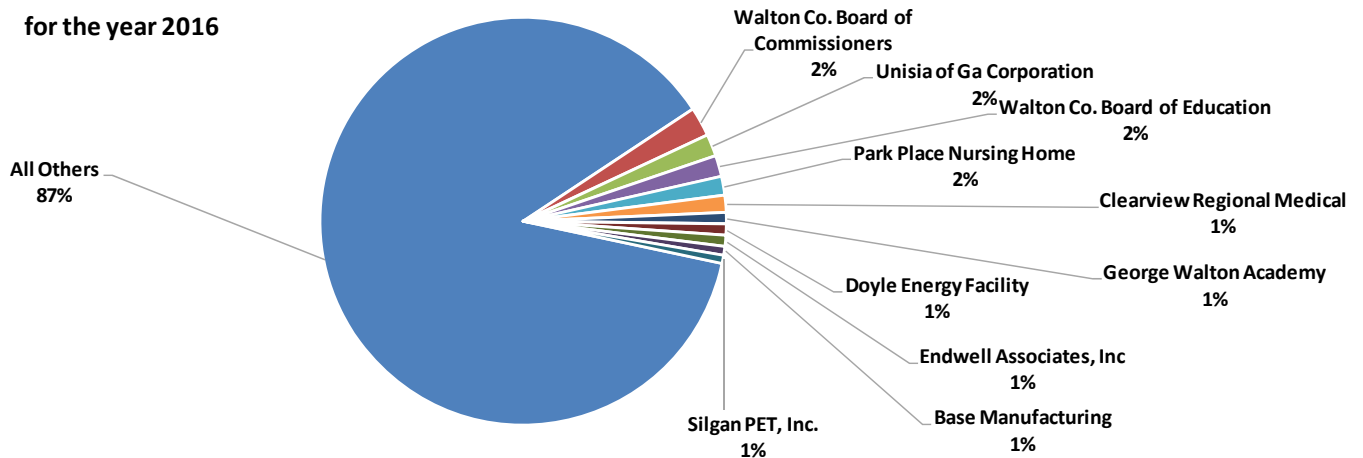
Source: City of Monroe Utility Department



TOP TEN SEWER CUSTOMERS

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

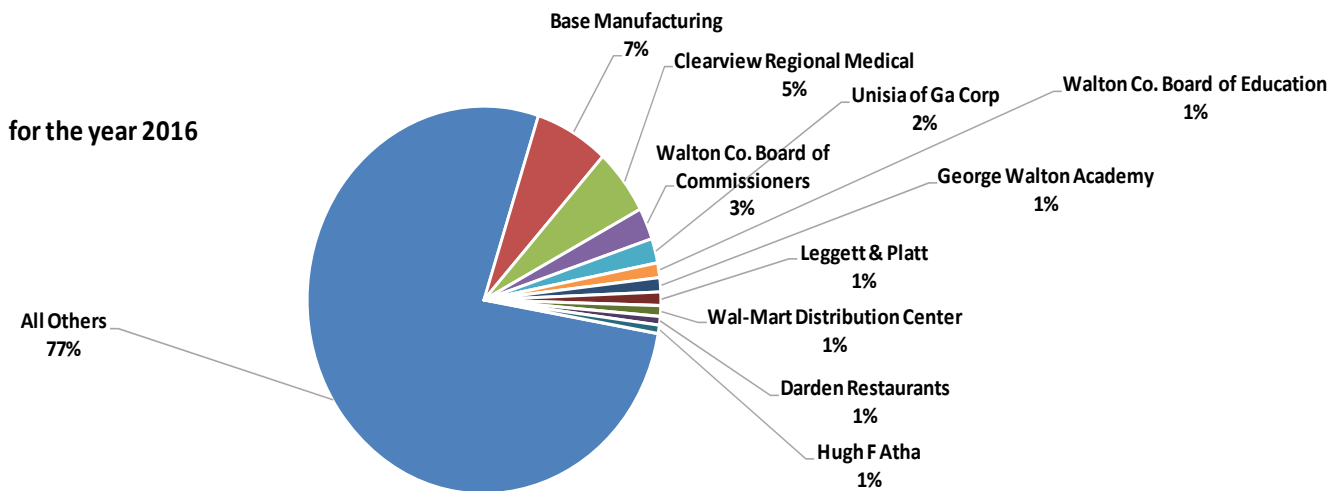
Source: City of Monroe Utility Department



TOP TEN GAS CUSTOMERS

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