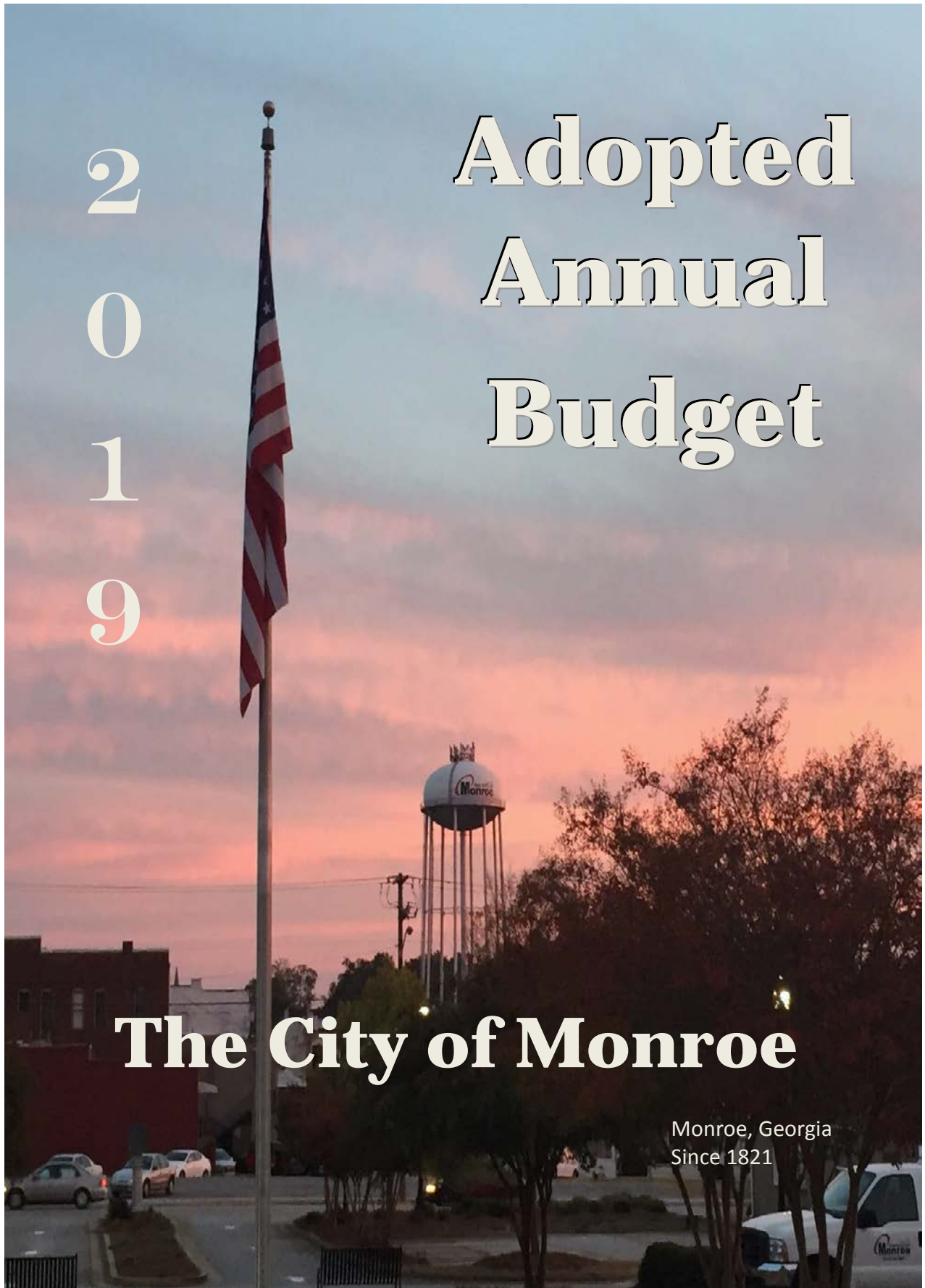


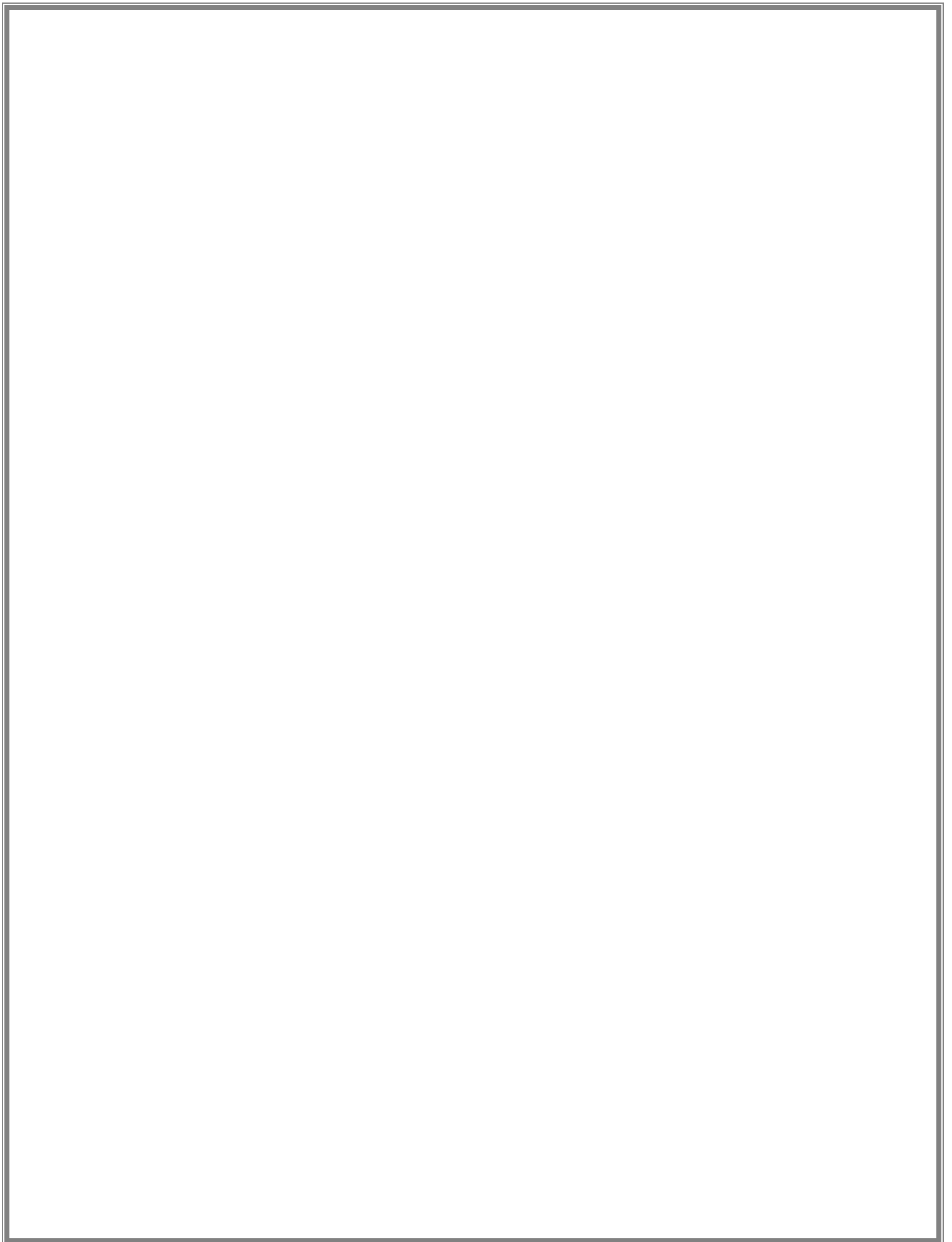
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Adopted Annual Budget

The City of Monroe

Monroe, Georgia
Since 1821





City of Monroe, Georgia

Adopted Annual 2019 Budget

Prepared by the City of Monroe, Georgia

Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Monroe
Georgia**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director



Elected Officials

John Howard, Mayor

Lee P. Malcom, District 1 Councilmember

Myoshia Crawford, District 2 Councilmember

Ross Bradley, District 3 Councilmember

Larry A. Bradley, District 4 Councilmember

Norman Garrett, District 5 Councilmember

L. Wayne Adcock, Vice Mayor & District 6 Councilmember

C. Nathan Little, District 7 Councilmember

David Dickinson, District 8 Councilmember

Appointed Officials

Logan Propes, City Administrator

Beth Thompson, Finance Director

Bill Owens, Interim Fire Chief

Brian Thompson, Electric & Telecommunications Director

Danny Smith, Solid Waste Director

Darrell Stone, Planning & Development Director

Jeremiah Still, Streets and Transportation Director

Les Russell, Human Resources Director

Rodney Middlebrooks, Water, Sewer & Gas Director

R.V. Watts, Interim Police Chief

City of Monroe, Georgia Organization Chart

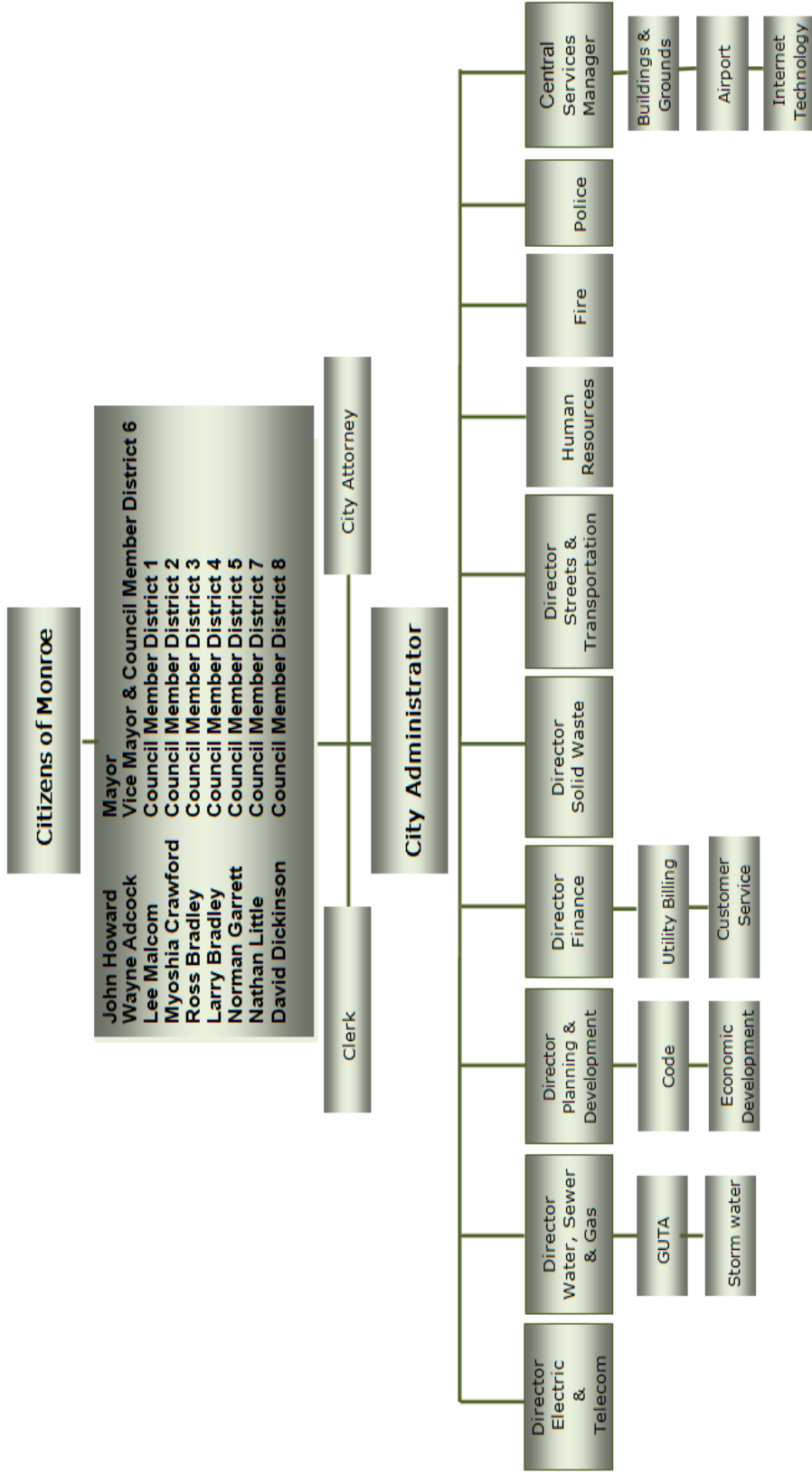


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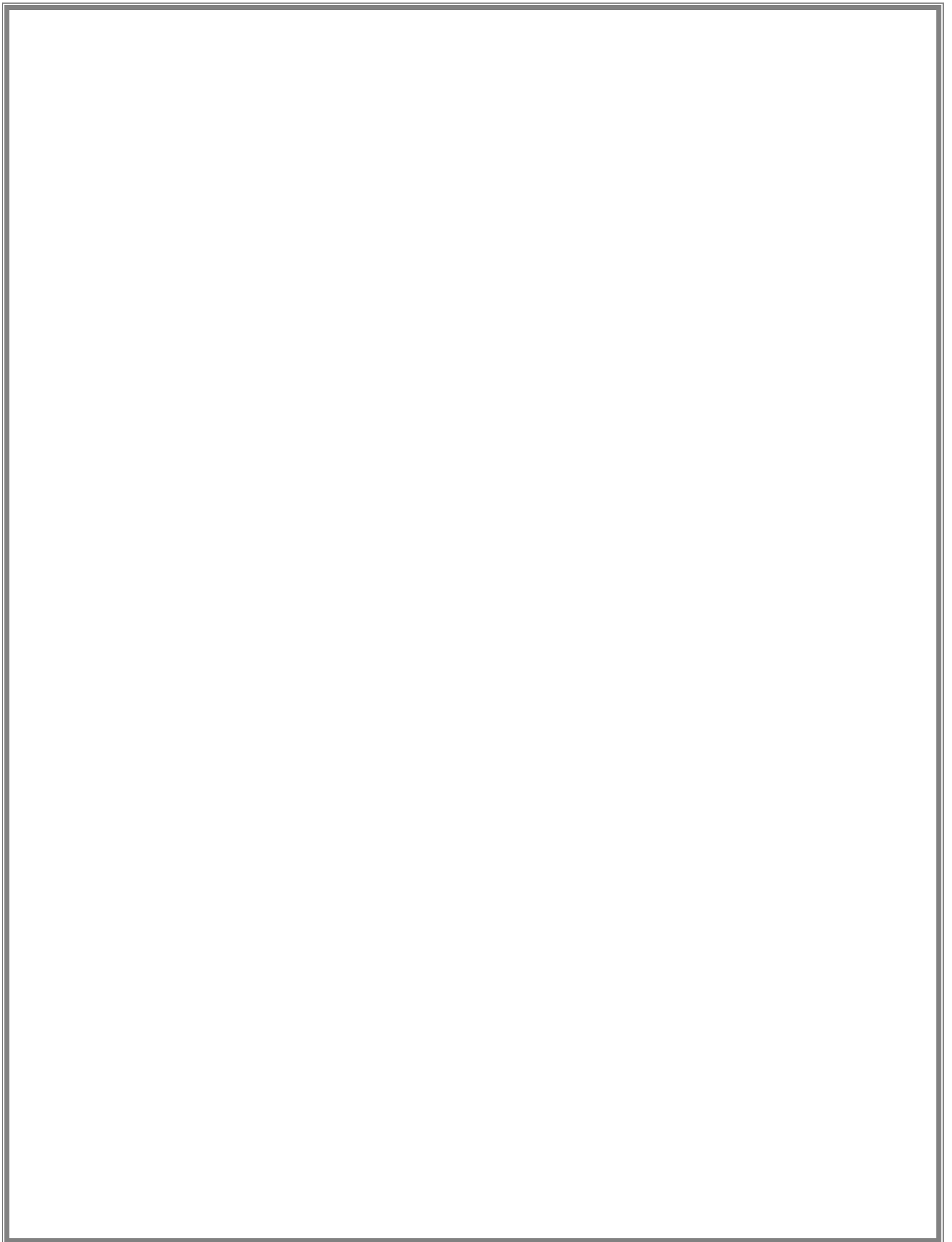
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INTRODUCTION



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

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

December 4, 2018

Honorable Mayor and Members of the City Council:

The City's Finance Department is pleased to present to you the adopted FY 2019 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 the Finance Director based on funding availability, scope of program need and actual performance.

The current FY 2018 General Fund budget is \$11,487,155. The 2019 budget is \$11,807,632, which represents only a 2.79% increase over 2018. The current 2018 ad valorem tax rate for the City of Monroe is again the full rollback rate of 7.277 mills which will fund the FY 2019 budget (5.298 mills for maintenance & operations and 1.979 mills for general obligation bond debt service). One mill equals approximately \$410,197 in ad valorem tax proceeds at the 98% collection rate.

The total Combined Utilities budget for FY 2019 is \$39,868,121, an increase of 3.26% over the current FY 2018 budget of \$38,608,773. The FY 2019 Enterprise Fund budget of Solid Waste contains an increase of 4.28%.

These funds are supplemented by a robust Special Purpose Local Option Sales Tax (SPLOST) program that delivers a wide array of capital improvement projects. For 2019, a new SPLOST will fund major transportation project initiatives such as joint city-county-state projects and major parks improvements, including the new Downtown Green park. Residual revenues from the 2013 SPLOST will continue to fund

transportation and streetscape projects along with public safety and solid waste capital purchases.

All funds combined city-wide are increasing 3.61% for FY 2019 with a total city-wide M&O balanced budget of \$59,456,052.

This budget was prepared on a conservative basis with only one new full-time position, a Water Treatment Plant Apprentice and one conversion of a part-time position to full-time in Information Technology. These additional 1.5 full time positions will create additional efficiencies in service to the public and internally.

There are several new but necessary capital expenditures to ensure our infrastructure and services are top-of-the-line and also of high value for the ratepayer and taxpayer dollar.

This budget includes an employee merit increase in salaries for FY 2019. Merit increases will be based on performance evaluations conducted by supervisors, of up to 3%. These adjustments will be effective in July, 2019.

The portion of the FY 2019 budget that contains capital projects amounting to \$5,796,360 is outlined in the CIP. The General Fund portion of \$244,919 is funded by revenue generated in the General Fund. Other governmental funds' capital projects are funded by a dedicated source such as the SPLOST which totals \$2,006,827 for the capital projects previously mentioned.

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 \$3,115,614. The Solid Waste fund accounts for another \$50,000 in capital equipment in 2019. 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 2019:

- Continue rehabilitation of sewer and water throughout the City with the recently awarded Community Development Block Grant (CDBG) from the Department of Community Affairs (DCA) on Madison Avenue, Stokes, Knight, Mears, Mill, E Norris & Lawrence streets within the City of Monroe.

- Continue rehabilitation 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.
- Begin the sewer expansion project along the Hwy 138 corridor and Alcovy River to create new opportunities for commercial and residential growth.
- Renovation and revitalization of the 1.667 acres in downtown for use as the new Town Green (purchased in August 2018) to hold City events.
- 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.
- Continue the partnership with Georgia Department of Transportation (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown 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 FY 2020. Such plans will include a new roundabout for improved traffic flow.
- Continue construction on the Livable Centers Initiative (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.
- Begin construction on the North Broad Street sidewalk Transportation Alternatives Program (TAP) grant project to enhance sidewalks from Marable Street to the downtown area.
- The Monroe Downtown Development Authority (DDA) 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.

- Continue to enhance the appearance on the main city corridors with grounds keeping along with our City parks 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.
- 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 Street Corridor. Further master planning of the site will help to spur future, quality development in an 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 Street lot.
- Continued focus on many Airport capital improvement projects such as an LPV approach and other joint GDOT and City project initiatives to make the Airport an economic engine for Monroe and Walton County.

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 2019 regarding scope of services. This budget will only continue to enhance the City's services based on Council's priorities and vision.

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.

Sincerely,

Logan Propes
City Administrator

City of Monroe's Mission & Goals

Organizational Mission:

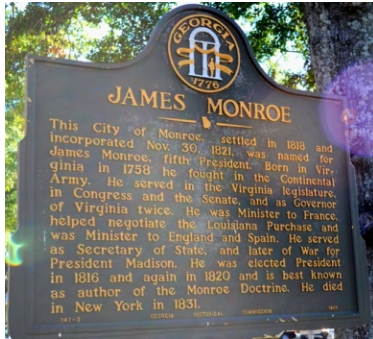
To provide top quality services in a fiscally responsible manner while promoting high standards of living and quality of life.

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

Goals:	Initiatives:
<i>City Council</i> – To provide sound leadership through diligent policy making while acting to preserve our resources in a fiscally responsible manner.	<ul style="list-style-type: none"> * Listen to citizens concerns and be responsive to their needs. * Maintain low tax burden with lowest possible millage rate
<i>City Employees</i> – To serve the public by creating a safe, community-friendly atmosphere; to provide and preserve the highest quality services.	<ul style="list-style-type: none"> * Ensure projects are completed in a timely manner with the least disruption to our citizens * Maintain the City's current infrastructure and enhance as needed * Provide a safe environment for our citizens through public safety
<i>Communications</i> - 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.	<ul style="list-style-type: none"> * Provide public educational events for our citizens * Continuous updates to the City's website * Implement an ESS (Employee Self Service) Portal for all employees
<i>Economic Development</i> - To ensure continued sustainability of the community by attracting new businesses and encouraging existing businesses to improve and upgrade. Promote livable/walk-able communities.	<ul style="list-style-type: none"> * The Monroe Downtown Development Authority and volunteer Main Street committees continue their efforts to promote the downtown district and attract tourism to the City. The Main Street Program sponsors multiple programs and successful events throughout the year. * The City will closely monitor growth areas for economic development activity and create the appropriate utility infrastructure plans to position the City for maximum commercial and retail development. * Mitigate slum and blight through code enforcement, which has an economic development impact.
<i>Fiscal Responsibility</i> - To make reasonable financial decisions which have the best interest of the City and the community.	<ul style="list-style-type: none"> * Maintain high levels of accounting and reporting standards to be in compliance with local, state and federal laws. * Continue to achieve GFOA awards for Certificate of Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation Award and Award for Outstanding Achievement in Popular Annual Financial Reporting.
<i>Public Infrastructure</i> - To protect, preserve and improve the City's public infrastructure; to plan for future development and prevent system aging by applying proper maintenance techniques.	<ul style="list-style-type: none"> * Continue rehabilitation of sewer and water lines throughout the City with the recently awarded Community Development Block Grant (CDBG) from the Department of Community Affairs (DCA). * Continue rehabilitation on the wastewater treatment plant in lieu of a total plant redesign. * Start a sewer expansion project along the Hwy 138 corridor. * Start remodeling of the newly purchased Police Department and Municipal Court building.
<i>Quality of Life</i> – To provide a well maintained, pleasing atmosphere for all city facilities as well as downtown.	<ul style="list-style-type: none"> * Continue to enhance the appearance on the main city corridors along with city parks and downtown.
<i>Transportation</i> - 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.	<ul style="list-style-type: none"> * Continue the street light conversion project to LED for substantial cost savings and citizen safety. • Continue sidewalk projects throughout the City; Spring Street and North Broad Street. * Continue the partnership with Georgia Department of Transportation (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown. * Continue street paving with annual LMIG funds.

General Information

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



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

Monroe is the largest city in Walton County, with a population of 13,858, per the 2016 census. Walton County is nestled in the Alcovy River basin between the urban sprawl of Atlanta and classic Athens. Monroe offers the best of both those worlds. Our rich history draws visitors to Monroe; our small town atmosphere, engaging cultural life, and high tech capabilities entice them to stay. Monroe's colorful history is typified by antebellum homes, a historic downtown and venerable government buildings. Monroe's future is exemplified by inter-mingling 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 along 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, a farmer's market, concerts and parades. We have a widely divergent range of cultural and recreational activities. The City provides an Art Guild, Music Guild, and the Monroe-Walton County Uncle Remus Regional Library. Monroe's airport hosts the only sky-dive club east of Atlanta and an award winning squadron of the Civil Air Patrol. We welcome you to come see our Museum & Visitor's Center, shop in what is



known as the antique capital of Georgia or enjoy hiking trails, parks and other recreational areas around Monroe.

Also attracting both individual and corporate customers is the Monroe Utilities Department. This community-owned, full-service utility company provides 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.



Annual Events

Chocolate Walk	February
Car Show	March
Farm to Table Dinner	April
Alive After 5	April – October
Food Truck Fridays	April, July & October
Farmers Market	May – October
Movies at the Mill	July
July 4 Celebration	July
First Friday Concerts	May, June, August & September
Fall Fest	October
Paws in the Park	October
Light up the Night	November
Candlelight Shopping	November & December
Christmas Parade	December

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 Director along with the City Administrator prepares revenue budget estimates. In addition to preparing the revenue budget, customer fees are also analyzed.
- The City Administrator reviews each department's proposed budget, making any needed adjustments.
- Prior to January 1, the City Administrator submits to the Mayor and City Council a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means for financing them. 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 begins)
- The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made

without provision also being made for financing same, for anything above the legal level of budgetary control, which is the department level. However, transfers within a department may be made within any fund.

Budget Amendments

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

The Finance Director and City Administrator are permitted to transfer appropriations within a department upon the request of a Department 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

June	<ul style="list-style-type: none"> * Finance Director creates CIP (Capital) Budget spreadsheets for Department Heads * CIP requests are due to the Finance Director
July	<ul style="list-style-type: none"> * Finance Director and City Administrator present preliminary CIP Budget to City Council and Mayor
August	<ul style="list-style-type: none"> * Finance Director creates Operating Budget spreadsheets for Department Heads
September	<ul style="list-style-type: none"> * Operating Budget requests are due to the Finance Director
October	<ul style="list-style-type: none"> * The Finance Director reviews and compiles budget requests * City Administrator, Finance Director and Department Heads review budget requests * Develop preliminary O&M and CIP Budget
November	<ul style="list-style-type: none"> * Present preliminary O&M and CIP Budget to Council and Mayor * Review Council and Mayor input and update Budgets as needed
December	<ul style="list-style-type: none"> * Public hearing on 2019 Budget * Adoption of 2019 Budget

Budget Resolution

A RESOLUTION ADOPTING THE 2019 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, 2019 and ending December 31, 2019, 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 11th day of December 2018.



John S. Howard, Mayor
City of Monroe

Attest:



Debbie Kirk, City Clerk

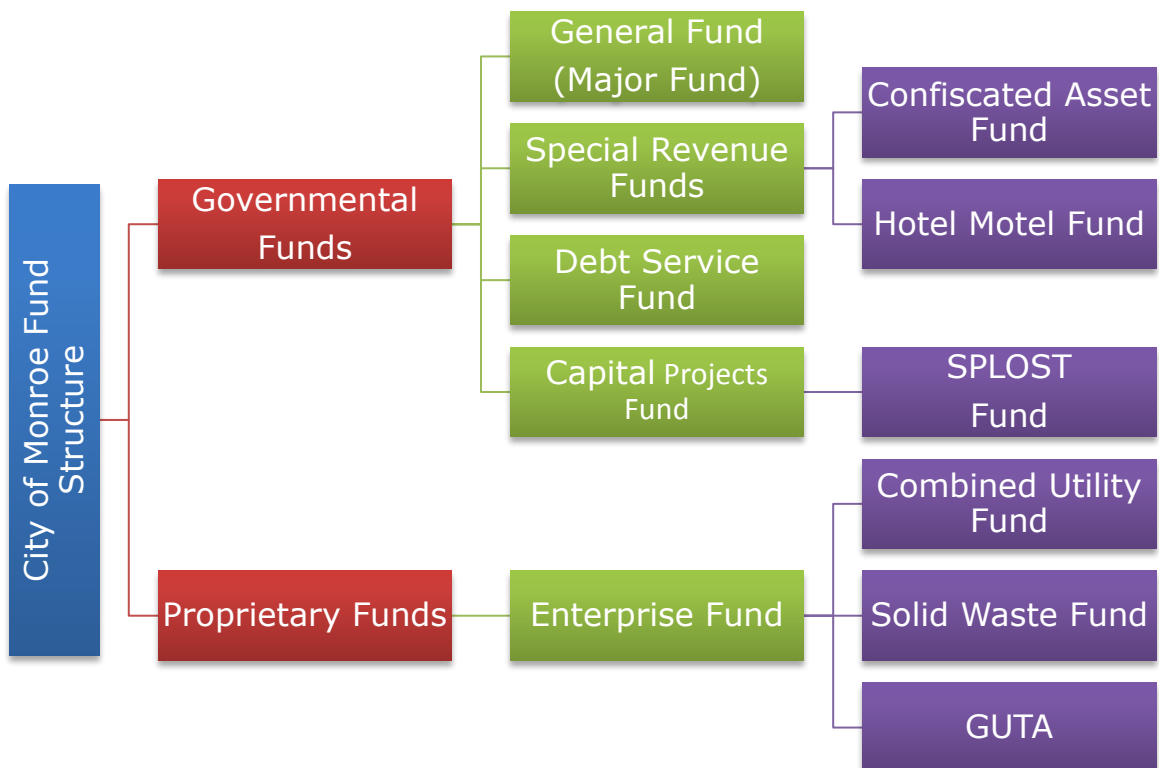
Fund Structure and Basis of Budgeting

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 and the Solid Waste Fund.

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 as well as GUTA which provides training for city employees as well as other outside organizations. The Solid Waste Fund accounts for all solid waste operations of the City.

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
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 & Use Summary

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CHARGES FOR SERVICES	40,234,963	42,524,108	42,528,342	43,359,973	44,427,304	1,067,331
CONTRIBUTIONS AND DONATIONS	45,390	81,601	107,416	41,000	43,000	2,000
FINES AND FORFEITURES	494,382	321,644	294,986	440,000	440,000	0
FUND BALANCE				202,500	545,000	342,500
INTERGOVERNMENTAL	2,590,627	368,990	517,113	2,510,374	2,696,032	185,658
INVESTMENT INCOME	76,109	175,849	1,168,599	60,000	200,000	140,000
LICENSES AND PERMITS	123,327	249,148	165,740	327,700	270,090	(57,610)
MISCELLANEOUS	293,139	212,389	296,297	266,000	256,808	(9,192)
OTHER FINANCING SOURCES	2,938,665	5,474,600	3,258,625	3,381,006	3,586,129	205,123
TAXES	6,502,342	7,839,101	8,203,389	6,798,323	6,991,689	193,366
PROCEEDS OF GEN FIXED ASSETS			32,366		0	0
PROCEEDS OF GEN LONG TERM			245,900			0
TOTAL REVENUE	53,298,944	57,247,430	56,818,773	57,386,876	59,456,052	2,069,176

EXPENDITURES BY FUND	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
COMBINED UTILITIES FUND	31,559,205	33,477,335	34,108,687	38,608,773	39,868,121	1,259,348
CONFISCATED ASSETS FUND	122,447	60,089	34,120	40,000	40,000	0
DOWNTOWN DEV FUND			318,286			0
GENERAL FUND	10,082,972	9,753,148	12,330,653	11,487,155	11,807,632	320,477
GO BOND DEBT SVC FUND	818,400	3,354,150	842,725	862,248	881,888	19,640
HOTEL MOTEL TAX FUND	44,291	47,679	45,711	25,000	43,000	18,000
SOLID WASTE FUND	4,280,000	4,088,437	4,350,396	4,611,200	4,808,584	197,384
SPLOST 2013 FUND	1,561,440	1,195,248	926,199	1,752,500	545,000	(1,207,500)
SPLOST 2007 FUND						0
SPLOST 2019 FUND					1,461,827	1,461,827
TOTAL EXPENDITURES	48,468,755	51,976,086	52,956,777	57,386,876	59,456,052	2,069,177

EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	4,830,189	5,271,344	3,861,996	0	0	(0)
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CITYWIDE 2019 OPERATING BUDGET SUMMARY

ALL FUNDS

ESTIMATED FUND BALANCE/FUND EQUITY -
 BEGINNING OF YEAR 76,607,162 7,885 57,705 2,753,249 115 3,537 2,094,697 5,445,275 86,969,625

REVENUE	COMBINED UTILITIES FUND	CONFISCATED ASSETS FUND	DOWNTOWN DEV FUND	GENERAL FUND	GO BOND DEBT SVC FUND	HOTEL MOTEL TAX FUND	SOLID WASTE FUND	SPLOST 2013 FUND	SPLOST 2019 FUND	TOTAL REVENUE
CHARGES FOR SERVICES	38,918,120			700,600			4,808,584			44,427,304
CONTRIBUTIONS AND DONATIONS				43,000						43,000
FINES AND FORFEITURES		40,000		400,000						440,000
FUND BALANCE								545,000		545,000
INTERGOVERNMENTAL	750,000			484,205					1,461,827	2,696,032
INVESTMENT INCOME	200,000									200,000
LICENSES AND PERMITS				270,090						270,090
MISCELLANEOUS				256,808						256,808
OTHER FINANCING SOURCES	1			2,704,240	881,888					3,586,129
TAXES				6,948,689		43,000				6,991,689
PROCEEDS OF GEN FIXED ASSETS										
PROCEEDS OF GEN LONG TERM										
TOTAL REVENUE	39,868,121	40,000		11,807,632	881,888	43,000	4,808,584	545,000	1,461,827	59,456,052
% OF BUDGET	67.1%	0.1%	0.0%	19.9%	1.5%	0.1%	8.1%	0.9%	2.5%	

EXPENDITURES	COMBINED UTILITIES FUND	CONFISCATED ASSETS FUND	DOWNTOWN DEV FUND	GENERAL FUND	GO BOND DEBT SVC FUND	HOTEL MOTEL TAX FUND	SOLID WASTE FUND	SPLOST 2013 FUND	SPLOST 2019 FUND	TOTAL EXPENDITURES
CAPITAL OUTLAYS - INFRASTRUCTURE										
CAPITAL OUTLAYS - MACHINERY &	25,000			159,919				450,000		634,919
CAPITAL OUTLAYS - PROPERTY				85,000			50,000		768,279	903,279
DEBT SERVICE	1,896,014			301,153	881,888			95,000		3,174,055
DEPRECIATION AND AMORTIZATION	31,123									31,123
INFRASTRUCTURE - AIRPORT									105,000	105,000
OTHER COSTS	300,000			190,500		43,000				533,500
OTHER FINANCING USES	6,083,302			881,888			540,944			7,506,134
PERSONAL SERVICES AND EMPLOYE	7,648,573			7,757,750			1,240,138			16,646,461
PURCHASED/CONTRACTED SERVICE	3,058,378	13,000		1,281,065			2,577,043		50,000	6,979,486
SUPPLIES	20,825,731	27,000		1,150,357			400,459		538,548	22,942,095
TOTAL EXPENDITURES	39,868,121	40,000		11,807,632	881,888	43,000	4,808,584	545,000	1,461,827	59,456,052
% OF BUDGET	67.1%	0.1%	0.0%	19.9%	1.5%	0.1%	8.1%	0.9%	2.5%	

EXCESS/(DEFICIENCY) OF REVENUE &
 OTHER SOURCES OVER EXPENDITURES 0 0 0 0 0 0 0 (0) 0 0 0

USE OF CASH RESERVES

ESTIMATED FUND BALANCE/FUND EQUITY -
 END OF YEAR 76,607,162 7,885 57,705 2,753,249 115 3,537 2,094,697 5,445,275 0 86,969,625

Full Time Citywide Positions by Fund

	2015 FTEs	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs
General Fund	98	103	105	114	111
Building & Grounds	3	3	3	1	4
Econ Dev/Main Street	1	1	1	1	1
Finance Financial Administration	3	3	3	3	3
Finance General Administration	2	2	2	2	1.5
Fire Operations	21	22	22	28	28
Fire Prevention / CRR		1	1	1	1
General Government Executive	1	1	1	1	0.5
Highways & Streets	21	22	22	21	17
Municipal Court				1	1
Police	41	41	43	47	46
Planning & Development	5	7	7	8	8
Solid Waste Fund	20	22	22	21	21
Administration	3	3	3	3	3
Recyclables Collection	1	1	1	1	1
Solid Waste Collection	12	12	12	12	12
Solid Waste Disposal	2	2	2	2	2
Yard Trimmings	2	4	4	3	3
Utility Fund	92	96	102	107	106
GUTA		3	3	3	2
Utility-Admin ETC	2	2	3	4	2
Utility-Admin WSG	1	1	2	2	2
Utility-CATV	5	5	5	6	6
Utility-Customer Service	11	13	15	15	19
Utility-Electric	14	14	14	14	13
Utility-Finance	5	4	4	5	6
Utility-Natural Gas	8	8	8	8	8
Utility-Sewage Collection	8	8	8	8	6
Utility-Sewage Treatment Plant	7	7	7	7	6
Utility-Stormwater	3	3	3	4	6
Utility-Telecom & Internet	3	3	3	2	4
Utility-Utility Billing	3	3	3	3	3
Utility-Water Distribution System	7	8	10	9	9
Utility-Water Treatment Plant	5	5	5	6	7
Utility-Central Services	10	9	9	11	7
Grand Total	210	221	229	242	238

Citywide Salary Comparison by Fund

2018

FUND	DEPT NAME	Total Salaries
General Fund	General Government Legislative	48,720.00
	General Government Executive	68,208.00
	Planning Commission	4,567.50
	Econ Dev/Main Street	120,497.87
	Finance General Administration	122,395.93
	Finance Financial Administration	149,679.24
	Code	362,702.03
	Fire Operations	1,196,150.57
	Fire Prevention / CRR	50,808.87
	Highways & Streets	819,640.78
	Municipal Court	51,673.18
	Police	2,024,137.18
	Building & Grounds	49,357.28
General Fund Total		5,068,538.43
Solid Waste Fund	Administration	167,572.24
	Solid Waste Collection	414,601.22
	Solid Waste Disposal	60,939.74
	Recyclables Collection	34,243.66
	Yard Trimmings	123,534.21
Solid Waste Fund Total		800,891.08
Utility Fund	Utility-Finance	319,258.10
	Utility-Customer Service	596,448.02
	Utility-Utility Billing	159,591.56
	Finance Central services	619,778.57
	Utility-Electric Gen	272,781.47
	Utility-Electric	795,476.02
	Utility-CATV	394,802.01
	Utility-Admin	171,545.93
	Utility-Stormwater	160,484.47
	Utility-Sewage Collection	299,803.33
	Utility-Sewage Treatment Plant	282,332.98
	Utility-Water Treatment Plant	288,656.49
	Utility-Water Distribution System	339,251.37
	Utility-Natural Gas	332,001.21
	GUTA	140,062.41
Utility Fund Total		5,172,273.95
Grand Total		11,041,703.47

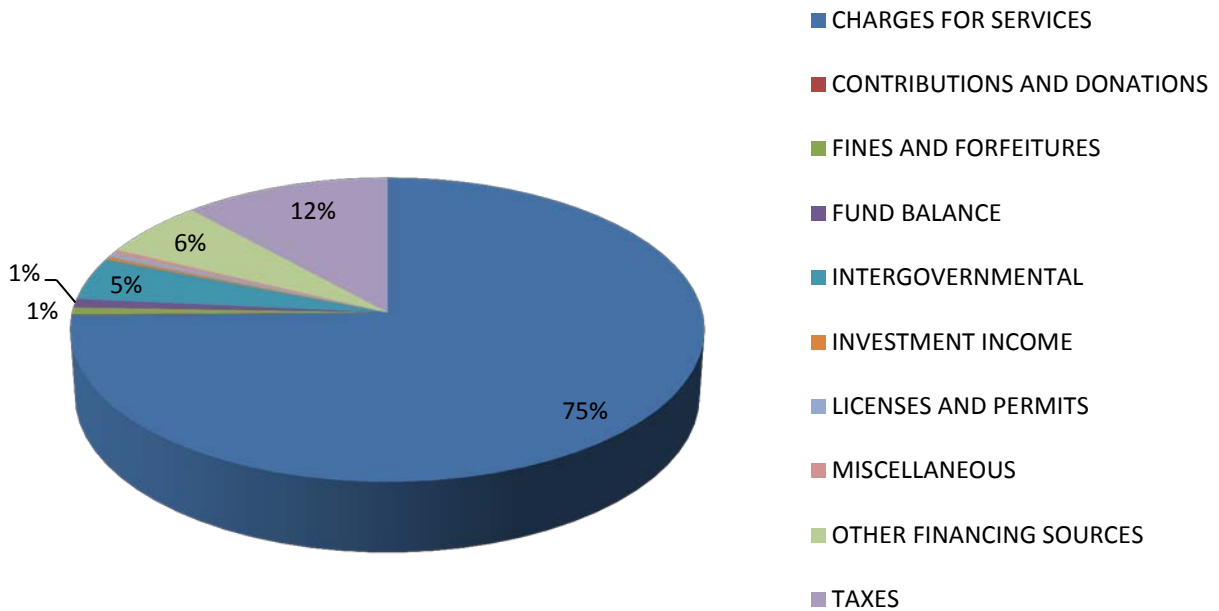
2019

FUND	DEPT NAME	Total Salaries	Increase/Decrease
General Fund	General Government Legislative	48,000.00	
	General Government Executive	70,077.00	
	Planning Commission	4,500.00	
	Econ Dev/Main Street	71,441.76	
	Finance General Administration	95,339.82	
	Finance Financial Administration	155,132.03	
	Planning & Development	442,018.99	
	Fire Operations	1,231,602.26	
	Fire Prevention / CRR	52,333.14	
	Highways & Streets	679,538.04	
	Municipal Court	52,718.89	
	Police	2,051,691.07	
	Building & Grounds	115,810.62	
General Fund Total		5,070,203.61	0.03%
Solid Waste Fund	Administration	163,966.58	
	Solid Waste Collection	424,030.73	
	Solid Waste Disposal	62,767.92	
	Recyclables Collection	35,270.98	
	Yard Trimmings	115,251.89	
Solid Waste Fund Total		801,288.10	0.05%
Utility Fund	Utility-Customer Service	730,888.41	
	Utility-Utility Billing	158,315.36	
	Utility-Finance	416,306.33	
	Utility-Central Services	349,421.31	
	Utility-Admin ETC	149,188.89	
	Utility-Electric	802,743.48	
	Utility-Telecom & Internet	230,533.74	
	Utility-CATV	293,997.09	
	Utility-Admin WSG	167,479.87	
	Utility-Stormwater	232,796.79	
	Utility-Sewage Collection	233,688.10	
	Utility-Sewage Treatment Plant	252,451.22	
	Utility-Water Treatment Plant	325,815.62	
	Utility-Water Distribution System	329,509.95	
	Utility-Natural Gas	335,007.35	
	GUTA	89,946.41	
Utility Fund Total		5,098,089.92	-1.43%
Grand Total		10,969,581.64	-0.65%

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.

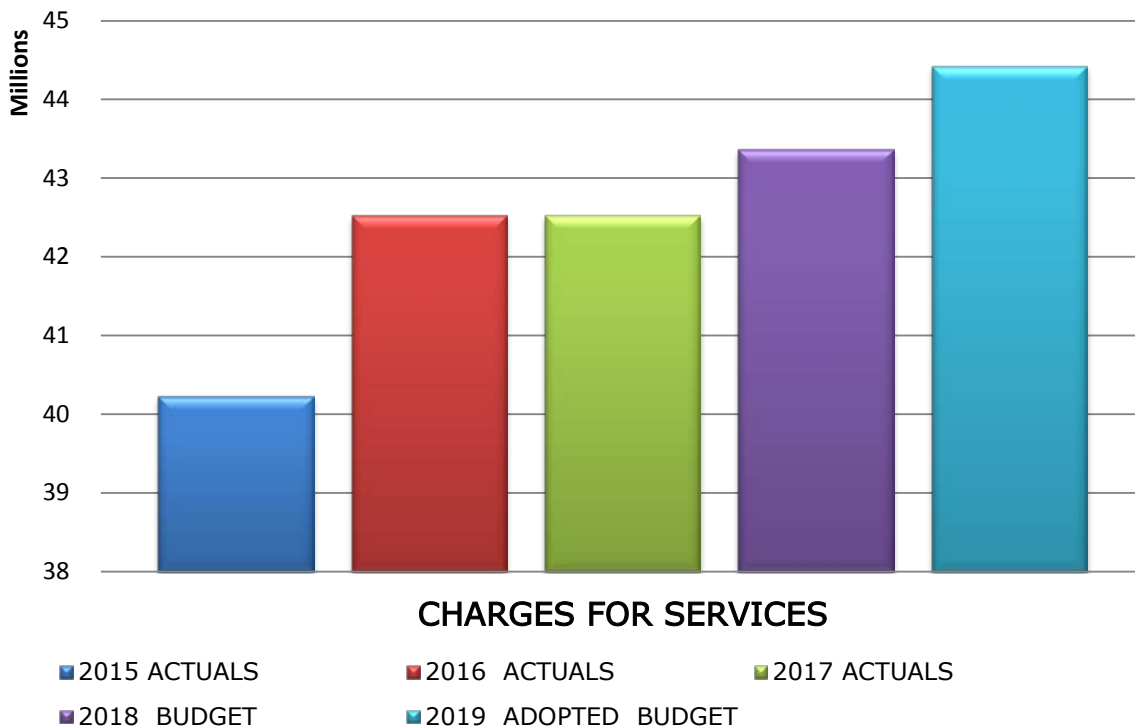
2019 CITYWIDE REVENUES



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 Combined Utilities revenue budget increased by \$1,259,348 above last year's budget. Projections for FY2019 are calculated using a conservative approach. We estimate sale of gas and electric to be similar as last year and *no rate increase is being considered in the Utility department*. These revenue sources remain fairly stable barring any extreme weather conditions as we seen 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 sewer & water rehab project. We continue to see growth in residential and commercial fiber internet. Employee contributions and costs for health insurance are expected to remain stable as well as funding for pension.



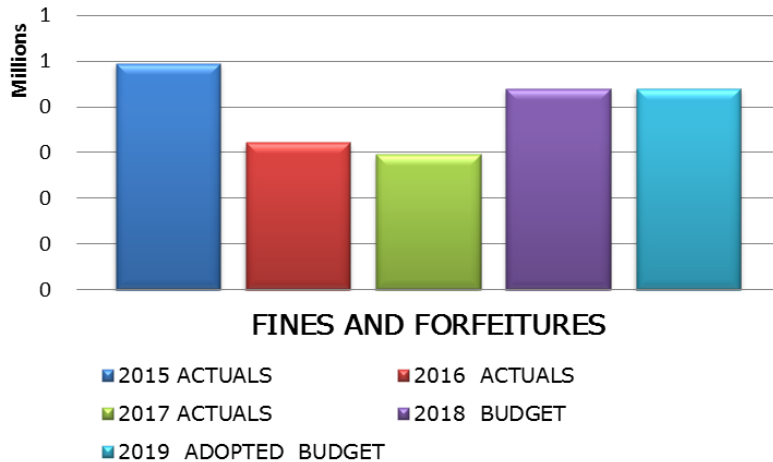
2019 CITYWIDE CHARGES FOR SERVICES

	2019 PROPOSED		2019 vs 2018	% CHANGE
	2018 BUDGET	BUDGET	BUDGET	
ELECTRIC METERED SALES	18,129,530	18,100,000	(29,530)	-0.16%
WATER METERED SALES	4,658,000	4,800,000	142,000	3.05%
SEWAGE TREATMENT REVENUES	3,803,000	3,900,000	97,000	2.55%
CATV REVENUES	3,100,000	3,600,000	500,000	1.98%
GAS METERED SALES	3,443,181	3,511,433	68,252	5.32%
TRANSFER STATION FEES	2,674,200	2,816,584	142,384	16.13%
SANITATION FEES	1,905,000	1,960,000	55,000	2.89%
INTERNET/DATA REVENUES	1,618,000	1,900,000	282,000	17.43%
UTIL GENERAL CUST ACCOUNT FEES	640,000	650,000	10,000	1.56%
EMPLOYEE SELF INS FEES (HEALTH IN	650,000	650,000	0	0.00%
FIBER REVENUES	425,000	475,000	50,000	11.76%
ELECTRIC OPERATING REVENUES	425,000	450,000	25,000	5.88%
MEAG REBATE	400,000	400,000	0	0.00%
TELEPHONE REVENUES	380,000	350,000	(30,000)	-7.89%
WATER TAP FEES	120,000	150,000	30,000	25.00%
SEWERAGE TAP FEES	110,000	137,500	27,500	25.00%
CATV MISC REVENUES	150,000	115,000	(35,000)	-23.33%
MGAG REBATE	103,000	97,957	(5,043)	-4.90%
GUTA	367,062	80,000	(287,062)	-78.21%
WATER MISC REVENUES	55,000	63,480	8,480	15.42%
ELECTRIC MISC REVENUES	50,000	50,000	0	0.00%
SALE OF RECYCLED MATERIALS	32,000	32,000	0	0.00%
SEWAGE OTHER OPER REVENUES	15,000	30,000	15,000	100.00%
CATV OPERATING REVENUES	25,000	22,000	(3,000)	-12.00%
POLICE DEPARTMENT OTHER INCOM	20,000	20,000	0	0.00%
EVENT FEES	20,000	20,000	0	25.00%
GAS TAP FEES	15,000	18,750	3,750	33.33%
WATER OPERATING REVENUES	12,000	16,000	4,000	0.00%
CEMETARY LOT SALES	10,000	10,000	0	0.00%
GAS MISC REVENUES	5,000	1,000	(4,000)	-80.00%
CODE DEPT OTHER INCOME		500	500	
OTHER FEES		100	100	
Grand Total	43,359,973	44,427,304	1,067,331	2.46%

Fines and Forfeitures

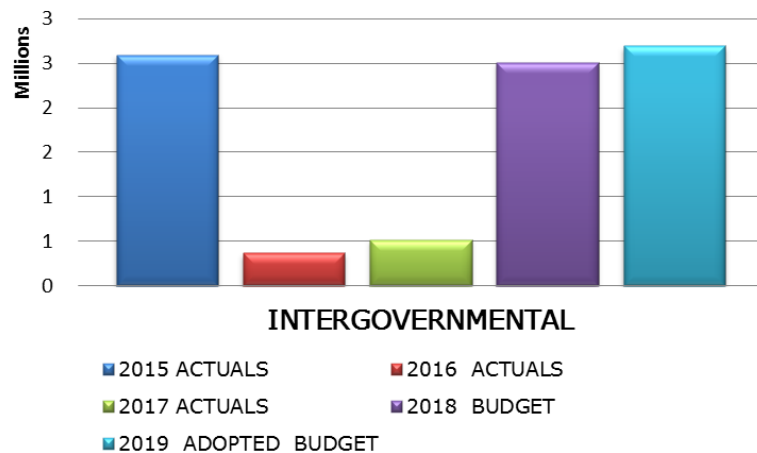
Municipal court traffic fines and citations make up the majority of this revenue source. While citation numbers remain virtually unchanged, we have experienced an increase in the number of violators being sentenced to jail

and or community service, which has impacted revenue. Fines and Forfeitures are expected to stay about the same for 2019.



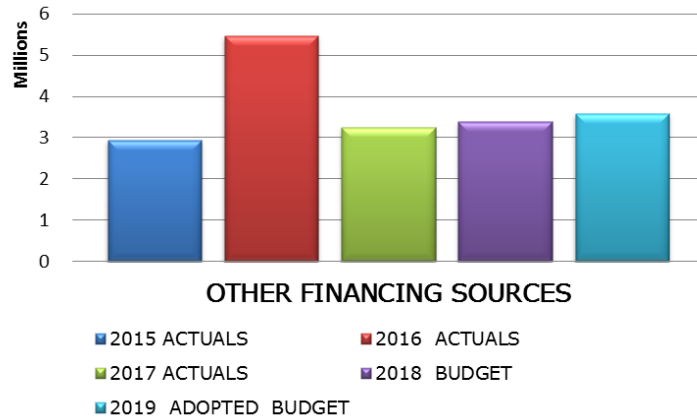
Intergovernmental

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). The previous SPLOST collections ended in 2018, as approved projects continue to be completed. With the approved 2019 SPLOST, the assumption for 2019 intergovernmental is \$186,000 more than last year. Revenues comprise of \$1,461,827 in SPLOST, \$238,000 Federal SAFER Grant, \$750,000 for CDBG grant and \$130,000 for the LMIG project. Any variances in revenue will be directly tied to the economy.



Other Financing Sources

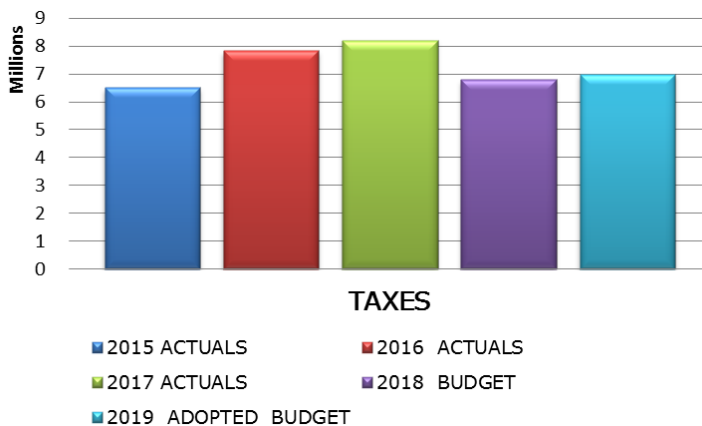
The majority of revenues from this category come from inter-fund transfers. The City Charter requires, in lieu of taxes, the transfer of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue & the Solid Waste Fund revenue. The total amount estimated to be transferred to the General Fund for FY2019 is \$2,680,240.



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 FY2018 is 7.277 mills. Debt service millage is 1.979, leaving 5.298 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable next year.

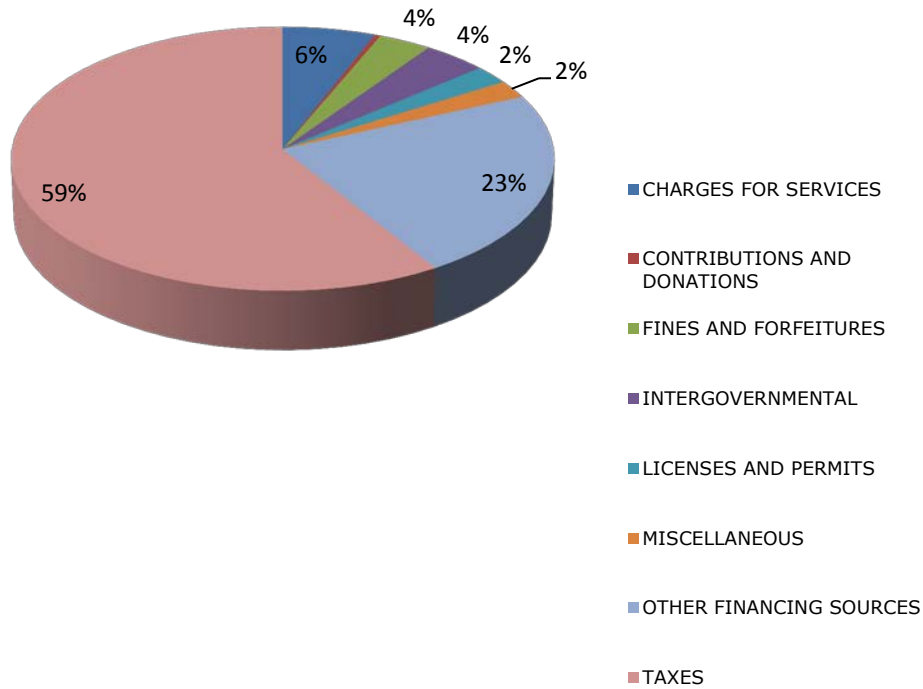


Revenue Summary

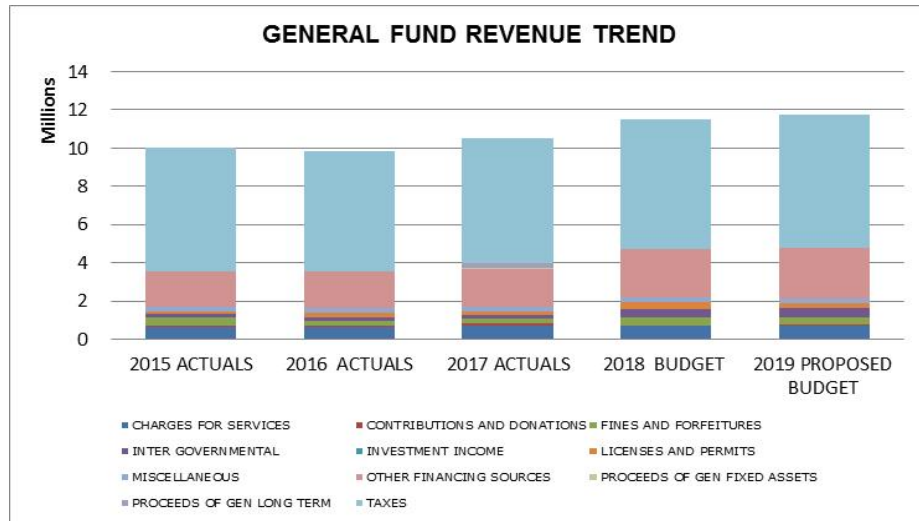
General Fund

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 FY2019 is \$11,807,632. The General Fund revenue budget for FY2019 is increasing only 2.79% from last year's adopted budget.

2019 GENERAL FUND REVENUE



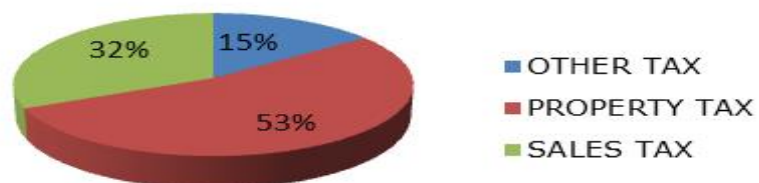
The next chart shows the trend in revenue categories in the General Fund. The trends remain relatively unchanged except for an increase of \$186,000 in intergovernmental revenue which is explained in detail in another section of this document.



Taxes

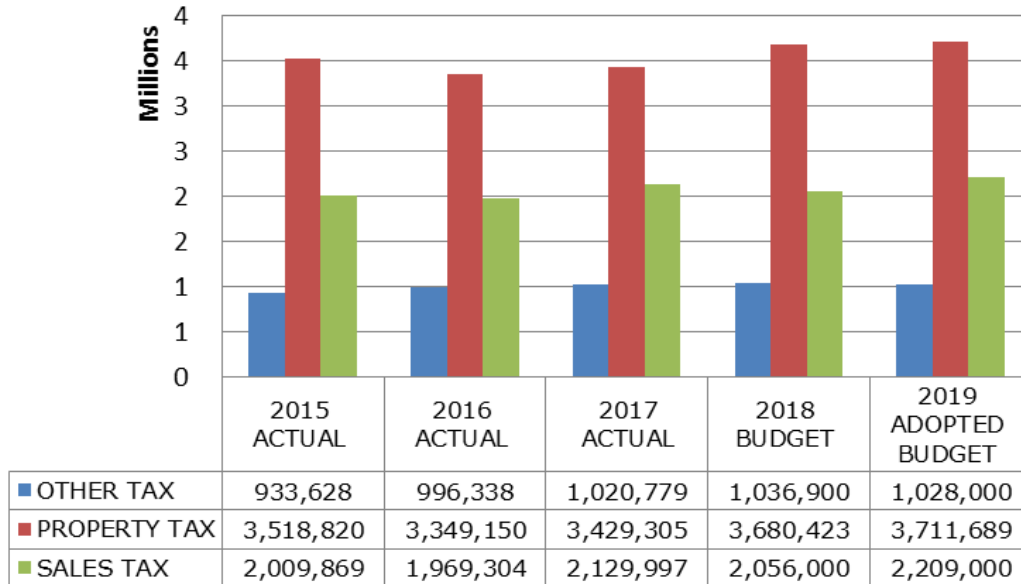
This category of revenue is made up of Property, Alcoholic Beverage, Occupation, Financial Institution, Franchise and Local Option Sales Tax (LOST). The General Fund is projected to receive almost 60% of its total revenue from taxes in 2019. Almost half of the total tax collected is Property Tax making it the General Fund’s largest revenue source followed by Other Tax, the majority of this being Insurance Premium, Alcoholic Beverages and TAVT taxes.

2019 GENERAL FUND 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.

GENERAL FUND TAX REVENUE TRENDS



Licenses and Permits. Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2019 budget decreases 17.58% from 2018. This decrease is due to a restructure of alcoholic beverage permit fees in 2018. 2019 will be the first full year of collections under the revised fee schedule.

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 FY2019 increases by 5.18% due to a \$238,000 Federal SAFER Grant, \$130,000 for the LMIG project & SPLOST collections.

Charges for Services. This line item in the 2019 budget remains about the same as 2018. There is a slight increase of \$600 for 2019.

Fines and Forfeitures. These revenues are generated from Municipal Court Fines for violations of city ordinances. The 2019 budget is unchanged from 2018.

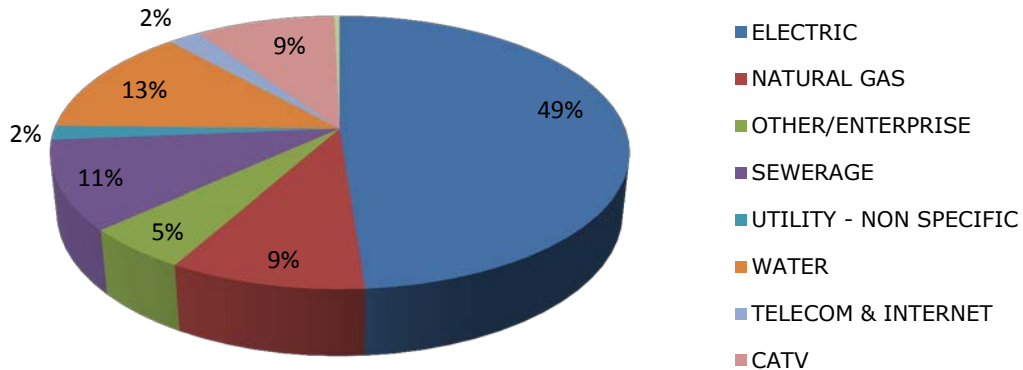
Miscellaneous. These revenues are generated from rentals of city owned facilities and various other fees. The 2019 budget has a 3.46% decrease from 2018 due to hanger fees.

Other Financing Sources. These revenues are transfers to the General Fund from other funds which include transfers of franchise fees from the City's enterprise funds. An increase of 7.36% is budgeted over 2018 due to a projected increase in Utility transfers in. The Solid Waste fund is budgeted to transfer 6%, while the Utilities fund is budgeted to transfer 6.5% to the General Fund. Mid-year, we will do an analysis and if we need to reduce the transfers down to the required 5% we will do so at that time.

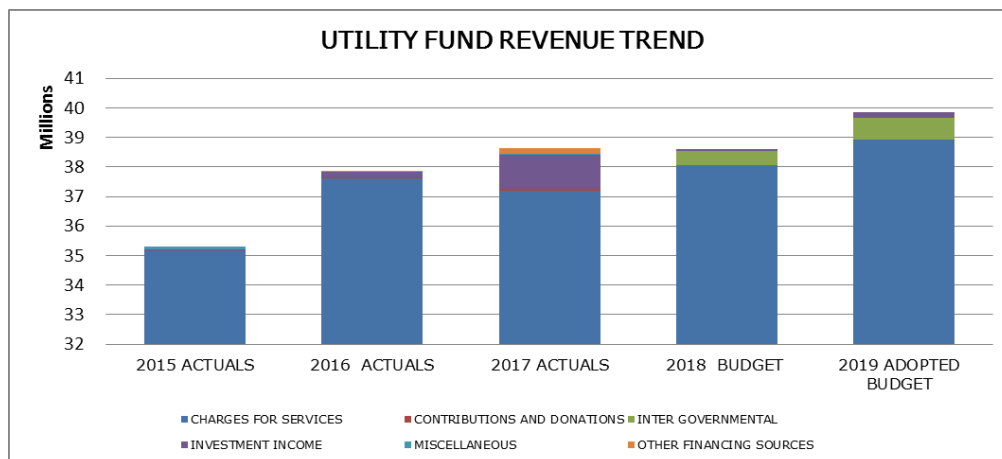
Combined Utilities Fund

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

2019 UTILITY REVENUE BY DIVISION

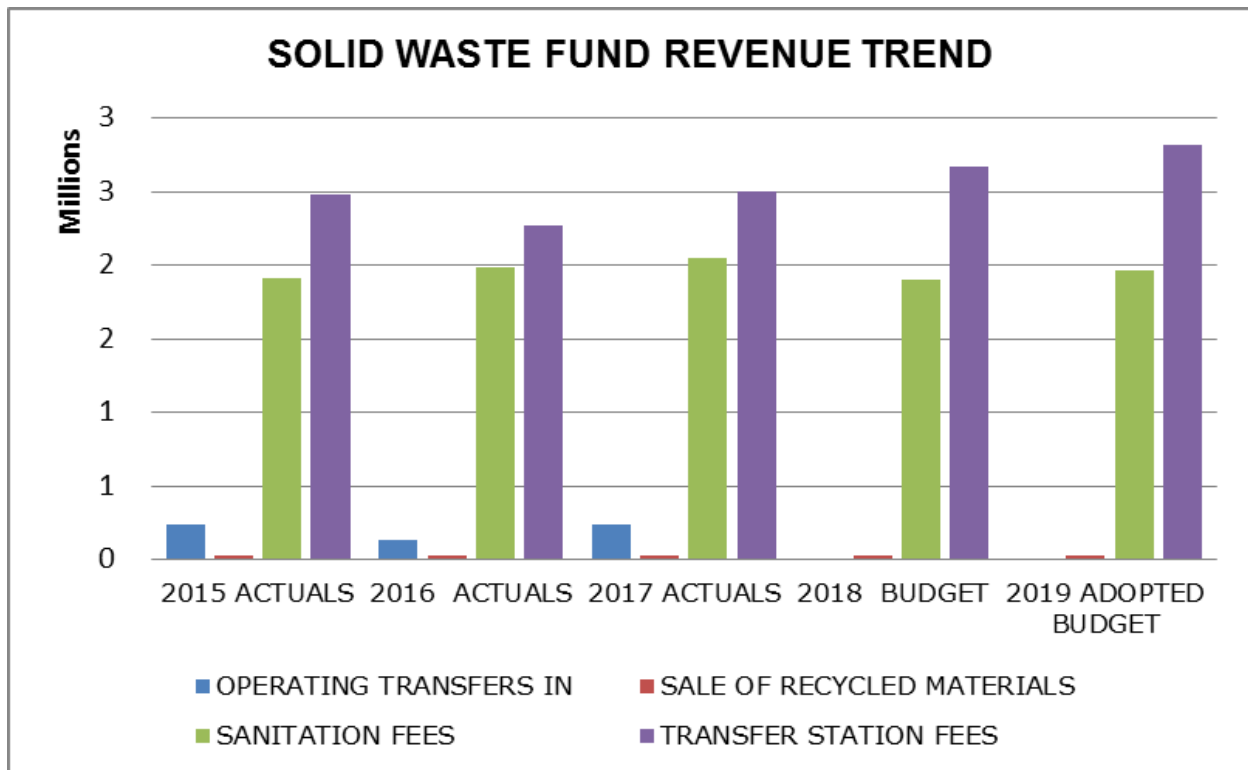


The chart above shows the breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2019 is \$39,868,121, an increase of 3.26% from last year's adopted budget. Utility revenue is partially influenced by fluctuations in 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 will increase 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 FY2019. Since our costs to transfer solid waste are directly tied to the amount of generated revenue we see a proportional amount of increase or decrease in costs as well.

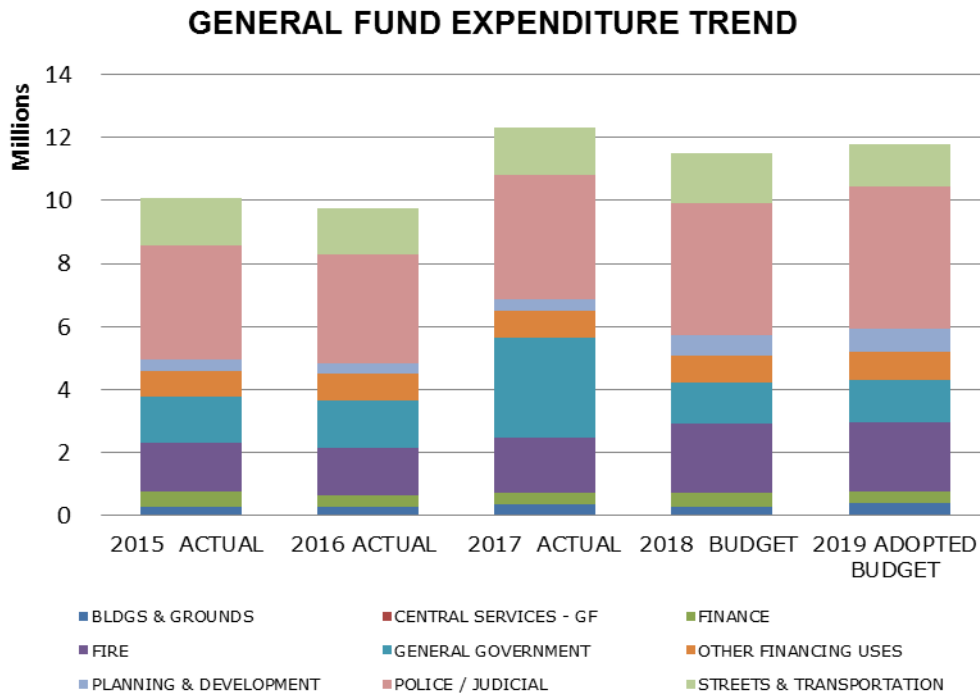


Expenditure Summary

The City of Monroe’s FY2019 budget reflects a conservative document that will meet or exceed the services provided to our citizens in FY2018. The total budget is \$59.5 million for all funds. Summary for the General Fund and Combined Utilities Fund follows.

General Fund

The total budget for the General Fund is \$11.8 million which is increased by 2.79% from last year’s budget. Efforts to keep spending at reasonable levels are made citywide. When possible, a department’s budget is kept at the same level as the prior year. The next chart shows the trend for the departments in the General Fund.

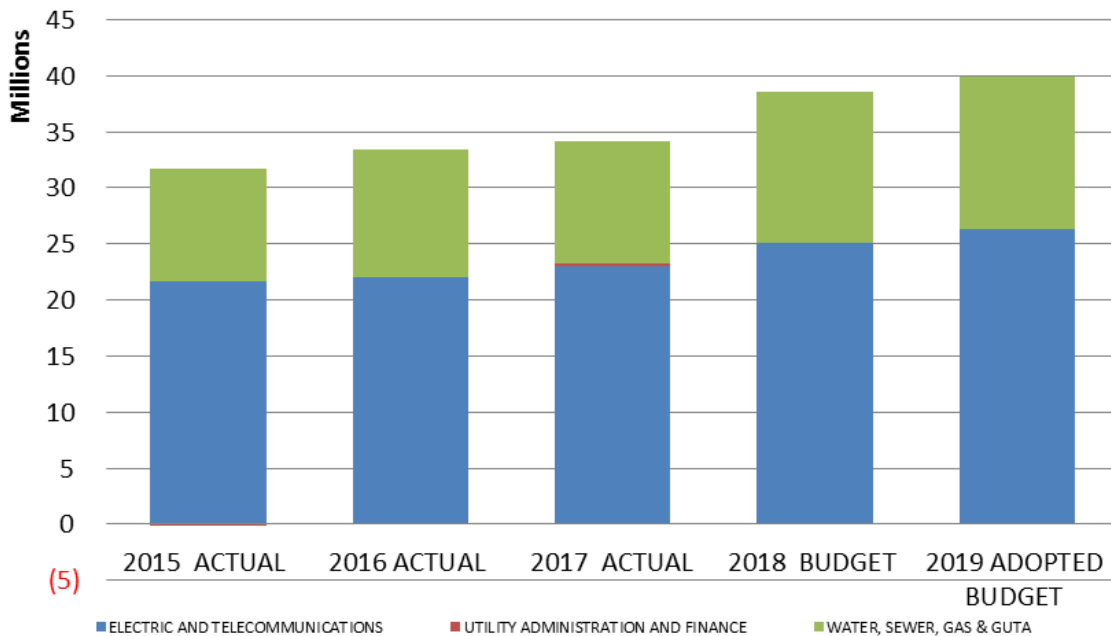


Combined Utilities Fund

The expense budget for Monroe’s Combined Utilities Fund totals \$39.9 million for FY2019. This is an increase of 3.26% from last year’s adopted budget.

The cost of goods sold in electric (\$12 million), cable TV (\$3.1 million) and gas (\$1.6 million) are the largest expenses for the Combined Utilities Fund. The cost of purchased power in electric accounts for 65%, cost of programming in cable TV accounts for 64% and the cost of purchased natural gas in the gas department accounts for 43% of their respective department’s total budget.

UTILITY FUND 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.

\$5,796,360 in potential capital improvement projects for FY 2019 has been submitted. This is substantially lower than 2018.

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

CAPITAL SUMMARY BY FUNDING SOURCE							
	FY2019	FY2020	FY2021	FY2022	FY2023	FUTURE YRS	PROJECT TOTAL
GENERAL FUND	244,919	719,937	551,569	267,569	811,569	1,163,138	3,690,351
OTHER	379,000	350,000	1,850,000	350,000	350,000	2,400,000	5,679,000
SPLOST	1,901,827	1,245,000	830,000	425,000	420,000		4,126,827
SPLOST/GF					400,000		400,000
UTILITIES	3,115,614	2,320,674	1,937,454	1,154,000	1,216,454		9,344,194
SOLID WASTE	50,000	25,000	25,000	60,000	25,000		185,000
SPLOST/GRANT	105,000	240,000	660,000	495,000	400,000		1,900,000
Grand Total	5,796,360	4,900,611	5,854,023	2,751,569	3,623,023	3,563,138	25,325,372

A summary and details of the FY 2019 CIP are listed on the following pages.

Five Year Capital Improvement Summary General Fund & SPLOST

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2019	2020	2021	2022	2023	FUTURE	PROJ TOTAL
Airport	Obstruction/LPV	SPLOST/GRANT	80,000	80,000					160,000
	Terminal Building	SPLOST/GRANT		100,000					100,000
	Runway Paving & Striping	SPLOST/GRANT	25,000	60,000	660,000				745,000
	Jet-A Fuel Farm	SPLOST/GRANT				120,000			120,000
	8-Unit T-Hangar	SPLOST/GRANT				375,000			375,000
	West Apron Rehabilitation	SPLOST/GRANT					400,000		400,000
	Corporate Hangar	SPLOST/GF					400,000		400,000
	John Deere 5075E Utility Tractor	GEN FUND	43,350						
Airport Total			148,350	240,000	660,000	495,000	800,000		2,300,000
Code	Pickup Truck	GEN FUND	25,000			30,000			55,000
Code Total			25,000			30,000			55,000
Fire	Equipment for Quint	GEN FUND		85,000					85,000
	Fire Pumper	GEN FUND			400,000		400,000		800,000
	Quint	GEN FUND		350,000					350,000
	Fire Station	OTHER			1,500,000				1,500,000
	SCBA (Air Packs)	GEN FUND					270,000		270,000
	Structural Firefighting Gear	GEN FUND				96,000			96,000
	UTV (Utility Task Vehicle)	SPLOST	10,000						10,000
Fire Total			10,000	435,000	1,900,000	96,000	670,000		3,111,000
Hwys & Streets	Assessment Of Roadways	GEN FUND	10,000	10,000	10,000	10,000	10,000		50,000
	Mini Excavator	SPLOST			70,000				70,000
	Skid Steer Loader	SPLOST		60,000					60,000
	Single Axle Dump Truck	SPLOST			90,000				90,000
	Street And Sidewalk Rehab	SPLOST	63,279	45,000	45,000	45,000	45,000		243,279
	Side Boom Tractor	SPLOST	130,000						130,000
	Zero Turn Mower	GEN FUND	10,000		10,000				20,000
	LMIG/Paving	SPLOST	100,000	50,000	50,000	50,000	50,000		300,000
	New Sidewalks	SPLOST	50,000	85,000	85,000	85,000	85,000		390,000
	Truck	SPLOST		35,000	45,000		45,000		125,000
Joint Transportation	SPLOST	695,000							
Hwys & Streets Total			1,058,279	285,000	405,000	190,000	235,000		1,478,279
Police	New Court & Police Building	GEN FUND	75,000	75,000	75,000	75,000	75,000	1,050,000	1,425,000
	Police Vehicles	SPLOST	95,000	95,000	95,000	95,000	95,000		475,000
	Report Management System	GEN FUND	56,569	56,569	56,569	56,569	56,569	113,138	395,983
	Remodel New Court & Police Building	OTHER		150,000	150,000	150,000	150,000	2,400,000	3,000,000
Police Total			226,569	376,569	376,569	376,569	376,569	3,563,138	5,295,983
Parks	Pickup Truck	GEN FUND	25,000						
	Park Rehabilitation	SPLOST	200,000	175,000	150,000	125,000	100,000		750,000
	Town Green Improvements	SPLOST	238,548						238,548
Parks Total			463,548	175,000	150,000	125,000	100,000		988,548
Central Services	Art Guild Landscaping	GEN FUND		24,000					24,000
	City Entrance Signage	SPLOST	10,000	25,000	25,000	25,000			85,000
	Buildings Improvements & Rehabilitation	OTHER	379,000	200,000	200,000	200,000	200,000		1,179,000
Central Services Total			389,000	249,000	225,000	225,000	200,000		1,288,000
DDA	Downtown Parking Meters	GEN FUND		119,368					119,368
DDA Total				119,368					119,368
General Total			2,320,746	1,879,937	3,716,569	1,537,569	2,381,569	3,563,138	14,636,178

Five Year Capital Improvement Summary Utilities Fund

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2019	2020	2021	2022	2023	FUTURE	PROJ TOTAL
Electric	System Automation	UTILITIES	108,846	150,000	150,000				408,846
	Underground for Town Green	UTILITIES	187,000						187,000
	AMI	UTILITIES	37,608	75,000					112,608
	Rebuild Highland and S Madison Ave	UTILITIES	291,200	300,000	250,000	250,000			1,091,200
	GIS Program Development	UTILITIES	41,667						
Electric Total			666,321	525,000	400,000	250,000			1,799,654
Gas	Gas Main Renewal	UTILITIES	199,147	196,000	70,000	131,000	85,000		681,147
	Main Extension	UTILITIES	8,397		36,000		40,000		84,397
	GIS Program Development	UTILITIES	41,667						
Gas Total			249,211	196,000	106,000	131,000	125,000		765,544
Sewer	Sewer Main Rehab	UTILITIES	83,711	150,000	100,000	150,000	100,000		583,711
	Truck Replacement	UTILITIES		50,000		50,000			100,000
	CDBG 2018 - Construction	UTILITIES	250,000						250,000
	Application/Design 2020 submittal	UTILITIES		50,000					50,000
	CDBG 2020 - Construction	UTILITIES			250,000				250,000
	Application/Design 2022 submittal	UTILITIES				50,000			50,000
	CDBG 2022 - Construction	UTILITIES					250,000		250,000
	Lime Slurry System	UTILITIES	145,200						145,200
	Kawasaki Mule	UTILITIES	9,189						9,189
	Aeration Fluidyne Jet Pump	UTILITIES	20,674	20,674					41,348
	Final Clarifier Clean Out	UTILITIES			18,454		18,454		36,908
	Control Panel for Plant Drain	UTILITIES				15,000			15,000
	Trickling Filter Pump	UTILITIES			40,000		40,000		80,000
	Air Compressor	UTILITIES	54,760						54,760
Asphalt Top Coat	UTILITIES		200,000					200,000	
GIS Program Development	UTILITIES	41,667							
Sewer Total			605,201	470,674	408,454	265,000	408,454		2,116,116
Stormwater	Lateral Repair	UTILITIES	8,183		35,000				43,183
	F450 Service Body Truck	UTILITIES		60,000					60,000
	Skid Steer	UTILITIES		75,000					75,000
	Storm Drain/Retention Pond Rehab	UTILITIES	75,000	75,000	75,000	75,000	75,000		375,000
	Heritage Ridge Retention Pond	UTILITIES	17,600						17,600
	Public Works Retention Pond	UTILITIES		8,000					8,000
	Heritage Trace Retention Pond	UTILITIES		18,000					18,000
	GIS Program Development	UTILITIES	41,667						
Stormwater Total			192,450	236,000	110,000	75,000	75,000		596,783
Telecom	Fiber Backbone Extension	UTILITIES	56,500	45,000					101,500
	Micro Trench Saw	UTILITIES	91,000						91,000
	FTTX Wellington	UTILITIES	120,000	150,000	150,000				420,000
	Cable Infrastructure Replacement	UTILITIES	65,000	60,000	55,000				180,000
	GIS Program Development	UTILITIES	41,667						
Telecom Total			374,167	255,000	205,000				792,500
Water	Fire Hydrant Replacement	UTILITIES	55,000	55,000					110,000
	Infrastructure Repair/Replacement	UTILITIES	150,000	150,000	150,000	150,000	150,000		750,000
	Water Main Rehab	UTILITIES	75,000	75,000	75,000	75,000	75,000		375,000
	Water Valve Maintenance Trailer	UTILITIES	61,720						61,720
	CDBG 2018 - Construction	UTILITIES	250,000						250,000
	Application/Design 2020 submittal	UTILITIES		25,000					25,000
	CDBG 2020 - Construction	UTILITIES			250,000				250,000
	Application/Design 2022 submittal	UTILITIES				25,000			25,000
	CDBG 2022 - Construction	UTILITIES					250,000		250,000
	Swan Turbidity Meters	UTILITIES	90,355						90,355
	Air compressors	UTILITIES	58,575						58,575
	High Service Pumps	UTILITIES		100,000					100,000
	Alcovy River Screen	UTILITIES		50,000					50,000
	Control Valve Replacements for John T. Briscoe Reservoir & Alcovy River	UTILITIES			100,000				100,000
	Membrane Filters	UTILITIES	76,500	76,500	76,500	76,500	76,500		382,500
Excavator	UTILITIES	88,200						88,200	
Water Meters	UTILITIES	56,247	56,500	56,500	56,500	56,500		282,247	
GIS Program Development	UTILITIES	41,667							
Water Total			1,003,264	588,000	708,000	383,000	608,000		3,248,597
Central Services	Vehicle	UTILITIES	25,000						25,000
Central Services Total			25,000						25,000
Finance -	Meter Reader Trucks	UTILITIES		50,000		50,000			100,000
Finance - Util Total				50,000		50,000			100,000
Utility Total			3,115,614	2,320,674	1,937,454	1,154,000	1,216,454		9,344,194

Five Year Capital Improvement Summary Solid Waste & SPLOST Fund

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2019	2020	2021	2022	2023	FUTURE	PROJ TOTAL
Solid Waste	Transfer Station Improvements	SW	50,000	25,000	25,000	25,000	25,000		150,000
	Leaf / Vacuum Truck	SPLOST	150,000						150,000
	Commercial Garbage Truck	SPLOST		250,000					250,000
	Replace Scales - Transfer Station	SPLOST			175,000				175,000
	Pickup Truck	SW				35,000			35,000
	Knuckleboom Truck	SPLOST	160,000						160,000
	Loader - Transfer Station	SPLOST		425,000					425,000
Solid Waste Total			360,000	700,000	200,000	60,000	25,000		1,345,000
Solid Waste Total			360,000	700,000	200,000	60,000	25,000		1,345,000

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, 2019.

	<u>Balances</u> <u>1/1/2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2019</u>	<u>Due In</u> <u>FY 2020</u>
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2016	\$ 868,000	\$ -	\$ 868,000	\$ -	\$ -
Notes Payable					
Walton Plaza	1,425,000	-	75,000	1,350,000	75,000
Total Governmental Type Activities	<u>\$ 2,293,000</u>	<u>\$ -</u>	<u>\$ 943,000</u>	<u>\$ 1,350,000</u>	<u>\$ 75,000</u>
	<u>1/1/2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2019</u>	<u>FY 2020</u>
Business Type Activities:					
Bonds Payable					
Series 2016	13,010,000	-	1,505,000	11,505,000	1,540,000
Notes Payable					
GEFA #2013-007	1,430,205	-	107,458	1,322,747	107,996
Total Business Type Activities	<u>\$ 14,440,205</u>	<u>\$ -</u>	<u>\$ 1,612,458</u>	<u>\$ 12,827,747</u>	<u>\$ 1,647,996</u>

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 \$43,251,606 in additional long-term general obligation bonds.

	<u>Fiscal Year</u>
	<u>2018</u>
Debt Limit	\$ 44,119,606
Total Net Debt Applicable to Limit	<u>868,000</u>
Legal Debt Margin	<u>\$ 43,251,606</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	1.97%

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 12/31/19.

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

<u>period ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
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 OPERATING BUDGET SUMMARY

Revenues, Expenditures and Other Sources & Use Summary

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET	% CHANGE
CHARGES FOR SERVICES	676,208	647,433	739,084	700,000	700,600	600	0.09%
CONTRIBUTIONS AND DONATIONS	45,390	38,250	65,554	41,000	43,000	2,000	4.88%
FINES AND FORFEITURES	405,299	287,674	267,476	400,000	400,000	0	0.00%
INTERGOVERNMENTAL	224,167	185,449	192,533	460,374	484,205	23,831	5.18%
INVESTMENT INCOME		2	78			0	
LICENSES AND PERMITS	123,327	249,148	165,740	327,700	270,090	(57,610)	-17.58%
MISCELLANEOUS	217,516	210,649	281,111	266,000	256,808	(9,192)	-3.46%
OTHER FINANCING SOURCES	1,881,334	1,933,174	1,964,740	2,518,758	2,704,240	185,482	7.36%
TAXES	6,462,317	6,314,792	6,580,080	6,773,323	6,948,689	175,366	2.59%
PROCEEDS OF GEN FIXED ASSETS			32,366		0	0	
PROCEEDS OF GEN LONG TERM			245,900			0	
TOTAL REVENUE	10,035,558	9,866,571	10,534,663	11,487,155	11,807,632	320,477	2.79%
DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET	% CHANGE
BLDGS & GROUNDS	288,809	263,186	334,487	285,128	382,024	96,896	33.98%
FINANCE	473,486	359,730	376,424	417,991	380,535	(37,456)	-8.96%
FIRE	1,562,632	1,529,091	1,775,490	2,202,148	2,191,187	(10,961)	-0.50%
GENERAL GOVERNMENT	1,454,465	1,514,450	3,165,452	1,315,499	1,345,251	29,752	2.26%
OTHER FINANCING USES	818,400	841,150	843,224	862,248	881,888	19,640	2.28%
POLICE / JUDICIAL	3,623,916	3,467,428	3,948,851	4,203,293	4,494,016	290,723	6.92%
STREETS & TRANSPORTATION	1,524,850	1,446,772	1,527,334	1,569,485	1,368,799	(200,686)	-12.79%
CENTRAL SERVICES - GF						0	
PLANNING & DEVELOPMENT	336,413	331,341	359,391	631,363	763,932	132,569	21.00%
TOTAL EXPENDITURES	10,082,972	9,753,148	12,330,653	11,487,155	11,807,632	320,477	2.79%
USE OF CASH RESERVES							
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(47,414)	113,423	(1,795,989)	0	0	(0)	

GENERAL FUND

REVENUE DETAIL

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CHARGES FOR SERVICES						
BAD CHECK FEES	120	120	210			0
CEMETARY LOT SALES	14,233	14,445	8,970	10,000	10,000	0
CODE DEPT OTHER INCOME	219	1,217	697		500	500
EMPLOYEE SELF INS FEES (HEALTH INSURANCE)	626,723	598,982	670,686	650,000	650,000	0
EVENT FEES	21,577	15,846	11,943	20,000	20,000	0
FIRE DEPARTMENT OTHER INCOME	10	1,000	2,000			0
OTHER FEES	345	345	220		100	100
POLICE DEPARTMENT OTHER FEES	(165)					0
POLICE DEPARTMENT OTHER INCOME	13,146	15,478	44,359	20,000	20,000	0
CHARGES FOR SERVICES Total	676,208	647,433	739,084	700,000	700,600	600
CONTRIBUTIONS AND DONATIONS						
CONTRIBUTED CAP - OTHER UTILITY						0
FIRE DEPARTMENT	2,930	3,375		5,000	4,000	(1,000)
GENERAL CITY			5,864			0
MAIN STREET	38,800	31,500	40,000	35,000	35,000	0
MISC GRP INSURANCE RECEIPTS			17,690			0
POLICE DEPARTMENT	3,660	3,375	2,000	1,000	4,000	3,000
CONTRIBUTIONS AND DONATIONS Total	45,390	38,250	65,554	41,000	43,000	2,000
FINES AND FORFEITURES						
MUNICIPAL COURT	405,299	287,674	267,476	400,000	400,000	0
FINES AND FORFEITURES Total	405,299	287,674	267,476	400,000	400,000	0
INTERGOVERNMENTAL						
BOARD OF EDUCATION	43,231	46,231	46,231	75,000	70,831	(4,169)
DEA	18,064	5,767	6,011			0
DEPT OF JUSTICE		18,000				0
FEDERAL GRANTS	30,793	40,210	2,330	0		0
LMIG PROGRAM	113,466			120,000	130,000	10,000
PILOTHOUSING AUTHORITY	18,613	42,290	16,981	27,000	25,000	(2,000)
STATE GRANTS REC'D		32,951	27,207			0
FED GRANT - BVP						0
FED GRANT - SAFER				238,374	238,374	0
FED GRANT - CHIP			93,773			0
FED GRANT - HIDTA						0
FEDERAL DISASTER RELIEF FUNDS						0
STATE GRANTS - CHIP						0
PCARD REBATE					20,000	20,000
INTERGOVERNMENTAL Total	224,167	185,449	192,533	460,374	484,205	23,831
INVESTMENT INCOME						
INTEREST REVENUES		2	78			0
INVESTMENT INCOME Total		2	78			0

General Fund

Revenue Detail (continued)

GENERAL FUND						
REVENUE DETAIL						
	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
LICENSES AND PERMITS						
ALCOHOLIC BEVERAGE PERMITS	39,900	43,300	42,100	165,000		(165,000)
BUILDING PERMITS	47,364	171,710	88,838	128,000	130,000	2,000
INSURANCE LICENSE	35,663	33,638	34,163	34,000	34,000	0
OTHER REGULATORY FEES - GOLF CARTS			240	300	240	(60)
REGULATORY FEES	400	500	400	400	200	(200)
ALCOHOL ADMIN FEE					2,000	2,000
WHOLESALER ALCOHOL NOT IN COM						0
NON-PROFIT ALCOHOL TEMP LICENSE					200	200
FOR-PROFIT ALCOHOL TEMP LICENSE					500	500
SPECIAL EVENT ALCOHOL REG FEE					1,200	1,200
HOTEL/MOTEL ALCOHOL IN-ROOM LIC					250	250
ALCOHOL BEV CUPS-BUSINESSES					1,000	1,000
ALCOHOL BEV CUPS-RESIDENTS						0
ON-PREMISE BEER/WINE LICENSE					20,000	20,000
BEEER/WINE RETAIL PKG LICENSE					56,000	56,000
WHOLESALER BEER/WINE LICENSE						0
NON-PROFIT CLUB BEER/WHINE LICE						0
BREWRIES BEER LICENSE						0
BREWPUBS BEER LICENSE						0
AMENITIES BEER/WINE LICENSE						0
ON-PREMISE LIQUOR LICENSE					24,000	24,000
WHOLESALER LIQUOR LICENSE						0
NON-PROFIT CLUB LIQUOR LICENSE						0
DISTILLERIES LIQUOR LICENSE						0
OTHER LICENSE/PERMIT					500	500
LICENSES AND PERMITS Total	123,327	249,148	165,740	327,700	270,090	(57,610)
MISCELLANEOUS						
AIRPORT FUEL FEES	33,180	77,799	150,759	125,000	130,000	5,000
AIRPORT INCOME			5			0
AIRPORT TIE DOWN FEES	2,100	2,200	1,950	4,000	1,500	(2,500)
COMMUNITY CENTER FEES	8,385	12,420	15,120	10,000	12,000	2,000
HANGER RENT	96,186	78,660	87,061	125,000	105,000	(20,000)
OTHER	4,010	4,553	11,977	2,000	5,000	3,000
REIMB FOR DAMAGED PROPERTY	28,582	6,952	14,189			0
RENTAL - 227 S BROAD	33,955	21,130	50		0	0
WORK COMP MISC RECEIPTS/REFUND	11,118	6,935			0	0
RENTAL - WALTON PLAZA					3,308	3,308
MISCELLANEOUS Total	217,516	210,649	281,111	266,000	256,808	(9,192)
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN			32,111			0
OPERATING TRANSFERS IN UTILITY	1,640,066	1,694,581	1,675,925	2,264,758	2,391,725	126,967
SALE OF ASSETS - GENERAL					0	0
TRAN IN - SW GRP INS REG FUND	9,750	12,611	12,000	12,000	12,000	0
TRAN IN - UT GRP INS REG FUND	12,000	14,783	12,000	12,000	12,000	0
TRANSFER IN - SOLID WASTE	219,518	211,199	232,705	230,000	288,515	58,515
NOTE PROCEEDS-WALTON PLAZA						0
OTHER FINANCING SOURCES Total	1,881,334	1,933,174	1,964,740	2,518,758	2,704,240	185,482

General Fund

Revenue Detail (continued)

GENERAL FUND						
REVENUE DETAIL						
	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
TAXES						
AD VALOREM TAX - CURRENT YEAR	2,558,227	2,634,075	2,707,664	2,765,223	2,894,000	128,777
AD VALOREM TAX - PRIOR YEAR	153,948	50,316	16,861	125,000	10,000	(115,000)
AD VALOREM TAX PILOT	48,474			45,000		(45,000)
ALCOHOLIC BEVERAGE EXCISE TAX	302,097	280,651	327,956	300,000	300,000	0
BUSINESS & OCCUPATION TAX	84,150	86,200	87,339	86,900	93,000	6,100
FINANCIAL INSTITUTIONS TAX	53,101	59,579	66,266	70,000	65,000	(5,000)
FRANCHISE TAX ELECTRIC	282,669	303,920	317,921	285,000	290,000	5,000
INSURANCE PREMIUM TAX	761,685	825,052	852,827	850,000	850,000	0
INTANGIBLE TAX REVENUE	13,001	23,450	13,006	12,000	13,000	1,000
LOCAL OPTION MIXED DRINK	12,829	15,993	19,577	16,000	19,000	3,000
LOCAL OPTION SALES & USE TAX	1,694,943	1,672,504	1,782,464	1,740,000	1,890,000	150,000
MOBILE HOME TAX	9,484	6,223	5,766	6,500	5,500	(1,000)
MOTOR VEHICLE TAX	69,288	44,837	43,784	45,000	34,000	(11,000)
OTHER SELECTIVE TAX		156				0
PEN & INT ON DELINQUENT TAXES	34,692	25,507	14,347	30,000	20,000	(10,000)
PUBLIC UTILITY TAX	46,141	52,035	54,131	52,000	50,289	(1,711)
RAILROAD EQUIPMENT TAX	468	499	499	300	500	200
REAL ESTATE TRANSFER TAX	4,527	8,871	5,723	4,400	6,000	1,600
TITLE ADVALOREM TAX - TAVT	332,593	224,924	263,950	340,000	360,000	20,000
TIMBER TAX					400	400
FRANCHISE TAX TELEPHONE					48,000	48,000
TAXES Total	6,462,317	6,314,792	6,580,080	6,773,323	6,948,689	175,366
PROCEEDS OF GEN FIXED ASSETS						
SALE OF ASSETS - GEN FUND			32,366		0	0
PROCEEDS OF GEN FIXED ASSETS Total			32,366		0	0
PROCEEDS OF GEN LONG TERM						
CAPITAL LEASES			245,900			0
PROCEEDS OF GEN LONG TERM Total			245,900			0
TOTAL REVENUE	10,035,558	9,866,571	10,534,663	11,487,155	11,807,632	320,477

Full Time General Fund Positions

	2015 FTEs	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs
Building & Grounds	3	3	3	1	4
EQUIP OPERATOR I BLDGS & GRNDS					1
EQUIPMENT OPERATOR I BLDG MAINT	1	1	1		1
GENERAL LABORER	1	1	1		1
UTILITY WORKER STREET	1	1	1	1	1
Econ Dev/Main Street	1	1	1	1	1
MAIN STREET DIRECTOR	1	1	1	1	1
Finance Financial Administration	3	3	3	3	3
ACCOUNTANT		1	1	1	1
ACCOUNTING TECH	1	1	1	1	1
PAYROLL SPECIALIST	1	1	1	1	1
CASHIER	1				
Finance General Administration	2	2	2	2	1.5
CITY HALL RECORDS CLERK	1	1	1	1	1
FINANCE DIRECTOR 50%	1	1	1	1	0.5
Fire Operations	21	22	22	28	28
FIRE CAPTAIN	2	2	2	3	3
FIRE CAPTAIN/PARAMEDIC	1	1	1	1	1
FIRE CHIEF				1	1
FIRE LIEUTENANT	2	2	2	2	2
FIRE LIEUTENANT/PARAMEDIC	1	1	1	1	1
FIRE SERGEANT/EMT-I				2	3
FIREFIGHTER	6	6	6	11	13
FIREFIGHTER/EMT-A	1	1	1	1	1
FIREFIGHTER/EMT-I	2	2	2	2	2
FIREFIGHTER/EMT-I/ARSON INVESTIGATOR	1	1	1	1	1
FIREFIGHTER/EMT	2	2	2	2	
ENGINEER	3	3	3	1	
ASSIST FIRE CHIEF		1	1		
Fire Prevention / CRR		1	1	1	1
FIRE MARSHAL		1	1	1	1
General Government Executive	1	1	1	1	0.5
CITY ADMINISTRATOR 50%	1	1	1	1	0.5

Full Time General Fund Positions

continued

	2015 FTEs	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs
Highways & Streets	21	22	22	21	17
ADMIN ASST PUBLIC WORKS	1	1	1	1	1
DIRECTOR OF STREETS & TRANSPORTATION	1	1	1	1	1
EQUIPMENT OPERATOR I STREET	5	5	5	5	5
EQUIPMENT OPERATOR II STREET	4	4	4	4	2
EQUIPMENT OPERATOR III STREET	4	4	4	4	3
SHOP FOREMAN	1	1	1	1	1
SIGN TECH/BLDG & GRNDS SUPERVISOR	1	1	1	1	1
STREET FOREMAN/EQUIPMENT OPERATOR III	1	1	1	1	1
UTILITY WORKER STREET	2	2	2	2	2
CREW LEADER	1	1	1		
UTILTY WORKER / MECHANIC		1	1	1	
Municipal Court				1	1
POLICE COURT CLERK				1	1
Police	41	41	43	47	46
CITY MARSHAL	1	1	1		
PATROLMAN	15	15	17	19	15
POLICE ADMIN ASST	1	1	1	1	1
POLICE CAPTAIN/CID	1	1	1	1	1
POLICE CAPTAIN/UPD	1	1	1	1	1
POLICE CHIEF	1			1	1
POLICE CLERK	1	1	1	1	1
POLICE CORPORAL/CID	4	4	4	5	5
POLICE CORPORAL/EVIDENCE/CRIME SCENE				1	1
POLICE LIEUTENANT	1	1	1	2	2
POLICE LIEUTENANT/ADMIN SUPV	1	1	1	1	1
POLICE LIEUTENANT/CID	2	2	2	2	2
POLICE LIEUTENANT/OIC	1	1	1	1	1
POLICE OFFICER	2	2	2	2	2
POLICE OFFICER CADET					2
POLICE OFFICER/CID					1
POLICE OFFICER/SRO	1	1	1	1	1
POLICE SERGEANT	5	5	5	5	6
POLICE SERGEANT/HIDTA				1	1
POLICE TAC CLERK	1	1	1	1	1
POLICE/FIRE CHIEF		1	1	1	
ASST POLICE CHIEF	1	1	1		
COURT CLERK	1	1	1		
Planning & Development	5	7	7	8	8
ADMIN ASST CODE	1	1	1	1	1
CITY MARSHAL				1	2
CODE CLERK	1	1	1	1	1
DIRECTOR OF CODE	1	1	1	1	1
DIRECTOR OF ECONOMIC DEVELOPMENT	1	1	1	1	1
DIRECTOR OF PLANNING		1	1	1	1
PROPERTY MAINTENANCE INSPECTOR	1	2	2	2	1
Grand Total	98	103	105	114	111

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 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

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
AUDIT						
PURCHASED/CONTRACTED SERVICES						
AUDIT SERVICES	32,500	32,500	29,500	30,000	32,500	2,500
PURCHASED/CONTRACTED SERVICES Total	32,500	32,500	29,500	30,000	32,500	2,500
AUDIT Total	32,500	32,500	29,500	30,000	32,500	2,500
CENTRAL SERVICES						
SUPPLIES						
STREET LIGHTS	23,109	23,533	24,132			0
SUPPLIES Total	23,109	23,533	24,132			0
CENTRAL SERVICES Total	23,109	23,533	24,132			0
COMMUNITY SERVICES						
OTHER COSTS						
CHAMBER OF COMMERCE	4,800	4,800	4,800	5,300	5,500	200
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600	0
OTHER COSTS Total	10,400	10,400	10,400	10,900	11,100	200
COMMUNITY SERVICES Total	10,400	10,400	10,400	10,900	11,100	200
DOWNTOWN DEVELOPMENT						
OTHER COSTS						
DOWNTOWN DEVELOPMENT	15,000	15,000	31,000	25,000	25,000	0
OTHER COSTS Total	15,000	15,000	31,000	25,000	25,000	0
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			18			0
TRAINING & EDUCATION						0
PURCHASED/CONTRACTED SERVICES Total			18			0
DOWNTOWN DEVELOPMENT Total	15,000	15,000	31,018	25,000	25,000	0
ECONOMIC DEVELOPMENT						
OTHER COSTS						
CHIP PROJECT EXPENSE			93,773			0
OTHER COSTS Total			93,773			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			54	60	51	(9)
GMEBS-RETIREMENT CONTRIBUTION	6,756	12,537	13,622	14,490	7,245	(7,245)
GROUP INS	15,318	20,116	19,141	18,000	9,000	(9,000)
MEDICAL EXAMS			202			0
MEDICARE	1,246	1,400	1,408	1,747	1,036	(711)
OVERTIME SALARIES	10,034	8,171	4,217	8,000	3,500	(4,500)
PART - TIME/TEMPORARY SALARIES		6,405	8,342	27,551	27,144	(407)
REGULAR SALARIES	81,038	87,532	90,317	92,947	44,298	(48,649)
SOCIAL SECURITY	5,330	5,985	6,020	7,471	4,429	(3,041)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	119,723	142,145	143,323	170,266	96,703	(73,563)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	12,702	8,950	19,617	8,000	10,000	2,000
COMMUNICATIONS	860	2,725	2,309	1,500	3,000	1,500
CONTRACT LABOR	3,517	3,047	3,008	7,000	5,000	(2,000)
CUSTODIAL SVCS			174			0
DUES/FEES	1,133	895	1,230	2,000	500	(1,500)
EQUIPMENT RENTAL			2,188	90	100	10
EVENTS	62,852	63,159	53,344	78,500	85,000	6,500
LAWN CARE & MAINTENANCE					1,000	1,000
MAINTENANCE CONTRACTS	193	2,049	5,194	4,910	4,910	0
PRINTING	1,243	2,694	4,039	3,000	3,000	0
PROFESSIONAL FEES	4,394	8,310	51,203	5,000	5,000	0
TRAINING & EDUCATION	5,362	6,833	8,874	6,500	6,500	0
TRAVEL EXPENSE	63		55	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.						0
PURCHASED/CONTRACTED SERVICES Total	92,319	98,663	151,236	121,500	129,010	7,510
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL						0
DNU - MISCELLANEOUS	2,792	551	1,730			0
FOOD				500	500	0
OFFICE SUPPLIES & EXPENSES	7,354	8,599	3,958	6,440	3,000	(3,440)
SPONSORSHIPS/DONATIONS	13,127	9,688		7,500	25,000	17,500
OLD CITY HALL BLDG					500	500
SUPPLIES Total	23,273	18,837	5,689	14,440	29,000	14,560
ECONOMIC DEVELOPMENT Total	235,315	259,645	394,021	306,206	254,713	(51,493)

General Government

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
ELECTIONS						
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			280		300	300
ELECTION EXPENSE	960	7,150	14,872		18,600	18,600
PURCHASED/CONTRACTED SERVICES Total	960	7,150	15,152		18,900	18,900
ELECTIONS Total	960	7,150	15,152		18,900	18,900
EXECUTIVE						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	97,000	2,000				0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	97,000	2,000				0
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	400		1,500,000			0
SITE IMPROVEMENTS		22,209				0
CAPITAL OUTLAYS - PROPERTY Total	400	22,209	1,500,000			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			27	30	51	21
GMEBS- RETIREMENT CONTRIBUTION	13,512	12,537	13,622	10,867	10,867	(0)
GROUP INS	25,432	22,809	19,141	13,500	13,500	0
GROUP INS COBRA		203,906				0
MEDICAL EXAMS			202			0
MEDICARE	1,588	560	1,264	989	1,016	27
OVERTIME SALARIES						0
REGULAR SALARIES	114,702	39,718	87,188	68,208	70,077	1,869
SOCIAL SECURITY	6,788	2,395	5,201	4,229	4,335	106
UNEMPLOYMENT EXPENSE	5,541	217	7,600	5,000	5,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	167,563	282,141	134,244	102,823	104,846	2,023
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			2,785		100	100
COMMUNICATIONS	730	1,467	226	470	400	(70)
CONSULTING - TECHNICAL			2,500	0	0	0
CONTRACT LABOR		73,515	24,500			0
CUSTODIAL SVCS				4,600	4,000	(600)
DUES/FEES	3,478	2,500	8,005	3,000	3,000	0
EQUIPMENT RENTAL			29	50		(50)
FINES/LATE FEE				2,500		(2,500)
GENERAL LIABILITY INSURANCE	145,717	116,869	141,202	147,192	147,192	0
LAWN CARE & MAINTENANCE			1,030	1,680	2,000	320
MAINTENANCE CONTRACTS	6,036	7,970	7,188	1,805	8,000	6,195
MAYOR'S EXPENSE - HOWARD	713	191	843	1,500	2,000	500
POSTAGE				500	500	0
PROFESSIONAL FEES	3,775	3,029	6,056	1,000	1,000	0
SOFTWARE			812			0
TRAINING & EDUCATION	4,999	6,533	4,565	5,500	5,500	0
TRAINING MAYOR	1,020	762	2,305	5,000	2,000	(3,000)
TRAVEL EXPENSE			171	1,000	2,000	1,000
VEHICLE REP & MAINT-OUTSID						0
I/T SVCS - WEB DESIGN, ETC.						0
PURCHASED/CONTRACTED SERVICES Total	166,468	212,836	202,217	175,797	177,692	1,895
SUPPLIES						
AIRPORT EXPENSE			2,335			0
AUTO & TRUCK FUEL			1,190	600		(600)
AUTO PARTS			3			0
BOOKS & PERIODICALS					50	50
CHEMICALS/PESTICIDES						0
COMPUTER EQUIP NON-CAPITAL						0
DNU - MISCELLANEOUS			835			0
EMPLOYEE RECOGNITION	8,466	6,229	7,553	6,000	6,000	0
FOOD			1,533	500	1,000	500
JANITORIAL SUPPLIES			98	1,200	800	(400)
OFFICE SUPPLIES & EXPENSES			4,424	5,000	3,000	(2,000)
R & M BUILDINGS - INSIDE			9,366	1,000	500	(500)
SPONSORSHIPS/DONATIONS	10,512	6,714		0	0	0
SUPPLIES Total	18,978	12,943	27,337	14,300	11,350	(2,950)
EXECUTIVE Total	450,409	532,129	1,863,799	292,920	293,888	968

General Government

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
FINANCIAL ADMINISTRATION Total	339	271				0
FIRE OPERATIONS						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
MACHINERY	15,380					0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	15,380					0
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS		11,550				0
CAPITAL OUTLAYS - PROPERTY Total		11,550				0
SUPPLIES						
DAMAGE CLAIMS	2,700					0
DNU - MISCELLANEOUS	580	690				0
SPONSORSHIPS/DONATIONS	1,285					0
FIRE EDUCATION MATERIALS	404	3,552				0
SUPPLIES Total	4,969	4,242				0
FIRE OPERATIONS Total	20,349	15,792				0
GENERAL ADMINISTRATION (510)						
OTHER COSTS						
GMA ASSESSMENT	4,800	4,795	4,754	4,800	4,800	0
OTHER COSTS Total	4,800	4,795	4,754	4,800	4,800	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
WORKERS COMP INSURANCE	1,285					0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,285					0
GENERAL ADMINISTRATION (510) Total	6,086	4,795	4,754	4,800	4,800	0
LAW						
PURCHASED/CONTRACTED SERVICES						
ATTORNEY FEES - OTHERS	5,000		2,813	3,000	3,000	0
ATTORNEY FEES-P & M	102,988	143,613	237,651	125,000	136,625	11,625
PURCHASED/CONTRACTED SERVICES Total	107,988	143,613	240,464	128,000	139,625	11,625
LAW Total	107,988	143,613	240,464	128,000	139,625	11,625
LEGISLATIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
GMEBS-RETIREMENT CONTRIBUTION	54,049	50,148	54,487	57,959	57,959	0
GROUP INS	116,985	80,463	76,566	72,000	72,000	0
MEDICAL EXAMS			809			0
MEDICARE	493	498	516	706	696	(10)
REGULAR SALARIES	48,000	48,000	46,000	48,720	48,000	(720)
SOCIAL SECURITY	2,106	2,130	2,206	3,021	2,976	(45)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	221,633	181,239	180,583	182,406	181,631	(775)
PURCHASED/CONTRACTED SERVICES						
DIST 1 EXPENSE - MALCOM	2,204	1,174	1,290	4,000	4,000	0
DIST 2 EXPENSE - CRAWFORD	2,971	3,876	3,600	4,000	4,000	0
DIST 3 EXPENSE - R BRADLEY	1,650	2,025	91	4,000	4,000	0
DIST 4 EXPENSE - L BRADLEY	4,316	1,807	1,671	4,000	4,000	0
DIST 5 EXPENSE - GARRETT	2,659	5,226	4,578	4,000	4,000	0
DIST 6 EXPENSE - ADCOCK	3,344	842	3,291	4,000	4,000	0
DIST 7 EXPENSE - LITTLE	2,839	1,838	2,847	4,000	4,000	0
DIST 8 EXPENSE - DICKINSON	3,250	2,440	3,500	4,000	4,000	0
DUES/FEES			121			0
TRAINING DIST 1 MALCOM	1,940	2,309	1,040	2,500	2,500	0
TRAINING DIST 2 CRAWFORD	1,120	2,890	2,130	2,500	2,500	0
TRAINING DIST 3 R BRADLEY	700	2,580	1,885	2,500	2,500	0
TRAINING DIST 4 L BRADLEY	2,295	3,982	2,005	2,500	2,500	0
TRAINING DIST 5 GARRETT	1,220	4,057	3,295	2,500	2,500	0
TRAINING DIST 6 ADCOCK	895	3,795	1,905	2,500	2,500	0
TRAINING DIST 7 LITTLE	1,465	2,376	1,560	2,500	2,500	0
TRAINING DIST 8 DICKINSON	1,590	2,392	2,790	2,500	2,500	0
PURCHASED/CONTRACTED SERVICES Total	34,458	43,609	37,600	52,000	52,000	0
LEGISLATIVE Total	256,091	224,848	218,183	234,406	233,631	(775)

General Government

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
LIBRARIES						
OTHER COSTS						
LIBRARY	123,600	123,600	123,600	123,600	123,600	0
OTHER COSTS Total	123,600	123,600	123,600	123,600	123,600	0
PURCHASED/CONTRACTED SERVICES						
R & M BUILDINGS - OUTSIDE						0
PURCHASED/CONTRACTED SERVICES Total						0
SUPPLIES						
LANDSCAPING REP & MAINT INSIDE						0
SUPPLIES Total						0
LIBRARIES Total	123,600	123,600	123,600	123,600	123,600	0
RECREATION						
OTHER COSTS						
ART GUILD						0
OTHER COSTS Total						0
RECREATION Total						0
PLANNING & DEVELOPMENT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
MEDICAL EXAMS		15				0
MEDICARE	65	65	65	66	65	(1)
REGULAR SALARIES	4,500	4,500	4,500	4,568	4,500	(68)
SOCIAL SECURITY	279	279	279	283	279	(4)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	4,844	4,859	4,844	4,917	4,844	(73)
SUPPLIES						
DNU - MISCELLANEOUS	110	245				0
SUPPLIES Total	110	245				0
PLANNING & DEVELOPMENT Total	4,954	5,104	4,844	4,917	4,844	(73)
TOTAL EXPENDITURES	1,287,099	1,398,380	2,959,866	1,160,749	1,142,601	(18,148)

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 and field services fall within this department.



Goals/Accomplishments

- Submit FY2018 Comprehensive Annual Financial Report (CAFR) to Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting Program Award.
- Submit FY2018 Popular Annual Financial Report (PAFR) to the GFOA for the Popular Annual Financial Reporting Award Program Award.
- Submit FY2019 adopted budget to GFOA for the Distinguished Budget Presentation Award program.
- Currently implementing a new city-wide financial and payroll software system.
- Currently implementing a comprehensive document archiving system with the new software system.
- Implement a new utility billing and ESS (employee self-service) software system.
- Have implemented Positive Pay and Fraud Filters with our bank to prevent check and ACH fraud.

FINANCE EXPENDITURES

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
FINANCIAL ADMINISTRATION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			134	140	80	(60)
GMEBS-RETIREMENT CONTRIBUTION	20,268	18,805	20,433	21,735	21,735	0
GROUP INS	40,667	24,188	31,454	27,000	27,000	0
MEDICAL EXAMS			303			0
MEDICARE	1,674	1,488	2,176	2,170	2,250	80
OVERTIME SALARIES	3,069	3,404	2,024	12,000	2,500	(9,500)
REGULAR SALARIES	117,953	102,587	150,093	149,679	155,132	5,453
SOCIAL SECURITY	7,158	6,364	9,304	9,280	9,618	338
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	190,790	156,836	215,922	222,004	218,315	(3,690)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			380			0
COMMUNICATIONS	989	1,032	1,318	1,800		(1,800)
CONTRACT LABOR					300	300
DUES/FEES	707	3,520	3,007	2,000	1,200	(800)
EQUIPMENT RENTAL			250	250	250	0
MAINTENANCE CONTRACTS	3,541	2,644	3,230	5,850	5,850	0
P O BOX RENTAL					220	220
POSTAGE			115	1,000	1,300	300
PROFESSIONAL FEES			1,900		300	300
SOFTWARE			218	200	200	0
TRAINING & EDUCATION	3,240	4,701	4,543	7,000	5,000	(2,000)
TRAVEL EXPENSE			683		1,000	1,000
I/T SVCS - WEB DESIGN, ETC.						0
PURCHASED/CONTRACTED SERVICES Total	8,478	11,897	15,643	18,100	15,620	(2,480)
SUPPLIES						
AUTO & TRUCK FUEL		22		100		(100)
COMPUTER EQUIP NON-CAPITAL					100	100
DMU - MISCELLANEOUS			374			0
EQUIPMENT PARTS			655			0
FOOD			62	100	300	200
FURNITURE < 5,000				500	500	0
JANITORIAL SUPPLIES			391	1,260	1,300	40
OFFICE SUPPLIES & EXPENSES	28,129	17,595	18,651	17,300	15,000	(2,300)
R & M BUILDINGS - INSIDE			629			0
SUPPLIES Total	28,129	17,617	20,762	19,260	17,200	(2,060)
FINANCIAL ADMINISTRATION Total	227,397	186,349	252,327	259,364	251,135	(8,230)
GENERAL ADMINISTRATION (510)						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM						0
MEDICAL EXAMS			202			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total			202			0
GENERAL ADMINISTRATION (510) Total			202			0
GENERAL ADMINISTRATION (515)						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
GMEBS-RETIREMENT CONTRIBUTION	13,512	12,537	13,622	10,867	10,867	0
GROUP INS	27,111	20,784	16,399	13,500	13,500	0
MEDICARE	2,671	1,807	1,241	1,775	1,382	(393)
OVERTIME SALARIES	767	1,254	2,882	2,500	2,000	(500)
REGULAR SALARIES	190,603	129,270	84,541	122,396	95,340	(27,056)
SOCIAL SECURITY	11,424	7,727	5,305	7,589	5,911	(1,678)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	246,089	173,380	123,990	158,627	129,000	(29,626)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			32			0
COMMUNICATIONS					400	400
PURCHASED/CONTRACTED SERVICES Total			32		400	400
SUPPLIES						
FOOD			33			0
SMALL TOOLS & MINOR EQUIPMENT			42			0
SUPPLIES Total			75			0
GENERAL ADMINISTRATION (515) Total	246,089	173,380	124,097	158,627	129,400	(29,226)
TOTAL EXPENDITURES	473,486	359,730	376,626	417,991	380,535	(37,456)

Planning & Development

Overview

The Planning & Development Department is in charge of planning, development, code enforcement & economic 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.



PLANNING & DEVELOPMENT

EXPENDITURES

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
PLANNING & DEVELOPMENT						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
VEHICLES	23,158				25,000	25,000
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	23,158				25,000	25,000
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			161	170	180	10
GMEBS-RETIREMENT CONTRIBUTION	27,024	33,411	40,865	50,714	57,959	7,245
GROUP INS	55,745	65,733	57,424	63,000	72,000	9,000
MEDICAL EXAMS			607			0
MEDICARE	2,463	2,537	2,636	5,259	6,409	1,150
OVERTIME SALARIES	1,385	1,615	2,531	5,000	3,500	(1,500)
REGULAR SALARIES	186,047	190,418	197,953	362,702	442,019	79,317
SOCIAL SECURITY	10,531	10,850	11,270	22,488	27,405	4,917
WORKERS COMP INSURANCE	246			2,500		(2,500)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	283,441	304,564	313,447	511,833	609,472	97,639
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			1,138	500	500	0
COMMUNICATIONS	2,009	901	1,423	2,000	2,000	0
CONSULTING - TECHNICAL				5,000	0	(5,000)
CONTRACT LABOR				10,000	50,000	40,000
DUES/FEES	1,365	410	762	1,000	1,000	0
EQUIPMENT RENTAL			176	210	210	0
GENERAL LIABILITY INSURANCE	2,087	2,671	2,795	6,000	3,000	(3,000)
MAINTENANCE CONTRACTS	9,906	8,780	9,162	9,965	9,500	(465)
POSTAGE				1,200	1,500	300
PRINTING			139			0
PROFESSIONAL FEES			12,580	30,000	25,000	(5,000)
TRAINING & EDUCATION	2,631	3,041	1,749	4,800	4,800	0
TRAVEL EXPENSE				1,000	1,000	0
VEHICLE REP & MAINT-OUTSID			55	2,000	2,000	0
I/T SVCS - WEB DESIGN, ETC.						0
PURCHASED/CONTRACTED SERVICES Total	17,998	15,803	29,978	73,675	100,510	26,835
SUPPLIES						
AUTO & TRUCK FUEL	1,822	1,840	1,819	3,500	3,500	0
AUTO PARTS	773	493	314	2,000	1,000	(1,000)
CODIFICATION UPDATE	832	550	2,932	5,000	5,000	0
COMPUTER EQUIP NON-CAPITAL						0
DNU - MISCELLANEOUS			59			0
EXPENDABLE FLUIDS	178	52		400	400	0
FOOD			65		300	300
FURNITURE < 5,000				5,000	5,000	0
JANITORIAL SUPPLIES			537	1,750	1,750	0
OFFICE SUPPLIES & EXPENSES	7,350	7,790	9,602	24,580	8,500	(16,080)
R & M BUILDINGS - INSIDE			127			0
TIRES	860		511	1,000	2,000	1,000
UNIFORM EXPENSE		249		1,800	1,500	(300)
UNIFORM RENTAL				825		(825)
SUPPLIES Total	11,816	10,974	15,966	45,855	28,950	(16,905)
PLANNING & DEVELOPMENT Total	336,413	331,341	359,391	631,363	763,932	132,569
TOTAL EXPENDITURES	336,413	331,341	359,391	631,363	763,932	132,569



Fire

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

- Preservation of life
- Preservation of property

We accomplish these goals through:

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

Accomplishments

- Conducted 50+ Fire Educational Events
- Issued and / or installed 400+ smoke detectors
- Community Risk Reduction Division (Fire Marshal) conducted 23 fire cause investigations, fire life safety education with our Fire Safety Blowout
- Added 6 additional firefighters with awarded SAFER Grant (\$587,989)
- FM Global Grant for \$3,000 for smoke detectors
- Walmart Grants totaling \$1,000 for safety education
- Conducted first recruit class
- Two MFD staff members completed classes at the National Fire Academy
- Saved over \$4 million in property from fire loss
- Conducted over 2,547 EMS / Rescue calls
- Completed construction of Live Fire Training Facility

**FIRE
EXPENDITURES**

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
FIRE OPERATIONS						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT						
VEHICLES			63,674			0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total			63,674			0
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS			18,459			0
SITE IMPROVEMENTS				58,000		(58,000)
CAPITAL OUTLAYS - PROPERTY Total			18,459	58,000		(58,000)
DEBT SERVICE						
CAPITAL LEASE INTEREST				2,251	3,171	920
CAPITAL LEASE PRINCIPAL				25,493	33,749	8,256
DEBT SERVICE Total				27,744	36,920	9,176
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			618	620	700	80
GMEBS-RETIREMENT CONTRIBUTION	141,878	140,037	156,650	202,856	196,133	(6,723)
GROUP INS	281,976	236,716	220,126	265,200	264,300	(900)
MEDICAL EXAMS	100	60	5,169	8,500	10,000	1,500
MEDICARE	12,876	12,709	14,461	17,344	17,858	514
OVERTIME SALARIES	19,224	17,331	26,516	30,000	30,000	0
PART - TIME/TEMPORARY SALARIES	32,443	26,292	17,427	30,000	16,900	(13,100)
REGULAR SALARIES	904,820	891,757	1,024,415	1,166,151	1,214,702	48,551
RETIREMENT CONTRIBUTION	5,300	5,200	5,700	11,400	9,000	(2,400)
SOCIAL SECURITY	55,055	54,340	61,833	74,161	76,359	2,198
WORKERS COMP INSURANCE	907	8,302	4,391	5,000	0	(5,000)
VOLUNTEER SALARIES						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,454,577	1,392,743	1,537,305	1,811,232	1,835,952	24,720
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	755	2,285	3,236	6,550	7,050	500
DUES/FEES	2,416	5,327	8,280	6,400	3,000	(3,400)
EQUIPMENT RENTAL			1,474	1,620	1,620	0
EQUIPMENT REP & MAINT-OUTSIDE	4,140	2,724	5,507	4,000	4,000	0
GA DEPT REV FEES			250	250	250	0
GENERAL LIABILITY INSURANCE	2,848	2,251	2,236	5,000	5,000	0
LAWN CARE & MAINTENANCE					1,500	1,500
LICENSES FOR EMPLOYEES			75		1,000	1,000
MAINTENANCE CONTRACTS	6,492	5,784	3,094	3,000	4,000	1,000
PEST CONTROL			28	4,300	4,300	0
PROFESSIONAL FEES				500	500	0
R & M BUILDINGS - OUTSIDE					17,500	17,500
SOFTWARE				600	1,000	400
TRAINING & EDUCATION	5,916	4,847	8,047	8,500	10,000	1,500
TRAVEL EXPENSE			666	4,500	4,000	(500)
VEHICLE REP & MAINT-OUTSID	13,330	3,379	10,489	7,030	13,549	6,519
I/T SVCS - WEB DESIGN, ETC.				641		(641)
PURCHASED/CONTRACTED SERVICES Total	35,896	26,597	43,383	52,891	78,269	25,378
SUPPLIES						
AUTO & TRUCK FUEL	11,639	11,562	12,066	16,000	16,000	0
AUTO PARTS	1,968	2,520	2,669	7,000	5,000	(2,000)
COMPUTER EQUIP NON-CAPITAL			792	752		(752)
EQUIPMENT PARTS	11,055	15,747	19,516	15,500	15,500	0
EXPENDABLE FLUIDS	1,896	1,406	1,785	2,500	2,500	0
FIRE EQUIPMENT	7,562	39,275	12,598	52,744	34,500	(18,244)
FOOD			495	1,000	1,000	0
FURNITURE < 5,000				2,080	1,200	(880)
HAND TOOLS			3,663			0
JANITORIAL SUPPLIES	1,927	2,408	3,065	3,500	3,500	0
OFFICE SUPPLIES & EXPENSES	11,858	15,002	14,682	8,676	10,000	1,324
R & M BUILDINGS - INSIDE	9,950	7,635	12,980	12,107	7,000	(5,107)
SAFETY/MEDICAL SUPPLIES	886	3,115	1,271	3,800	10,000	6,200

Fire

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SMALL TOOLS & MINOR EQUIPMENT			3,658	5,000	5,000	0
SPONSORSHIPS/DONATIONS			3,079		2,000	2,000
SYSTEM R & M - INSIDE			225			0
TIRES	2,833	1,068	3,837	8,500	8,500	0
TRAINING MATERIALS - COM USE				6,750	8,000	1,250
UNIFORM EXPENSE	10,586	10,013	9,070	18,500	10,000	(8,500)
FIRE EDUCATION MATERIALS			3,312			0
DONATION PURCHASES			3,905			0
SUPPLIES Total	72,159	109,752	112,669	164,409	139,700	(24,709)
FIRE OPERATIONS Total	1,562,632	1,529,091	1,775,490	2,114,276	2,090,841	(23,435)
FIRE PREVENTION/CRR						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM					25	25
GMEBS- RETIREMENT CONTRIBUTION				7,245	7,245	0
GROUP INS				9,300	9,300	0
MEDICAL EXAMS					300	300
MEDICARE				737	759	22
OVERTIME SALARIES				3,000	3,000	0
REGULAR SALARIES				50,809	52,333	1,524
RETIREMENT CONTRIBUTION				300	759	459
SOCIAL SECURITY				3,150	3,245	95
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total				74,541	76,966	2,425
PURCHASED/CONTRACTED SERVICES						
DUES/FEES				1,776	1,900	124
EQUIPMENT REP & MAINT- OUTSIDE				750	750	0
EVENTS						0
TRAINING & EDUCATION				2,000	5,850	3,850
PURCHASED/CONTRACTED SERVICES Total				4,526	8,500	3,974
SUPPLIES						
AUTO PARTS				500	500	0
FIRE EQUIPMENT				2,805	2,880	75
OFFICE SUPPLIES & EXPENSES				500	500	0
UNIFORM EXPENSE				500	500	0
FIRE EDUCATION MATERIALS				4,500	10,500	6,000
SUPPLIES Total				8,805	14,880	6,075
FIRE PREVENTION/CRR Total				87,872	100,346	12,474
TOTAL EXPENDITURES	1,562,632	1,529,091	1,775,490	2,202,148	2,191,187	(10,961)

Police

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.

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 (continued)

- 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 / JUDICIAL
EXPENDITURES**

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
MUNICIPAL COURT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			7		25	25
GMEBS-RETIREMENT CONTRIBUTION	6,756	6,268	6,811	7,245	7,245	0
GROUP INS	13,556	10,058	9,571	9,000	9,000	0
MEDICAL EXAMS			101			0
MEDICARE	885	919	1,055	749	764	15
OVERTIME SALARIES	1,654	1,818	2,407	2,500	1,500	(1,000)
PROFESSIONAL FEES			150			0
REGULAR SALARIES	60,438	62,699	36,274	51,673	52,719	1,046
RETIREMENT CONTRIBUTION					0	0
SOCIAL SECURITY	3,782	3,928	1,851	3,204	3,269	65
TRAVEL EXPENSE			682			0
WORKERS COMP INSURANCE						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	87,071	85,689	58,908	74,371	74,522	151
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	461	350	527	1,000	1,000	0
CONTRACT LABOR			500	1,270	0	(1,270)
DUES/FEES			15	250	0	(250)
EQUIPMENT RENTAL			29	30	30	0
INDIGENT DEFENSE	23,711	28,561	39,525	25,000	25,000	0
P O BOX RENTAL				200	200	0
TRAINING & EDUCATION	1,205	2,277	1,298	2,500	1,200	(1,300)
WITNESS FEES	890	1,130	740	1,000	1,000	0
PURCHASED/CONTRACTED SERVICES Total	26,268	32,318	42,634	31,250	28,430	(2,820)
SUPPLIES						
OFFICE SUPPLIES & EXPENSES	1,736	3,264	3,518	2,000	1,000	(1,000)
UNIFORM EXPENSE		101	278	300	300	0
SUPPLIES Total	1,736	3,365	3,796	2,300	1,300	(1,000)
MUNICIPAL COURT Total	115,074	121,372	105,338	107,921	104,252	(3,669)
POLICE						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT				50,454	56,569	6,115
VEHICLES			159,070			0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total			159,070	50,454	56,569	6,115
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS					75,000	75,000
SITE IMPROVEMENTS						0
CAPITAL OUTLAYS - PROPERTY Total					75,000	75,000
DEBT SERVICE						
CAPITAL LEASE INTEREST				10,549	17,924	7,375
CAPITAL LEASE PRINCIPAL				119,500	128,826	9,326
DEBT SERVICE Total				130,049	146,750	16,701
OTHER COSTS						
POLICE OFFICERS A&B FUND	18,895	13,052	12,672	21,000	21,000	0
OTHER COSTS Total	18,895	13,052	12,672	21,000	21,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			1,129		1,200	1,200
GMEBS-RETIREMENT CONTRIBUTION	270,243	250,739	286,064	333,264	333,264	0
GROUP INS	540,821	402,254	405,109	415,500	414,000	(1,500)
MEDICAL EXAMS	1,040	3,536	7,996	2,500	2,500	0
MEDICARE	26,308	26,913	27,808	29,350	29,750	400
OVERTIME - OTHER	22,198	5,767	6,039	20,000	10,000	(10,000)
OVERTIME SALARIES	156,285	177,427	182,464	110,000	160,000	50,000
PART - TIME/TEMPORARY SALARIES	20,950	36,818	24,295	26,021	32,000	5,979
REGULAR SALARIES	1,706,365	1,722,263	1,860,496	1,998,117	2,019,691	21,574
RETIREMENT CONTRIBUTION	7,800	7,860	8,180	13,500	13,500	0
SOCIAL SECURITY	112,420	115,075	122,488	125,497	127,205	1,708
WORKERS COMP INSURANCE	130,973	95,226	87,954	50,000	50,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	2,995,402	2,843,877	3,020,023	3,123,747	3,193,110	69,363

Police

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			7,970	1,500	1,000	(500)
COMMUNICATIONS	38,830	37,418	35,079	47,500	47,500	0
CONTRACT LABOR	5,232	5,913	5,388	10,000	10,000	0
CUSTODIAL SVCS			7,200	7,200	8,200	1,000
DUES/FEES	2,510	3,208	4,511	5,000	8,000	3,000
EQUIPMENT RENTAL			2,079	2,400	2,400	0
EQUIPMENT RENTS / LEASES			563		1,500	1,500
EQUIPMENT REP & MAINT-OUTSIDE	2,247	2,488	1,715	2,700	5,300	2,600
GENERAL LIABILITY INSURANCE	73,315	69,311	80,892	88,000	88,000	0
LICENSES FOR EMPLOYEES			960		1,500	1,500
MAINTENANCE CONTRACTS	34,927	39,969	47,300	19,200	43,200	24,000
P O BOX RENTAL					300	300
PEST CONTROL			50	300	500	200
POSTAGE			306	1,000	1,000	0
PRINTING			565		0	0
PRISONER MEDICAL	3,756			500	5,000	4,500
PROFESSIONAL FEES			451	500	1,500	1,000
SECURITY SYSTEMS					3,500	3,500
SOFTWARE			2,547		3,000	3,000
TRAINING & EDUCATION	26,622	27,214	32,293	25,000	20,000	(5,000)
TRAVEL EXPENSE				10,000	10,000	0
VEHICLE REP & MAINT-OUTSID	10,507	25,959	33,556	20,000	22,000	2,000
I/T SVCS - WEB DESIGN, ETC.				1,200	3,800	2,600
INVESTIGATIVE SERVICES				3,000	5,000	2,000
VEHICLE RENTAL					0	0
PURCHASED/CONTRACTED SERVICES Total	197,946	211,480	263,423	245,000	292,200	47,200
SUPPLIES						
AMMO/QUALIFICATION	12,088	11,237	10,309	12,500	12,500	0
AUTO & TRUCK FUEL	100,685	88,798	97,183	130,000	130,000	0
AUTO PARTS	27,521	32,366	47,994	33,000	33,000	0
BOOKS & PERIODICALS			103		500	500
COMPUTER EQUIP NON-CAPITAL			7,488	10,000	5,000	(5,000)
DAMAGE CLAIMS	7,116	23,429	29,812	10,000	10,000	0
DNU - MISCELLANEOUS	1,104	828				0
EQUIPMENT PARTS	1,457	1,577	1,703	2,800	2,800	0
EXPENDABLE FLUIDS	972	1,600	831	1,800	1,800	0
FOOD			2,429	2,000	2,000	0
INVESTIGATION SUPPLIES	26,124	19,188	40,557	27,000	30,000	3,000
ISSUED EQUIPMENT	21,294	26,610	58,377	50,000	167,302	117,302
JANITORIAL SUPPLIES	3,685	3,403	1,908	4,500	4,500	0
K-9 OPERATIONS	487	743	1,294	5,986	5,000	(986)
OFFICE SUPPLIES & EXPENSES	38,245	28,224	28,976	21,500	21,500	0
R & M BUILDINGS - INSIDE	10,382	4,636	5,594	15,000	10,000	(5,000)
SMALL TOOLS & MINOR EQUIPMENT	1,914	221	42	4,500	5,000	500
SPONSORSHIPS/DONATIONS	10,922	6,893	2,051	11,000	2,000	(9,000)
TIRES	15,534	12,210	16,616	15,000	12,500	(2,500)
TRAINING MATERIALS - COM USE				2,000	7,000	5,000
UNIFORM EXPENSE	17,069	15,686	30,594	22,000	25,000	3,000
DONATION PURCHASES			4,464		250	250
SUPPLIES Total	296,599	277,649	388,326	380,586	487,652	107,066
POLICE Total	3,508,841	3,346,057	3,843,513	3,950,836	4,272,281	321,445
WALTON PLAZA						
DEBT SERVICE						
CAPITAL LEASE INTEREST				88,109	42,483	(45,626)
CAPITAL LEASE PRINCIPAL				56,427	75,000	18,573
DEBT SERVICE Total				144,536	117,483	(27,053)
WALTON PLAZA Total				144,536	117,483	(27,053)
TOTAL EXPENDITURES	3,623,916	3,467,428	3,948,851	4,203,293	4,494,016	290,723

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)

- 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 & TRANSPORTATION EXPENDITURES

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
STREETS & TRANSPORTATION						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT		6,000	5,889		10,000	10,000
MACHINERY	7,822					0
VEHICLES	28,200		38,265			0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	36,022	6,000	44,153		10,000	10,000
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS						0
INFRASTRUCTURE				10,000	10,000	0
SITE IMPROVEMENTS						0
CAPITAL OUTLAYS - PROPERTY Total				10,000	10,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			591	600	530	(70)
GMEBS-RETIREMENT CONTRIBUTION	141,878	133,706	149,839	152,142	123,163	(28,979)
GROUP INS	284,727	223,965	210,555	189,000	153,000	(36,000)
MEDICAL EXAMS	150	170	2,982	1,000	1,000	0
MEDICARE	9,414	9,639	10,786	11,885	9,853	(2,032)
OVERTIME - OTHER	5,661					0
OVERTIME SALARIES	28,426	33,286	47,041	30,000	30,000	0
PART - TIME/TEMPORARY SALARIES	3,257	9,612	10,656	15,306		(15,306)
REGULAR SALARIES	633,747	645,137	723,241	804,335	679,538	(124,797)
REIMB SALARIES - CDBG	(71,606)					0
REIMB SALARIES - OTHER						0
REIMB SALARIES - SPLOST	(20,103)	(39,830)				0
REIMB SALARIES - SW		(2,056)	(34,891)			0
SOCIAL SECURITY	40,254	41,215	46,121	50,818	42,131	(8,687)
WORKERS COMP INSURANCE	129,797	38,620	115,265			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,185,603	1,093,464	1,282,186	1,255,085	1,039,215	(215,870)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	87	43	64	500	500	0
COMMUNICATIONS	4,344	3,739	3,723	5,400	5,400	0
CONSTRUCTION SERVICES				1,500	1,500	0
CONSULTING - TECHNICAL				1,400	1,400	0
CUSTODIAL SVCS			370	2,400	2,400	0
DUES/FEES	484	499	847	1,600	2,000	400
EQUIPMENT RENTAL	10,049	9,006	777	5,000	5,000	0
EQUIPMENT REP & MAINT-OUTSIDE	455	12,882	3,973	4,500	4,500	0
GA DEPT REV FEES			900	900	900	0
GENERAL LIABILITY INSURANCE	12,048	12,799	12,892	15,000	15,000	0
LAWN CARE & MAINTENANCE		138		500	1,000	500
MAINTENANCE CONTRACTS	3,463	5,217	3,475	4,016	4,100	84
PEST CONTROL			13	84	84	0
POSTAGE					100	100
PRINTING				500	500	0
PROFESSIONAL FEES			9,950	100	100	0
R & M SYSTEM - OUTSIDE					1,000	1,000
STREET REPAIRS & MAINT LMIG	113,000	113,466				0
TRAFFIC LIGHTS		625	2,765	5,000	5,000	0
TRAINING & EDUCATION	2,928	3,103	2,695	5,000	5,000	0
VEHICLE REP & MAINT-OUTSID	3,500	4,306	2,075	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.				500	500	0
PURCHASED/CONTRACTED SERVICES Total	150,356	165,822	44,520	58,900	60,984	2,084

Streets & Transportation

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SUPPLIES						
AUTO & TRUCK FUEL	29,044	29,462	31,358	52,000	52,000	0
AUTO PARTS	9,066	8,046	7,750	15,000	15,000	0
CHEMICALS/PESTICIDES	80	741	1,281	2,000	3,500	1,500
COMPUTER EQUIP NON-CAPITAL						0
CONSTRUCTION MATERIALS	9,007	16,164	6,307	16,000	16,000	0
DAMAGE CLAIMS	47	344	4,905	1,000	1,000	0
DNU - MISCELLANEOUS	2,462	2,272	375			0
EQUIPMENT PARTS	24,062	39,243	23,871	30,000	30,000	0
EXPENDABLE FLUIDS	5,812	6,758	5,828	6,500	6,500	0
FOOD				500	500	0
HAND TOOLS	3,294	4,255	7,830	4,000	5,000	1,000
JANITORIAL SUPPLIES	11,615	12,780	14,459	17,000	17,000	0
OFFICE SUPPLIES & EXPENSES	7,594	8,355	6,446	2,900	3,500	600
R & M BUILDINGS - INSIDE	326					0
R/W REPAIRS & MAINT INSIDE	12,729	13,656	1,400	12,000	12,000	0
SAFETY/MEDICAL SUPPLIES	3,679	4,771	4,483	8,000	8,000	0
SIGNAGE & MATERIALS	7,744	8,534	7,876	10,000	10,000	0
SMALL TOOLS & MINOR EQUIPMENT	9,722	1,876	1,921	10,000	10,000	0
STREET LIGHTS				25,000	25,000	0
STREET REPAIRS & MAINT INSIDE	361	3,917	4,048	4,000	4,000	0
STREET SUPPLIES	5,279	4,023	6,817	8,500	8,500	0
TIRES	3,709	7,105	7,472	6,000	6,000	0
UNIFORM EXPENSE	275	401	282	1,000	1,000	0
UNIFORM RENTAL	6,962	8,784	11,765	14,100	14,100	0
SIDEWALK R & M - INSIDE						0
SUPPLIES Total	152,870	181,487	156,475	245,500	248,600	3,100
STREETS & TRANSPORTATION Total	1,524,850	1,446,772	1,527,334	1,569,485	1,368,799	(200,686)
TOTAL EXPENDITURES	1,524,850	1,446,772	1,527,334	1,569,485	1,368,799	(200,686)

Buildings and Grounds

Overview

To maintain a responsible and efficiently operated division for citizens with specific attention on 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

- Development of a more welcoming appearance and feeling for all City buildings, facilities, and grounds.
- Expand the ability of all City facilities and grounds to meet the desired usability of our citizens and visitors.
- Continue to provide efficient and consistent levels of service and maintenance of all City buildings, facilities, and grounds.
- Provide for a better 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 & GROUNDS EXPENDITURES

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
BLDGS & GROUNDS						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT				28,000		(28,000)
MACHINERY						0
VEHICLES	20,450			34,000	25,000	(9,000)
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	20,450			62,000	25,000	(37,000)
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS						0
INFRASTRUCTURE						0
SITE IMPROVEMENTS			55,890			0
CAPITAL OUTLAYS - PROPERTY Total			55,890			0
DEBT SERVICE						
CAPITAL LEASE INTEREST						0
DEBT SERVICE Total						0
OTHER COSTS						
ART GUILD	5,706	1,925	2,427	2,000	2,500	500
LIBRARY	14,318	3,964	2,937	2,000	2,500	500
OTHER COSTS Total	20,024	5,889	5,363	4,000	5,000	1,000
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			81	80	25	(55)
GMEBS-RETIREMENT CONTRIBUTION	20,268	18,805	20,433	7,245	28,979	21,734
GROUP INS	40,667	30,173	28,712	9,000	36,000	27,000
MEDICAL EXAMS		50	303			0
MEDICARE	1,296	1,376	1,452	716	1,679	963
OVERTIME - OTHER						0
OVERTIME SALARIES	580	1,475	1,611	2,500	3,500	1,000
PART - TIME/TEMPORARY SALARIES	12,241	16,094	21,033	16,072	0	(16,072)
REGULAR SALARIES	88,245	90,982	92,334	33,286	115,811	82,525
RETIREMENT CONTRIBUTION						0
SOCIAL SECURITY	5,541	5,882	6,248	3,060	7,180	4,120
WORKERS COMP INSURANCE	412					0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	169,250	164,837	172,207	71,958	193,174	121,216
PURCHASED/CONTRACTED SERVICES						
ADVERTISING		24	16			0
COMMUNICATIONS	788	602	842	1,000	750	(250)
CONSULTING - TECHNICAL				2,000	0	(2,000)
CONTRACT LABOR	41,945	46,300	31,900	15,400	15,000	(400)
CUSTODIAL SVCS						0
DUES/FEES			45			0
ENVIRONMENTAL EXPENSE	42					0
EQUIPMENT RENTAL			136	60	2,500	2,440
EQUIPMENT REP & MAINT-OUTSIDE					250	250
GENERAL LIABILITY INSURANCE	2,214	2,671	2,795	2,800	2,800	0
LAWN CARE & MAINTENANCE			35,357	51,000	60,000	9,000
MAINTENANCE CONTRACTS	2,218	2,448	2,201	1,040	5,500	4,460
PARKS & GROUNDS R&M OUTSIDE				3,000	2,500	(500)
PEST CONTROL			113	700	1,000	300
POSTAGE						0
PRINTING						0
R & M BUILDINGS - OUTSIDE					10,000	10,000
R&M BLDG - PLAYHOUSE	746	5,020	288	5,000	2,500	(2,500)
TRAINING & EDUCATION			70	500	500	0
VEHICLE REP & MAINT-OUTSID	725	45		500	250	(250)
I/T SVCS - WEB DESIGN, ETC.					25	25
PURCHASED/CONTRACTED SERVICES Total	48,678	57,110	73,764	83,000	103,575	20,575

Buildings & Grounds

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SUPPLIES						
AUTO & TRUCK FUEL	3,471	4,466	4,499	5,000	7,500	2,500
AUTO PARTS	403	813	421	1,000	500	(500)
CHEMICALS/PESTICIDES	80	80	67	500	500	0
COMPUTER EQUIP NON-CAPITAL						0
DAMAGE CLAIMS	36	281				0
DNU - MISCELLANEOUS	311	178				0
EQUIPMENT PARTS	4,944	8,306	5,754	5,000	5,000	0
EXPENDABLE FLUIDS	464	584	92	500	250	(250)
FOOD					125	125
HAND TOOLS	628	228	25	750	250	(500)
JANITORIAL SUPPLIES	416	574		500	250	(250)
LANDSCAPING REP & MAINT INSIDE	607	1,426		5,000	2,500	(2,500)
OFFICE SUPPLIES & EXPENSES	2,061	1,264	447	920	500	(420)
PARKS & GROUNDS R&M INSIDE	14,343	13,215		24,500	2,500	(22,000)
R & M BUILDINGS - INSIDE			17		2,500	2,500
SAFETY/MEDICAL SUPPLIES	642	1,076	1,078	500	500	0
SIGNAGE & MATERIALS				2,000	500	(1,500)
SMALL TOOLS & MINOR EQUIPMENT				500	1,000	500
TIRES	222	917	411	1,000	500	(500)
UNIFORM RENTAL	1,778	1,941	2,126	2,000	6,500	4,500
SUPPLIES Total	30,407	35,350	14,938	49,670	31,375	(18,295)
BLDGS & GROUNDS Total	288,809	263,186	322,162	270,628	358,124	87,496
COMMUNITY CENTER						
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS			922	960	1,000	40
CUSTODIAL SVCS			1,465	3,600	5,000	1,400
EQUIPMENT RENTS / LEASES			210		0	0
MAINTENANCE CONTRACTS				2,081	2,000	(81)
PEST CONTROL			70	420	400	(20)
R & M BUILDINGS - OUTSIDE				1,200	12,000	10,800
R&M COMMUNITY CENTER - OUTSIDE				669	0	(669)
PURCHASED/CONTRACTED SERVICES Total			2,667	8,930	20,400	11,470
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL					0	0
JANITORIAL SUPPLIES			619	800	250	(550)
LANDSCAPING REP & MAINT INSIDE				670	500	(170)
OFFICE SUPPLIES & EXPENSES				100	250	150
PARKS & GROUNDS R&M INSIDE			9,039	4,000	0	(4,000)
R & M BUILDINGS - INSIDE					2,500	2,500
SUPPLIES Total			9,658	5,570	3,500	(2,070)
COMMUNITY CENTER Total			12,325	14,500	23,900	9,400
TOTAL EXPENDITURES	288,809	263,186	334,487	285,128	382,024	96,896

Airport

Overview

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



Goals

- Development of a more welcoming appearance to the airport through the application and installation of signage and landscaping.
- Expand the types of amenities available to airport patrons and visitors.
- Continue to focus on safety improvements to both the facility and buildings.
- Provide facilities that invite a high traffic flow to the airport and provide benefit to the City.
- Continue to balance both City funding with grant funding for the most effective expansions of airport facilities and improvements.

AIRPORT EXPENDITURES

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
AIRPORT						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT					43,350	43,350
MACHINERY						0
VEHICLES						0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total					43,350	43,350
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS				28,500		(28,500)
INFRASTRUCTURE						0
SITE IMPROVEMENTS				7,500		(7,500)
CAPITAL OUTLAYS - PROPERTY Total				36,000		(36,000)
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
REIMB SALARIES - OTHER						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total						0
PURCHASED/CONTRACTED SERVICES						
ADVERTISING				1,100	1,200	100
COMMUNICATIONS			1,286	1,350	1,350	0
CONSTRUCTION SERVICES						0
CONSULTING - TECHNICAL			984	2,500	0	(2,500)
CONTRACT LABOR					5,000	5,000
EQUIPMENT REP & MAINT-OUTSIDE			6,074	3,000	2,500	(500)
GENERAL LIABILITY INSURANCE			6,205			0
LAWN CARE & MAINTENANCE				7,650	7,500	(150)
MAINTENANCE CONTRACTS				1,000	1,000	0
PRINTING						0
R & M AIRPORT			1,250	2,000	2,500	500
TRAINING & EDUCATION				150	150	0
TRAVEL EXPENSE			966		1,000	1,000
VEHICLE REP & MAINT-OUTSID					250	250
PURCHASED/CONTRACTED SERVICES Total			16,765	18,750	22,450	3,700
SUPPLIES						
AIRPORT EXPENSE	85,583	17,540	23,108	2,550	2,500	(50)
AIRPORT FUEL	50,806	75,257	141,964	90,000	125,000	35,000
AUTO & TRUCK FUEL	114	935	75	500	250	(250)
AUTO PARTS	419	183	184	500	250	(250)
CHEMICALS/PESTICIDES				1,300	2,500	1,200
DAMAGE CLAIMS	9,315					0
DNU - MISCELLANEOUS	5,491	1,006	2,772			0
EQUIPMENT PARTS					2,000	2,000
EXPENDABLE FLUIDS	13	65		250	250	0
FOOD			26	100	100	0
OFFICE SUPPLIES & EXPENSES	8,455	12,041	96	1,800	1,000	(800)
R & M BUILDINGS - INSIDE	6,962	3,447	20,393	2,500	2,500	0
SMALL TOOLS & MINOR EQUIPMENT		5,595			250	250
TIRES	209			500	250	(250)
UNIFORM RENTAL						0
SUPPLIES Total	167,366	116,070	188,619	100,000	136,850	36,850
AIRPORT Total	167,366	116,070	205,384	154,750	202,650	47,900

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 third SPLOST which will be in place years 2019-2024. This additional 1% will start in 2019 and will end December 2024. The City’s portion of SPLOST is negotiated and agreed upon with Walton County through an inter-governmental agreement.

CONFISCATED ASSETS FUND OPERATING BUDGET SUMMARY
REVENUES, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
FINES AND FORFEITURES	89,083	33,970	27,510	40,000	40,000	0
TOTAL REVENUE	89,083	33,970	27,510	40,000	40,000	0

DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
POLICE / JUDICIAL	122,447	60,089	34,120	40,000	40,000	0
TOTAL EXPENDITURES	122,447	60,089	34,120	40,000	40,000	0
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(33,364)	(26,119)	(6,610)	0	0	0

CONFISCATED ASSETS FUND REVENUE

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CONDEMNED FUNDS	17,477	12,536	20,751	12,000	12,000	0
CONDEMNED FUNDS - DEA	71,606	21,434	6,759	28,000	28,000	0
TOTAL REVENUE	89,083	33,970	27,510	40,000	40,000	0

CONFISCATED ASSETS FUND EXPENDITURES

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CAPITAL OUTLAYS - MACHINERY & EQUIP	16,483					0
VEHICLES	16,483					0
CAPITAL OUTLAYS - PROPERTY	28,000			15,000		(15,000)
SITE IMPROVEMENTS	28,000			15,000		(15,000)
PURCHASED/CONTRACTED SERVICES	6,249	24,649	12,174	13,000	13,000	0
ANTI-DRUG ADVERTISING						0
COMMUNICATIONS			1,769	2,500	2,500	0
COURT FEES			1,860	1,500	1,500	0
TRAINING & EDUCATION	6,249	24,649	8,545	9,000	9,000	0
SUPPLIES	71,715	35,440	21,946	12,000	27,000	15,000
DNU - MISCELLANEOUS	40,610	26,886	8,326			0
INVESTIGATION SUPPLIES			1,100	2,000	2,000	0
ISSUED EQUIPMENT	31,105	8,555	12,520	10,000	15,000	5,000
K-9 OPERATIONS					10,000	10,000
OFFICE SUPPLIES & EXPENSES						0
TOTAL EXPENDITURES	122,447	60,089	34,120	40,000	40,000	0

HOTEL/MOTEL FUND OPERATING BUDGET SUMMARY

REVENUES, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
TAXES	40,025	42,504	46,052	25,000	43,000	18,000
TOTAL REVENUE	40,025	42,504	46,052	25,000	43,000	18,000
DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
GENERAL GOVERNMENT	44,291	47,679	45,711	25,000	43,000	18,000
TOTAL EXPENDITURES	44,291	47,679	45,711	25,000	43,000	18,000
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(4,266)	(5,175)	340	0	0	0

HOTEL/MOTEL FUND REVENUE

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
PEN & INT ON DELINQUENT TAXES			68			0
TAXES	40,025	42,504	45,983	25,000	43,000	18,000
TOTAL REVENUE	40,025	42,504	46,052	25,000	43,000	18,000

HOTEL/MOTEL FUND EXPENDITURES

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
OTHER COSTS	44,291	47,679	45,711	25,000	43,000	18,000
ART GUILD						0
CHAMBER OF COMMERCE						0
CONVENTION VISITORS BUREAU	44,291	47,679	45,711	25,000	43,000	18,000
DOWNTOWN DEVELOPMENT						0
OTHER FINANCING USES						0
TRANSFERS OUT - OTHER FUNDS						0
PURCHASED/CONTRACTED SERVICES						0
PUBLICATION COSTS						0
SUPPLIES						0
HOLIDAY EVENTS						0
TOTAL EXPENDITURES	44,291	47,679	45,711	25,000	43,000	18,000

G.O. BOND FUND OPERATING BUDGET SUMMARY
REVENUES, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
OTHER FINANCING SOURCES	818,400	3,354,150	842,724	862,248	881,888	19,640
TOTAL REVENUE	818,400	3,354,150	842,724	862,248	881,888	19,640
DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
GO DEBT SERVICE FUND	818,400	3,354,150	842,725	862,248	881,888	19,640
TOTAL EXPENDITURES	818,400	3,354,150	842,725	862,248	881,888	19,640
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	0	0	(1)	0	0	0

G. O. BOND FUND REVENUE

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
OPERATING TRANSFERS IN	818,400	3,354,150	842,724	862,248	881,888	19,640
TOTAL REVENUE	818,400	3,354,150	842,724	862,248	881,888	19,640

G. O. BOND FUND EXPENDITURES

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
ADVANCE REFUNDING ESCROW		2,478,307				0
BOND PREPAYMENT PENALTIES						0
GO BOND PRINCIPAL	645,000	700,000	810,000	835,000	868,000	33,000
GO BOND-INTEREST	173,400	141,150	32,725	27,248	13,888	(13,360)
ISSUANCE COSTS		34,693				0
TOTAL EXPENDITURES	818,400	3,354,150	842,725	862,248	881,888	19,640

SPLOST FUND OPERATING BUDGET SUMMARY (2013-2019)
REVENUES, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
FUND BALANCE				202,500	545,000	342,500
INTERGOVERNMENTAL	2,366,460	183,541	324,580	1,550,000	1,461,827	(88,173)
INVESTMENT INCOME			3,451			0
OTHER FINANCING SOURCES						0
TAXES		1,481,805	1,577,257			0
TOTAL REVENUE	2,366,460	1,665,346	1,905,289	1,752,500	2,006,827	254,327

DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
BLDGS & GROUNDS					438,548	438,548
FIRE	115,155	156,385		395,000	10,000	(385,000)
GENERAL GOVERNMENT		50,593	169,166	7,500	105,000	97,500
POLICE / JUDICIAL	151,444	151,444			95,000	95,000
SOLID WASTE & RECYCLING	238,931	146,486	232,689	770,000	310,000	(460,000)
STREETS & TRANSPORTATION	1,055,910	690,340	524,344	580,000	1,048,279	468,279
TOTAL EXPENDITURES	1,561,440	1,195,248	926,199	1,752,500	2,006,827	254,327
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	805,020	470,098	979,090	0	0	0

SPLOST FUND EXPENDITURES

Row Labels	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CAPITAL OUTLAYS - INFRASTRUCTURE						
INFRASTRUCTURE - AIRPORT			(50,343)			0
CAPITAL OUTLAYS - INFRASTRUCTURE Total			(50,343)			0
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT			120,889			0
EQUIPMENT-FIRE		41,230		395,000	10,000	(385,000)
EQUIPMENT-STREETS		14,073		60,000	130,000	70,000
EQUIPMENT-SW COLLECTION				395,000	310,000	(85,000)
VEHICLES		37,344		375,000		(375,000)
CAPITAL OUTLAYS - MACHINERY & EQUIP Total		92,647	120,889	1,225,000	450,000	(775,000)
CAPITAL OUTLAYS - PROPERTY						
INFRASTRUCTURE - AIRPORT			50,343	98,440		0
INFRASTRUCTURE - STREETS	786,458	462,649	164,027	510,000	768,279	258,279
SITE IMPROVEMENTS				7,500		(7,500)
CAPITAL OUTLAYS - PROPERTY Total	786,458	512,992	262,467	517,500	768,279	250,779
DEBT SERVICE						
CAPITAL LEASE INTEREST	9,529	4,809				0
CAPITAL LEASE PRINCIPAL	257,070	261,791			95,000	95,000
DEBT SERVICE Total	266,599	266,599			95,000	95,000
OTHER FINANCING USES						
TRANSFERS OUT - OTHER FUNDS	238,931	137,651	232,689			0
OTHER FINANCING USES Total	238,931	137,651	232,689			0
PURCHASED/CONTRACTED SERVICES						
CONSULTING - BY-PASS	97,988	64,035	86,200			0
CONSULTING - TECHNICAL	25,826					0
DUES/FEES			180			0
PROFESSIONAL FEES		250				0
SIDEWALK REPAIRS & MAINT OUTSIDE				10,000	50,000	40,000
PURCHASED/CONTRACTED SERVICES Tot	123,814	64,285	86,380	10,000	50,000	40,000
SUPPLIES						
EQUIPMENT < 5,000			2,615			0
PARKS & GROUNDS R&M INSIDE					438,548	438,548
STREET REPAIRS & MAINT INSIDE	145,638	121,074	271,501		100,000	100,000
SUPPLIES Total	145,638	121,074	274,116		538,548	538,548
INFRASTRUCTURE - AIRPORT					105,000	105,000
INFRASTRUCTURE - AIRPORT Total					105,000	105,000
TOTAL EXPENDITURES	1,561,440	1,195,248	926,199	1,752,500	2,006,827	254,327

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 OPERATING BUDGET SUMMARY
REVENUES, EXPENSES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CHARGES FOR SERVICES	35,145,421	37,603,830	37,208,320	38,048,773	38,918,120	869,347
CONTRIBUTIONS AND DONATIONS		43,351	41,862			0
INTERGOVERNMENTAL				500,000	750,000	250,000
INVESTMENT INCOME	76,109	175,847	1,165,069	60,000	200,000	140,000
MISCELLANEOUS	75,623	1,740	15,186		0	0
OTHER FINANCING SOURCES	1	49,625	218,471	0	1	1
TOTAL REVENUE	35,297,154	37,874,393	38,648,909	38,608,773	39,868,121	1,259,348

DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
ELECTRIC AND TELECOMMUNICATIONS	21,708,880	21,976,001	22,964,508	25,135,429	26,360,203	1,224,774
UTILITY ADMINISTRATION AND FINANCE	(117,350)	7,979	317,976	8,641	0	(8,641)
WATER, SEWER, GAS & GUTA	9,967,675	11,493,355	10,826,203	13,464,703	13,507,918	43,215
TOTAL EXPENDITURES	31,559,205	33,477,335	34,108,687	38,608,773	39,868,121	1,259,348
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	3,737,949	4,397,058	4,540,221	0	0	0



Water



Gas



Electricity

COMBINED UTILITIES FUND

REVENUE DETAIL

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CHARGES FOR SERVICES	35,145,421	37,603,830	37,208,320	38,048,773	38,918,120	869,347
ELECTRIC METERED SALES	17,708,988	18,036,587	17,467,915	18,129,530	18,100,000	(29,530)
ELECTRIC MISC REVENUES	40,647	50,241	131,479	50,000	50,000	0
ELECTRIC OPERATING REVENUES	453,178	459,036	496,480	425,000	450,000	25,000
FIBER REVENUES	388,784	390,558	474,808	425,000	475,000	50,000
GAS METERED SALES	3,145,126	3,108,495	3,131,132	3,443,181	3,511,433	68,252
GAS MISC REVENUES	3,283	1,030	1,998	5,000	1,000	(4,000)
GAS TAP FEES	8,400	22,424	21,800	15,000	18,750	3,750
GUTA		120,078	119,826	367,062	80,000	(287,062)
INTERNET/DATA REVENUES	1,399,946	1,592,935	1,772,500	1,618,000	1,900,000	282,000
MEAG REBATE	399,342	580,448	705,858	400,000	400,000	0
MGAG REBATE	114,478	100,170	95,505	103,000	97,957	(5,043)
SEWAGE OTHER OPER REVENUES	24,474	19,870	29,780	15,000	30,000	15,000
SEWAGE TREATMENT REVENUES	3,522,664	3,810,601	3,855,663	3,803,000	3,900,000	97,000
SEWERAGE TAP FEES	76,000	145,000	103,500	110,000	137,500	27,500
TELEPHONE REVENUES	407,977	359,934	354,605	380,000	350,000	(30,000)
UTIL GENERAL CUST ACCOUNT FEES		794,089	684,107	640,000	650,000	10,000
WATER METERED SALES	4,351,294	4,825,270	4,720,803	4,658,000	4,800,000	142,000
WATER MISC REVENUES	57,165	60,802	63,680	55,000	63,480	8,480
WATER OPERATING REVENUES	12,269	16,686	15,440	12,000	16,000	4,000
WATER TAP FEES	121,850	181,775	139,600	120,000	150,000	30,000
SEWAGE MISC REVENUES					0	0
CATV REVENUES	2,729,696	2,767,106	2,674,204	3,100,000	3,600,000	500,000
CATV OPERATING REVENUES	25,552	25,473	23,947	25,000	22,000	(3,000)
CATV MISC REVENUES	154,308	135,222	123,689	150,000	115,000	(35,000)
CONTRIBUTIONS AND DONATIONS		43,351	41,862			0
CONTRIBUTED CAP - ELECTRIC		43,351				0
CONTRIBUTED CAP - GAS			6,970			0
CONTRIBUTED CAP - OTHER UTILITY			34,892			0
INTERGOVERNMENTAL				500,000	750,000	250,000
FED GRANT CDBG2016				500,000	0	(500,000)
FED GRANT CDBG2018					750,000	750,000
INVESTMENT INCOME	76,109	175,847	1,165,069	60,000	200,000	140,000
INTEREST REVENUES - UTILITY	76,109	175,847	265,069	60,000	200,000	140,000
PARTICIPANT CONTRIBUTION			900,000			0
MISCELLANEOUS	75,623	1,740	15,186		0	0
OTHER	73,043	790				0
OTHER - UTILITY	936	950	15,186			0
REIMBURSE FOR DAMAGED PROP - WATER	1,644				0	0
REIMBURSE FOR DAMAGED PROP - ELECTRIC					0	0
OTHER FINANCING SOURCES	1	49,625	218,471	0	1	1
ADMIN ALLOC - CATV	114,127		143,109	116,956	140,080	23,124
ADMIN ALLOC - ELECTRIC	406,807		451,163	296,149	361,556	65,407
ADMIN ALLOC - GAS	123,757		96,525	71,029	91,469	20,440
ADMIN ALLOC - OTHER	(827,970)		(1,014,237)	(700,000)	(850,000)	(150,000)
ADMIN ALLOC - SEWER	81,961		140,523	95,935	113,407	17,472
ADMIN ALLOC - WATER	101,319		182,918	119,931	143,489	23,558
OPERATING TRANSFERS IN			218,913			0
SALE OF ASSETS - ELECTRIC			4,721			0
SALE OF ASSETS - GAS		16,398				0
SALE OF ASSETS - GENERAL		7,187	(6,272)			0
SALE OF ASSETS - SEWAGE		9,010				0
SALE OF ASSETS - WATER		17,030	1,110			0
TOTAL REVENUE	35,297,154	37,874,393	38,648,909	38,608,773	39,868,121	1,259,348

Full Time Utility Fund Positions

	2015 FTEs	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs
☐ GUTA		3	3	3	2
GUTA TRAINER		3	3	3	2
☐ Utility-Admin ETC	2	2	3	4	2
DIRECTOR OF ELECTRIC & TELECOMMUNICATIONS	1	1	1	1	1
NETWORK ENGINEER	1	1	1	1	
SR NETWORK ENGINEER				1	
UTILITIES ADMIN ASST			1	1	1
☐ Utility-Admin WSG	1	1	2	2	2
DIRECTOR OF WATER & GAS	1	1	1	1	1
FIELD PROJECT SUPERVISOR			1	1	1
☐ Utility-CATV	5	5	5	6	6
CATV FOREMAN	1	1	1	1	1
CATV INSTALLER	1	1	1	1	1
CATV TECH	3	3	3	4	4
☐ Utility-Customer Service	11	13	15	15	19
CALL CENTER TECH	1	1	3	3	4
CITY CLERK		1	1	1	1
CSR/CASHIER	5	6	6	6	5
CSR/CASHIER SR	1	1	1	1	1
CSR/OFFICE MANAGER	1	1	1	1	1
CUSTOMER SERVICE MANAGER		1	1	1	1
FIELD SERVICE TECH					4
FINANCE STAFF ASST	1	1	1	1	1
SR CUSTOMER SER REP	1	1	1	1	1
ADMIN DIV MGR	1				
☐ Utility-Electric	14	14	14	14	13
CONSTRUCTION FOREMAN	1	1	1	1	1
ELECTRIC EQUIPMENT OPERATOR	1	1	1	1	1
ELECTRIC FOREMAN	1	1	1	1	1
ELECTRIC OPERATIONS MANAGER	1	1	1	1	1
JOURNEY LINEMAN	1	1	1	1	1
LEAD LINEMAN	5	5	5	5	5
LINEMAN	2	2	2	2	2
ROW CREW	1	1	1	1	
UTILITIES LOCATE TECH	1	1	1	1	1
☐ Utility-Finance	5	4	4	5	6
ACCOUNTANT	1	1	1		
ACCOUNTING CLERK	1	1	1	1	1
ASST FINANCE DIRECTOR	1	1	1	1	1
CITY ADMINISTRATOR 50%					0.5
FINANCE DIRECTOR 50%	1				0.5
HR DIRECTOR				1	1
HR SPECIALIST	1	1	1	1	1
HR/FINANCE ASST				1	1
☐ Utility-Natural Gas	8	8	8	8	8
NATURAL GAS FOREMAN	1	1	1	1	1
NATURAL GAS SERVICEMAN	5	5	5	5	5
NATURAL GAS SERVICEMAN SR	2	2	2	2	1
REGULATORY COMPLIANCE					1

Full Time Utility Fund Positions continued

	2015 FTEs	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs
Utility-Sewage Collection	8	8	8	8	6
WASTEWATER FOREMAN	1	1	1	1	1
WASTEWATER SERVICEMAN	5	5	5	5	4
UTILITY INSPECTOR	1	1	1	1	
CALL CENTER AGENT	1	1	1	1	
CCTV/I&I TECHNICIAN					1
Utility-Sewage Treatment Plant	7	7	7	7	6
PUMP/LIFT STATION SERVICE	1	1	1	1	1
WWTP APPRENTICE	2	2	2	1	1
WWTP MAINTENANCE TECH	1	1	1	1	1
WWTP MANAGER	1	1	1	1	1
WWTP OPERATOR II	2	2	2	3	2
Utility-Stormwater	3	3	3	4	6
STORMWATER TECH	3	3	3	4	6
Utility-Telecom & Internet	3	3	3	2	4
COMP NETWORK/INTERNET SPEC	1	1	1	1	1
NETWORK ENGINEER					1
SR NETWORK ENGINEER	1	1	1		1
TELECOM OPERATIONS MANAGER	1	1	1	1	1
Utility-Utility Billing	3	3	3	3	3
UTILITIES BILLING CLERK	1	1	1	1	1
UTILITIES BILLING SUPERVISOR	1	1	1	1	1
UTILITY BILLING CLERK	1	1	1	1	1
Utility-Water Distribution System	7	8	10	9	9
WATER DISTRIBUTION FIELD SERVICE SPECIALIST			1	1	1
WATER FOREMAN	1	1	1	1	1
WATER LEAK DETECTION TECH			1	1	1
WATER SERVICEMAN	6	7	7	6	6
Utility-Water Treatment Plant	5	5	5	6	7
WATER TREATMENT OPERATOR III					1
WTP APPRENTICE				1	1
WTP LAB ANALYST				1	1
WTP OPERATOR I	1	1	1	2	1
WTP OPERATOR II	2	2	2	1	1
WTP OPERATOR III	1	1	1		1
WWTP SUPERVISOR/WWTP OPERATOR I	1	1	1	1	1
Utility-Central Services	10	9	9	11	7
CENTRAL SERVICES MANAGER				1	1
CUSTODIAN	1	1	1	1	1
GENERAL LABORER				1	1
PARKS MANAGER					1
PURCHASING AGENT	1	1	1		1
SYSTEM TECH/IT	1	1	1	1	1
SYSTEMS IT					1
BLDG MAINT / EQ OP I				2	
FIELD SVC MGR	1				
FIELD SVC TECH	2	2	2	4	
SR FIELD SVC TECH	3	3	3		
WAREHOUSE INVENTORY CONTROL	1	1	1		
PURCHASING MGR				1	
Grand Total	92	96	102	107	106

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

PROGRAMMING

MONTHLY FEES

Basic Cable	\$18.28
Basic & Expanded Basic Cable	\$56.40
Digital Non-DVR Cable Service	\$72.10
Digital DVR Cable Service	\$77.10
Cable Programming Fee	\$20.00*

*programming fee for each cable service

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 (same trip)	\$15.00
Pre-wired Home	\$35.00	includes one outlet - Each Additional (same trip)	\$15.00
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>
2Mbps/1Mbps	\$21.95
8Mbps/2Mbps	\$34.95
25Mbps/3Mbps	\$44.95
50Mbps/5Mbps	\$69.95
75Mbps/8Mbps	\$99.95
100Mbps/10Mbps	\$129.95

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

WIRELESS INTERNET SERVICE RATES

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

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

Upload speeds are equal to download speeds.

PHONE RATES

RESIDENTIAL

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

COMMERCIAL

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

Installation/Port Charges

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

WATER RATES

METER BASE CHARGES (Effective January 1, 2016)

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

RESIDENTIAL (Effective January 1, 2016)

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

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

COMMERCIAL (Effective January 1, 2016)

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

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

INDUSTRIAL (Effective January 1, 2016)

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

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

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 MAIN LINE TAP & FIRE LINE TAP

(Effective September 12, 2007)

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

Hydrant tap fee is dependent on the main line tap size

WATER & IRRIGATION METER TAP & CONNECTION FEES

(Effective January 1, 2019)

<i>Gallons Per Minute</i>	<i>Size</i>	<i>Tap Fees*</i>	<i>Residential Inside City</i>	<i>Residential Outside City</i>	<i>Commercial Inside City</i>	<i>Commercial Outside City</i>
25	5/8"	\$813.00	\$937.00	\$1,812.00	\$1,437.00	\$2,562.00
50	1"	\$1,019.00	\$981.00	\$1,981.00	\$1,481.00	\$2,731.00
90	1 1/2"	\$2,188.00	\$312.00	\$1,562.00	\$812.00	\$2,312.00
130	2"	\$2,588.00	\$412.00	\$1,912.00	\$912.00	\$2,662.00
500	3"				\$12,500.00	\$18,750.00
500+	4"	TBD**			\$13,000.00	\$19,500.00
500+	6"				\$17,500.00	\$26,250.00

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

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 & CONNECTION FEES

(Effective January 1, 2019)

Based on Water Meter Size

<i>Gallons Per Minute</i>	<i>Size</i>	<i>Residential Inside City</i>	<i>Residential Outside City</i>	<i>Commercial Inside City</i>	<i>Commercial Outside City</i>
25	5/8"	\$3,000.00	\$6,000.00	\$5,000.00	\$10,000.00
50	1"			\$6,000.00	\$12,000.00
90	1 1/2"			\$7,500.00	\$15,000.00
130	2"			\$10,000.00	\$20,000.00
500	3"			\$20,000.00	\$40,000.00
500+	4"			\$35,000.00	\$70,000.00
500+	6"			\$50,000.00	\$100,000.00

1. Developer/Property Owner NOT located in a subdivision pays \$3000.00 (\$2,000 Sewer Main Tap Fee PLUS the \$1,000 Sewer Service Tap Fee)
2. Developer of a Subdivision pays Sewer Main Tap Fee of \$2,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of \$1,000 per lot
3. Developer/Property Owner NOT located in a subdivision pays \$6000.00 (\$4,000 Sewer Main Tap Fee PLUS the \$2,000 Sewer Service Tap Fee)
4. Developer of a Subdivision pays Sewer Main Tap Fee of \$4,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of \$2,000 per lot
5. Developer/Commercial Property Owner pays the total Base Meter Fee per lot with the remaining tap fee per lot for any tap larger than the 3/4" 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, Customer Service & Meter Reading. The Administration area includes customer service, cashier operations and call center. Billing handles all utility billing, work orders and meter reading.

Goals/Accomplishments

- Provide courteous and prompt service to our customers.
- Continue Cashier cross training with Customer Service duties.
- 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 a new utility billing software system.
- Implement Levelized/Budget Billing options along with the new utility billing software.
- Continued Customer Service training with GMA & ECG for all cashiers, customer service representatives and call center agents.
- Update Utility Customer Service policies.

**UTILITY FINANCE & ADMINISTRATION
EXPENSES**

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CENTRAL SERVICES						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT						0
VEHICLES					25,000	25,000
CAPITAL OUTLAYS - MACHINERY & EQUIP Total					25,000	25,000
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	144,457	142,675	132,100			0
DEPRECIATION AND AMORTIZATION Total	144,457	142,675	132,100			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			242	250	250	0
GMEBS-RETIREMENT CONTRIBUTION		56,416	61,298	86,938	50,714	(36,224)
GROUP INS	122,363	73,960	96,754	108,000	63,000	(45,000)
MEDICAL EXAMS	30	90	970	100	100	0
MEDICARE	6,215	4,905	5,630	8,987	5,067	(3,920)
OVERTIME SALARIES	8,784	12,408	15,646	11,000	20,000	9,000
PART - TIME/TEMPORARY SALARIES				39,151		(39,151)
REGULAR SALARIES	446,178	350,294	391,905	580,628	349,421	(231,207)
SOCIAL SECURITY	26,576	20,972	23,539	38,426	21,664	(16,762)
WORKERS COMP INSURANCE		653	225	500	500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	610,146	519,696	596,208	873,980	510,716	(363,264)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			660	520	500	(20)
COMMUNICATIONS	4,947	6,571	8,538	7,200	5,000	(2,200)
CONSULTING - TECHNICAL			70		0	0
CONTRACT LABOR		54	3,371	2,100	0	(2,100)
DUES/FEES	3,111	900	756	1,000	1,000	0
EQUIPMENT RENTAL			263	360	0	(360)
EQUIPMENT RENTS / LEASES					0	0
EQUIPMENT REP & MAINT-OUTSIDE	215				0	0
EVENTS			4,248		0	0
MAINTENANCE CONTRACTS	20,389	24,729	22,319	22,000	40,400	18,400
POSTAGE		15	885	200	0	(200)
R & M BUILDINGS - OUTSIDE			698		0	0
TRAINING & EDUCATION	2,882	2,027	3,769	1,000	2,500	1,500
TRAVEL EXPENSE					1,000	1,000
VEHICLE REP & MAINT-OUTSID	3,053	135	55	3,000	1,000	(2,000)
I/T SVCS - WEB DESIGN, ETC.					0	0
VEHICLE TAG & TITLE FEE					0	0
PURCHASED/CONTRACTED SERVICES Total	34,597	34,431	45,633	37,380	51,400	14,020
SUPPLIES						
AUTO & TRUCK FUEL	12,728	10,113	10,128	10,000	5,000	(5,000)
AUTO PARTS	3,443	3,488	2,315	3,500	2,500	(1,000)
COMPUTER EQUIP NON-CAPITAL					500	500
DAMAGE CLAIMS		81	983		0	0
DNU - MISCELLANEOUS	276	186	246			0
EQUIPMENT PARTS	431		48	1,500	1,000	(500)
FOOD			406		500	500
JANITORIAL SUPPLIES			1,318	4,620	2,500	(2,120)
OFFICE SUPPLIES & EXPENSES	16,369	14,204	18,995	7,520	2,500	(5,020)
R & M BUILDINGS - INSIDE		375	1,200		0	0
SMALL OPERATING SUPPLIES	650	1,218	1,925	1,000	5,000	4,000
SMALL TOOLS & MINOR EQUIPMENT	12	1,206	8,534	1,200	5,000	3,800
TIRES			447	500	500	0
UNIFORM EXPENSE	7,392	6,005	2,589	1,000	1,800	800
UNIFORM RENTAL	408		3,447	8,600	2,600	(6,000)
UTILITY COSTS					0	0
SUPPLIES Total	41,708	36,877	52,582	39,440	29,400	(10,040)
CENTRAL SERVICES Total	830,909	733,679	826,524	950,800	616,516	(334,284)

Utility Finance & Administration

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
FINANCIAL ADMINISTRATION						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT						0
SOFTWARE						0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total						0
DEBT SERVICE						
INTEREST EXP - 2006 REV BONDS	170,697	133,764				0
INTEREST-CUST DEPOSITS	4,140	4,338	4,055			0
DEBT SERVICE Total	174,837	138,101	4,055			0
DEPRECIATION AND AMORTIZATION						
AMORT 2006 BOND DEF CHG (2011)	3,602	3,602				0
AMORT 2006 BOND DEFEASANCE	8,985	8,236				0
AMORT 2006 BOND PREMIUM	(12,499)	(11,562)				0
DEPRECIATION EXPENSE						0
DEPRECIATION AND AMORTIZATION Total	88	276				0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	(3,522,298)	(3,415,903)	(3,460,335)	(3,923,300)	(4,067,366)	(144,066)
UTILITY BAD DEBT EXPENSE	269,202	288,313	272,334	300,000	300,000	0
OTHER COSTS Total	(3,253,095)	(3,127,590)	(3,188,001)	(3,623,300)	(3,767,366)	(144,066)
OTHER FINANCING USES						
TRAN OUT - INSURANCE	12,000	14,783	12,000	12,000	12,000	0
TRANS OUT - OTHER FUNDS						0
TRANS OUT - STABILIZATION						0
OTHER FINANCING USES Total	12,000	14,783	12,000	12,000	12,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			107	110	130	20
GMEBS-RETIREMENT CONTRIBUTION		25,074	27,243	36,224	43,469	7,245
GROUP INS	60,424	31,375	43,001	45,000	54,000	9,000
MEDICAL EXAMS			404		150	150
MEDICARE	4,015	2,739	3,034	4,629	6,036	1,407
OVERTIME - OTHER						0
OVERTIME SALARIES	13,318	12,402	2,565	11,000	5,000	(6,000)
REGULAR SALARIES	271,873	183,387	214,009	319,258	416,306	97,048
SOCIAL SECURITY	17,166	11,713	12,974	19,794	25,811	6,017
WORKERS COMP INSURANCE	26,307	29,852	29,614	30,000	30,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	393,102	296,542	332,953	466,015	580,902	114,887
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			2,333	7,500	300	(7,200)
ATTORNEY FEES - OTHERS	1,430	1,748	419	4,200	4,200	0
ATTORNEY FEES-P & M	22,704	48,073	47,819	37,800	37,800	0
AUDIT SERVICES	35,945	36,120	33,485	40,000	40,000	0
COMMUNICATIONS	14,963	33,122	32,488	25,500	3,100	(22,400)
CONTRACT LABOR					1,000	1,000
CUSTODIAL SVCS			6,337	24,000	24,000	0
DUES/FEES	6,752	9,417	12,328	8,300	10,000	1,700
EQUIPMENT RENTAL			221	270	270	0
EQUIPMENT RENTS / LEASES	948	190				0
EQUIPMENT REP & MAINT-OUTSIDE						0
GENERAL LIABILITY INSURANCE	143,525	147,526	139,065	150,000	150,000	0
LAWN CARE & MAINTENANCE	2,737	5,560	5,225	5,400	30,000	24,600
MAINTENANCE CONTRACTS	36,616	44,978	51,100	31,465	30,000	(1,465)
MARKETING EXPENSES	6,027	1,594	3,451	7,500	1,500	(6,000)
OTHER CONTRACTUAL SERVICES	17,500					0

Utility Finance & Administration

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
P O BOX RENTAL				225	225	0
PEST CONTROL			130	780	780	0
POSTAGE	5,979	5,461	5,472	6,000	6,000	0
PROFESSIONAL FEES			7,900		1,000	1,000
R & M BUILDINGS - OUTSIDE	14,285	17,938	43,260	20,000	20,000	0
R & M SYSTEM - OUTSIDE						0
SECURITY SYSTEMS	539					0
SOFTWARE			218		300	300
TRAINING & EDUCATION	5,230	4,736	3,289	6,500	4,800	(1,700)
TRAVEL EXPENSE			1,657		2,200	2,200
UTILITY PROTECTION CTR (DIG)	4,724	5,246	5,574	6,000	6,300	300
VEHICLE REP & MAINT-OUTSID						0
I/T SVCS - WEB DESIGN, ETC.				9,500	9,500	0
PURCHASED/CONTRACTED SERVICES Total	319,904	361,707	401,769	390,940	383,275	(7,665)
SUPPLIES						
AUTO & TRUCK FUEL	(5)					0
COMPUTER EQUIP NON-CAPITAL					500	500
DAMAGE CLAIMS						0
DNU - MISCELLANEOUS	138	3,040	202			0
FOOD			1,327		500	500
FURNITURE < 5,000			590		2,500	2,500
JANITORIAL SUPPLIES			1,232	2,400	2,709	309
OFFICE SUPPLIES & EXPENSES	31,688	24,338	26,821	23,350	20,000	(3,350)
R & M BUILDINGS - INSIDE	2,910	5,050	3,871	7,500	7,500	0
SMALL OPERATING SUPPLIES	41	224		1,700	2,000	300
SMALL TOOLS & MINOR EQUIPMENT	895			2,500	0	(2,500)
SPONSORSHIPS/DONATIONS	15					0
UTIL COSTS FOR OTHER FUNDS	261,307	262,330	240,026	265,000	285,000	20,000
UTILITY CASHIERS OVER/SHORT						0
UTILITY COSTS	98,018	102,048	106,981	110,000	120,000	10,000
SUPPLIES Total	395,006	397,031	381,050	412,450	440,709	28,259
FINANCIAL ADMINISTRATION Total	(1,958,159)	(1,919,151)	(2,056,173)	(2,341,895)	(2,350,480)	(8,585)
UTILITY BILLING						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			81	100	100	0
GMEBS- RETIREMENT CONTRIBUTION		18,805	20,433	21,735	21,735	0
GROUP INS	36,320	25,551	32,251	27,000	27,000	0
MEDICAL EXAMS			303		50	50
MEDICARE	2,021	1,929	2,498	2,314	2,296	(18)
OVERTIME SALARIES	4,401	6,182	6,838	7,000	12,000	5,000
REGULAR SALARIES	146,054	137,952	176,168	159,592	158,315	(1,277)
SOCIAL SECURITY	8,741	8,247	10,682	9,895	9,815	(80)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	197,537	198,666	249,254	227,636	231,311	3,675
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	265					0
CONSULTING - TECHNICAL			1,125			0
DUES/FEES			45		50	50
EQUIPMENT RENTAL			88	100	100	0
MAINTENANCE CONTRACTS	4,500	4,681	4,295	3,700	8,000	4,300
OTHER CONTRACTUAL SERVICES						0
POSTAGE	55,620	56,382	55,178	56,000	58,000	2,000
TRAINING & EDUCATION	(79)		865	2,000	2,500	500
UTIL BILL PRINT SERVICES	18,825	16,100	15,917	17,000	17,000	0
I/T SVCS - WEB DESIGN, ETC.					200	200
PURCHASED/CONTRACTED SERVICES Total	79,130	77,163	77,514	78,800	85,850	7,050

Utility Finance & Administration

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL					1,000	1,000
DNU - MISCELLANEOUS	83	62				0
FOOD			32		200	200
JANITORIAL SUPPLIES			391	1,200	1,200	0
OFFICE SUPPLIES & EXPENSES	4,872	8,539	9,218	5,000	15,000	10,000
SMALL OPERATING SUPPLIES		224				0
SMALL TOOLS & MINOR EQUIPMENT						0
SUPPLIES Total	4,955	8,825	9,641	6,200	17,400	11,200
UTILITY BILLING Total	281,621	284,654	336,409	312,636	334,561	21,925
UTILITY CUSTOMER SERVICE						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
VEHICLES						
						0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total						0
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE						
						0
DEPRECIATION AND AMORTIZATION Total						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM						
			403	400	400	0
GMEBS-RETIREMENT CONTRIBUTION						
		42,069	102,163	108,673	137,652	28,979
GROUP INS						
	131,988	116,458	163,019	135,000	171,000	36,000
MEDICAL EXAMS						
		95	1,516		100	100
MEDICARE						
	6,128	7,622	9,601	8,649	10,598	1,949
OVERTIME SALARIES						
	15,296	18,616	25,497	17,000	35,000	18,000
REGULAR SALARIES						
	432,000	533,368	662,253	596,448	730,888	134,440
SOCIAL SECURITY						
	26,201	32,592	40,733	36,980	45,315	8,335
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	611,612	750,820	1,005,185	903,150	1,130,953	227,803
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS						
	2,195	1,197	1,669	1,600	10,300	8,700
CONSULTING - TECHNICAL						
			424			0
CONTRACT LABOR						
	76,500	114,562	165,174	140,000	0	(140,000)
DUES/FEES						
	50		227		300	300
EQUIPMENT RENTAL						
			751	750	750	0
MAINTENANCE CONTRACTS						
	13,088	14,074	14,691	15,000	20,000	5,000
POSTAGE						
						0
PROFESSIONAL FEES						
			4,596		190,000	190,000
TRAINING & EDUCATION						
	3,301	803	1,223	3,000	4,000	1,000
TRAVEL EXPENSE						
					400	400
VEHICLE REP & MAINT-OUTSID						
					2,000	2,000
I/T SVCS - WEB DESIGN, ETC.						
					500	500
PURCHASED/CONTRACTED SERVICES Total	95,134	130,636	188,754	160,350	228,250	67,900
SUPPLIES						
AUTO & TRUCK FUEL						
					5,000	5,000
AUTO PARTS						
					2,000	2,000
COMPUTER EQUIP NON-CAPITAL						
					2,000	2,000
DNU - MISCELLANEOUS						
	322	413				0
EQUIPMENT PARTS						
		100			0	0
FOOD						
			340		1,200	1,200
JANITORIAL SUPPLIES						
			1,465	4,800	5,000	200
OFFICE SUPPLIES & EXPENSES						
	20,716	25,509	14,931	18,300	16,000	(2,300)
SMALL OPERATING SUPPLIES						
		224	59		500	500
SMALL TOOLS & MINOR EQUIPMENT						
			140		300	300
TIRES						
					1,200	1,200
UNIFORM RENTAL						
					4,000	4,000
UTILITY CASHIERS OVER/SHORT						
	495	1,095	343	500	500	0
UNIFORM EXPENSE						
					2,500	2,500
SUPPLIES Total	21,533	27,340	17,278	23,600	40,200	16,600
UTILITY CUSTOMER SERVICE Total	728,279	908,796	1,211,217	1,087,100	1,399,403	312,303
TOTAL EXPENDITURES	(117,350)	7,979	317,976	8,641	342,612	333,971

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 energy and communications services to residential, commercial, and industrial customers while continually working to reduce energy and telecommunications costs. Our mission is to be “committed to provide exceptional service and reliable electricity and telecommunications at a competitive rate.” The City provides energy to our customers purchased from the Municipal Electric Authority of Georgia (MEAG) and Telecommunications services through multiple providers at multiple data centers.

Goals/Accomplishments

- To provide the residents and businesses of the City of Monroe with outstanding local service, environmental leadership, responsiveness and accessibility.
- Work to reduce energy and telecommunications costs and find more efficient and eco-friendly ways to provide these services.
- Obtain a 0% rejection rate on all wood utility poles. Currently at 5% down from a high of 18% in 2006.
- Obtain the optimal system loss of 2.5% on the electric system. Currently at 2.99% down from a high of 8% in 2006.
- Increase electric system reliability throughout the City by installing automated switch gear to minimize and sectionalize outages.
- Increase public awareness of electrical safety.
- 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 our pole and pad mount inspection schedule with Southeastern Wood Pole Inspectors (SWPI) for the stability of the electric infrastructure.
- Replace weak copper conductors with aluminum conductor steel reinforced (ACSR).

Electric and Telecommunications

Goals/Accomplishments (cont.)

- Expand wireless internet to un-served and underserved areas of Walton County.
- Expand our FTTX products and increase throughput to CATV based internet customers.
- Obtain a third route out of Monroe for our internet traffic.

ELECTRIC & TELECOMMUNICATIONS EXPENSES

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
ELECTRIC						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	288,617	278,631	288,068			0
DEPRECIATION AND AMORTIZATION Total	288,617	278,631	288,068			0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	1,730,610	1,468,258	1,539,261	1,659,831	1,584,361	(75,470)
OTHER COSTS Total	1,730,610	1,468,258	1,539,261	1,659,831	1,584,361	(75,470)
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	864,108	882,054	852,937	1,177,958	1,207,830	29,872
TRANS OUT UTIL 5% E&R FUND				951,250	929,100	(22,150)
TRANS OUT UTIL E&R FUND				951,250	929,100	(22,150)
TRANSFERS OUT - OTHER FUNDS	37,745	217,993				0
OTHER FINANCING USES Total	901,853	1,100,048	852,937	3,080,458	3,066,030	(14,428)
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			457	460	460	0
GMEBS-RETIREMENT CONTRIBUTION	94,585	87,758	95,352	101,428	94,183	(7,245)
GROUP INS	169,452	119,238	150,506	126,000	117,000	(9,000)
MEDICAL EXAMS	60	100	1,520	1,500	300	(1,200)
MEDICARE	11,459	11,728	12,390	11,534	11,640	106
OVERTIME SALARIES	120,796	116,290	127,416	110,000	130,000	20,000
REGULAR SALARIES	667,104	726,118	752,516	795,476	802,743	7,267
REIMB SALARIES - CDBG						0
REIMB SALARIES - OTHER	(1,625)					0
SOCIAL SECURITY	48,999	50,147	52,974	49,320	49,770	450
WORKERS COMP INSURANCE	2,137	983				0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,112,967	1,112,362	1,193,131	1,195,718	1,206,096	10,378
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			400		500	500
COMMUNICATIONS	8,202	12,245	7,209	7,320	9,500	2,180
CONSULTING - TECHNICAL	395	867	724		0	0
CONTRACT LABOR	209,577	296,015	360,619	345,000	435,000	90,000
CUSTODIAL SVCS			198		0	0
DUES/FEES	160	160	227	2,500	2,500	0
EQUIPMENT RENTAL			468	2,540	2,540	0
EQUIPMENT RENTS / LEASES	3,604	17,663	18,694	2,940	2,940	0
EQUIPMENT REP & MAINT-OUTSIDE	16,902	19,920	77,358	15,000	20,000	5,000
EVENTS			394		0	0
GA DEPT REV FEES			900	900	900	0
LAWN CARE & MAINTENANCE			1,303		0	0
MAINTENANCE CONTRACTS	1,419	7,267	4,852	4,700	4,700	0
MARKETING EXPENSES	275	13,723	4,478	40,000	40,000	0
POLE EQUIPMENT RENTS / LEASES	11,594	240	2,091	3,500	3,500	0
POSTAGE		259	777	500	500	0
PRINTING			65		0	0
PROFESSIONAL FEES					1,000	1,000
R & M SYSTEM - OUTSIDE	24,835	18,197	13,094	10,000	15,000	5,000
REIMBURSED EQUIPMENT	(1,514)				0	0
TRAINING & EDUCATION	7,275	20,217	8,467	13,000	13,000	0
TRAVEL EXPENSE			1,162	2,000	3,000	1,000
VEHICLE REP & MAINT-OUTSID	9,406	17,262	24,641	18,500	20,000	1,500
I/T SVCS - WEB DESIGN, ETC.				1,000	500	(500)
SHIPPING/FREIGHT					0	0
PURCHASED/CONTRACTED SERVICES Total	292,130	424,036	528,120	469,400	575,080	105,680

Electric and Telecommunications

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SUPPLIES						
AUTO & TRUCK FUEL	18,591	17,341	22,043	18,200	18,200	0
AUTO PARTS	6,158	7,625	11,034	2,500	4,000	1,500
COMPUTER EQUIP NON-CAPITAL					100	100
CONSTRUCTION MATERIALS			1,197		0	0
COS - ELECTRICITY	12,646,509	12,470,418	12,982,672	12,569,966	12,058,975	(510,991)
COS - MCT CREDIT	(1,162,800)	(938,016)	(663,792)	(660,000)	0	660,000
DAMAGE CLAIMS	6,415	1,994	4,041	1,500	1,500	0
DNU - MISCELLANEOUS	4,878	20,845	4,435			0
EQUIPMENT PARTS	15,770	18,113	21,509	10,000	10,000	0
FOOD			205		1,000	1,000
JANITORIAL SUPPLIES			627	1,800	1,800	0
METERS				2,500	2,500	0
OFFICE SUPPLIES & EXPENSES					2,500	2,500
PARKS & GROUNDS R&M INSIDE				8,000	8,000	0
SMALL OPERATING SUPPLIES	24,739	22,984	37,364	20,000	20,000	0
SMALL TOOLS & MINOR EQUIPMENT	11,063	18,973	64,726	25,000	25,000	0
SYS R & M - INSIDE / SHIPPING	279	1,441			0	0
SYSTEM R & M - INSIDE	149,473	181,233	184,436	57,000	57,000	0
TIRES			3,497		0	0
UNIFORM EXPENSE	12,765	8,734	10,607	15,000	15,000	0
UNIFORM RENTAL					0	0
UTILITY COSTS	9,833	7,883	7,319	18,000	18,000	0
SUPPLIES Total	11,743,673	11,839,568	12,691,920	12,089,466	12,243,575	154,109
ELECTRIC Total	16,069,851	16,222,902	17,093,435	18,494,873	18,675,142	180,269
UTILITY GEN ADMIN						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM					100	100
GMEBS-RETIREMENT CONTRIBUTION	6,322	12,537	20,433	28,979	14,490	(14,489)
GROUP INS	22,851	17,006	33,133	36,000	18,000	(18,000)
MEDICAL EXAMS			303		100	100
MEDICARE	2,106	2,180	2,742	3,955	2,163	(1,792)
OVERTIME SALARIES	2,290	1,782	4,408		2,500	2,500
REGULAR SALARIES	143,505	148,974	170,660	272,781	149,189	(123,592)
SOCIAL SECURITY	9,007	9,321	10,540	16,912	9,250	(7,662)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	186,081	191,799	242,218	358,627	195,792	(162,835)
UTILITY GEN ADMIN Total	186,081	191,799	242,218	358,627	195,792	(162,835)
TELECOM & INTERNET						
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND					175,019	175,019
TRANS OUT UTIL 5% E&R FUND					134,630	134,630
TRANS OUT UTIL E&R FUND					134,630	134,630
OTHER FINANCING USES Total					444,279	444,279
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM					100	100
GMEBS-RETIREMENT CONTRIBUTION					28,979	28,979
GROUP INS					36,000	36,000
MEDICAL EXAMS					100	100
MEDICARE					3,343	3,343
OVERTIME SALARIES					10,000	10,000
REGULAR SALARIES					230,534	230,534
SOCIAL SECURITY					14,293	14,293
WORKERS COMP INSURANCE					0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total					323,349	323,349

Electric and Telecommunications

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
PURCHASED/CONTRACTED SERVICES						
ADVERTISING					300	300
COMMUNICATIONS					13,800	13,800
CONSULTING - TECHNICAL					21,000	21,000
CONTRACT LABOR					51,000	51,000
DUES/FEES					4,800	4,800
EQUIPMENT RENTAL					180	180
EQUIPMENT RENTS / LEASES					1,800	1,800
EQUIPMENT REP & MAINT-OUTSIDE					6,000	6,000
GA DEPT REV FEES					150	150
INTERNET COSTS					270	270
MAINTENANCE CONTRACTS					2,820	2,820
MARKETING EXPENSES					1,500	1,500
POLE EQUIPMENT RENTS / LEASES					3,000	3,000
POSTAGE					300	300
R & M BUILDINGS - OUTSIDE					1,500	1,500
R & M SYSTEM - OUTSIDE					6,000	6,000
SECURITY SYSTEMS					390	390
TRAINING & EDUCATION					5,000	5,000
VEHICLE REP & MAINT-OUTSID					4,500	4,500
I/T SVCS - WEB DESIGN, ETC.					300	300
FCC FEES					20,000	20,000
PURCHASED/CONTRACTED SERVICES Total					144,610	144,610
SUPPLIES						
AUTO & TRUCK FUEL					13,500	13,500
AUTO PARTS					5,700	5,700
COS - FIBER			120,520	106,000	110,000	4,000
COS - INTERNET		159,295	217,778	175,400	225,000	49,600
COS - TELEPHONE	433,082	641,843	463,221	481,000	425,000	(56,000)
DAMAGE CLAIMS					900	900
EQUIPMENT PARTS					6,000	6,000
FOOD					600	600
JANITORIAL SUPPLIES					1,200	1,200
OFFICE SUPPLIES & EXPENSES					1,788	1,788
R & M BUILDINGS - INSIDE					1,200	1,200
SMALL OPERATING SUPPLIES					18,600	18,600
SMALL TOOLS & MINOR EQUIPMENT					14,400	14,400
SYS R & M - INSIDE / SHIPPING					300	300
SYSTEM R & M - INSIDE					47,100	47,100
TIRES					1,500	1,500
UNIFORM EXPENSE					1,500	1,500
UNIFORM RENTAL					0	0
UTILITY COSTS					32,400	32,400
SUPPLIES Total	433,082	801,138	801,520	762,400	906,688	144,288
TELECOM & INTERNET Total	433,082	801,138	801,520	762,400	1,818,926	1,056,526
CATV						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	176,355	177,935	181,232			0
DEPRECIATION AND AMORTIZATION Total	176,355	177,935	181,232			0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	485,514	591,874	488,253	655,505	670,302	14,797
OTHER COSTS Total	485,514	591,874	488,253	655,505	670,302	14,797
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	234,354	244,702	252,567	344,880	240,825	(104,055)
TRANS OUT UTL 5% E&R FUND				287,400	185,250	(102,150)
TRANS OUT UTL E&R FUND				287,400	185,250	(102,150)
OTHER FINANCING USES Total	234,354	244,702	252,567	919,680	611,325	(308,355)

Electric and Telecommunications

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			269	270	200	(70)
GMEBS-RETIREMENT CONTRIBUTION	54,049	50,148	54,487	57,959	43,469	(14,490)
GROUP INS	96,854	68,136	86,003	72,000	54,000	(18,000)
MEDICAL EXAMS			869		100	100
MEDICARE	5,737	5,435	6,218	5,725	4,263	(1,462)
OVERTIME SALARIES	44,427	37,853	35,123	44,280	40,000	(4,280)
REGULAR SALARIES	362,906	352,801	412,682	394,802	293,997	(100,805)
SOCIAL SECURITY	24,530	23,238	26,587	24,478	18,228	(6,250)
WORKERS COMP INSURANCE		279	911			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	588,501	537,890	623,149	599,514	454,257	(145,257)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING					200	200
CATV VIDEO PRODUCTION EXPENSES	5,525	4,875			0	0
COMMUNICATIONS	8,925	21,896	24,640	23,000	9,200	(13,800)
CONSULTING - TECHNICAL	34,153	22,972	24,855	35,000	14,000	(21,000)
CONTRACT LABOR		4,997	450	1,500	34,000	32,500
CUSTODIAL SVCS			198		0	0
DUES/FEES	7,127	7,268	10,767	8,000	3,200	(4,800)
EQUIPMENT RENTAL			263	300	120	(180)
EQUIPMENT RENTS / LEASES	2,853	3,904	4,747	3,000	1,200	(1,800)
EQUIPMENT REP & MAINT- OUTSIDE	15,408	17,344	6,209	10,000	4,000	(6,000)
EVENTS			9,319		0	0
GA DEPT REV FEES			250	250	100	(150)
INTERNET COSTS	246,936		2,000		180	180
MAINTENANCE CONTRACTS	2,467	4,377	4,921	4,700	1,880	(2,820)
MARKETING EXPENSES	1,120	8,695	200	2,500	1,000	(1,500)
POLE EQUIPMENT RENTS / LEASES	4,338			5,000	2,000	(3,000)
POSTAGE	15	402	24	500	200	(300)
PRINTING			65		0	0
PROFESSIONAL FEES					1,000	1,000
R & M BUILDINGS - OUTSIDE	3,264	8,718	3,861	2,500	1,000	(1,500)
R & M CATV STUDIO - OUTSIDE		2,250	6,238		0	0
R & M SYSTEM - OUTSIDE	38,877	45,025	48,563	10,000	4,000	(6,000)
SECURITY SYSTEMS					260	260
TRAINING & EDUCATION	3,660	2,647	4,492	5,000	5,000	0
VEHICLE REP & MAINT-OUTSID	5,406	3,390	7,710	7,500	3,000	(4,500)
I/T SVCS - WEB DESIGN, ETC.					200	200
PURCHASED/CONTRACTED SERVICES Total	380,074	158,760	159,772	118,750	85,740	(33,010)
SUPPLIES						
AUTO & TRUCK FUEL	29,234	27,416	23,201	22,500	9,000	(13,500)
AUTO PARTS	8,482	7,392	7,689	5,500	3,800	(1,700)
COMPUTER EQUIP NON-CAPITAL					50	50
CONSTRUCTION MATERIALS			1,197		0	0
COS - CATV			2,811,033	2,987,600	3,070,000	82,400
DAMAGE CLAIMS	79		7,312	1,500	600	(900)
DNU - MISCELLANEOUS	3,568	1,796	148			0
EQUIPMENT PARTS	11,360	25,627	8,569	9,000	4,000	(5,000)
FOOD			205		400	400
JANITORIAL SUPPLIES			627	2,000	800	(1,200)
OFFICE SUPPLIES & EXPENSES	12,522	3,246	4,948	2,980	1,143	(1,837)
R & M BUILDINGS - INSIDE	775	1,547	1,459	2,000	800	(1,200)
R & M CATV STUDIO - INSIDE	2,249		5,402		0	0
SMALL OPERATING SUPPLIES	36,237	12,288	17,892	31,000	12,400	(18,600)
SMALL TOOLS & MINOR EQUIPMENT	41,684	24,818	26,721	24,000	9,600	(14,400)
SYS R & M - INSIDE / SHIPPING	528	2,394	894	500	200	(300)
SYSTEM R & M - INSIDE	129,285	140,026	153,772	78,500	556,192	477,692
TIRES				2,500	1,000	(1,500)
UNIFORM EXPENSE	1,860	1,986	2,137	2,500	1,000	(1,500)
UTILITY COSTS	47,983	50,446	49,156	54,000	32,000	(22,000)
SUPPLIES Total	3,155,068	3,049,002	3,122,362	3,226,080	3,702,985	476,905
CATV Total	5,019,866	4,760,163	4,827,334	5,519,529	5,524,609	5,080
TOTAL EXPENDITURES	21,708,880	21,976,001	22,964,508	25,135,429	26,360,203	1,224,774

GUTA, Natural Gas, Sewer, Storm water & Water

Overview

The Water, Sewer, Gas and Storm water 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 storm water 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 storm water system for the citizens of Monroe. The City also distributes gas purchased from the Municipal Gas Authority of Georgia (MGAG) to its customers.

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.

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.

Water, Sewer and Gas

Goals/Accomplishments (cont.)

- Ensure the reliable operation of the wastewater collection and transmission systems through the regular cleaning, inspecting and rehabilitation of system components.
- Conserve, protect and sustain the environmental resources in our communities and state through environmental stewardship.
- Maintain potable water quality within all regulatory parameters.
- Ensure consistent operational reliability of all water treatment, water storage facilities, distribution system, wastewater treatment, pumping stations, and collection systems.
- Develop a replacement program for the City's deteriorating and aged utility mains.
- Provide and maintain adequate water, wastewater and stormwater facilities to serve both existing and planned growth development.
- Maintain an annually updated capital improvement plan.
- Increase public awareness of natural gas safety and its green energy capabilities.
- Facilitate proper stormwater system installation, maintenance and repair.
- Provide adequate shoulder, ditch, curb, gutter and culvert maintenance and repair.
- Monitor and perform catch basin construction, repair and reconstruction.

**GUTA, NATURAL GAS, SEWER, STORM WATER & WATER
EXPENSES**

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
GUTA						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE		8,118	9,022			0
DEPRECIATION AND AMORTIZATION Total		8,118	9,022			0
OTHER FINANCING USES						
TRANSFERS OUT - OTHER FUNDS	8,035	(217,925)				0
OTHER FINANCING USES Total	8,035	(217,925)				0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			81	90	80	(10)
GMERS- RETIREMENT CONTRIBUTION		18,805	20,433	21,735	14,490	(7,245)
GROUP INS		46,216	35,073	27,000	18,000	(9,000)
MEDICAL EXAMS			303		50	50
MEDICARE		8,677	2,937	2,031	1,304	(727)
OVERTIME SALARIES		12,278	15,749	10,000	10,000	0
REGULAR SALARIES		109,751	136,702	140,062	89,946	(50,116)
SOCIAL SECURITY		7,154	8,936	8,684	5,577	(3,107)
WORKERS COMP INSURANCE			202			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total		202,882	220,415	209,602	139,447	(70,155)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	398	9,912	572	5,000	5,000	0
COMMUNICATIONS	180	42	220	350	350	0
CONTRACT LABOR				1,500	1,500	0
COST OF TRAINING	35,748	31,504	46,686	55,000	40,000	(15,000)
DUES/FEES			45		50	50
EQUIPMENT RENTAL			3,015	90	1,000	910
EQUIPMENT REP & MAINT-OUTSIDE	1,035	503		1,500	1,500	0
EVENTS		7,952	16,962	15,000	12,500	(2,500)
GENERAL LIABILITY INSURANCE			4	1,000	1,000	0
LAWN CARE & MAINTENANCE	4,080	2,776	4,741	5,040	5,040	0
MAINTENANCE CONTRACTS	2,024	2,353	3,101	2,500	2,500	0
POSTAGE		118	176	200	500	300
PRINTING	120	335	755	9,500	9,500	0
PROFESSIONAL FEES			1,350	2,500	2,500	0
R & M BUILDINGS - OUTSIDE	3,160	728	150	6,370	5,000	(1,370)
R & M SYSTEM - OUTSIDE				1,000	1,000	0
SPONSORSHIPS/DONATIONS	1,329	371		10,000		(10,000)
TRAINING & EDUCATION		639	556	1,500	1,500	0
TRAVEL EXPENSE					2,500	2,500
VEHICLE REP & MAINT-OUTSIDE	155			1,500	1,500	0
I/T SVCS - WEB DESIGN, ETC.					250	250
PURCHASED/CONTRACTED SERVICES Total	48,229	57,232	78,334	119,550	94,690	(24,860)
SUPPLIES						
AUTO & TRUCK FUEL		255	931	2,000	2,000	0
AUTO PARTS	310	315	67	500	500	0
COMPUTER EQUIP NON-CAPITAL						0
DNU - MISCELLANEOUS	100	3,306	3,262			0
FOOD			293		500	500
JANITORIAL SUPPLIES	2,423		1,607	3,300	3,000	(300)
OFFICE SUPPLIES & EXPENSES	5,518	8,489	4,152	8,700	6,500	(2,200)
R & M BUILDINGS - INSIDE	5,235	5,643	9,465	7,500	7,500	0
SMALL OPERATING SUPPLIES		874	400	4,410	3,000	(1,410)
SMALL TOOLS & MINOR EQUIPMENT	4,974	3,638	1,774	7,000	5,000	(2,000)
UTILITY COSTS	4,369	4,768	3,476	5,000	5,000	0
SUPPLIES Total	22,929	27,287	25,427	38,410	33,000	(5,410)
GUTA Total	79,194	77,593	333,199	367,562	267,137	(100,425)

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
NATURAL GAS						
DEBT SERVICE						
INTEREST EXP - 2003 UTIL BOND	12,170	8,966				0
INTEREST EXP - 2016 REV BONDS			48,164	43,194	38,399	(4,795)
ISSUANCE COSTS		35,376				0
REVENUE BOND PRINCIPAL 2016				249,840	208,894	(40,946)
DEBT SERVICE Total	12,170	44,343	48,164	293,034	247,293	(45,741)
DEPRECIATION AND AMORTIZATION						
AMORT DEF CHGS - 2003 UTIL BON	1,218	1,218				0
AMORT EXP - 2003 UTILITY BONDS		(78)				0
AMORT PREMIUM - 2003 UTIL BOND	(106)					0
DEPRECIATION EXPENSE	129,387	138,437	142,608			0
AMORT DEF CHG 2016 BOND					4,320	4,320
DEPRECIATION AND AMORTIZATION Total	130,499	139,576	142,608		4,320	4,320
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	526,478	380,737	329,320	398,097	400,821	2,724
OTHER COSTS Total	526,478	380,737	329,320	398,097	400,821	2,724
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	160,812	146,418	151,402	214,400	234,435	20,035
TRANS OUT UTIL 5% E&R FUND				178,667	180,335	1,668
TRANS OUT UTIL E&R FUND				178,667	180,335	1,668
OTHER FINANCING USES Total	160,812	146,418	151,402	571,734	595,104	23,370
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			215	220	200	(20)
GMEBS- RETIREMENT CONTRIBUTION	54,049	50,148	54,487	57,959	57,959	0
GROUP INS	96,854	68,136	86,003	72,000	72,000	0
MEDICAL EXAMS	20	140	844		100	100
MEDICARE	4,123	3,988	3,902	4,814	4,858	44
OVERTIME SALARIES	17,187	16,181	16,042	15,000	18,000	3,000
REGULAR SALARIES	276,175	269,391	259,721	332,001	335,007	3,006
SOCIAL SECURITY	17,629	17,052	16,303	20,584	20,770	186
WORKERS COMP INSURANCE	11,360	65,715	43,039			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	477,395	490,749	480,556	502,578	508,894	6,316
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			32		100	100
COMMUNICATIONS	5,024	5,346	7,275	7,300	7,300	0
CONSULTING - TECHNICAL		510	8,695	11,500	11,500	0
CONTRACT LABOR	23,613	23,105	28,658	42,000	42,000	0
CUSTODIAL SVCS			92			0
DUES/FEES	1,250	7,855	1,491	1,675	1,700	25
EQUIPMENT RENTAL			234	300	300	0
EQUIPMENT RENTS / LEASES	10,229	6,406	6,641	5,000	5,000	0
EQUIPMENT REP & MAINT-OUTSIDE	952	5,334	19,668	15,000	15,000	0
EVENTS			394			0
GA DEPT REV FEES			50	50	50	0
MAINTENANCE CONTRACTS	1,234	2,860	4,219	2,000	5,000	3,000
MARKETING EXPENSES	7,874	8,508	9,591	29,400	20,000	(9,400)
MILEAGE REIMBURSEMENT				250	250	0
POSTAGE	859	186	29	1,000	1,000	0
PRINTING			70			0
PROFESSIONAL FEES				5,000	5,000	0
R & M SYSTEM - OUTSIDE	35,143	29,753	39,197	85,000	85,000	0
TRAINING & EDUCATION	9,746	3,622	8,367	10,000	12,000	2,000
TRAVEL EXPENSE			112	1,000	1,500	500
VEHICLE REP & MAINT-OUTSID	2,558	70	591	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.					500	500
SHIPPING/FREIGHT						0
PURCHASED/CONTRACTED SERVICES Total	98,481	93,554	135,406	221,475	218,200	(3,275)

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SUPPLIES						
AMR PROJECT EXPENSE	9,080	453		5,000	5,000	0
AUTO & TRUCK FUEL	14,082	11,485	13,101	15,000	15,000	0
AUTO PARTS	1,784	5,228	4,589	2,500	2,500	0
COMPUTER EQUIP NON-CAPITAL					50	50
CONSTRUCTION MATERIALS			1,197			0
COS - GAS	1,277,853	1,224,921	1,403,181	1,526,270	1,575,804	49,534
DAMAGE CLAIMS	1,780	841	202	1,000	1,000	0
DNU - MISCELLANEOUS	973	1,122	240			0
EQUIPMENT PARTS	3,253	4,297		7,500	7,500	0
FOOD			367		580	580
JANITORIAL SUPPLIES			274	850	850	0
METERS						0
OFFICE SUPPLIES & EXPENSES	4,955	3,906	5,892	3,230	8,500	5,270
SMALL OPERATING SUPPLIES	9,287	9,105	13,851	15,000	15,000	0
SMALL TOOLS & MINOR EQUIPMENT	7,089	6,648	21,391	8,450	11,000	2,550
SYS R & M - INSIDE / SHIPPING		110	110	500	500	0
SYSTEM R & M - INSIDE	27,784	34,617	20,891	75,000	75,000	0
TIRES			1,237		500	500
UNIFORM EXPENSE	2,883	2,879	3,339	3,000	3,000	0
UNIFORM RENTAL			449			0
UTILITY COSTS	2,809	2,901	2,446	3,700	3,700	0
SUPPLIES Total	1,363,612	1,308,513	1,492,756	1,667,000	1,725,484	58,484
NATURAL GAS Total	2,769,448	2,603,890	2,780,213	3,653,918	3,736,984	83,066
SEWAGE						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT						0
VEHICLES						0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total						0
CAPITAL OUTLAYS - PROPERTY						
INFRASTRUCTURE						0
CAPITAL OUTLAYS - PROPERTY Total						0
DEBT SERVICE						
INTEREST EXP - 2003 UTIL BOND	37,800	27,849				0
INTEREST EXP - 2006 REV BONDS	55,798	51,572				0
INTEREST EXP - 2016 REV BONDS			149,593	134,158	119,264	(14,894)
ISSUANCE COSTS		108,656				0
REVENUE BOND PRINCIPAL 2016				775,980	648,805	(127,175)
DEBT SERVICE Total	93,598	188,077	149,593	910,138	768,069	(142,069)
DEPRECIATION AND AMORTIZATION						
AMORT 2006 BOND DEF CHG (2011)	1,177	1,177				0
AMORT 2006 BOND DEFEASANCE	2,937	2,692				0
AMORT 2006 BOND PREMIUM	(4,086)	(3,780)				0
AMORT DEF CHGS - 2003 UTIL BON	3,781	3,781				0
AMORT PREMIUM - 2003 UTIL BOND	(328)	(244)				0
DEPRECIATION EXPENSE	691,638	691,637	720,573			0
AMORT DEF CHG 2016 BOND					13,417	13,417
DEPRECIATION AND AMORTIZATION Total	695,120	695,265	720,573		13,417	13,417
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	348,672	430,301	479,429	537,688	542,668	4,980
OTHER COSTS Total	348,672	430,301	479,429	537,688	542,668	4,980
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	173,760	188,738	191,503	236,100	239,200	3,100
TRANS OUT UTIL 5% E&R FUND				196,750	184,000	(12,750)
TRANS OUT UTIL E&R FUND				196,750	184,000	(12,750)
OTHER FINANCING USES Total	173,760	188,738	191,503	629,600	607,200	(22,400)
SEWAGE Total	1,311,150	1,502,381	1,541,099	2,077,426	1,931,354	(146,072)

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SEWAGE COLLECTION SYSTEM						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			215	220	201	(19)
GMEBS-RETIREMENT CONTRIBUTION	54,049	50,148	54,487	57,959	43,469	(14,490)
GROUP INS	96,854	68,136	86,003	72,000	54,000	(18,000)
MEDICAL EXAMS	50	95	1,158		250	250
MEDICARE	3,885	4,196	3,623	4,347	3,388	(959)
OVERTIME SALARIES	25,677	25,792	26,791	24,000	27,000	3,000
REGULAR SALARIES	250,646	287,163	252,636	299,803	233,688	(66,115)
REIMB SALARIES - CDBG						0
SOCIAL SECURITY	16,611	17,942	15,491	18,588	14,489	(4,099)
WORKERS COMP INSURANCE	95		7,436			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	447,866	453,470	447,841	476,917	376,485	(100,432)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING					100	100
COMMUNICATIONS	4,806	9,433	5,616	7,500	7,500	0
CONSULTING - TECHNICAL	4,000	3,072	500	1,500	1,500	0
CUSTODIAL SVCS			92			0
DUES/FEES	924	513	1,079	1,500	1,500	0
EQUIPMENT RENTAL			263	300	300	0
EQUIPMENT RENTS / LEASES	22,392	30,236	49,973	24,190	40,000	15,810
EQUIPMENT REP & MAINT-OUTSIDE	30,534	1,979	6,275	8,125	8,125	0
EVENTS			394			0
GA DEPT REV FEES			250	250	250	0
MAINTENANCE CONTRACTS	1,168	2,860	4,219	2,065	4,000	1,935
MARKETING EXPENSES	133	269		500	500	0
MILEAGE REIMBURSEMENT				250	250	0
POSTAGE	148	187		250	250	0
PROFESSIONAL FEES				1,000	1,000	0
R & M SYSTEM - OUTSIDE	1,493	35,380	2,961	5,320	5,320	0
TRAINING & EDUCATION	6,357	6,744	6,294	5,500	5,500	0
TRAVEL EXPENSE				2,000	2,000	0
VEHICLE REP & MAINT-OUTSID	2,530	4,192	1,491	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.					150	150
PURCHASED/CONTRACTED SERVICES Total	74,485	94,864	79,406	65,250	83,245	17,995
SUPPLIES						
AUTO & TRUCK FUEL	9,956	13,386	12,554	16,000	16,000	0
AUTO PARTS	3,976	10,154	2,349	6,500	6,500	0
BOOKS & PERIODICALS			120			0
CHEMICALS/PESTICIDES	169	17,294	3,088	10,000	10,000	0
COMPUTER EQUIP NON-CAPITAL					50	50
CONSTRUCTION MATERIALS			1,197			0
DAMAGE CLAIMS	2,155	455	215	10,500	10,500	0
DNU - MISCELLANEOUS	236	5,532	47			0
EQUIPMENT PARTS	7,663	6,625	7,065	11,500	11,500	0
FOOD			114		400	400
FURNITURE < 5,000					5,000	5,000
JANITORIAL SUPPLIES			704	2,928	2,928	0
OFFICE SUPPLIES & EXPENSES	4,406	4,135	1,422	1,530	1,530	0
SMALL OPERATING SUPPLIES	15,322	16,557	25,523	15,000	15,000	0
SMALL TOOLS & MINOR EQUIPMENT	13,937	8,114	9,193	17,500	17,500	0
SYS R & M - INSIDE / SHIPPING				250	250	0
SYSTEM R & M - INSIDE	6,810	13,858	6,819	16,872	16,872	0
TIRES				3,700	3,700	0
UNIFORM EXPENSE	1,959	2,615	2,322	3,700	3,700	0
UNIFORM RENTAL			716			0
SUPPLIES Total	66,589	98,725	73,448	115,980	121,430	5,450
SEWAGE COLLECTION SYSTEM Total	588,939	641,109	600,694	658,147	581,160	(76,987)

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SEWAGE TREATMENT PLANT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			188	190	180	(10)
GMEBS-RETIREMENT CONTRIBUTION	47,293	43,879	47,676	50,714	43,469	(7,245)
GROUP INS	83,342	59,619	75,253	63,000	54,000	(9,000)
MEDICAL EXAMS	118	70	743		100	100
MEDICARE	4,348	4,026	4,113	4,094	3,661	(433)
OVERTIME SALARIES	44,077	29,115	29,188	40,000	36,000	(4,000)
REGULAR SALARIES	271,668	265,322	276,919	282,333	252,451	(29,882)
SOCIAL SECURITY	18,593	17,215	17,999	17,505	15,652	(1,853)
WORKERS COMP INSURANCE	480		12,698			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	469,919	419,246	464,778	457,836	405,513	(52,323)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			600		50	50
COMMUNICATIONS	2,085	432	861	2,000	2,000	0
CONSULTING - TECHNICAL	15,754	942	46,000	125,000	250,000	125,000
CUSTODIAL SVCS			335			0
DUES/FEES	65		281	1,050	1,050	0
EQUIPMENT RENTAL			234	5,700	6,000	300
EQUIPMENT RENTS / LEASES	4,818	12,404	12,647	3,600	3,600	0
EQUIPMENT REP & MAINT-OUTSIDE	30,300	70,414	67,155	75,000	75,000	0
FINES/LATE FEE			2,000			0
GA DEPT REV FEES			300	300	300	0
LANDFILL FEES	1,472	45,389	100,905	40,000	70,000	30,000
LAWN CARE & MAINTENANCE				7,000	7,000	0
MAINTENANCE CONTRACTS	1,834	3,024	2,327	4,000	4,000	0
MARKETING EXPENSES				500	500	0
MILEAGE REIMBURSEMENT				250	250	0
POSTAGE	532	177	436	500	500	0
R & M BUILDINGS - OUTSIDE	20,411	35,234	9,722	50,000	50,000	0
R & M SYSTEM - OUTSIDE	26,137	5,118	39,826	94,000	160,000	66,000
TRAINING & EDUCATION	6,523	1,546	3,126	2,000	4,000	2,000
TRAVEL EXPENSE				1,000	1,000	0
VEHICLE REP & MAINT-OUTSID	441	6,441	118	3,000	3,000	0
I/T SVCS - WEB DESIGN, ETC.					150	150
PURCHASED/CONTRACTED SERVICES Total	110,371	181,121	286,873	414,900	638,400	223,500
SUPPLIES						
AUTO & TRUCK FUEL	11,585	7,511	7,415	10,000	10,000	0
AUTO PARTS	2,726	1,518	8,345	2,500	2,500	0
CHEMICALS/PESTICIDES	113,117	105,301	114,601	125,000	125,000	0
COMPUTER EQUIP NON-CAPITAL					50	50
DAMAGE CLAIMS				1,000	1,000	0
DNU - MISCELLANEOUS	193	520	698			0
EQUIPMENT PARTS	13,553	9,540	41,060	50,000	50,000	0
FOOD			488	500	500	0
JANITORIAL SUPPLIES			1,221	1,896	1,896	0
LAB SUPPLIES	7,798	25,221	25,985	20,000	50,000	30,000
OFFICE SUPPLIES & EXPENSES	5,859	4,215	3,855	3,510	3,510	0
R & M BUILDINGS - INSIDE	634	1,075	2,512	3,500	3,500	0
SMALL OPERATING SUPPLIES	11,754	11,829	14,202	10,000	10,000	0
SMALL TOOLS & MINOR EQUIPMENT	4,751	6,112	31,274	14,000	14,000	0
SYSTEM R & M - INSIDE	1,487	7,854	40,271	44,404	44,404	0
UNIFORM EXPENSE	1,259	1,027	1,274	5,000	5,000	0
UNIFORM RENTAL	7,672	13,181	7,871	7,200	7,200	0
UTILITY COSTS	304,781	340,871	295,266	325,000	325,000	0
SUPPLIES Total	487,168	535,774	596,337	623,510	653,560	30,050
SEWAGE TREATMENT PLANT Total	1,067,458	1,136,141	1,347,988	1,496,246	1,697,473	201,227

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
STORMWATER						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	496	1,604	1,849			0
DEPRECIATION AND AMORTIZATION Total	496	1,604	1,849			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			20		101	101
GMEBS-RETIREMENT CONTRIBUTION	20,268	18,805	20,433	28,979	43,469	14,490
GROUP INS	39,213	25,613	32,312	36,000	54,000	18,000
MEDICAL EXAMS	40		338		150	150
MEDICARE	1,674	1,978	1,914	2,327	3,376	1,049
OVERTIME SALARIES	7,568	9,798	5,395	5,000	5,000	0
REGULAR SALARIES	102,110	129,573	135,453	160,484	232,797	72,313
SOCIAL SECURITY	7,158	8,456	8,458	9,950	14,433	4,483
WORKERS COMP INSURANCE						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	178,031	194,223	204,323	242,740	353,326	110,586
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			32		0	0
COMMUNICATIONS	1,014	632	1,194	2,208	2,208	0
CONSULTING - TECHNICAL	500	800	650	3,500	3,500	0
DUES/FEES		155	110	250	250	0
EQUIPMENT RENTAL			88		200	200
EQUIPMENT REP & MAINT-OUTSIDE	489	288		1,000	1,000	0
LAWN CARE & MAINTENANCE			790		0	0
MAINTENANCE CONTRACTS	2,737	842		3,000	3,000	0
MILEAGE REIMBURSEMENT				250	250	0
R & M SYSTEM - OUTSIDE	2,160	1,220	15,400	28,592	50,000	21,408
TRAINING & EDUCATION	1,159	180	1,697	1,600	1,600	0
VEHICLE REP & MAINT-OUTSID	264	771		2,500	2,500	0
I/T SVCS - WEB DESIGN, ETC.					100	100
PURCHASED/CONTRACTED SERVICES Total	8,322	4,889	19,961	42,900	64,608	21,708
SUPPLIES						
AUTO & TRUCK FUEL	6,310	4,417	3,670	3,000	5,000	2,000
AUTO PARTS	1,951	2,582	7,319	1,500	1,500	0
CHEMICALS/PESTICIDES			9			0
COMPUTER EQUIP NON-CAPITAL					50	50
DAMAGE CLAIMS	10,001	1,951	4,272	5,000	5,000	0
DNU - MISCELLANEOUS	25	704	6,145			0
FOOD			234		100	100
FURNITURE < 5,000					5,000	5,000
OFFICE SUPPLIES & EXPENSES	1,231	751	587	650	650	0
SMALL OPERATING SUPPLIES	7,616	8,154	9,764	9,000	9,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,548	11,923	11,447	7,500	7,500	0
SYSTEM R & M - INSIDE	26,596	13,242	7,688	50,000	50,000	0
UNIFORM EXPENSE	469	1,961	11	750	1,050	300
SUPPLIES Total	55,747	45,685	51,146	77,400	84,850	7,450
STORMWATER Total	242,597	246,401	277,278	363,040	502,784	139,744
UTILITY GEN ADMIN						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM					50	50
GMEBS-RETIREMENT CONTRIBUTION	6,756	6,268	13,622	14,490	14,490	0
GROUP INS	10,702	8,489	22,382	18,000	18,000	0
MEDICAL EXAMS			202			0
MEDICARE	1,223	2,036	690	2,487	2,428	(59)
OVERTIME SALARIES					2,500	2,500
REGULAR SALARIES	89,669	145,631	54,153	171,546	167,480	(4,066)
SOCIAL SECURITY	5,228	8,705	2,951	10,636	10,384	(252)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	113,578	171,129	94,001	217,159	215,332	(1,827)
UTILITY GEN ADMIN Total	113,578	171,129	94,001	217,159	215,332	(1,827)

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
WATER						
DEBT SERVICE						
CONTRA-INTEREST G13 EXPENSE		(5,938)				0
INTEREST EXP - 01/11 UTIL BOND						0
INTEREST EXP - 2003 UTIL BOND	37,713	27,785				0
INTEREST EXP - 2006 REV BONDS	476,251	440,177				0
INTEREST EXP - 2016 REV BONDS			149,246	133,847	118,988	(14,859)
INTEREST ON GEFA 2009		102,136				0
INTEREST ON GEFA 2013	6,572	6,627		7,441	6,905	(536)
ISSUANCE COSTS		108,656				0
PRINCIPAL GEFA 2009						0
PRINCIPAL GEFA 2013			7,974	106,922	107,458	536
REVENUE BOND PRINCIPAL 2003						0
REVENUE BOND PRINCIPAL 2006						0
REVENUE BOND PRINCIPAL 2016				774,180	647,301	(126,879)
DEBT SERVICE Total	520,536	679,442	157,220	1,022,390	880,652	(141,738)
DEPRECIATION AND AMORTIZATION						
AMORT 2006 BOND DEF CHG (2011)	10,049	10,049				0
AMORT 2006 BOND DEFFASANCE	25,068	22,979				0
AMORT 2006 BOND PREMIUM	(34,873)	(32,260)				0
AMORT 2013 GEFA ISSUE COSTS	8,333					0
AMORT DEF CHGS - 2003 UTIL BON	3,773	3,773				0
AMORT PREMIUM - 2003 UTIL BOND	(327)	(243)				0
DEPRECIATION EXPENSE	991,655	1,772,426	995,906			0
AMORT DEF CHG 2016 BOND					13,386	13,386
DEPRECIATION AND AMORTIZATION Total	1,003,679	1,776,724	995,906		13,386	13,386
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	431,024	544,734	624,071	672,179	686,612	14,433
OTHER COSTS Total	431,024	544,734	624,071	672,179	686,612	14,433
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	207,032	232,600	227,515	291,420	294,416	2,996
TRANS OUT UTIL 5% E&R FUND				242,850	226,474	(16,376)
TRANS OUT UTIL E&R FUND				242,850	226,474	(16,376)
OTHER FINANCING USES Total	207,032	232,600	227,515	777,120	747,364	(29,756)
WATER Total	2,162,270	3,233,500	2,004,713	2,471,689	2,328,014	(143,675)
WATER DISTRIBUTION SYSTEM						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			269	270	230	(40)
GMEBS- RETIREMENT CONTRIBUTION	47,293	50,148	68,109	65,204	65,204	0
GROUP INS	86,262	70,773	109,267	81,000	81,000	0
MEDICAL EXAMS	100	30	1,026		300	300
MEDICARE	4,156	4,697	3,840	4,919	4,778	(141)
OVERTIME SALARIES	35,041	36,032	30,494	30,000	30,000	0
REGULAR SALARIES	221,258	307,061	254,078	339,251	329,510	(9,741)
SOCIAL SECURITY	17,770	20,084	16,525	21,034	20,430	(604)
WORKERS COMP INSURANCE	209					0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	412,089	488,826	483,606	541,678	531,452	(10,226)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			48		100	100
COMMUNICATIONS	4,591	3,446	4,240	4,200	4,200	0
CONSULTING - TECHNICAL	4,000	2,652	1,250	4,000	4,000	0
CUSTODIAL SVCS			92			0
DUES/FEES	1,303	1,074	845	1,350	1,500	150
EQUIPMENT RENTAL			293	300	300	0
EQUIPMENT RENTS / LEASES	3,229	9,181	34,530	10,500	15,000	4,500
EQUIPMENT REP & MAINT-OUTSIDE	3,391	5,171	1,369	5,200	7,500	2,300
EVENTS			394			0
MAINTENANCE CONTRACTS	1,150	2,860	4,219	1,100	2,000	900
MARKETING EXPENSES	133	325	60	300	300	0
MILEAGE REIMBURSEMENT				250	250	0

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
POSTAGE		186		250	0	(250)
PROFESSIONAL FEES				1,000	1,000	0
R & M SYSTEM - OUTSIDE	19,719	30,943	16,685	53,900	54,000	100
SIDEWALK REPAIRS & MAINT OUTSIDE			6,800	10,000	10,000	0
TRAINING & EDUCATION	6,600	5,533	4,909	2,500	5,000	2,500
TRAVEL EXPENSE				500	500	0
VEHICLE REP & MAINT-OUTSID	2,812	5,838	4,894	7,500	10,000	2,500
I/T SVCS - WEB DESIGN, ETC.					250	250
VEHICLE TAG & TITLE FEE						0
PURCHASED/CONTRACTED SERVICES Total	46,927	67,209	80,628	102,850	115,900	13,050
SUPPLIES						
AUTO & TRUCK FUEL	9,044	8,882	10,026	9,000	10,000	1,000
AUTO PARTS	3,566	3,797	5,730	3,000	3,500	500
CHEMICALS/PESTICIDES	169	169	2,600	500	500	0
COMPUTER EQUIP NON-CAPITAL					100	100
DAMAGE CLAIMS	3,473	4,831	1,438	1,000	1,000	0
DNU - MISCELLANEOUS	916	220	2,732			0
EQUIPMENT PARTS	4,886	1,438	2,199	2,000	5,000	3,000
EXPENDABLE FLUIDS				1,000	1,000	0
FOOD			114		500	500
JANITORIAL SUPPLIES			274	500	500	0
METERS			56,247			0
OFFICE SUPPLIES & EXPENSES	4,416	2,317	2,971	3,230	8,500	5,270
SMALL OPERATING SUPPLIES	10,794	24,747	23,664	7,000	10,000	3,000
SMALL TOOLS & MINOR EQUIPMENT	7,998	12,081	6,920	13,500	13,500	0
SYS R & M - INSIDE / SHIPPING	14					0
SYSTEM R & M - INSIDE	70,113	114,638	119,956	115,000	115,000	0
TIRES				1,000	1,000	0
TRAINING MATERIALS - COM USE				10,000	10,000	0
UNIFORM EXPENSE	1,980	3,221	3,023	3,700	3,000	(700)
UNIFORM RENTAL			449			0
UTILITY COSTS						0
SIDEWALK R & M - INSIDE				1,000	2,000	1,000
SUPPLIES Total	117,369	176,340	238,345	171,430	185,100	13,670
WATER DISTRIBUTION SYSTEM Total	576,385	732,375	802,579	815,958	832,452	16,494
WATER TREATMENT PLANT						
DEBT SERVICE						
CONTRA-INTEREST EXPENSE	(80,329)					0
INTEREST EXP-2009 GEFA				90,750		0
DEBT SERVICE Total	10,421					0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			134	140	80	(60)
GMEBS-RETIREMENT CONTRIBUTION	33,780	31,342	34,054	43,469	50,714	7,245
GROUP INS	61,939	42,585	53,752	54,000	63,000	9,000
MEDICAL EXAMS			505		150	150
MEDICARE	3,092	3,185	2,773	4,186	4,724	538
OVERTIME SALARIES	13,740	23,192	22,600	16,000	20,000	4,000
REGULAR SALARIES	207,092	205,521	176,782	288,656	325,816	37,160
SOCIAL SECURITY	13,221	13,619	11,891	17,897	20,264	2,367
WORKERS COMP INSURANCE	1,365		554			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	334,228	319,443	303,046	424,348	484,748	60,400

GUTA, Gas, Sewer, Storm Water & Water Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	1,852	1,888	2,035	3,180	3,180	0
CONSULTING - TECHNICAL	650	2,436		7,500	7,500	0
CONTRACT LABOR				500	500	0
CUSTODIAL SVCS			764			0
DUES/FEES	10,011	581	1,262	1,350	2,500	1,150
EQUIPMENT RENTAL			146	180	180	0
EQUIPMENT RENTS / LEASES	472			1,000	1,000	0
EQUIPMENT REP & MAINT-OUTSIDE	19,244	82,372	47,232	75,000	75,000	0
LAWN CARE & MAINTENANCE			810	2,160	2,160	0
MAINTENANCE CONTRACTS	40,366	41,568	15,477	55,660	55,660	0
MARKETING EXPENSES	77	77		500	500	0
MILEAGE REIMBURSEMENT				250	250	0
POSTAGE	1,682	2,543	3,113	1,820	5,000	3,180
PROFESSIONAL FEES			12,480		0	0
R & M BUILDINGS - OUTSIDE	4,450	1,978	10,853	10,000	10,000	0
R & M RESERVOIR - OUTSIDE	7,871	6,551	6,704	7,500	7,500	0
R & M SYSTEM - OUTSIDE	31,893	76,229	25,781	60,000	60,000	0
R & M WATER TANKS - OUTSIDE	51,250	53,380	52,690	53,000	53,000	0
TRAINING & EDUCATION	2,346	3,149	6,591	3,500	3,500	0
TRAVEL EXPENSE			252			0
VEHICLE REP & MAINT-OUTSID	446			1,000	1,000	0
I/T SVCS - WEB DESIGN, ETC.					200	200
SHIPPING/FREIGHT					500	500
PURCHASED/CONTRACTED SERVICES Total	172,611	272,752	186,191	284,100	289,130	5,030
SUPPLIES						
AUTO & TRUCK FUEL	3,086	1,579	2,310	5,000	5,000	0
AUTO PARTS	3,646	604	812	1,500	1,500	0
BOOKS & PERIODICALS			120		500	500
CHEMICALS/PESTICIDES	167,865	149,812	163,417	180,000	180,000	0
COMPUTER EQUIP. NON-CAPITAL					100	100
CONSTRUCTION MATERIALS			1,197			0
DAMAGE CLAIMS				1,000	1,000	0
DNU - MISCELLANEOUS	1,327	229	536			0
EQUIPMENT PARTS	11,196	11,283	21,529	17,500	20,000	2,500
FOOD			122		500	500
JANITORIAL SUPPLIES			3,795	12,000	12,000	0
LAB SUPPLIES	15,879	21,163	30,074	17,500	20,000	2,500
OFFICE SUPPLIES & EXPENSES	4,479	2,968	2,482	5,860	6,000	140
R & M BUILDINGS - INSIDE	2,254	3,479	2,199	5,000	5,000	0
RESERVOIR R & M - INSIDE	76	503	858	1,000	1,000	0
SMALL OPERATING SUPPLIES	13,909	10,933	8,309	8,000	8,000	0
SMALL TOOLS & MINOR EQUIPMENT	312	12,518	15,722	12,500	12,500	0
SYSTEM R & M - INSIDE	1,779	829	4,106	12,500	12,500	0
UNIFORM EXPENSE	598	882	439	750	750	0
UNIFORM RENTAL	4,762	4,297	5,460	5,000	5,000	0
UTILITY COSTS	308,228	335,563	291,715	350,000	350,000	0
SUPPLIES Total	539,397	556,642	555,202	635,110	641,350	6,240
WATER TREATMENT PLANT Total	1,056,656	1,148,838	1,044,439	1,343,558	1,415,228	71,670
TOTAL EXPENDITURES	9,967,675	11,493,355	10,826,203	13,464,703	13,507,918	43,215

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 OPERATING BUDGET SUMMARY
REVENUES, EXPENSES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
CHARGES FOR SERVICES	4,413,334	4,272,845	4,580,937	4,611,200	4,808,584	197,384
OTHER FINANCING SOURCES	238,930	137,651	232,689			0
TOTAL REVENUE	4,652,264	4,410,496	4,813,626	4,611,200	4,808,584	197,384
DEPARTMENT	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
OTHER FINANCING USES	428,000	223,810	244,705	536,161	540,944	4,783
SOLID WASTE & RECYCLING	3,852,000	3,864,627	3,957,608	4,075,039	4,267,640	192,601
DEPRECIATION AND AMORTIZATION			148,083			0
TOTAL EXPENDITURES	4,280,000	4,088,437	4,350,396	4,611,200	4,808,584	197,384
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	372,264	322,059	463,231	0	(0)	(0)

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. Commercial and Residential rates for 2019 will increase by 3% annually on January 1st in order to keep up with the increase in hauling costs from the transfer station based on the current landfill disposal contract.

City of Monroe Garbage Rates

Description	2019 Rate
Residential	
Minimum/Vacant	13.44
In City	22.99
With Additional Cart	34.50
Curbside Cart Fee	65.85
Out of City **	24.34
Apartment in City	13.59
Commercial	
Shared Dumpster	40.32
2 yard - 1 Pickup per Week Dumpster	40.32
2 yard - 2 Pickups per Week Dumpster	63.16
2 yard - 3 Pickups per Week Dumpster	96.76
2 yard - 4 Pickups per Week Dumpster	127.67
2 yard - 5 Pickups per Week Dumpster	158.58
4 yard - 1 Pickup per Week Dumpster	60.48
4 yard - 2 Pickups per Week Dumpster	124.98
4 yard - 3 Pickups per Week Dumpster	186.80
4 yard - 4 Pickups per Week Dumpster	248.62
4 yard - 5 Pickups per Week Dumpster	311.79
6 Yard - 1 Pickup per Week Dumpster	91.39
6 Yard - 2 Pickups per Week Dumpster	182.77
6 Yard - 3 Pickups per Week Dumpster	275.50
6 Yard - 4 Pickups per Week Dumpster	366.89
6 Yard - 5 Pickups per Week Dumpster	458.28
8 Yard - 1 Pickup per Week Dumpster	122.30
8 Yard - 2 Pickups per Week Dumpster	241.90
8 Yard - 3 Pickups per Week Dumpster	362.86
8 Yard - 4 Pickups per Week Dumpster	485.15
8 Yard - 5 Pickups per Week Dumpster	606.11
30 Yard - 1 Pickup per Week Rolloff	311.79
30 Yard - 2 Pickups per Week Rolloff	553.69
WCBOE/Admin Bldg	209.75
WCBOE/Elem Schools	419.50
WCBOE/High School	629.25

SOLID WASTE FUND

REVENUE DETAIL

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	26,625	25,119	31,772	32,000	32,000
SANITATION FEES	1,911,302	1,982,222	2,051,644	1,905,000	1,960,000
TRANSFER STATION FEES	2,475,407	2,265,504	2,497,521	2,674,200	2,816,584
CHARGES FOR SERVICES Total	4,413,334	4,272,845	4,580,937	4,611,200	4,808,584
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	238,930	137,651	232,689		
OTHER FINANCING SOURCES T	238,930	137,651	232,689		
TOTAL REVENUE	4,652,264	4,410,496	4,813,626	4,611,200	4,808,584

**SOLID WASTE
EXPENSES**

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
DEPRECIATION AND AMORTIZATION						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE			148,083			0
DEPRECIATION AND AMORTIZATION Total			148,083			0
DEPRECIATION AND AMORTIZATION Total			148,083			0
OTHER FINANCING USES						
OTHER FINANCING USES						
TRAN OUT - CIP	214,000			294,161	240,429	(53,732)
TRAN OUT - INSURANCE		12,611	12,000	12,000	12,000	0
TRANSFERS OUT - OTHER FUNDS	214,000	211,199	232,705	230,000	288,515	58,515
OTHER FINANCING USES Total	428,000	223,810	244,705	536,161	540,944	4,783
OTHER FINANCING USES Total	428,000	223,810	244,705	536,161	540,944	4,783
RECYCLABLES COLLECTION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			27	30	30	0
GMEBS- RETIREMENT CONTRIBUTION	6,850	6,268	6,811	7,245	7,245	0
GROUP INS	10,000	12,151	10,836	9,000	9,000	0
MEDICAL EXAMS			101		150	150
MEDICARE	524	596	379	497	511	14
OVERTIME SALARIES	1,000			500	500	0
REGULAR SALARIES	35,136	43,219	29,861	34,244	35,271	1,027
REIMB SALARIES - SW			10,467			0
SOCIAL SECURITY	2,240	2,549	1,621	2,123	2,187	64
WORKERS COMP INSURANCE						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	55,750	64,784	60,103	53,638	54,894	1,256
PURCHASED/CONTRACTED SERVICES						
CONTRACT LABOR	30,000	9,470	8,270	29,900	45,000	15,100
DUES/FEES						0
EQUIPMENT REP & MAINT-OUTSIDE	1,000	6,440	835	1,200	2,000	800
GA DEPT REV FEES			100	100	100	0
GENERAL LIABILITY INSURANCE	500	589	577	700	700	0
LANDFILL FEES			1,104			0
RECYCLING			4,418	5,000	6,000	1,000
RECYCLING EDUCATION	40,000			40,000	25,000	(15,000)
TRAINING & EDUCATION	1,000		35	1,000	1,000	0
VEHICLE REP & MAINT-OUTSID						0
PURCHASED/CONTRACTED SERVICES Total	72,500	16,500	15,338	77,900	79,800	1,900
SUPPLIES						
AUTO & TRUCK FUEL	10,000	4,450	5,581	9,500	10,000	500
CHEMICALS/PESTICIDES						0
DAMAGE CLAIMS						0
DNU - MISCELLANEOUS		121				0
DUMPSTERS/CARTS						0
EQUIPMENT PARTS	10,000	5,036	806	10,120	10,120	0
EXPENDABLE FLUIDS	500	1,023	214	500	500	0
HAND TOOLS						0
JANITORIAL SUPPLIES					500	500
RECYCLING BINS	5,000	4,332		5,000	5,000	0
SAFETY/MEDICAL SUPPLIES	500	281	140	750	750	0
SMALL TOOLS & MINOR EQUIPMENT					300	300
TIRES	5,000		1,886	2,500	2,500	0
UNIFORM EXPENSE					100	100
UNIFORM RENTAL	500	475	795	1,000	1,200	200
SUPPLIES Total	31,500	15,718	9,423	29,370	30,970	1,600
RECYCLABLES COLLECTION Total	159,750	97,002	84,863	160,908	165,664	4,756

Solid Waste

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SOLID WASTE ADMINISTRATION						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
COMPUTERS				5,600		(5,600)
CAPITAL OUTLAYS - MACHINERY & EQUIP Total				5,600		(5,600)
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE		136,772				0
DEPRECIATION AND AMORTIZATION Total		136,772				0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			81	90	100	10
GMERS- RETIREMENT CONTRIBUTION	20,550	18,805	20,433	21,735	21,735	0
GROUP INS	30,000	36,453	32,508	27,000	27,000	0
MEDICAL EXAMS			303		150	150
MEDICARE	2,146	2,188	2,205	2,430	2,378	(52)
OVERTIME SALARIES	1,000	2,034	3,857	2,500	3,000	500
PART - TIME/TEMPORARY SALARIES			9,395	15,746	14,251	(1,495)
REGULAR SALARIES	134,021	143,449	146,517	151,826	149,716	(2,110)
SEASONAL SALARIES	13,000	11,505				0
SOCIAL SECURITY	9,177	9,355	9,427	10,389	10,166	(223)
WORKERS COMP INSURANCE		8				0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	209,894	223,798	224,725	231,716	228,496	(3,220)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	500	146	96	750	750	0
COMMUNICATIONS	3,000	5,258	1,727	1,200	1,200	0
CONSULTING - TECHNICAL						0
CUSTODIAL SVCS			370	2,400	3,000	600
DUES/FEES	250	776	1,236	750	750	0
EQUIPMENT RENTAL			753	785	1,000	215
EQUIPMENT REP & MAINT-OUTSIDE						0
GENERAL LIABILITY INSURANCE	30,000	21,651	24,528	25,500	25,500	0
LANDFILL FEES						0
LAWN CARE & MAINTENANCE					2,000	2,000
MAINTENANCE CONTRACTS	8,000	10,561	6,374	9,240	14,000	4,760
PEST CONTROL			113	685	800	115
POSTAGE					100	100
PRINTING	5,000	3,080	4,250	4,890	5,000	110
PROFESSIONAL FEES					150	150
R & M BUILDINGS - OUTSIDE					1,000	1,000
RECYCLING						0
TRAINING & EDUCATION	5,000	5,008	2,158	3,000	3,500	500
TRAVEL EXPENSE			381		500	500
VEHICLE REP & MAINT-OUTSID	100			100	305	205
I/T SVCS - WEB DESIGN, ETC.					500	500
PURCHASED/CONTRACTED SERVICES Total	51,850	46,480	41,986	49,300	60,055	10,755
SUPPLIES						
AUTO & TRUCK FUEL	2,500	1,848	1,590	2,500	2,500	0
AUTO PARTS	1,000	84	673	500	1,000	500
CHEMICALS/PESTICIDES	500	728	567	700	700	0
COMPUTER EQUIP NON-CAPITAL					115	115
DAMAGE CLAIMS	200			200	200	0
DNU - MISCELLANEOUS	200	646	30			0
EQUIPMENT PARTS					500	500
EXPENDABLE FLUIDS	100	207		100	100	0
FOOD			33		200	200
HAND TOOLS	2,500	2,071	1,241	1,500	1,500	0
JANITORIAL SUPPLIES	11,200	17,378	14,603	12,000	15,000	3,000
OFFICE SUPPLIES & EXPENSES	8,000	5,005	2,750	6,510	7,000	490
R & M BUILDINGS - INSIDE	25,000	36,092	29,416	30,000	35,000	5,000
SAFETY/MEDICAL SUPPLIES	200	376	430	750	750	0
TIRES	500	455		500	600	100
UNIFORM EXPENSE	1,000	41	90		500	500
UNIFORM RENTAL	300		(36)	300	0	(300)
SUPPLIES Total	53,200	64,931	51,387	55,560	65,665	10,105
SOLID WASTE ADMINISTRATION Total	314,944	471,981	318,098	342,176	354,216	12,040

Solid Waste

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SOLID WASTE COLLECTION						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
MACHINERY						0
VEHICLES	25,000					0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	25,000					0
CAPITAL OUTLAYS - PROPERTY						
INFRASTRUCTURE						0
SITE IMPROVEMENTS						0
CAPITAL OUTLAYS - PROPERTY Total						0
DEBT SERVICE						
CAPITAL LEASE INTEREST						0
DEBT SERVICE Total						0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			322	330	330	0
GMEBS- RETIREMENT CONTRIBUTION	82,200	88,531	81,730	86,938	86,938	0
GROUP INS	120,000	145,813	130,030	108,000	108,000	0
MEDICAL EXAMS		113	1,478	200	200	0
MEDICARE	5,910	5,520	5,631	6,012	6,148	136
OVERTIME SALARIES	10,000	12,532	12,987	10,000	13,000	3,000
PART - TIME/TEMPORARY SALARIES				15,746	16,806	1,060
REGULAR SALARIES	397,600	387,610	394,159	398,855	407,225	8,370
REIMB SALARIES - SW			24,424			0
SOCIAL SECURITY	25,271	23,601	23,959	25,705	26,290	585
WORKERS COMP INSURANCE		3,404	13,346			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	640,981	667,122	688,068	651,786	664,937	13,151
PURCHASED/CONTRACTED SERVICES						
ADVERTISING			16			0
COMMUNICATIONS			2,013	6,100	6,100	0
DUES/FEES				205	205	0
EQUIPMENT REP & MAINT-OUTSIDE	1,500	8,500	1,980	2,000	2,000	0
GA DEPT REV FEES			900	900	1,000	100
GENERAL LIABILITY INSURANCE	10,000	6,878	6,939	9,000	9,000	0
TRAINING & EDUCATION			1,370	2,700	2,700	0
VEHICLE REP & MAINT-OUTSID	1,500					0
PURCHASED/CONTRACTED SERVICES Total	13,000	15,378	13,218	20,905	21,005	100
SUPPLIES						
AUTO & TRUCK FUEL	50,000	36,577	37,865	50,000	50,000	0
AUTO PARTS	500	946	1,533	1,000	1,500	500
CHEMICALS/PESTICIDES						0
DAMAGE CLAIMS	250	8,382	1,118	2,450	3,500	1,050
DNU - MISCELLANEOUS	300	992	100			0
DUMPSTERS/CARTS	50,000	46,250	35,256	50,000	50,000	0
EQUIPMENT PARTS	25,000	25,892	32,106	22,070	27,000	4,930
EXPENDABLE FLUIDS	4,000	3,007	3,578	4,000	4,000	0
HAND TOOLS					300	300
JANITORIAL SUPPLIES					1,300	1,300
SAFETY/MEDICAL SUPPLIES	2,000	3,901	2,366	3,000	3,500	500
SMALL TOOLS & MINOR EQUIPMENT					300	300
TIRES	15,000	11,702	10,339	15,000	15,000	0
UNIFORM EXPENSE				500	500	0
UNIFORM RENTAL	5,000	8,169	8,674	10,100	10,100	0
SUPPLIES Total	152,050	145,819	132,934	158,120	167,000	8,880
SOLID WASTE COLLECTION Total	831,031	828,319	834,219	830,811	852,942	22,131

Solid Waste

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
SOLID WASTE DISPOSAL						
CAPITAL OUTLAYS - PROPERTY						
INFRASTRUCTURE					50,000	50,000
CAPITAL OUTLAYS - PROPERTY Total					50,000	50,000
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			54	60	50	(10)
GMERS- RETIREMENT CONTRIBUTION	13,700	12,537	13,622	14,490	14,490	0
GROUP INS	20,000	24,302	21,672	18,000	18,000	0
MEDICAL EXAMS			202		100	100
MEDICARE	1,193	857	924	884	910	26
OVERTIME SALARIES	14,000	10,240	10,599	12,000	12,547	547
REGULAR SALARIES	68,281	55,041	59,990	60,940	62,768	1,828
SOCIAL SECURITY	5,101	3,662	3,949	3,778	3,892	114
WORKERS COMP INSURANCE		559				0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	122,275	107,199	111,011	110,151	112,757	2,605
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS				1,100	1,500	400
CONSULTING - TECHNICAL				1,450	2,000	550
CUSTODIAL SVCS			68			0
ENVIRONMENTAL EXPENSE	2,000	208	2,650	1,200	2,000	800
EQUIPMENT RENTS / LEASES			9,900		2,500	2,500
EQUIPMENT REP & MAINT-OUTSIDE	500	1,596	3,645	1,000	2,000	1,000
GENERAL LIABILITY INSURANCE	2,000	616	594	1,500	1,500	0
LANDFILL FEES	2,191,180	2,098,161	2,293,493	2,310,013	2,379,313	69,300
R & M BUILDINGS - OUTSIDE			21,220		20,000	20,000
TRAINING & EDUCATION	1,000			150	150	0
VEHICLE TAG & TITLE FEE						0
PURCHASED/CONTRACTED SERVICES Total	2,196,680	2,100,581	2,331,571	2,316,413	2,410,963	94,550
SUPPLIES						
AUTO & TRUCK FUEL	32,000	16,389	17,698	29,200	30,000	800
DAMAGE CLAIMS			575			0
DNU - MISCELLANEOUS		41				0
EQUIPMENT PARTS	15,000	31,002	22,385	25,000	30,000	5,000
EXPENDABLE FLUIDS	1,000	553	241	1,000	1,000	0
HAND TOOLS					200	200
JANITORIAL SUPPLIES			3,685	1,000	2,500	1,500
R & M BUILDINGS - INSIDE						0
SAFETY/MEDICAL SUPPLIES	500	696	485	1,040	1,100	60
SMALL TOOLS & MINOR EQUIPMENT			375		300	300
TIRES	35,000	7,133	31,190	35,000	35,000	0
UNIFORM RENTAL	1,200	1,529	1,750	2,000	2,200	200
UNIFORM EXPENSE					100	100
SUPPLIES Total	84,700	57,343	78,384	94,240	102,400	8,160
SOLID WASTE DISPOSAL Total	2,403,655	2,265,122	2,520,966	2,520,804	2,676,120	155,315

Solid Waste

Expenditures (continued)

	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 BUDGET	2019 PROPOSED BUDGET	2019 vs 2018 BUDGET
YARD TRIMMINGS COLLECTION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM			81	90	100	10
GMEBS-RETIREMENT CONTRIBUTION	13,700	18,805	20,433	21,735	21,735	0
GROUP INS	20,000	39,146	32,507	27,000	27,000	0
MEDICAL EXAMS		120	363		150	150
MEDICARE	938	1,499	1,527	1,791	1,671	(120)
OVERTIME SALARIES	2,000	3,171	4,009	3,500	6,000	2,500
PART - TIME/TEMPORARY SALARIES		5,394	8,746	15,746	16,806	1,060
REGULAR SALARIES	62,672	97,211	97,389	107,788	98,446	(9,342)
SOCIAL SECURITY	4,010	6,412	6,605	7,659	7,146	(513)
WORKERS COMP INSURANCE		1,058	1,081			0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	103,320	172,817	172,742	185,309	179,054	(6,255)
PURCHASED/CONTRACTED SERVICES						
CONTRACT LABOR		84				0
DUES/FEES						0
EQUIPMENT REP & MAINT-OUTSIDE	2,500	335	250	2,350	2,350	0
GA DEPT REV FEES			150	150	150	0
GENERAL LIABILITY INSURANCE	1,600	1,715	2,185	2,500	2,500	0
TRAINING & EDUCATION			70	220	220	0
PURCHASED/CONTRACTED SERVICES Total	4,100	2,134	2,655	5,220	5,220	0
SUPPLIES						
AUTO & TRUCK FUEL	22,000	10,966	12,047	13,500	16,314	2,814
DAMAGE CLAIMS		1,486	1,764	500	500	0
DNU - MISCELLANEOUS		212				0
EQUIPMENT PARTS	8,000	7,223	5,373	8,000	8,000	0
EXPENDABLE FLUIDS	1,200	803	329	1,200	1,200	0
HAND TOOLS					500	500
SAFETY/MEDICAL SUPPLIES	500	563	461	1,110	1,110	0
TIRES	2,500	4,147	1,620	2,500	3,600	1,100
UNIFORM EXPENSE					200	200
UNIFORM RENTAL	1,000	1,852	2,471	3,000	3,000	0
SUPPLIES Total	35,200	27,252	24,065	29,810	34,424	4,614
YARD TRIMMINGS COLLECTION Total	142,620	202,203	199,462	220,339	218,698	(1,641)
TOTAL EXPENDITURES	4,280,000	4,088,437	4,350,396	4,611,200	4,808,584	197,384

Full Time Solid Waste Fund Positions

▼	2015 FTEs	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs
Administration	3	3	3	3	3
CUSTOMER SERVICE SPECIALIST PUBLIC WORKS	1	1	1	1	1
DIRECTOR OF SOLID WASTE	1	1	1	1	1
SCALE HOUSE OPERATOR	1	1	1	1	1
Recyclables Collection	1	1	1	1	1
RECYCLING DRIVER	1	1	1	1	1
Solid Waste Collection	12	12	12	12	12
COMMERCIAL DRIVER	1	1	1	1	1
EQUIPMENT OPERATOR I SOLID WASTE	1	1	1	1	1
KNUCKLEBOOM DRIVER	1	1	1	1	1
MECHANIC	1	1	1	1	1
MECHANIC SR	1	1	1	1	1
RESIDENTIAL DRIVER	1	1	1	1	1
RESIDENTIAL DRIVER/EQUIPMENT OPERATOR I	1	1	1	1	1
SOLID WASTE FOREMAN	1	1	1	1	1
UTILITY WORKER SOLID WASTE	4	4	4	4	4
Solid Waste Disposal	2	2	2	2	2
EQUIPMENT OPERATOR I SOLID WASTE	1	1	1	1	1
TRANSFER STATION OPERATOR	1	1	1	1	1
Yard Trimmings	2	4	4	3	3
EQUIPMENT OPERATOR I SOLID WASTE		1	1		
EQUIPMENT OPERATOR II SOLID WASTE		1	1	1	1
KNUCKLEBOOM DRIVER	1	1	1	1	1
MECHANIC	1	1	1	1	1
Grand Total	20	22	22	21	21

APPENDIX

STATISTICAL INFORMATION

CITY OF MONROE, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income* (in thousands)</u>	<u>Per Capita Personal Income (2)*</u>	<u>Median Age (1)</u>	<u>Housing Units (1)</u>	<u>Unemployment Rate (3)*</u>	<u>Wage & Salary Employment # of Jobs (2)*</u>
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
2017	13,478	485,801	36,044	32	5,379	3.8	33,151

(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

Function	Fiscal Year				
	2017	2016	2015	2014	2013
Police					
Number of dispatches	38,403	38,353	47,513	45,624	46,763
Number of traffic citations issued	3,478	2,087	3,624	4,510	3,738
Fire					
Number of fire/EMS dispatches	2,596	2,531	2,223	2,063	2,045
Highways & Streets					
Street resurfacing (lane miles)	2.52	1.64	2.12	2.18	2.28
Housing & Development					
Value of new building construction (000's)	\$ 12,638	\$ 43,219 ⁽¹⁾	\$ 7,110	\$ 13,797 ⁽²⁾	\$ 36,969
Number of permits issued	149	98	76	149 ⁽³⁾	53
Utilities					
Cable & Internet					
Number of customers standard cable	3,703	4,119	4,348	4,607	4,784
Number of customers digital cable	188	-	49	36	-
Number of Internet customers	3,303	3,149	2,912	2,609	2,354
Number of phone customers	1,365	1,375	1,405	1,371	1,304
Electric					
Number of customers	6,286	6,252	6,191	6,154	6,117
Average daily consumption (KWh)	400,533	416,643	405,877	398,256	382,002
Natural gas					
Number of customers	3,756	3,716	3,692	3,700	3,708
Average daily consumption (MCF)	720	747	831	924	881
Wastewater					
Number of customers	6,863	6,834	6,804	6,757	6,762
Average daily sewage treatment (MGD)	1.770	1.700	1.700	1.600	1.540
Water					
Number of customers	9,136	9,059	8,986	8,941	8,876
Average daily consumption (000's)	1,763	1,842	1,731	1,615	1,628
Solid Waste Service					
Refuse collected (tons)	11,993	10,181	11,604	11,032	10,858
Recyclables collected (tons)	1,852	1,463	1,562	1,545 ⁽⁴⁾	167
Number of residential customers	5,530	5,378	5,361	5,381	5,348
Number of commercial customers	622	650	625	655	682
Number of transfer station customers	15	15	15	16	16

Source: Various City Departments

CAPITAL ASSET STATISTICS BY FUNCTION

Function	Fiscal Year				
	2017	2016	2015	2014	2013
Administration					
Vehicles	12	12			
Code					
Vehicles	5	5			
Fire					
Stations	1	1	1	1	1
Vehicles	8	8			
Police					
Stations	1	1	1	1	1
Vehicles	43	52	44	46	45
Streets & Transportation					
Streets (miles)	81	80	80	80 (1)	75
Streetlights	1,136	1,136	1,136	1,136	1,136
Traffic Signals	3	3	3	3	3
Vehicles	28	28			
Utilities					
Cable & Internet					
Cable (miles)	270	267	267	267	267
Vehicles	10	10			
Electric					
Lines (miles)	186	185	185	185	185
Substations	3	3	3	3	3
Vehicles	21	21			
Natural Gas					
Mains (miles)	114	114	114	114	114
Vehicles	8	8			
Stormwater					
Vehicles	2	2			
Telecom					
Vehicles	1	1			
Wastewater					
Sanitary sewer (miles)	140	140	140	140 (2)	154
Maximum daily treatment capacity (MGD)	3.4	3.4	3.4	3.4	3.4
Vehicles	16	16			
Water					
Mains (miles)	218	218	218	215 (2)	241
Maximum daily treatment capacity (MGD)	10.0	10.0	10.0	10.0	10.0
Treated water storage capacity (MG)	1.5	1.5	1.5	1.5	1.5
Reservoir (raw) storage capacity (MG)	795.0	795.0	795.0	795.0	795.0
Vehicles	11	11			
Solid Waste Service					
Collection trucks	11	11	11	11	11
Recycling trucks	1	1	2	1	1
Transfer stations	1	1	1	1	1
Yard Trimmings trucks	3	3			
Administration vehicles	2	2			
GUTA-Georgia Utility Training Academy					
Vehicles	1	1			

Source: Various City Departments

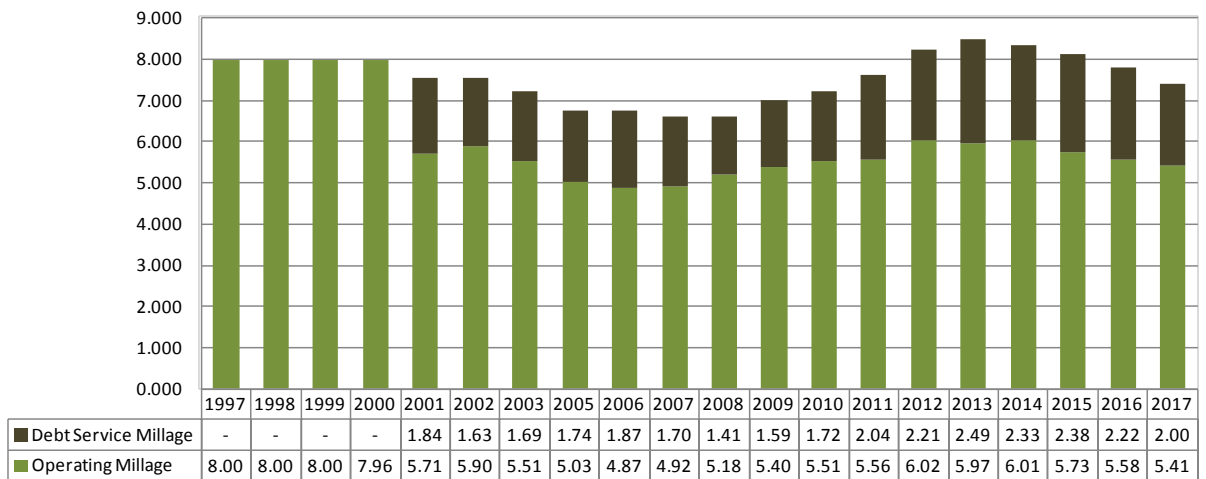
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
PER \$1,000 OF ASSESSED VALUE
LAST TEN YEARS**

City of Monroe, Georgia			
Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage
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 & Ga Dept of Revenue website

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

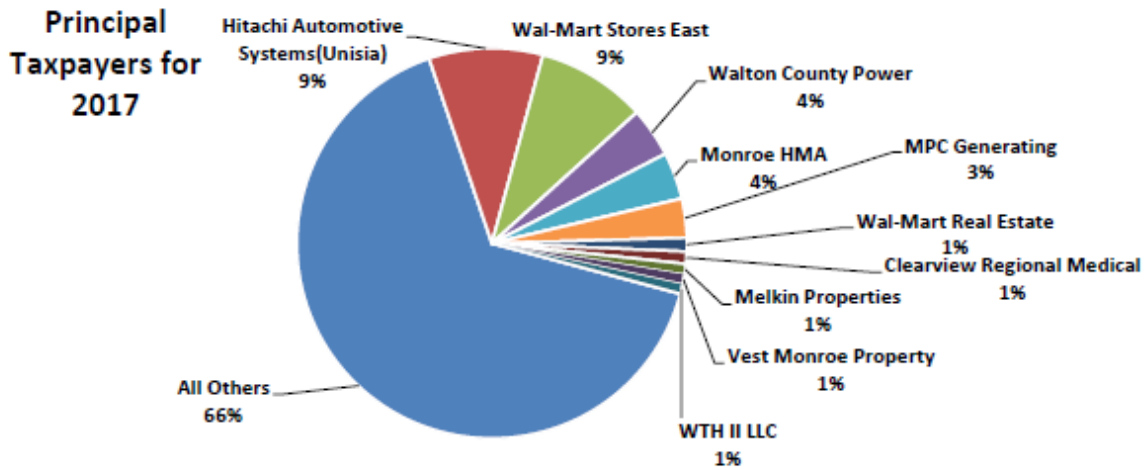
(1) Overlapping rates are those of local and county governments that apply to property owners within the City of Monroe.



**PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO
(amounts expressed in thousands)**

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Hitachi Automotive Systems(Unisia)	\$ 37,400	1	9.438724 %	\$ 12,081	4	2.79 %
Wal-Mart Stores East	36,011	2	9.088179	8,264	5	1.91
Walton County Power	16,367	3	4.130577	36,495	1	8.42
Monroe HMA	15,330	4	3.868867	5,724	7	1.32
MPC Generating	12,894	5	3.254088	27,266	2	6.29
Wal-Mart Real Estate	4,407	6	1.112205			-
Clearview Regional Medical	4,017	7	1.01378			-
Melkin Properties	3,517	8	0.887593			-
Vest Monroe Property	3,265	9	0.823996			-
WTH II LLC	3,048	10	0.769231			-
Wal-Mart Distribution				13,715	3	3.16
E. Kenneth Murray				5,937	6	1.37
Windstream Georgia				5,324	8	1.23
Walton Ventures, Inc				4,256	9	0.98
Home Depot				3,893	10	0.90
Totals	\$ 136,256		34.39 %	\$ 122,955		26.49 %

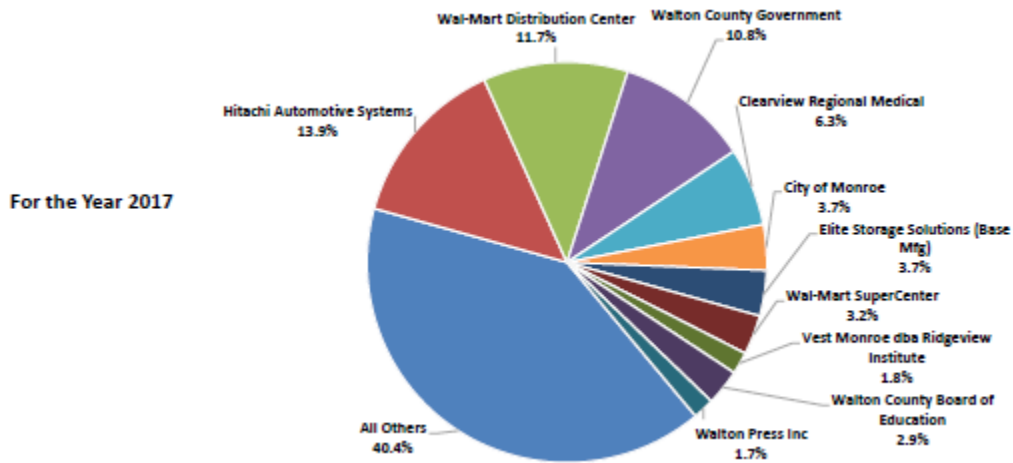
Source: Walton County Tax Commissioner's Office



PRINCIPAL EMPLOYERS

Employer	2017		
	Employees	Rank	Percentage of Total City Employment
Hitachi Automotive Systems	862	1	13.9 %
Wal-Mart Distribution Center	725	2	11.7
Walton County Government	667	3	10.8
Clearview Regional Medical	390	4	6.3
City of Monroe	228	5	3.7
Elite Storage Solutions (Base Mfg)	227	6	3.7
Wal-Mart SuperCenter	198	7	3.2
Vest Monroe dba Ridgeview Institute	110	8	1.8
Walton County Board of Education	180	9	2.9
Walton Press Inc	106	10	1.7
Angel Food Ministries			
State of Georgia			
Totals	3,693		59.6 %

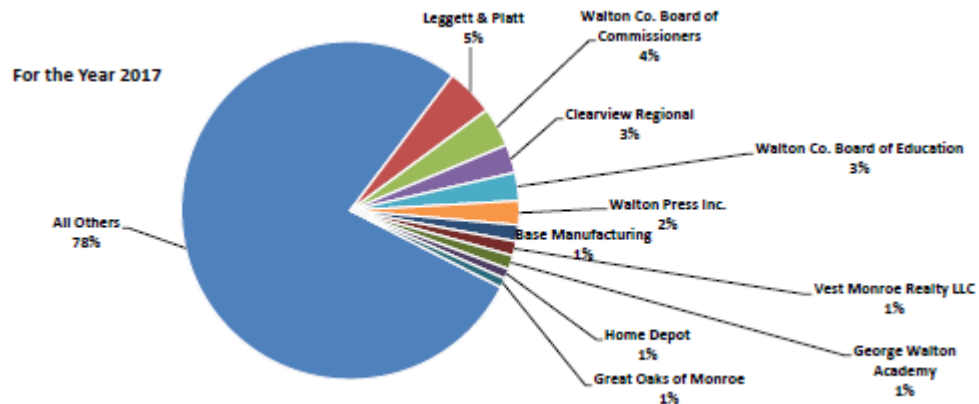
Source: City of Monroe Code Department



TOP TEN ELECTRIC CUSTOMERS

2017				
Customer	Usage in MWh	Annual Revenue (in thousands)	Rank	Percentage of Total Revenues
Leggett & Platt	10,982	\$ 806	1	4.81 %
Walton Co. Board of Commissioners	6,872	668	2	3.77
Clearview Regional	4,816	474	3	2.71
Walton Co. Board of Education	3,988	487	4	2.87
Walton Press Inc.	3,888	402	6	2.30
Base Manufacturing	2,474	273	8	1.68
Vest Monroe Realty LLC	2,310	242	7	1.38
George Walton Academy	2,048	231	8	1.32
Home Depot	1,643	188	9	0.98
Great Oaks of Monroe	1,381	166	10	0.88
Southern Family Markets (BLo)				
Quality Foods				
Totals	38,328	3,876		22.18
All Others	106,888	13,583		77.82
Annual Totals	148,186	\$ 17,488		100.00 %

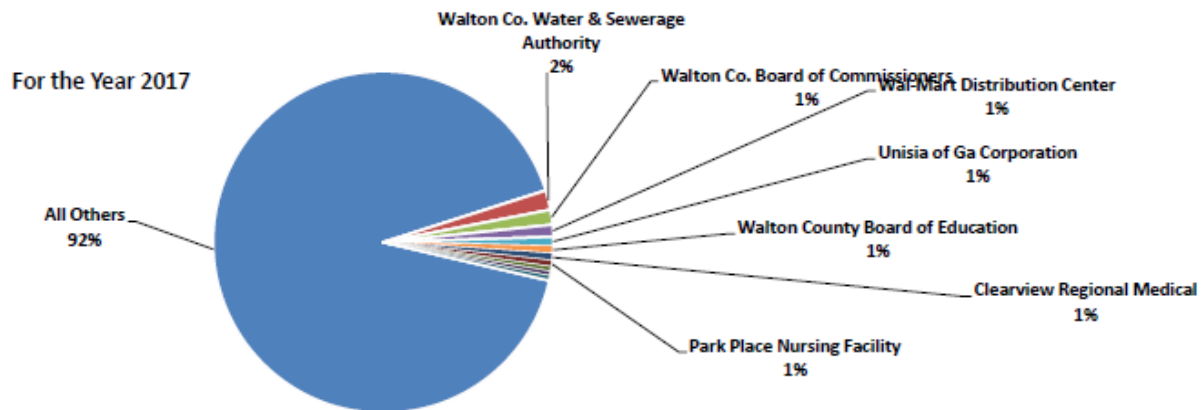
Source: City of Monroe Finance Department



TOP TEN WATER CUSTOMERS

2017					
Customer	Usage In Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenue	
Walton Co. Water & Sewerage Authority	51,260	\$ 88	1	1.88 %	
Walton Co. Board of Commissioners	8,426	88	2	1.40	
Wal-Mart Distribution Center	8,878	64	3	1.14	
Unisia of Ga Corporation	8,812	41	4	0.87	
Walton County Board of Education	3,087	33	5	0.70	
Clearview Regional Medical	6,473	32	6	0.88	
Park Place Nursing Facility	3,364	28	7	0.69	
Doyle Energy Facility	2,303	21	8	0.44	
Endwell Associates Inc	3,627	20	9	0.42	
George Walton Academy	2,888	18	10	0.40	
Thomas Concrete					
Home Depot					
Base Manufacturing					
Great Oaks					
Totals	98,688	402		8.60	
All Others	647,414	4,318		81.60	
Annual Totals	844,000	4,721		100.00 %	

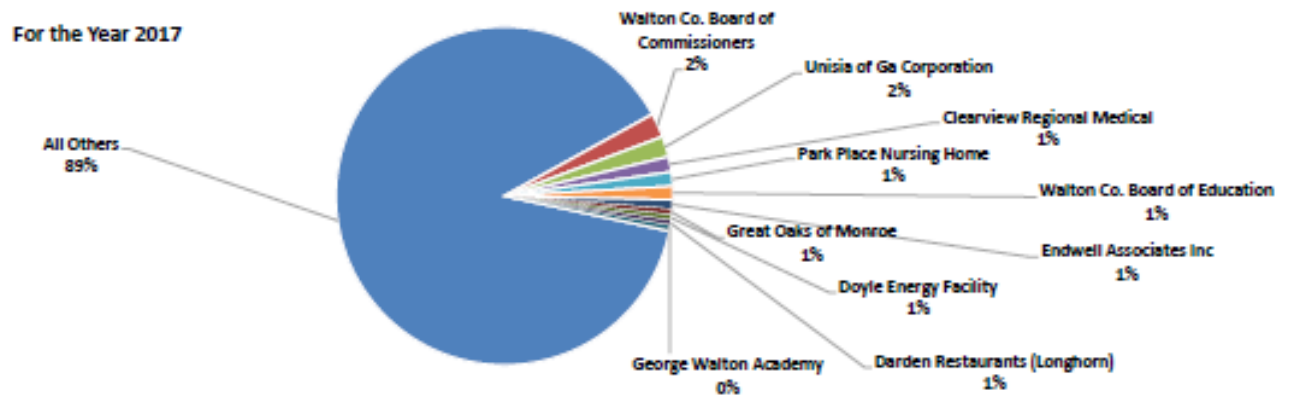
Source: City of Monroe Finance Department



TOP TEN SEWER CUSTOMERS

2017					
Customer	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues	
Walton Co. Board of Commissioners	8,723	\$ 88	1	2.31	%
Unisia of Ga Corporation	8,668	78	2	1.87	
Clearview Regional Medical	6,178	68	3	1.46	
Park Place Nursing Home	3,363	63	4	1.37	
Walton Co. Board of Education	2,638	48	5	1.27	
Endwell Associates Inc	3,387	38	8	0.83	
Great Oaks of Monroe	1,810	21	7	0.64	
Doyle Energy Facility	1,282	20	8	0.62	
Darden Restaurants (Longhorn)	1,780	18	9	0.48	
George Walton Academy	1,162	18	10	0.48	
Base Manufacturing					
Sigan PET Inc					
Fresenius Medical Care					
Wal-Mart Store					
Totals	33,882	438		11.34	
All Others		3,418		88.88	
Annual Totals		\$ 3,868		100.00	%

Source: City of Monroe Finance Department

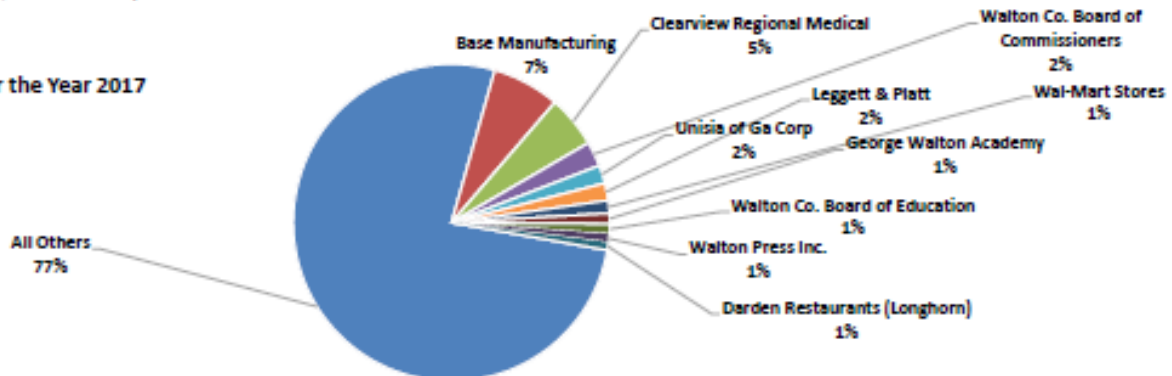


TOP TEN NATURAL GAS CUSTOMERS

Customer	2017			
	Usage in MCF	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Base Manufacturing	24,621	\$ 218	1	8.80 %
Clearview Regional Medical	17,164	188	2	6.30
Walton Co. Board of Commissioners	7,688	78	3	2.62
Unisis of Ga Corp	6,780	68	4	1.86
Leggett & Platt	6,578	66	5	1.78
Wal-Mart Stores	4,227	41	8	1.31
George Walton Academy	3,268	33	7	1.06
Walton Co. Board of Education	3,174	33	8	1.06
Walton Press Inc.	2,813	28	9	0.83
Darden Restaurants (Longhorn)	2,488	24	10	0.77
A Warmor Roofing				
Universal Rundle				
Wal-Mart Distribution				
Totals	78,404	781		23.34
All Others	188,341	2,400		78.88
Annual Totals	266,745	\$ 3,181		100.00 %

Source: City of Monroe Finance Department

For the Year 2017



FINANCIAL POLICIES

Financial Policies

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

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.

Balanced Budget: A budget in which revenues are equal to expenditures.

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.