

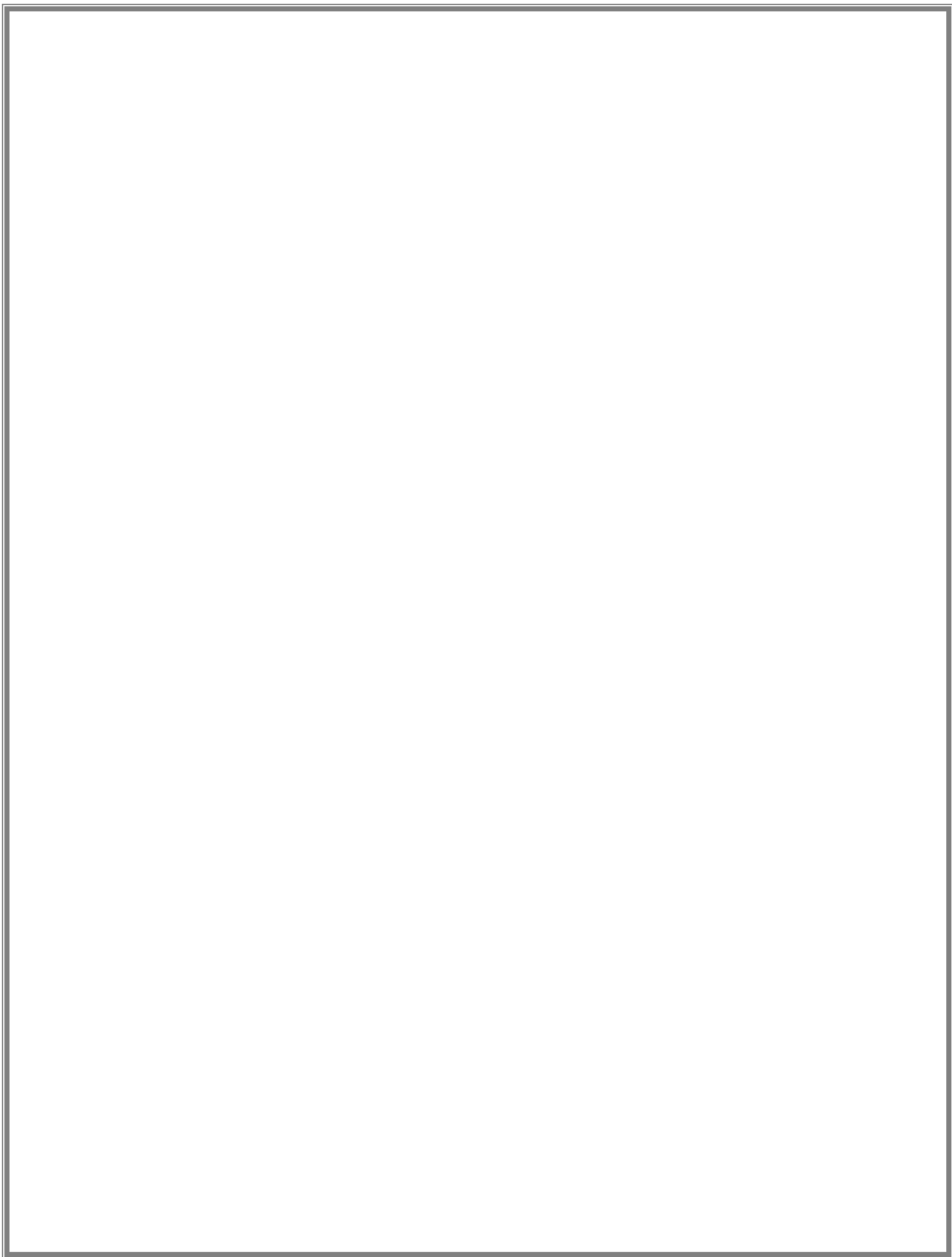
A photograph of a stone-paved courtyard with a brick wall and a wooden door. The courtyard is paved with large, light-colored stone tiles. A brick wall with a wooden door and a window is visible in the background. The door is made of vertical wooden planks. The window has a dark frame. The overall scene is a well-maintained outdoor space.

2021

**Adopted Annual
Budget**

City of Monroe, Georgia





City of Monroe, Georgia

2021 Adopted Annual 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, 2020

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, Vice Mayor & District 4 Councilmember

Norman Garrett, District 5 Councilmember

Tyler Gregory, District 6 Councilmember

C. Nathan Little, District 7 Councilmember

David Dickinson, District 8 Councilmember

Appointed Officials

Logan Propes, City Administrator

Chris Bailey, Assistant City Administrator

Beth Thompson, Finance Director

Pat Kelley, Code & Development Director

Sadie Krawczyk, Economic Development Director

Brian Thompson, Electric & Telecommunications Director

Vacant, Fire Chief

Les Russell, Human Resources Director

R.V. Watts, Police Chief

Danny Smith, Solid Waste Director

Jeremiah Still, Streets and Transportation Director

Rodney Middlebrooks, Water, Sewer & Gas Director

City of Monroe, Georgia Organizational Chart

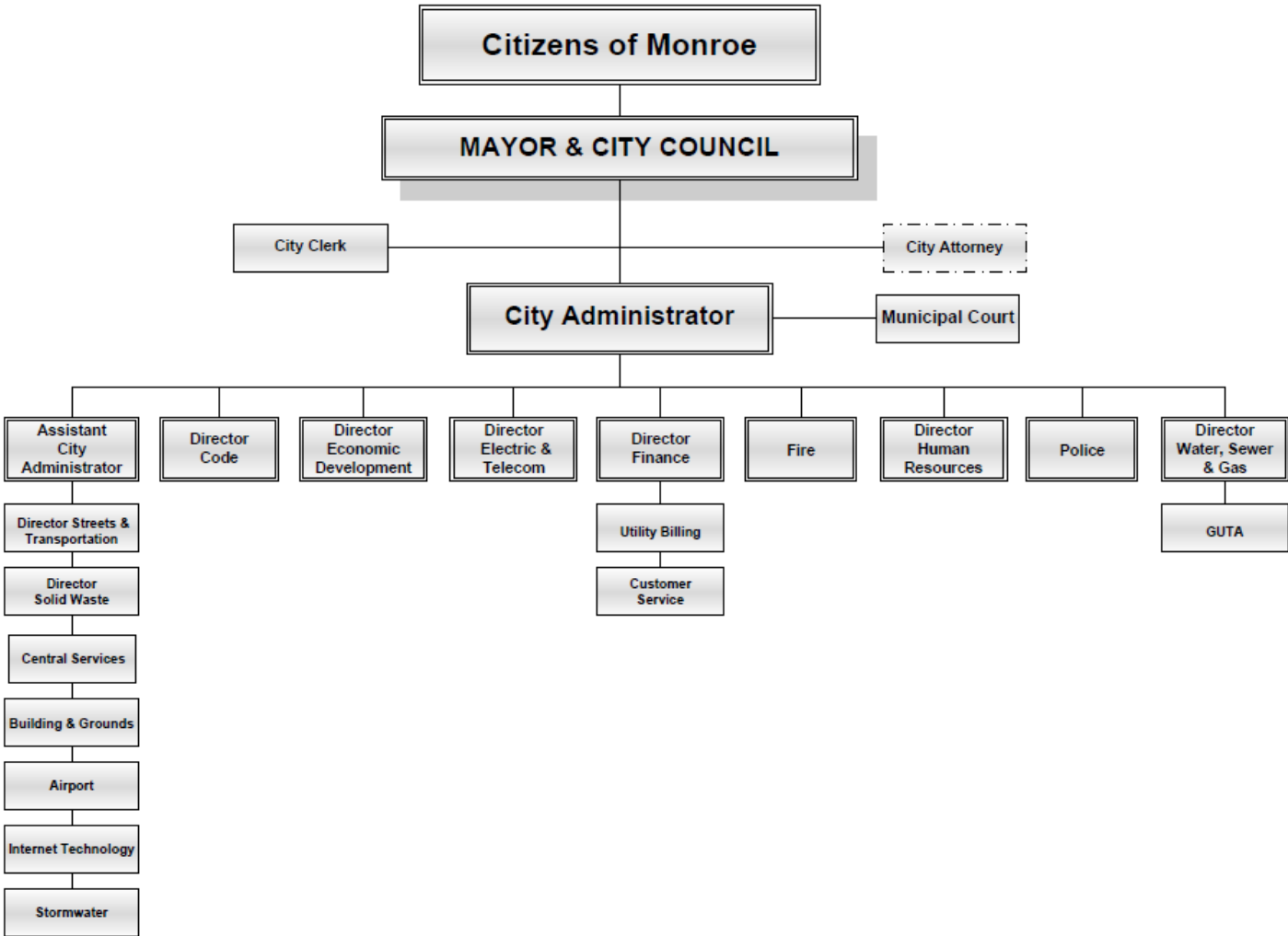


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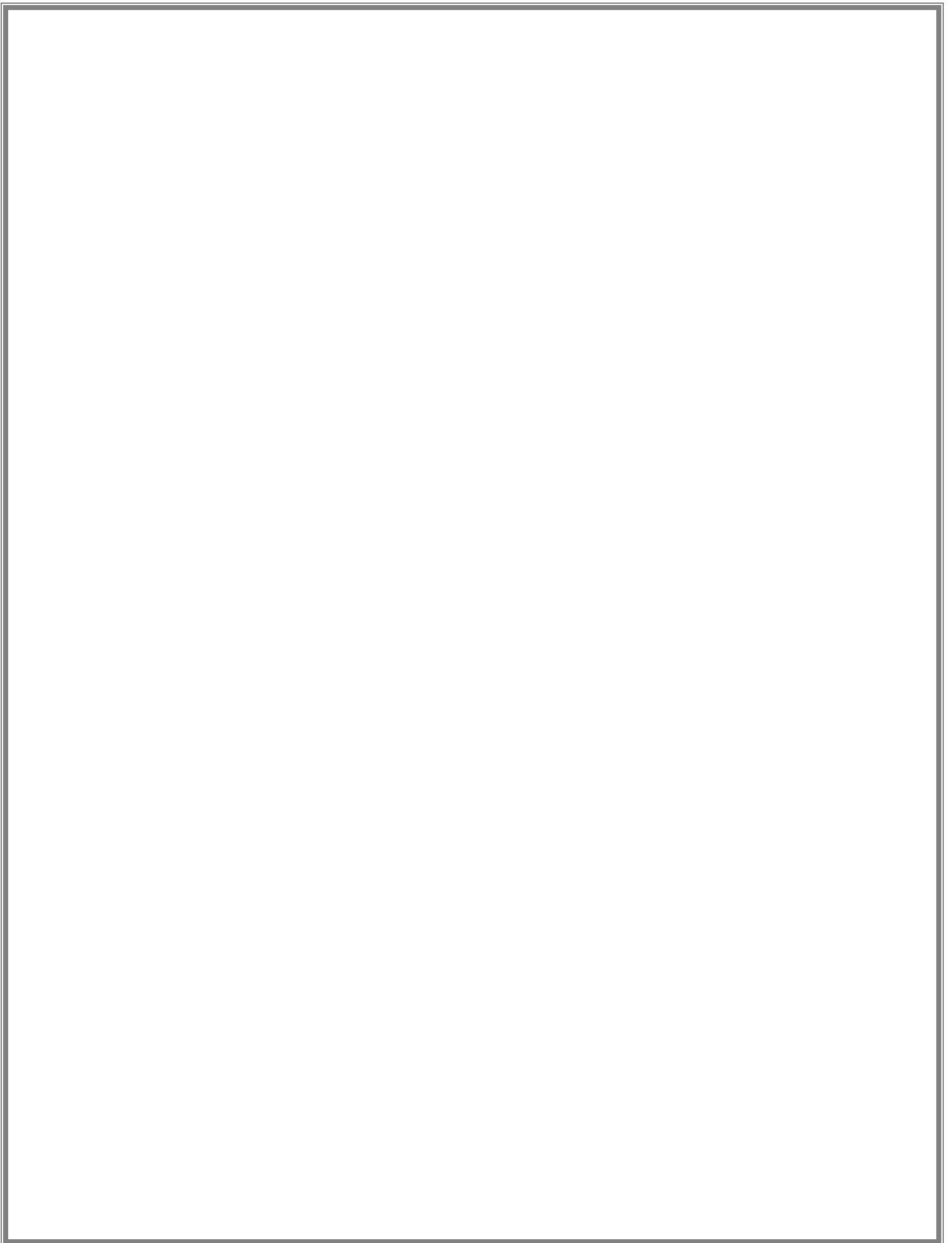
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INTRODUCTION



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

John S. Howard, Mayor
Larry Bradley, Vice Mayor

November 18, 2020

Honorable Mayor and Members of the City Council:

The City's Finance Department is pleased to present to you the FY2021 budget. This document contains the Capital Improvement Program (CIP) budget 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 FY2020 General Fund budget is \$12,668,341. The 2021 budget is \$13,756,877, which represents only an 8.6% increase over 2020. The current 2020 ad valorem tax rate for the City of Monroe is 7.588 mills which will fund the FY2021 budget. One mill equals approximately \$443,800 in ad valorem tax proceeds at the 98% collection rate.

The total Combined Utilities budget for FY2021 is \$43,375,851 this is an increase of 4.2% over the current FY2020 budget of \$41,612,339. The FY2021 Enterprise Fund budget of Solid Waste contains an increase of only 3.0%, at \$5,511,318. Both enterprise budgets are conservative and are indicative of the system growth.

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 2021, SPLOST will fund major transportation project initiatives such as joint city-county-state projects and major parks improvements. Residual revenues from the 2013 SPLOST will continue to fund transportation and sidewalk projects along with public safety and solid waste capital purchases.

All funds combined city-wide are increasing 4.6% for FY2021 with a total city-wide M&O balanced budget of \$65,269,595. This is an increase of \$2,894,287 over 2020.

In the FY2021 budget, we have added three additional positions in the Police department, while un-funding two positions in other departments of the General Fund. In the Utility Fund, we unfunded five positions; for a total of four positions city-wide in various departments.

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 FY2021, of an average of 3%. These adjustments are based on performance evaluations and will be effective mid-year 2021.

The portion of the FY2021 budget that contains capital projects amounting to \$16,889,613 is outlined in the CIP. The General Fund portion of \$792,320 is funded by revenue generated in the General Fund. Other governmental fund capital projects are funded by a dedicated source such as the SPLOST and grants which total \$3,788,513 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 \$3,818,780. The City has also issued a Utility Revenue Bond for capital projects and expansion of the system. For FY2021, \$8,020,000 is budgeted for projects from the bond. The Solid Waste fund accounts for another \$470,000 in capital expenditures in 2021. The CIP accounts for expenditures over \$5,000 and having a useful life of more than two years.

Goals

The following are some of the major goals and priorities of the City for FY2021:

- Continue rehabilitation of sewer, water & drainage throughout the City with the recently awarded Community Development Block Grant (CDBG) from the Department of Community Affairs (DCA) within the City of Monroe.
- Continue rehabilitation plan on the wastewater treatment plant in lieu of a total plant redesign. This will save the city millions and help the plant last another 10+ years.
- Begin implementation of several utility capital projects funded through the Series 2020 Revenue Bonds. Many of these projects are shovel ready while others will be designed, engineered, and put out for bid over the next three years.
- Begin construction of 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 1.7 acres in downtown for use as the new Town Green 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 and long-awaited downtown connector project for a commercial truck route around the historic downtown area connecting Hwy 83 and Hwy 11 South. Engineering is completed by GDOT, and right-of way acquisition is in progress, while a construction let date has been assigned by GDOT for FY2021. Such plans

will include a new roundabout for improved traffic flow. This project will eliminate 2,000+ commercial trucks per day from traversing Downtown Monroe.

- 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. In FY 2021, the DDA and City will continue to be extremely supportive of its businesses in coming out of the COVID-19 pandemic, results of which have already been proven through a Stabilization Program and continued 100% Downtown occupancy of businesses.
- 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 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. The Police Dept. and Municipal Court will move in at the first of the year. 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 runway paving 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 FY2021 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

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 * Continous updates to the City's website & social media * Implemented 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. * Major sewer & water line expansions. * Fiber expansion across the entire City.
<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 & downtown. * Revitalize all City parks
<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 technological capabilities entice them to stay. Monroe is typified by historic homes, a restored downtown core with one of kind experiences, and venerable government buildings. Monroe's growth projection aims to preserve its historic assets while intentionally connecting with planned residential growth and high-tech industries.

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

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

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

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



Annual Events

Chocolate Walk	February
Car Show	March
Farm to Table Dinner	April
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

August	<ul style="list-style-type: none">* Finance Director creates Operating & CIP (Capital) Budget spreadsheets for Department Heads
September	<ul style="list-style-type: none">* Operating & CIP Budget requests are due to the Finance Director from Department Heads
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 and adjust where needed* Develop preliminary O&M and CIP Budget books
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 annual Budget* Adoption of annual Budget

Budget Resolution

A RESOLUTION ADOPTING THE 2021 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, 2021 and ending December 31, 2021, 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.

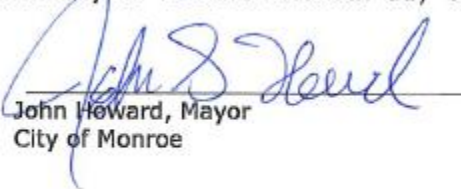
WHEREAS, any organizational chart changes or descriptions contained herein the budget are approved as indicated.

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 8th day of December 2020.


John Howard, Mayor
City of Monroe

Attest:


Debbie Kirk, City Clerk

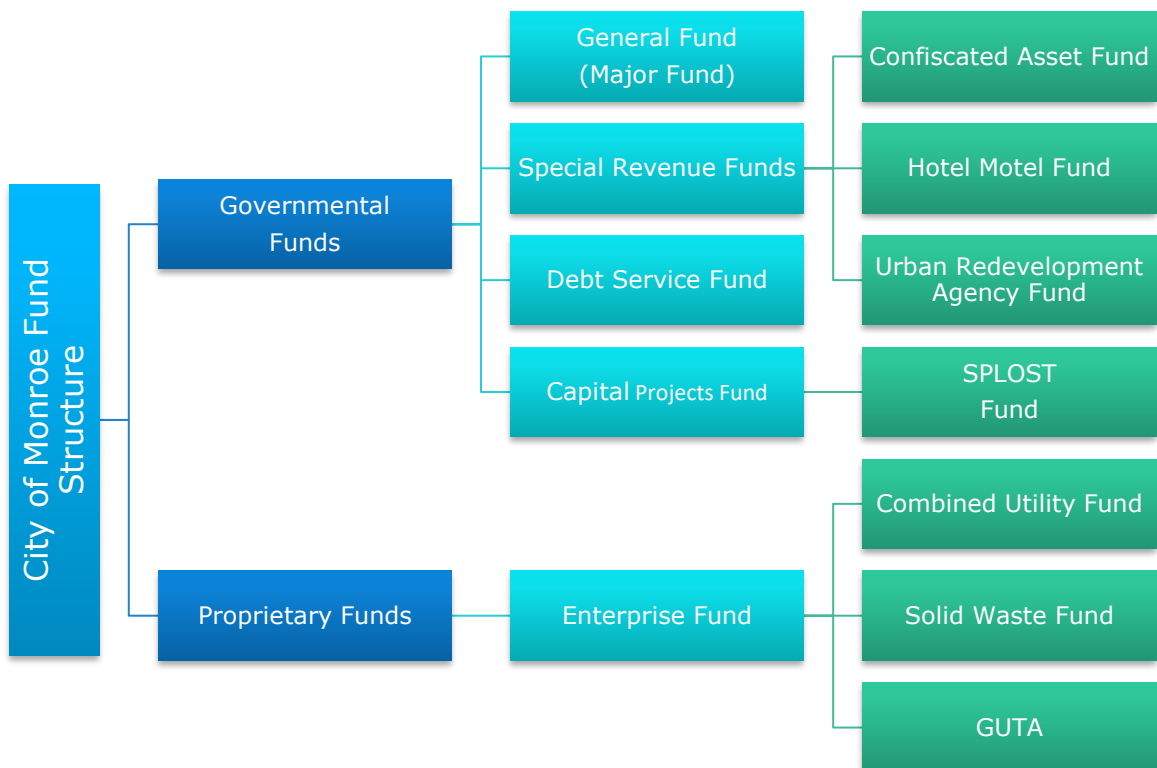
Fund Structure and Basis of Budgeting

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	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
CHARGES FOR SERVICES	42,528,342	45,405,647	47,856,348	47,325,462	49,197,769	1,872,307	4.0%
CONTRIBUTIONS AND DONATIONS	107,416	157,988	301,525	43,000	39,000	(4,000)	-9.3%
FINES AND FORFEITURES	294,986	371,036	515,985	515,000	520,000	5,000	1.0%
FUND BALANCE	0	0	0	757,905	432,349	(325,556)	-43.0%
INTERGOVERNMENTAL	517,113	3,473,967	4,612,461	2,284,481	2,387,699	103,218	4.5%
INVESTMENT INCOME	1,168,599	2,296,296	1,977,795	352,200	447,200	95,000	27.0%
LICENSES AND PERMITS	165,740	217,648	375,517	342,650	385,000	42,350	12.4%
MISCELLANEOUS	296,297	327,712	329,422	243,808	267,558	23,750	9.7%
OTHER FINANCING SOURCES	3,258,626	4,654,026	4,612,590	2,826,752	2,911,280	84,528	3.0%
TAXES	8,203,390	7,189,628	7,893,612	7,684,050	8,371,740	687,690	8.9%
PROCEEDS OF GEN FIXED ASSETS	32,366	925	23,086	0	0	0	0.0%
PROCEEDS OF GEN LONG TERM	245,900	322,523	3,600,000	0	310,000	310,000	100.0%
TOTAL REVENUE	56,818,774	64,417,395	72,098,340	62,375,308	65,269,595	2,894,287	4.6%

EXPENDITURES BY FUND	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
COMBINED UTILITIES FUND	34,108,687	38,052,883	37,645,161	41,612,339	43,375,851	1,763,512	4.2%
CONFISCATED ASSETS FUND	34,120	23,642	21,111	40,000	45,000	5,000	12.5%
DOWNTOWN DEV FUND	318,286	1,500	0	0	0	0	0.0%
GENERAL FUND	12,330,653	12,110,628	12,859,200	12,668,341	13,756,877	1,088,536	8.6%
GO BOND DEBT SVC FUND	842,725	862,140	881,962	0	0	0	0.0%
HOTEL MOTEL TAX FUND	45,711	42,896	48,717	43,000	46,000	3,000	7.0%
SOLID WASTE FUND	4,350,396	4,557,685	5,507,589	5,351,523	5,511,318	159,796	3.0%
SPLOST 2013 FUND	926,199	5,139,715	3,255,032	759,105	433,549	(325,556)	-42.9%
SPLOST 2019 FUND	0	0	474,320	1,901,000	2,101,000	200,000	0.0%
URA - URBAN REDEVELOPMENT AGENCY	0	0	925,373	0	0	0	0.0%
SHOP WITH A HERO	0	0	1,326	0	0	0	0.0%
TOTAL EXPENDITURES	52,956,777	60,791,089	61,619,791	62,375,308	65,269,595	2,894,288	4.6%

EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	3,861,998	3,626,307	10,478,549	0	(0)	(1)	(0)
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CITYWIDE 2021 OPERATING BUDGET SUMMARY
ALL FUNDS

ESTIMATED FUND BALANCE/FUND EQUITY - BEGINNING OF YEAR

76,492,078 63,237 3,191,159 3,996 2,793,441 1,814,654 1,380,834 85,739,399

REVENUE	COMBINED UTILITIES FUND	CONFISCATED ASSETS FUND	GENERAL FUND	HOTEL TAX FUND	MOTEL FUND	SOLID WASTE FUND	SPLOST 2013 FUND	SPLOST 2019 FUND	TOTAL REVENUE
CHARGES FOR SERVICES	42,930,851		755,600			5,511,318			49,197,769
CONTRIBUTIONS AND DONATIONS	-		39,000						39,000
FINES AND FORFEITURES		45,000	475,000						520,000
FUND BALANCE							432,349		432,349
INTERGOVERNMENTAL	-		287,699				-	2,100,000	2,387,699
INVESTMENT INCOME	445,000		-				1,200	1,000	447,200
LICENSES AND PERMITS			385,000						385,000
MISCELLANEOUS	-		267,558						267,558
OTHER FINANCING SOURCES	0		2,911,280			-			2,911,280
TAXES			8,325,740	46,000					8,371,740
PROCEEDS OF GEN FIXED ASSETS			-						-
PROCEEDS OF GEN LONG TERM			310,000						310,000
TOTAL REVENUE	43,375,851	45,000	13,756,877	46,000	5,511,318	433,549	2,101,000	65,269,595	
% OF BUDGET	66.5%	0.1%	21.1%	0.1%	8.4%	0.7%	3.2%	100.0%	

EXPENDITURES	COMBINED UTILITIES FUND	CONFISCATED ASSETS FUND	GENERAL FUND	HOTEL TAX FUND	MOTEL FUND	SOLID WASTE FUND	SPLOST 2013 FUND	SPLOST 2019 FUND	TOTAL EXPENDITURES
CAPITAL OUTLAYS - MACHINERY & EQUIP	0	0	452,000			0	262,437	85,000	799,437
CAPITAL OUTLAYS - PROPERTY	0	0	237,500			0	0	1,184,000	1,421,500
DEBT SERVICE	3,690,850		904,565			0	66,113		4,661,528
DEPRECIATION AND AMORTIZATION	31,122		0			0			31,122
OTHER COSTS	1,139,953		253,872	46,000		17,100			1,456,925
OTHER FINANCING USES	5,870,776		0			606,245	0		6,477,021
PERSONAL SERVICES AND EMPLOYEE BENEFITS	8,601,408		9,043,276			1,582,037			19,226,721
PURCHASED/CONTRACTED SERVICES	3,986,884	14,000	1,634,515			2,864,736	0	45,000	8,545,135
SUPPLIES	20,054,858	31,000	1,231,150			441,200	104,999	787,000	22,650,207
TOTAL EXPENDITURES	43,375,851	45,000	13,756,877	46,000	5,511,318	433,549	2,101,000	65,269,595	

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

(0) 0 0 0 (0) 0 0 (0)

ESTIMATED FUND BALANCE/FUND EQUITY - END OF YEAR

76,492,078 63,237 3,191,159 3,996 2,793,441 1,814,654 1,380,834 85,739,399

CITYWIDE OPERATING BUDGET REVENUE COMPARISON

	2020 BUDGET	2021 PROPOSED		2021 vs 2020	
			BUDGET	BUDGET	% CHANGE
COMBINED UTILITIES FUND	41,612,339	43,375,851	1,763,512	4.2%	
CONFISCATED ASSETS FUND	40,000	45,000	5,000	12.5%	
GENERAL FUND	12,668,341	13,756,877	1,088,536	8.6%	
HOTEL MOTEL TAX FUND	43,000	46,000	3,000	7.0%	
SOLID WASTE FUND	5,351,523	5,511,318	159,795	3.0%	
SPLOST 2013 FUND	759,105	433,549	(325,556)	-42.9%	
SPLOST 2019 FUND	1,901,000	2,101,000	200,000	10.5%	
Grand Total	62,375,308	65,269,595	2,894,287	4.6%	

CITYWIDE OPERATING BUDGET EXPENSE COMPARISON

	2020 BUDGET	2021 PROPOSED		2021 vs 2020	
			BUDGET	BUDGET	% CHANGE
COMBINED UTILITIES FUND	41,612,339	43,375,851	1,763,512	4.2%	
CONFISCATED ASSETS FUND	40,000	45,000	5,000	12.5%	
GENERAL FUND	12,668,341	13,756,877	1,088,536	8.6%	
HOTEL MOTEL TAX FUND	43,000	46,000	3,000	7.0%	
SOLID WASTE FUND	5,351,523	5,511,318	159,796	3.0%	
SPLOST 2013 FUND	759,105	433,549	(325,556)	-42.9%	
SPLOST 2019 FUND	1,901,000	2,101,000	200,000	10.5%	
Grand Total	62,375,308	65,269,595	2,894,288	4.6%	

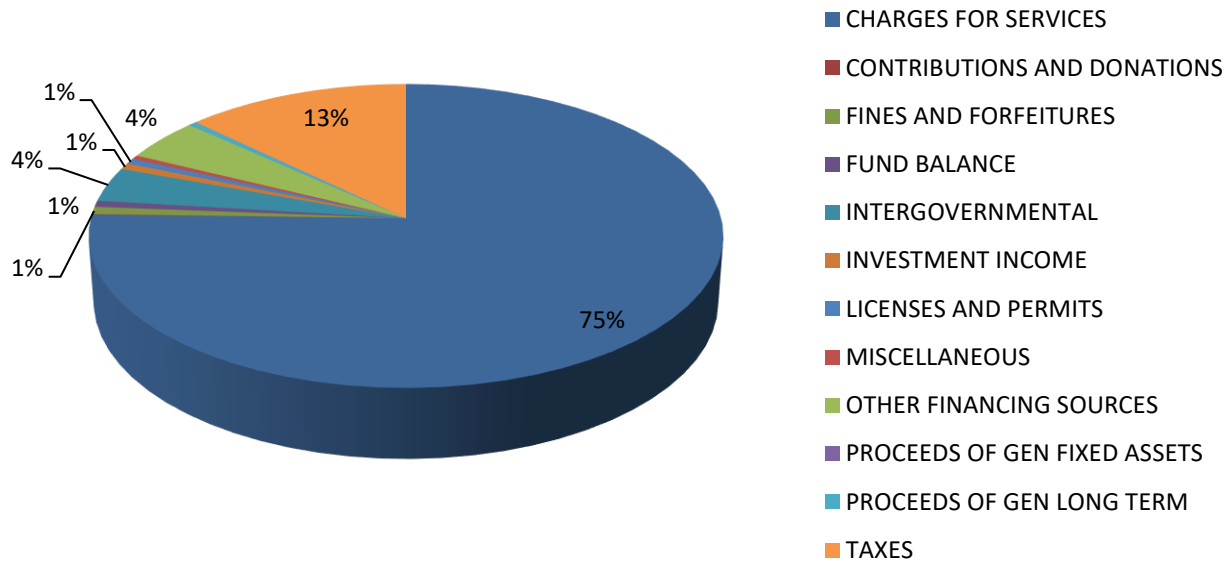
Full Time Citywide Positions by Fund

	2019 FTEs	2020 FTEs	2021 FTEs
General Fund	113	118	119.5
Building & Grounds	4	4	3
Finance Financial Administration	3	3	2
Finance General Administration	1.5	1.5	1.5
Fire Operations	29	29	29
Fire Prevention / CRR	1	1	1
General Government Executive	0.5	0.5	1
Highways & Streets	17	17	17
Municipal Court	1	1	1
Police	47	52	55
Planning & Development	2	2	
Code & Development	6	6	6
Downtown/Economic Dev & Planning	1	1	3
Solid Waste Fund	22	23	23
Administration	3	3	3
Solid Waste Collection	12	13	13
Solid Waste Disposal	2	2	2
Yard Trimmings	4	4	4
Recyclables Collection	1	1	1
Utility Fund	111	117	111.5
GUTA	2	2	2
Utility-Admin ETC	2	2	2
Utility-Admin WSG	2	2	2
Utility-CATV	6	6	6
Utility-Customer Service	19	20	17
Utility-Electric	14	14	14
Utility-Finance	6	7	7
Utility-Natural Gas	8	10	10
Utility-Sewage Collection	7	8	7
Utility-Sewage Treatment Plant	6	6	6
Utility-Stormwater	6	6	3
Utility-Telecom & Internet	4	4	4
Utility-Utility Billing	4	4	4
Utility-Water Distribution System	9	9	11
Utility-Water Treatment Plant	8	9	9
Utility-Central Services	8	8	7.5
Grand Total	246	258	254

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.

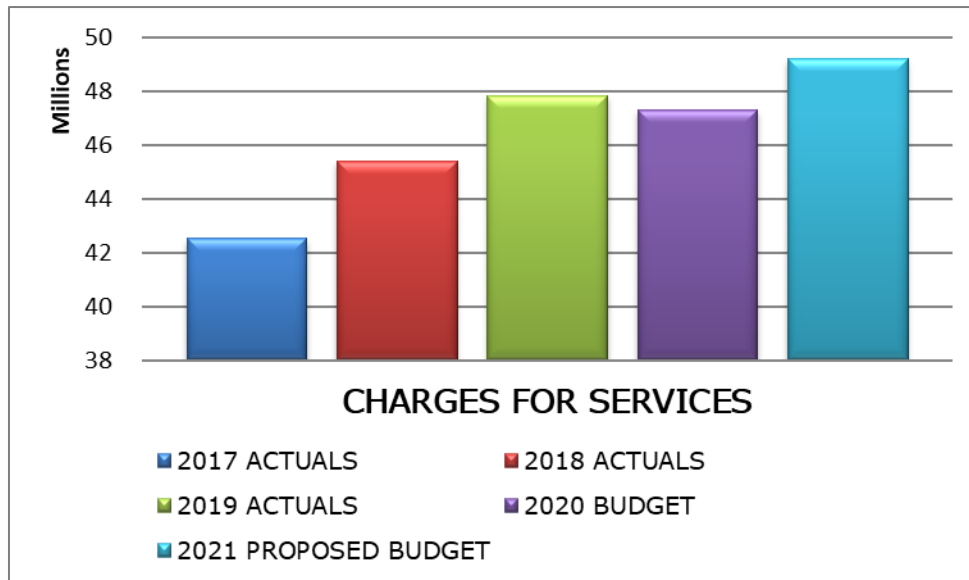
2021 CITYWIDE REVENUES



Charges for Services

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

The Combined Utilities revenue budget increased by \$1,763,512 above last year's budget. Projections for FY2021 are calculated using a conservative approach. We estimate sale of all utility services to increase slightly due to growth and a rate increase for cable service 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, as well as residential water, sewer & natural gas. Employee contributions for health insurance are expected to remain stable as well as funding for pension.

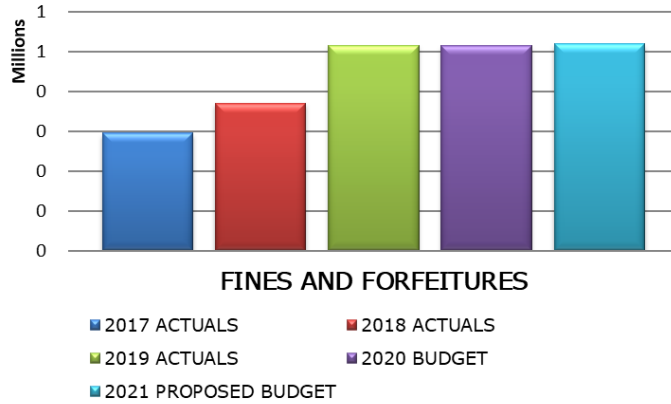


2021 CITYWIDE CHARGES FOR SERVICES

	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
CEMETARY LOT SALES	10,000	9,500	(500)	-5.0%
CODE DEPT OTHER INCOME	500	5,000	4,500	900.0%
ELECTRIC METERED SALES	19,000,000	19,000,000	0	0.0%
ELECTRIC MISC REVENUES	50,000	21,000	(29,000)	-58.0%
ELECTRIC OPERATING REVENUES	475,000	420,000	(55,000)	-11.6%
EMPLOYEE SELF INS FEES (HEALTH INSURANCE)	660,000	700,000	40,000	6.1%
EVENT FEES	20,000	20,000	0	0.0%
FIBER REVENUES	530,000	560,000	30,000	5.7%
FIRE DEPARTMENT OTHER INCOME	0	0	0	0.0%
GAS METERED SALES	3,563,289	3,783,441	220,152	6.2%
GAS MISC REVENUES	1,000	1,000	0	0.0%
GAS TAP FEES	50,000	50,000	0	0.0%
GUTA	130,000	130,000	0	0.0%
INTERNET/DATA REVENUES	2,300,000	2,400,000	100,000	4.3%
MEAG REBATE	200,000	200,000	0	0.0%
MGAG REBATE	111,840	114,000	2,160	1.9%
POLICE DEPARTMENT OTHER FEES	0	0	0	0.0%
POLICE DEPARTMENT OTHER INCOME	20,000	20,000	0	0.0%
SALE OF RECYCLED MATERIALS	32,000	32,000	0	0.0%
SANITATION FEES	2,101,000	2,164,000	63,000	3.0%
SEWAGE OTHER OPER REVENUES	40,000	200,000	160,000	400.0%
SEWAGE TREATMENT REVENUES	4,000,000	4,300,000	300,000	7.5%
SEWERAGE TAP FEES	800,000	900,000	100,000	12.5%
TELEPHONE REVENUES	340,000	340,000	0	0.0%
TRANSFER STATION FEES	3,219,523	3,316,318	96,795	3.0%
UTIL GENERAL CUST ACCOUNT FEES	775,000	700,000	(75,000)	-9.7%
WATER METERED SALES	5,100,000	5,440,000	340,000	6.7%
WATER MISC REVENUES	60,210	60,210	0	0.0%
WATER OPERATING REVENUES	16,000	1,200	(14,800)	-92.5%
WATER TAP FEES	380,000	500,000	120,000	31.6%
SEWAGE MISC REVENUES	0	0	0	0.0%
CATV REVENUES	3,200,000	3,700,000	500,000	15.6%
CATV OPERATING REVENUES	20,000	0	(20,000)	-100.0%
CATV MISC REVENUES	120,000	110,000	(10,000)	-8.3%
LATE FEES	100	100	0	0.0%
Grand Total	47,325,462	49,197,769	1,872,307	4.0%

Fines and Forfeitures

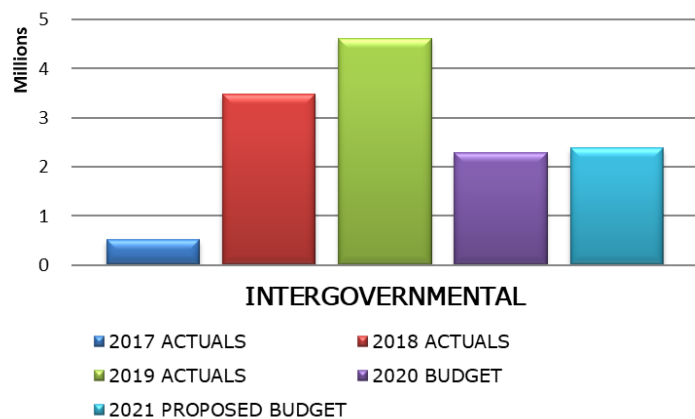
Municipal court traffic fines and citations make up the majority of this revenue source. We have experienced an increase in the number of violators being sentenced to jail and/or community service, which has impacted revenues over the past couple of years. Although, in 2020 municipal court was cancelled for several months due to COVID-19, thus the slight decrease in 2020 revenues. Fines and Forfeitures are expected to remain stable for 2021.



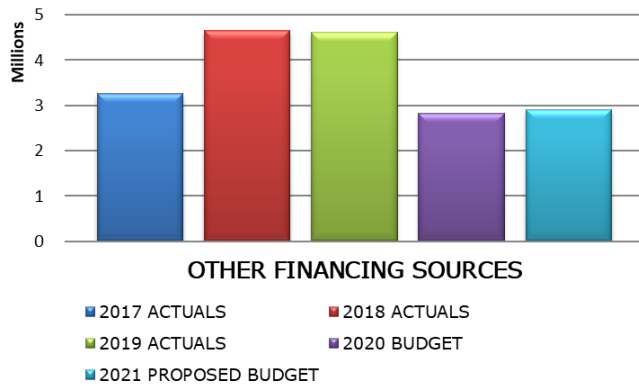
Intergovernmental

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. A new SPLOST was approved in 2019. Main revenues comprise of \$2,100,000 in SPLOST and \$152,099 for the LMIG project. Any variances in revenue will be directly tied to the economy & future grants awarded.



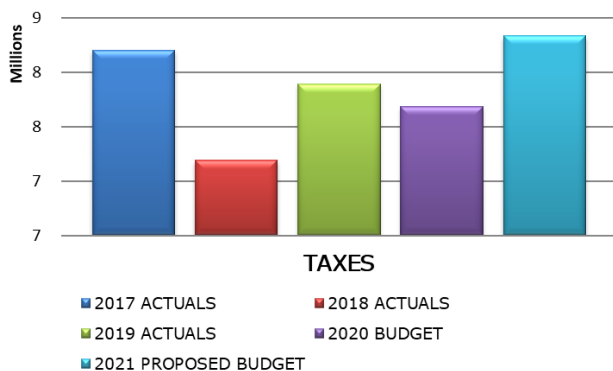
Other Financing Sources



The majority of revenues from this category come from inter-fund transfers. The City Charter requires, in lieu of taxes, the transfer of a minimum of 5% of the gross revenue from the receipts of 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 FY2021 is \$2,911,280; of which \$2,580,601 is from the Utilities Fund and \$330,679 is from the Solid Waste Fund.

Taxes



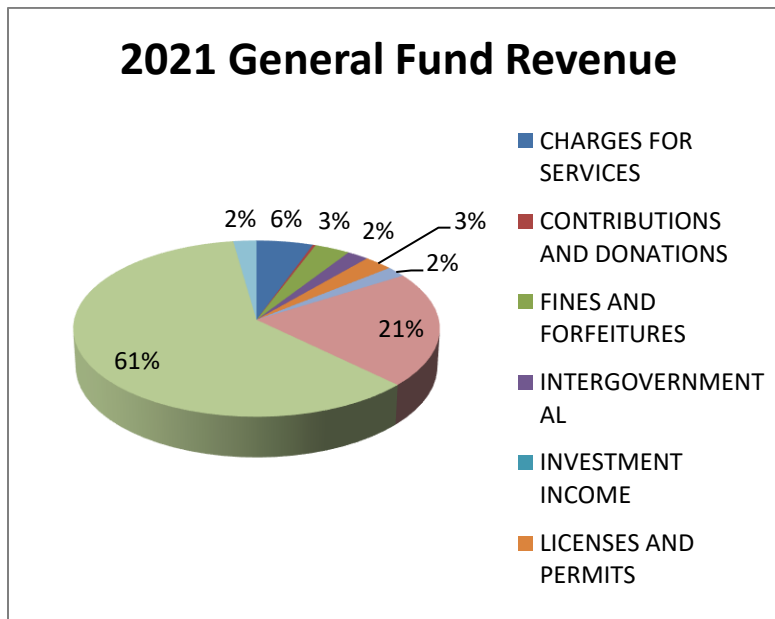
This category includes collections for Real and Personal Property Taxes, 1% Local Option Sales Tax (LOST), Franchise, Insurance Premium, Alcoholic Beverage and Hotel/Motel Tax.

The City's total millage rate for FY2020 is 7.588 mills. This is the full rollback rate, with a 4.35% net tax increase over 2019 due to growth in the digest. Debt service millage for the City is 0.00, leaving 7.588 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to slightly increase next year.

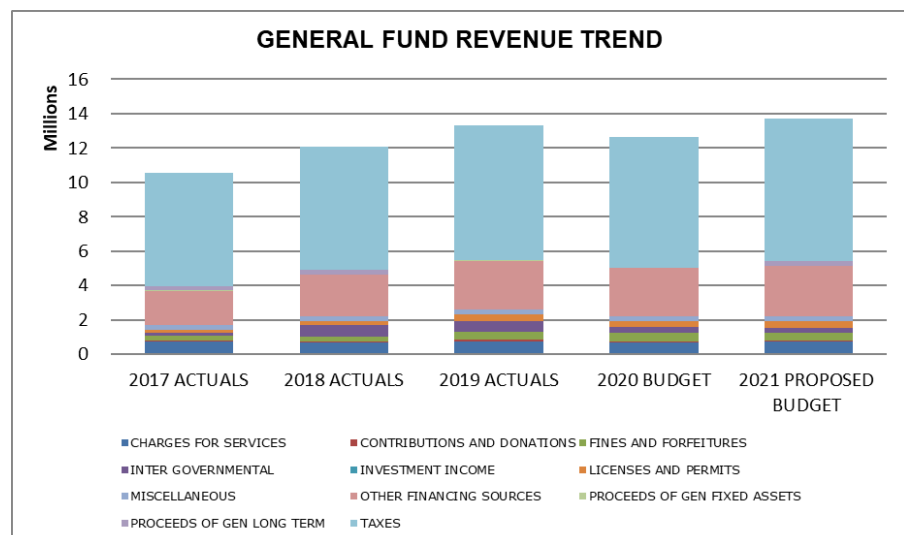
Revenue Summary

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 FY2021 is \$13,756,877. The General Fund revenue budget for FY21 is increasing 8.6% from last year's adopted budget.



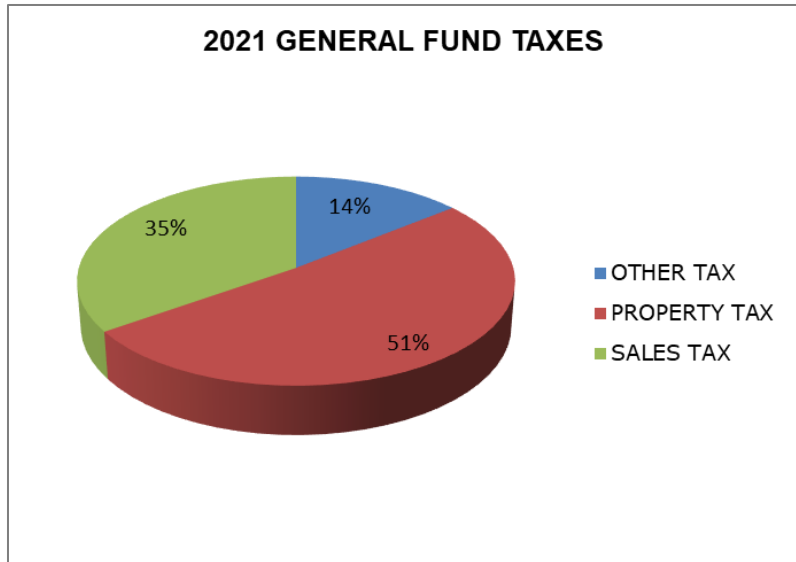
The next chart shows the trend in revenue categories in the General Fund. The trends show a slight increase in License & Permits, Other Financing Sources and Taxes. Those increases are explained in detail in another section.



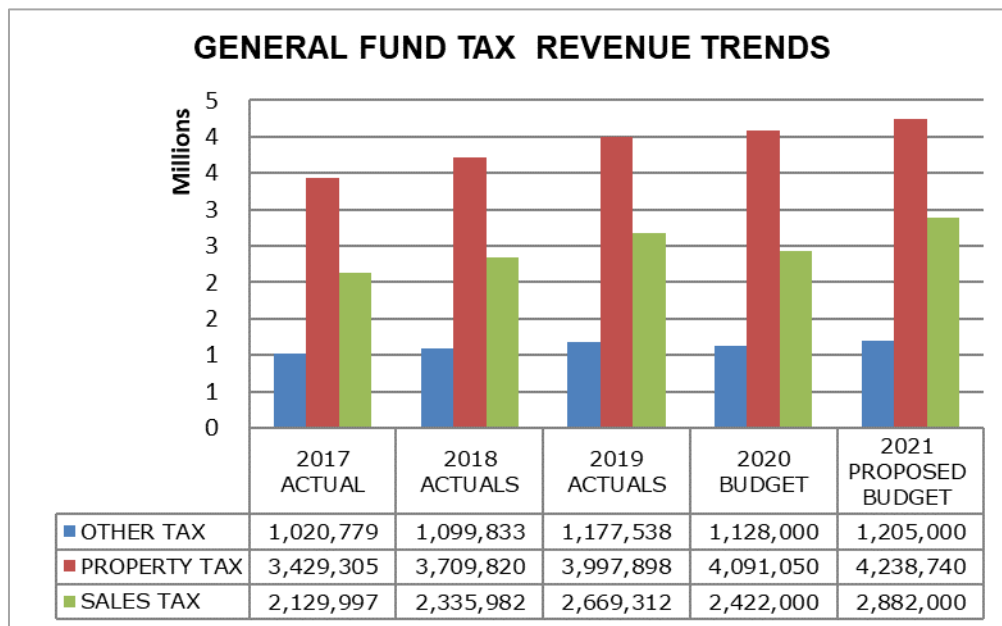
Taxes

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 62% of its total revenue from taxes in 2021. Almost half of the total tax collected is

Property Tax making it the General Fund's largest revenue source followed by Other Tax, the majority of this being Insurance Premium, Alcoholic Beverages and TAVT taxes.



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



Licenses and Permits. Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2021 budget increases 12.4% from 2020. This increase is due to growth within the City with building permits & license.

Intergovernmental. These revenues are received from other governments such as Walton County Board of Education for School Resource Officer reimbursements, Housing Authority for payments in lieu of tax & grants. Projected revenue for FY2021 decreased by 25.2% due to 2020 being the last year of the Federal SAFER Grant funding, which will be a reduced amount compared to prior year.

Charges for Services. There is an increase of \$44,000 budgeted for 2021. This is a slight increase of 6.2% over 2020.

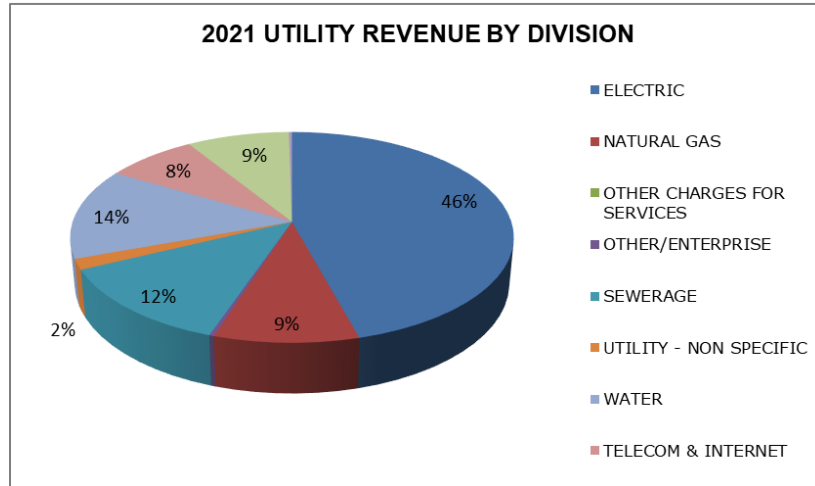
Fines and Forfeitures. These revenues are generated from Municipal Court Fines for violations of city ordinances. The 2021 budget is budgeted to be the same as 2020, with no increase or decrease.

Miscellaneous. These revenues are generated from rentals of city owned facilities and various other fees. The 2021 budget has a 9.7% increase from 2020 primarily due to rental agreements for Airport hangers & the community center.

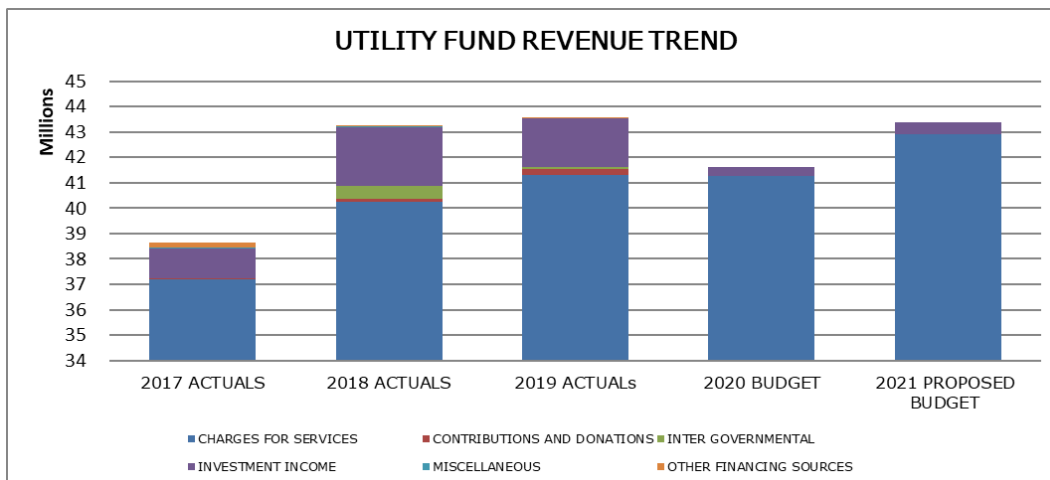
Other Financing Sources. These revenues are transfers to the General Fund from other funds which include transfers of franchise fees from the City's enterprise funds. A slight increase of 3% is budgeted over 2020 due to a projected increase in Utility transfers. The Solid Waste fund is budgeted to transfer 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 minimum 5% we will do so at that time.

Combined Utilities Fund

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



The chart above shows the breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2021 is \$43,375,851, an increase of 4.2% 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 revenues 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.

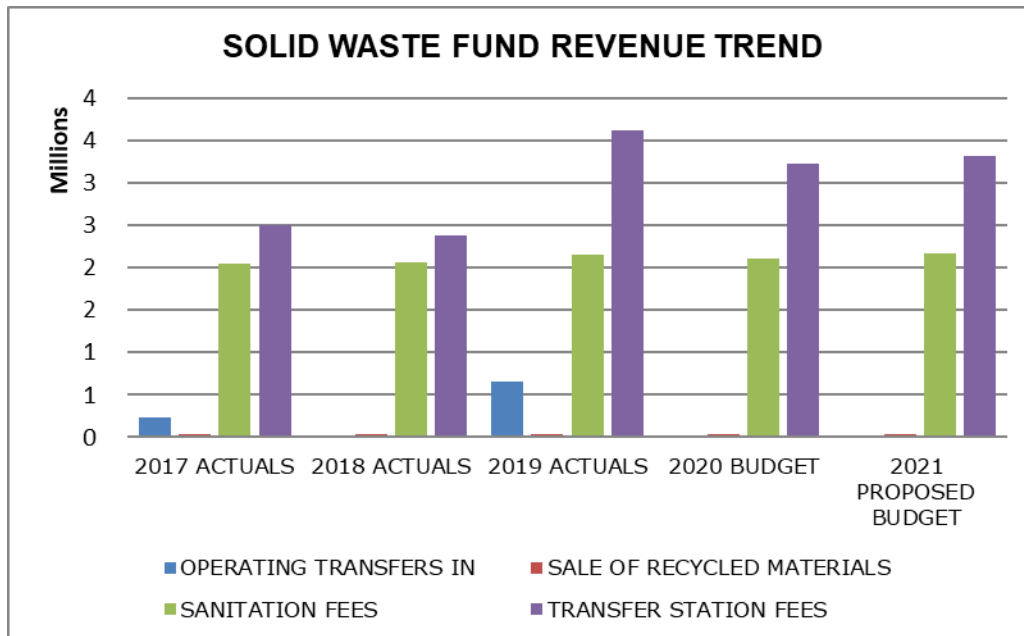
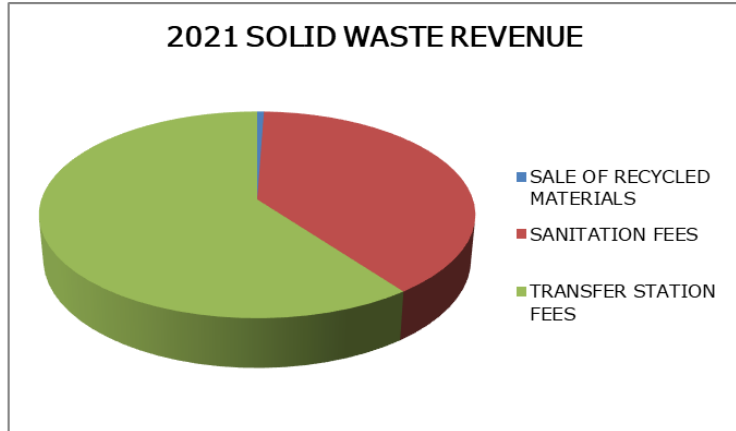


Solid Waste Fund

Solid Waste funds are derived 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 2021 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 an increase for FY2021. 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.

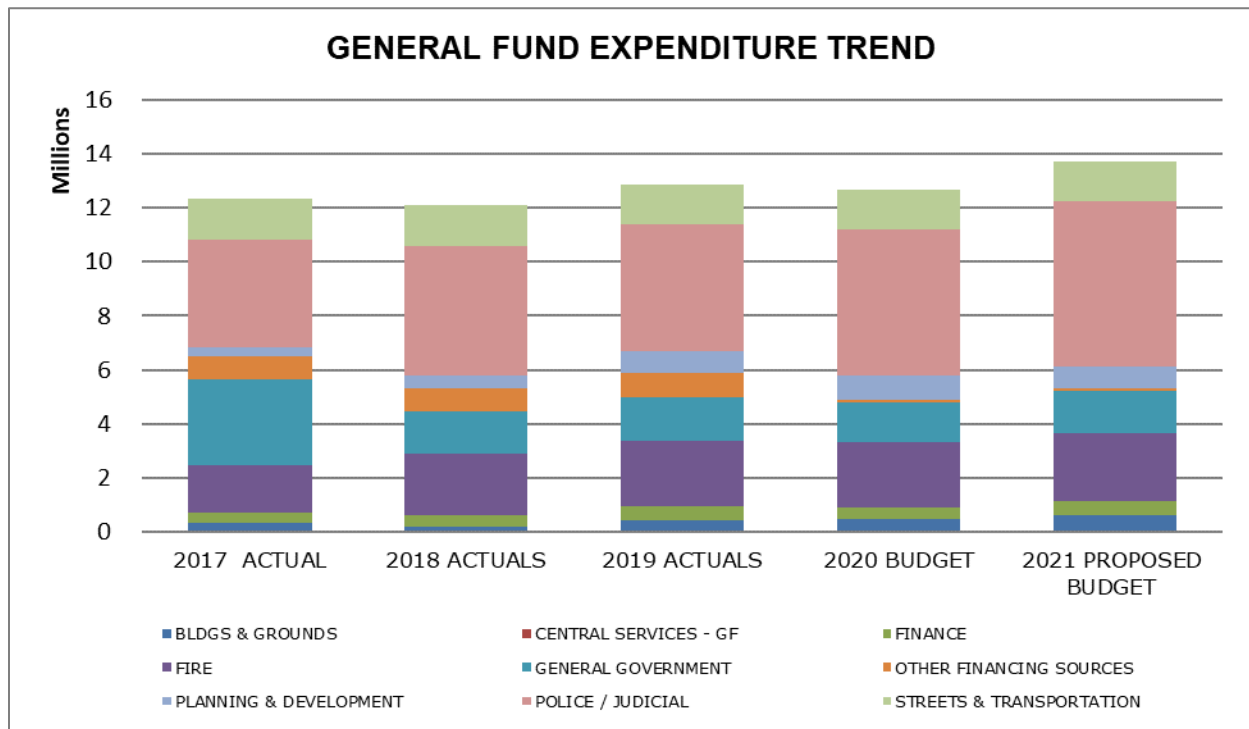


Expenditure Summary

The City of Monroe’s FY2021 budget reflects a conservative document that will meet or exceed the services provided to our citizens. The total budget is \$65.1 million for all funds, a conservative increase of only 4.6% over FY2020. Summary for the General Fund and Combined Utilities Fund follows.

General Fund

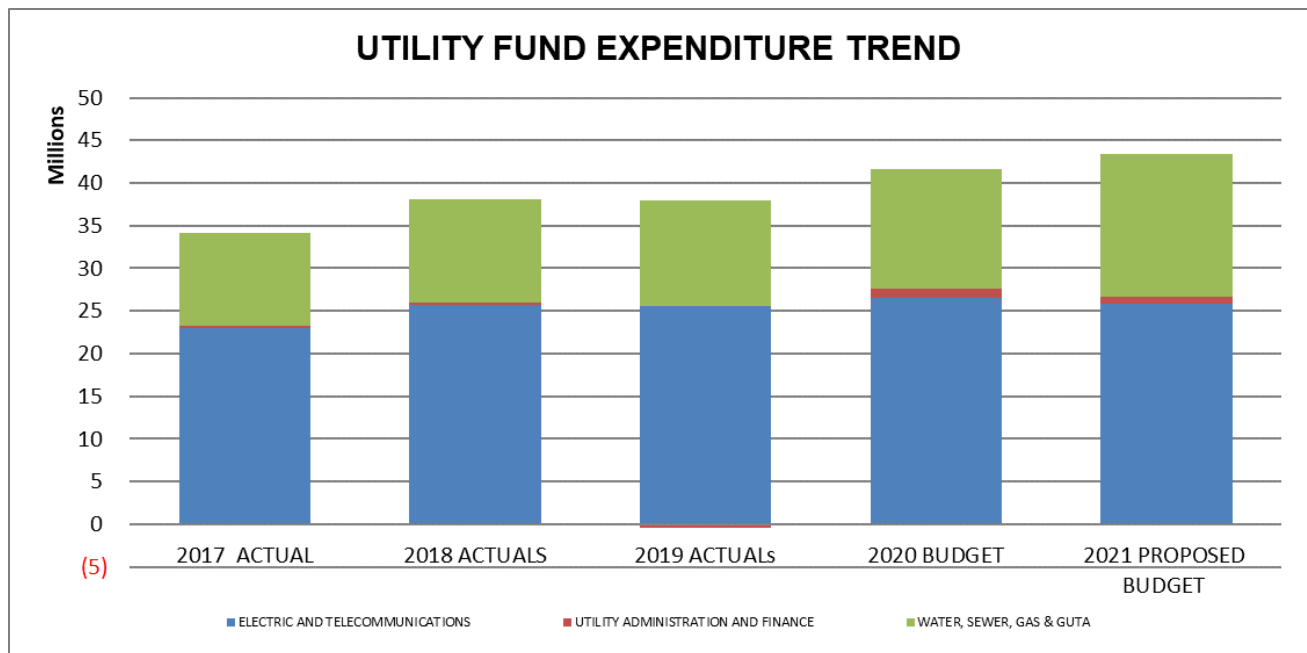
The total budget for the General Fund is \$13.7 million which is increased by 8.6% from last year’s budget. Efforts to keep spending at reasonable levels are made citywide. When possible, a department’s budget is kept at the same level as the prior year. The next chart shows the trend for the departments in the General Fund.



Combined Utilities Fund

The expense budget for Monroe’s Combined Utilities Fund totals \$43.4 million for FY2021. This is an increase of 4.2% from last year’s adopted budget.

The cost of goods sold in electric (\$11.5 million), cable TV (\$3.2 million) and gas (\$1.5 million) are the largest expenses for the Combined Utilities Fund. The cost of purchased power in electric, accounts for 67.1%, cost of programming in cable TV accounts for 58.7% and the cost of purchased natural gas in the gas department accounts for 34.9% of their respective department’s total budget.



CAPITAL

Capital

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

The process to develop the City's plan begins with each department identifying the projects most essential to the City and the operation of their department. Projects are then presented to City Council during the budget process 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.

\$16,889,613 in potential capital improvement projects for FY2021 has been submitted. This is higher than 2020, by \$4,242,875, primarily due to the Utility fund projects from the Revenue Bond. Of the total amount for FY2021; \$4,310,833 is General Fund, \$740,000 is Solid Waste, \$3,818,780 is Utility Fund & \$8,020,000 is from the Utility Revenue Bond.

Funding sources for the CIP are taxes and fees, SPLOST, grants, the Revenue Utility Bond and transfers from the Combined Utilities Expansion Repair fund.

	FY2021	FY2022	FY2023	FY2024	FY2025	FUTURE YRS	PROJECT TOTAL
GENERAL FUND	792,320	653,529	1,258,922	397,954	1,149,024	1,237,719	4,089,468
OTHER		2,000,000				1,500,000	1,500,000
SPLOST	2,034,513	1,457,113	2,235,811	556,000	70,000		6,253,437
SPLOST/GRANT	1,754,000	866,000	725,000	2,200,000			5,545,000
UTILITIES CIP	3,818,780	2,470,000	2,406,500	1,831,500	2,076,500		12,603,280
SW CIP	470,000	60,000	25,000				555,000
UTILITY BOND	8,020,000	12,950,000	8,500,000	5,000,000	3,700,000		38,170,000
Grand Total	16,889,613	20,456,642	15,151,233	9,985,454	6,995,524	2,737,719	68,716,185

Five Year Capital Improvement Summary General Fund & SPLOST

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2021	2022	2023	2024	2025	PROJ TOTAL
Airport	Grading/Ditching	SPLOST				25,000		25,000
	Jet-A Fuel Farm	SPLOST/GRANT			225,000			225,000
	Terminal Building	SPLOST/GRANT		500,000				500,000
	Approach Survey	SPLOST/GRANT	35,000					35,000
	Runway Rehabilitation	SPLOST/GRANT	1,350,000					1,350,000
	Hangar Repavement	SPLOST	25,000					25,000
	Gate/Fencing	SPLOST	17,500					17,500
	Taxiway Rehabilitation	SPLOST/GRANT			300,000			300,000
	Apron Rehabilitation	SPLOST/GRANT				2,000,000		2,000,000
Airport Total			1,427,500	500,000	525,000	2,025,000		4,477,500
Code	Pickup Truck	GEN FUND	30,000	30,000				60,000
Code Total			30,000	30,000				60,000
Fire	Fire Pumper	GEN FUND	100,000					100,000
	Fire Station	OTHER			500,000			1,500,000
	SCBA (Air Packs)	GEN FUND			270,000			270,000
	Structural Firefighting Gear	GEN FUND		100,000				100,000
	Building Security	GEN FUND	17,500					17,500
	Fire Quint (Ladder)	GEN FUND					900,000	900,000
	Training Facility	GEN FUND	10,000					10,000
Fire Total			127,500	100,000	770,000		900,000	1,997,500
Hwys & Streets	Assessment Of Roadways	GEN FUND	10,000	10,000	10,000	10,000		40,000
	Boom Mower	SPLOST			154,000			154,000
	LMIG/Paving	SPLOST/GRANT	202,000	200,000	200,000	200,000		802,000
	Michael Etchison Connector	SPLOST			1,200,000			1,200,000
	Milling Head	SPLOST	25,000					25,000
	Mini Excavator	SPLOST			75,000			75,000
	New Sidewalks	SPLOST	50,000	85,000	85,000	85,000		305,000
	Other Paving Projects	SPLOST	56,000	56,000	56,000	56,000		224,000
	Single Axle Dump Truck	SPLOST			85,000			85,000
	Skid Steer Loader	SPLOST				85,000		85,000
	Street And Sidewalk Rehab	SPLOST	45,000	45,000	45,000	45,000		180,000
	Striping	SPLOST	40,000	40,000	40,000	40,000		160,000
	TAP- Marable St to City Hall Streetscape	SPLOST/GRANT	167,000	166,000				333,000
	Truck	SPLOST	60,000		45,000			105,000
	Wayne Street Streetscape	SPLOST	250,000					250,000
	Zero Turn Mower	GEN FUND		15,000	15,000			30,000
	HA5 seal coating	SPLOST	60,000	60,000	60,000	60,000	60,000	300,000
Joint Transportation Hwy 78 EB on-ramp	SPLOST	300,000					300,000	
Joint Transportation Hwy 11/78 interchange	SPLOST		750,000				750,000	
Joint Transportation Hwy 78 WB on-ramp	SPLOST			100,000			100,000	
Hwys & Streets Total			1,265,000	1,427,000	2,170,000	581,000	60,000	5,503,000
Police	2018 Lease Police Vehicles	GEN FUND	87,793	47,555				135,348
	2019 Lease Police Vehicles	SPLOST	66,113	66,113	35,811			168,037
	2020 Lease Police Vehicles	GEN FUND	110,537	110,537	110,537	48,763		380,374
	2021 Lease Police Vehicles	GEN FUND	45,000	88,229	88,229	88,229	45,000	354,687
	2022 Lease Police Vehicles	GEN FUND		45,000	88,229	88,229	88,229	354,687
	Report Management System	GEN FUND	56,569	56,569	56,569	56,569		226,276
Police Total			366,012	414,003	379,375	281,790	133,229	1,619,409
Parks	Park Rehabilitation	SPLOST	364,900	150,000	125,000	100,000		739,900
	Zero Turn Mower	GEN FUND	12,000		12,000		12,000	36,000
	Sunshades	SPLOST	25,000	25,000	15,000	10,000	10,000	85,000
	Restroom Facilities	SPLOST	130,000	130,000	65,000			325,000
	Town Green Improvements	SPLOST OTHER	100,000	2,000,000				
Parks Total			631,900	2,305,000	217,000	110,000	22,000	1,185,900
Central Services	City Entrance Signage/Gateway Signage	SPLOST	100,000					100,000
	Cemetery Rehabilitation/Paving	SPLOST	50,000	50,000	50,000	50,000		200,000
	Buildings Improvements & Rehabilitation	GEN FUND	200,000	40,000				240,000
Central Services Total			350,000	90,000	50,000	50,000		540,000
Finance	New Court & Police Building	GEN FUND	112,920	110,639	108,358	106,164	103,795	1,609,595
Finance Total			112,920	110,639	108,358	106,164	103,795	1,609,595
DDA	Downtown Parking Meters	GEN FUND						125,000
DDA Total								125,000
General Total			4,310,833	4,976,642	4,219,733	3,153,954	1,219,024	17,117,905

Five Year Capital Improvement Summary Utilities Fund

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2021	2022	2023	2024	2025	PROJ TOTAL
Electric	System Automation	UTILITIES CIP		75,000	75,000			150,000
	AMI-interactive metering	UTILITIES CIP	140,000					140,000
	Pole Replacement	UTILITIES CIP	400,000	400,000				800,000
	Pole/Wire Trailer	UTILITIES CIP	20,230					20,230
	Downtown lighting replacement	UTILITIES CIP	109,632					109,632
Electric Total			669,862	475,000	75,000			1,219,862
Gas	Equipment Trailer	UTILITIES CIP	16,380					16,380
	Gas Main Renewal	UTILITIES CIP	300,000	300,000	300,000	300,000	300,000	1,500,000
	Main Extension	UTILITIES CIP	250,000	250,000	250,000	250,000	250,000	1,250,000
	Truck	UTILITIES CIP	62,979					62,979
	Expansion to eastside of County	UTILITY BOND	1,000,000					1,000,000
Gas Total			1,629,359	550,000	550,000	550,000	550,000	3,829,359
Sewer	Application/Design 2022 CDBG submittal	UTILITIES CIP		50,000				50,000
	Application/Design 2024 CDBG submittal	UTILITIES CIP				50,000		50,000
	CDBG 2022 - Construction	UTILITIES CIP			250,000			250,000
	Equipment Trailer	UTILITIES CIP	8,190					8,190
	Final Clarifier Clean Out	UTILITIES CIP	20,000		20,000			40,000
	Motors, Pumps, Controls, etc.	UTILITIES CIP	150,000	150,000	150,000	150,000	150,000	750,000
	Sewer Main Rehab	UTILITIES CIP	100,000	100,000	100,000	100,000	100,000	500,000
	Trickling Filter Pump	UTILITIES CIP	40,000					40,000
	Truck Replacement	UTILITIES CIP		50,000				50,000
	CDBG 2024 - Construction	UTILITIES CIP					250,000	250,000
	Sewer Extensions	UTILITIES CIP	100,000	100,000	100,000	100,000	100,000	500,000
	Alcovy River Gravity Sewer	UTILITY BOND		2,000,000		2,000,000		4,000,000
	WWTP Rehabilitation	UTILITY BOND	2,500,000	2,500,000	2,500,000			7,500,000
Sewer Total			2,918,190	4,950,000	3,120,000	2,400,000	600,000	13,988,190
Stormwater	CDBG 2020 - Construction	UTILITIES CIP	706,579					706,579
	FAE Mulching Head	UTILITIES CIP	32,000					32,000
	Skid Steer	UTILITIES CIP	85,000					85,000
	Storm Drain/Retention Pond Rehab	UTILITIES CIP	100,000	100,000	100,000	100,000	100,000	500,000
	Storm Infrastructure/Pipes/Inlets, etc.	UTILITIES CIP	50,000	50,000	50,000	50,000	50,000	250,000
	Truck	UTILITIES CIP	60,000					60,000
Stormwater Total			1,033,579	150,000	150,000	150,000	150,000	1,633,579
Telecom	Fiber Expansion	UTILITY BOND		3,000,000	3,000,000	3,000,000	3,700,000	12,700,000
Telecom Total				3,000,000	3,000,000	3,000,000	3,700,000	12,700,000
Water	Application/Design 2022 CDBG submittal	UTILITIES CIP		25,000				25,000
	Application/Design 2024 CDBG submittal	UTILITIES CIP				25,000		25,000
	CDBG 2022 - Construction	UTILITIES CIP			250,000			250,000
	Equipment Trailer	UTILITIES CIP	8,190					8,190
	Fire Hydrant Replacement	UTILITIES CIP	55,000	55,000	55,000			165,000
	Fire Hydrant Security	UTILITIES CIP	50,000	50,000	50,000	50,000	50,000	250,000
	Infrastructure Repair/Replacement	UTILITIES CIP	250,000	150,000	150,000	150,000	150,000	850,000
	Membrane Filters	UTILITIES CIP	25,000	25,000	25,000	25,000	25,000	125,000
	Service Renewals	UTILITIES CIP	200,000	200,000	200,000	200,000	20,000	820,000
	Water Main Rehab	UTILITIES CIP	125,000	125,000	125,000	125,000	125,000	625,000
	Water Meters	UTILITIES CIP	56,500	56,500	56,500	56,500	56,500	282,500
	Water line extensions on the system	UTILITIES CIP	150,000	125,000	100,000	100,000	100,000	575,000
	CDBG 2024 - Construction	UTILITIES CIP					250,000	250,000
	Water Plant upgrades	UTILITY BOND	250,000	1,250,000	1,500,000			3,000,000
	Raw Water Line	UTILITY BOND	3,520,000					3,520,000
Water Tank/Industrial Park	UTILITY BOND	500,000	2,500,000				3,000,000	
Water Tank/Northside	UTILITY BOND	250,000		1,500,000			1,750,000	
Potential transmission line to Social Circle	UTILITY BOND		1,700,000				1,700,000	
Water Total			5,439,690	6,261,500	4,011,500	731,500	776,500	17,220,690
Central Services	Forklift at Warehouse	UTILITIES CIP	36,100					36,100
	Vehicle	UTILITIES CIP		33,500				33,500
	Exchange Server Equipment & Migration	UTILITIES CIP	64,000					64,000
Central Services Total			100,100	33,500				133,600
Finance -	Meter Reader Trucks	UTILITIES CIP	48,000					48,000
Finance - Util Total			48,000					48,000
Utility Total			11,838,780	15,420,000	10,906,500	6,831,500	5,776,500	50,773,280

Five Year Capital Improvement Summary Solid Waste & SPLOST Fund

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2021	2022	2023	2024	2025	FUTURE YRS	PROJ TOTAL
Solid Waste	Commercial Garbage Truck	SPLOST	270,000						270,000
	Pickup Truck	SW CIP		35,000					35,000
	Recycling Carts	SW CIP	70,000						70,000
	Replace Scales - Transfer Station	SW CIP	100,000						100,000
	Transfer Station Improvements	SW CIP	150,000	25,000	25,000				200,000
	Downtown Dumpster Corrals	SW CIP	150,000						150,000
Solid Waste Total			740,000	60,000	25,000				825,000
Solid Waste Total			740,000	60,000	25,000				825,000



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, 2021.

	<u>Balances</u> <u>1/1/2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2021</u>	<u>Due In</u> <u>FY 2022</u>
Governmental Activities:					
Bond Payable					
Urban Redevelopment Agency	\$ 3,501,300	\$ -	\$ 401,000	\$ 3,100,300	\$ 411,000
Notes Payable					
Walton Plaza	1,275,000	-	75,000	1,200,000	75,000
Total Governmental Type Activities	\$ 4,776,300	\$ -	\$ 476,000	\$ 4,300,300	\$ 486,000
	<u>Balances</u> <u>1/1/2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2021</u>	<u>Due In</u> <u>FY 2022</u>
Business Type Activities:					
Bonds Payable					
Series 2016	\$ 9,965,000	\$ -	\$ 1,570,000	\$ 8,395,000	\$ 1,605,000
Series 2020	-	50,000,000	-	-	-
Notes Payable					
GEFA #2013-007	1,214,751	-	108,537	1,106,214	109,081
Total Business Type Activities	\$ 11,179,751	\$ 50,000,000	\$ 1,678,537	\$ 9,501,214	\$ 1,714,081

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 \$49,685,290 in long-term general obligation bonds.

	<u>Fiscal Year</u>
	<u>2020</u>
Debt Limit	\$ 49,685,290
Total net debt applicable to limit	-
Legal debt margin	<u>\$ 49,685,290</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>

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.

In 2020, the City issued a Revenue Bond in the amount of \$43,700,000 at an interest rate of 2.22% with a 30-year term, with a parity bond amount of \$6,300,000. Interest payments will begin in 2020 with principal payments not starting until 2027, when the Series 2016 bond is retired. These are paid through the combined utilities fund.

The City's bond ratings are further evidence of its financial strength. General obligation bonds are currently rated A+ by Standard & Poor's, and revenue bonds are currently rated A2 by Moody's. Having solid financial policies, prudent financial management practices and strong fund balances and financial reserves are principle reasons for these investment grade bond ratings. These ratings translate directly into lower interest rates on the City's debt.

Below is information concerning the bond funding requirements for the City of Monroe for the period ending December 2021.

Urban Redevelopment Agency

Series 2019				
<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	
2021	401,000	82,452	483,452	
2022	411,000	72,496	483,496	
2023	421,200	62,292	483,492	
2024	431,600	51,834	483,434	
2025	442,400	41,117	483,517	
2026	453,400	30,134	483,534	
2027	464,600	18,877	483,477	
2028	476,100	7,343	483,443	
	\$ 3,501,300	\$ 366,544	\$ 3,867,844	

Combined Utility System

Revenue Refunding Bonds, Series 2016

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2021	1,570,000	209,638	1,779,638
2022	1,605,000	175,091	1,780,091
2023	1,640,000	139,722	1,779,722
2024	1,680,000	103,587	1,783,587
2025	1,715,000	66,576	1,781,576
2026	1,755,000	28,799	1,783,799
	<u>\$ 9,965,000</u>	<u>\$ 723,413</u>	<u>\$ 10,688,413</u>

Revenue Bond, Series 2020

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2021	-	1,783,000	1,783,000
2022	-	1,783,000	1,783,000
2023	-	1,783,000	1,783,000
2024	-	1,783,000	1,783,000
2025	-	1,783,000	1,783,000
2026	-	1,783,000	1,783,000
2027	1,090,000	1,783,000	2,873,000
2028	1,130,000	1,740,100	2,870,100
2029	1,190,000	1,683,600	2,873,600
2030	1,250,000	1,624,100	2,874,100
2031	1,310,000	1,561,600	2,871,600
2032	1,365,000	1,509,200	2,874,200
2033	1,420,000	1,454,600	2,874,600
2034	1,475,000	1,397,800	2,872,800
2035	1,535,000	1,338,800	2,873,800
2036	1,595,000	1,277,400	2,872,400
2037-2050	30,340,000	9,869,400	40,209,400
	<u>\$ 43,700,000</u>	<u>\$ 35,937,600</u>	<u>\$ 79,637,600</u>

GENERAL FUND

GENERAL FUND OPERATING BUDGET SUMMARY
Revenues, Expenditures and Other Sources & Use Summary

REVENUE	2017 ACTUALS	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
CHARGES FOR SERVICES	739,084	675,448	741,049	711,600	755,600	44,000	6.2%
CONTRIBUTIONS AND DONATIONS	65,554	48,608	92,608	43,000	39,000	(4,000)	-9.3%
FINES AND FORFEITURES	267,476	332,014	454,901	475,000	475,000	0	0.0%
INTERGOVERNMENTAL	192,533	671,825	633,496	384,481	287,699	(96,782)	-25.2%
INVESTMENT INCOME	78	2	244	0	0	0	0.0%
LICENSES AND PERMITS	165,740	217,648	375,517	342,650	385,000	42,350	12.4%
MISCELLANEOUS	281,111	276,875	318,564	243,808	267,558	23,750	9.7%
OTHER FINANCING SOURCES	1,964,740	2,409,445	2,822,576	2,826,752	2,911,280	84,528	3.0%
TAXES	6,580,081	7,145,635	7,844,749	7,641,050	8,325,740	684,690	9.0%
PROCEEDS OF GEN FIXED ASSETS	32,366	925	23,086	0	0	0	0.0%
PROCEEDS OF GEN LONG TERM	245,900	322,523	0	0	310,000	310,000	0.0%
TOTAL REVENUE	10,534,664	12,100,948	13,306,789	12,668,341	13,756,877	1,088,536	8.6%
DEPARTMENT	2017 ACTUALS	2018 ACTUALS	2019 ACTUAL	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
BLDGS & GROUNDS	334,487	197,760	433,788	480,133	612,135	132,002	27.5%
FINANCE	381,380	438,010	513,172	449,669	501,162	51,493	11.5%
FIRE	1,775,490	2,262,020	2,443,992	2,416,418	2,565,281	148,863	6.2%
GENERAL GOVERNMENT	3,160,494	1,579,485	1,617,160	1,463,793	1,605,791	141,998	9.7%
OTHER FINANCING SOURCES	843,224	862,140	881,944	92,000	0	(92,000)	-100.0%
POLICE / JUDICIAL	3,948,851	4,781,606	4,725,922	5,381,450	6,273,925	892,475	16.6%
STREETS & TRANSPORTATION	1,527,334	1,515,952	1,453,627	1,475,655	1,548,926	73,271	5.0%
CODE & DEVELOPMENT	359,391	473,653	789,594	909,223	649,658	(259,565)	-28.5%
TOTAL EXPENDITURES	12,330,653	12,110,628	12,859,200	12,668,341	13,756,877	1,088,536	8.6%
USE OF CASH RESERVES							
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(1,795,989)	(9,680)	447,590	0	0	0	0

**GENERAL FUND
REVENUE DETAIL**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CHARGES FOR SERVICES						
BAD CHECK FEES	210	30	30	0	0	0
CEMETARY LOT SALES	8,970	7,330	13,305	10,000	9,500	(500)
CODE DEPT OTHER INCOME	697	2,032	128	500	5,000	4,500
EMPLOYEE SELF INS FEES (HEALTH INSURANCE)	670,686	628,934	683,316	660,000	700,000	40,000
EVENT FEES	11,943	16,303	20,005	20,000	20,000	0
FIRE DEPARTMENT OTHER INCOME	2,000	0	1,865	0	0	0
POLICE DEPARTMENT OTHER INCOME	44,359	20,561	21,233	20,000	20,000	0
SANITATION FEES	0	85	1,070	1,000	1,000	0
LATE FEES	220	173	97	100	100	0
CHARGES FOR SERVICES Total	739,084	675,448	741,049	711,600	755,600	44,000
CONTRIBUTIONS AND DONATIONS						
CONTRIBUTED CAP - OTHER UTILITY	0	0	0	0	0	0
FIRE DEPARTMENT	0	4,000	300	4,000	0	(4,000)
GENERAL CITY	5,864	0	0	0	0	0
MAIN STREET	40,000	35,000	35,000	35,000	35,000	0
MISC GRP INSURANCE RECEIPTS	17,690	5,608	0	0	0	0
POLICE DEPARTMENT	2,000	4,000	0	4,000	4,000	0
CONTRIBUTED CAP - STREETS	0	0	0	0	0	0
CONTRIBUTED CAP - FIRE	0	0	30,819	0	0	0
CONTRIBUTED CAP - POLICE	0	0	26,489	0	0	0
CONTRIBUTIONS AND DONATIONS Total	65,554	48,608	92,608	43,000	39,000	(4,000)
FINES AND FORFEITURES						
MUNICIPAL COURT	267,476	332,014	454,901	475,000	475,000	0
FINES AND FORFEITURES Total	267,476	332,014	454,901	475,000	475,000	0
INTERGOVERNMENTAL						
BOARD OF EDUCATION	46,231	70,831	70,831	79,600	79,600	0
DEA	6,011	0	0	0	10,000	10,000
DEPT OF JUSTICE	0	0	0	0	0	0
FEDERAL GRANTS	2,330	0	0	0	0	0
LMIG PROGRAM	0	157,752	159,841	174,881	152,099	(22,782)
PILOTHOUSING AUTHORITY	16,981	27,006	40,512	25,000	30,000	5,000
STATE GRANTS REC'D	27,207	0	0	0	0	0
FED GRANT - BVP	0	5,530	0	0	6,000	6,000
FED GRANT - SAFER	0	227,485	236,014	100,000	0	(100,000)
FED GRANT - CHIP	93,773	96,638	115,589	0	0	0
FED GRANT - HIDTA	0	6,506	10,708	5,000	10,000	5,000
FEDERAL DISASTER RELIEF FUNDS	0	80,077	0	0	0	0
INTERGOVERNMENTAL Total	192,533	671,825	633,496	384,481	287,699	(96,782)
INVESTMENT INCOME						
INTEREST REVENUES	78	2	244	0	0	0
INVESTMENT INCOME Total	78	2	244	0	0	0
LICENSES AND PERMITS						
ALCOHOLIC BEVERAGE PERMITS	42,100	12	0	0	0	0
BUILDING PERMITS	88,838	121,152	230,972	200,000	230,000	30,000
INSURANCE LICENSE	34,163	35,400	30,675	30,000	30,000	0
OTHER REGULATORY FEES - GOLF CARTS	240	285	870	500	1,800	1,300
REGULATORY FEES	400	100	0	200	200	0
ALCOHOL ADMIN FEE	0	3,000	2,400	2,000	2,000	0
NON-PROFIT ALCOHOL TEMP LICENSE	0	250	250	200	200	0
FOR-PROFIT ALCOHOL TEMP LICENSE	0	750	1,350	1,000	1,000	0
HOTEL/MOTEL ALCOHOL IN-ROOM LIC	0	250	0	0	0	0
ALCOHOL BEV CUPS- BUSINESSES	0	1,500	2,975	2,000	2,000	0
ALCOHOL BEV CUPS- RESIDENTS	0	150	75	100	500	400
ON- PREMISE BEER/WINE LICENSE	0	10,500	20,000	21,000	24,000	3,000
NON-PROFIT CLUB BEER/WHINE LICE	0	0	600	0	600	600
BREWRIES BEER LICENSE	0	0	1,500	1,500	2,000	500
AMENITIES BEER/WINE LICENSE	0	0	200	0	500	500
ON- PREMISE LIQUOR LICENSE	0	28,500	30,000	30,000	35,000	5,000
DISTILLERIES LIQUOR LICENSE	0	0	750	750	1,500	750
OTHER LICENSE/PERMIT	0	500	0	500	500	0
BEER/WINE RETAIL PKG LICENSE	0	14,400	52,000	52,000	52,000	0
SPECIAL EVENT/CATERING LICENSE	0	900	900	900	1,200	300
LICENSES AND PERMITS Total	165,740	217,648	375,517	342,650	385,000	42,350

General Fund

Revenue Detail continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
MISCELLANEOUS						
AIRPORT FUEL FEES	150,759	112,147	108,437	100,000	100,000	0
AIRPORT INCOME	5	5	0	0	0	0
AIRPORT TIE DOWN FEES	1,950	1,600	1,800	1,500	2,000	500
COMMUNITY CENTER FEES	15,120	16,175	15,900	15,000	25,000	10,000
HANGER RENT	87,061	92,016	100,071	99,000	102,250	3,250
OTHER	11,977	18,028	23,209	5,000	5,000	0
REIMB FOR DAMAGED PROPERTY	14,189	5,714	37,722	0	0	0
RENTAL - 227 S BROAD	50	0	0	0	0	0
PCARD REBATE	0	18,693	28,090	20,000	30,000	10,000
RENTAL - WALTON PLAZA	0	12,496	3,335	3,308	3,308	0
MISCELLANEOUS Total	281,111	276,875	318,564	243,808	267,558	23,750
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN	32,111	0	0	0	0	0
OPERATING TRANSFERS IN UTILITY	1,675,925	2,151,649	2,462,257	2,481,661	2,580,601	98,940
TRAN IN - SW GRP INS REG FUND	12,000	12,000	12,000	12,000	0	(12,000)
TRAN IN - UT GRP INS REG FUND	12,000	12,000	12,000	12,000	0	(12,000)
TRANSFER IN - SOLID WASTE	232,705	233,796	336,319	321,091	330,679	9,588
OTHER FINANCING SOURCES Total	1,964,740	2,409,445	2,822,576	2,826,752	2,911,280	84,528
TAXES						
AD VALOREM TAX - CURRENT YEAR	2,707,664	2,918,954	3,166,043	3,268,750	3,402,761	134,011
AD VALOREM TAX - PRIOR YEAR	16,861	(10,430)	38,946	20,000	20,000	0
ALCOHOLIC BEVERAGE EXCISE TAX	327,956	289,218	288,760	300,000	310,000	10,000
BUSINESS & OCCUPATION TAX	87,339	93,850	93,079	93,000	95,000	2,000
FINANCIAL INSTITUTIONS TAX	66,266	65,294	65,513	65,000	65,000	0
FRANCHISE TAX ELECTRIC	317,921	289,629	279,548	290,000	280,000	(10,000)
INSURANCE PREMIUM TAX	852,827	919,876	977,418	950,000	1,030,000	80,000
INTANGIBLE TAX REVENUE	13,006	13,031	32,937	20,000	40,000	20,000
LOCAL OPTION MIXED DRINK	19,577	19,237	24,444	22,000	22,000	0
LOCAL OPTION SALES & USE TAX	1,782,464	2,027,527	2,356,109	2,100,000	2,550,000	450,000
MOBILE HOME TAX	5,766	5,402	5,215	6,000	8,215	2,215
MOTOR VEHICLE TAX	43,784	30,003	24,034	25,000	24,000	(1,000)
PEN & INT ON DELINQUENT TAXES	14,347	20,813	41,528	20,000	15,000	(5,000)
PUBLIC UTILITY TAX	54,131	51,284	47,240	50,600	47,372	(3,228)
RAILROAD EQUIPMENT TAX	499	585	608	500	500	0
REAL ESTATE TRANSFER TAX	5,723	7,097	17,340	10,000	20,000	10,000
TITLE ADVALOREM TAX - TAVT	263,950	359,504	344,318	360,000	355,000	(5,000)
TIMBER TAX	0	440	819	200	893	693
FRANCHISE TAX TELEPHONE	0	44,322	40,852	40,000	40,000	0
TAXES Total	6,580,081	7,145,635	7,844,749	7,641,050	8,325,740	684,690
PROCEEDS OF GEN FIXED ASSETS						
SALE OF ASSETS - GEN FUND	32,366	925	23,086	0	0	0
PROCEEDS OF GEN FIXED ASSETS Total	32,366	925	23,086	0	0	0
PROCEEDS OF GEN LONG TERM						
CAPITAL LEASES	245,900	322,523	0	0	310,000	310,000
PROCEEDS OF GEN LONG TERM Total	245,900	322,523	0	0	310,000	310,000
TOTAL REVENUE	10,534,664	12,100,948	13,306,789	12,668,341	13,756,877	1,088,536

Full Time General Fund Positions

	2019 FTEs	2020 FTEs	2021 FTEs
Building & Grounds	4	4	3
EQUIPMENT OPERATOR I BLDG MAINT	1	1	1
GENERAL LABORER	1	1	1
GROUNDS & FACILITIES TECH	1	1	1
BUILDINGS & GROUNDS	1	1	
Finance Financial Administration	3	3	2
ACCOUNTANT	1	1	
PAYROLL SPECIALIST	1	1	1
ACCOUNTING TECH/AP CLERK	1	1	1
Finance General Administration	1.5	1.5	1.5
CITY HALL RECORDS CLERK	1	1	1
FINANCE DIRECTOR 50%	0.5	0.5	0.5
Fire Operations	28	28	28
FIRE CHIEF	1	1	1
FIRE LIEUTENANT	2	2	2
FIRE LIEUTENANT/PARAMEDIC	1	1	1
FIREFIGHTER	14	14	14
FIREFIGHTER/EMT	2	2	2
BATTALION CHIEF	3	3	3
FIRE ADMIN ASST	1	1	1
CAPTAIN	1	1	1
FIRE SERGEANT/EMT	2	2	2
FIREFIGHTER/EMT/ARSON INVESTIGATOR	1	1	1
Fire Prevention / CRR	1	1	1
FIRE MARSHAL	1	1	1
General Government Executive	0.5	0.5	1
CITY ADMINISTRATOR 50%	0.5	0.5	0.5
ASST CITY ADMINISTRATOR			0.5
Highways & Streets	17	17	17
ADMIN ASST PUBLIC WORKS	1	1	1
DIRECTOR OF STREETS & TRANSPORTATION	1	1	1
EQUIPMENT OPERATOR I STREET	4	4	4
EQUIPMENT OPERATOR II STREET	3	3	3
EQUIPMENT OPERATOR III STREET	3	3	3
SHOP FOREMAN	1	1	1
SIGN TECH/BLDG & GRNDS SUPERVISOR	1	1	1
UTILITY WORKER STREET	2	2	2
ASST DIRECTOR STREETS & TRANSPORTATION	1	1	1

Full Time General Fund Positions

Continued

	2019 FTEs	2020 FTEs	2021 FTEs
▣ Municipal Court	1	1	1
MUNICIPAL COURT CLERK	1	1	
COURT ADMINISTRATOR			1
▣ Police	47	52	55
POLICE ADMIN ASST	1	1	1
POLICE CHIEF	1	1	1
POLICE CLERK	1	1	1
POLICE TAC CLERK	1	1	1
CAPTAIN	3	3	3
LIEUTENANT	4	4	4
OFFICER-FIELD TRAINING OFFICER	3	3	3
DETECTIVE	3	3	3
SERGEANT	7	7	7
OFFICER/K9	2	2	2
LIEUTENANT-TASK FORCE OFFICER	1	1	1
LIEUTENANT/ADMIN SUPV	1	1	1
CADET	2	2	2
UNIFORM PATROL	16	20	23
CRIMINAL INVESTIGATIONS		1	1
POLICE EVIDENCE	1	1	1
▣ Planning & Development	2	2	
DIRECTOR OF ECONOMIC DEVELOPMENT	1	1	
CITY PLANNER	1	1	
▣ Code & Development	6	6	6
ADMIN ASST CODE	1	1	1
CITY MARSHAL	2	2	2
CODE CLERK	1	1	1
DIRECTOR OF CODE	1	1	1
PROPERTY MAINTENANCE INSPECTOR	1	1	1
▣ Downtown/Economic Dev & Planning	1	1	3
DIRECTOR OF ECONOMIC DEVELOPMENT			1
MAIN STREET DIRECTOR	1	1	1
PART TIME VISITOR CENTER RECEPTIONIST			
CITY PLANNER			1
Grand Total	112	117	118.5

GENERAL GOVERNMENT

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 with specific attention on safety, 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 economically beneficial area with the development and design of business-friendly facilities and grounds.
- Expand the amenities available to airport patrons and visitors, residential and business communities.
- Continue to focus on safety improvements to the facility, grounds, 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

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
AIRPORT						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	0	0	38,248	0	(38,248)
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	0	0	0	38,248	0	(38,248)
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	0	25,775	16,920	0	0	0
CONSTRUCTION IN PROGRESS	0	20,884	0	0	0	0
CAPITAL OUTLAYS - PROPERTY Total	0	46,659	16,920	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
REIMB SALARIES - OTHER	0	2,566	0	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	0	2,566	0	0	0	0
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	1,380	2,040	2,500	500	(2,000)
COMMUNICATIONS	1,286	1,395	1,378	1,500	1,400	(100)
CONSULTING - TECHNICAL	984	0	57	500	36,000	35,500
CONTRACT LABOR	0	0	0	0	12,000	12,000
DUES/FEES	0	0	580	500	750	250
EQUIPMENT RENTAL	0	7,332	0	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	6,074	2,495	300	500	1,000	500
GENERAL LIABILITY INSURANCE	6,205	0	0	0	0	0
LAWN CARE & MAINTENANCE	0	10,713	5,390	2,500	0	(2,500)
LICENSES	0	0	200	500	250	(250)
MAINTENANCE CONTRACTS	0	8,586	1,673	7,500	7,500	0
PEST CONTROL	0	0	295	0	500	500
R & M AIRPORT	1,250	8,474	10,725	15,000	10,000	(5,000)
R & M BUILDINGS - OUTSIDE	0	0	0	2,500	1,000	(1,500)
R & M SYSTEM - OUTSIDE	0	2,745	0	0	0	0
TRAINING & EDUCATION	0	0	390	500	500	0
TRAVEL EXPENSE	966	0	0	500	500	0
VEHICLE REP & MAINT-OUTSID	0	0	0	250	250	0
PURCHASED/CONTRACTED SERVICES Total	16,765	43,120	23,027	34,750	72,150	37,400
SUPPLIES						
AIRPORT EXPENSE	25,880	6,543	8,501	12,500	10,000	(2,500)
AIRPORT FUEL	141,964	123,142	106,465	110,000	75,000	(35,000)
AUTO & TRUCK FUEL	75	0	0	0	250	250
AUTO PARTS	184	325	58	250	500	250
CHEMICALS/PESTICIDES	0	1,287	95	2,500	0	(2,500)
EQUIPMENT PARTS	0	1,752	1,739	2,000	1,000	(1,000)
EXPENDABLE FLUIDS	0	9	0	250	250	0
FOOD	26	0	0	100	100	0
OFFICE SUPPLIES & EXPENSES	96	463	87	250	150	(100)
R & M BUILDINGS - INSIDE	20,393	1,332	1,210	1,000	1,000	0
SMALL TOOLS & MINOR EQUIPMENT	0	0	1,423	2,500	500	(2,000)
TIRES	0	0	0	250	250	0
SUPPLIES Total	188,618	134,852	119,578	131,600	89,000	(42,600)
AIRPORT Total	205,383	227,197	159,526	204,598	161,150	(43,448)

Buildings and Grounds

Overview

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

Goals

- Continue to provide efficient and high levels of service and maintenance of all City building, facilities, grounds, cemeteries, and parks.
- Provide the highest level of functionality and aesthetic appearance for all City buildings, facilities, grounds, cemeteries, and parks.
- Continue to balance both City labor and contractor labor for the most effective approach to achievement of objectives for all City buildings, facilities, grounds, cemeteries, and parks.
- Continue to implement overall City plans while effectively leveraging SPLOST funding for the improvement and rehabilitation of the park system in the City for use by all citizens and visitors alike.



BUILDINGS & GROUNDS EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
BLDGS & GROUNDS						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	0	0	0	12,000	12,000
VEHICLES	0	0	24,175	0	0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	0	0	24,175	0	12,000	12,000
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	0	0	29,389	0	200,000	200,000
SITE IMPROVEMENTS	55,890	13,972	0	0	0	0
CAPITAL OUTLAYS - PROPERTY Total	55,890	13,972	29,389	0	200,000	200,000
OTHER COSTS						
ART GUILD	2,427	2,065	2,529	5,000	5,000	0
LIBRARY	2,937	2,733	347	5,000	5,000	0
OTHER COSTS Total	5,363	4,798	2,876	10,000	10,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	81	25	103	100	140	40
GMEBS- RETIREMENT CONTRIBUTION	20,433	5,712	25,634	28,979	21,735	(7,244)
GROUP INS	28,712	8,839	58,901	55,350	33,000	(22,350)
MEDICAL EXAMS	303	0	0	100	100	0
MEDICARE	1,452	539	1,635	1,734	1,445	(289)
OVERTIME SALARIES	1,611	4,279	5,548	3,000	4,000	1,000
PART - TIME/TEMPORARY SALARIES	21,033	5,863	0	0	0	0
REGULAR SALARIES	92,334	34,397	109,048	119,557	99,685	(19,872)
SOCIAL SECURITY	6,248	2,473	6,989	7,413	6,180	(1,233)
WORKERS COMP INSURANCE	0	464	0	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	172,207	62,591	207,857	217,733	167,785	(49,948)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	16	0	0	0	0	0
ATTORNEY FEES- P & M	0	0	53	0	0	0
COMMUNICATIONS	842	0	378	500	750	250
CONSULTING - TECHNICAL	0	1,800	0	0	0	0
CONTRACT LABOR	31,900	3,194	626	2,500	6,700	4,200
DUES/FEES	45	2	0	0	0	0
EQUIPMENT RENTAL	136	37	155	250	250	0
EQUIPMENT REP & MAINT-OUTSIDE	0	0	0	250	500	250
GENERAL LIABILITY INSURANCE	2,795	3,263	2,249	2,500	2,500	0
LAWN CARE & MAINTENANCE	35,357	62,840	87,368	70,000	120,000	50,000
MAINTENANCE CONTRACTS	2,201	616	2,138	10,000	5,500	(4,500)
PARKS & GROUNDS R&M OUTSIDE	0	4,039	7,885	5,000	1,500	(3,500)
PEST CONTROL	113	630	1,299	1,000	1,500	500
POSTAGE	0	49	51	0	0	0
R & M BUILDINGS - OUTSIDE	0	2,620	23,495	5,000	20,000	15,000
R&M BLDG - PLAYHOUSE	288	4,533	1,096	2,500	1,000	(1,500)
TRAINING & EDUCATION	70	20	65	250	250	0
VEHICLE REP & MAINT-OUTSID	0	0	290	500	500	0
I/T SVCS - WEB DESIGN, ETC.	0	22	38	0	0	0
VEHICLE TAG & TITLE FEE	0	0	0	0	0	0
R&M BLDG - OLD CITY HALL OUTSIDE	0	0	629	2,500	1,000	(1,500)
SIDEWALK R & M - OUTSIDE	0	0	3,039	0	0	0
PURCHASED/CONTRACTED SERVICES Total	73,764	83,664	130,856	102,750	161,950	59,200
SUPPLIES						
AUTO & TRUCK FUEL	4,499	5,162	4,616	5,000	5,000	0
AUTO PARTS	421	2,132	880	500	250	(250)
CHEMICALS/PESTICIDES	67	0	20	2,500	5,850	3,350
COMPUTER EQUIP NON-CAPITAL	0	15	0	0	0	0
DAMAGE CLAIMS	0	0	4,130	0	0	0
EQUIPMENT PARTS	5,754	5,605	1,165	2,500	2,500	0
EXPENDABLE FLUIDS	92	74	300	250	250	0
FOOD	0	0	1	250	250	0
HAND TOOLS	25	186	410	500	500	0
JANITORIAL SUPPLIES	0	95	158	250	250	0
OFFICE SUPPLIES & EXPENSES	447	66	158	250	250	0
PARKS & GROUNDS R&M INSIDE	0	4,550	682	100,000	25,000	(75,000)
R & M BUILDINGS - INSIDE	17	103	84	1,000	1,000	0
SAFETY/MEDICAL SUPPLIES	1,078	7	27	250	250	0
SIGNAGE & MATERIALS	0	0	120	250	250	0
SMALL TOOLS & MINOR EQUIPMENT	0	403	797	1,000	7,800	6,800
TIRES	411	1,541	709	1,000	1,000	0
UNIFORM RENTAL	2,126	25	1,784	4,000	0	(4,000)
UNIFORM EXPENSE	0	0	890	900	3,000	2,100
LANDSCAPING R & M - INSIDE	0	30	4,650	5,000	1,000	(4,000)
R&M BLDG - OLD CITY HALL INSIDE	0	0	0	2,500	1,000	(1,500)
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	14,938	19,995	21,581	127,900	55,400	(72,500)
BLDGS & GROUNDS Total	322,162	185,021	416,735	458,383	607,135	148,752

Buildings & Grounds

Expenditures continued

COMMUNITY CENTER						
EXPENDITURES						
	2017	2018	2019	2020	2021	2021 vs 2020
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
COMMUNITY CENTER						
COMMUNICATIONS	922	964	1,004	1,000	0	(1,000)
CUSTODIAL SVCS	1,465	3,600	5,075	4,000	0	(4,000)
EQUIPMENT RENTS / LEASES	210	0	0	0	0	0
MAINTENANCE CONTRACTS	0	1,143	1,740	1,000	0	(1,000)
PEST CONTROL	70	420	282	250	0	(250)
R & M BUILDINGS - OUTSIDE	0	2,688	3,908	14,500	5,000	(9,500)
R&M COMMUNITY CENTER - OUTSIDE	0	88	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	2,667	8,903	12,009	20,750	5,000	(15,750)
CHEMICALS/PESTICIDES	0	0	105	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	190	0	0	0	0
JANITORIAL SUPPLIES	619	360	976	250	0	(250)
OFFICE SUPPLIES & EXPENSES	0	77	1,333	250	0	(250)
PARKS & GROUNDS R&M INSIDE	9,039	3,209	503	0	0	0
R & M BUILDINGS - INSIDE	0	0	2,128	500	0	(500)
SUPPLIES Total	9,658	3,837	5,044	1,000	0	(1,000)
COMMUNITY CENTER Total	12,325	12,740	17,053	21,750	5,000	(16,750)

**GENERAL FUND FINANCE
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
FINANCIAL ADMINISTRATION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	134	75	77	100	75	(25)
GMEBS-RETIREMENT CONTRIBUTION	20,433	17,136	19,225	21,735	14,490	(7,245)
GROUP INS	31,454	31,754	41,693	44,389	22,000	(22,389)
MEDICAL EXAMS	303	0	0	100	100	0
MEDICARE	2,176	2,120	2,360	2,236	1,594	(642)
OVERTIME SALARIES	2,024	2,331	1,869	2,500	1,500	(1,000)
REGULAR SALARIES	150,093	146,172	162,174	154,198	109,914	(44,284)
SOCIAL SECURITY	9,304	9,066	10,090	9,560	6,815	(2,745)
WORKERS COMP INSURANCE	0	0	0	1,500	70,000	68,500
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	215,922	208,655	237,489	236,318	226,488	(9,830)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	380	1,000	2,100	0	300	300
COMMUNICATIONS	1,318	(98)	45	0	0	0
CONTRACT LABOR	0	76,292	83,194	1,000	85,000	84,000
DUES/FEES	3,007	92	2,497	1,200	7,000	5,800
EQUIPMENT RENTAL	250	269	264	250	250	0
LICENSES	0	317	18	0	0	0
MAINTENANCE CONTRACTS	3,230	6,462	12,160	14,000	20,000	6,000
MARKETING EXPENSES	0	0	0	25,000	0	(25,000)
P O BOX RENTAL	0	214	234	235	235	0
POSTAGE	115	1,119	1,105	1,200	1,200	0
PROFESSIONAL FEES	1,900	265	0	0	20	20
R & M BUILDINGS - OUTSIDE	0	2,855	130	0	0	0
SOFTWARE	218	390	603	200	100	(100)
TRAINING & EDUCATION	4,543	872	3,382	5,000	5,000	0
TRAVEL EXPENSE	683	336	744	2,000	2,000	0
I/T SVCS - WEB DESIGN, ETC.	0	463	230	0	25	25
PURCHASED/CONTRACTED SERVICES Total	15,643	90,849	106,705	50,085	121,130	71,045
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL	0	3,432	6,078	1,500	1,000	(500)
EMPLOYEE RECOGNITION	0	200	0	0	0	0
EQUIPMENT PARTS	655	138	0	0	0	0
FOOD	62	1,227	492	500	500	0
FURNITURE < 5,000	0	318	0	500	1,000	500
JANITORIAL SUPPLIES	391	1,368	754	800	800	0
OFFICE SUPPLIES & EXPENSES	19,025	11,073	4,649	8,000	5,000	(3,000)
R & M BUILDINGS - INSIDE	629	0	0	0	0	0
SUPPLIES Total	20,762	17,756	11,972	11,300	8,300	(3,000)
FINANCIAL ADMINISTRATION Total	252,327	317,260	356,166	297,703	355,918	58,215
GENERAL ADMINISTRATION						
OTHER COSTS						
GMA ASSESSMENT	4,754	2,378	4,821	4,800	5,000	200
OTHER COSTS Total	4,754	2,378	4,821	4,800	5,000	200
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	50	39	50	50	0
GMEBS-RETIREMENT CONTRIBUTION	13,622	11,424	9,613	10,867	10,867	0
GROUP INS	16,399	17,065	20,754	27,850	16,500	(11,350)
MEDICAL EXAMS	202	0	65	100	100	0
MEDICARE	1,241	1,296	1,443	1,406	1,477	71
OVERTIME SALARIES	2,882	2,228	1,394	2,000	1,500	(500)
REGULAR SALARIES	84,541	83,112	99,498	96,980	101,888	4,908
SOCIAL SECURITY	5,305	2,902	6,169	6,013	6,317	304
WORKERS COMP INSURANCE	0	0	13,041	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	124,192	118,077	152,015	146,766	140,199	(6,567)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	32	0	0	0	0	0
COMMUNICATIONS	0	296	0	400	0	(400)
EQUIPMENT RENTAL	0	0	0	0	45	45
PURCHASED/CONTRACTED SERVICES Total	32	296	0	400	45	(355)
SUPPLIES						
FOOD	33	0	75	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	42	0	95	0	0	0
SUPPLIES Total	75	0	170	0	0	0
GENERAL ADMINISTRATION Total	129,053	120,750	157,006	151,966	145,244	(6,722)
TOTAL EXPENDITURES	381,380	438,010	513,172	449,669	501,162	51,493

Fire

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



Goals

- Preservation of life
- Preservation of property

We accomplish these goals through:

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

Accomplishments

- Completed evaluation by ISO to obtain an updated Public Protection Classification for properties within the city. Results expected in the first quarter of 2021.
- Received FEMA Assistance to Firefighters Grant (\$26,047.62) to upgrade and repair the station's diesel exhaust extraction system.
- Conducted Apparatus Operator - Pumper certification and testing.
- Saved 1.6 million in fire loss.
- Conducted joint training operations with Walton County Fire Rescue at the fire training facility.

**FIRE
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
FIRE OPERATIONS						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	0	30,819	0	0	0
VEHICLES	63,674	30,111	0	0	100,000	100,000
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	63,674	30,111	30,819	0	100,000	100,000
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	18,459	14,714	13,838	0	17,500	17,500
CONSTRUCTION IN PROGRESS	0	102,302	12,524	0	0	0
SITE IMPROVEMENTS	0	0	0	15,000	10,000	(5,000)
CAPITAL OUTLAYS - PROPERTY Total	18,459	117,016	26,361	15,000	27,500	12,500
DEBT SERVICE						
CAPITAL LEASE INTEREST	0	2,820	3,476	2,330	1,650	(680)
CAPITAL LEASE PRINCIPAL	0	27,881	41,105	27,146	7,528	(19,618)
DEBT SERVICE Total	0	30,701	44,581	29,476	9,178	(20,298)
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	618	703	721	700	700	0
GMEBS-RETIREMENT CONTRIBUTION	156,650	159,933	179,445	210,130	210,101	(29)
GROUP INS	220,126	308,679	395,566	342,950	331,000	(11,950)
MEDICAL EXAMS	5,169	2,605	1,856	10,000	3,000	(7,000)
MEDICARE	14,461	16,770	18,436	19,255	20,257	1,002
OVERTIME SALARIES	26,516	37,514	22,864	25,000	30,000	5,000
PART - TIME/TEMPORARY SALARIES	17,427	27,292	37,004	28,000	40,000	12,000
REGULAR SALARIES	1,024,415	1,164,892	1,288,663	1,315,955	1,373,031	57,076
RETIREMENT CONTRIBUTION	5,700	6,700	8,275	9,000	8,700	(300)
SOCIAL SECURITY	61,833	71,705	78,831	82,333	86,616	4,283
WORKERS COMP INSURANCE	4,391	8	0	1,500	1,500	0
VOLUNTEER SALARIES	0	410	0	0	0	0
WALTON ATHLETIC MEMBERSHIP	0	0	195	180	400	220
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,537,305	1,797,211	2,031,855	2,045,003	2,105,305	60,302
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	0	270	0	0	0
COMMUNICATIONS	3,236	3,676	9,162	7,050	8,000	950
DUES/FEES	8,280	6,358	3,768	6,000	6,000	0
EQUIPMENT RENTAL	1,474	1,648	3,135	1,500	1,500	0
EQUIPMENT REP & MAINT-OUTSIDE	5,507	8,359	7,595	6,000	18,000	12,000
GA DEPT REV FEES	250	250	350	250	350	100
GENERAL LIABILITY INSURANCE	2,236	2,268	3,359	5,000	5,000	0
LICENSES	75	0	980	1,000	1,000	0
MAINTENANCE CONTRACTS	3,094	4,405	5,275	3,000	3,000	0
PEST CONTROL	28	4,183	1,194	600	1,000	400
PROFESSIONAL FEES	0	440	288	500	500	0
R & M BUILDINGS - OUTSIDE	0	1,603	22,901	5,000	5,000	0
SOFTWARE	0	540	5,077	6,000	6,000	0
TRAINING & EDUCATION	8,047	9,068	4,309	10,000	10,000	0
TRAVEL EXPENSE	666	4,970	2,647	3,000	3,000	0
VEHICLE REP & MAINT-OUTSID	10,489	5,271	12,601	6,000	4,000	(2,000)
HOLIDAY EVENTS	0	70	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	641	1,112	0	1,000	1,000
VEHICLE TAG & TITLE FEE	0	3	21	50	0	(50)
PURCHASED/CONTRACTED SERVICES Total	43,383	53,754	84,044	60,950	73,350	12,400

Fire

Expenditures continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
FIRE OPERATIONS						
SUPPLIES						
AUTO & TRUCK FUEL	12,066	16,260	15,051	16,000	17,000	1,000
AUTO PARTS	2,669	3,519	1,801	5,000	5,000	0
CHEMICALS/PESTICIDES	0	0	42	0	0	0
COMPUTER EQUIP NON-CAPITAL	792	1,080	1,626	2,000	2,000	0
DAMAGE CLAIMS	0	3,000	600	0	0	0
EMPLOYEE RECOGNITION	0	0	0	0	2,000	2,000
EQUIPMENT PARTS	19,516	16,861	21,872	15,500	10,000	(5,500)
EXPENDABLE FLUIDS	1,785	1,235	856	2,500	2,500	0
FIRE EQUIPMENT	12,598	43,221	24,568	35,000	15,000	(20,000)
FOOD	495	803	2,446	2,000	2,000	0
FURNITURE < 5,000	0	2,080	2,000	1,500	1,500	0
HAND TOOLS	3,663	0	0	0	0	0
JANITORIAL SUPPLIES	3,065	3,427	3,942	3,500	3,500	0
OFFICE SUPPLIES & EXPENSES	14,682	11,033	3,627	8,000	6,500	(1,500)
R & M BUILDINGS - INSIDE	12,980	8,196	3,150	8,000	2,000	(6,000)
SAFETY/MEDICAL SUPPLIES	1,271	2,364	8,654	10,000	15,000	5,000
SMALL TOOLS & MINOR EQUIPMENT	3,658	4,848	4,031	6,000	5,000	(1,000)
SPONSORSHIPS/DONATIONS	3,079	350	650	0	0	0
SYSTEM R & M - INSIDE	225	0	0	0	0	0
TIRES	3,837	3,259	5,216	7,500	7,500	0
TRAINING MATERIALS - COM USE	0	6,578	8,763	10,000	10,000	0
FIRE EDUCATION MATERIALS	3,312	(120)	0	0	0	0
UNIFORM EXPENSE	9,070	20,080	23,941	17,000	17,000	0
DONATION PURCHASES	3,905	500	0	0	0	0
LANDSCAPING R & M - INSIDE	0	0	94	1,500	1,500	0
FIRE PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	27,000	27,000
SUPPLIES Total	112,669	148,573	132,928	151,000	152,000	1,000
FIRE OPERATIONS Total	1,775,490	2,177,366	2,350,588	2,301,429	2,467,333	165,904
FIRE PREVENTION/CRR						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	25	26	25	25	0
GMEBS-RETIREMENT CONTRIBUTION	0	5,712	6,408	7,245	7,245	0
GROUP INS	0	12,025	14,059	22,650	11,300	(11,350)
MEDICAL EXAMS	0	65	65	100	100	0
MEDICARE	0	613	713	789	691	(98)
OVERTIME SALARIES	0	2,788	3,027	3,000	3,000	0
REGULAR SALARIES	0	50,715	52,568	54,426	47,634	(6,792)
SOCIAL SECURITY	0	2,880	3,049	3,374	2,953	(421)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	0	74,823	79,915	91,609	72,948	(18,661)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	0	1,101	0	2,000	2,000
DUES/FEES	0	0	0	1,900	900	(1,000)
EQUIPMENT REP & MAINT-OUTSIDE	0	0	0	750	750	0
EVENTS	0	650	0	0	500	500
TRAINING & EDUCATION	0	0	0	5,850	5,850	0
PURCHASED/CONTRACTED SERVICES Total	0	650	1,101	8,500	10,000	1,500
SUPPLIES						
AUTO PARTS	0	0	138	500	500	0
FIRE EQUIPMENT	0	0	2,146	2,880	3,000	120
OFFICE SUPPLIES & EXPENSES	0	0	1,311	500	500	0
FIRE EDUCATION MATERIALS	0	9,181	8,594	10,500	10,500	0
UNIFORM EXPENSE	0	0	200	500	500	0
SUPPLIES Total	0	9,181	12,388	14,880	15,000	120
FIRE PREVENTION/CRR Total	0	84,655	93,404	114,989	97,948	(17,041)
TOTAL EXPENDITURES	1,775,490	2,262,020	2,443,992	2,416,418	2,565,281	148,863

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-elect, eight elected City Council members, and the 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**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
AUDIT						
PURCHASED/CONTRACTED SERVICES						
AUDIT SERVICES	29,500	30,000	39,250	39,500	40,000	500
PURCHASED/CONTRACTED SERVICES Total	29,500	30,000	39,250	39,500	40,000	500
AUDIT Total	29,500	30,000	39,250	39,500	40,000	500
COMMUNITY SERVICES						
OTHER COSTS						
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600	0
OTHER COSTS Total	10,400	11,100	11,100	11,100	12,600	1,500
COMMUNITY SERVICES Total	10,400	11,100	11,100	11,100	12,600	1,500
ELECTIONS						
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	280	0	0	0	300	300
ELECTION EXPENSE	14,872	0	8,011	0	15,000	15,000
PURCHASED/CONTRACTED SERVICES Total	15,152	0	8,011	0	15,300	15,300
ELECTIONS Total	15,152	0	8,011	0	15,300	15,300
EXECUTIVE						
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	1,500,000	0	0	0	0	0
CAPITAL OUTLAYS - PROPERTY Total	1,500,000	0	0	0	0	0
OTHER COSTS						
CONTINGENCIES					62,672	62,672
OTHER COSTS Total					62,672	62,672
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	27	50	39	50	38	(12)
GMEBS-RETIREMENT CONTRIBUTION	13,622	11,424	9,613	10,867	14,490	3,623
GROUP INS	19,141	17,161	20,828	27,850	22,000	(5,850)
GROUP INS COBRA	0	0	0	0	0	0
MEDICAL EXAMS	202	130	33	50	50	0
MEDICARE	1,264	946	982	1,073	1,843	770
OVERTIME SALARIES	0	0	0	0	0	0
REGULAR SALARIES	87,188	24,917	108,138	74,000	127,092	53,092
SOCIAL SECURITY	5,201	671	4,199	4,588	7,880	3,292
UNEMPLOYMENT EXPENSE	7,600	2,640	4,620	5,000	5,000	0
WORKERS COMP INSURANCE	0	0	0	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	134,244	57,939	148,451	123,478	178,393	54,915
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	2,785	69	50	100	0	(100)
COMMUNICATIONS	226	334	801	600	600	0
CONSULTING - TECHNICAL	2,500	0	0	0	0	0
CONTRACT LABOR	24,500	0	0	0	0	0
CUSTODIAL SVCS	0	3,650	3,575	4,000	4,000	0
DUES/FEES	8,185	3,083	2,517	3,000	3,000	0
EQUIPMENT RENTAL	29	12	0	0	15	15
FINES/LATE FEE	0	2,500	0	0	0	0
GENERAL LIABILITY INSURANCE	141,202	158,473	157,700	155,000	120,000	(35,000)
LAWN CARE & MAINTENANCE	1,030	6,882	1,394	2,000	0	(2,000)
MAINTENANCE CONTRACTS	7,188	7,821	13,293	6,000	8,000	2,000
MAYOR'S EXPENSE - HOWARD	843	6,730	7,695	5,000	5,000	0
POSTAGE	0	830	835	500	2,000	1,500
PROFESSIONAL FEES	6,056	1,325	3,686	1,000	1,000	0
R & M BUILDINGS - OUTSIDE	0	105	0	0	0	0
TRAINING & EDUCATION	4,565	7,080	3,908	5,500	5,500	0
TRAINING MAYOR	2,305	2,435	2,510	2,000	2,500	500
TRAVEL EXPENSE	171	3,737	3,345	2,500	2,500	0
VEHICLE REP & MAINT-OUTSID	0	0	20	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	22	288	0	25	25
PURCHASED/CONTRACTED SERVICES Total	202,397	209,889	201,617	187,200	154,140	(33,060)

General Government

Expenditures continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SUPPLIES						
AIRPORT EXPENSE	2,335	0	0	0	0	0
AIRPORT FUEL	0	394	0	0	0	0
AUTO & TRUCK FUEL	1,190	0	0	0	0	0
AUTO PARTS	3	0	382	0	0	0
BOOKS & PERIODICALS	0	25	0	50	50	0
CHEMICALS/PESTICIDES	0	0	0	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	265	0	0	0	0
DAMAGE CLAIMS	0	0	260	0	0	0
EMPLOYEE RECOGNITION	7,553	4,098	6,940	3,500	3,500	0
FOOD	1,533	1,098	896	1,000	1,000	0
JANITORIAL SUPPLIES	98	585	188	300	300	0
OFFICE SUPPLIES & EXPENSES	5,259	5,117	3,035	3,000	3,000	0
R & M BUILDINGS - INSIDE	9,366	647	1,881	500	500	0
SPONSORSHIPS/DONATIONS	0	0	0	0	0	0
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	27,337	12,230	13,583	8,350	8,350	0
EXECUTIVE Total	1,863,979	280,058	363,650	319,028	403,555	84,527
LAW						
PURCHASED/CONTRACTED SERVICES						
ATTORNEY FEES - OTHERS	2,813	12,300	13,526	3,000	5,000	2,000
ATTORNEY FEES-P & M	237,651	203,616	223,653	200,000	100,000	(100,000)
PURCHASED/CONTRACTED SERVICES Total	240,464	215,916	237,179	203,000	105,000	(98,000)
LAW Total	240,464	215,916	237,179	203,000	105,000	(98,000)
LEGISLATIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
GMEBS-RETIREMENT CONTRIBUTION	54,487	45,695	51,268	57,959	57,959	0
GROUP INS	76,566	84,007	110,819	99,350	88,000	(11,350)
MEDICAL EXAMS	809	0	65	100	100	0
MEDICARE	516	606	595	696	696	0
REGULAR SALARIES	46,000	48,799	48,222	48,000	48,000	0
SOCIAL SECURITY	2,206	2,592	2,546	2,976	2,976	0
WALTON ATHLETIC MEMBERSHIP	0	0	45	60	60	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	180,583	181,700	213,560	209,141	197,791	(11,350)
PURCHASED/CONTRACTED SERVICES						
DIST 1 EXPENSE - MALCOM	1,290	3,821	1,830	4,000	4,000	0
DIST 2 EXPENSE - CRAWFORD	3,600	3,835	3,297	4,000	4,000	0
DIST 3 EXPENSE - R BRADLEY	91	4,097	1,578	4,000	4,000	0
DIST 4 EXPENSE - L BRADLEY	1,671	1,814	1,953	4,000	4,000	0
DIST 5 EXPENSE - GARRETT	4,578	7,087	4,147	4,000	4,000	0
DIST 6 EXPENSE - ADCKOCK	3,291	4,171	3,723	4,000	4,000	0
DIST 7 EXPENSE - LITTLE	2,847	3,668	2,970	4,000	4,000	0
DIST 8 EXPENSE - DICKINSON	3,500	3,175	2,464	4,000	4,000	0
DUES/FEES	121	0	0	0	0	0
TRAINING DIST 1 MALCOM	1,040	1,915	2,250	2,500	2,500	0
TRAINING DIST 2 CRAWFORD	2,130	1,870	1,950	2,500	2,500	0
TRAINING DIST 3 R BRADLEY	1,885	1,710	1,105	2,500	2,500	0
TRAINING DIST 4 L BRADLEY	2,005	1,115	1,425	2,500	2,500	0
TRAINING DIST 5 GARRETT	3,295	3,280	2,340	2,500	2,500	0
TRAINING DIST 6 ADCKOCK	1,905	1,415	2,140	2,500	3,500	1,000
TRAINING DIST 7 LITTLE	1,560	1,680	1,980	2,500	2,500	0
TRAINING DIST 8 DICKINSON	2,790	1,120	1,360	2,500	2,500	0
PURCHASED/CONTRACTED SERVICES Total	37,600	45,774	36,513	52,000	53,000	1,000
LEGISLATIVE Total	218,183	227,474	250,072	261,141	250,791	(10,350)
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						
EQUIPMENT REP & MAINT - OUTSIDE	0	0	0	0	0	0
PEST CONTROL	0	0	0	0	475	475
R & M BUILDINGS - OUTSIDE	0	28,670	2,404	0	0	0
PURCHASED/CONTRACTED SERVICES Total	0	28,670	2,404	0	475	475
SUPPLIES						
LANDSCAPING R & M - INSIDE	0	227	0	0	0	0
SUPPLIES Total	0	227	0	0	0	0
LIBRARIES Total	123,600	152,497	126,004	123,600	124,075	475
TOTAL EXPENDITURES	2,501,277	917,045	1,035,267	957,369	951,321	(6,048)

DOWNTOWN/ECONOMIC DEVELOPMENT & PLANNING EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
DOWNTOWN DEVELOPMENT						
OTHER COSTS						
DOWNTOWN DEVELOPMENT	31,000	25,000	25,000	25,000	25,000	0
RDF PROJECT EXPENSE	318,286	1,500	0	0	0	0
OTHER COSTS Total	349,286	26,500	25,000	25,000	25,000	0
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	18	691	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	18	691	0	0	0	0
DOWNTOWN DEVELOPMENT Total	349,304	27,191	25,000	25,000	25,000	0
ECONOMIC DEV/ASSISTANCE						
CAPITAL OUTLAYS - INFRASTRUCTURE						
INFRASTRUCTURE - AIRPORT	(50,343)	0	0	0	0	0
CAPITAL OUTLAYS - INFRASTRUCTURE Total	(50,343)	0	0	0	0	0
OTHER COSTS						
CONVENTION VISITORS BUREAU	45,711	42,896	48,717	43,000	46,000	3,000
OTHER COSTS Total	45,711	42,896	48,717	43,000	46,000	3,000
ECONOMIC DEV/ASSISTANCE Total	(4,632)	42,896	48,717	43,000	46,000	3,000
ECONOMIC DEVELOPMENT & PLANNING						
OTHER COSTS						
CHIP PROJECT EXPENSE	93,773	74,768	137,459	0	0	0
OTHER COSTS Total	93,773	74,768	137,459	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	54	50	26	51	51	0
GMEBS-RETIREMENT CONTRIBUTION	13,622	11,424	6,408	7,245	21,735	14,490
GROUP INS	19,141	21,121	12,715	11,000	33,000	22,000
MEDICAL EXAMS	202	0	130	100	100	0
MEDICARE	1,408	1,529	892	1,004	3,083	2,079
OVERTIME SALARIES	4,217	3,662	4,194	0	0	0
PART - TIME/TEMPORARY SALARIES	8,342	10,761	13,096	18,000	18,000	0
REGULAR SALARIES	90,317	96,515	44,792	51,177	194,587	143,410
SOCIAL SECURITY	6,020	6,537	3,816	4,295	13,180	8,885
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	143,323	151,600	86,070	92,872	283,736	190,864
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	19,617	13,978	9,859	7,500	12,000	4,500
COMMUNICATIONS	2,309	3,377	2,584	3,000	2,600	(400)
CONTRACT LABOR	3,008	2,965	4,945	5,000	3,500	(1,500)
CUSTODIAL SVCS	174	0	0	0	0	0
DUES/FEES	1,230	1,595	925	500	1,500	1,000
EQUIPMENT RENTAL	2,188	99	4,984	100	180	80
EVENTS	53,344	89,349	108,448	105,000	105,000	0
LAWN CARE & MAINTENANCE	0	467	1,060	1,000	1,100	100
MAINTENANCE CONTRACTS	5,194	6,622	3,997	4,910	4,910	0
PRINTING	4,039	3,147	6,343	6,000	4,000	(2,000)
PROFESSIONAL FEES	51,203	2,000	305	5,000	1,500	(3,500)
TRAINING & EDUCATION	8,874	7,205	4,245	6,500	6,500	0
TRAVEL EXPENSE	55	6,032	6,805	5,000	5,000	0
HOLIDAY EVENTS					18,200	18,200
I/T SVCS - WEB DESIGN, ETC.	0	120	3,811	600	1,000	400
LANDFILLS FEES	0	4,291	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	151,236	141,247	158,310	150,110	166,990	16,880
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL	0	31	520	0	1,500	1,500
FOOD	0	295	601	500	750	250
OFFICE SUPPLIES & EXPENSES	5,688	11,618	2,824	3,000	5,000	2,000
SPONSORSHIPS/DONATIONS	0	25,000	6,738	25,000	5,000	(20,000)
OLD CITY HALL BLDG	0	329	0	500	500	0
SUPPLIES Total	5,688	37,273	10,683	29,000	12,750	(16,250)
ECONOMIC DEVELOPMENT & PLANNING Total	394,020	404,888	392,523	271,982	463,476	191,494
TOTAL EXPENDITURES	738,692	474,975	466,239	339,982	534,476	194,494

**MUNICIPAL COURT
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
MUNICIPAL COURT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	7	25	26	25	25	0
GMEBS-RETIREMENT CONTRIBUTION	6,811	5,712	6,408	7,245	7,245	0
GROUP INS	9,571	10,663	13,845	22,350	11,000	(11,350)
MEDICAL EXAMS	101	0	0	0	50	50
MEDICARE	1,055	782	687	777	931	154
OVERTIME SALARIES	2,407	3,959	221	500	0	(500)
REGULAR SALARIES	36,274	50,746	48,533	53,551	64,180	10,629
SOCIAL SECURITY	1,851	3,382	2,936	3,320	3,979	659
WORKERS COMP INSURANCE	0	0	0	1,500	0	(1,500)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	58,076	75,270	72,656	89,268	87,410	(1,858)
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	527	696	351	1,000	500	(500)
CONSULTING - TECHNICAL	0	500	0	0	0	0
CONTRACT LABOR	500	0	735	500	0	(500)
DUES/FEES	15	2	55	200	200	0
EQUIPMENT RENTAL	29	27	30	30	4,000	3,970
INDIGENT DEFENSE	39,525	9,733	3,600	20,000	7,530	(12,470)
MAINTENANCE CONTRACTS	0	0	38	0	50	50
P O BOX RENTAL	0	198	234	235	235	0
POSTAGE					1,000	1,000
PRINTING	0	0	109	0	0	0
PROFESSIONAL FEES	150	7,147	2,300	0	0	0
SOFTWARE	0	0	0	0	0	0
TRAINING & EDUCATION	1,298	419	500	1,200	1,200	0
TRAVEL EXPENSE	682	1,482	948	1,500	1,500	0
WITNESS FEES	740	220	705	1,000	1,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	38	0	0	0
PURCHASED/CONTRACTED SERVICES Total	43,467	20,424	9,644	25,665	17,215	(8,450)
SUPPLIES						
OFFICE SUPPLIES & EXPENSES	3,518	696	1,647	1,000	1,000	0
UNIFORM EXPENSE	278	90	296	300	0	(300)
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	3,796	786	1,943	1,300	1,000	(300)
MUNICIPAL COURT Total	105,338	96,480	84,243	116,233	105,625	(10,608)

Code & Development

Overview

The Code & Development Department is in charge of development & code enforcement 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 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.

**CODE & DEVELOPMENT
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CODE & DEVELOPMENT						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
VEHICLES	0	0	0	0	30,000	30,000
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	0	0	0	0	30,000	30,000
CAPITAL OUTLAYS - PROPERTY						
CONSTRUCTION IN PROGRESS	0	0	320	0	0	0
CAPITAL OUTLAYS - PROPERTY Total	0	0	320	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	161	176	206	200	200	0
GMEBS- RETIREMENT CONTRIBUTION	40,865	39,983	51,268	57,959	43,469	(14,490)
GROUP INS	57,424	75,276	112,022	99,350	66,000	(33,350)
MEDICAL EXAMS	607	0	130	150	100	(50)
MEDICARE	2,636	3,166	5,400	6,878	4,667	(2,211)
OVERTIME SALARIES	2,531	2,567	3,915	4,500	2,500	(2,000)
REGULAR SALARIES	197,953	236,540	392,296	474,318	321,857	(152,461)
SOCIAL SECURITY	11,270	13,806	23,091	29,408	19,955	(9,453)
WORKERS COMP INSURANCE	0	0	0	1,500	1,000	(500)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	313,447	371,514	588,328	674,263	459,748	(214,515)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	1,138	1,183	1,039	500	500	0
COMMUNICATIONS	1,423	2,074	2,224	2,000	2,000	0
CONTRACT LABOR	0	45,796	157,042	150,000	75,000	(75,000)
DUES/FEES	762	937	1,656	1,000	1,000	0
EQUIPMENT RENTAL	176	190	277	210	210	0
GENERAL LIABILITY INSURANCE	2,795	2,408	1,965	3,000	2,500	(500)
MAINTENANCE CONTRACTS	9,162	9,099	7,614	17,000	17,000	0
POSTAGE	0	1,141	988	1,500	2,500	1,000
PRINTING	139	0	239	1,500	1,500	0
PROFESSIONAL FEES	12,580	18,666	7,772	25,000	25,000	0
SOFTWARE	0	500	0	0	0	0
TRAINING & EDUCATION	1,749	2,221	488	4,800	4,800	0
TRAVEL EXPENSE	0	688	620	1,000	1,000	0
VEHICLE REP & MAINT-OUTSID	55	0	1,214	2,000	2,000	0
I/T SVCS - WEB DESIGN, ETC.	0	155	768	100	100	0
PURCHASED/CONTRACTED SERVICES Total	29,978	85,057	183,905	209,610	135,110	(74,500)
SUPPLIES						
AUTO & TRUCK FUEL	1,819	2,540	1,791	3,500	3,500	0
AUTO PARTS	314	362	1,280	1,000	1,000	0
CODIFICATION UPDATE	2,932	550	4,422	5,000	5,000	0
COMPUTER EQUIP NON-CAPITAL	59	2,153	2,460	50	50	0
EXPENDABLE FLUIDS	0	0	0	400	400	0
FOOD	65	310	406	500	500	0
FURNITURE < 5,000	0	0	0	2,800	2,800	0
JANITORIAL SUPPLIES	537	1,881	1,037	1,750	1,200	(550)
OFFICE SUPPLIES & EXPENSES	9,602	7,228	5,486	6,850	6,850	0
R & M BUILDINGS - INSIDE	127	0	0	0	0	0
TIRES	511	2,059	0	2,000	2,000	0
UNIFORM EXPENSE	0	0	160	1,500	1,500	0
SUPPLIES Total	15,966	17,083	17,042	25,350	24,800	(550)
CODE & DEVELOPMENT Total	359,391	473,653	789,594	909,223	649,658	(259,565)

**PLANNING COMMISSION
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
PLANNING COMMISSION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
MEDICARE	65	65	65	65	65	0
REGULAR SALARIES	4,500	4,500	4,500	4,500	4,500	0
SOCIAL SECURITY	279	279	279	279	279	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	4,844	4,844	4,844	4,844	4,844	0
PLANNING COMMISSION Total	4,844	4,844	4,844	4,844	4,844	0

Police

Overview

The City of Monroe Police Department's mission statement is "To protect and to serve". We strive to provide our community with the highest quality of law enforcement with fair, firm and consistent public safety services in partnership with the community." The Monroe Police Department is a 24hr, full time service law enforcement agency that provides proactive and public safety services to our community. The department works to develop our agency and programs that will continue building strong relationships between the community and the department.

Law Enforcement Operations

- Uniform Patrol
- Criminal Investigations
- SWAT
- Joint Operations
- Evidence/Property/Crime Technician

Service and Support

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



Goals

- To continue to be fiscally responsible and manage the departments needs while remaining within our allotted budget
- Add 6 additional officers to meet the projected growth needs
- Continue to develop and provide the best quality training for our officers so they can meet the needs of our community while conducting themselves in the most courteous and professional manner.
- Continue to provide professional public safety services to our community while managing our resources in a conservative and responsible manner that reflects our City's leadership visions, goals and responsiveness to our community.
- Continue 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. As well as preparing for the future growth of Monroe.
- Move our agency from the existing building (approx. 17,000 sq. ft) to a much larger building, currently under renovation (approx. 30,000 sq. ft) to meet the future growth and needs of the department and community.
- Purchase 4th Police K-9 to ensure 24/7 coverage of the city
- 20 year retirement to recruit and retain law enforcement officers
- 10% pay increase to compete with surrounding law enforcement counties for recruiting and retention.

Accomplishments

- Worked 711 MVA's
- Handled an average of 1,720 Calls for Service per month
- Handled an average of 8,674 Area Checks per month
- Conducted and or participated in 4,420 plus hours of training
- Have acquired approximately \$30,000 of excess property through Federal 10-33 program.
- Purchased 10 New Police Patrol Tahoe's
- Purchased Riot Control Equipment
- Implemented a Safety Plan and Guidelines to respond to community needs during the COVID Pandemic.

**POLICE
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
POLICE						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	51,814	0	56,569	0	(56,569)
VEHICLES	159,070	292,412	0	114,072	310,000	195,928
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	159,070	344,226	0	170,641	310,000	139,359
DEBT SERVICE						
CAPITAL LEASE INTEREST	0	12,897	18,572	104,890	45,450	(59,440)
CAPITAL LEASE PRINCIPAL	0	87,643	144,454	213,491	253,565	40,074
DEBT SERVICE Total	0	100,540	163,026	318,381	299,015	(19,366)
OTHER COSTS						
POLICE OFFICERS A&B FUND	12,672	8,880	14,741	21,000	15,000	(6,000)
OTHER COSTS Total	12,672	8,880	14,741	21,000	15,000	(6,000)
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	1,129	1,155	1,184	1,200	1,400	200
GMEBS-RETIREMENT CONTRIBUTION	286,064	262,736	294,797	376,733	398,467	21,734
GROUP INS	405,109	493,968	637,831	572,000	605,000	33,000
MEDICAL EXAMS	7,996	2,800	4,275	5,000	5,500	500
MEDICARE	27,808	32,378	32,941	33,251	35,628	2,377
OVERTIME - OTHER	6,039	6,850	10,363	10,000	20,000	10,000
OVERTIME SALARIES	182,464	209,589	169,524	180,000	220,846	40,846
PART - TIME/TEMPORARY SALARIES	24,295	35,444	35,126	16,000	16,000	0
REGULAR SALARIES	1,860,496	2,104,176	2,162,052	2,277,199	2,441,083	163,884
RETIREMENT CONTRIBUTION	8,180	8,380	9,240	12,480	13,440	960
SOCIAL SECURITY	122,488	135,428	140,853	142,178	152,339	10,161
WORKERS COMP INSURANCE	87,954	56,886	79,107	58,490	50,000	(8,490)
WALTON ATHLETIC MEMBERSHIP	0	0	375	600	600	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	3,020,023	3,349,789	3,577,669	3,685,131	3,960,303	275,172
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	7,970	8,162	2,337	3,000	3,300	300
ATTORNEY FEES - OTHERS	0	0	2,560	0	0	0
COMMUNICATIONS	35,079	43,444	58,640	47,500	53,000	5,500
CONTRACT LABOR	5,388	4,167	320	7,000	7,600	600
COST OF TRAINING	0	0	100	0	0	0
CUSTODIAL SVCS	7,200	7,200	8,550	8,500	8,500	0
DUES/FEES	4,511	8,469	9,408	10,000	13,500	3,500
ENVIRONMENTAL EXPENSE	0	50	0	0	0	0
EQUIPMENT RENTAL	2,079	2,111	2,239	2,400	2,400	0
EQUIPMENT RENTS / LEASES	563	0	2,000	2,500	2,500	0
EQUIPMENT REP & MAINT-OUTSIDE	1,715	2,117	5,921	7,000	7,000	0
EVENTS	0	0	2,389	3,000	3,000	0
FINES/LATE FEE	0	36	56	0	0	0
GENERAL LIABILITY INSURANCE	80,892	84,958	91,430	90,000	90,000	0
LICENSES	960	450	960		0	0
MAINTENANCE CONTRACTS	47,300	46,900	24,778	107,000	100,000	(7,000)
P O BOX RENTAL	0	214	234	400	260	(140)
PEST CONTROL	50	300	379	500	500	0
POSTAGE	306	1,961	2,121	2,500	1,500	(1,000)
PRINTING	565	510	530	2,000	2,000	0
PRISONER MEDICAL	0	0	1,170	5,000	25,000	20,000
PROFESSIONAL FEES	451	1,629	8,426	3,000	3,000	0
R & M BUILDINGS - OUTSIDE	0	532	6,277	10,000	10,000	0
SECURITY SYSTEMS	0	527	682	3,500	3,500	0
SOFTWARE	2,547	0	10,315	4,000	500	(3,500)
TRAINING & EDUCATION	32,293	31,834	13,229	25,000	25,000	0
TRAVEL EXPENSE	0	19,696	5,146	10,000	10,000	0
VEHICLE REP & MAINT-OUTSID	33,556	38,608	15,948	22,000	30,000	8,000
HOLIDAY EVENTS	0	135	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	2,072	1,763	3,800	3,800	0
INVESTIGATIVE SERVICES	0	7,415	9,862	10,000	20,000	10,000
VEHICLE RENTAL	0	9,388	302	0	2,500	2,500
VEHICLE TAG & TITLE FEE	0	48	42	500	200	(300)
PURCHASED/CONTRACTED SERVICES Total	263,423	322,933	288,113	390,100	428,560	38,460

Police

Expenditures continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
POLICE						
SUPPLIES						
AMMO/QUALIFICATION	10,309	8,598	14,134	15,500	15,500	0
AUTO & TRUCK FUEL	97,183	135,609	141,086	150,000	150,000	0
AUTO PARTS	47,994	39,137	42,180	40,000	30,000	(10,000)
BOOKS & PERIODICALS	103	1,065	1,336	250	250	0
COMPUTER EQUIP NON-CAPITAL	7,488	4,536	25,589	26,600	25,000	(1,600)
DAMAGE CLAIMS	29,812	12,479	2,100	10,000	10,000	0
EMPLOYEE RECOGNITION	0	680	817	2,000	2,000	0
EQUIPMENT PARTS	1,703	7,674	376	2,000	3,000	1,000
EXPENDABLE FLUIDS	831	1,988	1,497	1,800	1,800	0
FOOD	2,429	2,304	2,682	2,000	5,000	3,000
FURNITURE < 5,000	0	0	3,500	5,000	5,000	0
INVESTIGATION SUPPLIES	40,557	13,774	15,671	30,000	30,000	0
ISSUED EQUIPMENT	58,377	70,365	90,452	165,000	165,000	0
JANITORIAL SUPPLIES	1,908	3,258	1,188	2,500	2,500	0
K-9 OPERATIONS	1,294	7,568	3,395	7,000	10,000	3,000
OFFICE SUPPLIES & EXPENSES	28,976	21,836	16,595	21,500	20,000	(1,500)
R & M BUILDINGS - INSIDE	5,594	3,764	1,425	5,000	5,000	0
SAFETY/MEDICAL SUPPLIES	0	643	0	7,500	7,500	0
SMALL TOOLS & MINOR EQUIPMENT	42	4,396	1,015	2,500	3,000	500
SPONSORSHIPS/DONATIONS	2,051	10,125	4,594	2,000	2,000	0
TIRES	16,616	14,032	16,298	16,000	16,000	0
TRAINING MATERIALS - COM USE	0	11,384	1,396	5,000	5,000	0
UNIFORM EXPENSE	30,594	46,961	29,481	45,500	45,500	0
DONATION PURCHASES	4,464	3,441	125	0	0	0
VEHICLE R & M - INSIDE	0	3,704	0	0	0	0
SUPPLIES Total	388,326	429,319	416,933	564,650	559,050	(5,600)
POLICE Total	3,843,513	4,555,687	4,460,482	5,149,903	5,571,928	422,025

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
WALTON PLAZA						
DEBT SERVICE						
CAPITAL LEASE INTEREST	0	44,639	106,197	40,314	37,920	(2,394)
CAPITAL LEASE PRINCIPAL	0	75,000	75,000	75,000	75,000	0
PRINCIPLE- URA BOND					401,000	401,000
INTEREST-URA BOND					82,452	82,452
DEBT SERVICE Total	0	119,639	181,197	115,314	596,372	481,058
PURCHASED/CONTRACTED SERVICES						
R & M BUILDINGS - OUTSIDE	0	9,800	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	0	9,800	0	0	0	0
WALTON PLAZA Total	0	129,439	181,197	115,314	596,372	481,058

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, storm water infrastructure, traffic controls and signage, and right of ways. The department also operates an efficient fleet service center that services the entire fleet of the City.

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 following safety guidelines along with 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



Streets & Transportation continued

Goals (cont.)

- Continue to improve walkability within the City by repairing existing sidewalks according to ADA standards as well as building new sidewalks throughout the city to the same standards
- Maintain the Right of Way throughout the city by means of mowing, brush cutting, litter removal, and eliminating sight distance issues
- Maintain mandated levels of reflectivity on all signage throughout the City
- Continue to provide the proper services to assure a safe and well operating fleet throughout the City
- Become as self-sufficient as possible within the Storm Water department in regard to testing, sampling, and reporting
- Perform annual inspections to the storm water infrastructure and act accordingly with needed repairs
- Improve/upgrade the storm water infrastructure as outdated systems are found to be failing

STREETS & TRANSPORTATION EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
STREETS & TRANSPORTATION						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	5,889	14,010	9,900	10,000	0	(10,000)
VEHICLES	38,265	0	0	0	0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	44,153	14,010	9,900	10,000	0	(10,000)
CAPITAL OUTLAYS - PROPERTY						
INFRASTRUCTURE	0	0	0	10,000	10,000	0
CAPITAL OUTLAYS - PROPERTY Total	0	0	0	10,000	10,000	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	591	527	438	530	500	(30)
GMEBS-RETIREMENT CONTRIBUTION	149,839	119,949	108,944	123,163	123,163	0
GROUP INS	210,555	220,899	231,434	198,350	187,000	(11,350)
MEDICAL EXAMS	2,982	1,244	540	1,000	1,000	0
MEDICARE	10,786	11,459	10,476	10,433	10,844	411
OVERTIME SALARIES	47,041	60,047	55,415	47,000	40,000	(7,000)
PART - TIME/TEMPORARY SALARIES	10,656	4,382	0	0	0	0
REGULAR SALARIES	723,241	763,519	703,383	719,509	747,890	28,381
REIMB SALARIES - OTHER	0	(2,566)	0	0	0	0
REIMB SALARIES - SW	(34,891)	(21,091)	(13,355)	0	0	0
SOCIAL SECURITY	46,121	48,996	44,794	44,610	46,369	1,759
WORKERS COMP INSURANCE	115,265	867	732	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	55	60	60	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,282,186	1,208,232	1,142,855	1,146,155	1,158,326	12,171
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	64	0	1,827	1,500	0	(1,500)
COMMUNICATIONS	3,723	3,025	4,646	5,400	5,000	(400)
CONSTRUCTION SERVICES	0	0	0	1,500	0	(1,500)
CONSULTING - TECHNICAL	0	0	2,950	2,000	2,000	0
CUSTODIAL SVCS	370	2,400	2,383	2,400	2,400	0
DUES/FEES	847	2,038	545	2,000	2,500	500
EQUIPMENT RENTAL	777	782	6,127	5,000	15,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	3,973	2,878	4,727	4,500	4,000	(500)
FINES/LATE FEE	0	121	0	0	0	0
GA DEPT REV FEES	900	900	1,371	1,500	0	(1,500)
GENERAL LIABILITY INSURANCE	12,892	13,470	14,111	15,000	15,000	0
LAWN CARE & MAINTENANCE	0	775	1,717	1,000	1,500	500
MAINTENANCE CONTRACTS	3,475	4,583	5,327	5,000	5,000	0
PEST CONTROL	13	80	68	100	100	0
POSTAGE	0	49	98	100	100	0
PRINTING	0	0	179	500	500	0
PROFESSIONAL FEES	9,950	10,905	6,163	5,000	5,000	0
R & M SYSTEM - OUTSIDE	0	(1,167)	1,000	1,000	1,000	0
RECYCLING	0	40	0	0	0	0
TRAFFIC LIGHTS	2,765	10,693	1,625	5,000	5,000	0
TRAINING & EDUCATION	2,695	4,426	4,333	5,000	5,000	0
VEHICLE REP & MAINT-OUTSIDE	2,075	698	90	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.	0	685	1,149	500	500	0
VEHICLE TAG & TITLE FEE	0	3	21	0	0	0
STREET R & M - OUTSIDE	0	0	0	0	500	500
SIDEWALK R & M - OUTSIDE	0	0	1,572	0	0	0
PURCHASED/CONTRACTED SERVICES Total	44,520	57,383	62,029	69,000	75,100	6,100
SUPPLIES						
AUTO & TRUCK FUEL	31,733	45,316	36,035	50,000	45,000	(5,000)
AUTO PARTS	7,750	19,968	13,208	12,000	12,000	0
CHEMICALS/PESTICIDES	1,281	1,811	451	4,000	4,000	0
COMPUTER EQUIP NON-CAPITAL	0	499	3,228	4,000	6,000	2,000
CONSTRUCTION MATERIALS	6,307	8,419	13,078	10,755	10,000	(755)
DAMAGE CLAIMS	4,905	160	2,593	1,000	1,000	0
EQUIPMENT PARTS	23,871	35,428	35,158	25,000	25,000	0
EXPENDABLE FLUIDS	5,828	8,431	7,118	6,500	8,000	1,500
FOOD	0	242	22	500	500	0
HAND TOOLS	7,830	6,612	4,879	5,000	5,000	0
JANITORIAL SUPPLIES	14,459	17,056	14,760	15,000	15,000	0
OFFICE SUPPLIES & EXPENSES	6,446	3,810	4,519	3,500	3,500	0
R & M BUILDINGS - INSIDE	0	2,650	683	500	500	0
R/W REPAIRS & MAINT INSIDE	1,400	7,106	0	10,000	10,000	0
SAFETY/MEDICAL SUPPLIES	4,483	5,717	6,570	7,690	8,000	310
SIGNAGE & MATERIALS	7,876	11,197	22,497	16,194	25,000	8,806
SMALL TOOLS & MINOR EQUIPMENT	1,921	6,743	7,915	10,000	10,000	0
STREET LIGHTS	0	23,232	25,523	20,000	20,000	0
STREET REPAIRS & MAINT INSIDE	4,048	3,477	4,848	6,000	60,000	54,000
STREET SUPPLIES	6,817	6,981	9,154	9,609	10,000	391
TIRES	7,472	9,085	16,999	8,252	8,000	(252)
UNIFORM RENTAL	11,765	10,905	9,190	14,000	14,000	0
UNIFORM EXPENSE	282	1,482	415	1,000	1,000	0
COVID-19 EXPENSES	0	0	0	0	4,000	4,000
SUPPLIES Total	156,475	236,327	238,844	240,500	305,500	65,000
STREETS & TRANSPORTATION Total	1,527,334	1,515,952	1,453,627	1,475,655	1,548,926	73,271

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% began 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 REVENUE

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CONDEMNED FUNDS	20,751	11,840	23,349	12,000	15,000	3,000
CONDEMNED FUNDS - DEA	6,759	27,182	37,734	28,000	30,000	2,000
TOTAL REVENUE	27,510	39,022	61,083	40,000	45,000	5,000

CONFISCATED ASSETS FUND EXPENDITURES

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
PURCHASED/CONTRACTED SERVICES	12,174	9,050	1,554	11,500	14,000	2,500
ANTI-DRUG ADVERTISING	0	0	0	0	1,000	1,000
COMMUNICATIONS	1,769	2,455	527	2,500	1,000	(1,500)
COURT FEES	1,860	2,330	2,952	2,000	2,000	0
EVENTS	0	1,925	(1,925)	0	0	0
TRAINING & EDUCATION	8,545	2,340	0	7,000	10,000	3,000
SUPPLIES	21,946	14,592	19,556	28,500	31,000	2,500
INVESTIGATION SUPPLIES	1,100	4,800	0	2,500	13,000	10,500
ISSUED EQUIPMENT	12,520	0	4,800	15,000	6,000	(9,000)
K-9 OPERATIONS	0	0	3,730	11,000	12,000	1,000
OFFICE SUPPLIES & EXPENSES	8,326	9,792	11,026	0	0	0
TOTAL EXPENDITURES	34,120	23,642	21,111	40,000	45,000	5,000
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(6,610)	15,380	39,973	0	0	0

HOTEL/MOTEL FUND REVENUE

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
PEN & INT ON DELINQUENT TAXES	68	0	0	0	0	0
TAXES	45,983	43,993	48,079	43,000	46,000	3,000
TOTAL REVENUE	46,052	43,993	48,079	43,000	46,000	3,000

HOTEL/MOTEL FUND EXPENDITURES

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
OTHER COSTS	45,711	42,896	48,717	43,000	46,000	3,000
CONVENTION VISITORS BUREAU	45,711	42,896	48,717	43,000	46,000	3,000
TOTAL EXPENDITURES	45,711	42,896	48,717	43,000	46,000	3,000
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	340	1,097	(638)	0	0	0

G. O. BOND FUND REVENUE

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
OPERATING TRANSFERS IN	842,724	862,140	881,944	0	0	0
TOTAL REVENUE	842,724	862,140	881,944	0	0	0

G. O. BOND FUND EXPENDITURES

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
ADVANCE REFUNDING ESCROW	0	0	0	0	0	0
BOND PREPAYMENT PENALTIES	0	0	0	0	0	0
GO BOND PRINCIPAL	810,000	835,000	868,000	0	0	0
GO BOND-INTEREST	32,725	27,140	13,962	0	0	0
ISSUANCE COSTS	0	0	0	0	0	0
TOTAL EXPENDITURES	842,725	862,140	881,962	0	0	0
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(1)	0	(18)	0	0	0

SPLOST FUND OPERATING BUDGET SUMMARY
REVENUES, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
FUND BALANCE	0	0	0	757,905	432,349	(325,556)
INTERGOVERNMENTAL	324,580	2,265,180	3,902,365	1,900,000	2,100,000	200,000
INVESTMENT INCOME	3,451	3,781	2,669	2,200	2,200	0
OTHER FINANCING SOURCES	0	1,380,834	226,855	0	0	0
TAXES	1,577,257	0	785	0	0	0
TOTAL REVENUE	1,905,289	3,649,795	4,132,673	2,660,105	2,534,549	(125,556)
DEPARTMENT	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
BLDGS & GROUNDS	0	0	0	0	489,900	489,900
FIRE	0	0	50,000	0	0	0
GENERAL GOVERNMENT	169,166	925,952	800,097	1,565,655	984,000	(581,655)
OTHER FINANCING SOURCES	0	1,380,834	663,508	0	0	0
POLICE / JUDICIAL	0	0	255,523	66,260	66,113	(147)
SOLID WASTE & RECYCLING	232,689	0	0	350,000	262,437	(87,563)
STREETS & TRANSPORTATION	524,344	2,832,930	1,960,225	678,190	732,099	53,909
TOTAL EXPENDITURES	926,199	5,139,715	3,729,352	2,660,105	2,534,549	(125,556)
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	979,090	(1,489,921)	403,321	0	0	0

SPLOST FUND REVENUE

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
FUND BALANCE	0	0	0	757,905	432,349	(325,556)
FUND BALANCE	0	0	0	757,905	432,349	(325,556)
INTERGOVERNMENTAL	324,580	2,265,180	3,902,365	1,900,000	2,100,000	200,000
FEDERAL GRANTS	0	162,639	0	0	0	0
LCI GRANT	15,782	223,495	1,287,699	0	0	0
STATE GRANTS REC'D	160,537	0	0	0	0	0
WALTON CO SPLOST 2013 REVENUE	0	1,798,437	0	0	0	0
STATE GRANTS REC'D	148,261	0	0	0	0	0
WALTON CO SPLOST 2019 REVENUE	0	0	1,618,168	1,900,000	2,100,000	200,000
FED GRANT - AIRPORT	0	76,898	359,281	0	0	0
STATE GRANTS - AIRPORT	0	3,711	553,884	0	0	0
FED GRANT - TAP	0	0	83,334	0	0	0
INVESTMENT INCOME	3,451	3,781	2,669	2,200	2,200	0
INTEREST REVENUES	3,451	3,781	2,669	0	0	0
SPLOST INTEREST REVENUE 2013	0	0	0	1,200	1,200	0
SPLOST INTEREST REVENUE 2019	0	0	0	1,000	1,000	0
OTHER FINANCING SOURCES	0	1,380,834	226,855	0	0	0
OPERATING TRANSFERS IN	0	1,380,834	0	0	0	0
CAPITAL LEASE PROCEEDS	0	0	226,855	0	0	0
TAXES	1,577,257	0	785	0	0	0
SPLOST 2013 TAXES	1,577,257	0	785	0	0	0
TOTAL REVENUE	1,905,289	3,649,795	4,132,673	2,660,105	2,534,549	(125,556)

SPLOST FUND EXPENDITURES

Row Labels	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CAPITAL OUTLAYS - INFRASTRUCTURE						
INFRASTRUCTURE - AIRPORT	(50,343)	0	0	0	0	0
CAPITAL OUTLAYS - INFRASTRUCTURE Total	(50,343)	0	0	0	0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	120,889	0	0	0	0	0
EQUIPMENT-FIRE	0	0	50,000	0	0	0
EQUIPMENT-STREETS	0	0	125,463	63,000	25,000	(38,000)
EQUIPMENT-SW COLLECTION	0	0	0	350,000	262,437	(87,563)
VEHICLES	0	0	226,855	0	60,000	60,000
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	120,889	0	402,318	413,000	347,437	(65,563)
CAPITAL OUTLAYS - PROPERTY						
CONSTRUCTION IN PROGRESS	0	0	399,174	885,155	745,500	(139,655)
INFRASTRUCTURE - AIRPORT	98,440	925,772	400,869	0	0	0
INFRASTRUCTURE - STREETS	164,027	2,586,931	1,587,732	342,845	300,000	(42,845)
SITE IMPROVEMENTS	0	0	0	180,500	138,500	(42,000)
CAPITAL OUTLAYS - PROPERTY Total	262,467	3,512,703	2,387,775	1,408,500	1,184,000	(224,500)
DEBT SERVICE						
CAPITAL LEASE INTEREST	0	0	2,650	9,419	9,399	(20)
CAPITAL LEASE PRINCIPAL	0	0	25,993	56,841	56,714	(127)
DEBT SERVICE Total	0	0	28,643	66,260	66,113	(147)
OTHER FINANCING USES						
TRANSFERS OUT - OTHER FUNDS	232,689	1,380,834	663,508	0	0	0
OTHER FINANCING USES Total	232,689	1,380,834	663,508	0	0	0
PURCHASED/CONTRACTED SERVICES						
CONSULTING - BY-PASS	86,200	0	0	0	0	0
DUES/FEES	180	180	265	0	0	0
PROFESSIONAL FEES	0	0	248	0	0	0
SIDEWALK REPAIRS & MAINT OUTSIDE	0	10,000	0	45,000	45,000	0
VEHICLE TAG & TITLE FEE	0	0	25	0	0	0
STREET R & M - OUTSIDE	0	5,577	4,768	0	0	0
PURCHASED/CONTRACTED SERVICES Total	86,380	15,757	5,306	45,000	45,000	0
SUPPLIES						
EQUIPMENT < 5,000	2,615	0	0	0	0	0
PARKS & GROUNDS R&M INSIDE	0	0	0	0	489,900	489,900
SIGNAGE & MATERIALS	0	0	0	0	100,000	100,000
STREET REPAIRS & MAINT INSIDE	271,501	230,421	241,804	227,345	302,099	74,754
SUPPLIES Total	274,116	230,421	241,804	227,345	891,999	664,654
INFRASTRUCTURE - AIRPORT						
INFRASTRUCTURE - AIRPORT	0	0	0	500,000	0	(500,000)
INFRASTRUCTURE - AIRPORT Total	0	0	0	500,000	0	(500,000)
TOTAL EXPENDITURES	926,199	5,139,715	3,729,352	2,660,105	2,534,549	(125,556)
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES						
	979,090	(1,489,921)	403,321	0	0	0

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.

Ten percent (10%) 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, a minimum of 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 about 193 miles of electric distribution lines, is substantially confined to an area within or near the corporate City limits of Monroe and customers therein needing electric service must take such service from the City. An exception exists if it is a new customer and the load is expected to exceed 9MW. A new customer whose load exceeds 9 MW falls under the Georgia Customer Choice regulation. This regulation allows the customer to take bids and then contract for their electric service. Under this regulation, the City can likewise provide electric service to customers outside 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 167 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	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021		% CHANGE
					PROPOSED BUDGET	2021 vs 2020 BUDGET	
CHARGES FOR SERVICES	37,208,320	40,248,287	41,319,803	41,262,339	42,930,851	1,668,512	4.0%
CONTRIBUTIONS AND DONATIONS	41,862	109,380	207,084	0	0	0	0.0%
INTERGOVERNMENTAL	0	535,462	76,600	0	0	0	0.0%
INVESTMENT INCOME	1,165,069	2,290,140	1,919,320	350,000	445,000	95,000	27.1%
MISCELLANEOUS	15,186	44,192	10,858	0	0	0	0.0%
OTHER FINANCING SOURCES	218,472	1,607	17,708	0	0	0	0.0%
TOTAL REVENUE	38,648,909	43,229,069	43,551,373	41,612,339	43,375,851	1,763,512	4.2%
DEPARTMENT	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021		% CHANGE
					PROPOSED BUDGET	2021 vs 2020 BUDGET	
ELECTRIC AND TELECOMMUNICATIONS	22,964,508	25,743,427	25,589,117	26,500,330	25,923,681	(576,650)	-2.2%
UTILITY ADMINISTRATION AND FINANCE	317,976	298,977	(365,582)	1,063,293	782,516	(280,777)	-26.4%
WATER, SEWER, GAS & GUTA	10,826,203	12,010,478	12,421,626	14,048,716	16,669,655	2,620,939	18.7%
TOTAL EXPENDITURES	34,108,687	38,052,883	37,645,161	41,612,339	43,375,851	1,763,512	4.2%
USE OF CASH RESERVES							
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	4,540,223	5,176,186	5,906,211	0	(0)	(0)	

COMBINED UTILITIES FUND DEPARTMENTAL BUDGET SUMMARY

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021		% CHANGE
					PROPOSED BUDGET	2021 vs 2020 BUDGET	
CABLE TV	2,964,949	2,967,312	3,564,192	3,565,000	3,934,167	369,167	
CENTRAL SERVICES - Util	28,620	227	0	0	0	0	
ELECTRIC	20,157,617	22,800,077	22,322,613	19,950,000	20,165,167	215,167	
NATURAL GAS	3,353,930	4,134,322	3,827,845	3,951,129	4,072,608	121,479	
SEWER	4,129,466	4,325,235	4,563,495	5,065,000	5,524,167	459,167	
SPECIAL FACILITY / GUTA	338,739	147,428	172,728	130,000	130,000	0	
TELECOM & INTERNET	2,601,913	2,881,999	3,061,617	3,170,000	3,424,167	254,167	
UTIL ADMIN & FINANCE	(49,874)	535,226	98,900	0	0	0	
WATER	5,123,551	5,437,243	5,924,892	5,781,210	6,125,577	344,367	
TOTAL REVENUE	38,648,909	43,229,069	43,536,283	41,612,339	43,375,851	1,763,512	

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021		% CHANGE
					PROPOSED BUDGET	2021 vs 2020 BUDGET	
CABLE TV	4,827,334	5,448,386	5,138,568	5,041,827	5,457,472	415,645	
CENTRAL SERVICES - Util	826,523	1,045,125	815,128	722,293	726,830	4,537	
ELECTRIC	17,093,435	19,171,280	18,926,171	19,320,744	17,165,182	(2,155,563)	
NATURAL GAS	2,780,213	3,360,244	3,287,099	3,719,219	4,262,732	543,514	
SEWER	3,489,782	3,629,362	3,725,169	4,370,555	5,354,230	983,675	
SPECIAL FACILITY / GUTA	333,199	268,145	267,739	270,911	250,914	(19,997)	
STORMWATER	277,278	305,296	429,366	557,845	381,765	(176,080)	
TELECOM & INTERNET	801,520	792,134	1,324,667	1,935,546	3,092,616	1,157,070	
UTIL ADMIN & FINANCE	(172,328)	(207,163)	(725,585)	770,710	498,843	(271,867)	
WATER	3,851,730	4,240,073	4,456,839	4,902,690	6,185,269	1,282,579	
TOTAL EXPENDITURES	34,108,687	38,052,883	37,645,161	41,612,339	43,375,851	1,763,512	

COMBINED UTILITIES FUND
REVENUE DETAIL

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CATV MISC REVENUES	123,689	118,379	133,859	120,000	110,000	(10,000)
CATV OPERATING REVENUES	23,947	21,849	0	20,000	0	(20,000)
CATV REVENUES	2,674,204	2,627,467	3,187,982	3,200,000	3,700,000	500,000
ELECTRIC METERED SALES	17,467,915	19,204,019	19,419,788	19,000,000	19,000,000	0
ELECTRIC MISC REVENUES	131,479	126,249	117,838	50,000	21,000	(29,000)
ELECTRIC OPERATING REVENUES	496,480	495,812	417,515	475,000	420,000	(55,000)
FIBER REVENUES	474,808	538,113	543,898	530,000	560,000	30,000
GAS METERED SALES	3,131,132	3,892,954	3,496,750	3,563,289	3,783,441	220,152
GAS MISC REVENUES	1,998	189	25,311	1,000	1,000	0
GAS TAP FEES	21,800	28,425	55,727	50,000	50,000	0
GUTA	119,826	147,428	172,728	130,000	130,000	0
INTERNET/DATA REVENUES	1,772,500	1,996,751	2,183,290	2,300,000	2,400,000	100,000
MEAG REBATE	705,858	443,115	275,685	200,000	200,000	0
MGAG REBATE	95,505	91,524	92,299	111,840	114,000	2,160
SALE OF RECYCLED MATERIALS	0	0	159	0	0	0
SEWAGE MISC REVENUES	0	4,000	22,207	0	0	0
SEWAGE OTHER OPER REVENUES	29,780	54,970	45,243	40,000	200,000	160,000
SEWAGE TREATMENT REVENUES	3,855,663	3,936,605	3,983,394	4,000,000	4,300,000	300,000
SEWERAGE TAP FEES	103,500	165,000	316,500	800,000	900,000	100,000
TELEPHONE REVENUES	354,605	347,135	334,429	340,000	340,000	0
UTIL GENERAL CUST ACCOUNT FEES	684,107	775,954	818,447	775,000	700,000	(75,000)
WATER METERED SALES	4,720,803	4,861,486	5,097,352	5,100,000	5,440,000	340,000
WATER MISC REVENUES	63,680	110,348	67,094	60,210	60,210	0
WATER OPERATING REVENUES	15,440	20,265	12,860	16,000	1,200	(14,800)
WATER TAP FEES	139,600	240,250	499,450	380,000	500,000	120,000
CHARGES FOR SERVICES Total	37,208,320	40,248,287	41,319,803	41,262,339	42,930,851	1,668,512
CONTRIBUTED CAP - ELECTRIC	0	109,380	207,084	0	0	0
CONTRIBUTED CAP - GAS	6,970	0	0	0	0	0
CONTRIBUTED CAP - OTHER UTILITY	34,892	0	0	0	0	0
CONTRIBUTED CAP - TELECOM	0	0	0	0	0	0
CONTRIBUTIONS AND DONATIONS Total	41,862	109,380	207,084	0	0	0
FED GRANT CDBG2018	0	500,000	76,600	0	0	0
FEDERAL DISASTER RELIEF FUNDS	0	35,462	0	0	0	0
INTERGOVERNMENTAL Total	0	535,462	76,600	0	0	0
INTEREST REVENUES - UTILITY	265,069	388,841	669,320	350,000	445,000	95,000
PARTICIPANT CONTRIBUTION	900,000	1,901,299	1,250,000	0	0	0
INVESTMENT INCOME Total	1,165,069	2,290,140	1,919,320	350,000	445,000	95,000
OTHER - UTILITY	15,186	29,708	559	0	0	0
REIMBURSE FOR DAMAGED PROP - ELECTRIC	0	14,484	10,299	0	0	0
REIMBURSE FOR DAMAGED PROP - SOLID WAS	0	0	0	0	0	0
REIMBURSE FOR DAMAGED PROP - WATER	0	0	0	0	0	0
MISCELLANEOUS Total	15,186	44,192	10,858	0	0	0
ADMIN ALLOC - CATV	143,109	199,617	241,601	225,000	124,167	(100,833)
ADMIN ALLOC - ELECTRIC	451,163	505,459	623,589	225,000	124,167	(100,833)
ADMIN ALLOC - GAS	96,525	121,230	157,759	225,000	124,167	(100,833)
ADMIN ALLOC - OTHER	(1,014,237)	(1,194,740)	(1,466,026)	(1,125,000)	(745,000)	380,000
ADMIN ALLOC - SEWER	140,523	163,739	195,597	225,000	124,167	(100,833)
ADMIN ALLOC - TELECOM					124,167	124,167
ADMIN ALLOC - WATER	182,918	204,695	247,480	225,000	124,167	(100,833)
OPERATING TRANSFERS IN	218,913	0	0	0	0	0
SALE OF ASSETS - CATV	0	0	750	0	0	0
SALE OF ASSETS - ELECTRIC	4,721	261	656	0	0	0
SALE OF ASSETS - GAS	0	0	0	0	0	0
SALE OF ASSETS - GENERAL	(6,272)	227	0	0	0	0
SALE OF ASSETS - SEWAGE	0	921	555	0	0	0
SALE OF ASSETS - SOLID WASTE	0	0	15,090	0	0	0
SALE OF ASSETS - WATER	1,110	198	657	0	0	0
OTHER FINANCING SOURCES Total	218,472	1,607	17,708	0	0	0
TOTAL REVENUE	38,648,909	43,229,069	43,551,373	41,612,339	43,375,851	1,763,512

Full Time Utility Fund Positions

▼	2019 FTEs	2020 FTEs	2021 FTEs
☐ GUTA	2	2	2
GUTA TRAINER	2	2	2
☐ Utility-Admin ETC	2	2	2
DIRECTOR OF ELECTRIC & TELECOMMUNICATIONS	1	1	1
UTILITIES ADMIN ASST	1	1	1
☐ Utility-Admin WSG	2	2	2
DIRECTOR OF WATER & GAS	1	1	1
FIELD PROJECT SUPERVISOR	1	1	1
☐ Utility-CATV	6	6	6
CATV FOREMAN	1	1	1
CATV INSTALLER	1	1	1
CATV TECH	4	4	4
☐ Utility-Customer Service	19	20	17
CALL CENTER TECH	4	4	4
CITY CLERK	1	1	1
CUSTOMER SERVICE MANAGER	1	1	1
FIELD SERVICE TECH	4	4	4
CASHIER	5	5	4
CUSTOMER SERVICE REP	2	3	2
RECEPTIONIST-CITY HALL	1	1	1
ACCOUNTING TECH	1	1	
☐ Utility-Electric	14	14	14
CONSTRUCTION FOREMAN	1	1	1
ELECTRIC EQUIPMENT OPERATOR	1	1	1
ELECTRIC FOREMAN	1	1	1
ELECTRIC OPERATIONS MANAGER	1	1	1
JOURNEY LINEMAN	2	2	2
LEAD LINEMAN	5	5	5
LINEMAN	1	1	1
UTILITIES LOCATE TECH	1	1	1
APPRENTICE LINEMAN	1	1	1
☐ Utility-Finance	6	7	7
ACCOUNTANT			1
ASST FINANCE DIRECTOR	1	1	1
CITY ADMINISTRATOR 50%	0.5	0.5	0.5
FINANCE DIRECTOR 50%	0.5	0.5	0.5
FINANCE STAFF ASST	1	1	1
HR DIRECTOR	1	1	1
HR SPECIALIST	1	1	1
HR/FINANCE ASST	1	1	1
KEY ACCOUNTS POSITION		1	

Full Time Utility Fund Positions continued

▼	2019 FTEs	2020 FTEs	2021 FTEs
Utility-Natural Gas	8	10	10
NATURAL GAS FOREMAN	1	1	1
NATURAL GAS SERVICEMAN	6	7	7
UTILITIES LOCATE TECH		1	1
REGULATORY COMPLIANCE	1	1	1
Utility-Sewage Collection	7	8	7
WASTEWATER FOREMAN	1	1	1
WASTEWATER SERVICEMAN	4	5	5
UTILITY INSPECTOR	1	1	
CCTV/I&I TECHNICIAN	1	1	1
Utility-Sewage Treatment Plant	6	6	6
WWTP APPRENTICE	1	1	1
WWTP MANAGER	1	1	1
WWTP OPERATOR II	2	2	2
WWTP OPERATOR III	1	1	1
PUMP/LIFE STATION MECHANIC	1	1	1
Utility-Stormwater	6	6	3
STORMWATER TECH	6	6	3
Utility-Telecom & Internet	4	4	4
COMP NETWORK/INTERNET SPEC	1	1	1
NETWORK ENGINEER	1	1	1
SR NETWORK ENGINEER	1	1	1
TELECOM OPERATIONS MANAGER	1	1	1
Utility-Utility Billing	4	4	4
UTILITY BILLING CLERK	3	3	3
UTILITY BILLING SUPERVISOR	1	1	1
Utility-Water Distribution System	9	9	11
WATER DISTRIBUTION FIELD SERVICE SPECIALIST	1	1	1
WATER FOREMAN	1	1	1
WATER LEAK DETECTION TECH	1	1	1
WATER SERVICEMAN	6	6	8
Utility-Water Treatment Plant	8	9	9
WATER TREATMENT OPERATOR III	1	1	1
WTP APPRENTICE	1	1	1
WTP LAB ANALYST	1	1	1
WTP OPERATOR I	1	1	1
WTP OPERATOR II	1	1	1
WTP TRAINEE	1	2	2
WTP SUPERVISOR/WTP OPERATOR I	1	1	1
WATER TREATMENT OPERATOR II	1	1	1
Utility-Central Services	8	8	7.5
GENERAL LABORER	2	2	2
PARKS MANAGER	1	1	1
SYSTEM TECH/IT	1	1	1
SYSTEMS IT	1	1	1
QUALITY CONTROL COORDINATOR	1	1	1
PROJECT MANAGER	1	1	1
ASST CITY ADMINISTRATOR	1	1	0.5
Grand Total	111	117	111.5

UTILITY RATES

ELECTRIC RATES

(Effective March 2012)

RESIDENTIAL

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

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$10.00 plus Applicable Sales Tax

COMMERCIAL NON DEMAND

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

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

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$16.00 plus Applicable Sales Tax

COMMERCIAL DEMAND

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

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

Energy Charges:

First 200 kWh per kW of Billing Demand:

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

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

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

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

INDUSTRIAL

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

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

Energy Charges:

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

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

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

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

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

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

CHURCH

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

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

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill \$10.00 plus Applicable Sales Tax

CITY GOVERNMENT

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

All kWh	\$ 0.08 per kW
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SECURITY LIGHTS

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

Plus Applicable Sales Tax

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

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

CABLE TELEVISION RATES

PROGRAMMING

MONTHLY FEES

Basic Cable	\$ 38.28
Basic & Expanded Basic Cable	\$115.00
Digital Non-DVR Cable Service	\$120.00
Digital DVR Cable Service	\$120.00
Showtime	\$14.65 ¹
Cinemax	\$14.65 ¹
HBO	\$14.65
STARZ Super Pak (Starz, Encore, WAM)	\$14.65
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	\$55.00 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 \$55.00 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.

FIBER INTERNET SERVICE RATES

<u>Download/Upload Speed</u>	<u>Monthly Fee</u>
10Mbps/10Mbps	\$59.99
50Mbps/50Mbps	\$109.99
100Mbps/100Mbps	\$139.99
250Mbps/250Mbps	\$159.99
500Mbps/500Mbps	\$199.95
1Gig/1Gig	\$299.99

Upload speeds are equal to download speeds.

PHONE RATES

RESIDENTIAL

Residential Phone	\$ 29.95
Phone/Internet Bundle	\$ 57.95
Phone/Expanded Cable Bundle	\$115.00
Phone/Non DVR Cable Bundle	\$120.00
Phone/DVR Cable Bundle	\$120.00
Phone/Internet/Cable Bundle	\$142.95
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	\$120.00
Phone/Internet/Cable Bundle	\$152.95
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

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

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)

Gallons Per Minute	Size	Tap Fees*	Residential Inside City	Residential Outside City	Commercial Inside City	Commercial Outside City
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.

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

Gallons Per Minute	Size	Residential Inside City	Residential Outside City	Commercial Inside City	Commercial Outside City
25	5/8"	\$3,000	\$6,000	\$5,000	\$10,000
50	1"	\$3,000	\$6,000	\$6,000	\$12,000
90	1 1/2"			\$7,500	\$15,000
130	2"			\$10,000	\$20,000
500	3"			\$20,000	\$40,000
500+	4"			\$35,000	\$70,000
500+	6"			\$50,000	\$100,000

1. Developer/Property Owner, inside the City limits, 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, inside the City limits, 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, outside the City limits, 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, outside the City limits, 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 ¾" base meter

NATURAL GAS RATES

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

METER BASE CHARGES (Effective January 1, 2014)

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

RESIDENTIAL (Effective January 1, 2014)

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

Distribution Charge Per CCF \$0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

COMMERCIAL (Effective January 1, 2014)

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

Distribution Charge Per CCF \$0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

CITY GOVERNMENT (Effective January 1, 2014)

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

Distribution Charge Per CCF \$0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

FIRM INDUSTRIAL
(Effective January 1, 2014)

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

Plus Gas Cost and Applicable Sales Tax.

INTERRUPTIBLE INDUSTRIAL
(Effective January 1, 2014)

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

Plus Gas Cost and Applicable Sales Tax.

NATURAL GAS TAP FEES
(Effective January 23, 2001)

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

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

NATURAL GAS RECONNECTION FEE
(Effective May 14, 2002)

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

Finance and Administration - Utility



Overview

The Finance and Administration Department of the Combined Utilities provides financial and administrative support for all departments of the utility as well as customer service for the citizens and users. Divisions in the Finance and Administration Department of the Utilities are Administration, Billing, 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 cross training with all employees to allow more streamline workflow.
- Increase security measures and implement security training sessions for Customer Service staff along with police department personnel.
- Improvements made to the drive thru with up to date technology.
- Improvements to security and space to the inside of the front counter and drive thru cashier areas.
- Fully implemented a new utility billing software system in 2019.
- In the beginning stages of implementing Average Monthly Payments (AMP) also known as levelized or budget billing options for utility customers.
- Continued Customer Service training with GMA & ECG for all cashiers, customer service representatives and call center agents.
- Update Utility Customer Service policies.
- Implemented online forms for our Utility service customers.
- Issued a \$50 million utility revenue bond.

**CENTRAL SERVICES
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CENTRAL SERVICES						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
VEHICLES	0	0	0		0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	0	0	0	0	0	0
DEPRECIATION EXPENSE	132,100	410	153,107	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	242	326	180	250	300	50
GMEBS-RETIREMENT CONTRIBUTION	61,298	74,254	36,947	57,959	54,336	(3,623)
GROUP INS	96,754	133,522	91,536	88,000	82,500	(5,500)
MEDICAL EXAMS	970	95	325	300	150	(150)
MEDICARE	5,630	9,025	5,682	6,036	5,916	(120)
OVERTIME SALARIES	15,646	28,246	27,894	23,000	30,000	7,000
PART - TIME/TEMPORARY SALARIES	0	16,428	4,433	0	0	0
REGULAR SALARIES	391,905	601,679	340,492	416,288	407,983	(8,305)
SOCIAL SECURITY	23,539	43,672	24,296	25,810	25,295	(515)
WORKERS COMP INSURANCE	225	821	0	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	596,208	908,069	531,785	619,143	607,980	(11,163)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	660	520	0	250	250	0
CONSULTING - TECHNICAL	70	0	0	0	0	0
CONTRACT LABOR	3,371	0	4,632	17,500	15,000	(2,500)
DUES/FEES	756	654	883	1,000	1,000	0
EQUIPMENT RENTAL	263	377	272	0	250	250
EQUIPMENT RENTS / LEASES	0	450	0	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	0	760	483	500	250	(250)
MAINTENANCE CONTRACTS	22,319	25,357	30,320	27,500	28,500	1,000
POSTAGE	885	0	0	0	100	100
R & M BUILDINGS - OUTSIDE	698	125	376	0	250	250
TRAINING & EDUCATION	3,769	3,180	1,215	1,500	2,000	500
TRAVEL EXPENSE	0	475	491	1,000	1,500	500
VEHICLE REP & MAINT-OUTSID	55	2,980	1,820	500	500	0
HOLIDAY EVENTS	4,248	9,734	3,872	0	4,000	4,000
I/T SVCS - WEB DESIGN, ETC.	0	287	2,260	250	2,500	2,250
VEHICLE TAG & TITLE FEE	0	24	3	0	0	0
PURCHASED/CONTRACTED SERVICES Total	45,633	58,614	57,432	60,000	66,100	6,100
SUPPLIES						
AUTO & TRUCK FUEL	10,128	12,288	11,798	10,000	10,000	0
AUTO PARTS	2,315	3,366	2,100	2,500	1,500	(1,000)
COMPUTER EQUIP NON-CAPITAL	0	3,689	28,334	10,000	12,500	2,500
DAMAGE CLAIMS	983	0	0	0	0	0
EQUIPMENT PARTS	48	865	970	500	500	0
FOOD	406	1,088	2,047	1,000	1,500	500
OFFICE SUPPLIES & EXPENSES	19,241	14,515	5,752	5,000	5,000	0
SAFETY/MEDICAL SUPPLIES	0	0	0	0	500	500
SMALL OPERATING SUPPLIES	1,925	8,246	1,737	2,500	4,500	2,000
SMALL TOOLS & MINOR EQUIPMENT	8,534	12,099	6,211	5,000	7,500	2,500
SPONSORSHIPS/DONATIONS	0	30	0	0	0	0
TIRES	447	2,104	1,889	1,000	1,500	500
UNIFORM RENTAL	3,447	8,832	4,631	0	0	0
UTILITY COSTS	0	0	0	0	0	0
UNIFORM EXPENSE	2,589	3,097	1,915	3,150	5,000	1,850
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	52,582	78,031	72,804	43,150	52,750	9,600
CENTRAL SERVICES Total	826,523	1,045,125	815,128	722,293	726,830	4,537

**UTILITY BILLING
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
UTILITY BILLING						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	81	75	77	100	100	0
GMEBS-RETIREMENT CONTRIBUTION	20,433	17,136	15,834	28,980	28,980	0
GROUP INS	32,251	32,397	41,573	44,000	44,000	0
MEDICAL EXAMS	303	0	65	100	100	0
MEDICARE	2,498	2,173	3,169	3,107	3,199	92
OVERTIME SALARIES	6,838	7,650	24,461	12,000	7,000	(5,000)
REGULAR SALARIES	176,168	150,320	204,129	214,255	220,647	6,392
SOCIAL SECURITY	10,682	9,131	13,549	13,284	13,680	396
WORKERS COMP INSURANCE	0	0	0	0	3,000	3,000
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	249,254	218,882	302,858	315,826	320,706	4,880
PURCHASED/CONTRACTED SERVICES						
CONSULTING - TECHNICAL	1,125	0	0	0	0	0
DUES/FEES	45	6	0	50	0	(50)
EQUIPMENT RENTAL	88	82	91	100	100	0
EQUIPMENT REP & MAINT-OUTSIDE	0	0	169	0	0	0
MAINTENANCE CONTRACTS	4,295	4,811	45,484	45,000	68,000	23,000
OTHER CONTRACTUAL SERVICES	0	0	282	0	0	0
POSTAGE	55,178	58,381	57,116	51,000	55,000	4,000
TRAINING & EDUCATION	865	310	1,065	2,500	2,500	0
TRAVEL EXPENSE	0	0	350	500	500	0
UTIL BILL PRINT SERVICES	15,917	16,414	17,235	17,000	20,000	3,000
I/T SVCS - WEB DESIGN, ETC.	0	66	115	0	100	100
PURCHASED/CONTRACTED SERVICES Total	77,514	80,069	121,907	116,150	146,200	30,050
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL	0	2,468	21	1,200	1,500	300
FOOD	32	155	668	1,000	300	(700)
JANITORIAL SUPPLIES	391	1,368	672	800	800	0
OFFICE SUPPLIES & EXPENSES	9,218	16,802	8,789	10,000	8,000	(2,000)
SMALL TOOLS & MINOR EQUIPMENT	0	0	400	0	0	0
SUPPLIES Total	9,641	20,793	10,550	13,000	10,600	(2,400)
UTILITY BILLING Total	336,409	319,744	435,315	444,976	477,506	32,530

**UTILITY CUSTOMER SERVICE
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
UTILITY CUSTOMER SERVICE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	403	408	489	500	500	0
GMEBS-RETIREMENT CONTRIBUTION	102,163	85,678	100,284	141,275	123,163	(18,112)
GROUP INS	163,019	160,570	268,156	214,500	187,000	(27,500)
MEDICAL EXAMS	1,516	65	815	200	250	50
MEDICARE	9,601	8,097	10,590	10,481	9,679	(802)
OVERTIME SALARIES	25,497	21,919	30,842	25,000	25,000	0
REGULAR SALARIES	662,253	570,322	730,573	728,247	667,515	(60,732)
SOCIAL SECURITY	40,733	35,433	45,283	44,815	41,386	(3,429)
WORKERS COMP INSURANCE	0	196	342	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	10	0	60	60
HAZARD SALARY	0	0	0	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,005,185	882,688	1,187,385	1,166,518	1,056,053	(110,465)
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	1,669	5,827	7,680	10,300	11,000	700
CONSULTING - TECHNICAL	424	0	0	0	0	0
CONTRACT LABOR	165,174	150	239	0	0	0
DUES/FEES	227	293	172	300	68,300	68,000
EQUIPMENT RENTAL	751	608	804	750	750	0
MAINTENANCE CONTRACTS	14,691	17,578	55,264	56,425	57,000	575
PROFESSIONAL FEES	4,596	201,188	248,270	240,000	300,000	60,000
TRAINING & EDUCATION	1,223	1,077	149	5,000	5,000	0
TRAVEL EXPENSE	0	48	357	500	500	0
VEHICLE REP & MAINT-OUTSID	0	0	0	2,000	500	(1,500)
I/T SVCS - WEB DESIGN, ETC.	0	332	575	0	0	0
VEHICLE TAG & TITLE FEE	0	0	0	0	50	50
PURCHASED/CONTRACTED SERVICES Total	188,754	227,102	313,510	315,275	443,100	127,825
SUPPLIES						
AUTO & TRUCK FUEL	0	0	0	5,000	5,000	0
AUTO PARTS	0	0	3	2,000	500	(1,500)
COMPUTER EQUIP NON-CAPITAL	0	2,772	2,503	3,000	3,000	0
FOOD	340	1,410	2,062	1,200	1,200	0
JANITORIAL SUPPLIES	1,465	5,129	2,908	3,000	3,000	0
OFFICE SUPPLIES & EXPENSES	14,931	13,080	17,536	16,000	15,000	(1,000)
SAFETY/MEDICAL SUPPLIES	0	477	0	0	0	0
SMALL OPERATING SUPPLIES	59	0	32	250	250	0
SMALL TOOLS & MINOR EQUIPMENT	140	0	1,373	500	300	(200)
TIRES	0	0	0	1,200	0	(1,200)
UNIFORM RENTAL	0	0	1,238	1,000	0	(1,000)
UTILITY CASHIERS OVER/SHORT	343	388	160	500	500	0
UNIFORM EXPENSE	0	0	1,562	2,500	2,500	0
SUPPLIES Total	17,278	23,255	29,378	36,150	31,250	(4,900)
UTILITY CUSTOMER SERVICE Total	1,211,217	1,133,045	1,530,273	1,517,943	1,530,403	12,460

**UTILITY FINANCE
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
UTILITY FINANCE						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
SOFTWARE	0	240,156	(240,156)	0	0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	0	240,156	(240,156)	0	0	0
DEBT SERVICE						
INTEREST - CUST DEPOSITS	4,055	4,494	2,675	4,000	300	(3,700)
DEBT SERVICE Total	4,055	4,494	2,675	4,000	300	(3,700)
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	0	134,088	(240,321)	0	0	0
DEPRECIATION AND AMORTIZATION Total	0	134,088	(240,321)	0	0	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	(3,460,335)	(4,213,248)	(4,490,555)	(3,554,377)	(4,826,493)	(1,272,116)
CHAMBER OF COMMERCE				0	7,437	7,437
UTILITY BAD DEBT EXPENSE	272,334	370,616	335,789	325,000	350,000	25,000
CONTINGENCIES					782,516	782,516
OTHER COSTS Total	(3,188,001)	(3,842,631)	(4,154,766)	(3,229,377)	(3,686,540)	(457,163)
OTHER FINANCING USES						
TRAN OUT - INSURANCE	12,000	12,000	12,000	12,000	0	(12,000)
OTHER FINANCING USES Total	12,000	12,000	12,000	12,000	0	(12,000)
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	107	94	154	130	150	20
GMEBS-RETIREMENT CONTRIBUTION	27,243	28,559	31,669	50,714	50,714	0
GROUP INS	43,001	59,766	78,939	103,676	77,000	(26,676)
MEDICAL EXAMS	404	130	263	150	150	0
MEDICARE	3,034	3,852	5,388	6,764	6,633	(131)
OVERTIME SALARIES	2,565	2,877	1,947	2,500	1,000	(1,500)
REGULAR SALARIES	214,009	273,106	422,263	456,331	457,444	1,113
SOCIAL SECURITY	12,974	16,469	23,040	28,920	28,362	(558)
WORKERS COMP INSURANCE	29,614	31,023	30,737	30,000	30,000	0
WALTON ATHLETIC MEMBERSHIP	0	0	45	60	60	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	332,953	415,877	594,444	679,245	651,513	(27,732)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	2,333	2,124	650	500	600	100
ATTORNEY FEES - OTHERS	419	5,172	9,262	2,000	30,000	28,000
ATTORNEY FEES-P & M	47,819	52,656	60,209	50,000	170,000	120,000
AUDIT SERVICES	33,485	35,140	51,100	52,000	50,000	(2,000)
COMMUNICATIONS	32,488	6,709	4,677	3,100	2,000	(1,100)
CONTRACT LABOR	0	1,442	128	1,000	300	(700)
CUSTODIAL SVCS	6,337	24,000	23,833	24,000	24,000	0
DUES/FEES	12,328	5,980	5,201	6,000	6,000	0
EQUIPMENT RENTAL	221	224	423	500	500	0
EQUIPMENT REP & MAINT-OUTSIDE	0	0	26	0	0	0
GENERAL LIABILITY INSURANCE	139,065	139,479	146,373	150,000	160,000	10,000
LAWN CARE & MAINTENANCE	5,225	24,253	32,506	30,000	30,000	0
LICENSES	0	18	18	0	0	0
MAINTENANCE CONTRACTS	51,100	27,626	63,755	40,000	60,000	20,000
MARKETING EXPENSES	3,451	1,058	525	26,500	11,250	(15,250)
P O BOX RENTAL	0	214	234	235	254	19
PEST CONTROL	130	792	1,797	1,800	1,200	(600)
POSTAGE	5,472	4,855	4,127	3,500	4,000	500
PROFESSIONAL FEES	7,900	303	5,773	1,200	7,000	5,800
R & M BUILDINGS - OUTSIDE	43,260	29,364	15,414	29,248	30,000	752
R & M SYSTEM - OUTSIDE	0	20,714	0	0	0	0
SECURITY SYSTEMS	0	565	145	300	300	0
SOFTWARE	218	967	674	300	300	0
TRAINING & EDUCATION	3,289	1,285	1,997	8,000	8,000	0
TRAVEL EXPENSE	1,657	1,457	4,115	8,000	8,000	0
UTILITY PROTECTION CTR (DIG)	5,574	6,119	6,530	6,530	8,000	1,470
VEHICLE REP & MAINT-OUTSID	0	0	45	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	9,473	230	1,000	1,000	0
PURCHASED/CONTRACTED SERVICES Total	401,769	401,989	439,767	445,713	612,704	166,991
SUPPLIES						
COMPUTER EQUIP NON-CAPITAL	0	1,517	1,969	3,000	2,000	(1,000)
EMPLOYEE RECOGNITION	0	4,098	259	4,500	4,500	0
EQUIPMENT PARTS	0	0	52	0	0	0
FOOD	1,327	4,203	707	500	500	0
FURNITURE < 5,000	590	0	(728)	2,500	2,000	(500)
JANITORIAL SUPPLIES	1,232	2,394	1,319	2,000	2,000	0
OFFICE SUPPLIES & EXPENSES	27,023	13,088	12,200	20,000	20,000	0
R & M BUILDINGS - INSIDE	3,871	5,900	6,278	7,000	8,000	1,000
SAFETY/MEDICAL SUPPLIES	0	477	0	0	0	0
SMALL OPERATING SUPPLIES	0	2,684	0	2,000	500	(1,500)
UTIL COSTS FOR OTHER FUNDS	240,026	284,667	292,618	295,000	300,000	5,000
UTILITY COSTS	106,981	116,065	125,385	130,000	130,000	0
WELLNESS COMMITTEE EXPENSES	0	0	0	0	300	300
SUPPLIES Total	381,051	435,091	440,058	466,500	469,800	3,300
UTILITY FINANCE Total	(2,056,173)	(2,198,937)	(3,146,298)	(1,621,919)	(1,952,223)	(330,304)

Electric and Telecommunications



Overview

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

Goals/Accomplishments

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

**ELECTRIC
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
ELECTRIC						
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	1,539,261	1,782,499	1,910,102	1,516,848	804,416	(712,433)
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	852,937	1,105,430	1,257,150	1,267,955	1,262,820	(5,135)
TRANS OUT UTL 5% E&R FUND	0	0	0	975,350	971,400	(3,950)
TRANS OUT UTL E&R FUND	0	0	0	975,350	291,420	(683,930)
OTHER FINANCING USES Total	852,937	1,105,430	1,257,150	3,218,655	2,525,640	(693,015)
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	457	352	335	350	500	150
GMEBS-RETIREMENT CONTRIBUTION	95,352	43,214	68,615	101,428	101,428	0
GROUP INS	150,506	147,874	179,089	154,000	154,000	0
MEDICAL EXAMS	1,520	325	630	300	250	(50)
MEDICARE	12,390	13,998	14,857	12,428	12,998	570
OVERTIME SALARIES	127,416	232,165	202,489	130,000	130,000	0
REGULAR SALARIES	752,516	755,992	841,516	857,095	896,398	39,303
SOCIAL SECURITY	52,974	59,852	63,526	53,140	55,577	2,437
WORKERS COMP INSURANCE	0	0	0	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	240	300	330	30
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,193,131	1,253,772	1,371,296	1,310,541	1,352,981	42,440
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	400	441	720	500	500	0
COMMUNICATIONS	7,209	21,725	18,537	10,000	19,000	9,000
CONSULTING - TECHNICAL	724	430	395	0	0	0
CONTRACT LABOR	360,619	417,185	432,641	435,000	465,000	30,000
CUSTODIAL SVCS	198	0	0	0	0	0
DUES/FEES	227	236	300	2,500	2,500	0
EQUIPMENT RENTAL	468	3,703	737	2,540	4,000	1,460
EQUIPMENT RENTS / LEASES	18,694	20,410	4,909	2,940	5,000	2,060
EQUIPMENT REP & MAINT-OUTSIDE	77,358	25,324	28,877	20,000	20,000	0
GA DEPT REV FEES	900	800	900	900	900	0
LAWN CARE & MAINTENANCE	1,303	0	88	0	0	0
LICENSES	0	0	32	0	0	0
MAINTENANCE CONTRACTS	4,852	7,089	5,446	4,700	5,000	300
MARKETING EXPENSES	4,478	31,314	31,492	40,000	40,000	0
POLE EQUIPMENT RENTS / LEASES	2,091	3,102	18,709	3,500	0	(3,500)
POSTAGE	777	0	176	500	500	0
PRINTING	65	0	0	0	0	0
PROFESSIONAL FEES	0	1,000	0	31,000	31,000	0
R & M BUILDINGS - OUTSIDE	0	0	0	0	1,500	1,500
R & M SYSTEM - OUTSIDE	13,094	10,505	6,702	15,000	10,000	(5,000)
TRAINING & EDUCATION	8,467	9,190	3,039	10,000	10,000	0
TRAVEL EXPENSE	1,162	4,606	8,545	4,200	5,000	800
VEHICLE REP & MAINT-OUTSID	24,641	36,247	28,259	20,000	20,000	0
HOLIDAY EVENTS	394	308	8,135	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	398	870	500	500	0
VEHICLE TAG & TITLE FEE	0	18	24	0	150	150
SHIPPING/FREIGHT	0	278	805	500	500	0
LANDFILLS FEES	0	110	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	528,120	594,420	600,337	604,280	641,050	36,770

Electric continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
ELECTRIC						
SUPPLIES						
AUTO & TRUCK FUEL	22,043	24,459	26,585	18,200	20,000	1,800
AUTO PARTS	11,034	4,265	2,675	4,000	4,000	0
COMPUTER EQUIP NON-CAPITAL	0	1,344	11,020	5,000	2,500	(2,500)
CONSTRUCTION MATERIALS	1,197	0	12,561	500	15,000	14,500
COS - ELECTRICITY	12,982,672	14,172,245	13,113,437	12,406,920	11,519,345	(887,575)
COS - MCT CREDIT	(663,792)	(311,931)	0	0	0	0
DAMAGE CLAIMS	4,041	1,127	0	1,500	0	(1,500)
EQUIPMENT PARTS	21,509	8,054	20,643	10,000	12,000	2,000
EXPENDABLE FLUIDS	0	0	0	0	250	250
FOOD	205	3,878	5,197	1,000	1,500	500
FURNITURE < 5,000	0	0	480	0	500	500
JANITORIAL SUPPLIES	627	2,037	3,038	1,800	4,250	2,450
METERS	0	0	0	2,500	4,500	2,000
OFFICE SUPPLIES & EXPENSES	4,435	4,188	2,219	2,500	2,500	0
PARKS & GROUNDS R&M INSIDE	0	7,898	0	8,000	0	(8,000)
R & M BUILDINGS - INSIDE	0	48	4,463	0	0	0
SAFETY/MEDICAL SUPPLIES	0	0	0	0	3,750	3,750
SMALL OPERATING SUPPLIES	37,364	38,797	37,377	20,000	17,500	(2,500)
SMALL TOOLS & MINOR EQUIPMENT	64,726	23,135	43,750	25,000	35,000	10,000
SYS R & M - INSIDE / SHIPPING	0	0	44	0	0	0
SYSTEM R & M - INSIDE	184,436	136,338	149,068	125,000	145,000	20,000
TIRES	3,497	2,691	11,507	5,500	5,500	0
UNIFORM RENTAL	0	0	0	0	0	0
UTILITY COSTS	7,319	11,535	11,252	18,000	13,000	(5,000)
UNIFORM EXPENSE	10,607	16,145	14,801	15,000	15,000	0
STREETLIGHTS	0	167	0	0	20,000	20,000
SUPPLIES Total	12,691,920	14,146,421	13,470,117	12,670,420	11,841,095	(829,325)
ELECTRIC Total	17,093,435	19,171,280	18,926,171	19,320,744	17,165,182	(2,155,563)

**TELECOM
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
TELECOM & INTERNET						
DEBT SERVICE						
PRINCIPAL REVENUE BOND 2020					0	0
INTEREST EXP REVENUE BOND 2020					521,000	521,000
DEBT SERVICE Total					521,000	521,000
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	0	0	14,855	0	0	0
DEPRECIATION AND AMORTIZATION Total	0	0	14,855	0	0	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	0	0	0	0	804,416	804,416
OTHER COSTS Total	0	0	0	0	804,416	804,416
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	0	0	185,291	203,944	212,160	8,216
TRANS OUT UTIL 5% E&R FUND	0	0	0	156,880	163,200	6,320
TRANS OUT UTIL E&R FUND	0	0	0	156,880	163,200	6,320
OTHER FINANCING USES Total	0	0	185,291	517,704	538,560	20,856
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	100	150	50
GMEBS-RETIREMENT CONTRIBUTION	0	0	19,581	28,980	28,980	0
GROUP INS	0	820	60,003	44,000	44,000	0
MEDICAL EXAMS	0	0	260	200	200	0
MEDICARE	0	60	3,550	3,522	3,628	106
OVERTIME SALARIES	0	95	5,641	8,000	15,000	7,000
REGULAR SALARIES	0	4,271	250,298	242,930	250,218	7,288
SOCIAL SECURITY	0	258	15,180	15,062	15,514	452
WORKERS COMP INSURANCE	0	0	0	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	0	5,504	354,513	344,294	359,190	14,896
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	0	0	300	2,500	2,200
COMMUNICATIONS	0	2,451	12,670	13,800	15,000	1,200
CONSULTING - TECHNICAL	0	35	70	21,000	0	(21,000)
CONTRACT LABOR	0	0	0	51,000	45,000	(6,000)
DUES/FEES	0	0	2,571	4,800	4,800	0
EQUIPMENT RENTAL	0	0	330	550	550	0
EQUIPMENT RENTS / LEASES	0	0	2,656	1,800	2,000	200
EQUIPMENT REP & MAINT-OUTSIDE	0	0	2,453	6,000	7,000	1,000
GA DEPT REV FEES	0	0	150	150	250	100
INTERNET COSTS	0	0	0	270	5,000	4,730
MAINTENANCE CONTRACTS	0	0	9,822	17,000	20,000	3,000
MARKETING EXPENSES	0	49	0	1,500	5,000	3,500
POLE EQUIPMENT RENTS / LEASES	0	0	0	3,000	3,000	0
POSTAGE	0	0	26	300	0	(300)
PRINTING	0	0	0	0	1,000	1,000
PROFESSIONAL FEES	0	0	2	0	2,500	2,500
R & M BUILDINGS - OUTSIDE	0	0	288	1,500	1,500	0
R & M SYSTEM - OUTSIDE	0	0	7,948	6,000	6,000	0
SECURITY SYSTEMS	0	0	0	390	0	(390)
SOFTWARE	0	459	250	1,500	2,500	1,000
TRAINING & EDUCATION	0	512	4,351	5,000	6,500	1,500
TRAVEL EXPENSE	0	0	445	500	2,500	2,000
VEHICLE REP & MAINT-OUTSID	0	0	5,524	4,500	3,500	(1,000)
I/T SVCS - WEB DESIGN, ETC.	0	0	0	300	300	0
VEHICLE TAG & TITLE FEE	0	0	3	0	0	0
SHIPPING/FREIGHT	0	0	0	0	200	200
FCC FEES	0	16,478	55,685	20,000	25,000	5,000
PURCHASED/CONTRACTED SERVICES Total	0	19,983	105,243	161,160	161,600	440

Telecom continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
TELECOM & INTERNET						
SUPPLIES						
AUTO & TRUCK FUEL	0	0	23,131	13,500	13,500	0
AUTO PARTS	0	0	684	5,700	2,500	(3,200)
COMPUTER EQUIP NON-CAPITAL	0	272	15,352	5,000	5,000	0
CONSTRUCTION MATERIALS	0	12	1,104	500	2,500	2,000
COS - FIBER	120,520	117,426	110,930	115,000	115,000	0
COS - INTERNET	217,778	278,570	228,930	225,000	237,000	12,000
COS - TELEPHONE	463,221	361,947	182,332	425,000	230,000	(195,000)
DAMAGE CLAIMS	0	0	330	900	500	(400)
EQUIPMENT PARTS	0	0	5,388	6,000	4,500	(1,500)
FOOD	0	0	84	600	600	0
JANITORIAL SUPPLIES	0	0	82	1,200	500	(700)
OFFICE SUPPLIES & EXPENSES	0	2,914	1,155	1,788	1,500	(288)
R & M BUILDINGS - INSIDE	0	0	6,901	2,500	2,500	0
SMALL OPERATING SUPPLIES	0	3,919	9,624	18,600	15,000	(3,600)
SMALL TOOLS & MINOR EQUIPMENT	0	1,189	13,624	14,400	12,000	(2,400)
SYS R & M - INSIDE / SHIPPING	0	0	54	300	250	(50)
SYSTEM R & M - INSIDE	0	0	62,258	40,000	25,000	(15,000)
TIRES	0	0	0	1,500	1,500	0
UTILITY COSTS	0	0	0	32,400	36,000	3,600
UNIFORM EXPENSE	0	399	2,803	2,500	2,500	0
SUPPLIES Total	801,520	766,647	664,765	912,388	707,850	(204,538)
TELECOM & INTERNET Total	801,520	792,134	1,324,667	1,935,546	3,092,616	1,157,070

**CABLE TV
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CATV						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	181,232	172,050	173,238	0	0	0
DEPRECIATION AND AMORTIZATION Total	181,232	172,050	173,238	0	0	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	488,253	703,949	740,043	612,636	804,416	191,780
OTHER COSTS Total	488,253	703,949	740,043	612,636	804,416	191,780
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	252,567	310,554	201,993	215,020	245,570	30,550
TRANS OUT UTL 5% E&R FUND	0	0	0	165,400	188,900	23,500
TRANS OUT UTL E&R FUND	0	0	0	165,400	188,900	23,500
OTHER FINANCING USES Total	252,567	310,554	201,993	545,820	623,370	77,550
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	269	201	206	200	200	0
GMEBS-RETIREMENT CONTRIBUTION	54,487	45,695	31,669	43,469	43,469	0
GROUP INS	86,003	84,725	81,006	66,000	66,000	0
MEDICAL EXAMS	869	65	165	100	200	100
MEDICARE	6,218	6,006	4,732	4,408	4,548	140
OVERTIME SALARIES	35,123	38,637	25,366	28,000	28,000	0
REGULAR SALARIES	412,682	391,485	309,204	304,012	313,652	9,640
SOCIAL SECURITY	26,587	25,681	20,235	18,849	19,447	598
WORKERS COMP INSURANCE	911	9,673	0	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	623,149	602,169	472,583	466,538	477,016	10,478
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	113	120	200	250	50
COMMUNICATIONS	24,640	33,992	23,426	9,200	15,000	5,800
CONSULTING - TECHNICAL	24,855	28,650	27,035	14,000	27,000	13,000
CONTRACT LABOR	450	36,500	80,829	34,000	40,000	6,000
CUSTODIAL SVCS	198	0	0	0	0	0
DUES/FEES	10,767	3,802	11,517	5,000	5,000	0
EQUIPMENT RENTAL	263	497	357	500	1,000	500
EQUIPMENT RENTS / LEASES	4,747	3,287	4,909	2,000	2,500	500
EQUIPMENT REP & MAINT-OUTSIDE	6,209	8,667	2,286	4,000	4,500	500
FINES/LATE FEE	0	440	100	0	0	0
GA DEPT REV FEES	250	250	100	100	200	100
INTERNET COSTS	2,000	2,237	2,000	180	250	70
MAINTENANCE CONTRACTS	4,921	8,167	4,381	67,500	65,000	(2,500)
MARKETING EXPENSES	200	774	36	1,000	1,000	0
PEST CONTROL	0	0	225	450	0	(450)
POLE EQUIPMENT RENTS / LEASES	0	0	19,715	2,000	2,000	0
POSTAGE	24	51	0	200	200	0
PRINTING	65	0	0	0	0	0
PROFESSIONAL FEES	0	1,216	630	1,000	1,000	0
R & M BUILDINGS - OUTSIDE	3,861	425	1,218	2,000	2,500	500
R & M CATV STUDIO - OUTSIDE	6,238	0	0	0	0	0
R & M SYSTEM - OUTSIDE	48,563	22,267	37,412	15,000	15,000	0
SECURITY SYSTEMS	0	623	1,365	260	520	260
TRAINING & EDUCATION	4,492	4,633	61	5,000	5,000	0
TRAVEL EXPENSE					2,000	2,000
VEHICLE REP & MAINT-OUTSID	7,710	439	961	3,000	3,000	0
HOLIDAY EVENTS	9,319	0	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	177	307	200	200	0
VEHICLE TAG & TITLE FEE	0	24	0	0	0	0
SHIPPING/FREIGHT	0	146	1,240	500	750	250
FCC FEES	0	27,928	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	159,772	185,306	220,232	167,290	193,870	26,580

Cable continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CATV						
SUPPLIES						
AUTO & TRUCK FUEL	23,201	25,713	4,359	9,000	10,000	1,000
AUTO PARTS	7,689	11,933	1,182	3,800	3,800	0
COMPUTER EQUIP NON-CAPITAL	0	122	0	50	500	450
CONSTRUCTION MATERIALS	1,197	0	6,873	0	0	0
COS - CATV	2,811,033	3,188,048	3,172,560	3,070,000	3,200,000	130,000
COS - GAS	0	0	0	0	0	0
DAMAGE CLAIMS	7,312	0	125	600	500	(100)
EQUIPMENT PARTS	8,569	11,997	7,945	4,000	4,500	500
EXPENDABLE FLUIDS	0	0	0	0	250	250
FOOD	205	959	1,038	500	550	50
JANITORIAL SUPPLIES	627	2,038	2,663	1,500	2,000	500
OFFICE SUPPLIES & EXPENSES	5,096	4,157	134	1,143	1,250	107
R & M BUILDINGS - INSIDE	1,459	17	1,325	800	800	0
R & M CATV STUDIO - INSIDE	5,402	0	0	0	0	0
SMALL OPERATING SUPPLIES	17,892	45,238	8,460	12,400	15,000	2,600
SMALL TOOLS & MINOR EQUIPMENT	26,721	54,753	3,577	9,600	9,500	(100)
SYS R & M - INSIDE / SHIPPING	894	40	508	650	650	0
SYSTEM R & M - INSIDE	153,772	66,908	63,002	100,000	75,000	(25,000)
TIRES	0	3,235	1,562	1,000	1,500	500
UNIFORM RENTAL	0	0	0	1,500	0	(1,500)
UNIFORM EXPENSE	2,137	1,972	701	1,000	1,000	0
CATV Total	4,827,334	5,448,386	5,138,568	5,041,827	5,457,472	415,645

ELECTRIC, TELECOM & CABLE ADMINISTRATION EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
ADMIN ETC						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	100	51	50	50	0
GMEBS-RETIREMENT CONTRIBUTION	20,433	22,848	10,556	14,490	14,490	0
GROUP INS	33,133	38,330	30,764	22,000	22,000	0
MEDICAL EXAMS	303	0	160	200	100	(100)
MEDICARE	2,742	3,570	2,125	2,202	2,287	85
OVERTIME SALARIES	4,408	3,933	1,744	2,000	1,000	(1,000)
REGULAR SALARIES	170,660	247,583	145,225	151,856	157,707	5,851
SOCIAL SECURITY	10,540	15,263	9,085	9,415	9,778	363
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	242,218	331,627	199,711	202,213	207,412	5,199
SUPPLIES						
OFFICE SUPPLIES & EXPENSES	0	0	0	0	1,000	1,000
SUPPLIES Total	0	0	0	0	1,000	1,000
ADMIN ETC Total	242,218	331,627	199,711	202,213	208,412	6,199

Water, Sewer, Natural Gas, and GUTA



Overview

The Water, Sewer, Gas 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 and natural gas 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 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 trainees 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 distribution of drinking water to residents compliant with all federal, state and local requirements.
- Ensure adequate raw water resources to meet the City's future demands.
- Provide infrastructure in the most efficient and equitable manner in a sound, environmental manner.

- Ensure the reliable operation of the wastewater collection and transmission systems through the regular cleaning, inspecting and rehabilitation of system components.
- Conserve, protect and sustain the environmental resources in our communities and state through environmental stewardship.
- Maintain potable water quality within all regulatory parameters.
- Ensure consistent operational reliability of all water treatment, water storage facilities, distribution system, wastewater treatment, pumping stations, and collection systems.
- Develop a replacement program for the City's deteriorating and aged utility mains.
- Provide and maintain adequate water, wastewater and natural gas 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.

**GUTA (GA Utility Training Academy)
EXPENSES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
GUTA						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	9,022	9,037	9,037	0	0	0
DEPRECIATION AND AMORTIZATION Total	9,022	9,037	9,037	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	81	75	51	50	50	0
GMEBS-RETIREMENT CONTRIBUTION	20,433	17,136	10,556	14,490	14,490	0
GROUP INS	35,073	31,587	26,448	22,000	22,000	0
MEDICAL EXAMS	303	35	130	200	100	(100)
MEDICARE	2,937	(6,241)	1,417	1,343	1,384	41
OVERTIME SALARIES	15,749	12,584	12,610	10,000	0	(10,000)
REGULAR SALARIES	136,702	105,643	94,925	92,645	95,424	2,779
SOCIAL SECURITY	8,936	6,889	6,300	5,743	5,916	173
WORKERS COMP INSURANCE	202	86	149	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	220,415	167,794	152,587	147,971	140,864	(7,107)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	572	4,842	1,347	5,000	5,000	0
COMMUNICATIONS	220	(39)	0	350	500	150
CONTRACT LABOR	0	0	0	1,500	1,500	0
COST OF TRAINING	46,686	37,732	40,629	40,000	40,000	0
DUES/FEEES	45	8	477	500	500	0
ENVIRONMENTAL EXPENSE	0	0	30	0	0	0
EQUIPMENT RENTAL	3,015	82	61	750	500	(250)
EQUIPMENT REP & MAINT-OUTSIDE	0	225	0	1,000	1,000	0
EVENTS	16,962	13,027	11,389	12,500	12,500	0
GENERAL LIABILITY INSURANCE	4	0	0	1,000	1,000	0
LAWN CARE & MAINTENANCE	4,741	10,725	11,987	5,040	7,500	2,460
MAINTENANCE CONTRACTS	3,101	2,528	5,028	3,500	3,500	0
POSTAGE	176	45	793	500	500	0
PRINTING	755	1,086	3,860	9,500	5,000	(4,500)
PROFESSIONAL FEES	1,350	419	597	1,800	0	(1,800)
R & M BUILDINGS - OUTSIDE	150	378	828	2,500	2,500	0
R & M SYSTEM - OUTSIDE	0	700	700	1,000	1,000	0
SOFTWARE	0	130	40	0	0	0
STREET REPAIRS & MAINT LMIG	0	14	0	0	0	0
TRAINING & EDUCATION	556	2,080	150	1,500	1,500	0
TRAVEL EXPENSE	0	1,656	4,562	3,000	3,000	0
VEHICLE REP & MAINT-OUTSID	0	0	656	1,500	1,500	0
I/T SVCS - WEB DESIGN, ETC.	0	148	581	3,000	0	(3,000)
PURCHASED/CONTRACTED SERVICES Total	78,334	75,788	83,715	95,440	88,500	(6,940)
SUPPLIES						
AUTO & TRUCK FUEL	931	975	1,178	2,000	2,000	0
AUTO PARTS	67	220	483	500	500	0
COMPUTER EQUIP NON-CAPITAL	0	186	2,938	0	250	250
FOOD	293	2,118	4,572	500	500	0
JANITORIAL SUPPLIES	1,607	4,572	5,344	3,000	3,000	0
OFFICE SUPPLIES & EXPENSES	7,414	2,228	1,515	6,500	2,500	(4,000)
R & M BUILDINGS - INSIDE	9,465	817	289	5,000	2,000	(3,000)
SMALL OPERATING SUPPLIES	400	98	1,391	2,000	2,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,774	27	396	2,500	1,500	(1,000)
SPONSORSHIPS/DONATIONS	0	0	0	0	1,300	1,300
TIRES	0	453	0	500	500	0
TRAINING MATERIALS - COM USE	0	0	232	0	250	250
UTILITY COSTS	3,476	3,833	4,063	5,000	5,000	0
VEHICLE R & M - INSIDE	0	0	0	0	250	250
SUPPLIES Total	25,427	15,527	22,401	27,500	21,550	(5,950)
GUTA Total	333,199	268,145	267,739	270,911	250,914	(19,997)

**NATURAL GAS
EXPENSES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
NATURAL GAS						
REVENUE BOND PRINCIPAL 2020					0	0
INTEREST EXP - 2020 REV BONDS					41,320	41,320
DEBT SERVICE Total	48,164	43,194	38,018	247,554	288,334	40,780
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	142,608	139,811	162,311	0	0	0
AMORT DEF CHG 2016 BOND	0	4,320	4,320	4,320	4,320	0
DEPRECIATION AND AMORTIZATION Total	142,608	144,131	166,631	4,320	4,320	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	329,320	427,518	483,229	340,218	804,416	464,198
OTHER COSTS Total	329,320	427,518	483,229	340,218	804,416	464,198
TRANS OUT UTIL 5% TO GEN FUND	151,402	221,706	229,258	231,438	245,709	14,271
TRANS OUT UTL 5% E&R FUND	0	0	0	178,029	189,007	10,978
TRANS OUT UTL E&R FUND	0	0	0	178,029	189,007	10,978
OTHER FINANCING USES Total	151,402	221,706	229,258	587,497	623,723	36,226
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	215	201	206	200	200	0
GMEBS-RETIREMENT CONTRIBUTION	54,487	45,695	42,225	72,449	72,449	0
GROUP INS	86,003	84,916	110,827	110,000	110,000	0
MEDICAL EXAMS	844	305	485	100	100	0
MEDICARE	3,902	4,496	5,037	5,947	6,210	263
OVERTIME SALARIES	16,042	25,348	22,919	18,000	18,000	0
REGULAR SALARIES	259,721	289,933	305,849	410,147	428,247	18,100
SOCIAL SECURITY	16,303	18,897	21,537	25,429	26,551	1,122
WORKERS COMP INSURANCE	43,039	95,561	0	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	65	60	120	60
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	480,556	565,352	509,150	643,832	663,377	19,545
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	32	682	0	100	1,100	1,000
COMMUNICATIONS	7,275	8,179	8,055	7,300	7,300	0
CONSULTING - TECHNICAL	8,695	10,936	14,835	11,500	11,500	0
CONTRACT LABOR	28,658	25,073	27,310	42,000	42,000	0
CUSTODIAL SVCS	92	0	0	0	0	0
DUES/FEES	1,491	1,396	890	1,700	1,700	0
EQUIPMENT RENTAL	234	217	452	300	2,000	1,700
EQUIPMENT RENTS / LEASES	6,641	2,514	5,150	5,000	5,000	0
EQUIPMENT REP & MAINT-OUTSIDE	19,668	20,108	8,661	15,000	15,000	0
GA DEPT REV FEES	50	50	50	50	50	0
MAINTENANCE CONTRACTS	4,219	5,654	3,946	5,000	12,000	7,000
MARKETING EXPENSES	9,591	32,609	10,591	20,000	20,000	0
MILEAGE REIMBURSEMENT	0	0	0	250	250	0
POSTAGE	29	816	882	1,000	1,000	0
PRINTING	70	0	49	0	2,000	2,000
PROFESSIONAL FEES	0	5,000	146	2,500	2,000	(500)
R & M BUILDINGS - OUTSIDE	0	0	2,835	1,000	1,000	0
R & M SYSTEM - OUTSIDE	39,197	30,729	119,995	100,000	92,000	(8,000)
TRAINING & EDUCATION	8,367	14,792	9,638	12,000	12,000	0
TRAVEL EXPENSE	112	1,523	1,925	2,000	2,000	0
VEHICLE REP & MAINT-OUTSID	591	511	2,007	5,000	5,000	0
HOLIDAY EVENTS	394	289	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	177	307	500	100	(400)
SHIPPING/FREIGHT	0	105	920	0	0	0
LANDFILLS FEES	0	110	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	135,406	161,469	218,643	232,200	235,000	2,800

Natural Gas continued

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
NATURAL GAS						
SUPPLIES						
AMR PROJECT EXPENSE	0	0	0	5,000	5,000	0
AUTO & TRUCK FUEL	13,101	15,947	18,723	15,000	15,000	0
AUTO PARTS	4,589	1,680	3,967	2,500	2,500	0
COMPUTER EQUIP NON-CAPITAL	0	122	3,507	50	250	200
CONSTRUCTION MATERIALS	1,197	0	4,878	0	2,500	2,500
COS - GAS	1,403,181	1,615,662	1,472,090	1,504,498	1,482,913	(21,585)
DAMAGE CLAIMS	202	10,132	2,374	1,000	1,000	0
EXPENDABLE FLUIDS	0	0	0	0	100	100
FOOD	367	728	1,316	1,000	1,000	0
FURNITURE < 5,000	0	0	6,300	1,000	1,000	0
JANITORIAL SUPPLIES	274	892	1,246	850	1,500	650
METERS	0	2,988	0	5,000	5,000	0
OFFICE SUPPLIES & EXPENSES	6,132	3,290	1,445	8,500	2,000	(6,500)
SMALL OPERATING SUPPLIES	13,851	12,787	14,617	15,000	15,000	0
SMALL TOOLS & MINOR EQUIPMENT	21,391	18,363	32,506	12,500	15,000	2,500
SYS R & M - INSIDE / SHIPPING	110	0	50	500	500	0
SYSTEM R & M - INSIDE	20,891	95,766	67,380	75,000	75,000	0
TIRES	1,237	771	1,559	1,000	2,500	1,500
UNIFORM RENTAL	449	0	0	0	0	0
UTILITY COSTS	2,446	3,994	4,556	3,700	4,300	600
UNIFORM EXPENSE	3,339	5,850	3,208	3,000	3,000	0
VEHICLE R & M - INSIDE	0	0	28	1,000	1,000	0
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	1,492,756	1,796,872	1,642,171	1,663,598	1,643,563	(20,035)
NATURAL GAS Total	2,780,213	3,360,244	3,287,099	3,719,219	4,262,732	543,514

**SEWER
EXPENSES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SEWAGE						
DEBT SERVICE						
INTEREST EXP - 2016 REV BONDS	149,593	134,158	118,081	104,985	90,375	(14,610)
REVENUE BOND PRINCIPAL 2016	0	0	0	663,894	676,827	12,933
REVENUE BOND PRINCIPAL 2020					0	0
INTEREST EXP - 2020 REV BONDS					472,493	472,493
DEBT SERVICE Total	149,593	134,158	118,081	768,879	1,239,695	470,816
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	720,573	764,460	811,256	0	0	0
AMORT DEF CHG 2016 BOND	0	13,417	13,417	13,417	13,417	0
DEPRECIATION AND AMORTIZATION Total	720,573	777,877	824,673	13,417	13,417	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	479,429	577,426	599,130	466,946	804,416	337,470
OTHER COSTS Total	479,429	577,426	599,130	466,946	804,416	337,470
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	191,503	232,306	260,796	249,600	279,500	29,900
TRANS OUT UTIL 5% E&R FUND	0	0	0	192,000	215,000	23,000
TRANS OUT UTIL E&R FUND	0	0	0	192,000	215,000	23,000
OTHER FINANCING USES Total	191,503	232,306	260,796	633,600	709,500	75,900
PURCHASED/CONTRACTED SERVICES						
TRAVEL EXPENSE	0	0	311	0	0	0
PURCHASED/CONTRACTED SERVICES Total	0	0	311	0	0	0
SEWAGE Total	1,541,099	1,721,767	1,802,991	1,882,842	2,767,027	884,185

SEWER COLLECTION EXPENSES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SEWAGE COLLECTION SYSTEM						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	215	239	206	201	200	(1)
GMEBS-RETIREMENT CONTRIBUTION	54,487	45,695	31,669	57,959	50,714	(7,245)
GROUP INS	86,003	84,669	81,071	88,000	77,000	(11,000)
MEDICAL EXAMS	1,158	251	130	250	150	(100)
MEDICARE	3,623	3,776	3,510	4,480	4,258	(222)
OVERTIME SALARIES	26,791	29,241	24,375	27,000	25,000	(2,000)
REGULAR SALARIES	252,636	259,330	244,268	310,290	293,641	(16,649)
SOCIAL SECURITY	15,491	16,144	15,009	19,153	18,206	(947)
WORKERS COMP INSURANCE	7,436	10,568	19,481	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	110	180	180	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	447,841	449,912	419,828	509,013	470,849	(38,164)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	81	0	100	250	150
COMMUNICATIONS	5,616	8,918	9,251	7,500	7,500	0
CONSULTING - TECHNICAL	500	3,000	3,750	1,500	2,500	1,000
CUSTODIAL SVCS	92	0	0	0	0	0
DUES/FEES	1,079	1,199	1,863	1,500	1,500	0
EQUIPMENT RENTAL	263	217	701	500	500	0
EQUIPMENT RENTS / LEASES	49,973	54,073	26,907	40,000	40,000	0
EQUIPMENT REP & MAINT-OUTSIDE	6,275	11,339	3,749	8,125	8,000	(125)
GA DEPT REV FEES	250	150	150	250	250	0
LICENSES	0	0	325	1,000	1,000	0
MAINTENANCE CONTRACTS	4,219	9,662	11,154	4,000	8,000	4,000
MARKETING EXPENSES	0	0	0	1,000	1,000	0
MILEAGE REIMBURSEMENT	0	44	0	250	500	250
POSTAGE	0	0	329	250	250	0
PROFESSIONAL FEES	0	1,000	9,216	1,000	1,500	500
R & M BUILDINGS - OUTSIDE	0	0	2,706	1,500	1,500	0
R & M SYSTEM - OUTSIDE	2,961	850	12,404	10,000	10,000	0
TRAINING & EDUCATION	6,294	3,772	12,581	6,500	6,500	0
TRAVEL EXPENSE	0	642	1,057	2,500	2,500	0
VEHICLE REP & MAINT-OUTSID	1,491	3,311	10,445	6,500	6,500	0
HOLIDAY EVENTS	394	0	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	204	307	2,500	0	(2,500)
VEHICLE TAG & TITLE FEE	0	3	0	0	0	0
SHIPPING/FREIGHT	0	0	268	0	0	0
LANDFILLS FEES	0	110	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	79,406	98,576	107,164	96,475	99,750	3,275
SUPPLIES						
AUTO & TRUCK FUEL	12,554	16,604	17,727	16,000	16,000	0
AUTO PARTS	2,349	8,846	1,640	6,500	6,500	0
BOOKS & PERIODICALS	120	0	0	250	250	0
CHEMICALS/PESTICIDES	3,088	5,422	9,334	10,000	6,500	(3,500)
COMPUTER EQUIP NON-CAPITAL	0	122	1,799	500	500	0
CONSTRUCTION MATERIALS	1,197	0	2,303	0	5,000	5,000
DAMAGE CLAIMS	215	17,230	4,088	10,500	15,000	4,500
EQUIPMENT PARTS	7,065	13,228	3,976	11,500	11,500	0
EXPENDABLE FLUIDS	0	0	0	0	100	100
FOOD	114	785	1,530	400	500	100
FURNITURE < 5,000	0	0	6,300	2,500	1,000	(1,500)
JANITORIAL SUPPLIES	704	3,882	4,749	2,928	3,000	72
OFFICE SUPPLIES & EXPENSES	1,469	572	982	1,000	1,000	0
SMALL OPERATING SUPPLIES	25,523	20,422	18,135	15,000	15,000	0
SMALL TOOLS & MINOR EQUIPMENT	9,193	25,815	14,841	17,500	17,500	0
SYS R & M - INSIDE / SHIPPING	0	281	0	250	250	0
SYSTEM R & M - INSIDE	6,819	5,019	16,077	16,872	15,000	(1,872)
TIRES	0	5,554	2,611	3,700	3,700	0
TRAINING MATERIALS - COM USE	0	0	257	0	250	250
UNIFORM RENTAL	716	0	0	0	0	0
UNIFORM EXPENSE	2,322	3,685	2,752	3,700	3,700	0
SUPPLIES Total	73,448	127,466	109,101	119,100	122,250	3,150
SEWAGE COLLECTION SYSTEM Total	600,695	675,954	636,093	724,588	692,849	(31,739)

SEWER TREATMENT EXPENSES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SEWAGE TREATMENT PLANT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	188	176	180	180	180	0
GMEBS-RETIREMENT CONTRIBUTION	47,676	39,983	31,669	43,469	43,469	0
GROUP INS	75,253	73,778	82,006	66,000	66,000	0
MEDICAL EXAMS	743	260	418	300	300	0
MEDICARE	4,113	3,602	4,246	4,033	4,327	294
OVERTIME SALARIES	29,188	36,336	37,785	36,000	30,000	(6,000)
REGULAR SALARIES	276,919	227,705	247,024	278,135	298,426	20,291
SOCIAL SECURITY	17,999	15,460	18,156	17,244	18,502	1,258
WORKERS COMP INSURANCE	12,698	0	0	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	464,778	397,299	421,484	446,861	462,704	15,843
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	600	40	120	50	250	200
COMMUNICATIONS	861	2,452	2,408	2,000	2,000	0
CONSULTING - TECHNICAL	46,000	27,000	9,375	250,000	175,000	(75,000)
CONTRACT LABOR	0	1,759	0	0	0	0
CUSTODIAL SVCS	335	0	0	0	0	0
DUES/FEES	281	39	65	1,050	1,000	(50)
ENVIRONMENTAL EXPENSE	0	5,250	0	0	0	0
EQUIPMENT RENTAL	234	12,581	4,324	6,000	10,000	4,000
EQUIPMENT RENTS / LEASES	12,647	0	0	3,600	3,600	0
EQUIPMENT REP & MAINT-OUTSIDE	67,155	35,990	22,846	75,000	75,000	0
FINES/LATE FEE	2,000	201	0	0	0	0
GA DEPT REV FEES	300	300	400	300	300	0
LANDFILL FEES	100,905	73,481	114,378	85,000	200,000	115,000
LAWN CARE & MAINTENANCE	0	8,744	11,928	7,500	8,500	1,000
LICENSES	0	0	255	0	1,000	1,000
MAINTENANCE CONTRACTS	2,327	6,776	11,464	10,000	15,000	5,000
MARKETING EXPENSES	0	0	0	500	500	0
MILEAGE REIMBURSEMENT	0	0	0	500	1,000	500
POSTAGE	436	287	725	500	500	0
PROFESSIONAL FEES	0	0	0	0	2,000	2,000
R & M BUILDINGS - OUTSIDE	9,722	7,152	12,098	50,000	25,000	(25,000)
R & M SYSTEM - OUTSIDE	39,826	34,493	52,400	160,000	196,400	36,400
TRAINING & EDUCATION	3,126	5,276	5,806	4,500	5,500	1,000
TRAVEL EXPENSE	0	1,127	3,086	2,000	2,500	500
VEHICLE REP & MAINT-OUTSID	118	650	1,636	3,000	3,000	0
I/T SVCS - WEB DESIGN, ETC.	0	155	268	150	150	0
VEHICLE TAG & TITLE FEE	0	21	0	0	0	0
SHIPPING/FREIGHT	0	483	300	0	0	0
PURCHASED/CONTRACTED SERVICES Total	286,873	224,258	253,881	661,650	728,200	66,550
SUPPLIES						
AUTO & TRUCK FUEL	7,415	6,848	7,765	10,000	10,000	0
AUTO PARTS	8,345	5,193	6,273	2,500	3,000	500
CHEMICALS/PESTICIDES	114,601	134,478	136,448	125,000	175,000	50,000
COMPUTER EQUIP NON-CAPITAL	0	107	849	250	1,500	1,250
DAMAGE CLAIMS	0	0	0	1,000	0	(1,000)
EQUIPMENT PARTS	41,060	39,259	41,513	50,000	50,000	0
EXPENDABLE FLUIDS	0	0	0	0	200	200
FOOD	488	2,073	1,895	500	500	0
HAND TOOLS	0	9	0	0	0	0
JANITORIAL SUPPLIES	1,221	2,990	4,075	2,500	3,000	500
LAB SUPPLIES	25,985	24,837	33,990	50,000	50,000	0
OFFICE SUPPLIES & EXPENSES	4,553	3,922	759	3,510	3,500	(10)
R & M BUILDINGS - INSIDE	2,512	5,140	3,095	3,500	6,500	3,000
SMALL OPERATING SUPPLIES	14,202	16,699	9,712	10,000	10,000	0
SMALL TOOLS & MINOR EQUIPMENT	31,274	27,007	14,163	14,000	14,000	0
SYSTEM R & M - INSIDE	40,271	36,345	23,438	44,404	40,000	(4,404)
UNIFORM RENTAL	7,871	8,920	8,691	7,200	7,500	300
UTILITY COSTS	295,266	295,033	316,490	325,000	325,000	0
UNIFORM EXPENSE	1,274	1,222	1,384	5,000	3,500	(1,500)
VEHICLE R & M - INSIDE	0	0	180	250	250	0
SUPPLIES Total	596,337	610,083	610,720	654,614	703,450	48,836
SEWAGE TREATMENT PLANT Total	1,347,988	1,231,641	1,286,085	1,763,125	1,894,354	131,229

**WATER
EXPENSES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
WATER						
DEBT SERVICE						
INTEREST EXP - 2016 REV BONDS	149,246	133,847	117,807	104,741	90,165	(14,576)
INTEREST ON GEFA 2013	0	7,441	6,905	6,367	5,825	(542)
ISSUANCE COSTS	0	0	0	0	0	0
PRINCIPAL GEFA 2013	7,974	0	0	107,996	108,537	541
REVENUE BOND PRINCIPAL 2016	0	0	0	662,354	675,257	12,903
REVENUE BOND PRINCIPAL 2020					0	0
INTEREST EXP - 2020 REV BONDS					761,737	761,737
DEBT SERVICE Total	157,220	141,288	124,712	881,458	1,641,522	760,063
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	995,906	978,532	1,022,641	0	0	0
AMORT DEF CHG 2016 BOND	0	13,386	13,386	13,386	13,386	0
DEPRECIATION AND AMORTIZATION Total	995,906	991,918	1,036,026	13,386	13,386	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	624,071	721,856	758,051	617,729	804,416	186,687
OTHER COSTS Total	624,071	721,856	758,051	617,729	804,416	186,687
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	227,515	281,652	327,769	313,704	334,842	21,138
TRANS OUT UTL 5% E&R FUND	0	0	0	241,311	257,571	16,260
TRANS OUT UTL E&R FUND	0	0	0	241,311	257,571	16,260
OTHER FINANCING USES Total	227,515	281,652	327,769	796,325	849,983	53,658
WATER Total	2,004,713	2,136,713	2,246,558	2,308,898	3,309,306	1,000,408

WATER DISTRIBUTION EXPENSES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
WATER DISTRIBUTION SYSTEM						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	269	226	232	230	275	45
GMEBS-RETIREMENT CONTRIBUTION	68,109	51,407	47,503	65,204	79,693	14,489
GROUP INS	109,267	94,276	124,867	99,000	121,000	22,000
MEDICAL EXAMS	1,026	425	480	400	300	(100)
MEDICARE	3,840	4,607	5,648	5,196	6,955	1,759
OVERTIME SALARIES	30,494	49,087	57,579	45,000	45,000	0
REGULAR SALARIES	254,078	286,081	310,410	368,022	479,671	111,649
SOCIAL SECURITY	16,525	20,017	24,149	22,218	29,740	7,522
WORKERS COMP INSURANCE	0	0	0	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	68	120	0	(120)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	483,606	506,127	570,934	606,890	764,134	157,244
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	48	81	480	100	500	400
COMMUNICATIONS	4,240	9,683	9,254	4,200	7,500	3,300
CONSULTING - TECHNICAL	1,250	4,000	3,750	4,000	4,000	0
CUSTODIAL SVCS	92	0	0	0	0	0
DUES/FEES	845	736	570	1,500	1,500	0
EQUIPMENT RENTAL	293	245	6,402	5,000	5,000	0
EQUIPMENT RENTS / LEASES	34,530	30,264	22,614	15,000	15,000	0
EQUIPMENT REP & MAINT-OUTSIDE	1,369	3,092	411	7,500	7,500	0
LICENSES	0	0	130	0	0	0
MAINTENANCE CONTRACTS	4,219	5,741	3,745	2,000	3,000	1,000
MARKETING EXPENSES	60	670	443	750	750	0
MILEAGE REIMBURSEMENT	0	0	0	500	500	0
POSTAGE	0	0	174	0	500	500
PROFESSIONAL FEES	0	1,000	18,575	10,000	15,000	5,000
R & M BUILDINGS - OUTSIDE	0	0	2,706	0	500	500
R & M SYSTEM - OUTSIDE	16,685	9,250	25,047	100,000	100,000	0
SIDEWALK REPAIRS & MAINT OUTSIDE	6,800	1,250	3,669	10,000	10,000	0
TRAINING & EDUCATION	4,909	3,827	3,978	5,000	5,000	0
TRAVEL EXPENSE	0	385	2,562	1,500	1,500	0
VEHICLE REP & MAINT-OUTSID	4,894	3,637	4,703	10,000	10,000	0
HOLIDAY EVENTS	394	0	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	199	345	2,000	300	(1,700)
VEHICLE TAG & TITLE FEE	0	24	0	0	0	0
SHIPPING/FREIGHT	0	0	217	0	0	0
LANDFILLS FEES	0	110	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	80,628	74,193	109,774	179,050	188,050	9,000
SUPPLIES						
AUTO & TRUCK FUEL	10,026	14,814	17,522	10,000	10,000	0
AUTO PARTS	5,730	7,780	6,577	3,500	3,500	0
CHEMICALS/PESTICIDES	2,600	0	0	500	0	(500)
COMPUTER EQUIP NON-CAPITAL	0	138	2,753	100	500	400
CONSTRUCTION MATERIALS	0	0	1,605	0	1,000	1,000
DAMAGE CLAIMS	1,438	10,014	7,145	1,000	1,000	0
EQUIPMENT PARTS	2,199	4,553	5,103	5,000	5,000	0
EXPENDABLE FLUIDS	0	756	665	1,000	500	(500)
FOOD	114	693	881	500	500	0
JANITORIAL SUPPLIES	274	892	1,299	500	750	250
METERS	56,247	0	486	75,000	75,000	0
OFFICE SUPPLIES & EXPENSES	5,703	1,640	2,378	8,500	8,500	0
SMALL OPERATING SUPPLIES	23,664	16,715	31,517	10,000	15,000	5,000
SMALL TOOLS & MINOR EQUIPMENT	6,920	19,155	16,003	13,500	13,500	0
SYSTEM R & M - INSIDE	119,956	179,732	207,804	135,000	150,000	15,000
TIRES	0	1,449	4,433	1,000	1,000	0
TRAINING MATERIALS - COM USE	0	9,591	257	10,000	5,000	(5,000)
UNIFORM RENTAL	449	0	0	0	0	0
SIDEWALK R & M - INSIDE	0	530	0	2,000	2,000	0
UNIFORM EXPENSE	3,023	4,024	3,232	3,000	3,500	500
SUPPLIES Total	238,345	272,475	309,657	280,100	296,250	16,150
WATER DISTRIBUTION SYSTEM Total	802,579	852,795	990,366	1,066,040	1,248,434	182,394

WATER TREATMENT EXPENSES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
WATER TREATMENT PLANT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	134	113	180	200	200	0
GMEBS-RETIREMENT CONTRIBUTION	34,054	34,271	36,947	65,204	65,204	0
GROUP INS	53,752	65,173	98,325	99,000	99,000	0
MEDICAL EXAMS	505	485	130	150	150	0
MEDICARE	2,773	4,198	4,731	5,270	6,096	826
OVERTIME SALARIES	22,600	22,479	33,264	28,000	28,000	0
REGULAR SALARIES	176,782	278,059	305,896	363,426	420,432	57,006
SOCIAL SECURITY	11,891	17,951	20,228	22,532	26,067	3,535
WORKERS COMP INSURANCE	554	5,317	0	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	180	180
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	303,046	428,048	499,700	585,282	646,829	61,547
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	2,035	3,368	4,916	3,180	5,000	1,820
CONSULTING - TECHNICAL	0	9,200	0	7,500	7,500	0
CONTRACT LABOR	0	409	0	500	500	0
CUSTODIAL SVCS	764	0	0	0	0	0
DUES/FEES	1,262	1,513	700	2,500	2,500	0
EQUIPMENT RENTAL	146	163	247	180	500	320
EQUIPMENT RENTS / LEASES	0	0	250	1,000	1,000	0
EQUIPMENT REP & MAINT-OUTSIDE	47,232	63,291	25,311	75,000	75,000	0
FINES/LATE FEE	0	532	0	0	0	0
LAWN CARE & MAINTENANCE	810	2,404	5,032	3,500	3,500	0
LICENSES	0	0	375	1,000	1,000	0
MAINTENANCE CONTRACTS	15,477	8,523	8,169	55,660	40,000	(15,660)
MARKETING EXPENSES	0	131	60	500	500	0
MILEAGE REIMBURSEMENT	0	0	0	500	500	0
OTHER CONTRACTUAL SERVICES	0	409	0	0	0	0
POSTAGE	3,113	5,278	4,813	5,000	5,000	0
PROFESSIONAL FEES	12,480	0	1,900	1,600	1,500	(100)
R & M BUILDINGS - OUTSIDE	10,853	2,956	3,294	10,000	10,000	0
R & M RESERVOIR - OUTSIDE	6,704	1,900	9,250	7,500	7,500	0
R & M SYSTEM - OUTSIDE	25,781	39,911	7,674	60,000	60,000	0
R & M WATER TANKS - OUTSIDE	52,690	51,250	38,438	53,000	53,000	0
TRAINING & EDUCATION	6,591	5,756	5,466	4,500	4,500	0
TRAVEL EXPENSE	252	1,223	4,058	2,500	3,500	1,000
VEHICLE REP & MAINT-OUTSID	0	0	0	1,000	2,500	1,500
I/T SVCS - WEB DESIGN, ETC.	0	177	307	200	150	(50)
VEHICLE TAG & TITLE FEE	0	21	0	0	0	0
SHIPPING/FREIGHT	0	318	636	500	500	0
PURCHASED/CONTRACTED SERVICES Total	186,191	198,732	120,894	296,820	285,650	(11,170)
SUPPLIES						
AUTO & TRUCK FUEL	2,310	3,988	5,391	5,000	5,000	0
AUTO PARTS	812	1,286	1,601	1,500	1,500	0
BOOKS & PERIODICALS	120	0	556	500	500	0
CHEMICALS/PESTICIDES	163,417	167,712	152,259	180,000	225,000	45,000
COMPUTER EQUIP NON-CAPITAL	0	122	2,284	100	500	400
CONSTRUCTION MATERIALS	1,197	0	0	0	0	0
DAMAGE CLAIMS	0	0	220	1,000	1,000	0
EQUIPMENT PARTS	21,529	43,877	9,912	20,000	20,000	0
FOOD	122	1,084	1,267	500	500	0
FURNITURE < 5,000	0	0	6,300	1,000	1,000	0
JANITORIAL SUPPLIES	3,795	13,345	18,476	12,000	15,000	3,000
LAB SUPPLIES	30,074	23,745	31,801	22,500	22,500	0
OFFICE SUPPLIES & EXPENSES	3,018	4,980	1,350	6,000	6,000	0
R & M BUILDINGS - INSIDE	2,199	2,237	2,221	5,000	5,000	0
RESERVOIR R & M - INSIDE	858	280	2,638	1,000	1,500	500
SMALL OPERATING SUPPLIES	8,309	2,865	3,775	8,000	8,000	0
SMALL TOOLS & MINOR EQUIPMENT	15,722	6,140	4,445	12,500	10,000	(2,500)
SYSTEM R & M - INSIDE	4,106	3,869	17,524	12,500	15,000	2,500
TIRES	0	0	470	800	800	0
UNIFORM RENTAL	5,460	5,473	8,702	5,000	5,000	0
UTILITY COSTS	291,715	342,330	328,129	350,000	350,000	0
UNIFORM EXPENSE	439	451	0	750	1,250	500
SUPPLIES Total	555,201	623,785	599,321	645,650	695,050	49,400
WATER TREATMENT PLANT Total	1,044,438	1,250,565	1,219,916	1,527,752	1,627,529	99,777

**WATER, SEWER & GAS ADMINISTRATION
EXPENSES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
ADMIN WSG						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	50	51	50	50	0
GMEBS-RETIREMENT CONTRIBUTION	13,622	11,424	10,556	14,490	14,490	0
GROUP INS	22,382	21,380	27,802	22,000	22,000	0
MEDICAL EXAMS	202	0	0	50	50	0
MEDICARE	690	2,280	2,438	2,558	2,635	77
OVERTIME SALARIES	0	1,675	281	1,000	1,000	0
REGULAR SALARIES	54,153	161,069	203,861	176,411	181,704	5,293
SOCIAL SECURITY	2,951	9,480	10,425	10,938	11,266	328
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	94,001	207,358	255,414	227,497	233,195	5,698
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	0	0	0	0	1,100	1,100
PURCHASED/CONTRACTED SERVICES Total	0	0	0	0	1,100	1,100
SUPPLIES						
UNIFORM EXPENSE	0	0	0	0	450	450
SUPPLIES Total	0	0	0	0	450	450
ADMIN WSG Total	94,001	207,358	255,414	227,497	234,745	7,248

Stormwater

Overview

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



Goals

- Development of a more effectively managed and maintained system through work order tracking, system inspections, and employee training.
- Determination of areas of system expansion for greater benefit to the overall developmental growth of the city.
- Continue to focus on safety, functionality, and improvements to existing infrastructure.
- Provide greater public education on the components, functionality, maintenance, and plans for the entire system.

STORMWATER EXPENSES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
STORMWATER						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	1,849	6,089	8,370	0	0	0
DEPRECIATION AND AMORTIZATION Total	1,849	6,089	8,370	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	20	100	103	101	75	(26)
GMEBS-RETIREMENT CONTRIBUTION	20,433	22,848	31,669	43,469	21,735	(21,734)
GROUP INS	32,312	43,784	85,461	66,000	33,000	(33,000)
MEDICAL EXAMS	338	276	135	150	200	50
MEDICARE	1,914	2,299	2,937	3,352	1,692	(1,660)
OVERTIME SALARIES	5,395	4,525	3,865	3,500	4,500	1,000
REGULAR SALARIES	135,453	160,507	172,328	234,590	116,669	(117,921)
SOCIAL SECURITY	8,458	9,832	12,557	14,433	7,234	(7,199)
WORKERS COMP INSURANCE	0	2,996	0	1,500	1,500	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	204,323	247,166	309,055	367,095	186,605	(180,490)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	32	0	0	1,000	1,000	0
COMMUNICATIONS	1,194	2,963	4,681	2,500	5,160	2,660
CONSULTING - TECHNICAL	650	3,420	0	3,500	2,500	(1,000)
CONTRACT LABOR					10,000	10,000
DUES/FEES	110	8	13	250	25	(225)
EQUIPMENT RENTAL	88	163	391	500	200	(300)
EQUIPMENT RENTS / LEASES	0	0	16,915	2,000	4,500	2,500
EQUIPMENT REP & MAINT-OUTSIDE	0	1,395	374	1,000	500	(500)
LAWN CARE & MAINTENANCE	790	0	0	0	0	0
MAINTENANCE CONTRACTS	0	215	844	3,000	1,500	(1,500)
MARKETING EXPENSES					3,500	3,500
MILEAGE REIMBURSEMENT	0	0	0	250	250	0
R & M BUILDINGS - OUTSIDE	0	0	1,988	1,500	0	(1,500)
R & M SYSTEM - OUTSIDE	15,400	7,270	1,113	75,000	45,000	(30,000)
SOFTWARE	0	0	500	500	500	0
TRAINING & EDUCATION	1,697	630	1,974	1,600	2,000	400
TRAVEL EXPENSE	0	138	460	1,000	2,000	1,000
VEHICLE REP & MAINT-OUTSID	0	0	2,982	2,500	1,500	(1,000)
I/T SVCS - WEB DESIGN, ETC.	0	88	153	2,500	100	(2,400)
VEHICLE TAG & TITLE FEE	0	0	3	0	25	25
SHIPPING/FREIGHT	0	0	134	250	250	0
R & M PONDS - OUTSIDE	0	0	3,150	2,500	15,000	12,500
LANDFILLS FEES	0	110	0	0	0	0
EMPLOYEE LICENSE					500	500
PURCHASED/CONTRACTED SERVICES Total	19,961	16,400	35,675	101,350	96,010	(5,340)
SUPPLIES						
AUTO & TRUCK FUEL	3,670	4,732	4,530	5,000	4,500	(500)
AUTO PARTS	7,319	2,662	6,013	2,500	1,500	(1,000)
CHEMICALS/PESTICIDES	9	0	0	0	5,000	5,000
COMPUTER EQUIP NON-CAPITAL	0	61	1,686	1,000	0	(1,000)
DAMAGE CLAIMS	4,272	109	0	5,000	0	(5,000)
EQUIPMENT PARTS	0	31	5,013	1,000	3,000	2,000
EXPENDABLE FLUIDS	0	267	0	0	0	0
FOOD	234	120	439	250	250	0
FURNITURE < 5,000	0	0	7,400	2,500	0	(2,500)
OFFICE SUPPLIES & EXPENSES	6,732	150	2,327	650	1,000	350
SMALL OPERATING SUPPLIES	9,764	9,855	16,746	9,000	13,500	4,500
SMALL TOOLS & MINOR EQUIPMENT	11,447	8,756	20,623	10,000	17,500	7,500
SYSTEM R & M - INSIDE	7,688	6,677	8,368	50,000	45,000	(5,000)
TIRES	0	579	0	0	1,200	1,200
UNIFORM RENTAL					4,200	4,200
UNIFORM EXPENSE	11	1,641	2,913	1,500	1,500	0
VEHICLE R & M - INSIDE	0	0	210	1,000	1,000	0
SUPPLIES Total	51,146	35,641	76,266	89,400	99,150	9,750
STORMWATER Total	277,278	305,296	429,366	557,845	381,765	(176,080)

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:

- Meet Federal and State guidelines and comply with environmental regulations.
- Preserve natural resources.
- Protect public health and the environment.
- Deliver consistent and quality customer service.
- Increase waste diversion rates 25% by expanding residential and commercial recycling collection.
- Collection fleet to be 100% fully automated by 2022, to meet increasing growth inside the city.
- Continue to improve fleet communications using AI Technology, to enhance and promote driver safety.

Accomplishments:

- Added glass collection to the curbside recycling program.
- Purchased a fully automated side load truck. The single-operating unit, has increased collection efficiency and reduced employee injuries.
- Installed dash cameras and vehicle gateways in the collection fleet to improve driver behavior, safety and service validation.
- Purchased a John Deere waste loader for the Transfer Station. The unit has eliminated service down time and increased overall efficiency by decreasing service interruptions and loss of revenue.
- Expanded Transfer Station service hours to increase revenue.

SOLID WASTE FUND OPERATING BUDGET SUMMARY
REVENUES, EXPENSES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
CHARGES FOR SERVICES	4,580,937	4,481,912	5,795,497	5,351,523	5,511,318	159,795	3.0%
OTHER FINANCING SOURCES	232,689	0	663,508	0	0	0	0
TOTAL REVENUE	4,813,626	4,481,912	6,459,004	5,351,523	5,511,318	159,795	3.0%
DEPARTMENT	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET	% CHANGE
OTHER FINANCING SOURCES	244,705	245,796	348,319	600,668	606,245	5,577	0.9%
SOLID WASTE & RECYCLING	3,957,608	4,311,889	5,159,270	4,750,855	4,905,073	154,218	3.2%
DEPRECIATION AND AMORTIZATION	148,083	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	4,350,396	4,557,685	5,507,589	5,351,523	5,511,318	159,795	3.0%
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	463,230	(75,773)	951,415	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 2021 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.

Garbage Cart & Dumpster Rates

	2021
Description	Rate
Residential	
Minimum/Vacant	14.26
In City	24.39
With Additional Cart	36.60
Curbside Cart Fee	69.86
Out of City **	25.82
Apartment in City	14.41
Commercial	
Shared Dumpster	42.77
2 yard - 1 Pickup per Week Dumpster	42.77
2 yard - 2 Pickups per Week Dumpster	67.01
2 yard - 3 Pickups per Week Dumpster	102.65
2 yard - 4 Pickups per Week Dumpster	135.45
2 yard - 5 Pickups per Week Dumpster	168.24
4 yard - 1 Pickup per Week Dumpster	64.16
4 yard - 2 Pickups per Week Dumpster	132.60
4 yard - 3 Pickups per Week Dumpster	198.18
4 yard - 4 Pickups per Week Dumpster	263.77
4 yard - 5 Pickups per Week Dumpster	330.78
6 Yard - 1 Pickup per Week Dumpster	96.95
6 Yard - 2 Pickups per Week Dumpster	193.90
6 Yard - 3 Pickups per Week Dumpster	292.28
6 Yard - 4 Pickups per Week Dumpster	389.23
6 Yard - 5 Pickups per Week Dumpster	486.18
8 Yard - 1 Pickup per Week Dumpster	129.74
8 Yard - 2 Pickups per Week Dumpster	256.64
8 Yard - 3 Pickups per Week Dumpster	384.96
8 Yard - 4 Pickups per Week Dumpster	514.70
8 Yard - 5 Pickups per Week Dumpster	643.02
30 Yard - 1 Pickup per Week Rolloff	330.78
30 Yard - 2 Pickups per Week Rolloff	587.41
WCBOE/Admin Bldg	222.53
WCBOE/Elem Schools	445.05
WCBOE/High School	667.57

SOLID WASTE FUND

REVENUE DETAIL

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
CHARGES FOR SERVICES						
SALE OF RECYCLED MATERIALS	31,772	33,613	32,417	32,000	32,000	0
SANITATION FEES	2,051,644	2,069,367	2,151,268	2,100,000	2,163,000	63,000
TRANSFER STATION FEES	2,497,521	2,378,932	3,611,811	3,219,523	3,316,318	96,795
CHARGES FOR SERVICES Total	4,580,937	4,481,912	5,795,497	5,351,523	5,511,318	159,795
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN	232,689	0	663,508	0	0	0
OTHER FINANCING SOURCES T	232,689	0	663,508	0	0	0
TOTAL REVENUE	4,813,626	4,481,912	6,459,004	5,351,523	5,511,318	159,795

**SOLID WASTE
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
DEPRECIATION AND AMORTIZATION						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	148,083	0	0	0	0	0
DEPRECIATION AND AMORTIZATION Total	148,083	0	0	0	0	0
DEPRECIATION AND AMORTIZATION Total	148,083	0	0	0	0	0
OTHER FINANCING USES						
OTHER FINANCING USES						
TRAN OUT - CIP	0	0	0	267,576	275,566	7,990
TRANSFERS OUT - OTHER FUNDS	232,705	233,796	336,319	321,091	330,679	9,588
TRAN OUT - WC INSURANCE	12,000	12,000	12,000	12,000	0	(12,000)
OTHER FINANCING USES Total	244,705	245,796	348,319	600,668	606,245	5,577
OTHER FINANCING USES Total	244,705	245,796	348,319	600,668	606,245	5,577

SOLID WASTE ADMINISTRATION EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SOLID WASTE ADMINISTRATION						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	0	0	519	0	0	0
DEPRECIATION AND AMORTIZATION Total	0	0	519	0	0	0
OTHER COSTS						
CONTINGENCIES					17,100	17,100
OTHER COSTS Total					17,100	17,100
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	81	75	77	100	100	0
GMEBS-RETIREMENT CONTRIBUTION	20,433	17,136	20,662	21,735	21,735	0
GROUP INS	32,508	31,989	41,675	35,700	33,000	(2,700)
MEDICAL EXAMS	303	186	0	150	150	0
MEDICARE	2,205	2,129	2,451	2,483	2,598	115
OVERTIME SALARIES	3,857	3,763	4,910	3,000	4,500	1,500
PART - TIME/TEMPORARY SALARIES	9,395	235	12,580	17,058	17,058	0
REGULAR SALARIES	146,517	141,306	163,701	154,205	162,145	7,940
SEASONAL SALARIES	0	0	0	0	0	0
SOCIAL SECURITY	9,427	9,139	10,479	10,618	11,111	493
WORKERS COMP INSURANCE	0	0	2,037	2,000	13,000	11,000
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	224,725	205,958	258,572	247,049	265,397	18,348
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	96	414	0	750	500	(250)
COMMUNICATIONS	1,727	1,079	1,649	1,200	1,500	300
CONSULTING - TECHNICAL	0	0	0	0	0	0
CUSTODIAL SVCS	370	2,400	2,383	3,000	2,500	(500)
DUES/FEES	1,236	434	473	750	750	0
EQUIPMENT RENTAL	753	20,769	25,933	1,000	1,000	0
EQUIPMENT RENTS / LEASES	0	5,000	0	0	0	0
GENERAL LIABILITY INSURANCE	24,528	27,216	23,995	25,500	14,000	(11,500)
LAWN CARE & MAINTENANCE	0	0	331	2,000	1,000	(1,000)
MAINTENANCE CONTRACTS	6,374	10,756	8,645	14,000	14,000	0
PEST CONTROL	113	680	452	800	1,000	200
POSTAGE	0	49	55	100	1,000	900
PRINTING	4,250	5,472	3,106	5,000	4,500	(500)
PROFESSIONAL FEES	0	83	0	150	100	(50)
R & M BUILDINGS - OUTSIDE	0	22,192	13,999	15,000	12,000	(3,000)
TRAINING & EDUCATION	2,158	3,444	2,438	3,500	3,500	0
TRAVEL EXPENSE	381	185	386	500	500	0
VEHICLE REP & MAINT-OUTSID	0	0	0	305	500	195
I/T SVCS - WEB DESIGN, ETC.	0	487	497	500	500	0
PURCHASED/CONTRACTED SERVICES Total	41,986	100,659	84,343	74,055	58,850	(15,205)
SUPPLIES						
AUTO & TRUCK FUEL	1,590	1,779	1,882	2,500	2,500	0
AUTO PARTS	673	583	172	1,000	1,000	0
CHEMICALS/PESTICIDES	567	0	170	700	500	(200)
COMPUTER EQUIP NON-CAPITAL	0	337	1,020	500	0	(500)
DAMAGE CLAIMS	0	0	0	200	200	0
EQUIPMENT PARTS	0	362	11	500	500	0
EXPENDABLE FLUIDS	0	41	0	100	100	0
FOOD	33	0	23	200	150	(50)
HAND TOOLS	1,241	567	2,097	1,500	1,500	0
JANITORIAL SUPPLIES	14,603	17,615	20,151	15,000	15,000	0
OFFICE SUPPLIES & EXPENSES	2,780	3,229	5,625	7,000	6,000	(1,000)
R & M BUILDINGS - INSIDE	29,416	25,781	7,876	25,000	20,000	(5,000)
SAFETY/MEDICAL SUPPLIES	430	168	189	750	500	(250)
TIRES	0	511	0	600	600	0
UNIFORM RENTAL	(36)	0	0	0	0	0
UNIFORM EXPENSE	90	350	128	500	500	0
SUPPLIES Total	51,387	51,322	39,344	56,050	49,050	(7,000)
SOLID WASTE ADMINISTRATION Total	318,098	357,939	382,777	377,154	390,397	13,243

SOLID WASTE RECYCLABLE COLLECTION

EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
RECYCLABLES COLLECTION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	27	25	26	30	30	0
GMEBS-RETIREMENT CONTRIBUTION	6,811	5,712	6,887	7,245	7,245	0
GROUP INS	10,836	10,663	13,845	13,700	11,000	(2,700)
MEDICAL EXAMS	101	0	140	150	150	0
MEDICARE	379	449	430	398	527	129
OVERTIME SALARIES	0	507	1,951	500	1,000	500
REGULAR SALARIES	29,861	35,041	30,783	27,401	36,334	8,933
REIMB SALARIES - SW	10,467	6,327	4,007	0	0	0
SOCIAL SECURITY	1,621	1,922	1,839	1,699	2,253	554
WORKERS COMP INSURANCE	0	169	0	500	500	0
HAZARD SALARY	0	0	0	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	60,103	60,816	59,908	51,623	59,039	7,416
PURCHASED/CONTRACTED SERVICES						
CONTRACT LABOR	8,270	17,900	9,230	45,000	25,000	(20,000)
DUES/FEES	0	2	0	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	835	0	24	2,000	2,000	0
GA DEPT REV FEES	100	100	100	100	100	0
GENERAL LIABILITY INSURANCE	577	603	616	700	700	0
LANDFILL FEES	1,104	9,995	0	0	15,000	15,000
MAINTENANCE CONTRACTS	0	0	38	0	0	0
RECYCLING	4,418	6,435	7,492	7,000	7,500	500
RECYCLING EDUCATION	0	0	0	25,000	30,000	5,000
TRAINING & EDUCATION	35	0	0	1,000	500	(500)
VEHICLE REP & MAINT-OUTSID	0	0	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	38	0	25	25
PURCHASED/CONTRACTED SERVICES Total	15,338	35,035	17,538	80,800	80,825	25
SUPPLIES						
AUTO & TRUCK FUEL	5,581	7,465	5,695	10,000	10,000	0
AUTO PARTS	0	0	489	0	250	250
CHEMICALS/PESTICIDES	0	0	0	0	0	0
DAMAGE CLAIMS	0	0	0	0	0	0
DUMPSTERS/CARTS	0	0	1,680	0	0	0
EQUIPMENT PARTS	806	1,603	2,637	10,120	3,000	(7,120)
EXPENDABLE FLUIDS	214	384	455	500	1,000	500
JANITORIAL SUPPLIES	0	0	0	500	1,000	500
RECYCLING BINS	0	0	2,512	5,000	7,500	2,500
SAFETY/MEDICAL SUPPLIES	140	353	292	750	750	0
SMALL TOOLS & MINOR EQUIPMENT	0	0	0	300	250	(50)
TIRES	1,886	1,882	1,614	2,500	2,500	0
UNIFORM RENTAL	795	728	855	1,200	1,200	0
UNIFORM EXPENSE	0	36	0	100	100	0
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	9,423	12,450	16,230	30,970	27,550	(3,420)
RECYCLABLES COLLECTION Total	84,863	108,302	93,677	163,393	167,414	4,021

SOLID WASTE COLLECTION EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SOLID WASTE COLLECTION						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	0	109,843	118,055	0	0	0
DEPRECIATION AND AMORTIZATION Total	0	109,843	118,055	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	322	301	309	330	400	70
GMEBS-RETIREMENT CONTRIBUTION	81,730	27,178	81,400	94,183	94,183	0
GROUP INS	130,030	127,927	166,338	146,148	143,000	(3,148)
MEDICAL EXAMS	1,478	1,615	1,015	300	300	0
MEDICARE	5,631	6,132	6,375	7,345	7,688	343
OVERTIME SALARIES	12,987	15,415	17,227	13,000	16,000	3,000
PART - TIME/TEMPORARY SALARIES	0	11,708	16,359	19,000	19,000	0
REGULAR SALARIES	394,159	404,204	425,455	487,573	511,211	23,638
REIMB SALARIES - SW	24,424	14,764	9,349	0	0	0
SOCIAL SECURITY	23,959	25,673	27,257	31,408	32,873	1,465
WORKERS COMP INSURANCE	13,346	11,922	63,557	10,000	30,000	20,000
WALTON ATHLETIC MEMBERSHIP	0	0	45	60	140	80
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	688,068	646,841	814,684	809,347	854,795	45,448
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	16	0	396	0	0	0
COMMUNICATIONS	2,013	2,300	1,966	6,100	2,500	(3,600)
DUES/FEES	0	193	220	205	250	45
EQUIPMENT REP & MAINT-OUTSIDE	1,980	5,891	2,949	2,000	5,000	3,000
GA DEPT REV FEES	900	1,000	1,400	1,000	1,000	0
GENERAL LIABILITY INSURANCE	6,939	7,057	6,950	9,000	9,000	0
MAINTENANCE CONTRACTS	0	0	460	0	225	225
TRAINING & EDUCATION	1,370	806	1,644	2,700	2,000	(700)
TRAVEL EXPENSE	0	404	0	0	0	0
VEHICLE REP & MAINT-OUTSID	0	(395)	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	460	0	150	150
VEHICLE TAG & TITLE FEE	0	0	42	0	50	50
PURCHASED/CONTRACTED SERVICES Total	13,218	17,257	16,487	21,005	20,175	(830)
SUPPLIES						
AUTO & TRUCK FUEL	37,865	51,732	50,677	50,000	50,000	0
AUTO PARTS	1,533	3,318	924	1,500	1,500	0
DAMAGE CLAIMS	1,118	3,468	2,727	3,500	5,000	1,500
DUMPSTERS/CARTS	35,256	52,941	67,133	100,000	100,000	0
EQUIPMENT PARTS	32,106	30,840	40,739	27,000	30,000	3,000
EXPENDABLE FLUIDS	3,578	2,560	2,350	4,000	4,000	0
HAND TOOLS	0	0	1,217	300	300	0
JANITORIAL SUPPLIES	100	335	20	1,300	2,000	700
SAFETY/MEDICAL SUPPLIES	2,366	4,604	4,794	3,500	4,500	1,000
SMALL TOOLS & MINOR EQUIPMENT	0	0	0	300	300	0
TIRES	10,339	11,018	6,203	15,000	15,000	0
UNIFORM RENTAL	8,674	8,131	9,369	10,100	11,000	900
UNIFORM EXPENSE	0	497	98	500	500	0
SUPPLIES Total	132,934	169,444	186,252	217,000	224,100	7,100
SOLID WASTE COLLECTION Total	834,219	943,384	1,135,478	1,047,352	1,099,070	51,718

**SOLID WASTE DISPOSAL
EXPENDITURES**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
SOLID WASTE DISPOSAL						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	0	44,156	20,216	0	0	0
DEPRECIATION AND AMORTIZATION Total	0	44,156	20,216	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	54	50	51	50	50	0
GMEBS-RETIREMENT CONTRIBUTION	13,622	11,424	13,774	14,490	14,490	0
GROUP INS	21,672	21,326	27,755	24,700	22,000	(2,700)
MEDICAL EXAMS	202	211	65	100	100	0
MEDICARE	924	1,034	1,056	974	1,283	309
OVERTIME SALARIES	10,599	11,969	12,405	12,547	14,000	1,453
REGULAR SALARIES	59,990	61,060	61,656	67,167	88,484	21,317
SOCIAL SECURITY	3,949	4,420	4,516	4,164	5,486	1,322
WORKERS COMP INSURANCE	0	0	1,180	1,500	1,500	0
HAZARD SALARY	0	0	0	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	111,011	111,493	122,460	125,692	147,393	21,701
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	0	1,335	0	1,500	1,000	(500)
CONSULTING - TECHNICAL	0	1,450	416	2,000	1,500	(500)
CUSTODIAL SVCS	68	0	0	0	0	0
DUES/FEES	0	0	0	0	0	0
ENVIRONMENTAL EXPENSE	2,650	0	0	2,000	2,250	250
EQUIPMENT RENTS / LEASES	9,900	0	30,760	2,500	2,500	0
EQUIPMENT REP & MAINT - OUTSIDE	3,645	0	11,933	5,000	10,000	5,000
GENERAL LIABILITY INSURANCE	594	603	626	1,500	1,500	0
LANDFILL FEES	2,293,493	2,465,571	2,979,601	2,585,399	2,662,961	77,562
MAINTENANCE CONTRACTS	0	0	77	0	0	0
R & M BUILDINGS - OUTSIDE	21,220	0	4,674	25,000	20,000	(5,000)
TRAINING & EDUCATION	0	0	0	150	150	0
I/T SVCS - WEB DESIGN, ETC.	0	0	77	0	25	25
VEHICLE TAG & TITLE FEE	0	121	0	0	0	0
GA DEPT OF REV FEES	0	0	100	0	100	100
PURCHASED/CONTRACTED SERVICES Total	2,331,571	2,469,080	3,028,263	2,625,049	2,701,986	76,937
SUPPLIES						
AUTO & TRUCK FUEL	17,698	25,444	22,577	30,000	27,000	(3,000)
AUTO PARTS	0	334	0	0	0	0
DAMAGE CLAIMS	575	0	0	0	2,500	2,500
EQUIPMENT PARTS	22,385	23,936	36,594	30,000	30,000	0
EXPENDABLE FLUIDS	241	525	2,412	1,000	2,000	1,000
HAND TOOLS	0	93	94	200	200	0
JANITORIAL SUPPLIES	3,685	2,451	2,144	2,500	3,000	500
SAFETY/MEDICAL SUPPLIES	485	822	1,044	1,100	1,500	400
SMALL TOOLS & MINOR EQUIPMENT	375	0	675	300	300	0
TIRES	31,190	0	30,317	35,000	35,000	0
UNIFORM RENTAL	1,750	1,858	3,128	2,200	2,400	200
UNIFORM EXPENSE	0	79	0	100	100	0
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	78,384	55,542	98,985	102,400	104,000	1,600
SOLID WASTE DISPOSAL Total	2,520,966	2,680,271	3,269,925	2,853,141	2,953,379	100,238

SOLID WASTE YARD TRIMMINGS EXPENDITURES

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2021 PROPOSED BUDGET	2021 vs 2020 BUDGET
YARD TRIMMINGS COLLECTION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	81	75	77	100	100	0
GMEBS-RETIREMENT CONTRIBUTION	20,433	17,136	20,662	28,980	28,980	0
GROUP INS	32,507	31,742	41,601	46,700	44,000	(2,700)
MEDICAL EXAMS	363	261	305	250	250	0
MEDICARE	1,527	1,413	2,203	2,500	2,324	(176)
OVERTIME SALARIES	4,009	5,752	11,578	7,000	8,000	1,000
PART - TIME/TEMPORARY SALARIES	8,746	16,001	5,932	16,806	0	(16,806)
REGULAR SALARIES	97,389	85,059	144,532	155,587	160,255	4,668
SOCIAL SECURITY	6,605	6,554	9,420	10,688	9,934	(754)
WORKERS COMP INSURANCE	1,081	26,763	1,273	1,500	1,500	0
WALTON ATHLETIC MEMBERSHIP	0	0	45	60	70	10
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	172,742	190,757	237,628	270,171	255,413	(14,758)
PURCHASED/CONTRACTED SERVICES						
CONTRACT LABOR	0	0	0	0	0	0
DUES/FEES	0	6	0	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	250	0	0	2,350	0	(2,350)
FINES/LATE FEE	0	0	12	0	0	0
GA DEPT REV FEES	150	150	250	150	150	0
GENERAL LIABILITY INSURANCE	2,185	2,313	2,466	2,500	2,500	0
MAINTENANCE CONTRACTS	0	0	115	0	0	0
TRAINING & EDUCATION	70	125	277	220	200	(20)
I/T SVCS - WEB DESIGN, ETC.	0	0	115	0	50	50
VEHICLE TAG & TITLE FEE	0	0	21	0	0	0
PURCHASED/CONTRACTED SERVICES Total	2,655	2,594	3,256	5,220	2,900	(2,320)
SUPPLIES						
AUTO & TRUCK FUEL	12,047	15,815	13,611	16,314	15,000	(1,314)
AUTO PARTS	0	164	0	0	0	0
DAMAGE CLAIMS	1,764	0	102	500	500	0
EQUIPMENT PARTS	5,373	3,400	16,191	8,000	10,000	2,000
EXPENDABLE FLUIDS	329	511	1,498	1,200	1,500	300
HAND TOOLS	0	0	60	500	0	(500)
JANITORIAL SUPPLIES	0	425	0	0	0	0
SAFETY/MEDICAL SUPPLIES	461	576	618	1,110	1,500	390
TIRES	1,620	5,207	1,080	3,600	3,600	0
UNIFORM RENTAL	2,471	2,380	3,370	3,000	4,200	1,200
UNIFORM EXPENSE	0	163	0	200	200	0
COVID-19 EXPENSES	0	0	0	0	0	0
SUPPLIES Total	24,065	28,642	36,530	34,424	36,500	2,076
YARD TRIMMINGS COLLECTION Total	199,462	221,992	277,413	309,815	294,813	(15,002)

Full Time Solid Waste Fund Positions

	2019 FTEs	2020 FTEs	2021 FTEs
Administration	3	3	3
DIRECTOR OF SOLID WASTE	1	1	1
SCALE HOUSE OPERATOR	1	1	1
CUSTOMER SERVICE PUBLIC WORKS	1	1	1
Solid Waste Collection	12	13	13
COMMERCIAL DRIVER	1	1	1
EQUIPMENT OPERATOR I SOLID WASTE	1	1	1
KNUCKLEBOOM DRIVER	1	1	1
MECHANIC	1	1	1
MECHANIC SR	1	1	1
RESIDENTIAL DRIVER	1	2	2
RESIDENTIAL DRIVER/EQUIPMENT OPERATOR I	1	1	1
SOLID WASTE FOREMAN	1	1	1
UTILITY WORKER SOLID WASTE	4	4	4
Solid Waste Disposal	2	2	2
EQUIPMENT OPERATOR I SOLID WASTE	1	1	1
EQUIPMENT OPERATOR III SOLID WASTE	1	1	1
Yard Trimmings	4	4	4
EQUIPMENT OPERATOR II SOLID WASTE	1	1	1
KNUCKLEBOOM DRIVER	1	1	1
MECHANIC	1	1	1
UTILITY WORKER SOLID WASTE	1	1	1
Recyclables Collection	1	1	1
RECYCLING DRIVER	1	1	1
Grand Total	22	23	23

APPENDIX

STATISTICAL INFORMATION

CITY OF MONROE, GEORGIA

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population (1)	Personal Income* (in thousands)	Per Capita Personal Income (2)*	Median Age (1)	Housing Units (1)	Unemployment Rate (3)*	Wage & Salary Employment # of Jobs (2)*
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
2018	13,484	524,137	38,871	36	9,611	3.3	36,430
2019	13,573	549,136	40,458	33	9,611 (4)	2.5	37,751

(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

(4) Information not available for 2019. The City elected to use the 2018 Housing Units.

* Data only available at the County level

OPERATING INDICATORS BY FUNCTION

Function	Fiscal Year				
	2019	2018	2017	2016	2015
Police					
Number of dispatches	32,256	40,569	38,403	38,353	47,513
Number of traffic citations issued	5,310	6,269	3,478	2,087	3,624
Fire					
Number of fire/EMS dispatches	2,471	2,721	2,596	2,531	2,223
Highways & Streets					
Street resurfacing (lane miles)	1.9	2.36	2.52	1.64	2.12
Housing & Development					
Value of new building construction (000's) \$	43,230 ##	\$ 24,577	\$ 12,638	\$ 43,219 (1)	\$ 7,110
Number of permits issued	121	174	149	98	76
Utilities					
Cable & Internet					
Number of customers standard cable	3,323	3,598	3,703	4,119	4,348
Number of customers digital cable	206	202	188	-	49
Number of Internet customers	3,826	3,639	3,303	3,149	2,912
Number of phone customers	1,256	1,343	1,365	1,375	1,405
Electric					
Number of customers	6,444	6,290	6,286	6,252	6,191
Average daily consumption (KWh)	414,848	446,257	400,533	416,643	405,877
Natural gas					
Number of customers	3,852	3,760	3,756	3,716	3,692
Average daily consumption (MCF)	846	891	720	747	831
Wastewater					
Number of customers	7,163	6,937	6,863	6,834	6,804
Average daily sewage treatment (MGD)	1.660	1.850	1.770	1.700	1.700
Water					
Number of customers	9,545	9,239	9,136	9,059	8,986
Average daily consumption (000's)	1,875	1,752	1,763	1,842	1,731
Solid Waste Service					
Refuse collected (tons)	13,525	13,004	11,993	10,181	11,604
Recyclables collected (tons)	1,392	1,681	1,852	1,463	1,562
Number of residential customers	5,735	5,542	5,530	5,378	5,361
Number of commercial customers	620	653	622	650	625
Number of transfer station customers	15	14	15	15	15

Source: Various City Departments

CAPITAL ASSET STATISTICS BY FUNCTION

Function	Fiscal Year				
	2019	2018	2017	2016	2015
Administration					
Vehicles	11	12	12	12	
Code					
Vehicles	3	3	5	5	
Fire					
Stations	1	1	1	1	1
Vehicles	5	5	8	8	
Police					
Stations	1	1	1	1	1
Vehicles	65	54	43	52	44
Streets & Transportation					
Streets (miles)	81	81	81	80	80
Streetlights	1,139	1,124	1,136	1,136	1,136
Traffic Signals	3	3	3	3	3
Vehicles	14	16	28	28	
Utilities					
Cable					
Cable (miles)	278	273	270	267	267
Vehicles	5	6	10	10	
Electric					
Lines (miles)	193	188	186	185	185
Substations	3	3	3	3	3
Vehicles	21	23	21	21	
Natural Gas					
Mains (miles)	167	(3) 114	114	114	114
Vehicles	8	8	8	8	
Stormwater					
Vehicles	1	1	2	2	
Telecom					
Vehicles	2	1	1	1	
Wastewater					
Sanitary sewer (miles)	141	140	140	140	140
Maximum daily treatment capacity (MGD)	3.4	3.4	3.4	3.4	3.4
Vehicles	16	16	16	16	
Water					
Mains (miles)	220	218	218	218	218
Maximum daily treatment capacity (MGD)	10	10	10	10	10
Treated water storage capacity (MG)	1.5	1.5	1.5	1.5	1.5
Reservoir (raw) storage capacity (MG)	795	795	795	795	795
Vehicles	8	8	11	11	
Solid Waste Service					
Collection trucks	8	8	11	11	11
Recycling trucks	1	1	1	1	2
Transfer stations	1	1	1	1	1
Yard Trimmings trucks	3	3	3	3	
Administration vehicles	2	2	2	2	
GUTA-Georgia Utility Training Academy					
Vehicles	1	1	1	1	

Source: Various City Departments

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

<u>City of Monroe, Georgia</u>			
<u>Fiscal Year</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total City Millage</u>
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
2018	5.298	1.979	7.277
2019	5.821	1.981	7.802

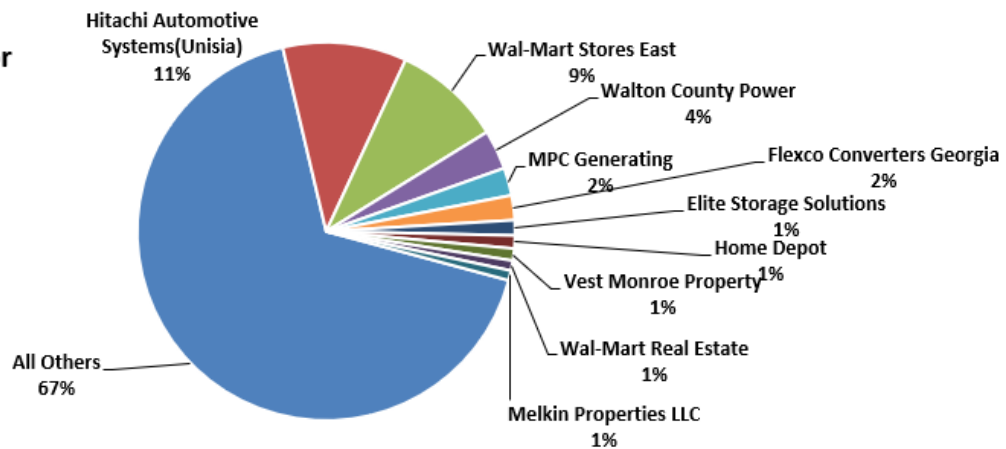
Source: Walton County Tax Assessors Office & Ga Dept of Revenue website

PRINCIPAL PROPERTY TAXPAYERS

(amounts expressed in thousands)

Taxpayer	2019		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Hitachi Automotive Systems(Unisia)	\$ 44,803	1	10.62 %
Wal-Mart Stores East	39,192	2	9.29
Walton County Power	14,248	3	3.38
MPC Generating	9,993	4	2.37
Flexco Converters Georgia	8,892	5	2.11
Elite Storage Solutions	5,460	6	1.29
Home Depot	4,690	7	1.11
Vest Monroe Property	4,311	8	1.02
Wal-Mart Real Estate	3,617	9	0.86
Melkin Properties LLC	3,517	10	0.83
Monroe HMA LLC dba Clearview Medical			
E. Kenneth Murray			
Rowell Family			
Walton Ventures, Inc			
Totals	<u>\$ 138,723</u>		<u>32.87 %</u>

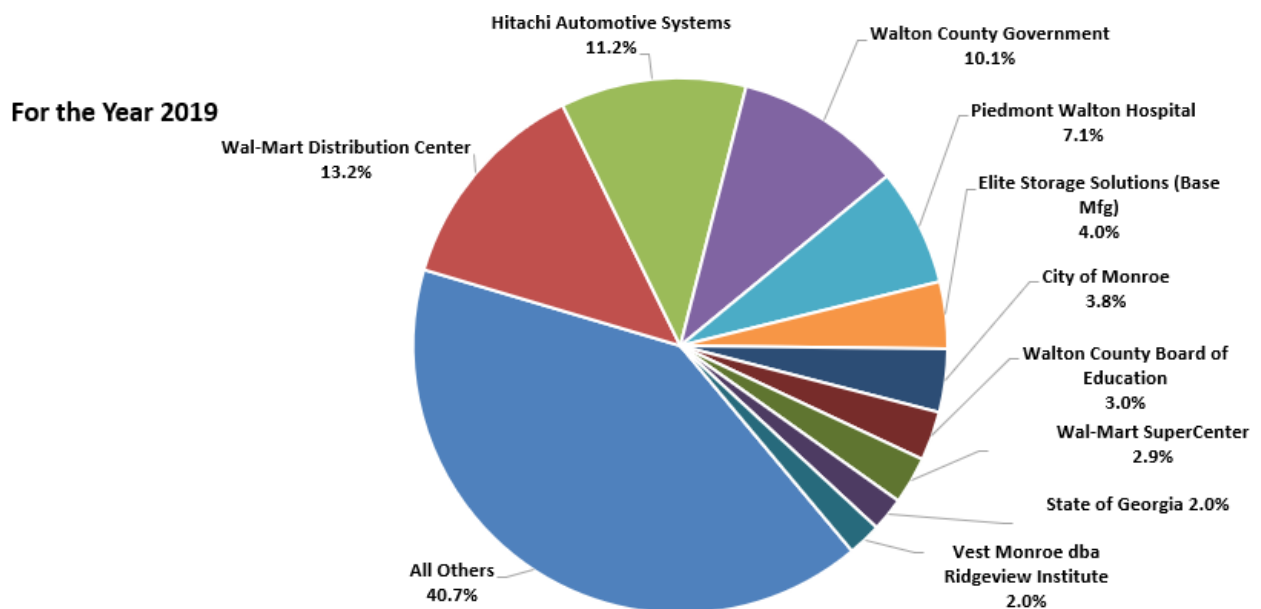
Principal Taxpayers for 2019



PRINCIPAL EMPLOYERS

(amounts expressed in thousands)

Employer	2019		
	Employees	Rank	Percentage of Total City Employment
Wal-Mart Distribution Center	816	1	13.2 %
Hitachi Automotive Systems	696	2	11.2
Walton County Government	627	3	10.1
Piedmont Walton Hospital	438	4	7.1
Elite Storage Solutions (Base Mfg)	250	5	4.0
City of Monroe	237	6	3.8
Walton County Board of Education	184	7	3.0
Wal-Mart SuperCenter	177	8	2.9
State of Georgia	127	9	2.0
Vest Monroe dba Ridgeview Institute	125	10	2.0
Walton Press Inc			
Monroe HMA			
Angel Food Ministries			
Totals	3,677		59.3 %

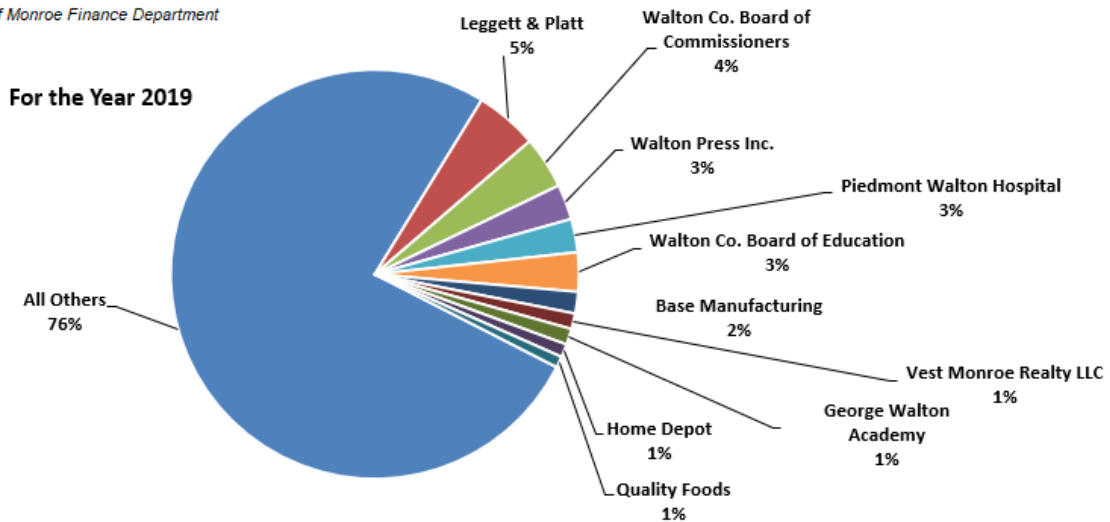


TOP TEN ELECTRIC CUSTOMERS

(amounts expressed in thousands)

Customer	2019			
	Usage in MWh	Annual Revenue (in thousands)	Rank	Percentage of Total Revenues
Leggett & Platt	8,539	\$ 961	1	4.95 %
Walton Co. Board of Commissioners	6,310	803	2	4.13
Walton Press Inc.	4,580	541	3	2.79
Piedmont Walton Hospital	4,528	512	4	2.64
Walton Co. Board of Education	4,487	600	5	3.09
Base Manufacturing	2,634	332	6	1.71
Vest Monroe Realty LLC	2,028	239	7	1.23
George Walton Academy	1,817	246	8	1.27
Home Depot	1,654	202	9	1.04
Quality Foods	1,509	171	10	0.88
Monroe HMA				
Southern Family Markets (BiLo)				
Totals	38,086	4,607		23.72
All Others	113,334	14,813		76.28
Annual Totals	151,420	\$ 19,420		100.00 %

Source: City of Monroe Finance Department

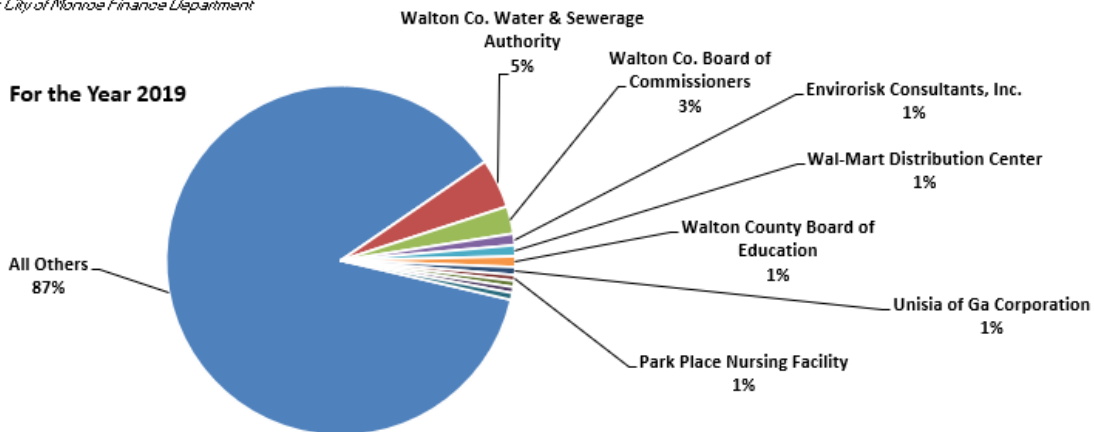


TOP TEN WATER CUSTOMERS

(amounts expressed in thousands)

Customer	2019			
	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Water & Sewerage Authority	56,887	\$ 232	1	4.55 %
Walton Co. Board of Commissioners	19,534	129	2	2.53
Envirorisk Consultants, Inc.	10,005	54	3	1.06
Wal-Mart Distribution Center	9,297	52	4	1.02
Walton County Board of Education	6,125	50	5	0.98
Unisia of Ga Corporation	5,955	37	6	0.73
Car Wash Headquarters dba Mister Car Wash	4,993	27	7	0.53
Piedmont Walton Hospital	4,734	29	8	0.57
Walton County Power LLC	4,431	28	9	0.55
Park Place Nursing Facility	3,892	32	10	0.63
George Walton Academy				
Darden Restaurants				
Walton Regional Medical				
Base Manufacturing				
Great Oaks				
Totals	125,853	670		13.15
All Others	557,147	4,427		86.85
Annual Totals	683,000	5,097		100.00 %

Source: City of Monroe Finance Department



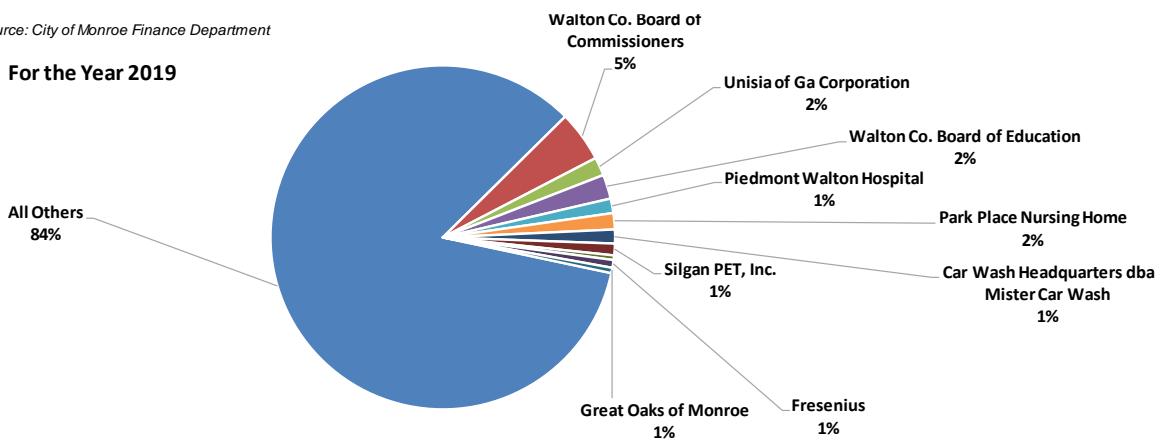
TOP TEN SEWER CUSTOMERS

(amounts expressed in thousands)

Customer	2019			
	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Board of Commissioners	7,903	\$ 190	1	4.77 %
Unisia of Ga Corporation	2,796	69	2	1.73
Walton Co. Board of Education	2,654	91	3	2.28
Piedmont Walton Hospital	2,479	54	4	1.36
Park Place Nursing Home	2,230	61	5	1.53
Car Wash Headquarters dba Mister Car Wash	1,829	52	6	1.31
Silgan PET, Inc.	1,136	44	7	1.10
Base Manufacturing	1,007	17	8	0.43
Fresenius	1,001	29	9	0.73
Great Oaks of Monroe	861	20	10	0.50
George Walton Academy				
Walton Regional Medical				
Applebees Restaurant				
Home Depot				
Totals	<u>23,896</u>	<u>627</u>		<u>15.74</u>
All Others		<u>3,356</u>		<u>84.26</u>
Annual Totals		<u>\$ 3,983</u>		<u>100.00 %</u>

Source: City of Monroe Finance Department

For the Year 2019

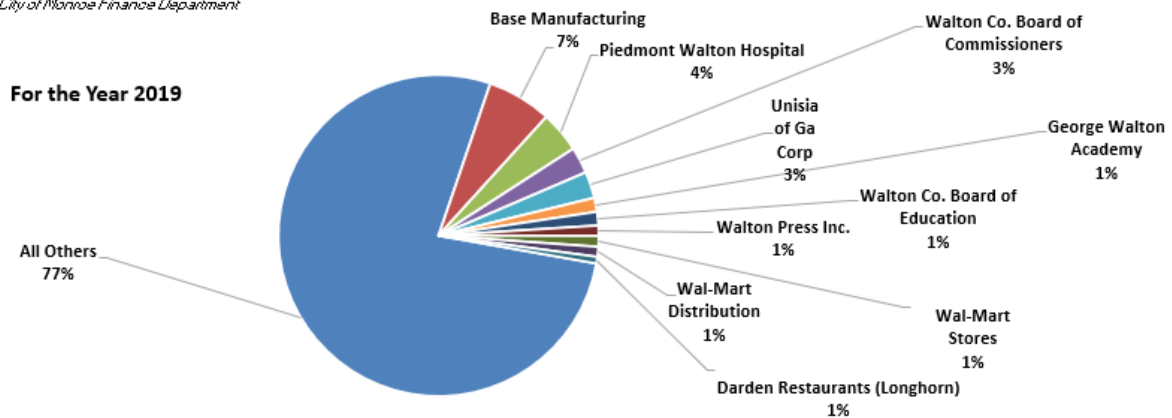


TOP TEN NATURAL GAS CUSTOMERS

(amounts expressed in thousands)

Customer	2019			
	Usage in MCF	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Base Manufacturing	24,727	\$ 228	1	6.52 %
Piedmont Walton Hospital	13,821	145	2	4.15
Walton Co. Board of Commissioners	8,774	93	3	2.66
Unisia of Ga Corp	8,714	93	4	2.66
George Walton Academy	4,681	49	5	1.40
Walton Co. Board of Education	4,620	48	6	1.37
Walton Press Inc.	3,523	36	7	1.03
Wal-Mart Stores	3,470	38	8	1.09
Wal-Mart Distribution	3,272	35	9	1.00
Darden Restaurants (Longhorn)	2,134	23	10	0.66
Leggett & Platt				
Walton Regional Medical				
A Warrior Roofing				
Universal Rundle				
Totals	77,736	788		22.54
All Others	231,041	2,709		77.46
Annual Totals	308,777	\$ 3,497		100.00 %

Source: City of Monroe Finance Department



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.

Capital Asset Management Policy

This accounting policy establishes the capitalization requirements and minimum cost (capitalized amount) that shall be used to determine the capital assets that are to be recorded in the City of Monroe's annual financial statements.

Capital Assets must be capitalized and depreciated for financial statement purposes. A capital asset is defined as an asset that has a useful life that extends beyond two years and was acquired or purchased for a cost of \$5,000 or more. Such assets are recorded at purchased or estimated historical cost if purchased or constructed. Donated capital assets are

recorded at estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life is not capitalized. Any item with a useful life of less than one year or with a cost less than the threshold amount of \$5,000 is required to be expensed.

Debt Policy

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

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to 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.