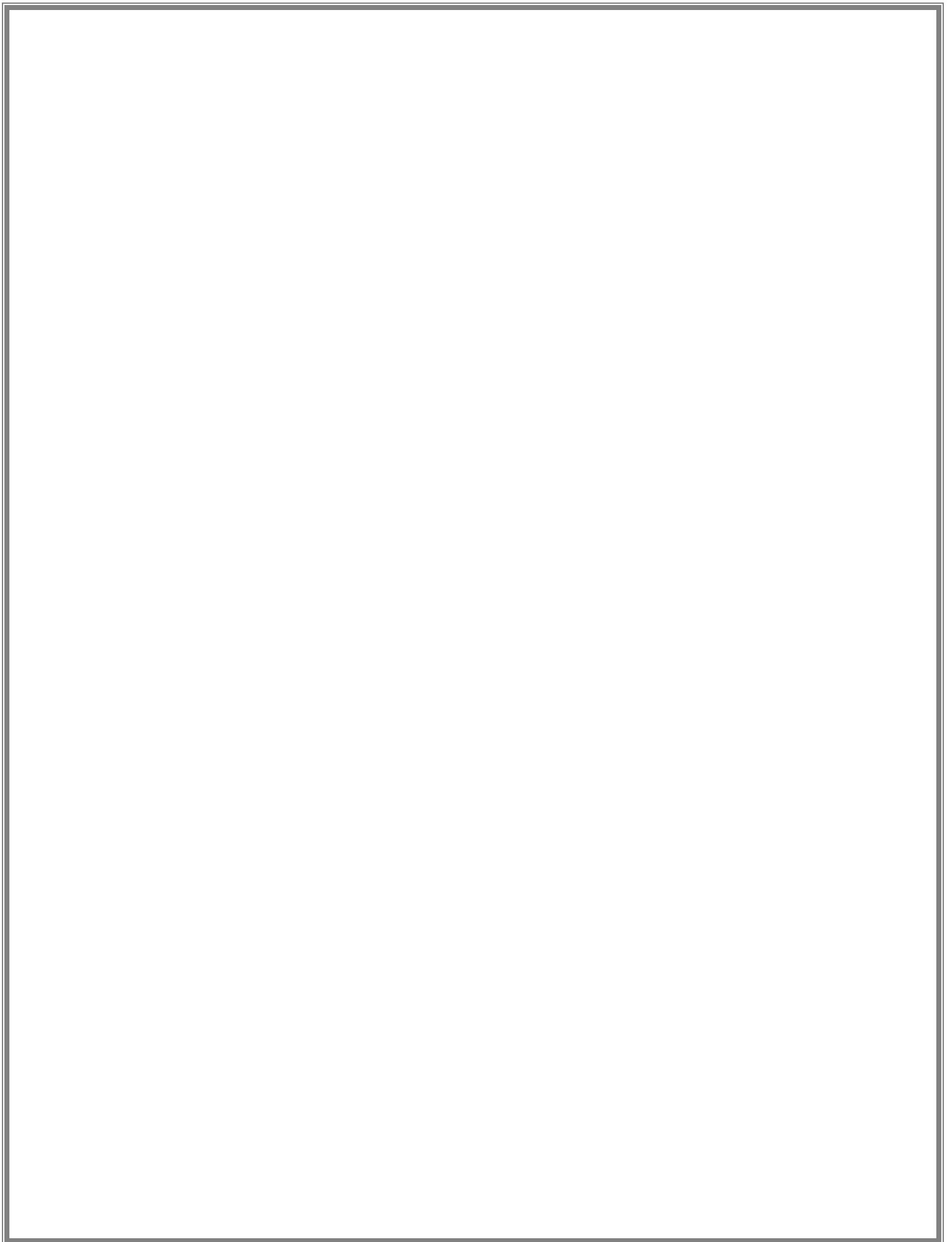


# City of Monroe, Georgia



## 2020 Adopted Annual Budget



# **City of Monroe, Georgia**

## **Adopted Annual 2020 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, 2019**

*Christopher P. Morrill*

Executive Director





### **Elected Officials**

John Howard, Mayor

Lee P. Malcom, District 1 Councilmember

Myoshia Crawford, District 2 Councilmember

Ross Bradley, District 3 Councilmember

Larry A. Bradley, District 4 Councilmember

Norman Garrett, District 5 Councilmember

L. Wayne Adcock, Vice Mayor & District 6 Councilmember

C. Nathan Little, District 7 Councilmember

David Dickinson, District 8 Councilmember

### **Appointed Officials**

Logan Propes, City Administrator

Beth Thompson, Finance Director

Bill Owens, Fire Chief

Brian Thompson, Electric & Telecommunications Director

Danny Smith, Solid Waste Director

Darrell Stone, Planning & Development Director

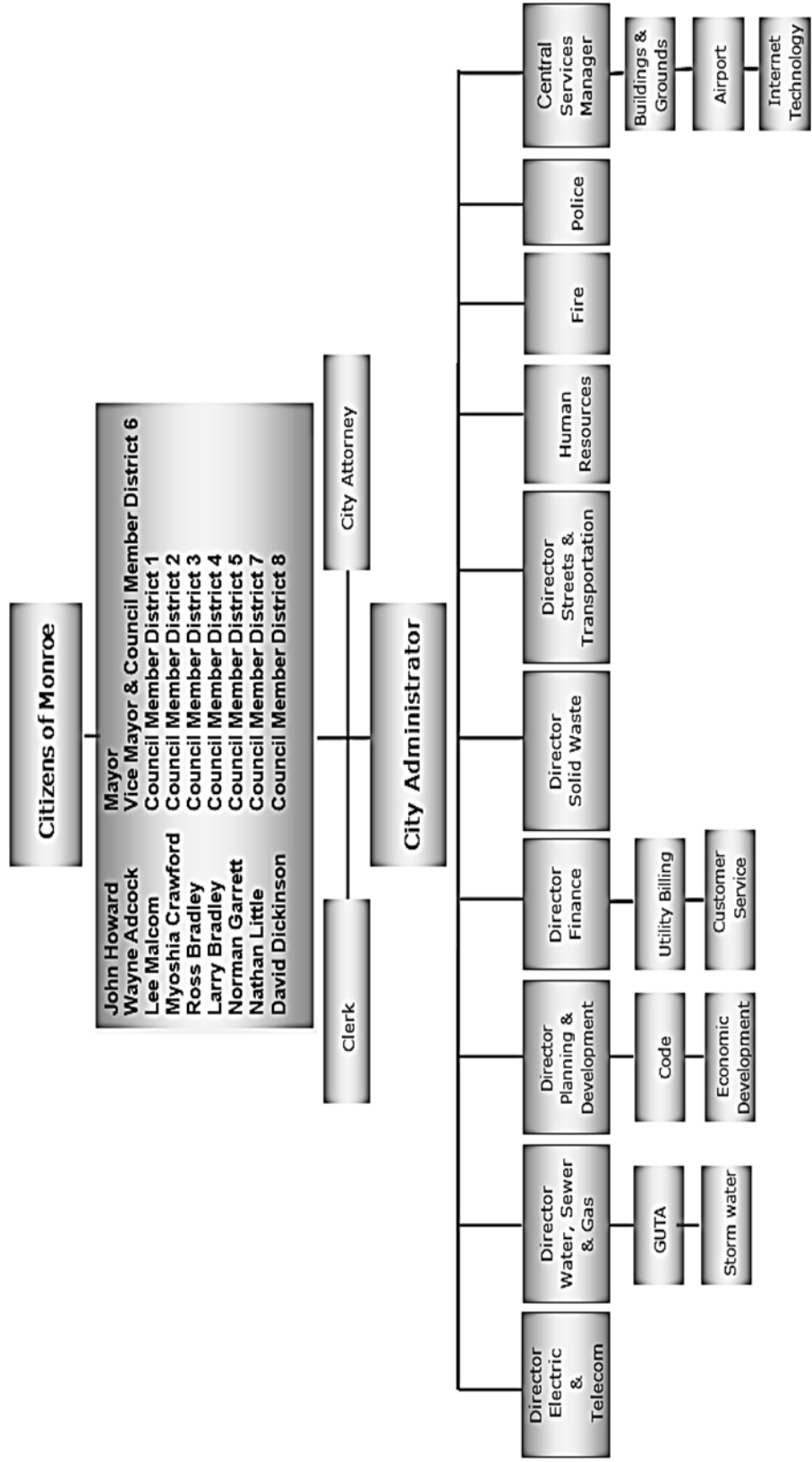
Jeremiah Still, Streets and Transportation Director

Les Russell, Human Resources Director

Rodney Middlebrooks, Water, Sewer & Gas Director

R.V. Watts, Police Chief

# City of Monroe, Georgia Organization Chart



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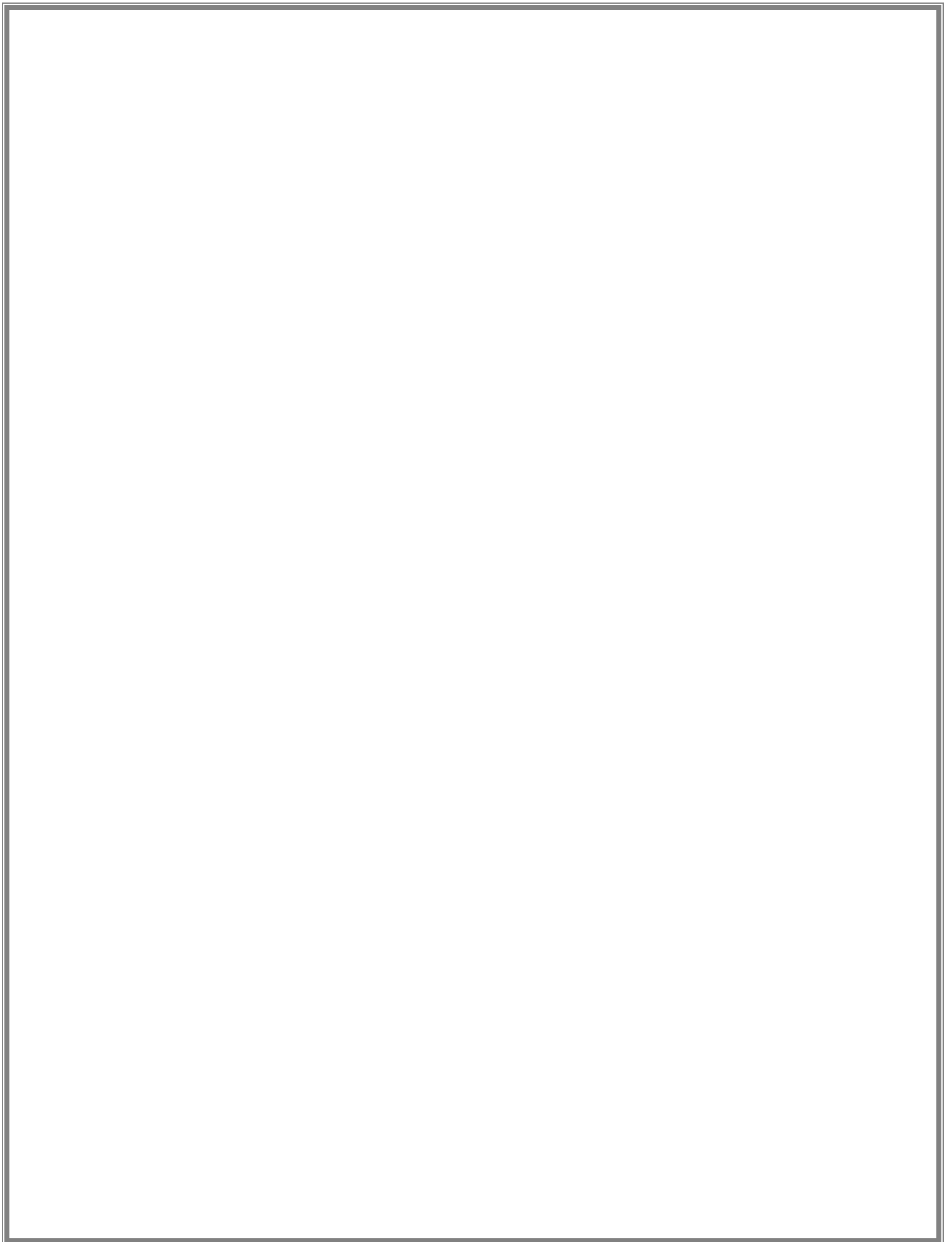
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# INTRODUCTION





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

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

November 7, 2019

Honorable Mayor and Members of the City Council:

The City's Finance Department is pleased to present to you the FY 2020 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 FY 2019 General Fund budget is \$11,807,632. The 2020 budget is \$12,668,341, which represents only a 7.3% increase over 2019. The current 2019 ad valorem tax rate for the City of Monroe is 7.802 mills which will fund the FY 2020 budget (5.821 mills for maintenance & operations and 1.981 mills for general obligation bond debt service). One mill equals approximately \$405,189 in ad valorem tax proceeds at the 96% collection rate.

The total Combined Utilities budget for FY 2020 is \$41,612,339 this is an increase of 4.4% over the current FY 2019 budget of \$39,868,122. The FY 2020 Enterprise Fund budget of Solid Waste contains an increase of 11.3%.

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 2020, SPLOST will fund major transportation project initiatives such as joint city-county-state projects and major parks improvements, including the new Downtown Green park. Residual revenues from the 2013 SPLOST will continue to fund transportation and streetscape projects along with public safety and solid waste capital purchases.

All funds combined city-wide are increasing 4.9% for FY 2020 with a total city-wide M&O balanced budget of \$62,375,308.

In the FY 2020 budget, we are adding an additional twelve positions City Wide. We see a need for these additional positions as we continue to keep up with the growth in Monroe. These additional full time positions will create additional efficiencies in service to the public and internally. In the General Fund, we have added four uniform Police Officers and one Criminal Division Investigator. In the Utilities Fund, we have added one Key Accounts Position, one Customer Service Representative, one Wastewater Serviceman, one Water Treatment Plant Trainee, one Natural Gas Serviceman and one Utilities Locate Technician. In the Solid Waste Fund, we have added one Residential Driver in the Collection Division.

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 cost of living increase in salaries for FY 2020, of 3%. These adjustments will be effective in July, 2020.

The portion of the FY 2020 budget that contains capital projects amounting to \$12,646,738 is outlined in the CIP. The General Fund portion of \$643,782 is funded by revenue generated in the General Fund. Other governmental funds' capital projects are funded by a dedicated source such as the SPLOST which totals \$2,660,104 for the capital projects previously mentioned. The Urban Redevelopment Agency Fund will be used to construct & remodel the new Police and Court building at a total of \$2,170,000.

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 \$4,437,852. Another \$2,483,000 in the CIP budget will be funded by a potential utility bond. The Solid Waste fund accounts for another \$252,000 in capital expenditures in 2020. 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 FY 2020:

- 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 the sewer expansion project along the Hwy 138 corridor and Alcovy River to create new opportunities for commercial and residential growth.
- Renovation and revitalization of the 1.667 acres in downtown for use as the new Town Green (purchased in August 2018) to hold City events.
- Continue street light conversion project to LED for substantial cost savings and citizen safety.
- Continue replacement of old switches and conductors along with other improvements throughout the City's electric infrastructure. These projects will reduce line loss and outages and help with system reliability.
- Continue the partnership with Georgia Department of Transportation (GDOT) and Walton County on a much-needed downtown connector project for a commercial truck route around the historic downtown area connecting Hwy 83 and Hwy 11 South. Preliminary engineering has been submitted to GDOT; while a construction let date has been assigned by GDOT for FY 2020. Such plans will include a new roundabout for improved traffic flow.

- Begin construction on the North Broad Street sidewalk Transportation Alternatives Program (TAP) grant project to enhance sidewalks from Marable Street to the downtown area.
- The Monroe Downtown Development Authority (DDA) and volunteer Main Street committees continue their efforts to promote the downtown district and attract tourism to the City. The Main Street Program sponsors multiple programs and successful events throughout the year. The City will continue to support the downtown through financial contributions and a revised alcohol ordinance allowing for new restaurants and businesses such as brewpubs and wine tasting rooms and will allow for a more robust event calendar.
- Continue to enhance the appearance on the main city corridors with grounds keeping along with our City parks and cemeteries.
- The City will closely monitor growth areas for economic development activity and create the appropriate utility infrastructure plans to position the City for maximum commercial and retail development. Additional resources will be used to help recruit retailers to come to the City of Monroe and also mitigate slum and blight through code enforcement, which has an economic development impact.
- Renovation of the old Walton Plaza shopping center (purchased in December 2017) for use as a new Police Department and Municipal Court will be a major initiative that will help change the face of the East Spring Street Corridor. Further master planning of the site will help to spur future, quality development in an area that has otherwise been left behind. Additionally, the sale of the current police department will allow for a higher and better use of limited downtown retail space and will free up significant amounts of downtown parking at the Wayne Street lot.
- Continued focus on many Airport capital improvement projects such as an LPV approach and other joint GDOT and City project initiatives to make the Airport an economic engine for Monroe and Walton County.

## **Conclusion**

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

While some costs have increased, most of the budget is comprised of relatively fixed costs; those being personnel, utility purchases, and debt. There are no major changes for FY 2020 regarding scope of services. This budget will only continue to enhance the City's services based on Council's priorities and vision.

## **Acknowledgement**

I wish to thank and acknowledge the many hours of work, advice and knowledge provided by the dedicated department directors and staff of the City of Monroe that have helped myself and the city council to produce this annual financial plan in order to serve the residents and customers of the City of Monroe.

Sincerely,

Logan Propes  
City Administrator

## *City of Monroe's Mission & Goals*

---

### **Organizational Mission:**

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

<b>Department</b>	<b>Sound Leadership</b>	<b>Fiscal Responsibility</b>	<b>High Quality Services</b>	<b>Community Friendly</b>	<b>Open Dialogue</b>	<b>Recruit &amp; Develop Businesses</b>	<b>Encourage Livable Community</b>	<b>Assure Safety of Community</b>	<b>Maintain &amp; Improve Infrastructure</b>	<b>Provide Quality of Life</b>
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	

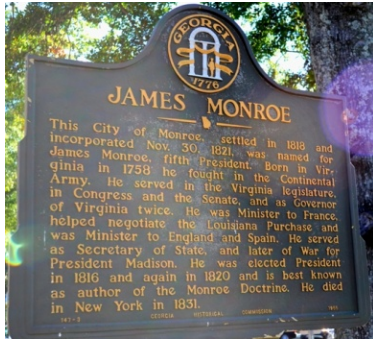
<b>Goals:</b>	<b>Initiatives:</b>
<i>City Council</i> – To provide sound leadership through diligent policy making while acting to preserve our resources in a fiscally responsible manner.	<ul style="list-style-type: none"> <li>* Listen to citizens concerns and be responsive to their needs.</li> <li>* Maintain low tax burden with lowest possible millage rate</li> </ul>
<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"> <li>* Ensure projects are completed in a timely manner with the least disruption to our citizens</li> <li>* Maintain the City's current infrastructure and enhance as needed</li> <li>* Provide a safe environment for our citizens through public safety</li> </ul>
<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"> <li>* Provide public educational events for our citizens</li> <li>* Continuous updates to the City's website</li> <li>* Implement an ESS (Employee Self Service) Portal for all employees</li> </ul>
<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"> <li>* 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.</li> <li>* 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.</li> <li>* Mitigate slum and blight through code enforcement, which has an economic development impact.</li> </ul>
<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"> <li>* Maintain high levels of accounting and reporting standards to be in compliance with local, state and federal laws.</li> <li>* 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.</li> </ul>
<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"> <li>* 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).</li> <li>* Continue rehabilitation on the wastewater treatment plant in lieu of a total plant redesign.</li> <li>* Start a sewer expansion project along the Hwy 138 corridor.</li> <li>* Start remodeling of the newly purchased Police Department and Municipal Court building.</li> </ul>
<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"> <li>* Continue to enhance the appearance on the main city corridors along with city parks and downtown.</li> </ul>
<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"> <li>* Continue the street light conversion project to LED for substantial cost savings and citizen safety.</li> <li>• Continue sidewalk projects throughout the City; Spring Street and North Broad Street.</li> <li>* 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.</li> <li>* Continue street paving with annual LMIG funds.</li> </ul>



## General Information

---

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



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

Monroe is the largest city in Walton County, with a population of 13,858 per the 2016 census. Walton County is nestled in the Alcovy River basin between the urban sprawl of Atlanta and classic Athens. Monroe offers the best of both those worlds. Our rich history draws visitors to Monroe; our small town atmosphere, engaging cultural life, and high tech capabilities entice them to stay. Monroe's colorful history is typified by ante-bellum homes, a historic downtown and venerable government buildings. Monroe's future is exemplified by inter-mingling these historic areas with planned residential growth and high-tech industries.

For years, many visitors have portrayed our city as the perfect place for visiting historic sites, shopping, dining and strolling along the tree-lined streets of a beautiful downtown. Our convenient location makes visiting Downtown Monroe a great day trip or relaxing weekend destination.

The City of Monroe offers many events and activities throughout the year, including festivals, a farmer's market, concerts and parades. We have a widely divergent range of cultural and recreational activities. The City provides an Art Guild, Music Guild, and the Monroe-Walton County Uncle Remus Regional Library. Monroe's airport hosts the only sky-dive club east of Atlanta and an award winning squadron of the Civil Air Patrol. We welcome you to come see our Museum & Visitor's Center, shop in what is known as the antique capital of Georgia



\* Designed by TownMapsUSA.com

or enjoy hiking trails, parks and other recreational areas around Monroe.

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



## Annual Events

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

## *Budget Adoption*

---

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

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

- The Finance Department distributes spreadsheets showing budget to actual figures to all departments of the City. Staff begins the budget process by reviewing the current year and preparing a preliminary department budget using budget constraints put forth by the administration.
- The Finance Director along with the City Administrator prepares revenue budget estimates. In addition to preparing the revenue budget, customer fees are also analyzed.
- The City Administrator reviews each department's proposed budget, making any needed adjustments.
- Prior to January 1, the City Administrator submits to the Mayor and City Council a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means for financing them. Council meets to discuss the proposed budget and makes adjustments as needed.
- The City Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the local newspaper.
- The budget shall be revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies and within forty-five days following January 1. (Meaning a budget must be adopted within 45 days after the new year begins)

- The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made without provision also being made for financing same, for anything above the legal level of budgetary control, which is the department level. However, transfers within a department may be made within any fund.

## *Budget Amendments*

---

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

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

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

## Budget Calendar

August	<ul style="list-style-type: none"><li>* Finance Director creates Operating &amp; CIP (Capital) Budget spreadsheets for Department Heads</li></ul>
September	<ul style="list-style-type: none"><li>* Operating &amp; CIP Budget requests are due to the Finance Director from Department Heads</li></ul>
October	<ul style="list-style-type: none"><li>* The Finance Director reviews and compiles budget requests</li><li>* City Administrator, Finance Director and Department Heads review budget requests and adjust where needed</li><li>* Develop preliminary O&amp;M and CIP Budget books</li></ul>
November	<ul style="list-style-type: none"><li>* Present preliminary O&amp;M and CIP Budget to Council and Mayor</li><li>* Review Council and Mayor input and update Budgets as needed</li></ul>
December	<ul style="list-style-type: none"><li>* Public hearing on 2020 Budget</li><li>* Adoption of 2020 Budget</li></ul>

## Budget Resolution

A RESOLUTION ADOPTING THE 2020 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, 2020 and ending December 31, 2020, 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 10th day of December 2019.

  
\_\_\_\_\_  
John Howard, Mayor  
City of Monroe

Attest:

  
\_\_\_\_\_  
Debbie Kirk, City Clerk

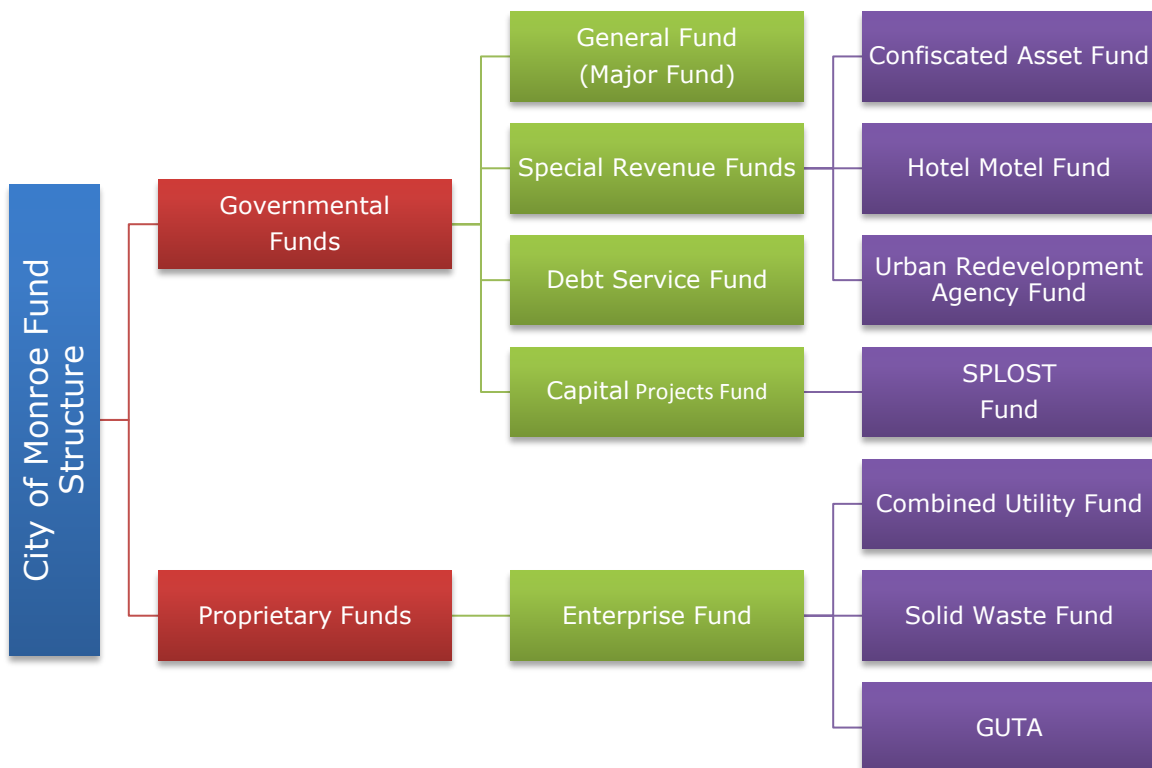
## *Fund Structure and Basis of Budgeting*

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	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
CHARGES FOR SERVICES	42,524,108	42,528,342	45,405,647	44,427,304	47,325,462	2,898,158
CONTRIBUTIONS AND DONATIONS	81,601	107,416	157,988	43,000	43,000	0
FINES AND FORFEITURES	321,644	294,986	371,036	440,000	515,000	75,000
FUND BALANCE	0	0	0	545,000	757,905	212,905
INTERGOVERNMENTAL	368,990	517,113	3,492,660	2,696,032	2,304,481	(391,551)
INVESTMENT INCOME	175,849	1,168,599	2,296,296	200,000	352,200	152,200
LICENSES AND PERMITS	249,148	165,740	217,648	270,090	342,650	72,560
MISCELLANEOUS	212,389	296,297	309,019	256,808	223,808	(33,000)
OTHER FINANCING SOURCES	5,474,600	3,258,625	4,654,026	3,586,129	2,826,752	(759,377)
TAXES	7,839,101	8,203,389	7,189,628	6,991,689	7,684,050	692,361
PROCEEDS OF GEN FIXED ASSETS	0	32,366	925	0	0	0
PROCEEDS OF GEN LONG TERM	0	245,900	322,523	0	0	0
<b>TOTAL REVENUE</b>	<b>57,247,430</b>	<b>56,818,773</b>	<b>64,417,395</b>	<b>59,456,052</b>	<b>62,375,308</b>	<b>2,919,256</b>

EXPENDITURES BY FUND	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
COMBINED UTILITIES FUND	33,477,335	34,108,687	38,052,883	39,868,122	41,612,339	1,744,217
CONFISCATED ASSETS FUND	60,089	34,120	23,642	40,000	40,000	0
DOWNTOWN DEV FUND	0	318,286	1,500	0	0	0
GENERAL FUND	9,753,148	12,330,653	12,110,628	11,807,632	12,668,341	860,709
GO BOND DEBT SVC FUND	3,354,150	842,725	862,140	881,888	0	(881,888)
HOTEL MOTEL TAX FUND	47,679	45,711	42,896	43,000	43,000	0
SOLID WASTE FUND	4,088,437	4,350,396	4,557,685	4,808,584	5,351,523	542,938
SPLOST 2013 FUND	1,195,248	926,199	5,139,715	545,000	759,105	214,105
SPLOST 2019 FUND	0	0	0	1,461,827	1,901,000	439,173
<b>TOTAL EXPENDITURES</b>	<b>51,976,086</b>	<b>52,956,777</b>	<b>60,791,089</b>	<b>59,456,053</b>	<b>62,375,308</b>	<b>2,919,255</b>

<b>EXCESS(DEFICIENCY) OF REVENUE &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>5,271,344</b>	<b>3,861,996</b>	<b>3,626,306</b>	<b>(1)</b>	<b>0</b>	<b>1</b>
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**CITYWIDE 2020 OPERATING BUDGET SUMMARY**  
ALL FUNDS

ESTIMATED FUND BALANCE/FUND EQUITY - BEGINNING OF YEAR									
	76,492,078	23,265	98,173	2,743,569	4,634	1,826,935	2,574,519	0	83,763,288
REVENUE	COMBINED UTILITIES FUND	CONFISCATED ASSETS FUND	DOWNTOWN DEV FUND	GENERAL FUND	HOTEL MOTEL TAX FUND	SOLID WASTE FUND	SPLOST 2013 FUND	SPLOST 2019 FUND	TOTAL REVENUE
CHARGES FOR SERVICES	41,262,339			711,600		5,351,523			47,325,462
CONTRIBUTIONS AND DONATIONS	0			43,000					43,000
FINES AND FORFEITURES		40,000		475,000					515,000
FUND BALANCE							757,905		757,905
INTERGOVERNMENTAL	0		0	404,481			0	1,900,000	2,304,481
INVESTMENT INCOME	350,000		0	0			1,200	1,000	352,200
LICENSES AND PERMITS				342,650					342,650
MISCELLANEOUS	0		0	223,808					223,808
OTHER FINANCING SOURCES	0			2,826,752		0			2,826,752
TAXES				7,641,050	43,000		0		7,684,050
PROCEEDS OF GEN FIXED ASSETS				0					0
PROCEEDS OF GEN LONG TERM				0					0
<b>TOTAL REVENUE</b>	<b>41,612,339</b>	<b>40,000</b>	<b>0</b>	<b>12,668,341</b>	<b>43,000</b>	<b>5,351,523</b>	<b>759,105</b>	<b>1,901,000</b>	<b>62,375,308</b>
<b>% OF BUDGET</b>	<b>66.7%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>20.3%</b>	<b>0.1%</b>	<b>8.6%</b>	<b>1.2%</b>	<b>3.0%</b>	
EXPENDITURES	COMBINED UTILITIES FUND	CONFISCATED ASSETS FUND	DOWNTOWN DEV FUND	GENERAL FUND	HOTEL MOTEL TAX FUND	SOLID WASTE FUND	SPLOST 2013 FUND	SPLOST 2019 FUND	TOTAL EXPENDITURES
CAPITAL OUTLAYS - INFRASTRUCTURE							0		0
CAPITAL OUTLAYS - MACHINERY &	0	0		218,889		0	350,000	63,000	631,889
CAPITAL OUTLAYS - PROPERTY	0	0		10,000		0	342,845	1,065,655	1,418,500
DEBT SERVICE	1,901,891			463,171		0	66,260		2,431,322
DEPRECIATION AND AMORTIZATION	31,122			0		0			31,122
INFRASTRUCTURE - AIRPORT								500,000	500,000
OTHER COSTS	325,000		0	195,500	43,000				563,500
OTHER FINANCING USES	6,311,601			92,000	0	600,668	0		7,004,268
PERSONAL SERVICES AND EMPLOY	8,638,759			8,764,081		1,503,882			18,906,723
PURCHASES/CONTRACTED SERVICE	3,532,853	11,500		1,601,270	0	2,806,129	0	45,000	7,996,752
SUPPLIES	20,871,113	28,500		1,323,430	0	440,844	0	227,345	22,891,232
<b>TOTAL EXPENDITURES</b>	<b>41,612,339</b>	<b>40,000</b>	<b>0</b>	<b>12,668,341</b>	<b>43,000</b>	<b>5,351,523</b>	<b>759,105</b>	<b>1,901,000</b>	<b>62,375,308</b>
EXCESS (DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	0	0	0	0	0	0	0	0	0
ESTIMATED FUND BALANCE/FUND EQUITY - END OF YEAR									
	76,492,078	23,265	98,173	2,743,569	4,634	1,826,935	2,574,519	0	83,763,288

# CITYWIDE OPERATING BUDGET REVENUE COMPARISON

	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET	% CHANGE
COMBINED UTILITIES FUND	39,868,121	41,612,339	1,744,218	4.4%
CONFISCATED ASSETS FUND	40,000	40,000	0	0.0%
DOWNTOWN DEV FUND	0	0	0	0.0%
GENERAL FUND	11,807,632	12,668,341	860,709	7.3%
GO BOND DEBT SVC FUND	881,888	0	(881,888)	-100.0%
HOTEL MOTEL TAX FUND	43,000	43,000	0	0.0%
SOLID WASTE FUND	4,808,584	5,351,523	542,939	11.3%
SPLOST 2013 FUND	545,000	759,105	214,105	39.3%
SPLOST 2007 FUND	0	0	0	0.0%
SPLOST 2019 FUND	1,461,827	1,901,000	439,173	30.0%
URA - URBAN REDEVELOPMENT AGENCY	0	0	0	0.0%
SHOP WITH A HERO	0	0	0	0.0%
<b>Grand Total</b>	<b>59,456,052</b>	<b>62,375,308</b>	<b>2,919,256</b>	<b>4.9%</b>

# EXPENSE COMPARISON

	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET	% CHANGE
COMBINED UTILITIES FUND	39,868,122	41,612,339	1,744,217	4.4%
CONFISCATED ASSETS FUND	40,000	40,000	0	0.0%
DOWNTOWN DEV FUND	0	0	0	0.0%
GENERAL FUND	11,807,632	12,668,341	860,709	7.3%
GO BOND DEBT SVC FUND	881,888	0	(881,888)	-100.0%
HOTEL MOTEL TAX FUND	43,000	43,000	0	0.0%
SOLID WASTE FUND	4,808,584	5,351,523	542,938	11.3%
SPLOST 2013 FUND	545,000	759,105	214,105	39.3%
SPLOST 2007 FUND	0	0	0	0.0%
SPLOST 2019 FUND	1,461,827	1,901,000	439,173	30.0%
URA - URBAN REDEVELOPMENT AGENCY	0	0	0	0.0%
SHOP WITH A HERO	0	0	0	0.0%
<b>Grand Total</b>	<b>59,456,053</b>	<b>62,375,308</b>	<b>2,919,255</b>	<b>4.9%</b>

## Full Time Citywide Positions by Fund

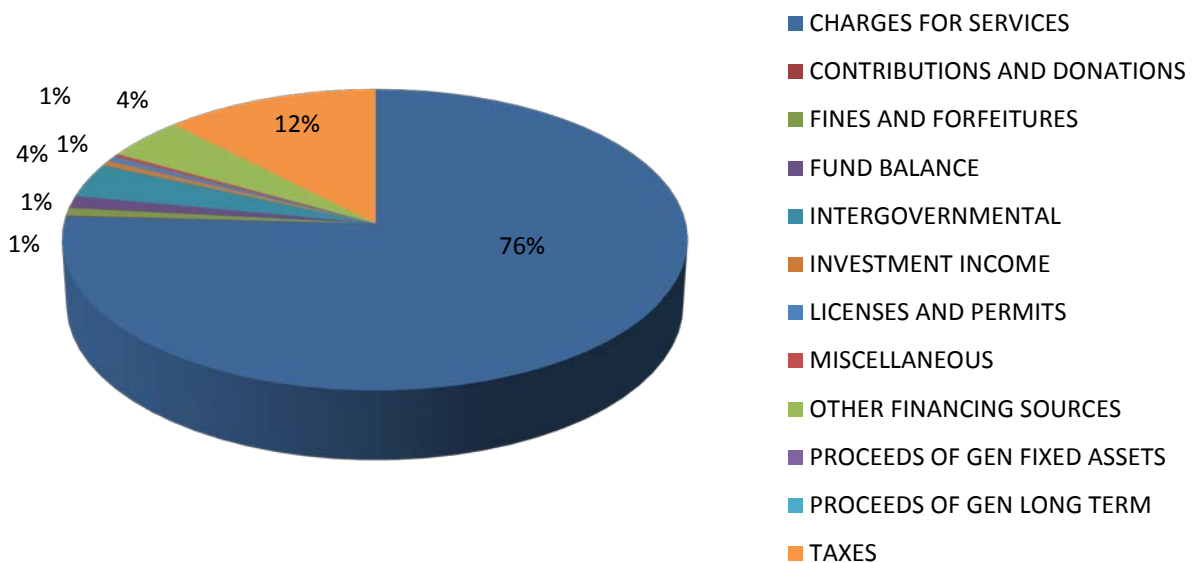
	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs	2020 FTEs
<b>General Fund</b>	<b>101</b>	<b>101</b>	<b>107</b>	<b>112</b>	<b>117</b>
Building & Grounds	3	3	1	3	3
Econ Dev/Main Street	1	1	1	1	1
Finance Financial Administration	3	3	3	3	3
Finance General Administration	2	2	2	1.5	1.5
Fire Operations	22	22	28	29	29
Fire Prevention / CRR	1	1	1	1	1
General Government Executive	1	1	1	0.5	0.5
Highways & Streets	17	17	17	17	17
Municipal Court			1	1	1
Police	44	44	44	47	52
Planning & Development	7	7	8	8	8
<b>Solid Waste Fund</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>23</b>
Administration	3	3	3	3	3
Solid Waste Collection	12	12	12	12	13
Solid Waste Disposal	2	2	2	2	2
Yard Trimmings	4	4	3	4	4
Recycables Collection	1	1	1	1	1
<b>Utility Fund</b>	<b>91</b>	<b>95</b>	<b>103</b>	<b>112</b>	<b>118</b>
Building & Grounds	1	1	1	1	1
GUTA	2	2	2	2	2
Utility-Admin ETC	1	2	2	2	2
Utility-Admin WSG	1	2	2	2	2
Utility-CATV	5	5	6	6	6
Utility-Customer Service	18	18	19	19	20
Utility-Electric	14	14	14	14	14
Utility-Finance	4	4	6	6	7
Utility-Natural Gas	7	7	7	8	10
Utility-Sewage Collection	6	6	6	7	8
Utility-Sewage Treatment Plant	7	7	7	6	6
Utility-Stormwater	3	3	4	6	6
Utility-Telecom & Internet	3	3	2	4	4
Utility-Utility Billing	4	4	4	4	4
Utility-Water Distribution System	7	9	9	9	9
Utility-Water Treatment Plant	4	4	6	8	9
Utility-Central Services	4	4	6	8	8
<b>Grand Total</b>	<b>214</b>	<b>218</b>	<b>231</b>	<b>246</b>	<b>258</b>

## Revenue Analysis

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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.

### 2020 CITYWIDE REVENUES

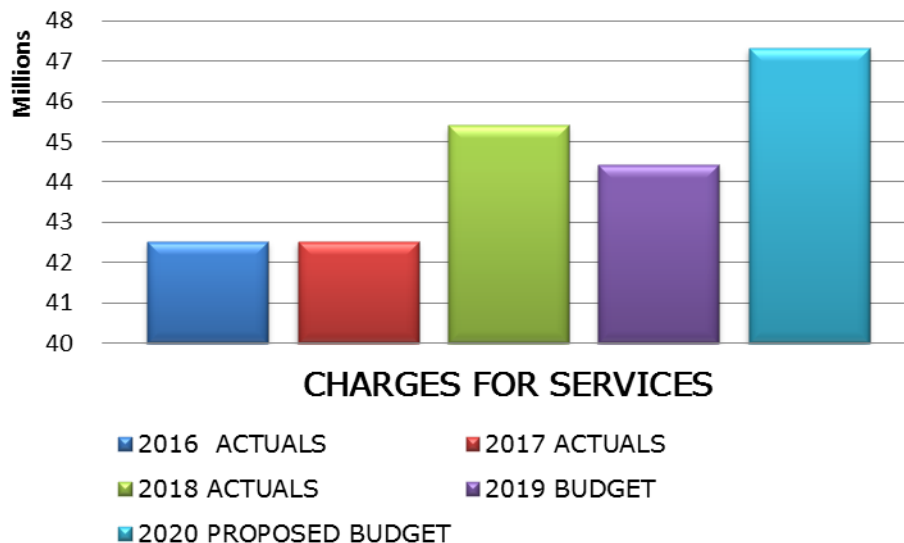




## Charges for Services

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

The Combined Utilities revenue budget increased by \$1,744,218 above last year's budget. Projections for FY2020 are calculated using a conservative approach. We estimate sale of natural gas and electric to increase slightly due to growth and *no rate increase is being considered in the Utility department*. These revenue sources remain fairly stable barring any extreme weather conditions as we seen in early 2014. The rate structure for water and sewer was reconfigured in 2014 and we expect to see some increased expenditures due to our ongoing sewer & water rehab project. We continue to see growth in residential and commercial fiber internet, as well as residential water, seer & natural gas. Employee contributions for health insurance are expected to remain stable as well as funding for pension.

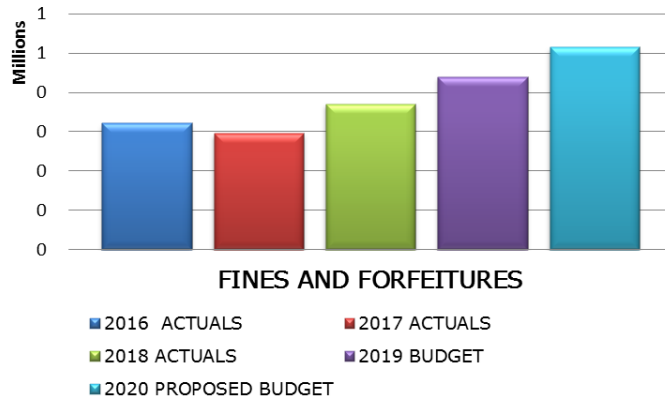


## 2020 CITYWIDE CHARGES FOR SERVICES

	2019 BUDGET	2020		% CHANGE
		PROPOSED BUDGET	2020 vs 2019 BUDGET	
BAD CHECK FEES	0	0	0	0.0%
CEMETARY LOT SALES	10,000	10,000	0	0.0%
CODE DEPT OTHER INCOME	500	500	0	0.0%
ELECTRIC METERED SALES	18,100,000	19,000,000	900,000	5.0%
ELECTRIC MISC REVENUES	50,000	50,000	0	0.0%
ELECTRIC OPERATING REVENUES	450,000	475,000	25,000	5.6%
EMPLOYEE SELF INS FEES (HEALTH IN	650,000	660,000	10,000	1.5%
EVENT FEES	20,000	20,000	0	0.0%
FIBER REVENUES	475,000	530,000	55,000	11.6%
FIRE DEPARTMENT OTHER INCOME	0	0	0	0.0%
GAS METERED SALES	3,511,433	3,563,289	51,856	1.5%
GAS MISC REVENUES	1,000	1,000	0	0.0%
GAS TAP FEES	18,750	50,000	31,250	166.7%
GUTA	80,000	130,000	50,000	62.5%
INTERNET/DATA REVENUES	1,900,000	2,300,000	400,000	21.1%
MEAG REBATE	400,000	200,000	(200,000)	-50.0%
MGAG REBATE	97,957	111,840	13,883	14.2%
OTHER FEES	100	100	0	0.0%
POLICE DEPARTMENT OTHER FEES	0	0	0	0.0%
POLICE DEPARTMENT OTHER INCOM	20,000	20,000	0	0.0%
SALE OF RECYCLED MATERIALS	32,000	32,000	0	0.0%
SANITATION FEES	1,960,000	2,101,000	141,000	7.2%
SEWAGE OTHER OPER REVENUES	30,000	40,000	10,000	33.3%
SEWAGE TREATMENT REVENUES	3,900,000	4,000,000	100,000	2.6%
SEWERAGE TAP FEES	137,500	800,000	662,500	481.8%
TELEPHONE REVENUES	350,000	340,000	(10,000)	-2.9%
TRANSFER STATION FEES	2,816,584	3,219,523	402,939	14.3%
UTIL GENERAL CUST ACCOUNT FEES	650,000	775,000	125,000	19.2%
WATER METERED SALES	4,800,000	5,100,000	300,000	6.3%
WATER MISC REVENUES	63,480	60,210	(3,270)	-5.2%
WATER OPERATING REVENUES	16,000	16,000	0	0.0%
WATER TAP FEES	150,000	380,000	230,000	153.3%
SEWAGE MISC REVENUES	0	0	0	0.0%
CATV REVENUES	3,600,000	3,200,000	(400,000)	-11.1%
CATV OPERATING REVENUES	22,000	20,000	(2,000)	-9.1%
CATV MISC REVENUES	115,000	120,000	5,000	4.3%
<b>Grand Total</b>	<b>44,427,304</b>	<b>47,325,462</b>	<b>2,898,158</b>	<b>6.5%</b>

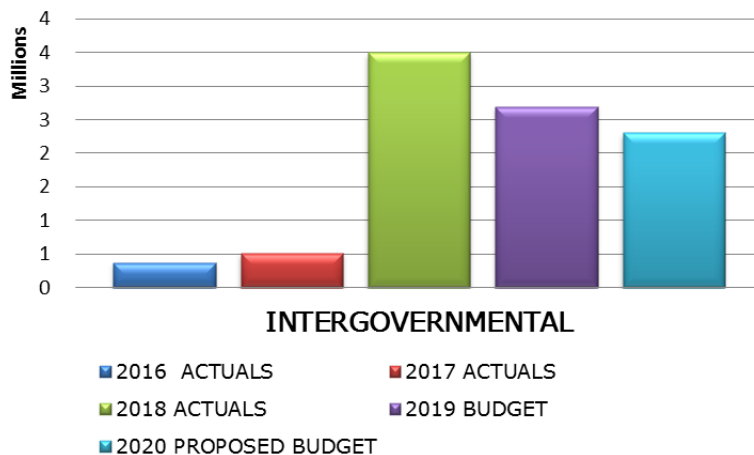
## Fines and Forfeitures

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 revenue. Fines and Forfeitures are expected to slightly increase for 2020.



## Intergovernmental

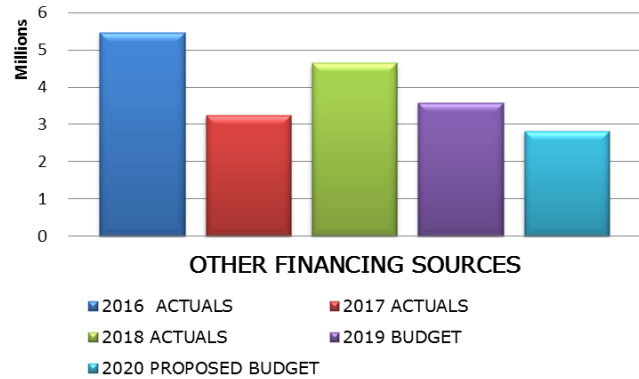
Receipts from local, state and federal governments are included in this category. They include grants, school resource officer and housing authority supplements, payment in lieu of taxes from the local housing authority and 1% Special Local Option Sales Tax (SPLOST). The previous SPLOST collections ended in 2018, as approved projects continue to be completed. A new SPLOST was approved in 2019 and will start to receive revenues in late 2019 & into 2020. Main revenues comprise of \$1,900,000 in SPLOST, \$100,000 Federal SAFER Grant and \$174,881 for the LMIG project. Any variances in revenue will be directly tied to the economy.



## Other Financing Sources

The majority of revenues from this category come from inter-fund transfers. The City Charter requires, in lieu of taxes, the transfer of a minimum of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one

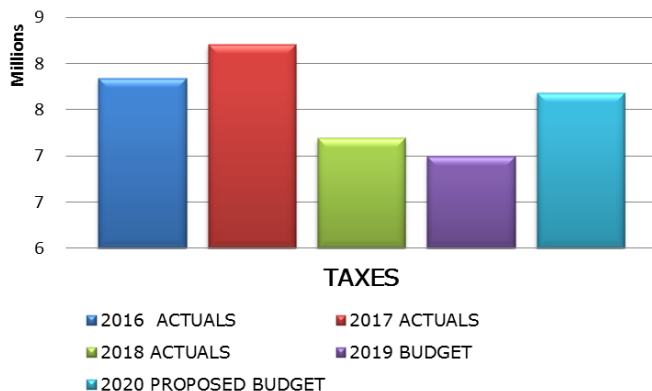
of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue & the Solid Waste Fund revenue. The total amount estimated to be transferred to the General Fund for FY2020 is \$2,826,752; of which \$2,493,661 is from the Utilities Fund and \$333,091 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 FY2019 is 7.802 mills. This is a 9.15% increase over the rollback rate. Debt service millage is 1.981, leaving 5.821 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to slightly increase next year.



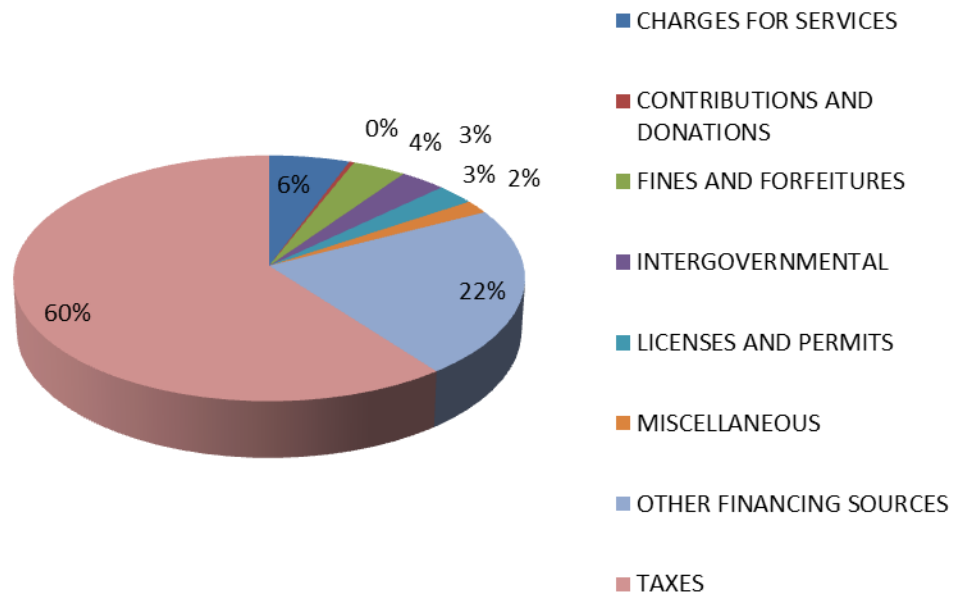
## Revenue Summary

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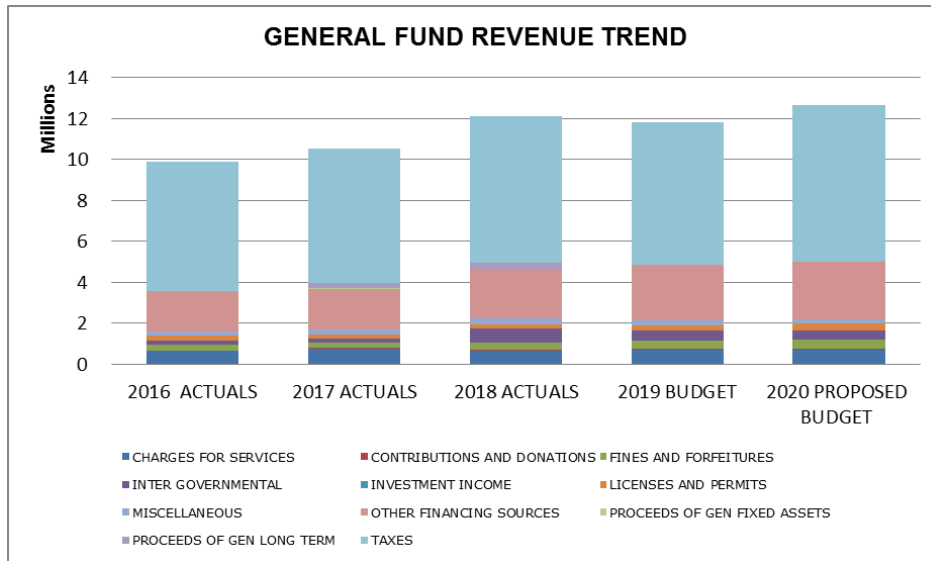
### General Fund

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 FY2020 is \$12,668,341. The General Fund revenue budget for FY20 is increasing 7.3% from last year's adopted budget.

### 2020 General Fund Revenue

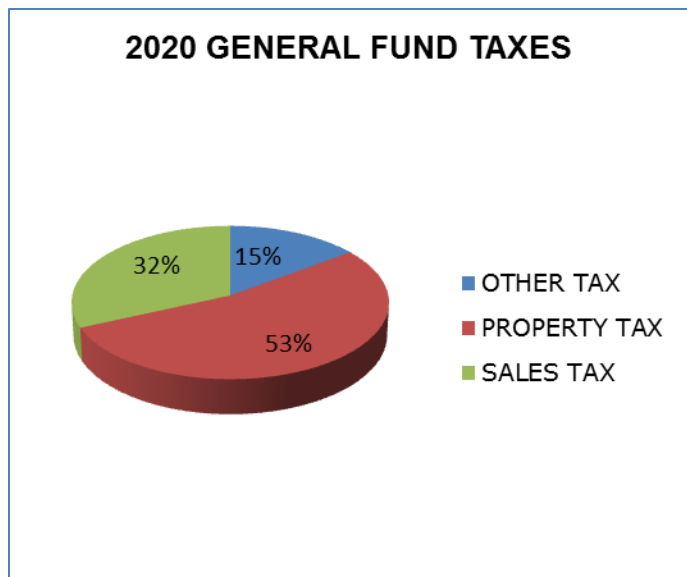


The next chart shows the trend in revenue categories in the General Fund. The trends show a slight increase in License & Permits, Other Financing Sources and Taxes. Those increases are explained in detail in another section.



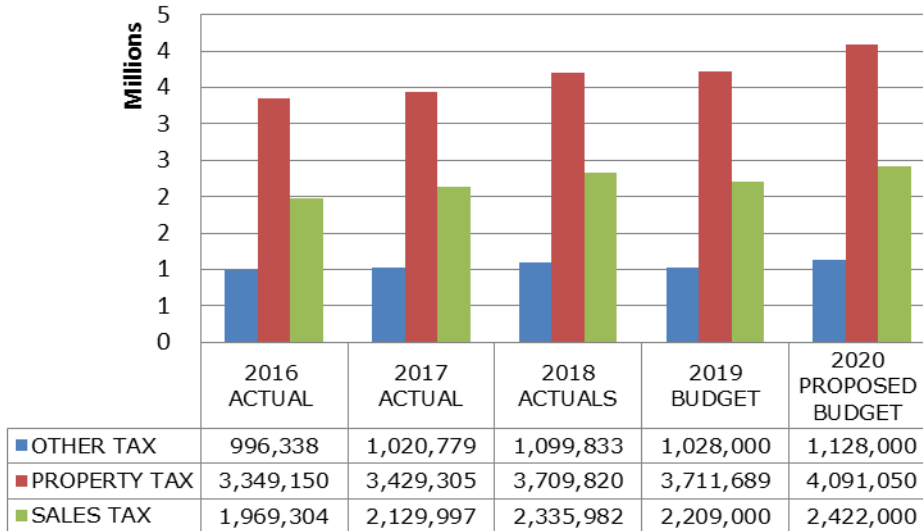
## Taxes

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 60% of its total revenue from taxes in 2020. Almost half of the total tax collected is Property Tax making it the General Fund’s largest revenue source followed by Other Tax, the majority of this being Insurance Premium, Alcoholic Beverages and TAVT taxes.



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

### GENERAL FUND TAX REVENUE TRENDS



**Licenses and Permits.** Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2020 budget increases 26.9% from 2019. This increase is due to a restructure of alcoholic beverage permit fees in 2018 as well as growth within the City with building permits.

**Intergovernmental.** These revenues are received from other governments such as Walton County Board of Education for School Resource Officer reimbursements and the Housing Authority for payments in lieu of tax. Projected revenue for FY2020 decreased by 16.5% 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.** This line item in the 2020 budget remains about the same as 2019. There is a slight increase of \$11,000 for 2020.

**Fines and Forfeitures.** These revenues are generated from Municipal Court Fines for violations of city ordinances. The 2020 budget is slightly increased by \$75,000 from 2019.

**Miscellaneous.** These revenues are generated from rentals of city owned facilities and various other fees. The 2020 budget has a 12.9% decrease from 2019 due to Airport hanger & fuel fees.

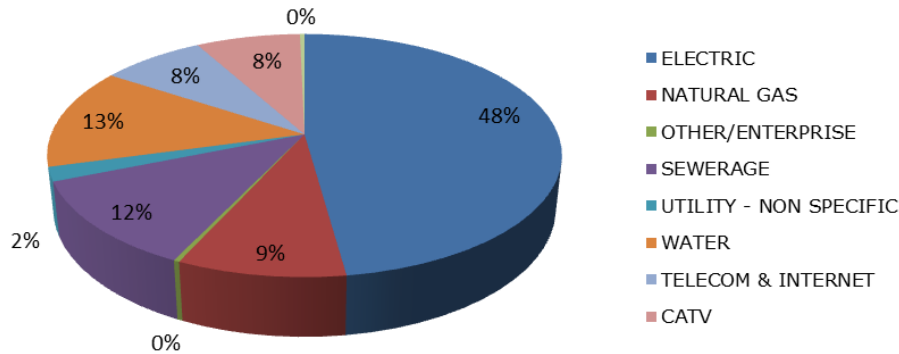
**Other Financing Sources.** These revenues are transfers to the General Fund from other funds which include transfers of franchise fees from the City's enterprise funds. An increase of 4.5% is budgeted over 2019 due to a projected increase in Utility transfers in. The Solid Waste fund is budgeted to transfer 6%, while the Utilities fund is budgeted to transfer 6.5% to the General Fund. Mid-year, we will do an analysis and if we need to reduce the transfers down to the required minimum 5% we will do so at that time.



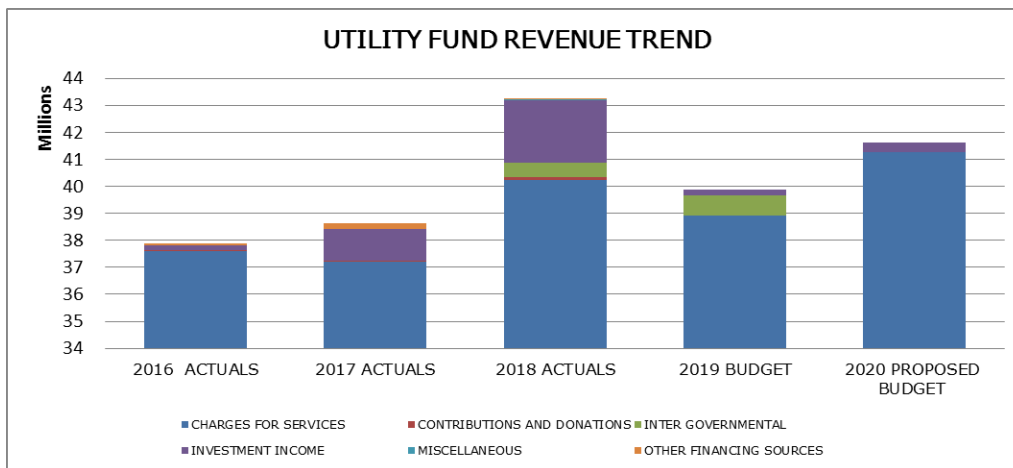
## Combined Utilities Fund

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

**2020 UTILITY REVENUE BY DIVISION**

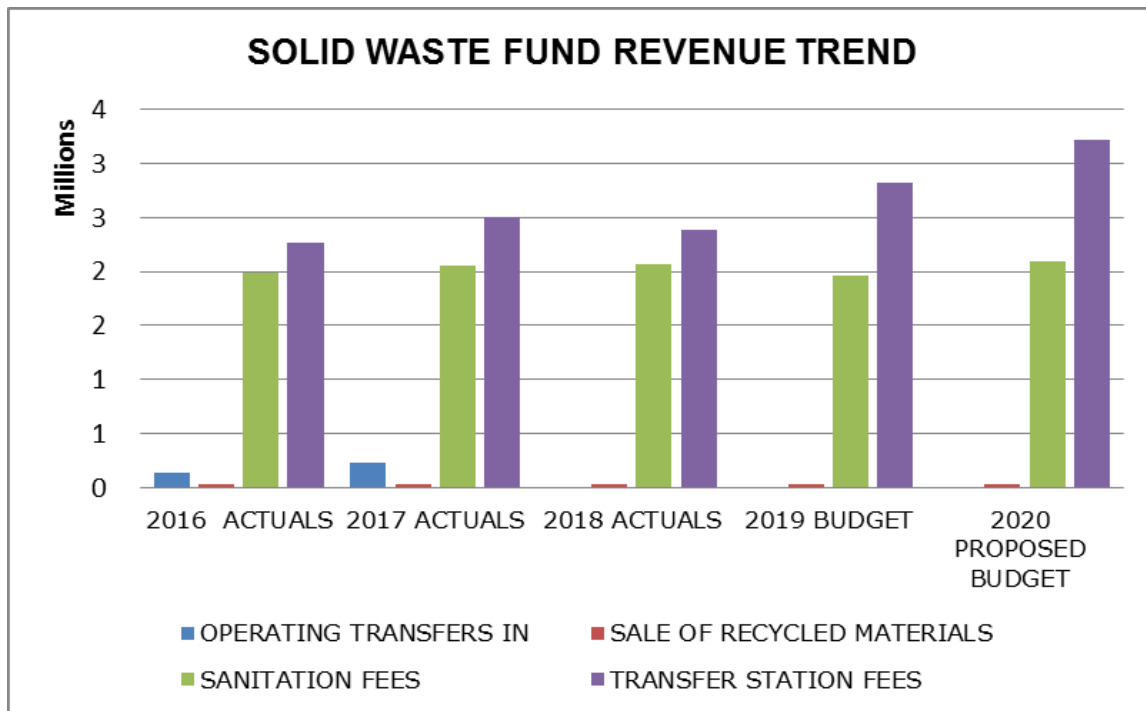


The chart above shows the breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2020 is \$41,612,339, an increase of 4.4% from last year's adopted budget. Utility revenue is partially influenced by fluctuations in weather conditions. When we experience mild or severe seasons, rainy or drought conditions, Monroe's largest enterprise fund's revenue will increase or decrease accordingly. As the City pays more for the cost of electricity and gas the cost to our customers is also increased. This also accounts for some of the fluctuation in revenue. This chart shows the trend in revenue by division in the Combined Utilities Fund.



## Solid Waste Fund

Solid Waste funds 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 2020 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 FY2019. Since our costs to transfer solid waste are directly tied to the amount of generated revenue we see a proportional amount of increase or decrease in costs as well.

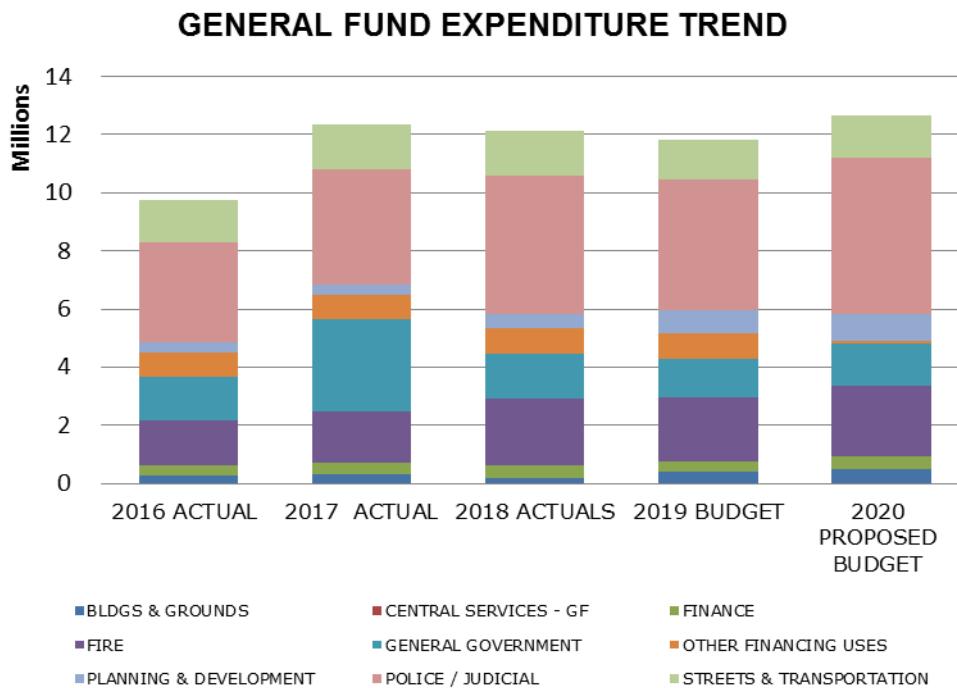


## Expenditure Summary

The City of Monroe’s FY2020 budget reflects a conservative document that will meet or exceed the services provided to our citizens in FY2019. The total budget is \$62.4 million for all funds. Summary for the General Fund and Combined Utilities Fund follows.

### General Fund

The total budget for the General Fund is \$12.7 million which is increased by 7.3% 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.

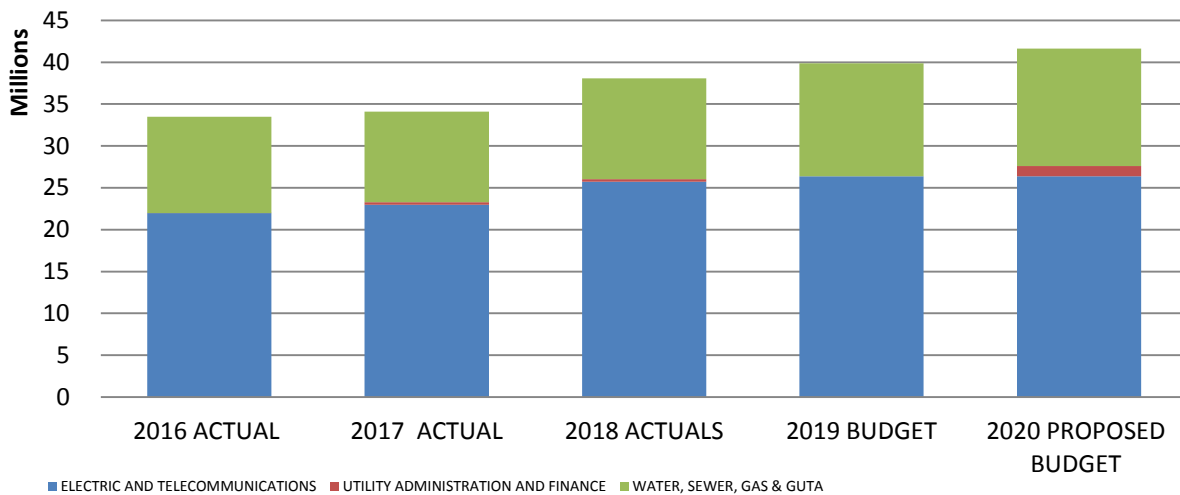


## Combined Utilities Fund

The expense budget for Monroe’s Combined Utilities Fund totals \$41.6 million for FY2020. This is an increase of 4.4% from last year’s adopted budget.

The cost of goods sold in electric (\$12 million), cable TV (\$3.1 million) and gas (\$1.5 million) are the largest expenses for the Combined Utilities Fund. The cost of purchased power in electric accounts for 64.5%, cost of programming in cable TV accounts for 61.5% and the cost of purchased natural gas in the gas department accounts for 40% of their respective department’s total budget.

### UTILITY FUND EXPENDITURE TREND



# CAPITAL

## Capital

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

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

\$12,646,738 in potential capital improvement projects for FY 2020 has been submitted. This is \$5,796,360 higher than 2019. Of the total amount for FY 2020; \$5,123,886 is General Fund, \$602,000 is Solid Waste & \$6,920,852 is Utility Fund.

Funding sources for the CIP are taxes and fees, grants, the Urban Redevelopment Agency Fund (URA), transfers from the Combined Utilities Expansion Repair fund and a potential Utility Bond.

	FY2020	FY2021	FY2022	FY2023	FY2024	FUTURE YRS	PROJECT TOTAL
GENERAL FUND	643,782	1,133,504	767,340	1,253,785	394,713	1,239,072	5,432,196
OTHER			1,500,000				1,500,000
SPLOST	1,610,259	1,747,259	1,192,259	2,285,891	436,000		7,271,668
SPLOST/GRANT	1,049,845	647,000	396,000	670,000	400,000		3,162,845
UTILITIES CIP	4,437,852	3,053,261	1,921,500	1,951,500	1,366,500		12,730,613
SW CIP	252,000	120,000	60,000	25,000			457,000
URA	2,170,000						2,170,000
UTILITY BOND	2,483,000	205,000					2,688,000
<b>Grand Total</b>	<b>12,646,738</b>	<b>6,906,024</b>	<b>5,837,099</b>	<b>6,186,176</b>	<b>2,597,213</b>	<b>1,239,072</b>	<b>35,412,322</b>

A summary and details of the FY 2020 CIP are listed on the following pages.

## Five Year Capital Improvement Summary General Fund & SPLOST

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2020	2021	2022	2023	2024	FUTURE YRS	PROJ TOTAL
Airport	8-Unit T-Hangar	SPLOST/GRANT	500,000		100,000	100,000	350,000		1,050,000
	Corporate Hangar	SPLOST				400,000			400,000
	Grading/Ditching	SPLOST	25,000				25,000		50,000
	Jet-A Fuel Farm	SPLOST/GRANT				120,000			120,000
	John Deere 5075E Utility Tractor	GEN FUND	38,248						38,248
	Obstruction/LPV	SPLOST/GRANT		80,000	80,000				160,000
	Runway Crack Seal & Striping, Rehab	SPLOST/GRANT	155,500						155,500
	Terminal Building	SPLOST/GRANT		350,000					350,000
	West Apron Rehabilitation	SPLOST/GRANT				400,000		400,000	
<b>Airport Total</b>			<b>718,748</b>	<b>430,000</b>	<b>180,000</b>	<b>1,020,000</b>	<b>375,000</b>		<b>2,723,748</b>
Code	Pickup Truck	GEN FUND			30,000				30,000
<b>Code Total</b>					<b>30,000</b>				<b>30,000</b>
Fire	Fire Pumper	GEN FUND		400,000		400,000			800,000
	Fire Station	OTHER			1,500,000				1,500,000
	SCBA (Air Packs)	GEN FUND				270,000			270,000
	Structural Firefighting Gear	GEN FUND			96,000				96,000
<b>Fire Total</b>			<b>400,000</b>	<b>1,596,000</b>	<b>670,000</b>			<b>2,666,000</b>	
Hwys & Streets	Assessment Of Roadways	GEN FUND	10,000	10,000	10,000	10,000	10,000		50,000
	Boom Mower	SPLOST				154,000			154,000
	Joint Transportation	SPLOST		300,000	750,000	100,000			1,150,000
	LMIG/Paving	SPLOST/GRANT	227,345	50,000	50,000	50,000	50,000		427,345
	Michael Etchison Connector	SPLOST				1,200,000			1,200,000
	Milling Head	SPLOST	20,000						20,000
	Mini Excavator	SPLOST		70,000					70,000
	New Sidewalks	SPLOST	85,000	85,000	85,000	85,000	85,000		425,000
	Other Paving Projects	SPLOST	56,000	56,000	56,000	56,000	56,000		280,000
	Single Axle Dump Truck	SPLOST		90,000					90,000
	Skid Steer Loader	SPLOST					85,000		85,000
	Street And Sidewalk Rehab	SPLOST	45,000	45,000	45,000	45,000	45,000		225,000
	Striping	SPLOST	40,000	40,000	40,000	40,000	40,000		200,000
	TAP-Marable St to City Hall Streetscape	SPLOST/GRANT	167,000	167,000	166,000				500,000
	Traffic Calming Features	SPLOST	500,000						500,000
	Trailer	SPLOST	43,000						43,000
	Truck	SPLOST		45,000		45,000			90,000
	Walton Plaza Entrance	SPLOST	100,000						100,000
	Wayne Street Streetscape	SPLOST		250,000					250,000
	White Oak-Paradise Shoppes Connector	SPLOST	55,000						55,000
Zero Turn Mower	GEN FUND	15,000		10,000				25,000	
<b>Hwys &amp; Streets Total</b>			<b>1,363,345</b>	<b>1,208,000</b>	<b>1,212,000</b>	<b>1,785,000</b>	<b>371,000</b>		<b>5,939,345</b>
Police	Remodel New Court & Police Building	URA	2,170,000						2,170,000
	Report Management System	GEN FUND	56,569	56,569	56,569	56,569	56,569		282,845
	2018 Lease Police Vehicles	GEN FUND	114,791	114,791	47,555				277,137
	2019 Lease Police Vehicles	SPLOST	66,259	66,259	66,259	35,891			234,668
	2020 Lease Police Vehicles	GEN FUND	114,072	114,072	114,072	114,072			456,288
	2021 Lease Police Vehicles	GEN FUND		114,072	114,072	114,072	114,072		456,288
	2022 Lease Police Vehicles	GEN FUND			114,072	114,072	114,072	114,072	456,288
<b>Police Total</b>		<b>2,521,691</b>	<b>465,763</b>	<b>512,599</b>	<b>434,676</b>	<b>284,713</b>	<b>114,072</b>		<b>4,333,514</b>
Parks	Park Rehabilitation	SPLOST	200,000	175,000	150,000	125,000	100,000		750,000
<b>Parks Total</b>			<b>200,000</b>	<b>175,000</b>	<b>150,000</b>	<b>125,000</b>	<b>100,000</b>		<b>750,000</b>
Central Services	Art Guild Landscaping	GEN FUND		24,000					24,000
	Buildings Improvements & Rehabilitatic	GEN FUND	215,000	100,000	100,000	100,000	100,000		615,000
	City Entrance Signage/Gateway Signage	SPLOST	25,000	100,000					125,000
<b>Central Services Total</b>		<b>240,000</b>	<b>224,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		<b>764,000</b>	
Finance	New Court & Police Building	GEN FUND	75,000	75,000	75,000	75,000		1,125,000	1,425,000
<b>Finance Total</b>			<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>		<b>1,125,000</b>	<b>1,425,000</b>
DDA	Downtown Parking Meters	GEN FUND		125,000					125,000
<b>DDA Total</b>				<b>125,000</b>					<b>125,000</b>
			<b>5,118,784</b>	<b>3,102,763</b>	<b>3,855,599</b>	<b>4,209,676</b>	<b>1,230,713</b>	<b>1,239,072</b>	<b>18,756,607</b>

## Five Year Capital Improvement Summary Utilities Fund

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2020	2021	2022	2023	2024	FUTURE YRS	PROJ TOTAL
Electric	Commercial Demand Meters	UTILITIES CIP	70,000	70,000					140,000
	Electric Line Truck	UTILITIES CIP	210,000						210,000
	Rebuild Highland and S Madison Ave	UTILITIES CIP	435,500	250,000	250,000				935,500
	Replacement HDD Drill	UTILITIES CIP	224,635						224,635
	System Automation	UTILITIES CIP	47,670	150,000	15,000				212,670
	Two F150 pickup trucks	UTILITIES CIP	64,000						64,000
	AMI-interactive metering	UTILITIES CIP	340,215						340,215
<b>Electric Total</b>			<b>1,392,020</b>	<b>470,000</b>	<b>265,000</b>				<b>2,127,020</b>
Gas	Gas Main Renewal	UTILITIES CIP	450,000	300,000	275,000	225,000	175,000		1,425,000
	Hwy 186 main extension	OTHER	1,900,000						1,900,000
	Main Extension	UTILITIES CIP	250,000	250,000	250,000	250,000	250,000		1,250,000
	Natural Gas Master Plan	UTILITIES CIP	150,000						150,000
	Pickup Truck	UTILITIES CIP	31,639						31,639
	BadgePass security for office buildings	UTILITIES CIP	17,711						17,711
<b>Gas Total</b>			<b>2,799,350</b>	<b>550,000</b>	<b>525,000</b>	<b>475,000</b>	<b>425,000</b>		<b>4,774,350</b>
Sewer	Aeration Fluidyne Jet Pump	UTILITIES CIP	20,674						20,674
	Application/Design 2022 CDBG submitta	UTILITIES CIP			50,000				50,000
	Application/Design 2024 CDBG submitta	UTILITIES CIP					50,000		50,000
	Asphalt Top Coat	UTILITIES CIP	200,000						200,000
	CDBG 2022 - Construction	UTILITIES CIP				250,000			250,000
	Excavator	UTILITIES CIP	91,000						91,000
	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
	Trenchbox	UTILITIES CIP	9,320						9,320
	Trickling Filter Pump	UTILITIES CIP	40,000	40,000					80,000
Truck Replacement	UTILITIES CIP	63,955		50,000				113,955	
<b>Sewer Total</b>			<b>674,949</b>	<b>310,000</b>	<b>350,000</b>	<b>520,000</b>	<b>300,000</b>		<b>2,154,949</b>
Stormwater	Application/Design 2020 CDBG submitta	UTILITIES CIP	50,000						50,000
	CDBG 2020 - Construction	UTILITIES CIP		250,000					250,000
	Equipment Trailer	UTILITIES CIP	8,890						8,890
	F450 Service Body Truck	UTILITIES CIP	63,955						63,955
	FAE Mulching Head	UTILITIES CIP	23,500						23,500
	Improvements	UTILITIES CIP	50,000						50,000
	Pickup Truck	UTILITIES CIP	63,280						63,280
	Skid Steer	UTILITIES CIP	75,000						75,000
	Storm Drain/Retention Pond Rehab	UTILITIES CIP	100,000	100,000	100,000	100,000	10,000		410,000
Storm Infrastructure/Pipes/Inlets, etc.	UTILITIES CIP	50,000	50,000	50,000	50,000	50,000		250,000	
<b>Stormwater Total</b>			<b>484,625</b>	<b>400,000</b>	<b>150,000</b>	<b>150,000</b>	<b>60,000</b>		<b>1,244,625</b>
Telecom	Cable Infrastructure Replacement	UTILITIES CIP	60,000	55,000					115,000
	Carrier Grade NAT	UTILITIES CIP	53,377						53,377
	Core Switch Replacement	UTILITIES CIP	105,000						105,000
	Fiber to the X services	UTILITIES CIP	268,000						268,000
	FTTX Wellington	UTILITIES CIP	150,000	150,000					300,000
	Fusion Splicer	UTILITIES CIP	20,079						20,079
<b>Telecom Total</b>			<b>656,456</b>	<b>205,000</b>					<b>861,456</b>
Water	Alcovy River Screen	UTILITIES CIP	350,000						350,000
	Application/Design 2020 CDBG submitta	UTILITIES CIP	25,000						25,000
	Application/Design 2022 CDBG submitta	UTILITIES CIP			25,000				25,000
	Application/Design 2024 CDBG submitta	UTILITIES CIP					25,000		25,000
	BadgePass for water plant security	UTILITIES CIP	38,344						38,344
	CDBG 2020 - Construction	UTILITIES CIP		250,000					250,000
	CDBG 2022 - Construction	UTILITIES CIP				250,000			250,000
	Control Valve Replacements for John T.	UTILITIES CIP		100,000					100,000
	Fire Hydrant Replacement	UTILITIES CIP	55,000	55,000					110,000
	Fire Hydrant Security	UTILITIES CIP	25,000	25,000	25,000				75,000
	High Service Pumps	UTILITIES CIP	100,000						100,000
	Infrastructure Repair/Replacement	UTILITIES CIP	150,000	150,000	150,000	150,000	150,000		750,000
	Membrane Filters	UTILITIES CIP	76,500	76,500	76,500	76,500	76,500		382,500
	Night pump replacement 1 of 2	UTILITIES CIP	24,150						24,150
	Service Renewals	UTILITIES CIP	100,000	100,000	100,000	100,000	100,000		500,000
Water Main Rehab	UTILITIES CIP	125,000	125,000	125,000	125,000	125,000		625,000	
Water Master Plan	UTILITIES CIP	85,000						85,000	
Water Meters	UTILITIES CIP	56,500	56,500	56,500	56,500	56,500		282,500	
Water line extensions on the system	UTILITIES CIP	175,000	150,000	125,000	100,000	100,000		650,000	
Water Main Extensions & Improvement:	UTILITIES CIP	100,000	100,000	100,000	100,000	100,000		500,000	
<b>Water Total</b>			<b>1,485,494</b>	<b>1,188,000</b>	<b>783,000</b>	<b>958,000</b>	<b>733,000</b>		<b>5,147,494</b>
Central Services	Central Services vehicle	UTILITIES CIP	60,000						60,000
	Exchange Server	UTILITIES CIP	47,100						47,100
<b>Central Services Total</b>			<b>107,100</b>						<b>107,100</b>
Finance - Util	Itron Equipment Upgrade	UTILITIES CIP	40,000						40,000
	Meter Reader Trucks	UTILITIES CIP	48,261	50,000					98,261
<b>Finance - Util Total</b>			<b>88,261</b>	<b>50,000</b>					<b>138,261</b>
Utility Shared	Old Utility warehouse replacement	UTILITIES CIP							
<b>Utility Shared Total</b>									
			<b>7,688,255</b>	<b>3,173,000</b>	<b>2,073,000</b>	<b>2,103,000</b>	<b>1,518,000</b>		<b>16,555,255</b>



## Five Year Capital Improvement Summary Solid Waste & SPLOST Fund

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	2020	2021	2022	2023	2024	FUTURE YRS	PROJ TOTAL
Solid Waste	Commercial Garbage Truck	SPLOST		250,000					250,000
	Loader - Transfer Station	SPLOST	350,000						350,000
	Pickup Truck	SW CIP	35,000		35,000				70,000
	Recycling Carts	SW CIP	70,000	70,000					140,000
	Replace Scales - Transfer Station	SPLOST		175,000					175,000
	Transfer Station Improvements	SW CIP	150,000	50,000	25,000	25,000			250,000
<b>Solid Waste Total</b>			<b>605,000</b>	<b>545,000</b>	<b>60,000</b>	<b>25,000</b>			<b>1,235,000</b>
			605,000	545,000	60,000	25,000			1,235,000



# 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, 2020.

	<u>Balances</u> <u>1/1/2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2020</u>	<u>Due In</u> <u>FY 2021</u>
<b>Governmental Activities:</b>					
<b>Bond Payable</b>					
Urban Redevelopment Agency	\$ 3,600,000.00		\$ 98,700.00	\$ 3,501,300.00	\$ 401,000.00
<b>Notes Payable</b>					
Walton Plaza	1,350,000	-	75,000	1,275,000	75,000
<b>Total Governmental Type Activities</b>	<b>\$ 1,350,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 1,275,000</b>	<b>\$ 75,000</b>
	<u>1/1/2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2020</u>	<u>FY 2021</u>
<b>Business Type Activities:</b>					
<b>Bonds Payable</b>					
Series 2016	11,505,000	-	1,540,000	9,965,000	1,570,000
<b>Notes Payable</b>					
GEFA #2013-007	1,322,747	-	107,996	1,214,751	108,537
<b>Total Business Type Activities</b>	<b>\$ 12,827,747</b>	<b>\$ -</b>	<b>\$ 1,647,996</b>	<b>\$ 11,179,751</b>	<b>\$ 1,678,537</b>

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 \$44,991,183 in long-term general obligation bonds.

	<u>Fiscal Year</u>
	<u>2019</u>
Debt Limit	<b>\$ 44,991,183</b>
Total Net Debt Applicable to Limit	-
Legal Debt Margin	<b>\$ 44,991,183</b>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<b>0.00%</b>

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

Below is information concerning the funding requirements for the City of Monroe for the period ending 12/31/20

**Combined Utility System Refinancing  
Revenue Refunding Bonds, Series 2016**

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
12/1/2020	1,540,000	243,528	1,783,528
12/1/2021	1,570,000	209,638	1,779,638
12/1/2022	1,605,000	175,091	1,780,091
12/1/2023	1,640,000	139,722	1,779,722
12/1/2024	1,680,000	103,587	1,783,587
12/1/2025	1,715,000	66,576	1,781,576
12/1/2026	1,755,000	28,799	1,783,799
12/1/2027	-	-	-
12/1/2028	-	-	-
12/1/2029	-	-	-
12/1/2030	-	-	-
12/1/2031	-	-	-
12/1/2032	-	-	-
12/1/2033	-	-	-
12/1/2034	-	-	-
12/1/2035	-	-	-
12/1/2036	-	-	-
	\$ 11,505,000	\$ 966,941	\$ 12,471,941

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



# GENERAL FUND

## GENERAL FUND OPERATING BUDGET SUMMARY

### Revenues, Expenditures and Other Sources & Use Summary

REVENUE	2016	2017	2018	2019	2020 PROPOSED	2020 vs 2019	% CHANGE
	ACTUALS	ACTUALS	ACTUAL	BUDGET	BUDGET	BUDGET	
CHARGES FOR SERVICES	647,433	739,084	675,448	700,600	711,600	11,000	1.6%
CONTRIBUTIONS AND DONATIONS	38,250	65,554	48,608	43,000	43,000	0	0.0%
FINES AND FORFEITURES	287,674	267,476	332,014	400,000	475,000	75,000	18.8%
INTERGOVERNMENTAL	185,449	192,533	690,518	484,205	404,481	(79,724)	-16.5%
INVESTMENT INCOME	2	78	2	0	0	0	0.0%
LICENSES AND PERMITS	249,148	165,740	217,648	270,090	342,650	72,560	26.9%
MISCELLANEOUS	210,649	281,111	258,182	256,808	223,808	(33,000)	-12.9%
OTHER FINANCING SOURCES	1,933,174	1,964,740	2,409,445	2,704,240	2,826,752	122,512	4.5%
TAXES	6,314,792	6,580,080	7,145,635	6,948,689	7,641,050	692,361	10.0%
PROCEEDS OF GEN FIXED ASSETS	0	32,366	925	0	0	0	0.0%
PROCEEDS OF GEN LONG TERM	0	245,900	322,523	0	0	0	0.0%
<b>TOTAL REVENUE</b>	<b>9,866,571</b>	<b>10,534,663</b>	<b>12,100,948</b>	<b>11,807,632</b>	<b>12,668,341</b>	<b>860,709</b>	<b>7.3%</b>
DEPARTMENT	2016	2017	2018	2019	2020 PROPOSED	2020 vs 2019	% CHANGE
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	
BLDGS & GROUNDS	263,186	334,487	197,760	382,024	480,133	98,109	25.7%
FINANCE	364,795	381,380	438,010	385,335	449,669	64,334	16.7%
FIRE	1,544,884	1,775,490	2,262,020	2,191,187	2,416,418	225,231	10.3%
GENERAL GOVERNMENT	1,493,332	3,160,496	1,579,485	1,340,451	1,473,677	133,226	9.9%
OTHER FINANCING USES	841,150	843,224	862,140	881,888	92,000	(789,888)	-89.6%
POLICE / JUDICIAL	3,467,428	3,948,851	4,781,606	4,494,016	5,371,566	877,550	19.5%
STREETS & TRANSPORTATION	1,446,772	1,527,334	1,515,952	1,368,799	1,475,655	106,856	7.8%
CENTRAL SERVICES - GF	0	0	0	0	0	0	0.0%
PLANNING & DEVELOPMENT	331,601	359,391	473,653	763,932	909,223	145,291	19.0%
<b>TOTAL EXPENDITURES</b>	<b>9,753,148</b>	<b>12,330,653</b>	<b>12,110,628</b>	<b>11,807,632</b>	<b>12,668,341</b>	<b>860,709</b>	<b>7.3%</b>
USE OF CASH RESERVES							
<b>EXCESS/(DEFICIENCY) OF REVENUE &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>113,423</b>	<b>(1,795,990)</b>	<b>(9,680)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>



## GENERAL FUND REVENUE DETAIL

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>CHARGES FOR SERVICES</b>						
BAD CHECK FEES	120	210	30	0	0	0
CEMETARY LOT SALES	14,445	8,970	7,330	10,000	10,000	0
CODE DEPT OTHER INCOME	1,217	697	2,032	500	500	0
EMPLOYEE SELF INS FEES (HEALTH INSURANCE)	598,982	670,686	628,934	650,000	660,000	10,000
EVENT FEES	15,846	11,943	16,303	20,000	20,000	0
FIRE DEPARTMENT OTHER INCOME	1,000	2,000	0	0	0	0
OTHER FEES	345	220	173	100	100	0
POLICE DEPARTMENT OTHER INCOME	15,478	44,359	20,561	20,000	20,000	0
SALE OF RECYCLED MATERIALS	0	0	0	0	0	0
SANITATION FEES	0	0	85	0	1,000	1,000
TRANSFER STATION FEES	0	0	0	0	0	0
<b>CHARGES FOR SERVICES Total</b>	<b>647,433</b>	<b>739,084</b>	<b>675,448</b>	<b>700,600</b>	<b>711,600</b>	<b>11,000</b>
<b>CONTRIBUTIONS AND DONATIONS</b>						
FIRE DEPARTMENT	3,375	0	4,000	4,000	4,000	0
GENERAL CITY	0	5,864	0	0	0	0
MAIN STREET	31,500	40,000	35,000	35,000	35,000	0
MISC GRP INSURANCE RECEIPTS	0	17,690	5,608	0	0	0
POLICE DEPARTMENT	3,375	2,000	4,000	4,000	4,000	0
<b>CONTRIBUTIONS AND DONATIONS Total</b>	<b>38,250</b>	<b>65,554</b>	<b>48,608</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>
<b>FINES AND FORFEITURES</b>						
MUNICIPAL COURT	287,674	267,476	332,014	400,000	475,000	75,000
<b>FINES AND FORFEITURES Total</b>	<b>287,674</b>	<b>267,476</b>	<b>332,014</b>	<b>400,000</b>	<b>475,000</b>	<b>75,000</b>
<b>INTERGOVERNMENTAL</b>						
BOARD OF EDUCATION	46,231	46,231	70,831	70,831	79,600	8,769
DEA	5,767	6,011	0	0	0	0
DEPT OF JUSTICE	18,000	0	0	0	0	0
FEDERAL GRANTS	40,210	2,330	0	0	0	0
LMIG PROGRAM	0	0	157,752	130,000	174,881	44,881
PILOTHOUSING AUTHORITY	42,290	16,981	27,006	25,000	25,000	0
STATE GRANTS REC'D	32,951	27,207	0	0	0	0
FED GRANT - BVP	0	0	5,530	0	0	0
FED GRANT - SAFER	0	0	227,485	238,374	100,000	(138,374)
FED GRANT - CHIP	0	93,773	96,638	0	0	0
FED GRANT - HIDTA	0	0	6,506	0	5,000	5,000
FEDERAL DISASTER RELIEF FUNDS	0	0	80,077	0	0	0
PCARD REBATE	0	0	18,693	20,000	20,000	0
<b>INTERGOVERNMENTAL Total</b>	<b>185,449</b>	<b>192,533</b>	<b>690,518</b>	<b>484,205</b>	<b>404,481</b>	<b>(79,724)</b>
<b>INVESTMENT INCOME</b>						
INTEREST REVENUES	2	78	2	0	0	0
<b>INVESTMENT INCOME Total</b>	<b>2</b>	<b>78</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

# General Fund

## Revenue Detail continued

GENERAL FUND						
REVENUE DETAIL						
	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	BUDGET
<b>LICENSES AND PERMITS</b>						
ALCOHOLIC BEVERAGE PERMITS	43,300	42,100	12	0	0	0
BUILDING PERMITS	171,710	88,838	121,152	130,000	200,000	70,000
INSURANCE LICENSE	33,638	34,163	35,400	34,000	30,000	(4,000)
OTHER REGULATORY FEES - GOLF CARTS	0	240	285	240	500	260
REGULATORY FEES	500	400	100	200	200	0
ALCOHOL ADMIN FEE	0	0	3,000	2,000	2,000	0
NON-PROFIT ALCOHOL TEMP LICENSE	0	0	250	200	200	0
FOR-PROFIT ALCOHOL TEMP LICENSE	0	0	750	500	1,000	500
SPECIAL EVENT ALCOHOL REG FEE	0	0	900	1,200	900	(300)
HOTEL/MOTEL ALCOHOL IN-ROOM LIC	0	0	250	250	0	(250)
ALCOHOL BEV CUPS-BUSINESSES	0	0	1,500	1,000	2,000	1,000
ALCOHOL BEV CUPS-RESIDENTS	0	0	150	0	100	100
ON-PREMISE BEER/WINE LICENSE	0	0	10,500	20,000	21,000	1,000
BREWERIES BEER LICENSE	0	0	0	0	1,500	1,500
ON-PREMISE LIQUOR LICENSE	0	0	28,500	24,000	30,000	6,000
DISTILLERIES LIQUOR LICENSE	0	0	0	0	750	750
OTHER LICENSE/PERMIT	0	0	500	500	500	0
BEER/WINE RETAIL PKG LICENSE	0	0	14,400	56,000	52,000	(4,000)
<b>LICENSES AND PERMITS Total</b>	<b>249,148</b>	<b>165,740</b>	<b>217,648</b>	<b>270,090</b>	<b>342,650</b>	<b>72,560</b>
<b>MISCELLANEOUS</b>						
AIRPORT FUEL FEES	77,799	150,759	112,147	130,000	100,000	(30,000)
AIRPORT INCOME	0	5	5	0	0	0
AIRPORT TIE DOWN FEES	2,200	1,950	1,600	1,500	1,500	0
COMMUNITY CENTER FEES	12,420	15,120	16,175	12,000	15,000	3,000
HANGER RENT	78,660	87,061	92,016	105,000	99,000	(6,000)
OTHER	4,553	11,977	18,028	5,000	5,000	0
POLICE DEPARTMENT	0	0	0	0	0	0
REIMB FOR DAMAGED PROPERTY	6,952	14,189	5,714	0	0	0
RENTAL - 227 S BROAD	21,130	50	0	0	0	0
WORK COMP MISC RECEIPTS/REFUND	6,935	0	0	0	0	0
RENTAL - WALTON PLAZA	0	0	12,496	3,308	3,308	0
<b>MISCELLANEOUS Total</b>	<b>210,649</b>	<b>281,111</b>	<b>258,182</b>	<b>256,808</b>	<b>223,808</b>	<b>(33,000)</b>
<b>OTHER FINANCING SOURCES</b>						
OPERATING TRANSFERS IN	0	32,111	0	0	0	0
OPERATING TRANSFERS IN UTILITY	1,694,581	1,675,925	2,151,649	2,391,725	2,481,661	89,936
TRAN IN - SW GRP INS REG FUND	12,611	12,000	12,000	12,000	12,000	0
TRAN IN - UT GRP INS REG FUND	14,783	12,000	12,000	12,000	12,000	0
TRANSFER IN - SOLID WASTE	211,199	232,705	233,796	288,515	321,091	32,576
NOTE PROCEEDS-WALTON PLAZA	0	0	0	0	0	0
<b>OTHER FINANCING SOURCES Total</b>	<b>1,933,174</b>	<b>1,964,740</b>	<b>2,409,445</b>	<b>2,704,240</b>	<b>2,826,752</b>	<b>122,512</b>

# General Fund

## Revenue Detail continued

GENERAL FUND						
REVENUE DETAIL						
	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED	BUDGET
<b>TAXES</b>						
AD VALOREM TAX - CURRENT YEAR	2,634,075	2,707,664	2,918,954	2,894,000	3,268,750	374,750
AD VALOREM TAX - PRIOR YEAR	50,316	16,861	(10,430)	10,000	20,000	10,000
ALCOHOLIC BEVERAGE EXCISE TAX	280,651	327,956	289,218	300,000	300,000	0
BUSINESS & OCCUPATION TAX	86,200	87,339	93,850	93,000	93,000	0
FINANCIAL INSTITUTIONS TAX	59,579	66,266	65,294	65,000	65,000	0
FRANCHISE TAX ELECTRIC	303,920	317,921	289,629	290,000	290,000	0
INSURANCE PREMIUM TAX	825,052	852,827	919,876	850,000	950,000	100,000
INTANGIBLE TAX REVENUE	23,450	13,006	13,031	13,000	20,000	7,000
LOCAL OPTION MIXED DRINK	15,993	19,577	19,237	19,000	22,000	3,000
LOCAL OPTION SALES & USE TAX	1,672,504	1,782,464	2,027,527	1,890,000	2,100,000	210,000
MOBILE HOME TAX	6,223	5,766	5,402	5,500	6,000	500
MOTOR VEHICLE TAX	44,837	43,784	30,003	34,000	25,000	(9,000)
OTHER SELECTIVE TAX	156	0	0	0	0	0
PEN & INT ON DELINQUENT TAXES	25,507	14,347	20,813	20,000	20,000	0
PUBLIC UTILITY TAX	52,035	54,131	51,284	50,289	50,600	311
RAILROAD EQUIPMENT TAX	499	499	585	500	500	0
REAL ESTATE TRANSFER TAX	8,871	5,723	7,097	6,000	10,000	4,000
TITLE ADVALOREM TAX - TAVT	224,924	263,950	359,504	360,000	360,000	0
TIMBER TAX	0	0	440	400	200	(200)
FRANCHISE TAX TELEPHONE	0	0	44,322	48,000	40,000	(8,000)
<b>TAXES Total</b>	<b>6,314,792</b>	<b>6,580,080</b>	<b>7,145,635</b>	<b>6,948,689</b>	<b>7,641,050</b>	<b>692,361</b>
<b>PROCEEDS OF GEN FIXED ASSETS</b>						
SALE OF ASSETS - GEN FUND	0	32,366	925	0	0	0
<b>PROCEEDS OF GEN FIXED ASSETS Total</b>	<b>0</b>	<b>32,366</b>	<b>925</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROCEEDS OF GEN LONG TERM</b>						
CAPITAL LEASES	0	245,900	322,523	0	0	0
<b>PROCEEDS OF GEN LONG TERM Total</b>	<b>0</b>	<b>245,900</b>	<b>322,523</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>9,866,571</b>	<b>10,534,663</b>	<b>12,100,948</b>	<b>11,807,632</b>	<b>12,668,341</b>	<b>860,709</b>

# Full Time General Fund Positions

	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs	2020 FTEs
<b>Building &amp; Grounds</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>
EQUIPMENT OPERATOR I BLDG MAINT	1	1		1	1
GENERAL LABORER	1	1		1	1
UTILITY WORKER STREET	1	1	1	1	1
<b>Econ Dev/Main Street</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
MAIN STREET DIRECTOR	1	1	1	1	1
<b>Finance Financial Administration</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
ACCOUNTANT	1	1	1	1	1
PAYROLL SPECIALIST	1	1	1	1	1
ACCOUNTING TECH/AP CLERK	1	1	1	1	1
<b>Finance General Administration</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1.5</b>	<b>1.5</b>
CITY HALL RECORDS CLERK	1	1	1	1	1
FINANCE DIRECTOR 50%	1	1	1	0.5	0.5
<b>Fire Operations</b>	<b>22</b>	<b>22</b>	<b>28</b>	<b>29</b>	<b>29</b>
FIRE CHIEF			1	1	1
FIRE LIEUTENANT	2	2	2	2	2
FIRE LIEUTENANT/PARAMEDIC	1	1	1	1	1
FIREFIGHTER	8	8	14	14	14
FIREFIGHTER/EMT	3	3	3	3	3
BATTALION CHIEF	3	3	3	3	3
FIRE ADMIN ASST				1	1
CAPTAIN	1	1	1	1	1
FIRE SERGEANT/EMT	2	2	2	2	2
FIREFIGHTER/EMT/ARSON INVESTIGATOR	1	1	1	1	1
ASST FIRE CHIEF	1	1			
<b>Fire Prevention / CRR</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
FIRE MARSHAL	1	1	1	1	1
<b>General Government Executive</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>	<b>0.5</b>
CITY ADMINISTRATOR 50%	1	1	1	0.5	0.5
<b>Highways &amp; Streets</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>
ADMIN ASST PUBLIC WORKS	1	1	1	1	1
DIRECTOR OF STREETS & TRANSPORTATION	1	1	1	1	1
EQUIPMENT OPERATOR I STREET	5	5	5	5	5
EQUIPMENT OPERATOR II STREET	2	2	2	2	2
EQUIPMENT OPERATOR III STREET	3	3	3	3	3
SHOP FOREMAN	1	1	1	1	1
SIGN TECH/BLDG & GRNDS SUPERVISOR	1	1	1	1	1
STREET FOREMAN/EQUIPMENT OPERATOR III	1	1	1	1	1
UTILITY WORKER STREET	2	2	2	2	2
<b>Municipal Court</b>			<b>1</b>	<b>1</b>	<b>1</b>
MUNICIPAL COURT CLERK			1	1	1

# Full Time General Fund Positions

*Continued*

	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs	2020 FTEs
<b>Police</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>47</b>	<b>52</b>
POLICE ADMIN ASST	1	1	1	1	1
POLICE CHIEF			1	1	1
POLICE CLERK	1	1	1	1	1
POLICE TAC CLERK	1	1	1	1	1
ASST POLICE CHIEF	1	1			
CAPTAIN	3	3	3	3	3
LIEUTENANT	4	4	4	4	4
OFFICER-FIELD TRAINING OFFICER	2	2	2	3	3
DETECTIVE	4	4	4	4	4
SERGEANT	7	7	7	7	7
OFFICER/K9	2	2	2	2	2
LIEUTENANT-TASK FORCE OFFICER	1	1	1	1	1
LIEUTENANT/ADMIN SUPV	1	1	1	1	1
CADET				2	2
UNIFORM PATROL	15	15	15	15	19
CRIMINAL INVESTIGATIONS					1
POLICE EVIDENCE	1	1	1	1	1
<b>Planning &amp; Development</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
ADMIN ASST CODE	1	1	1	1	1
CITY MARSHAL			1	2	2
CODE CLERK	1	1	1	1	1
DIRECTOR OF CODE	1	1	1	1	1
DIRECTOR OF ECONOMIC DEVELOPMENT	1	1	1	1	1
DIRECTOR OF PLANNING	1	1	1	1	1
PROPERTY MAINTENANCE INSPECTOR	2	2	2	1	1
<b>Grand Total</b>	<b>101</b>	<b>101</b>	<b>107</b>	<b>112</b>	<b>117</b>

# GENERAL GOVERNMENT

## *Airport*

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### **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, imagery, facilities, and the functionality of all amenities and facilities through the effective management of funding from federal, state, and local allocations. This is a division of the Central Services Department.

### **Goals**

- Development of a more 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

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>AIRPORT</b>						
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP</b>						
EQUIPMENT	0	0	0	43,350	38,248	(5,102)
MACHINERY	0	0	0	0	0	0
VEHICLES	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,350</b>	<b>38,248</b>	<b>(5,102)</b>
<b>CAPITAL OUTLAYS - PROPERTY</b>						
BUILDINGS	0	0	25,775	0	0	0
CONSTRUCTION IN PROGRESS	0	0	20,884	0	0	0
INFRASTRUCTURE	0	0	0	0	0	0
SITE IMPROVEMENTS	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>0</b>	<b>46,659</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
REIMB SALARIES - OTHER	0	0	2,566	0	0	0
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>0</b>	<b>0</b>	<b>2,566</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	0	1,380	1,200	2,500	1,300
COMMUNICATIONS	0	1,286	1,395	1,350	1,500	150
CONSTRUCTION SERVICES	0	0	0	0	0	0
CONSULTING - TECHNICAL	0	984	0	0	500	500
CONTRACT LABOR	0	0	0	5,000	0	(5,000)
DUES/FEES	0	0	0	0	500	500
EQUIPMENT RENTAL	0	0	7,332	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	0	6,074	2,495	2,500	500	(2,000)
GENERAL LIABILITY INSURANCE	0	6,205	0	0	0	0
LAWN CARE & MAINTENANCE	0	0	10,713	7,500	2,500	(5,000)
LICENSES	0	0	0	0	500	500
MAINTENANCE CONTRACTS	0	0	8,586	1,000	7,500	6,500
PRINTING	0	0	0	0	0	0
R & M AIRPORT	0	1,250	8,474	2,500	15,000	12,500
R & M BUILDINGS - OUTSIDE	0	0	0	0	2,500	2,500
R & M SYSTEM - OUTSIDE	0	0	2,745	0	0	0
TRAINING & EDUCATION	0	0	0	150	500	350
TRAVEL EXPENSE	0	966	0	1,000	500	(500)
VEHICLE REP & MAINT-OUTSID	0	0	0	250	250	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>0</b>	<b>16,765</b>	<b>43,120</b>	<b>22,450</b>	<b>34,750</b>	<b>12,300</b>
<b>SUPPLIES</b>						
AIRPORT EXPENSE	17,540	23,108	6,543	2,500	12,500	10,000
AIRPORT FUEL	75,257	141,964	123,142	125,000	110,000	(15,000)
AUTO & TRUCK FUEL	935	75	0	250	0	(250)
AUTO PARTS	183	184	325	250	250	0
CHEMICALS/PESTICIDES	0	0	1,287	2,500	2,500	0
DAMAGE CLAIMS	0	0	0	0	0	0
DNU - MISCELLANEOUS	1,006	2,772	0	0	0	0
EQUIPMENT PARTS	0	0	1,752	2,000	2,000	0
EXPENDABLE FLUIDS	65	0	9	250	250	0
FOOD	0	26	0	100	100	0
OFFICE SUPPLIES & EXPENSES	12,041	96	463	1,000	250	(750)
R & M BUILDINGS - INSIDE	3,447	20,393	1,332	2,500	1,000	(1,500)
SMALL TOOLS & MINOR EQUIPMENT	5,595	0	0	250	2,500	2,250
TIRES	0	0	0	250	250	0
UNIFORM RENTAL	0	0	0	0	0	0
<b>SUPPLIES Total</b>	<b>116,070</b>	<b>188,619</b>	<b>134,852</b>	<b>136,850</b>	<b>131,600</b>	<b>(5,250)</b>
<b>AIRPORT Total</b>	<b>116,070</b>	<b>205,384</b>	<b>227,197</b>	<b>202,650</b>	<b>204,598</b>	<b>1,948</b>

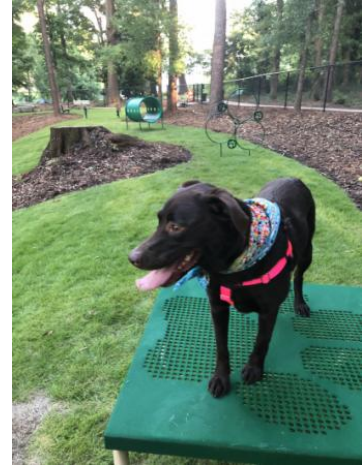


## *Buildings and Grounds*

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### **Overview**

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



### **Goals**

- Continue to provide efficient and high levels of service and maintenance of all City building, facilities, grounds, and parks.
- Provide the highest level of functionality and aesthetic appearance for all City buildings, facilities, grounds, 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, and parks.
- Continue to implement overall City plans to rehabilitate the park system in the City for use by all citizens and visitors alike.

## BUILDINGS & GROUNDS EXPENDITURES

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>BLDGS &amp; GROUNDS</b>						
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP</b>						
EQUIPMENT	0	0	0	0	0	0
MACHINERY	0	0	0	0	0	0
VEHICLES	0	0	0	25,000	0	(25,000)
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>
<b>CAPITAL OUTLAYS - PROPERTY</b>						
BUILDINGS	0	0	0	0	0	0
INFRASTRUCTURE	0	0	0	0	0	0
SITE IMPROVEMENTS	0	55,890	13,972	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>55,890</b>	<b>13,972</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>						
CAPITAL LEASE INTEREST	0	0	0	0	0	0
<b>DEBT SERVICE Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER COSTS</b>						
ART GUILD	1,925	2,427	2,065	2,500	5,000	2,500
LIBRARY	3,964	2,937	2,733	2,500	5,000	2,500
<b>OTHER COSTS Total</b>	<b>5,889</b>	<b>5,363</b>	<b>4,798</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	81	25	25	100	75
GMEBS-RETIREMENT CONTRIBUTION	18,805	20,433	5,712	28,979	28,979	0
GROUP INS	30,173	28,712	8,839	36,000	55,350	19,350
MEDICAL EXAMS	50	303	0	0	100	100
MEDICARE	1,376	1,452	539	1,679	1,734	55
OVERTIME - OTHER	0	0	0	0	0	0
OVERTIME SALARIES	1,475	1,611	4,279	3,500	3,000	(500)
PART - TIME/TEMPORARY SALARIES	16,094	21,033	5,863	0	0	0
REGULAR SALARIES	90,982	92,334	34,397	115,811	119,557	3,746
RETIREMENT CONTRIBUTION	0	0	0	0	0	0
SOCIAL SECURITY	5,882	6,248	2,473	7,180	7,413	233
WORKERS COMP INSURANCE	0	0	464	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>164,837</b>	<b>172,207</b>	<b>62,591</b>	<b>193,174</b>	<b>217,733</b>	<b>24,559</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	24	16	0	0	0	0
COMMUNICATIONS	602	842	0	750	500	(250)
CONSULTING - TECHNICAL	0	0	1,800	0	0	0
CONTRACT LABOR	46,300	31,900	3,194	15,000	2,500	(12,500)
CUSTODIAL SVCS	0	0	0	0	0	0
DUES/FEES	0	45	2	0	0	0
ENVIRONMENTAL EXPENSE	0	0	0	0	0	0
EQUIPMENT RENTAL	0	136	37	2,500	250	(2,250)
EQUIPMENT REP & MAINT-OUTSIDE	0	0	0	250	250	0
GENERAL LIABILITY INSURANCE	2,671	2,795	3,263	2,800	2,500	(300)
LAWN CARE & MAINTENANCE	0	35,357	62,840	60,000	70,000	10,000
MAINTENANCE CONTRACTS	2,448	2,201	616	5,500	10,000	4,500
PARKS & GROUNDS R&M OUTSIDE	0	0	4,039	2,500	5,000	2,500
PEST CONTROL	0	113	630	1,000	1,000	0
POSTAGE	0	0	49	0	0	0
PRINTING	0	0	0	0	0	0
R & M BUILDINGS - OUTSIDE	0	0	2,620	10,000	5,000	(5,000)
R&M BLDG - PLAYHOUSE	5,020	288	4,533	2,500	2,500	0
TRAINING & EDUCATION	0	70	20	500	250	(250)
VEHICLE REP & MAINT-OUTSID	45	0	0	250	500	250
I/T SVCS - WEB DESIGN, ETC.	0	0	22	25	0	(25)
R&M BLDG - OLD CITY HALL OUTSIDE	0	0	0	0	2,500	2,500
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>57,110</b>	<b>73,764</b>	<b>83,664</b>	<b>103,575</b>	<b>102,750</b>	<b>(825)</b>

# Buildings & Grounds

Expenditures continued

BUILDINGS & GROUNDS						
EXPENDITURES						
	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
SUPPLIES						
AUTO & TRUCK FUEL	4,466	4,499	5,162	7,500	5,000	(2,500)
AUTO PARTS	813	421	2,132	500	500	0
CHEMICALS/PESTICIDES	80	67	0	500	2,500	2,000
COMPUTER EQUIP NON-CAPITAL	0	0	15	0	0	0
DAMAGE CLAIMS	281	0	0	0	0	0
DNU - MISCELLANEOUS	178	0	0	0	0	0
EQUIPMENT PARTS	8,306	5,754	5,605	5,000	2,500	(2,500)
EXPENDABLE FLUIDS	584	92	74	250	250	0
FOOD	0	0	0	125	250	125
HAND TOOLS	228	25	186	250	500	250
JANITORIAL SUPPLIES	574	0	95	250	250	0
OFFICE SUPPLIES & EXPENSES	1,264	447	66	500	250	(250)
PARKS & GROUNDS R&M INSIDE	13,215	0	4,550	2,500	100,000	97,500
R & M BUILDINGS - INSIDE	0	17	103	2,500	1,000	(1,500)
SAFETY/MEDICAL SUPPLIES	1,076	1,078	7	500	250	(250)
SIGNAGE & MATERIALS	0	0	0	500	250	(250)
SMALL TOOLS & MINOR EQUIPMENT	0	0	403	1,000	1,000	0
TIRES	917	411	1,541	500	1,000	500
UNIFORM RENTAL	1,941	2,126	25	6,500	4,000	(2,500)
UNIFORM EXPENSE	0	0	0	0	900	900
LANDSCAPING R & M - INSIDE	1,426	0	30	2,500	5,000	2,500
R&M BLDG - OLD CITY HALL INSIDE					2,500	2,500
<b>SUPPLIES Total</b>	<b>35,350</b>	<b>14,938</b>	<b>19,995</b>	<b>31,375</b>	<b>127,900</b>	<b>96,525</b>
<b>BLDGS &amp; GROUNDS Total</b>	<b>263,186</b>	<b>322,162</b>	<b>185,021</b>	<b>358,124</b>	<b>458,383</b>	<b>100,259</b>
COMMUNITY CENTER						
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	0	922	964	1,000	1,000	0
CUSTODIAL SVCS	0	1,465	3,600	5,000	4,000	(1,000)
EQUIPMENT RENTS / LEASES	0	210	0	0	0	0
MAINTENANCE CONTRACTS	0	0	1,143	2,000	1,000	(1,000)
PEST CONTROL	0	70	420	400	250	(150)
R & M BUILDINGS - OUTSIDE	0	0	2,688	12,000	14,500	2,500
R&M COMMUNITY CENTER - OUTSIDE	0	0	88	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>0</b>	<b>2,667</b>	<b>8,903</b>	<b>20,400</b>	<b>20,750</b>	<b>350</b>
SUPPLIES						
CHEMICALS/PESTICIDES	0	0	0	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	0	190	0	0	0
JANITORIAL SUPPLIES	0	619	360	250	250	0
OFFICE SUPPLIES & EXPENSES	0	0	77	250	250	0
PARKS & GROUNDS R&M INSIDE	0	9,039	3,209	0	0	0
R & M BUILDINGS - INSIDE	0	0	0	2,500	500	(2,000)
LANDSCAPING R & M - INSIDE	0	0	0	500	0	(500)
<b>SUPPLIES Total</b>	<b>0</b>	<b>9,658</b>	<b>3,837</b>	<b>3,500</b>	<b>1,000</b>	<b>(2,500)</b>
<b>COMMUNITY CENTER Total</b>	<b>0</b>	<b>12,325</b>	<b>12,740</b>	<b>23,900</b>	<b>21,750</b>	<b>(2,150)</b>
<b>TOTAL EXPENDITURES</b>	<b>263,186</b>	<b>334,487</b>	<b>197,760</b>	<b>382,024</b>	<b>480,133</b>	<b>98,109</b>

## *Finance*

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### **Overview**

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

### **Goals/Accomplishments**

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

**FINANCE  
EXPENDITURES**

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>FINANCIAL ADMINISTRATION</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	134	75	80	100	20
GMEBS-RETIREMENT CONTRIBUTION	18,805	20,433	17,136	21,735	21,735	0
GROUP INS	24,188	31,454	31,754	27,000	44,389	17,389
MEDICAL EXAMS	0	303	0	0	100	100
MEDICARE	1,488	2,176	2,120	2,250	2,236	(14)
OVERTIME SALARIES	3,404	2,024	2,331	2,500	2,500	0
REGULAR SALARIES	102,587	150,093	146,172	155,132	154,198	(934)
SOCIAL SECURITY	6,364	9,304	9,066	9,618	9,560	(58)
WORKERS COMP INSURANCE	0	0	0	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>156,836</b>	<b>215,922</b>	<b>208,655</b>	<b>218,315</b>	<b>236,318</b>	<b>18,004</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	380	1,000	0	0	0
COMMUNICATIONS	1,032	1,318	(98)	0	0	0
CONTRACT LABOR	0	0	76,292	300	1,000	700
DUES/FEES	3,520	3,007	92	1,200	1,200	0
EQUIPMENT RENTAL	0	250	269	250	250	0
GENERAL LIABILITY INSURANCE	0	0	0	0	0	0
LICENSES	0	0	317	0	0	0
MAINTENANCE CONTRACTS	2,644	3,230	6,462	5,850	14,000	8,150
MARKETING EXPENSES	0	0	0	0	25,000	25,000
P O BOX RENTAL	0	0	214	220	235	15
POSTAGE	0	115	1,119	1,300	1,200	(100)
PROFESSIONAL FEES	0	1,900	265	300	0	(300)
R & M BUILDINGS - OUTSIDE	0	0	2,855	0	0	0
SOFTWARE	0	218	390	200	200	0
TRAINING & EDUCATION	4,701	4,543	872	5,000	5,000	0
TRAVEL EXPENSE	0	683	336	1,000	2,000	1,000
I/T SVCS - WEB DESIGN, ETC.	0	0	463	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>11,897</b>	<b>15,643</b>	<b>90,849</b>	<b>15,620</b>	<b>50,085</b>	<b>34,465</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	22	0	0	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	0	3,432	100	1,500	1,400
DNU - MISCELLANEOUS	271	374	0	0	0	0
EMPLOYEE RECOGNITION	0	0	200	0	0	0
EQUIPMENT PARTS	0	655	138	0	0	0
FOOD	0	62	1,227	300	500	200
FURNITURE < 5,000	0	0	318	500	500	0
JANITORIAL SUPPLIES	0	391	1,368	1,300	800	(500)
OFFICE SUPPLIES & EXPENSES	17,595	18,651	11,073	15,000	8,000	(7,000)
R & M BUILDINGS - INSIDE	0	629	0	0	0	0
<b>SUPPLIES Total</b>	<b>17,887</b>	<b>20,762</b>	<b>17,756</b>	<b>17,200</b>	<b>11,300</b>	<b>(5,900)</b>
<b>FINANCIAL ADMINISTRATION Total</b>	<b>186,620</b>	<b>252,327</b>	<b>317,260</b>	<b>251,135</b>	<b>297,703</b>	<b>46,569</b>
<b>GENERAL ADMINISTRATION</b>						
<b>OTHER COSTS</b>						
GMA ASSESSMENT	4,795	4,754	2,378	4,800	4,800	0
<b>OTHER COSTS Total</b>	<b>4,795</b>	<b>4,754</b>	<b>2,378</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	0	50	0	50	50
GMEBS-RETIREMENT CONTRIBUTION	12,537	13,622	11,424	10,867	10,867	(0)
GROUP INS	20,784	16,399	17,065	13,500	27,850	14,350
MEDICAL EXAMS	0	202	0	0	100	100
MEDICARE	1,807	1,241	1,296	1,382	1,406	24
OVERTIME SALARIES	1,254	2,882	2,228	2,000	2,000	0
REGULAR SALARIES	129,270	84,541	83,112	95,340	96,980	1,640
SOCIAL SECURITY	7,727	5,305	2,902	5,911	6,013	102
WORKERS COMP INSURANCE	0	0	0	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>173,380</b>	<b>124,192</b>	<b>118,077</b>	<b>129,000</b>	<b>146,766</b>	<b>17,766</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	32	0	0	0	0
COMMUNICATIONS	0	0	296	400	400	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>0</b>	<b>32</b>	<b>296</b>	<b>400</b>	<b>400</b>	<b>0</b>
<b>SUPPLIES</b>						
FOOD	0	33	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	0	42	0	0	0	0
<b>SUPPLIES Total</b>	<b>0</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL ADMINISTRATION Total</b>	<b>178,175</b>	<b>129,053</b>	<b>120,750</b>	<b>134,200</b>	<b>151,966</b>	<b>17,766</b>
<b>TOTAL EXPENDITURES</b>	<b>364,795</b>	<b>381,380</b>	<b>438,010</b>	<b>385,335</b>	<b>449,669</b>	<b>64,334</b>

## *Fire*

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



### **Goals**

- Preservation of life
- Preservation of property

**We accomplish these goals through:**

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

### **Accomplishments**

- Conducted 50+ Public Relation/ Fire Educational Events
- Conducted 2<sup>nd</sup> annual Fire Safety Blowout
- Purchased used engine from Johns Creek
- Received grant (\$30,818.69) for Jaws of Life tools
- Conducted 2<sup>nd</sup> recruit class
- Purchased medical cart for PR events throughout the city
- Conducted Firefighter 2 certification and testing
- Save 3.9 million in fire loss
- Added and improved to the new fire training facility

**FIRE  
EXPENDITURES**

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>FIRE OPERATIONS</b>						
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP</b>						
EQUIPMENT	0	0	0	0	0	0
MACHINERY	0	0	0	0	0	0
VEHICLES	0	63,674	30,111	0	0	0
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>63,674</b>	<b>30,111</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAYS - PROPERTY</b>						
BUILDINGS	11,550	18,459	14,714	0	0	0
CONSTRUCTION IN PROGRESS	0	0	102,302	0	0	0
SITE IMPROVEMENTS	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>11,550</b>	<b>18,459</b>	<b>117,016</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>						
CAPITAL LEASE INTEREST	0	0	2,820	3,171	2,330	(841)
CAPITAL LEASE PRINCIPAL	0	0	27,881	33,749	27,146	(6,603)
<b>DEBT SERVICE Total</b>	<b>0</b>	<b>0</b>	<b>30,701</b>	<b>36,920</b>	<b>29,476</b>	<b>(7,444)</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	618	703	700	700	0
GMEBS-RETIREMENT CONTRIBUTION	140,037	156,650	159,933	196,133	210,130	13,997
GROUP INS	236,716	220,126	308,679	264,300	342,950	78,650
MEDICAL EXAMS	60	5,169	2,605	10,000	10,000	0
MEDICARE	12,709	14,461	16,770	17,858	19,255	1,397
OVERTIME SALARIES	17,331	26,516	37,514	30,000	25,000	(5,000)
PART - TIME/TEMPORARY SALARIES	26,292	17,427	27,292	16,900	28,000	11,100
REGULAR SALARIES	891,757	1,024,415	1,164,892	1,214,702	1,315,955	101,253
RETIREMENT CONTRIBUTION	5,200	5,700	6,700	9,000	9,000	0
SOCIAL SECURITY	54,340	61,833	71,705	76,359	82,333	5,974
WORKERS COMP INSURANCE	8,302	4,391	8	0	1,500	1,500
VOLUNTEER SALARIES	0	0	410	0	0	0
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	180	180
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>1,392,743</b>	<b>1,537,305</b>	<b>1,797,211</b>	<b>1,835,952</b>	<b>2,045,003</b>	<b>209,051</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
COMMUNICATIONS	2,285	3,236	3,676	7,050	7,050	0
DUES/FEES	5,327	8,280	6,358	3,000	6,000	3,000
EQUIPMENT RENTAL	0	1,474	1,648	1,620	1,500	(120)
EQUIPMENT REP & MAINT- OUTSIDE	2,724	5,507	8,359	4,000	6,000	2,000
GA DEPT REV FEES	0	250	250	250	250	0
GENERAL LIABILITY INSURANCE	2,251	2,236	2,268	5,000	5,000	0
LAWN CARE & MAINTENANCE	0	0	0	1,500	0	(1,500)
LICENSES	0	75	0	1,000	1,000	0
MAINTENANCE CONTRACTS	5,784	3,094	4,405	4,000	3,000	(1,000)
PEST CONTROL	0	28	4,183	4,300	600	(3,700)
PROFESSIONAL FEES	0	0	440	500	500	0
R & M BUILDINGS - OUTSIDE	0	0	1,603	17,500	5,000	(12,500)
SOFTWARE	0	0	540	1,000	6,000	5,000
TRAINING & EDUCATION	4,847	8,047	9,068	10,000	10,000	0
TRAVEL EXPENSE	0	666	4,970	4,000	3,000	(1,000)
VEHICLE REP & MAINT- OUTSID	3,379	10,489	5,271	13,549	6,000	(7,549)
HOLIDAY EVENTS	0	0	70	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	641	0	0	0
VEHICLE TAG & TITLE FEE	0	0	3	0	50	50
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>26,597</b>	<b>43,383</b>	<b>53,754</b>	<b>78,269</b>	<b>60,950</b>	<b>(17,319)</b>
<b>SUPPLIES</b>						



# Fire

## Expenditures continued

FIRE EXPENDITURES						
	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
AUTO & TRUCK FUEL	11,562	12,066	16,260	16,000	16,000	0
AUTO PARTS	2,520	2,669	3,519	5,000	5,000	0
CHEMICALS/PESTICIDES	0	0	0	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	792	1,080	0	2,000	2,000
DAMAGE CLAIMS	0	0	3,000	0	0	0
DNU - MISCELLANEOUS	690	0	0	0	15,000	15,000
EQUIPMENT PARTS	15,747	19,516	16,861	15,500	15,500	0
EXPENDABLE FLUIDS	1,406	1,785	1,235	2,500	2,500	0
FIRE EQUIPMENT	39,275	12,598	43,221	34,500	35,000	500
FOOD	0	495	803	1,000	2,000	1,000
FURNITURE < 5,000	0	0	2,080	1,200	1,500	300
HAND TOOLS	0	3,663	0	0	0	0
JANITORIAL SUPPLIES	2,408	3,065	3,427	3,500	3,500	0
OFFICE SUPPLIES & EXPENSES	15,002	14,682	11,033	10,000	8,000	(2,000)
R & M BUILDINGS - INSIDE	7,635	12,980	8,196	7,000	8,000	1,000
SAFETY/MEDICAL SUPPLIES	3,115	1,271	2,364	10,000	10,000	0
SMALL TOOLS & MINOR EQUIPMENT	0	3,658	4,848	5,000	6,000	1,000
SPONSORSHIPS/DONATIONS	0	3,079	350	2,000	0	(2,000)
SYSTEM R & M - INSIDE	0	225	0	0	0	0
TIRES	1,068	3,837	3,259	8,500	7,500	(1,000)
TRAINING MATERIALS - COM USE	0	0	6,578	8,000	10,000	2,000
FIRE EDUCATION MATERIALS	3,552	3,312	(120)	0	0	0
UNIFORM EXPENSE	10,013	9,070	20,080	10,000	17,000	7,000
DONATION PURCHASES	0	3,905	500	0	0	0
LANDSCAPING R & M - INSIDE	0	0	0	0	1,500	1,500
<b>SUPPLIES Total</b>	<b>113,994</b>	<b>112,669</b>	<b>148,573</b>	<b>139,700</b>	<b>166,000</b>	<b>26,300</b>
<b>FIRE OPERATIONS Total</b>	<b>1,544,884</b>	<b>1,775,490</b>	<b>2,177,366</b>	<b>2,090,841</b>	<b>2,301,429</b>	<b>210,588</b>
FIRE PREVENTION/CRR						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	0	25	25	25	0
GMEBS-RETIREMENT CONTRIBUTION	0	0	5,712	7,245	7,245	0
GROUP INS	0	0	12,025	9,300	22,650	13,350
MEDICAL EXAMS	0	0	65	300	100	(200)
MEDICARE	0	0	613	759	789	30
OVERTIME SALARIES	0	0	2,788	3,000	3,000	0
REGULAR SALARIES	0	0	50,715	52,333	54,426	2,093
RETIREMENT CONTRIBUTION	0	0	0	759	0	(759)
SOCIAL SECURITY	0	0	2,880	3,245	3,374	129
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>0</b>	<b>0</b>	<b>74,823</b>	<b>76,966</b>	<b>91,609</b>	<b>14,643</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	0	0	0	0	0
DUES/FEES	0	0	0	1,900	1,900	0
EQUIPMENT REP & MAINT-OUTSIDE	0	0	0	750	750	0
EVENTS	0	0	650	0	0	0
TRAINING & EDUCATION	0	0	0	5,850	5,850	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>
SUPPLIES						
AUTO PARTS	0	0	0	500	500	0
FIRE EQUIPMENT	0	0	0	2,880	2,880	0
OFFICE SUPPLIES & EXPENSES	0	0	0	500	500	0
FIRE EDUCATION MATERIALS	0	0	9,181	10,500	10,500	0
UNIFORM EXPENSE	0	0	0	500	500	0
<b>SUPPLIES Total</b>	<b>0</b>	<b>0</b>	<b>9,181</b>	<b>14,880</b>	<b>14,880</b>	<b>0</b>
<b>FIRE PREVENTION/CRR Total</b>	<b>0</b>	<b>0</b>	<b>84,655</b>	<b>100,346</b>	<b>114,989</b>	<b>14,643</b>
<b>TOTAL EXPENDITURES</b>	<b>1,544,884</b>	<b>1,775,490</b>	<b>2,262,020</b>	<b>2,191,187</b>	<b>2,416,418</b>	<b>225,231</b>



## *General Government*

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### **Overview**

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



### **Goals**

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

**GENERAL GOVERNMENT  
EXPENDITURES**

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>AUDIT</b>						
PURCHASED/CONTRACTED SERVICES						
AUDIT SERVICES	32,500	29,500	30,000	32,500	39,500	7,000
PURCHASED/CONTRACTED SERVICES Total	32,500	29,500	30,000	32,500	39,500	7,000
<b>AUDIT Total</b>	32,500	29,500	30,000	32,500	39,500	7,000
<b>CENTRAL SERVICES</b>						
SUPPLIES						
STREET LIGHTS	23,533	24,132	0	0	0	0
SUPPLIES Total	23,533	24,132	0	0	0	0
<b>CENTRAL SERVICES Total</b>	23,533	24,132	0	0	0	0
<b>COMMUNITY SERVICES</b>						
OTHER COSTS						
CHAMBER OF COMMERCE	4,800	4,800	5,500	5,500	5,500	0
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600	0
OTHER COSTS Total	10,400	10,400	11,100	11,100	11,100	0
<b>COMMUNITY SERVICES Total</b>	10,400	10,400	11,100	11,100	11,100	0
<b>DOWNTOWN DEVELOPMENT</b>						
OTHER COSTS						
DOWNTOWN DEVELOPMENT	15,000	31,000	25,000	25,000	25,000	0
OTHER COSTS Total	15,000	31,000	25,000	25,000	25,000	0
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	18	691	0	0	0
TRAINING & EDUCATION	0	0	0	0	0	0
PURCHASED/CONTRACTED SERVICES Total	0	18	691	0	0	0
<b>DOWNTOWN DEVELOPMENT Total</b>	15,000	31,018	25,691	25,000	25,000	0
<b>ECONOMIC DEVELOPMENT</b>						
OTHER COSTS						
CHIP PROJECT EXPENSE	0	93,773	74,768	0	0	0
OTHER COSTS Total	0	93,773	74,768	0	0	0
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	54	50	51	51	0
GMEBS - RETIREMENT CONTRIBUTION	12,537	13,622	11,424	7,245	7,245	0
GROUP INS	20,116	19,141	21,121	9,000	11,000	2,000
MEDICAL EXAMS	0	202	0	0	100	100
MEDICARE	1,400	1,408	1,529	1,036	1,004	(32)
OVERTIME SALARIES	8,171	4,217	3,662	3,500	0	(3,500)
PART - TIME/TEMPORARY SALARIES	6,405	8,342	10,761	27,144	18,000	(9,144)
REGULAR SALARIES	87,532	90,317	96,515	44,298	51,177	6,879
SOCIAL SECURITY	5,985	6,020	6,537	4,429	4,295	(134)
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	142,145	143,323	151,600	96,703	92,872	(3,831)
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	8,950	19,617	13,978	10,000	7,500	(2,500)
COMMUNICATIONS	2,725	2,309	3,377	3,000	3,000	0
CONTRACT LABOR	3,047	3,008	2,965	5,000	5,000	0
CUSTODIAL SVCS	0	174	0	0	0	0
DUES/FEES	895	1,230	1,595	500	500	0
EQUIPMENT RENTAL	0	2,188	99	100	100	0
EVENTS	63,159	53,344	89,349	85,000	105,000	20,000
LAWN CARE & MAINTENANCE	0	0	467	1,000	1,000	0
MAINTENANCE CONTRACTS	2,049	5,194	6,622	4,910	4,910	0
PRINTING	2,694	4,039	3,147	3,000	6,000	3,000
PROFESSIONAL FEES	8,310	51,203	2,000	5,000	5,000	0
TRAINING & EDUCATION	6,833	8,874	7,205	6,500	6,500	0
TRAVEL EXPENSE	0	55	6,032	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	120	0	600	600
LANDFILLS FEES	0	0	4,291	0	0	0
PURCHASED/CONTRACTED SERVICES Total	98,663	151,236	141,247	129,010	150,110	21,100
<b>ECONOMIC DEVELOPMENT Total</b>	259,645	394,021	404,888	254,713	271,982	17,269
<b>ELECTIONS</b>						
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	280	0	300	0	(300)
ELECTION EXPENSE	7,150	14,872	0	18,600	0	(18,600)
PURCHASED/CONTRACTED SERVICES Total	7,150	15,152	0	18,900	0	(18,900)
<b>ELECTIONS Total</b>	7,150	15,152	0	18,900	0	(18,900)

# General Government

## Expenditures continued

GENERAL GOVERNMENT						
EXPENDITURES						
	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
<b>EXECUTIVE</b>						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	2,000	0	0	0	0	0
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	0	1,500,000	0	0	0	0
SITE IMPROVEMENTS	22,209	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>22,209</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	27	50	51	50	(1)
GMEBS-RETIREMENT CONTRIBUTION	12,537	13,622	11,424	10,867	10,867	0
GROUP INS	22,809	19,141	17,161	13,500	27,850	14,350
GROUP INS COBRA	203,906	0	0	0	0	0
MEDICAL EXAMS	0	202	130	0	50	50
MEDICARE	560	1,264	946	1,016	1,073	57
OVERTIME SALARIES	0	0	0	0	0	0
REGULAR SALARIES	39,718	87,188	24,917	70,077	74,000	3,923
SOCIAL SECURITY	2,395	5,201	671	4,335	4,588	253
UNEMPLOYMENT EXPENSE	217	7,600	2,640	5,000	5,000	0
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>282,141</b>	<b>134,244</b>	<b>57,939</b>	<b>104,846</b>	<b>123,478</b>	<b>18,632</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	2,785	69	100	100	0
COMMUNICATIONS	1,467	226	334	400	600	200
CONSULTING - TECHNICAL	0	2,500	0	0	0	0
CONTRACT LABOR	73,515	24,500	0	0	0	0
CUSTODIAL SVCS	0	0	3,650	4,000	4,000	0
DUES/FEES	2,500	8,005	2,903	3,000	3,000	0
EQUIPMENT RENTAL	0	29	12	0	0	0
FINES/LATE FEE	0	0	2,500	0	0	0
GENERAL LIABILITY INSURANCE	116,869	141,202	158,473	147,192	155,000	7,808
LAWN CARE & MAINTENANCE	0	1,030	6,882	2,000	2,000	0
MAINTENANCE CONTRACTS	7,970	7,188	7,821	8,000	6,000	(2,000)
MAYOR'S EXPENSE - HOWARD	191	843	6,730	2,000	5,000	3,000
POSTAGE	0	0	830	500	500	0
PROFESSIONAL FEES	3,029	6,056	1,325	1,000	1,000	0
R & M BUILDINGS - OUTSIDE	0	0	105	0	0	0
SOFTWARE	0	812	4,800	0	0	0
TRAINING & EDUCATION	6,533	4,565	7,080	5,500	5,500	0
TRAINING MAYOR	762	2,305	2,435	2,000	2,000	0
TRAVEL EXPENSE	0	171	3,737	2,000	2,500	500
VEHICLE REP & MAINT-OUTSID	0	0	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	22	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>212,836</b>	<b>202,217</b>	<b>209,709</b>	<b>177,692</b>	<b>187,200</b>	<b>9,508</b>
SUPPLIES						
AIRPORT EXPENSE	0	2,335	0	0	0	0
AIRPORT FUEL	0	0	394	0	0	0
AUTO & TRUCK FUEL	0	1,190	0	0	0	0
AUTO PARTS	0	3	0	0	0	0
BOOKS & PERIODICALS	0	0	25	50	50	0
CHEMICALS/PESTICIDES	0	0	0	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	0	265	0	0	0
DNU - MISCELLANEOUS	0	835	0	0	0	0
EMPLOYEE RECOGNITION	6,229	7,553	4,098	6,000	3,500	(2,500)
FOOD	0	1,533	1,098	1,000	1,000	0
JANITORIAL SUPPLIES	0	98	585	800	300	(500)
OFFICE SUPPLIES & EXPENSES	0	4,424	5,117	3,000	3,000	0
R & M BUILDINGS - INSIDE	0	9,366	647	500	500	0
SPONSORSHIPS/DONATIONS	6,714	0	0	0	0	0
<b>SUPPLIES Total</b>	<b>12,943</b>	<b>27,337</b>	<b>12,230</b>	<b>11,350</b>	<b>8,350</b>	<b>(3,000)</b>
<b>EXECUTIVE Total</b>	<b>532,129</b>	<b>1,863,799</b>	<b>279,878</b>	<b>293,888</b>	<b>319,028</b>	<b>25,140</b>
<b>LAW</b>						
PURCHASED/CONTRACTED SERVICES						
ATTORNEY FEES - OTHERS	0	2,813	12,300	3,000	3,000	0
ATTORNEY FEES - P & M	143,613	237,651	203,616	136,625	200,000	63,375
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>143,613</b>	<b>240,464</b>	<b>215,916</b>	<b>139,625</b>	<b>203,000</b>	<b>63,375</b>
<b>LAW Total</b>	<b>143,613</b>	<b>240,464</b>	<b>215,916</b>	<b>139,625</b>	<b>203,000</b>	<b>63,375</b>

# General Government

## Expenditures continued

GENERAL GOVERNMENT						
EXPENDITURES						
	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
<b>LEGISLATIVE</b>						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
GMEBS-RETIREMENT CONTRIBUTION	50,148	54,487	45,695	57,959	57,959	0
GROUP INS	80,463	76,566	84,007	72,000	99,350	27,350
MEDICAL EXAMS	0	809	0	0	100	100
MEDICARE	498	516	606	696	696	0
REGULAR SALARIES	48,000	46,000	48,799	48,000	48,000	0
SOCIAL SECURITY	2,130	2,206	2,592	2,976	2,976	0
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	60	60
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>181,239</b>	<b>180,583</b>	<b>181,700</b>	<b>181,631</b>	<b>209,141</b>	<b>27,510</b>
PURCHASED/CONTRACTED SERVICES						
DIST 1 EXPENSE - MALCOM	1,174	1,290	3,821	4,000	4,000	0
DIST 2 EXPENSE - CRAWFORD	3,876	3,600	3,835	4,000	4,000	0
DIST 3 EXPENSE - R BRADLEY	2,025	91	4,097	4,000	4,000	0
DIST 4 EXPENSE - L BRADLEY	1,807	1,671	1,814	4,000	4,000	0
DIST 5 EXPENSE - GARRETT	5,226	4,578	7,087	4,000	4,000	0
DIST 6 EXPENSE - ADCOCK	842	3,291	4,171	4,000	4,000	0
DIST 7 EXPENSE - LITTLE	1,838	2,847	3,668	4,000	4,000	0
DIST 8 EXPENSE - DICKINSON	2,440	3,500	3,175	4,000	4,000	0
DUES/FEES	0	121	0	0	0	0
TRAINING DIST 1 MALCOM	2,309	1,040	1,915	2,500	2,500	0
TRAINING DIST 2 CRAWFORD	2,890	2,130	1,870	2,500	2,500	0
TRAINING DIST 3 R BRADLEY	2,580	1,885	1,710	2,500	2,500	0
TRAINING DIST 4 L BRADLEY	3,982	2,005	1,115	2,500	2,500	0
TRAINING DIST 5 GARRETT	4,057	3,295	3,280	2,500	2,500	0
TRAINING DIST 6 ADCOCK	3,795	1,905	1,415	2,500	2,500	0
TRAINING DIST 7 LITTLE	2,376	1,560	1,680	2,500	2,500	0
TRAINING DIST 8 DICKINSON	2,392	2,790	1,120	2,500	2,500	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>43,609</b>	<b>37,600</b>	<b>45,774</b>	<b>52,000</b>	<b>52,000</b>	<b>0</b>
<b>LEGISLATIVE Total</b>	<b>224,848</b>	<b>218,183</b>	<b>227,474</b>	<b>233,631</b>	<b>261,141</b>	<b>27,510</b>
<b>LIBRARIES</b>						
OTHER COSTS						
LIBRARY	123,600	123,600	123,600	123,600	123,600	0
<b>OTHER COSTS Total</b>	<b>123,600</b>	<b>123,600</b>	<b>123,600</b>	<b>123,600</b>	<b>123,600</b>	<b>0</b>
PURCHASED/CONTRACTED SERVICES						
R & M BUILDINGS - OUTSIDE	0	0	28,670	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>0</b>	<b>0</b>	<b>28,670</b>	<b>0</b>	<b>0</b>	<b>0</b>
SUPPLIES						
LANDSCAPING R & M - INSIDE	0	0	227	0	0	0
<b>SUPPLIES Total</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIBRARIES Total</b>	<b>123,600</b>	<b>123,600</b>	<b>152,497</b>	<b>123,600</b>	<b>123,600</b>	<b>0</b>
<b>RECREATION</b>						
OTHER COSTS						
ART GUILD	0	0	0	0	0	0
<b>OTHER COSTS Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECREATION Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PLANNING COMMISSION</b>						
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
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>4,844</b>	<b>4,844</b>	<b>4,844</b>	<b>4,844</b>	<b>4,844</b>	<b>0</b>
<b>PLANNING COMMISSION Total</b>	<b>4,844</b>	<b>4,844</b>	<b>4,844</b>	<b>4,844</b>	<b>4,844</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>1,493,332</b>	<b>3,160,496</b>	<b>1,579,485</b>	<b>1,340,451</b>	<b>1,473,677</b>	<b>133,226</b>

## *Planning & Development*

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### **Overview**

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



### **Goals & Accomplishments**

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

## PLANNING & DEVELOPMENT

### EXPENDITURES

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>PLANNING &amp; DEVELOPMENT</b>						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
VEHICLES	0	0	0	25,000	0	(25,000)
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>
CAPITAL OUTLAYS - PROPERTY						
CONSTRUCTION IN PROGRESS	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	161	176	180	200	20
GMEBS-RETIREMENT CONTRIBUTION	33,411	40,865	39,983	57,959	57,959	0
GROUP INS	65,733	57,424	75,276	72,000	99,350	27,350
MEDICAL EXAMS	15	607	0	0	150	150
MEDICARE	2,537	2,636	3,166	6,409	6,878	469
OVERTIME SALARIES	1,615	2,531	2,567	3,500	4,500	1,000
REGULAR SALARIES	190,418	197,953	236,540	442,019	474,318	32,299
SOCIAL SECURITY	10,850	11,270	13,806	27,405	29,408	2,003
WORKERS COMP INSURANCE	0	0	0	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>304,579</b>	<b>313,447</b>	<b>371,514</b>	<b>609,472</b>	<b>674,263</b>	<b>64,791</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	1,138	1,183	500	500	0
COMMUNICATIONS	901	1,423	2,074	2,000	2,000	0
CONSULTING - TECHNICAL	0	0	0	0	0	0
CONTRACT LABOR	0	0	45,796	50,000	150,000	100,000
DUES/FEES	410	762	937	1,000	1,000	0
EQUIPMENT RENTAL	0	176	190	210	210	0
GENERAL LIABILITY INSURANCE	2,671	2,795	2,408	3,000	3,000	0
MAINTENANCE CONTRACTS	8,780	9,162	9,099	9,500	17,000	7,500
POSTAGE	0	0	1,141	1,500	1,500	0
PRINTING	0	139	0	0	0	0
PROFESSIONAL FEES	0	12,580	18,666	25,000	25,000	0
SOFTWARE	0	0	500	0	0	0
TRAINING & EDUCATION	3,041	1,749	2,221	4,800	4,800	0
TRAVEL EXPENSE	0	0	688	1,000	1,000	0
VEHICLE REP & MAINT - OUTSID	0	55	0	2,000	2,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	155	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>15,803</b>	<b>29,978</b>	<b>85,057</b>	<b>100,510</b>	<b>208,010</b>	<b>107,500</b>
SUPPLIES						
AUTO & TRUCK FUEL	1,840	1,819	2,540	3,500	3,500	0
AUTO PARTS	493	314	362	1,000	1,000	0
CODIFICATION UPDATE	550	2,932	550	5,000	5,000	0
COMPUTER EQUIP NON-CAPITAL	0	0	2,153	0	0	0
DNU - MISCELLANEOUS	245	59	0	0	0	0
EXPENDABLE FLUIDS	52	0	0	400	400	0
FOOD	0	65	310	300	300	0
FURNITURE < 5,000	0	0	0	5,000	3,000	(2,000)
JANITORIAL SUPPLIES	0	537	1,881	1,750	1,750	0
OFFICE SUPPLIES & EXPENSES	7,790	9,602	7,228	8,500	8,500	0
R & M BUILDINGS - INSIDE	0	127	0	0	0	0
TIRES	0	511	2,059	2,000	2,000	0
UNIFORM RENTAL	0	0	0	0	0	0
UNIFORM EXPENSE	249	0	0	1,500	1,500	0
<b>SUPPLIES Total</b>	<b>11,219</b>	<b>15,966</b>	<b>17,083</b>	<b>28,950</b>	<b>26,950</b>	<b>(2,000)</b>
<b>PLANNING &amp; DEVELOPMENT Total</b>	<b>331,601</b>	<b>359,391</b>	<b>473,653</b>	<b>763,932</b>	<b>909,223</b>	<b>145,291</b>
<b>TOTAL EXPENDITURES</b>	<b>331,601</b>	<b>359,391</b>	<b>473,653</b>	<b>763,932</b>	<b>909,223</b>	<b>145,291</b>



## *Police*

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### **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 a day 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 & Support**

Day to Day Admin Operation  
Open Records Request  
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
- 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.
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## **Police continued**

- 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 on East Spring Street (approx. 30,000 sq. ft) that meets the future growth and needs of the department and community.

## **Accomplishments**

- Implemented the new digital radios for our officers
- Upgraded our Axon Body worn cameras
- Upgraded our X2 tasers
- Conducted 73 Public Relations / Community events
- Implemented the new Spillman Software for record management
- Conducted 7 Bike Unit events
- Worked 820 MVA's
- Handled an average of 3,030 Calls for Service per month
- Handled an average of 1,887 Area Checks per month
- Conducted and or participated in 3500 plus hours of training
- Have acquired approximately \$30,000 of excess property through Federal 10-33 program.
- 2 Officers completed GPSTC police academy
- Conducted 2 K-9 school searches (GWA and MAHS)
- Re-certified through the GACP State Certification program
- Cyber bully video released



**POLICE  
EXPENDITURES**

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>POLICE</b>	<b>37</b>					
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	0	51,814	56,569	56,569	0
VEHICLES	0	159,070	292,412	0	114,072	114,072
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>159,070</b>	<b>344,226</b>	<b>56,569</b>	<b>170,641</b>	<b>114,072</b>
CAPITAL OUTLAYS - PROPERTY						
BUILDINGS	0	0	0	75,000		(75,000)
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>(75,000)</b>
DEBT SERVICE						
CAPITAL LEASE INTEREST	0	0	12,897	17,924	104,890	86,966
CAPITAL LEASE PRINCIPAL	0	0	87,643	128,826	213,491	84,665
<b>DEBT SERVICE Total</b>	<b>0</b>	<b>0</b>	<b>100,540</b>	<b>146,750</b>	<b>318,381</b>	<b>171,631</b>
OTHER COSTS						
POLICE OFFICERS AND FUND	13,052	12,672	8,880	21,000	21,000	0
<b>OTHER COSTS Total</b>	<b>13,052</b>	<b>12,672</b>	<b>8,880</b>	<b>21,000</b>	<b>21,000</b>	<b>0</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	1,129	1,155	1,200	1,200	0
CMERBS RETIREMENT CONTRIBUTION	250,739	286,064	262,736	333,264	376,733	43,469
GROUP INS	402,254	405,109	493,968	414,000	572,000	158,000
MEDICAL EXAMS	3,536	7,996	2,800	2,500	5,000	2,500
MEDICARE	26,913	27,808	32,378	29,750	33,251	3,501
OVERTIME - OTHER	5,767	6,039	6,850	10,000	10,000	0
OVERTIME SALARIES	177,427	182,464	209,589	160,000	180,000	20,000
PART - TIME/TEMPORARY SALARIES	36,818	24,295	35,444	32,000	16,000	(16,000)
REGULAR SALARIES	1,722,263	1,860,496	2,104,176	2,019,691	2,277,199	257,508
RETIREMENT CONTRIBUTION	7,860	8,180	8,380	13,500	12,480	(1,020)
SOCIAL SECURITY	115,075	122,488	135,428	127,205	142,178	14,973
WORKERS COMP INSURANCE	95,226	87,954	56,886	50,000	58,490	8,490
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	600	600
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>2,843,877</b>	<b>3,020,023</b>	<b>3,349,789</b>	<b>3,193,110</b>	<b>3,685,131</b>	<b>492,021</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	7,970	8,162	1,000	3,000	2,000
COMMUNICATIONS	37,418	35,079	43,444	47,500	47,500	0
CONTRACT LABOR	5,913	5,388	4,167	10,000	7,000	(3,000)
CUSTODIAL SVCS	0	7,200	7,200	8,200	8,500	300
DUES/FEES	3,208	4,511	8,469	8,000	10,000	2,000
ENVIRONMENTAL EXPENSE	0	0	50	0	0	0
EQUIPMENT RENTAL	0	2,079	2,111	2,400	2,400	0
EQUIPMENT RENTS / LEASES	0	563	0	1,500	2,500	1,000
EQUIPMENT REP & MAINT- OUTSIDE	2,488	1,715	2,117	5,300	7,000	1,700
EVENTS	0	0	0	0	3,000	3,000
FINES/LATE FEE	0	0	36	0	0	0
GENERAL LIABILITY INSURANCE	69,311	80,892	84,958	88,000	90,000	2,000
LICENSES	0	960	450	1,500		(1,500)
MAINTENANCE CONTRACTS	39,969	47,300	46,900	43,200	107,000	63,800
P O BOX RENTAL	0	0	214	300	400	100
PEST CONTROL	0	50	300	500	500	0
POSTAGE	0	306	1,961	1,000	2,500	1,500
PRINTING	0	565	510	0	2,000	2,000
PRISONER MEDICAL	0	0	0	5,000	5,000	0
PROFESSIONAL FEES	0	451	1,629	1,500	3,000	1,500
R & M BUILDINGS - OUTSIDE	0	0	532	0	10,000	10,000
SECURITY SYSTEMS	0	0	527	3,500	3,500	0
SOFTWARE	0	2,547	0	3,000	4,000	1,000
TRAINING & EDUCATION	27,214	32,293	31,834	20,000	25,000	5,000
TRAVEL EXPENSE	0	0	19,696	10,000	10,000	0
VEHICLE REP & MAINT- OUTSID	25,959	33,556	38,608	22,000	22,000	0
HOLIDAY EVENTS	0	0	135	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	2,072	3,800	3,800	0
INVESTIGATIVE SERVICES	0	0	7,415	5,000	10,000	5,000
VEHICLE RENTAL	0	0	9,388	0	0	0
VEHICLE TAG & TITLE FEE	0	0	48	0	500	500
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>211,480</b>	<b>263,423</b>	<b>322,933</b>	<b>292,200</b>	<b>390,100</b>	<b>97,900</b>
SUPPLIES						
AMMO/QUALIFICATION	11,237	10,309	8,598	12,500	15,500	3,000
AUTO & TRUCK FUEL	88,798	97,183	135,609	130,000	150,000	20,000
AUTO PARTS	32,366	47,994	39,137	33,000	40,000	7,000
BOOKS & PERIODICALS	0	103	1,065	500	250	(250)
COMPUTER EQUIP NON CAPITAL	0	7,488	4,536	5,000	26,600	21,600
DAMAGE CLAIMS	23,429	29,812	12,479	10,000	10,000	0
DNU - MISCELLANEOUS	828	0	0	0	0	0
EMPLOYEE RECOGNITION	0	0	680	0	2,000	2,000
EQUIPMENT PARTS	1,577	1,703	7,674	2,800	2,000	(800)
EXPENDABLE FLUIDS	1,600	831	1,988	1,800	1,800	0
FOOD	0	2,429	2,304	2,000	2,000	0
FURNITURE < 5,000	0	0	0	0	5,000	5,000
INVESTIGATION SUPPLIES	19,188	40,557	13,774	30,000	30,000	0
ISSUED EQUIPMENT	26,610	58,377	70,365	167,302	165,000	(2,302)
JANITORIAL SUPPLIES	3,403	1,908	3,258	4,500	2,500	(2,000)
K 9 OPERATIONS	743	1,294	7,568	5,000	7,000	2,000
OFFICE SUPPLIES & EXPENSES	28,224	28,976	21,836	21,500	21,500	0
R & M BUILDINGS - INSIDE	4,636	5,594	3,764	10,000	5,000	(5,000)
SAFETY/MEDICAL SUPPLIES	0	0	643	0	7,500	7,500
SMALL TOOLS & MINOR EQUIPMENT	221	42	4,396	5,000	2,500	(2,500)
SPONSORSHIPS/DONATIONS	6,893	2,051	10,125	2,000	2,000	0
TIRES	12,210	16,616	14,032	12,500	16,000	3,500
TRAINING MATERIALS - COM USE	0	0	11,384	7,000	5,000	(2,000)
UNIFORM EXPENSE	15,686	30,594	46,961	25,000	45,500	20,500
DONATION PURCHASES	0	4,464	3,441	250	0	(250)
VEHICLE R & M - INSIDE	0	0	3,704	0	0	0
<b>SUPPLIES Total</b>	<b>277,649</b>	<b>388,326</b>	<b>429,319</b>	<b>487,652</b>	<b>564,650</b>	<b>76,998</b>
<b>POLICE Total</b>	<b>3,346,057</b>	<b>3,843,513</b>	<b>4,555,687</b>	<b>4,272,281</b>	<b>5,149,903</b>	<b>877,622</b>

# Police

## Expenditures continued

WALTON PLAZA/POLICE						
EXPENDITURES						
	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
WALTON PLAZA						
DEBT SERVICE						
CAPITAL LEASE INTEREST	0	0	44,639	42,483	40,314	(2,169)
CAPITAL LEASE PRINCIPAL	0	0	75,000	75,000	75,000	0
DEBT SERVICE Total	0	0	119,639	117,483	115,314	(2,169)
PURCHASED/CONTRACTED SERVICES						
R & M BUILDINGS - OUTSIDE	0	0	9,800	0	0	0
PURCHASED/CONTRACTED SERVICES Total	0	0	9,800	0	0	0
WALTON PLAZA Total	0	0	129,439	117,483	115,314	(2,169)
MUNICIPAL COURT						
EXPENDITURES						
	2016	2017	2018	2019	2020	2020 vs 2019
	ACTUALS	ACTUALS	ACTUALS	BUDGET	PROPOSED BUDGET	BUDGET
MUNICIPAL COURT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	7	25	25	25	0
GMEBS-RETIREMENT CONTRIBUTION	6,268	6,811	5,712	7,245	7,245	0
GROUP INS	10,058	9,571	10,663	9,000	22,350	13,350
MEDICAL EXAMS	0	101	0	0	0	0
MEDICARE	919	1,055	782	764	777	13
OVERTIME SALARIES	1,818	2,407	3,959	1,500	500	(1,000)
PROFESSIONAL FEES	0	150	7,147	0	0	0
REGULAR SALARIES	62,699	36,274	50,746	52,719	53,551	832
RETIREMENT CONTRIBUTION	0	0	0	0	0	0
SOCIAL SECURITY	3,928	1,851	3,382	3,269	3,320	51
TRAVEL EXPENSE	0	682	1,482	0	1,500	1,500
WORKERS COMP INSURANCE	0	0	0	0	1,500	1,500
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	85,689	58,908	83,899	74,522	90,768	16,246
PURCHASED/CONTRACTED SERVICES						
COMMUNICATIONS	350	527	696	1,000	1,000	0
CONSULTING - TECHNICAL	0	0	500	0	0	0
CONTRACT LABOR	0	500	0	0	500	500
DUES/FEES	0	15	2	0	200	200
EQUIPMENT RENTAL	0	29	27	30	30	0
INDIGENT DEFENSE	28,561	39,525	9,733	25,000	20,000	(5,000)
P O BOX RENTAL	0	0	198	200	235	35
TRAINING & EDUCATION	2,277	1,298	419	1,200	1,200	0
WITNESS FEES	1,130	740	220	1,000	1,000	0
PURCHASED/CONTRACTED SERVICES Total	32,318	42,634	11,795	28,430	24,165	(4,265)
SUPPLIES						
OFFICE SUPPLIES & EXPENSES	3,264	3,518	696	1,000	1,000	0
UNIFORM EXPENSE	101	278	90	300	300	0
SUPPLIES Total	3,365	3,796	786	1,300	1,300	0
MUNICIPAL COURT Total	121,372	105,338	96,480	104,252	116,233	11,981

## *Streets and Transportation*



### **Overview**

#### *Mission Statement:*

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

#### *Vision Statement:*

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

### **Department Description**

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

### **Goals**

- Continue to provide professional, effective, and timely services to all of our residents and businesses
- Continue to provide essential services while striving to become more efficient on a daily basis
- Continue safe work practices and strive for a "zero-loss" accident rate by 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
- Continue to improve walkability within the City using the "Sidewalk Master Plan" as a reference guide

## **Streets & Transportation continued**

- Maintain the Right of Way throughout the City in the most efficient way possible
- Maintain mandated levels of reflectivity on all signage throughout the City
- Continue to provide the proper services to assure a safe and well operating fleet throughout the City

## STREETS & TRANSPORTATION

### EXPENDITURES

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>STREETS &amp; TRANSPORTATION</b>						
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP</b>						
EQUIPMENT	6,000	5,889	14,010	10,000	10,000	0
MACHINERY	0	0	0	0	0	0
VEHICLES	0	38,265	0	0	0	0
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>6,000</b>	<b>44,153</b>	<b>14,010</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>CAPITAL OUTLAYS - PROPERTY</b>						
BUILDINGS	0	0	0	0	0	0
INFRASTRUCTURE	0	0	0	10,000	10,000	0
SITE IMPROVEMENTS	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	591	527	530	530	0
GMEBS- RETIREMENT CONTRIBUTION	133,706	149,839	119,949	123,163	123,163	0
GROUP INS	223,965	210,555	220,899	153,000	198,350	45,350
MEDICAL EXAMS	170	2,982	1,244	1,000	1,000	0
MEDICARE	9,639	10,786	11,459	9,853	10,433	580
OVERTIME - OTHER	0	0	0	0	0	0
OVERTIME SALARIES	33,286	47,041	60,047	30,000	47,000	17,000
PARI - TIME/TEMPORARY SALARIES	9,612	10,656	4,382	0	0	0
REGULAR SALARIES	645,137	723,241	763,519	679,538	719,509	39,971
REIMB SALARIES - COBG	0	0	0	0	0	0
REIMB SALARIES - OTHER	0	0	(2,566)	0	0	0
REIMB SALARIES - SPLOST	(39,830)	0	0	0	0	0
REIMB SALARIES - SW	(2,056)	(34,891)	(21,091)	0	0	0
SOCIAL SECURITY	41,215	46,121	48,996	42,131	44,610	2,479
WORKERS COMP INSURANCE	38,620	115,265	867	0	1,500	1,500
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	60	60
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>1,093,464</b>	<b>1,282,186</b>	<b>1,208,232</b>	<b>1,039,215</b>	<b>1,146,155</b>	<b>106,940</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	43	64	0	500	1,500	1,000
COMMUNICATIONS	3,739	3,723	3,025	5,400	5,400	0
CONSTRUCTION SERVICES	0	0	0	1,500	1,500	0
CONSULTING - TECHNICAL	0	0	0	1,400	2,000	600
CUSTODIAL SVCS	0	370	2,400	2,400	2,400	0
DUES/FEES	499	847	2,038	2,000	2,000	0
EQUIPMENT RENTAL	9,006	777	782	5,000	5,000	0
EQUIPMENT REP & MAINT-OUTSIDE	12,882	3,973	2,878	4,500	4,500	0
FINES/LATE FEE	0	0	121	0	0	0
GA DEPT REV FEES	0	900	900	900	1,500	600
GENERAL LIABILITY INSURANCE	12,799	12,892	13,470	15,000	15,000	0
LAWN CARE & MAINTENANCE	138	0	775	1,000	1,000	0
MAINTENANCE CONTRACTS	5,217	3,475	4,583	4,100	5,000	900
PEST CONTROL	0	13	80	84	100	16
POSTAGE	0	0	49	100	100	0
PRINTING	0	0	0	500	500	0
PROFESSIONAL FEES	0	9,950	10,905	100	5,000	4,900
R & M SYSTEM - OUTSIDE	0	0	(1,167)	1,000	1,000	0
RECYCLING	0	0	40	0	0	0
STREET REPAIRS & MAINT LMIG	113,466	0	0	0	0	0
TRAFFIC LIGHTS	625	2,765	10,693	5,000	5,000	0
TRAINING & EDUCATION	3,103	2,695	4,426	5,000	5,000	0
VEHICLE REP & MAINT-OUTSID	4,306	2,075	698	5,000	5,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	685	500	500	0
VEHICLE TAG & TITLE FEE	0	0	3	0	0	0
SHIPPING/FREIGHT	0	0	0	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>165,822</b>	<b>44,520</b>	<b>57,383</b>	<b>60,984</b>	<b>69,000</b>	<b>8,016</b>

# Streets & Transportation

Expenditures continued

STREETS & TRANSPORTATION						
EXPENDITURES						
	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
SUPPLIES						
AUTO & TRUCK FUEL	29,462	31,358	45,316	52,000	50,000	(2,000)
AUTO PARTS	8,046	7,750	19,968	15,000	12,000	(3,000)
CHEMICALS/PESTICIDES	741	1,281	1,811	3,500	4,000	500
COMPUTER EQUIP NON-CAPITAL	0	0	499	0	4,000	4,000
CONSTRUCTION MATERIALS	16,164	6,307	8,419	16,000	15,000	(1,000)
DAMAGE CLAIMS	344	4,905	160	1,000	1,000	0
DMU - MISCELLANEOUS	2,272	375	0	0	0	0
EQUIPMENT PARTS	39,243	23,871	35,428	30,000	25,000	(5,000)
EXPENDABLE FLUIDS	6,758	5,828	8,431	6,500	6,500	0
FOOD	0	0	242	500	500	0
HAND TOOLS	4,255	7,830	6,612	5,000	5,000	0
JANITORIAL SUPPLIES	12,780	14,459	17,056	17,000	15,000	(2,000)
OFFICE SUPPLIES & EXPENSES	8,355	6,446	3,810	3,500	3,500	0
R & M BUILDINGS - INSIDE	0	0	2,650	0	500	500
R/W REPAIRS & MAINT INSIDE	13,656	1,400	7,106	12,000	10,000	(2,000)
SAFETY/MEDICAL SUPPLIES	4,771	4,483	5,717	8,000	8,000	0
SIGNAGE & MATERIALS	8,534	7,876	11,197	10,000	12,000	2,000
SMALL TOOLS & MINOR EQUIPMENT	1,876	1,921	6,743	10,000	10,000	0
STREET LIGHTS	0	0	23,232	25,000	20,000	(5,000)
STREET REPAIRS & MAINT INSIDE	3,917	4,048	3,477	4,000	6,000	2,000
STREET SUPPLIES	4,023	6,817	6,981	8,500	8,500	0
TIRES	7,105	7,472	9,085	6,000	9,000	3,000
UNIFORM RENTAL	8,784	11,765	10,905	14,100	14,000	(100)
SIDEWALK R & M - INSIDE	0	0	0	0	0	0
UNIFORM EXPENSE	401	282	1,482	1,000	1,000	0
<b>SUPPLIES Total</b>	<b>181,487</b>	<b>156,475</b>	<b>236,327</b>	<b>248,600</b>	<b>240,500</b>	<b>(8,100)</b>
<b>STREETS &amp; TRANSPORTATION Total</b>	<b>1,446,772</b>	<b>1,527,334</b>	<b>1,515,952</b>	<b>1,368,799</b>	<b>1,475,655</b>	<b>106,856</b>
<b>TOTAL EXPENDITURES</b>	<b>1,446,772</b>	<b>1,527,334</b>	<b>1,515,952</b>	<b>1,368,799</b>	<b>1,475,655</b>	<b>106,856</b>

# **OTHER GOVERNMENTAL FUNDS**

## *Other Governmental Funds Overview*

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### **Special Revenue Funds**

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

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

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

### **G.O. Debt Service Fund**

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

### **Capital Projects Funds**

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

**SPLOST Fund** – This fund is used to account for the special local option sales tax collected and used for specific purposes. This tax must be approved by a majority of the qualified voters of Walton County. This is our third SPLOST which will be in place years 2019-2024. This additional 1% will start in 2019 and will end December 2024. The City’s portion of SPLOST is negotiated and agreed upon with Walton County through an inter-governmental agreement.



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

REVENUE	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
FINES AND FORFEITURES	33,970	27,510	39,022	40,000	40,000	0
<b>TOTAL REVENUE</b>	<b>33,970</b>	<b>27,510</b>	<b>39,022</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>

DEPARTMENT	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
POLICE / JUDICIAL	60,089	34,120	23,642	40,000	40,000	0
<b>TOTAL EXPENDITURES</b>	<b>60,089</b>	<b>34,120</b>	<b>23,642</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	<b>(26,119)</b>	<b>(6,610)</b>	<b>15,380</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CONFISCATED ASSETS FUND REVENUE**

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
CONDEMNED FUNDS	12,536	20,751	11,840	12,000	12,000	0
CONDEMNED FUNDS - DEA	21,434	6,759	27,182	28,000	28,000	0
<b>TOTAL REVENUE</b>	<b>33,970</b>	<b>27,510</b>	<b>39,022</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>

**CONFISCATED ASSETS FUND EXPENDITURES**

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
CAPITAL OUTLAYS - MACHINERY & EQUIP	0	0	0	0	0	0
VEHICLES	0	0	0	0	0	0
CAPITAL OUTLAYS - PROPERTY	0	0	0	0	0	0
SITE IMPROVEMENTS	0	0	0	0	0	0
PURCHASED/CONTRACTED SERVICES	24,649	12,174	9,050	13,000	11,500	(1,500)
ANTI-DRUG ADVERTISING	0	0	0	0	0	0
COMMUNICATIONS	0	1,769	2,455	2,500	2,500	0
COURT FEES	0	1,860	2,330	1,500	2,000	500
EVENTS	0	0	1,925	0	0	0
TRAINING & EDUCATION	24,649	8,545	2,340	9,000	7,000	(2,000)
SUPPLIES	35,440	21,946	14,592	27,000	28,500	1,500
DNU - MISCELLANEOUS	26,886	8,326	0	0	0	0
INVESTIGATION SUPPLIES	0	1,100	4,800	2,000	2,500	500
ISSUED EQUIPMENT	8,555	12,520	0	15,000	15,000	0
K-9 OPERATIONS	0	0	0	10,000	11,000	1,000
OFFICE SUPPLIES & EXPENSES	0	0	9,792	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>60,089</b>	<b>34,120</b>	<b>23,642</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	<b>(26,119)</b>	<b>(6,610)</b>	<b>15,380</b>	<b>0</b>	<b>0</b>	<b>0</b>

## HOTEL/MOTEL FUND OPERATING BUDGET SUMMARY

### REVENUES, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

REVENUE	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
TAXES	42,504	46,052	43,993	43,000	43,000	0
<b>TOTAL REVENUE</b>	<b>42,504</b>	<b>46,052</b>	<b>43,993</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>
DEPARTMENT	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
GENERAL GOVERNMENT	47,679	45,711	42,896	43,000	43,000	0
<b>TOTAL EXPENDITURES</b>	<b>47,679</b>	<b>45,711</b>	<b>42,896</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(5,175)	340	1,097	0	0	0

### HOTEL/MOTEL FUND REVENUE

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
PEN & INT ON DELINQUENT TAXES	0	68	0	0	0	0
TAXES	42,504	45,983	43,993	43,000	43,000	0
<b>TOTAL REVENUE</b>	<b>42,504</b>	<b>46,052</b>	<b>43,993</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>

### HOTEL/MOTEL FUND EXPENDITURES

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
OTHER COSTS	47,679	45,711	42,896	43,000	43,000	0
CONVENTION VISITORS BUREAU	47,679	45,711	42,896	43,000	43,000	0
<b>TOTAL EXPENDITURES</b>	<b>47,679</b>	<b>45,711</b>	<b>42,896</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	(5,175)	340	1,097	0	0	0

### G. O. BOND FUND REVENUE

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>OPERATING TRANSFERS IN</b>	3,354,150	842,724	862,140	881,888	0	(881,888)
<b>TOTAL REVENUE</b>	<b>3,354,150</b>	<b>842,724</b>	<b>862,140</b>	<b>881,888</b>	<b>0</b>	<b>(881,888)</b>

### G. O. BOND FUND EXPENDITURES

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
ADVANCE REFUNDING ESCROW	2,478,307	0	0	0	0	0
BOND PREPAYMENT PENALTIES	0	0	0	0	0	0
GO BOND PRINCIPAL	700,000	810,000	835,000	868,000	0	(868,000)
GO BOND-INTEREST	141,150	32,725	27,140	13,888	0	(13,888)
ISSUANCE COSTS	34,693	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,354,150</b>	<b>842,725</b>	<b>862,140</b>	<b>881,888</b>	<b>0</b>	<b>(881,888)</b>
<b>USE OF CASH RESERVES</b>						
<b>EXCESS/(DEFICIENCY) OF REVENUE &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

REVENUE	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
FUND BALANCE	0	0	0	545,000	757,905	212,905
INTERGOVERNMENTAL	183,541	324,580	2,265,180	1,461,827	1,900,000	438,173
INVESTMENT INCOME	0	3,451	3,781	0	2,200	2,200
OTHER FINANCING SOURCES	0	0	1,380,834	0	0	0
TAXES	1,481,805	1,577,257	0	0	0	0
<b>TOTAL REVENUE</b>	<b>1,665,346</b>	<b>1,905,289</b>	<b>3,649,795</b>	<b>2,006,827</b>	<b>2,660,105</b>	<b>653,278</b>
DEPARTMENT	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
BLDGS & GROUNDS	0	0	0	438,548	0	(438,548)
FIRE	156,385	0	0	10,000	0	(10,000)
GENERAL GOVERNMENT	50,593	169,166	925,952	105,000	1,565,655	1,460,655
OTHER FINANCING USES	0	0	1,380,834	0	0	0
POLICE / JUDICIAL	151,444	0	0	95,000	66,260	(28,740)
SOLID WASTE & RECYCLING	146,486	232,689	0	310,000	350,000	40,000
STREETS & TRANSPORTATION	690,340	524,344	2,832,930	1,048,279	678,190	(370,089)
<b>TOTAL EXPENDITURES</b>	<b>1,195,248</b>	<b>926,199</b>	<b>5,139,715</b>	<b>2,006,827</b>	<b>2,660,105</b>	<b>653,278</b>
EXCESS(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	470,098	979,090	(1,489,921)	0	0	0

**SPLOST FUND REVENUE**

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
FUND BALANCE	0	0	0	545,000	757,905	212,905
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>545,000</b>	<b>757,905</b>	<b>212,905</b>
INTERGOVERNMENTAL	183,541	324,580	2,265,180	1,461,827	1,900,000	438,173
FEDERAL GRANTS	183,541	0	162,639	0	0	0
LCI GRANT	0	15,782	223,495	0	0	0
STATE GRANTS REC'D	0	160,537	0	0	0	0
WALTON CO SPLOST 2013 REVENUE	0	0	1,798,437	0	0	0
STATE GRANTS REC'D	0	148,261	0	0	0	0
WALTON CO SPLOST 2019 REVENUE	0	0	0	1,461,827	1,900,000	438,173
FED GRANT - AIRPORT	0	0	76,898	0	0	0
STATE GRANTS - AIRPORT	0	0	3,711	0	0	0
INVESTMENT INCOME	0	3,451	3,781	0	2,200	2,200
INTEREST REVENUES	0	3,451	3,781	0	2,200	2,200
OTHER FINANCING SOURCES	0	0	1,380,834	0	0	0
OPERATING TRANSFERS IN	0	0	1,380,834	0	0	0
TAXES	1,481,805	1,577,257	0	0	0	0
SPLOST 2013 TAXES	1,481,805	1,577,257	0	0	0	0
<b>TOTAL REVENUE</b>	<b>1,665,346</b>	<b>1,905,289</b>	<b>3,649,795</b>	<b>2,006,827</b>	<b>2,660,105</b>	<b>653,278</b>

**SPLOST FUND EXPENDITURES**

Row Labels	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
CAPITAL OUTLAYS - INFRASTRUCTURE						
INFRASTRUCTURE - AIRPORT	0	(50,343)	0	0	0	0
CAPITAL OUTLAYS - INFRASTRUCTURE Total	0	(50,343)	0	0	0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	120,889	0	0	0	0
EQUIPMENT-FIRE	41,230	0	0	10,000	0	(10,000)
EQUIPMENT-STREETS	14,073	0	0	130,000	63,000	(67,000)
EQUIPMENT-SW COLLECTION	0	0	0	310,000	350,000	40,000
VEHICLES	37,344	0	0	0	0	0
CAPITAL OUTLAYS - MACHINERY & EQUIP Total	92,647	120,889	0	450,000	413,000	(37,000)
CAPITAL OUTLAYS - PROPERTY						
CONSTRUCTION IN PROGRESS	0	0	0	0	885,155	885,155
INFRASTRUCTURE - AIRPORT	50,343	98,440	925,772	0	0	0
INFRASTRUCTURE - STREETS	462,649	164,027	2,586,931	768,279	342,845	(425,434)
SITE IMPROVEMENTS	0	0	0	0	180,500	180,500
CAPITAL OUTLAYS - PROPERTY Total	512,992	262,467	3,512,703	768,279	1,408,500	640,221
DEBT SERVICE						
CAPITAL LEASE INTEREST	4,809	0	0	0	9,419	9,419
CAPITAL LEASE PRINCIPAL	261,791	0	0	95,000	56,841	(38,159)
DEBT SERVICE Total	266,599	0	0	95,000	66,260	(28,740)
OTHER FINANCING USES						
TRANSFERS OUT - OTHER FUNDS	137,651	232,689	1,380,834	0	0	0
OTHER FINANCING USES Total	137,651	232,689	1,380,834	0	0	0
PURCHASED/CONTRACTED SERVICES						
CONSULTING - BY-PASS	64,035	86,200	0	0	0	0
DUES/FEES	0	180	180	0	0	0
PROFESSIONAL FEES	250	0	0	0	0	0
SIDEWALK REPAIRS & MAINT OUTSIDE	0	0	10,000	50,000	45,000	(5,000)
STREET R & M - OUTSIDE	0	0	5,577	0	0	0
PURCHASED/CONTRACTED SERVICES Total	64,285	86,380	15,757	50,000	45,000	(5,000)
SUPPLIES						
EQUIPMENT < 5,000	0	2,615	0	0	0	0
PARKS & GROUNDS R&M INSIDE	0	0	0	438,548	0	(438,548)
STREET REPAIRS & MAINT INSIDE	121,074	271,501	230,421	100,000	227,345	127,345
SUPPLIES Total	121,074	274,116	230,421	538,548	227,345	(311,203)
INFRASTRUCTURE - AIRPORT						
INFRASTRUCTURE - AIRPORT	0	0	0	105,000	500,000	395,000
INFRASTRUCTURE - AIRPORT Total	0	0	0	105,000	500,000	395,000
<b>TOTAL EXPENDITURES</b>	<b>1,195,248</b>	<b>926,199</b>	<b>5,139,715</b>	<b>2,006,827</b>	<b>2,660,105</b>	<b>653,278</b>
<b>USE OF CASH RESERVES</b>						
<b>EXCESS/(DEFICIENCY) OF REVENUE &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>470,098</b>	<b>979,090</b>	<b>(1,489,921)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ENTERPRISE FUNDS

**COMBINED UTILITIES FUND**

## *Revenues and Rates*

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

### **Natural Gas System**

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



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

### **Water System**

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

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

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

### **Sewer System**

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

**COMBINED UTILITIES FUND OPERATING BUDGET SUMMARY**  
**REVENUES, EXPENSES AND OTHER SOURCES AND USES SUMMARY**

REVENUE	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
CHARGES FOR SERVICES	37,603,830	37,208,320	40,248,287	38,918,120	41,262,339	2,344,219
CONTRIBUTIONS AND DONATIONS	43,351	41,862	109,380	0	0	0
INTERGOVERNMENTAL	0	0	535,462	750,000	0	(750,000)
INVESTMENT INCOME	175,847	1,165,069	2,290,140	200,000	350,000	150,000
MISCELLANEOUS	1,740	15,186	44,192	0	0	0
OTHER FINANCING SOURCES	49,625	218,471	1,607	1	0	(1)
<b>TOTAL REVENUE</b>	<b>37,874,393</b>	<b>38,648,909</b>	<b>43,229,069</b>	<b>39,868,121</b>	<b>41,612,339</b>	<b>1,744,218</b>

DEPARTMENT	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
ELECTRIC AND TELECOMMUNICATIONS	21,976,001	22,964,508	25,743,427	26,360,203	25,792,598	(567,605)
UTILITY ADMINISTRATION AND FINANCE	7,979	317,976	298,977	0	1,063,293	1,063,293
WATER, SEWER, GAS & GUTA	11,493,355	10,826,203	12,010,479	13,507,919	14,756,448	1,248,529
<b>TOTAL EXPENDITURES</b>	<b>33,477,335</b>	<b>34,108,687</b>	<b>38,052,883</b>	<b>39,868,122</b>	<b>41,612,339</b>	<b>1,744,217</b>
USE OF CASH RESERVES						
EXCESS/(DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES	4,397,058	4,540,221	5,176,185	(1)	0	1



Water



Gas



Electricity

**COMBINED UTILITIES FUND**  
**REVENUE DETAIL**

	2016	2017	2018	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
	ACTUALS	ACTUALS	ACTUALS			
<b>CHARGES FOR SERVICES</b>	<b>37,603,830</b>	<b>37,208,320</b>	<b>40,248,287</b>	<b>38,918,120</b>	<b>41,262,339</b>	<b>2,344,219</b>
ELECTRIC METERED SALES	18,036,587	17,467,915	19,204,019	18,100,000	19,000,000	900,000
ELECTRIC MISC REVENUES	50,241	131,479	126,249	50,000	50,000	0
ELECTRIC OPERATING REVENUES	459,036	496,480	495,812	450,000	475,000	25,000
FIBER REVENUES	390,558	474,808	538,113	475,000	530,000	55,000
GAS METERED SALES	3,108,495	3,131,132	3,892,954	3,511,433	3,563,289	51,856
GAS MISC REVENUES	1,030	1,998	189	1,000	1,000	0
GAS TAP FEES	22,424	21,800	28,425	18,750	50,000	31,250
GUTA	120,078	119,826	147,428	80,000	130,000	50,000
INTERNET/DATA REVENUES	1,592,935	1,772,500	1,996,751	1,900,000	2,300,000	400,000
MEAG REBATE	580,448	705,858	443,115	400,000	200,000	(200,000)
MGAG REBATE	100,170	95,505	91,524	97,957	111,840	13,883
SEWAGE OTHER OPER REVENUES	19,870	29,780	54,970	30,000	40,000	10,000
SEWAGE TREATMENT REVENUES	3,810,601	3,855,663	3,936,605	3,900,000	4,000,000	100,000
SEWERAGE TAP FEES	145,000	103,500	165,000	137,500	800,000	662,500
TELEPHONE REVENUES	359,934	354,605	347,135	350,000	340,000	(10,000)
UTIL GENERAL CUST ACCOUNT FEES	794,089	684,107	775,954	650,000	775,000	125,000
WATER METERED SALES	4,825,270	4,720,803	4,861,486	4,800,000	5,100,000	300,000
WATER MISC REVENUES	60,802	63,680	110,348	63,480	60,210	(3,270)
WATER OPERATING REVENUES	16,686	15,440	20,265	16,000	16,000	0
WATER TAP FEES	181,775	139,600	240,250	150,000	380,000	230,000
SEWAGE MISC REVENUES	0	0	4,000	0	0	0
CATV REVENUES	2,767,106	2,674,204	2,627,467	3,600,000	3,200,000	(400,000)
CATV OPERATING REVENUES	25,473	23,947	21,849	22,000	20,000	(2,000)
CATV MISC REVENUES	135,222	123,689	118,379	115,000	120,000	5,000
<b>CONTRIBUTIONS AND DONATIONS</b>	<b>43,351</b>	<b>41,862</b>	<b>109,380</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTRIBUTED CAP - ELECTRIC	43,351	0	109,380	0	0	0
CONTRIBUTED CAP - GAS	0	6,970	0	0	0	0
CONTRIBUTED CAP - OTHER UTILITY	0	34,892	0	0	0	0
<b>INTERGOVERNMENTAL</b>	<b>0</b>	<b>0</b>	<b>535,462</b>	<b>750,000</b>	<b>0</b>	<b>(750,000)</b>
FEDERAL DISASTER RELIEF FUNDS	0	0	35,462	0	0	0
FED GRANT CDBG2016	0	0	500,000	0	0	0
FED GRANT CDBG2018	0	0	0	750,000	0	(750,000)
<b>INVESTMENT INCOME</b>	<b>175,847</b>	<b>1,165,069</b>	<b>2,290,140</b>	<b>200,000</b>	<b>350,000</b>	<b>150,000</b>
INTEREST REVENUES - UTILITY	175,847	265,069	388,841	200,000	350,000	150,000
PARTICIPANT CONTRIBUTION	0	900,000	1,901,299	0	0	0
<b>MISCELLANEOUS</b>	<b>1,740</b>	<b>15,186</b>	<b>44,192</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER	790	0	0	0	0	0
OTHER - UTILITY	950	15,186	29,708	0	0	0
REIMBURSE FOR DAMAGED PROP - ELECTRIC	0	0	14,484	0	0	0
<b>OTHER FINANCING SOURCES</b>	<b>49,625</b>	<b>218,471</b>	<b>1,607</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
ADMIN ALLOC - CATV	0	143,109	199,617	140,080	225,000	84,920
ADMIN ALLOC - ELECTRIC	0	451,163	505,459	361,556	225,000	(136,556)
ADMIN ALLOC - GAS	0	96,525	121,230	91,469	225,000	133,531
ADMIN ALLOC - OTHER	0	(1,014,237)	(1,194,740)	(850,000)	(1,125,000)	(275,000)
ADMIN ALLOC - SEWER	0	140,523	163,739	113,407	225,000	111,593
ADMIN ALLOC - WATER	0	182,918	204,695	143,489	225,000	81,511
OPERATING TRANSFERS IN	0	218,913	0	0	0	0
SALE OF ASSETS - ELECTRIC	0	4,721	261	0	0	0
SALE OF ASSETS - GAS	16,398	0	0	0	0	0
SALE OF ASSETS - GENERAL	7,187	(6,272)	227	0	0	0
SALE OF ASSETS - SEWAGE	9,010	0	921	0	0	0
SALE OF ASSETS - WATER	17,030	1,110	198	0	0	0
<b>TOTAL REVENUE</b>	<b>37,874,393</b>	<b>38,648,909</b>	<b>43,229,069</b>	<b>39,868,121</b>	<b>41,612,339</b>	<b>1,744,218</b>

## Full Time Utility Fund Positions

	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs	2020 FTEs
<b>Building &amp; Grounds</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
GROUNDS & FACILITIES TECH	1	1	1	1	1
<b>GUTA</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
GUTA TRAINER	2	2	2	2	2
<b>Utility-Admin ETC</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
DIRECTOR OF ELECTRIC & TELECOMMUNICATION	1	1	1	1	1
UTILITIES ADMIN ASST		1	1	1	1
<b>Utility-Admin WSG</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
DIRECTOR OF WATER & GAS	1	1	1	1	1
FIELD PROJECT SUPERVISOR		1	1	1	1
<b>Utility-CATV</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
CATV FOREMAN	1	1	1	1	1
CATV INSTALLER	1	1	1	1	1
CATV TECH	3	3	4	4	4
<b>Utility-Customer Service</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>20</b>
CALL CENTER TECH	4	4	4	4	4
CITY CLERK	1	1	1	1	1
CUSTOMER SERVICE MANAGER	1	1	1	1	1
FIELD SERVICE TECH	4	4	4	4	4
CASHIER	5	5	5	5	5
ACCOUNTING TECH	1	1	1	1	1
CUSTOMER SERVICE REP	2	2	2	2	3
RECEPTIONIST-CITY HALL			1	1	1
<b>Utility-Electric</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
CONSTRUCTION FOREMAN	1	1	1	1	1
ELECTRIC EQUIPMENT OPERATOR	1	1	1	1	1
ELECTRIC FOREMAN	1	1	1	1	1
ELECTRIC OPERATIONS MANAGER	1	1	1	1	1
JOURNEY LINEMAN	2	2	2	2	2
LEAD LINEMAN	5	5	5	5	5
LINEMAN	1	1	1	1	1
UTILITIES LOCATE TECH	1	1	1	1	1
APPRENTICE LINEMAN	1	1	1	1	1
<b>Utility-Finance</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>7</b>
ASST FINANCE DIRECTOR	1	1	1	1	1
CITY ADMINISTRATOR 50%	0.5	0.5	0.5	0.5	0.5
FINANCE DIRECTOR 50%	0.5	0.5	0.5	0.5	0.5
FINANCE STAFF ASST	1	1	1	1	1
HR DIRECTOR			1	1	1
HR SPECIALIST	1	1	1	1	1
HR/FINANCE ASST			1	1	1
KEY ACCOUNTS POSITION					1
<b>Utility-Natural Gas</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>10</b>
NATURAL GAS FOREMAN	1	1	1	1	1
NATURAL GAS SERVICEMAN	6	6	6	6	7
UTILITIES LOCATE TECH					1
REGULATORY COMPLIANCE				1	1

## Full Time Utility Fund Positions Continued

	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs	2020 FTEs
<b>Utility-Sewage Collection</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>8</b>
WASTEWATER FOREMAN	1	1	1	1	1
WASTEWATER SERVICEMAN	4	4	4	4	5
UTILITY INSPECTOR	1	1	1	1	1
CCTV/I&I TECHNICIAN				1	1
<b>Utility-Sewage Treatment Plant</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>
WWTP APPRENTICE	2	2	1	1	1
WWTP MANAGER	1	1	1	1	1
WWTP OPERATOR II	2	2	3	2	2
WWTP OPERATOR III	1	1	1	1	1
PUMP/LIFE STATION MECHANIC	1	1	1	1	1
<b>Utility-Stormwater</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>6</b>	<b>6</b>
STORMWATER TECH	3	3	4	6	6
<b>Utility-Telecom &amp; Internet</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>4</b>
COMP NETWORK/INTERNET SPEC	1	1	1	1	1
NETWORK ENGINEER				1	1
SR NETWORK ENGINEER	1	1		1	1
TELECOM OPERATIONS MANAGER	1	1	1	1	1
<b>Utility-Utility Billing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
UTILITY BILLING CLERK	3	3	3	3	3
UTILITY BILLING SUPERVISOR	1	1	1	1	1
<b>Utility-Water Distribution System</b>	<b>7</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
WATER DISTRIBUTION FIELD SERVICE SPECIALIST		1	1	1	1
WATER FOREMAN	1	1	1	1	1
WATER LEAK DETECTION TECH		1	1	1	1
WATER SERVICEMAN	6	6	6	6	6
<b>Utility-Water Treatment Plant</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>8</b>	<b>9</b>
WATER TREATMENT OPERATOR III				1	1
WTP APPRENTICE			2	2	2
WTP LAB ANALYST			1	1	1
WTP OPERATOR I	1	1	1	1	1
WTP OPERATOR II	2	2	1	2	2
WTP TRAINEE					1
WTP SUPERVISOR/WTP OPERATOR I	1	1	1	1	1
<b>Utility-Central Services</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>8</b>	<b>8</b>
CENTRAL SERVICES MANAGER			1	1	1
GENERAL LABORER	1	1	2	2	2
PARKS MANAGER				1	1
PURCHASING AGENT	1	1	1	1	1
SYSTEM TECH/IT	1	1	1	1	1
SYSTEMS IT				1	1
QUALITY CONTROL COORDINATOR	1	1	1	1	1
<b>Grand Total</b>	<b>91</b>	<b>95</b>	<b>103</b>	<b>112</b>	<b>118</b>

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

\*programming fee for each cable service

Showtime	\$14.65 <sup>1</sup>
Cinemax	\$14.65 <sup>1</sup>
HBO	\$14.65
STARZ Super Pak (Starz, Encore, WAM)	\$14.65

<sup>1</sup> 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<sup>st</sup> outlet  
\$15.00 for each additional outlet

Relocate Outlet      \$25.00 for 1<sup>st</sup> 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	\$57.95
Phone/Non DVR Cable Bundle	\$72.10
Phone/DVR Cable Bundle	\$77.10
Phone/Internet/Cable Bundle	\$99.95
Residential FCC Fee	\$4.48 per line
911 Fee	\$1.50 per line

## COMMERCIAL

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

## Installation/Port Charges

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

# WATER RATES

## METER BASE CHARGES (Effective January 1, 2016)

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

## RESIDENTIAL (Effective January 1, 2016)

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

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

## COMMERCIAL (Effective January 1, 2016)

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

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

## INDUSTRIAL (Effective January 1, 2016)

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

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

## WATER RATES (cont.)

### IRRIGATION

*(Effective January 1, 2014)*

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

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

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

### WATER MAIN LINE TAP & FIRE LINE TAP

*(Effective September 12, 2007)*

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

Hydrant tap fee is dependent on the main line tap size

**WATER & IRRIGATION METER TAP & CONNECTION FEES**

*(Effective January 1, 2019)*

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

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

**ADDITIONAL WATER METERS**

**(WITHOUT A SEPARATE TAP)**

*(Effective September 11, 2001)*

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

**INSTALLATION FEE FOR ADDITIONAL WATER METER: \$200.00**

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

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

### **TEMPORARY WATER METER PERMIT**

*(Effective March 12, 2002)*

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

### **ADJUSTMENTS FOR WATER LEAKS**

*(Effective March 12, 2002)*

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

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

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

## SEWER RATES

### RESIDENTIAL

*(Effective January 1, 2014)*

	<b>Inside City</b>	<b>Outside City</b>
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**

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

1. Developer/Property Owner NOT located in a subdivision pays \$3000.00 (\$2,000 Sewer Main Tap Fee PLUS the \$1,000 Sewer Service Tap Fee)
2. Developer of a Subdivision pays Sewer Main Tap Fee of \$2,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of \$1,000 per lot
3. Developer/Property Owner NOT located in a subdivision pays \$6000.00 (\$4,000 Sewer Main Tap Fee PLUS the \$2,000 Sewer Service Tap Fee)
4. Developer of a Subdivision pays Sewer Main Tap Fee of \$4,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of \$2,000 per lot
5. Developer/Commercial Property Owner pays the total Base Meter Fee per lot with the remaining tap fee per lot for any tap larger than the 3/4" base meter

## NATURAL GAS RATES

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

### **METER BASE CHARGES** *(Effective January 1, 2014)*

<b>Meter Size</b>	<b>Residential</b>	<b>Commercial</b>	<b>Agricultural</b>
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*

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### **Overview**

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

### **Goals/Accomplishments**

- Provide courteous and prompt service to our customers.
- Continue Cashier cross training with Customer Service duties.
- Increase security measures and implement security training sessions for Customer Service staff along with police department personnel.
- Improvements made to the drive thru with up to date technology.
- In the process of improvements for security and space to the inside of the front counter and drive thru cashier areas.
- Fully implemented a new utility billing software system.
- Implement Levelized/Budget Billing options along with the new utility billing software.
- Continued Customer Service training with GMA & ECG for all cashiers, customer service representatives and call center agents.
- Update Utility Customer Service policies.

**UTILITY FINANCE & ADMINISTRATION**  
**EXPENDITURES**

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>CENTRAL SERVICES</b>						
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP</b>						
VEHICLES	0	0	0	25,000		(25,000)
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>
<b>DEPRECIATION AND AMORTIZATION</b>						
DEPRECIATION EXPENSE	142,675	132,100	410	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>142,675</b>	<b>132,100</b>	<b>410</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	242	326	250	250	0
CFRERS - RETIREMENT CONTRIBUTION	56,416	61,298	74,254	50,714	57,959	7,245
GROUP INS	73,960	96,754	133,522	63,000	88,000	25,000
MEDICAL EXAMS	90	970	95	100	300	200
MEDICARE	4,905	5,630	9,025	5,067	6,036	969
OVERTIME SALARIES	12,408	15,646	28,246	20,000	23,000	3,000
PART - TIME/TEMPORARY SALARIES	0	0	16,428	0	0	0
REGULAR SALARIES	350,294	391,905	601,679	349,421	416,288	66,867
SOCIAL SECURITY	20,972	23,539	43,672	21,664	25,810	4,146
WORKERS COMP INSURANCE	653	225	821	500	1,500	1,000
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>519,696</b>	<b>596,208</b>	<b>908,069</b>	<b>510,716</b>	<b>619,143</b>	<b>108,427</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	660	520	500	250	(250)
COMMUNICATIONS	6,571	8,538	13,691	5,000	10,000	5,000
CONSULTING - TECHNICAL	0	70	0	0	0	0
CONTRACT LABOR	54	3,371	0	0	17,500	17,500
DUES/FEES	900	756	654	1,000	1,000	0
EQUIPMENT RENTAL	0	263	377	0	0	0
EQUIPMENT RENTS / LEASES	0	0	450	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	0	0	760	0	500	500
MAINTENANCE CONTRACTS	24,729	22,319	25,357	40,400	27,500	(12,900)
POSTAGE	15	885	0	0	0	0
R & M BUILDINGS - OUTSIDE	0	698	125	0	0	0
TRAINING & EDUCATION	2,027	3,769	3,180	2,500	1,500	(1,000)
TRAVEL EXPENSE	0	0	475	1,000	1,000	0
VEHICLE REP & MAINT-OUTSID	135	55	2,980	1,000	500	(500)
HOLIDAY EVENTS	0	4,248	9,734	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	287	0	250	250
VEHICLE TAG & TITLE FEE	0	0	24	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>34,431</b>	<b>45,633</b>	<b>58,614</b>	<b>51,400</b>	<b>60,000</b>	<b>8,600</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	10,113	10,128	12,288	5,000	10,000	5,000
AUTO PARTS	3,488	2,315	3,366	2,500	2,500	0
COMPUTER EQUIP NON-CAPITAL	0	0	3,689	500	10,000	9,500
DAMAGE CLAIMS	81	983	0	0	0	0
DNU - MISCELLANEOUS	186	246	0	0	0	0
EQUIPMENT PARTS	0	48	865	1,000	500	(500)
FOOD	0	406	1,088	500	1,000	500
JANITORIAL SUPPLIES	0	1,318	4,616	2,500	2,500	0
OFFICE SUPPLIES & EXPENSES	14,204	18,995	14,515	2,500	5,000	2,500
R & M BUILDINGS - INSIDE	375	1,200	3,196	0	0	0
SMALL OPERATING SUPPLIES	1,218	1,925	8,246	5,000	2,500	(2,500)
SMALL TOOLS & MINOR EQUIPMENT	1,206	8,534	12,099	5,000	5,000	0
SPONSORSHIPS/DONATIONS	0	0	30	0	0	0
TIRES	0	447	2,104	500	1,000	500
UNIFORM RENTAL	0	3,447	8,832	2,600	0	(2,600)
UTILITY COSTS	0	0	0	0	0	0
UNIFORM EXPENSE	6,005	2,589	3,097	1,800	3,150	1,350
<b>SUPPLIES Total</b>	<b>36,877</b>	<b>52,582</b>	<b>78,031</b>	<b>29,400</b>	<b>43,150</b>	<b>13,750</b>
<b>CENTRAL SERVICES Total</b>	<b>733,679</b>	<b>826,524</b>	<b>1,045,125</b>	<b>616,516</b>	<b>722,293</b>	<b>105,777</b>

# Utility Finance & Administration

## Expenditures continued

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>UTILITY BILLING</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	81	75	100	100	0
GMERS-RETIREMENT CONTRIBUTION	18,805	20,433	17,136	21,735	28,980	7,245
GROUP INS	25,551	32,251	32,397	27,000	44,000	17,000
MEDICAL EXAMS	0	303	0	50	100	50
MEDICARE	1,929	2,498	2,173	2,296	3,107	811
OVERTIME SALARIES	6,182	6,838	7,650	12,000	12,000	0
REGULAR SALARIES	137,952	176,168	150,320	158,315	214,255	55,940
SOCIAL SECURITY	8,247	10,682	9,131	9,815	13,284	3,469
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>198,666</b>	<b>249,254</b>	<b>218,882</b>	<b>231,311</b>	<b>315,826</b>	<b>84,515</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
CONSULTING - TECHNICAL	0	1,125	0	0	0	0
DUES/FEES	0	45	6	50	50	0
EQUIPMENT RENTAL	0	88	82	100	100	0
MAINTENANCE CONTRACTS	4,681	4,295	4,811	8,000	45,000	37,000
MARKETING EXPENSES	0	0	0	0	500	500
POSTAGE	56,382	55,178	58,381	58,000	51,000	(7,000)
TRAINING & EDUCATION	0	865	310	2,500	2,500	0
UTIL BILL PRINT SERVICES	16,100	15,917	16,414	17,000	17,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	66	200	0	(200)
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>77,163</b>	<b>77,514</b>	<b>80,069</b>	<b>85,850</b>	<b>116,150</b>	<b>30,300</b>
<b>SUPPLIES</b>						
COMPUTER EQUIP NON-CAPITAL	0	0	2,468	1,000	1,200	200
DNU - MISCELLANEOUS	62	0	0	0	0	0
FOOD	0	32	155	200	1,000	800
JANITORIAL SUPPLIES	0	391	1,368	1,200	800	(400)
OFFICE SUPPLIES & EXPENSES	8,539	9,218	16,802	15,000	10,000	(5,000)
SMALL OPERATING SUPPLIES	224	0	0	0	0	0
<b>SUPPLIES Total</b>	<b>8,825</b>	<b>9,641</b>	<b>20,793</b>	<b>17,400</b>	<b>13,000</b>	<b>(4,400)</b>
<b>UTILITY BILLING Total</b>	<b>284,654</b>	<b>336,409</b>	<b>319,744</b>	<b>334,561</b>	<b>444,976</b>	<b>110,415</b>

# Utility Finance & Administration

## Expenditures continued

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>UTILITY CUSTOMER SERVICE</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	403	408	400	500	100
GMEBS-RETIREMENT CONTRIBUTION	42,069	102,163	85,678	137,652	141,275	3,623
GROUP INS	116,458	163,019	160,570	171,000	214,500	43,500
MEDICAL EXAMS	95	1,516	65	100	200	100
MEDICARE	7,622	9,601	8,097	10,598	10,481	(117)
OVERTIME SALARIES	18,616	25,497	21,919	35,000	25,000	(10,000)
REGULAR SALARIES	533,368	662,253	570,322	730,888	728,247	(2,641)
SOCIAL SECURITY	32,592	40,733	35,433	45,315	44,815	(500)
WORKERS COMP INSURANCE	0	0	196	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>750,820</b>	<b>1,005,185</b>	<b>882,688</b>	<b>1,130,953</b>	<b>1,166,518</b>	<b>35,565</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
COMMUNICATIONS	1,197	1,669	5,827	10,300	10,300	0
CONSULTING - TECHNICAL	0	424	0	0	0	0
CONTRACT LABOR	114,562	165,174	150	0	0	0
DUES/FEES	0	227	293	300	300	0
EQUIPMENT RENTAL	0	751	608	750	750	0
MAINTENANCE CONTRACTS	14,074	14,691	17,578	20,000	56,425	36,425
PROFESSIONAL FEES	0	4,596	201,188	190,000	240,000	50,000
TRAINING & EDUCATION	803	1,223	1,077	4,000	5,000	1,000
TRAVEL EXPENSE	0	0	48	400	500	100
VEHICLE REP & MAINT-OUTSID	0	0	0	2,000	2,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	332	500	0	(500)
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>130,636</b>	<b>188,754</b>	<b>227,102</b>	<b>228,250</b>	<b>315,275</b>	<b>87,025</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	0	0	0	5,000	5,000	0
AUTO PARTS	0	0	0	2,000	2,000	0
COMPUTER EQUIP NON-CAPITAL	0	0	2,772	2,000	3,000	1,000
DNU - MISCELLANEOUS	413	0	0	0	0	0
EQUIPMENT PARTS	100	0	0	0	0	0
FOOD	0	340	1,410	1,200	1,200	0
JANITORIAL SUPPLIES	0	1,465	5,129	5,000	3,000	(2,000)
OFFICE SUPPLIES & EXPENSES	25,509	14,931	13,080	16,000	16,000	0
SAFETY/MEDICAL SUPPLIES	0	0	477	0	0	0
SMALL OPERATING SUPPLIES	224	59	0	500	250	(250)
SMALL TOOLS & MINOR EQUIPMENT	0	140	0	300	500	200
TIRES	0	0	0	1,200	1,200	0
UNIFORM RENTAL	0	0	0	4,000	1,000	(3,000)
UTILITY CASHIERS OVER/SHORT	1,095	343	388	500	500	0
UNIFORM EXPENSE	0	0	0	2,500	2,500	0
<b>SUPPLIES Total</b>	<b>27,340</b>	<b>17,278</b>	<b>23,255</b>	<b>40,200</b>	<b>36,150</b>	<b>(4,050)</b>
<b>UTILITY CUSTOMER SERVICE Total</b>	<b>908,796</b>	<b>1,211,217</b>	<b>1,133,045</b>	<b>1,399,403</b>	<b>1,517,943</b>	<b>118,540</b>

# Utility Finance & Administration

## Expenditures continued

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>UTILITY FINANCE</b>						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
SOFTWARE	0	0	240,156	0	0	0
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>0</b>	<b>240,156</b>	<b>0</b>	<b>0</b>	<b>0</b>
DEBT SERVICE						
INTEREST EXP - 2006 REV BONDS	113,764	0	0	0	0	0
INTEREST-CUST DEPOSITS	4,338	4,055	4,494	0	4,000	4,000
<b>DEBT SERVICE Total</b>	<b>138,101</b>	<b>4,055</b>	<b>4,494</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
DEPRECIATION AND AMORTIZATION						
AMORT 2006 BOND DEF CHG (2011)	3,602	0	0	0	0	0
AMORT 2006 BOND DEFEASANCE	8,236	0	0	0	0	0
AMORT 2006 BOND PREMIUM	(11,562)	0	0	0	0	0
DEPRECIATION EXPENSE	0	0	134,088	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>276</b>	<b>0</b>	<b>134,088</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	(3,415,903)	(3,460,335)	(4,213,248)	(4,067,366)	(3,554,377)	512,989
UTILITY BAD DEBT EXPENSE	288,313	272,334	370,616	300,000	325,000	25,000
<b>OTHER COSTS Total</b>	<b>(3,127,590)</b>	<b>(3,188,001)</b>	<b>(3,842,631)</b>	<b>(3,767,366)</b>	<b>(3,229,377)</b>	<b>537,989</b>
OTHER FINANCING USES						
TRAN OUT - INSURANCE	14,783	12,000	12,000	12,000	12,000	0
<b>OTHER FINANCING USES Total</b>	<b>14,783</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	107	94	130	130	0
EMBS-RETIREMENT CONTRIBUTION	25,074	27,243	28,559	43,469	50,714	7,245
GROUP INS	31,375	43,001	59,766	54,000	103,676	49,676
MEDICAL EXAMS	0	404	130	150	150	0
MEDICARE	2,739	3,034	3,852	6,036	6,764	728
OVERTIME SALARIES	12,402	2,565	2,877	5,000	2,500	(2,500)
REGULAR SALARIES	183,387	214,009	273,106	416,306	456,331	40,025
SOCIAL SECURITY	11,713	12,974	16,469	25,811	28,920	3,109
WORKERS COMP INSURANCE	29,852	29,614	31,023	30,000	30,000	0
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	60	60
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>296,542</b>	<b>332,953</b>	<b>415,877</b>	<b>580,902</b>	<b>679,245</b>	<b>98,343</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	2,333	2,124	300	500	200
ATTORNEY FEES - OTHERS	1,748	419	5,172	4,200	2,000	(2,200)
ATTORNEY FEES-P & M	48,073	47,819	52,656	37,800	50,000	12,200
AUDIT SERVICES	36,120	33,485	35,140	40,000	52,000	12,000
COMMUNICATIONS	33,172	32,488	6,709	3,100	3,100	0
CONTRACT LABOR	0	0	721	1,000	1,000	0
CUSTODIAL SVCS	0	6,337	24,000	24,000	24,000	0
DUES/FEES	9,417	12,328	5,980	10,000	6,000	(4,000)
EQUIPMENT RENTAL	0	221	224	270	500	230
EQUIPMENT RENTS / LEASES	190	0	0	0	0	0
GENERAL LIABILITY INSURANCE	147,526	139,065	139,479	150,000	150,000	0
LAWN CARE & MAINTENANCE	5,560	5,225	24,253	30,000	30,000	0
LICENSES	0	0	18	0	0	0
MAINTENANCE CONTRACTS	44,978	51,100	27,626	30,000	40,000	10,000
MARKETING EXPENSES	1,594	3,451	1,058	1,500	26,500	25,000
OTHER CONTRACTUAL SERVICES	0	0	721	0	0	0
P O BOX RENTAL	0	0	214	225	235	10
PEST CONTROL	0	130	792	780	1,800	1,020
POSTAGE	5,461	5,472	4,855	6,000	3,500	(2,500)
PROFESSIONAL FEES	0	7,900	303	1,000	1,200	200
R & M BUILDINGS - OUTSIDE	17,938	43,260	29,364	20,000	29,248	9,248
R & M SYSTEM - OUTSIDE	0	0	20,714	0	0	0
SECURITY SYSTEMS	0	0	565	0	300	300
SOFTWARE	0	218	967	300	300	0
TRAINING & EDUCATION	4,736	3,289	1,285	4,800	8,000	3,200
TRAVEL EXPENSE	0	1,657	1,457	2,200	8,000	5,800
UTILITY PROTECTION CTR (DIG)	5,246	5,574	6,119	6,300	6,530	230
I/T SVCS - WEB DESIGN, ETC.	0	0	9,473	9,500	1,000	(8,500)
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>361,707</b>	<b>401,769</b>	<b>401,989</b>	<b>383,275</b>	<b>445,713</b>	<b>62,438</b>
SUPPLIES						
COMPUTER EQUIP NON CAPITAL	0	0	1,517	500	3,000	2,500
DMU MISCELLANEOUS	3,040	202	0	0	0	0
EMPLOYEE RECOGNITION	0	0	4,098	0	4,500	4,500
FOOD	0	1,327	4,203	500	500	0
FURNITURE < 5,000	0	590	0	2,500	2,500	0
JANITORIAL SUPPLIES	0	1,232	2,394	2,709	2,000	(709)
OFFICE SUPPLIES & EXPENSES	24,338	26,821	13,088	20,000	20,000	0
R & M BUILDINGS - INSIDE	5,050	3,871	5,900	7,500	7,000	(500)
SAFETY/MEDICAL SUPPLIES	0	0	477	0	0	0
SMALL OPERATING SUPPLIES	224	0	2,684	2,000	2,000	0
UTIL COSTS FOR OTHER FUNDS	262,330	240,026	284,667	285,000	295,000	10,000
UTILITY COSTS	102,048	106,981	116,065	120,000	130,000	10,000
<b>SUPPLIES Total</b>	<b>397,031</b>	<b>381,050</b>	<b>435,091</b>	<b>440,709</b>	<b>466,500</b>	<b>25,791</b>
<b>UTILITY FINANCE Total</b>	<b>(1,919,151)</b>	<b>(2,056,173)</b>	<b>(2,198,937)</b>	<b>(2,350,480)</b>	<b>(1,621,919)</b>	<b>728,561</b>
<b>TOTAL EXPENDITURES</b>	<b>7,979</b>	<b>317,976</b>	<b>298,977</b>	<b>0</b>	<b>1,063,293</b>	<b>1,063,293</b>



## *Electric and Telecommunications*

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### **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 & TELECOMMUNICATIONS EXPENDITURES

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>ELECTRIC</b>						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	278,631	288,068	288,738	0	0	0
DEPRECIATION AND AMORTIZATION Total	278,631	288,068	288,738	0	0	0
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	1,468,258	1,539,261	1,782,499	1,730,095	710,877	(1,019,218)
OTHER COSTS Total	1,468,258	1,539,261	1,782,499	1,730,095	710,877	(1,019,218)
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	882,054	852,937	1,105,430	1,207,830	1,267,955	60,125
TRANS OUT UTIL 5% E&R FUND	0	0	0	929,100	975,350	46,250
TRANS OUT UTIL E&R FUND	0	0	0	929,100	975,350	46,250
TRANSFERS OUT - OTHER FUNDS	217,993	0	0	0	0	0
OTHER FINANCING USES Total	1,100,048	852,937	1,105,430	3,066,030	3,218,655	152,625
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	457	352	460	350	(110)
GMEBS-RETIREMENT CONTRIBUTION	87,758	95,352	43,214	94,183	101,428	7,245
GROUP INS	119,238	150,506	147,874	117,000	154,000	37,000
MEDICAL EXAMS	100	1,520	325	300	300	0
MEDICARE	11,728	12,390	13,998	11,640	12,428	788
OVERTIME SALARIES	116,290	127,416	232,165	130,000	130,000	0
REGULAR SALARIES	726,118	752,516	755,992	802,743	857,095	54,352
SOCIAL SECURITY	50,147	52,974	59,852	49,770	53,140	3,370
WORKERS COMP INSURANCE	983	0	0	0	1,500	1,500
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	300	300
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	1,112,362	1,193,131	1,253,772	1,206,096	1,310,541	104,445
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	400	441	500	500	0
COMMUNICATIONS	12,245	7,209	21,725	9,500	10,000	500
CONSULTING - TECHNICAL	867	724	430	0	0	0
CONTRACT LABOR	296,015	360,619	417,185	435,000	435,000	0
CUSTODIAL SVCS	0	198	0	0	0	0
DUES/FEES	160	227	236	2,500	2,500	0
EQUIPMENT RENTAL	0	468	3,703	2,540	2,540	0
EQUIPMENT RENTS / LEASES	17,663	18,694	20,410	2,940	2,940	0
EQUIPMENT REP & MAINT-OUTSIDE	19,920	77,358	25,324	20,000	20,000	0
GA DEPT REV FEES	0	900	800	900	900	0
LAWN CARE & MAINTENANCE	0	1,303	0	0	0	0
MAINTENANCE CONTRACTS	7,267	4,852	7,089	4,700	4,700	0
MARKETING EXPENSES	13,723	4,478	31,314	40,000	40,000	0
POLE EQUIPMENT RENTS / LEASES	240	2,091	3,102	3,500	3,500	0
POSTAGE	259	777	0	500	500	0
PRINTING	0	65	0	0	0	0
PROFESSIONAL FEES	0	0	1,000	1,000	31,000	30,000
R & M SYSTEM - OUTSIDE	18,197	13,094	10,505	15,000	15,000	0
TRAINING & EDUCATION	20,217	8,467	9,190	13,000	10,000	(3,000)
TRAVEL EXPENSE	0	1,162	4,606	3,000	4,200	1,200
VEHICLE REP & MAINT-OUTSID	17,262	24,641	36,247	20,000	20,000	0
HOLIDAY EVENTS	0	394	308	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	398	500	500	0
VEHICLE TAG & TITLE FEE	0	0	18	0	0	0
SHIPPING/FREIGHT	0	0	278	0	500	500
LANDFILLS FEES	0	0	110	0	0	0
PURCHASED/CONTRACTED SERVICES Total	424,036	528,120	594,420	575,080	604,280	29,200

# Electric

## Expenditures continued

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
SUPPLIES						
AUTO & TRUCK FUEL	17,341	22,043	24,459	18,200	18,200	0
AUTO PARTS	7,625	11,034	4,265	4,000	4,000	0
COMPUTER EQUIP NON-CAPITAL	0	0	1,344	100	5,000	4,900
CONSTRUCTION MATERIALS	0	1,197	0	0	500	500
COS - ELECTRICITY	12,470,418	12,982,672	14,172,245	12,058,975	12,406,920	347,945
COS - MCT CREDIT	(938,016)	(663,792)	(311,931)	0	0	0
DAMAGE CLAIMS	1,994	4,041	1,127	1,500	1,500	0
DNU - MISCELLANEOUS	20,845	4,435	0	0	0	0
EQUIPMENT PARTS	18,113	21,509	8,054	10,000	10,000	0
FOOD	0	205	3,878	1,000	1,000	0
JANITORIAL SUPPLIES	0	627	2,037	1,800	1,800	0
METERS	0	0	0	2,500	2,500	0
OFFICE SUPPLIES & EXPENSES	0	0	4,188	2,500	2,500	0
PARKS & GROUNDS R&M INSIDE	0	0	7,898	8,000	8,000	0
R & M BUILDINGS - INSIDE	0	0	48	0	0	0
SMALL OPERATING SUPPLIES	22,984	37,364	38,797	20,000	20,000	0
SMALL TOOLS & MINOR EQUIPMENT	18,973	64,726	23,135	25,000	25,000	0
SYS R & M - INSIDE / SHIPPING	1,441	0	0	0	0	0
SYSTEM R & M - INSIDE	181,233	184,436	136,338	57,000	125,000	68,000
TIRES	0	3,497	2,691	0	5,500	5,500
UNIFORM RENTAL	0	0	0	0	0	0
UTILITY COSTS	7,883	7,319	11,535	18,000	18,000	0
UNIFORM EXPENSE	8,734	10,607	16,145	15,000	15,000	0
STREETLIGHTS	0	0	167	0	0	0
SUPPLIES Total	11,839,568	12,691,920	14,146,421	12,243,575	12,670,420	426,845
ELECTRIC Total	16,222,902	17,093,435	19,171,280	18,820,876	18,514,773	(306,103)

# Telecom and Internet

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>TELECOM &amp; INTERNET</b>						
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	0	0	0	175,019	203,944	28,925
TRANS OUT UTIL 5% E&R FUND	0	0	0	134,630	156,880	22,250
TRANS OUT UTIL E&R FUND	0	0	0	134,630	156,880	22,250
<b>OTHER FINANCING USES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,279</b>	<b>517,704</b>	<b>73,425</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	100	100	0
GMEBS-RETIREMENT CONTRIBUTION	0	0	0	28,979	28,980	1
GROUP INS	0	0	820	36,000	44,000	8,000
MEDICAL EXAMS	0	0	0	100	200	100
MEDICARE	0	0	60	3,343	3,522	179
OVERTIME SALARIES	0	0	95	10,000	8,000	(2,000)
REGULAR SALARIES	0	0	4,271	230,534	242,930	12,396
SOCIAL SECURITY	0	0	258	14,293	15,062	769
WORKERS COMP INSURANCE	0	0	0	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>0</b>	<b>0</b>	<b>5,504</b>	<b>323,349</b>	<b>344,294</b>	<b>20,945</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	0	0	300	300	0
COMMUNICATIONS	0	0	2,451	13,800	13,800	0
CONSULTING - TECHNICAL	0	0	35	21,000	21,000	0
CONTRACT LABOR	0	0	0	51,000	51,000	0
DUES/FEES	0	0	0	4,800	4,800	0
EQUIPMENT RENTAL	0	0	0	180	550	370
EQUIPMENT RENTS / LEASES	0	0	0	1,800	1,800	0
EQUIPMENT REP & MAINT-OUTSIDE	0	0	0	6,000	6,000	0
GA DEPT REV FEES	0	0	0	150	150	0
INTERNET COSTS	0	0	0	270	270	0
MAINTENANCE CONTRACTS	0	0	0	2,820	17,000	14,180
MARKETING EXPENSES	0	0	49	1,500	2,000	500
POLE EQUIPMENT RENTS / LEASES	0	0	0	3,000	3,000	0
POSTAGE	0	0	0	300	300	0
R & M BUILDINGS - OUTSIDE	0	0	0	1,500	1,500	0
R & M SYSTEM - OUTSIDE	0	0	0	6,000	6,000	0
SECURITY SYSTEMS	0	0	0	390	390	0
SOFTWARE	0	0	459	0	1,500	1,500
TRAINING & EDUCATION	0	0	512	5,000	5,000	0
VEHICLE REP & MAINT-OUTSID	0	0	0	4,500	4,500	0
I/T SVCS - WEB DESIGN, ETC.	0	0	0	300	300	0
FCC FEES	0	0	16,478	20,000	20,000	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>0</b>	<b>0</b>	<b>19,983</b>	<b>144,610</b>	<b>161,160</b>	<b>16,550</b>
SUPPLIES						
AUTO & TRUCK FUEL	0	0	0	13,500	13,500	0
AUTO PARTS	0	0	0	5,700	5,700	0
COMPUTER EQUIP NON-CAPITAL	0	0	272	0	5,000	5,000
CONSTRUCTION MATERIALS	0	0	12	0	500	500
COS - FIBER	0	120,520	117,426	110,000	115,000	5,000
COS - INTERNET	159,295	217,778	278,570	225,000	225,000	0
COS - TELEPHONE	641,843	463,221	361,947	425,000	425,000	0
DAMAGE CLAIMS	0	0	0	900	900	0
EQUIPMENT PARTS	0	0	0	6,000	6,000	0
FOOD	0	0	0	600	600	0
JANITORIAL SUPPLIES	0	0	0	1,200	1,200	0
OFFICE SUPPLIES & EXPENSES	0	0	2,914	1,788	1,788	0
R & M BUILDINGS - INSIDE	0	0	0	1,200	2,500	1,300
SMALL OPERATING SUPPLIES	0	0	3,919	18,600	18,600	0
SMALL TOOLS & MINOR EQUIPMENT	0	0	1,189	14,400	14,400	0
SYS R & M - INSIDE / SHIPPING	0	0	0	300	300	0
SYSTEM R & M - INSIDE	0	0	0	47,100	40,000	(7,100)
TIRES	0	0	0	1,500	1,500	0
UTILITY COSTS	0	0	0	32,400	32,400	0
UNIFORM EXPENSE	0	0	399	1,500	2,500	1,000
<b>SUPPLIES Total</b>	<b>801,138</b>	<b>801,520</b>	<b>766,647</b>	<b>906,688</b>	<b>912,388</b>	<b>5,700</b>
<b>TELECOM &amp; INTERNET Total</b>	<b>801,138</b>	<b>801,520</b>	<b>792,134</b>	<b>1,818,926</b>	<b>1,935,546</b>	<b>116,620</b>

# Cable

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>CATV</b>						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	177,935	181,232	172,050	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>177,935</b>	<b>181,232</b>	<b>172,050</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER COSTS						
ADMIN ALLOC - ADMIN EXPENSES	591,874	488,253	703,949	670,302	710,875	40,573
<b>OTHER COSTS Total</b>	<b>591,874</b>	<b>488,253</b>	<b>703,949</b>	<b>670,302</b>	<b>710,875</b>	<b>40,573</b>
OTHER FINANCING USES						
TRANS OUT UTIL 5% TO GEN FUND	244,702	252,567	310,554	240,825	215,020	(25,805)
TRANS OUT UTIL 5% E&R FUND	0	0	0	185,250	165,400	(19,850)
TRANS OUT UTIL E&R FUND	0	0	0	185,250	165,400	(19,850)
<b>OTHER FINANCING USES Total</b>	<b>244,702</b>	<b>252,567</b>	<b>310,554</b>	<b>611,325</b>	<b>545,820</b>	<b>(65,505)</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	269	201	200	200	0
GMBS-RETIREMENT CONTRIBUTION	50,148	54,487	45,695	43,469	43,469	0
GROUP INS	68,136	86,003	84,725	54,000	66,000	12,000
MEDICAL EXAMS	0	869	65	100	100	0
MEDICARE	5,435	6,218	6,006	4,263	4,408	145
OVERTIME SALARIES	37,853	35,123	38,637	40,000	28,000	(12,000)
REGULAR SALARIES	352,801	412,682	391,485	293,997	304,012	10,015
SOCIAL SECURITY	23,238	26,587	25,681	18,228	18,849	621
WORKERS COMP INSURANCE	279	911	9,673	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>537,890</b>	<b>623,149</b>	<b>602,169</b>	<b>454,257</b>	<b>466,538</b>	<b>12,281</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	0	113	200	200	0
CATV VIDEO PRODUCTION EXPENSES	4,875	0	0	0	0	0
COMMUNICATIONS	21,896	24,640	33,992	9,200	9,200	0
CONSULTING - TECHNICAL	22,972	24,855	28,650	14,000	14,000	0
CONTRACT LABOR	4,997	450	36,500	34,000	34,000	0
CUSTODIAL SVCS	0	198	0	0	0	0
DUES/FEES	7,268	10,767	3,802	3,200	5,000	1,800
EQUIPMENT RENTAL	0	263	497	120	500	380
EQUIPMENT RENTS / LEASES	3,904	4,747	3,287	1,200	2,000	800
EQUIPMENT REP & MAINT-OUTSIDE	17,344	6,209	8,667	4,000	4,000	0
FINES/LATE FEE	0	0	440	0	0	0
GA DEPT REV FEES	0	250	250	100	100	0
INTERNET COSTS	0	2,000	2,237	180	180	0
MAINTENANCE CONTRACTS	4,377	4,921	8,167	1,880	67,500	65,620
MARKETING EXPENSES	8,695	200	774	1,000	1,000	0
PEST CONTROL	0	0	0	0	450	450
POLE EQUIPMENT RENTS / LEASES	0	0	0	2,000	2,000	0
POSTAGE	402	24	51	200	200	0
PRINTING	0	65	0	0	0	0
PROFESSIONAL FEES	0	0	1,216	1,000	1,000	0
R & M BUILDINGS - OUTSIDE	8,718	3,861	425	1,000	2,000	1,000
R & M CATV STUDIO - OUTSIDE	2,250	6,238	0	0	0	0
R & M SYSTEM - OUTSIDE	45,025	48,563	22,267	4,000	15,000	11,000
SECURITY SYSTEMS	0	0	623	260	260	0
TRAINING & EDUCATION	2,647	4,492	4,633	5,000	5,000	0
VEHICLE REP & MAINT-OUTSID	3,390	7,710	439	3,000	3,000	0
HOLIDAY EVENTS	0	9,319	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	177	200	200	0
VEHICLE TAG & TITLE FEE	0	0	24	0	0	0
SHIPPING/FREIGHT	0	0	146	0	500	500
FCC FEES	0	0	27,928	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>158,760</b>	<b>159,772</b>	<b>185,306</b>	<b>85,740</b>	<b>167,290</b>	<b>81,550</b>
SUPPLIES						
AUTO & TRUCK FUEL	27,416	23,201	25,713	9,000	9,000	0
AUTO PARTS	7,392	7,689	11,933	3,800	3,800	0
COMPUTER EQUIP NON-CAPITAL	0	0	122	50	50	0
CONSTRUCTION MATERIALS	0	1,197	0	0	0	0
CO2 - CATV	0	2,811,033	3,188,048	3,070,000	3,070,000	0
CO2 - GAS	2,750,021	0	0	0	0	0
DAMAGE CLAIMS	0	7,312	0	600	600	0
DNU - MISCELLANEOUS	1,796	148	0	0	0	0
EQUIPMENT PARTS	25,627	8,569	11,997	4,000	4,000	0
FOOD	0	205	959	400	500	100
JANITORIAL SUPPLIES	0	627	2,038	800	1,500	700
OFFICE SUPPLIES & EXPENSES	3,246	4,948	4,157	1,143	1,143	0
R & M BUILDINGS - INSIDE	1,547	1,459	17	800	800	0
R & M CATV STUDIO - INSIDE	0	5,402	0	0	0	0
SMALL OPERATING SUPPLIES	12,288	17,892	45,238	12,400	12,400	0
SMALL TOOLS & MINOR EQUIPMENT	24,818	26,721	54,753	9,600	9,600	0
SYS R & M - INSIDE / SHIPPING	2,394	894	40	200	650	450
SYSTEM R & M - INSIDE	140,026	153,772	66,908	556,192	100,000	(456,192)
TIRES	0	0	3,235	1,000	1,000	0
UNIFORM RENTAL	0	0	0	0	1,500	1,500
UTILITY COSTS	50,446	49,156	57,228	32,000	32,000	0
UNIFORM EXPENSE	1,986	2,137	1,972	1,000	1,000	0
<b>SUPPLIES Total</b>	<b>3,049,002</b>	<b>3,122,362</b>	<b>3,474,358</b>	<b>3,702,985</b>	<b>3,249,543</b>	<b>(453,442)</b>
<b>CATV Total</b>	<b>4,760,163</b>	<b>4,827,334</b>	<b>5,448,386</b>	<b>5,524,609</b>	<b>5,140,066</b>	<b>(384,543)</b>

# Electric and Telecommunications Admin

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
ADMIN ETC						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	0	100	100	50	(50)
GMEBS- RETIREMENT CONTRIBUTION	12,537	20,433	22,848	14,490	14,490	0
GROUP INS	17,006	33,133	38,330	18,000	22,000	4,000
MEDICAL EXAMS	0	303	0	100	200	100
MEDICARE	2,180	2,742	3,570	2,163	2,202	39
OVERTIME SALARIES	1,782	4,408	3,933	2,500	2,000	(500)
REGULAR SALARIES	148,974	170,660	247,583	149,189	151,856	2,667
SOCIAL SECURITY	9,321	10,540	15,263	9,250	9,415	165
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>191,799</b>	<b>242,218</b>	<b>331,627</b>	<b>195,792</b>	<b>202,213</b>	<b>6,421</b>
<b>ADMIN ETC Total</b>	<b>191,799</b>	<b>242,218</b>	<b>331,627</b>	<b>195,792</b>	<b>202,213</b>	<b>6,421</b>
<b>TOTAL EXPENDITURES</b>	<b>21,976,001</b>	<b>22,964,508</b>	<b>25,743,427</b>	<b>26,360,203</b>	<b>25,792,598</b>	<b>(567,605)</b>

## *GUTA, Natural Gas, Sewer, Storm water & Water*

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### **Overview**

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

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



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

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

### **Goals/Accomplishments**

- Ensure reliable distributions of drinking water to residents compliant with all Federal, State and Local requirements.

- Ensure adequate raw water resources to meet the City's future demands.
- Provide infrastructure in the most efficient and equitable manner in a sound, environmental manner.

## **Water, Sewer and Gas**

### **Goals/Accomplishments (cont.)**

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



# GUTA

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>GUTA</b>						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	8,118	9,022	9,037	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>8,118</b>	<b>9,022</b>	<b>9,037</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER FINANCING USES						
TRANSFERS OUT - OTHER FUNDS	(217,925)	0	0	0	0	0
<b>OTHER FINANCING USES Total</b>	<b>(217,925)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	81	75	80	50	(30)
GMEBS-RETIREMENT CONTRIBUTION	18,805	20,433	17,136	14,490	14,490	0
GROUP INS	46,216	35,073	31,587	18,000	22,000	4,000
MEDICAL EXAMS	0	303	35	50	200	150
MEDICARE	8,677	2,937	(6,241)	1,304	1,343	39
OVERTIME SALARIES	12,278	15,749	12,584	10,000	10,000	0
REGULAR SALARIES	109,751	136,702	105,643	89,946	92,645	2,699
SOCIAL SECURITY	7,154	8,936	6,889	5,577	5,743	166
WORKERS COMP INSURANCE	0	202	86	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>202,882</b>	<b>220,415</b>	<b>167,794</b>	<b>139,447</b>	<b>147,971</b>	<b>8,524</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	9,912	572	4,842	5,000	5,000	0
COMMUNICATIONS	42	220	(39)	350	350	0
CONTRACT LABOR	0	0	0	1,500	1,500	0
COST OF TRAINING	31,504	46,686	37,732	40,000	40,000	0
DUES/FEES	0	45	8	50	500	450
EQUIPMENT RENTAL	0	3,015	82	1,000	750	(250)
EQUIPMENT REP & MAINT-OUTSIDE	503	0	225	1,500	1,000	(500)
EVENTS	7,952	16,962	13,027	12,500	12,500	0
GENERAL LIABILITY INSURANCE	0	4	1	1,000	1,000	0
LAWN CARE & MAINTENANCE	2,776	4,741	10,725	5,040	5,040	0
MAINTENANCE CONTRACTS	2,353	3,101	2,528	2,500	3,500	1,000
POSTAGE	118	176	45	500	500	0
PRINTING	335	755	1,086	9,500	9,500	0
PROFESSIONAL FEES	0	1,350	419	2,500	1,800	(700)
R & M BUILDINGS - OUTSIDE	728	150	378	5,000	2,500	(2,500)
R & M SYSTEM - OUTSIDE	0	0	700	1,000	1,000	0
SOFTWARE	0	0	130	0	0	0
STREET REPAIRS & MAINT LMIG	0	0	14	0	0	0
TRAINING & EDUCATION	639	556	2,080	1,500	1,500	0
TRAVEL EXPENSE	0	0	1,656	2,500	3,000	500
VEHICLE REP & MAINT-OUTSID	0	0	0	1,500	1,500	0
I/T SVCS - WEB DESIGN, ETC.	0	0	148	250	3,000	2,750
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>56,860</b>	<b>78,334</b>	<b>75,789</b>	<b>94,690</b>	<b>95,440</b>	<b>750</b>
SUPPLIES						
AUTO & TRUCK FUEL	255	931	975	2,000	2,000	0
AUTO PARTS	315	67	220	500	500	0
COMPUTER EQUIP NON-CAPITAL	0	0	186	0	0	0
DNU - MISCELLANEOUS	3,306	3,262	0	0	0	0
FOOD	0	293	2,118	500	500	0
JANITORIAL SUPPLIES	0	1,607	4,572	3,000	3,000	0
OFFICE SUPPLIES & EXPENSES	8,489	4,152	2,228	6,500	6,500	0
R & M BUILDINGS - INSIDE	5,643	9,465	817	7,500	5,000	(2,500)
SMALL OPERATING SUPPLIES	874	400	98	3,000	2,000	(1,000)
SMALL TOOLS & MINOR EQUIPMENT	3,638	1,774	27	5,000	2,500	(2,500)
SPONSORSHIPS/DONATIONS	371	0	0	0	0	0
TIRES	0	0	453	0	500	500
UTILITY COSTS	4,768	3,476	3,833	5,000	5,000	0
<b>SUPPLIES Total</b>	<b>27,658</b>	<b>25,427</b>	<b>15,527</b>	<b>33,000</b>	<b>27,500</b>	<b>(5,500)</b>
<b>GUTA Total</b>	<b>77,593</b>	<b>333,199</b>	<b>268,146</b>	<b>267,137</b>	<b>270,911</b>	<b>3,774</b>

# Natural Gas

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>NATURAL GAS</b>						
<b>DEBT SERVICE</b>						
INTEREST EXP - 2003 UTIL BOND	8,966	0	0	0	0	0
INTEREST EXP - 2016 REV BONDS	0	48,164	43,194	38,399	33,802	(4,597)
ISSUANCE COSTS	35,376	0	0	0	0	0
REVENUE BOND PRINCIPAL 2016	0	0	0	208,894	213,752	4,858
<b>DEBT SERVICE Total</b>	<b>44,343</b>	<b>48,164</b>	<b>43,194</b>	<b>247,293</b>	<b>247,554</b>	<b>261</b>
<b>DEPRECIATION AND AMORTIZATION</b>						
AMORT DEF CHGS - 2003 UTIL BON	1,218	0	0	0	0	0
AMORT EXP - 2003 UTILITY BONDS	(78)	0	0	0	0	0
AMORT PREMIUM - 2003 UTIL BOND	0	0	0	0	0	0
DEPRECIATION EXPENSE	138,437	142,608	139,811	0	0	0
AMORT DEF CHG 2016 BOND	0	0	4,320	4,320	4,320	(0)
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>139,576</b>	<b>142,608</b>	<b>144,131</b>	<b>4,320</b>	<b>4,320</b>	<b>(0)</b>
<b>OTHER COSTS</b>						
ADMIN ALLOC ADMIN EXPENSES	380,737	329,320	427,518	437,689	710,875	273,186
<b>OTHER COSTS Total</b>	<b>380,737</b>	<b>329,320</b>	<b>427,518</b>	<b>437,689</b>	<b>710,875</b>	<b>273,186</b>
<b>OTHER FINANCING USES</b>						
TRANS OUT UTIL 5% TO GEN FUND	146,418	151,402	221,706	234,435	231,438	(2,997)
TRANS OUT UTIL 5% E&R FUND	0	0	0	180,335	178,029	(2,306)
TRANS OUT UTIL E&R FUND	0	0	0	180,335	178,029	(2,306)
<b>OTHER FINANCING USES Total</b>	<b>146,418</b>	<b>151,402</b>	<b>221,706</b>	<b>595,105</b>	<b>587,497</b>	<b>(7,608)</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	215	201	200	200	0
CMBS RETIREMENT CONTRIBUTION	50,148	54,487	45,695	57,959	72,449	14,490
GROUP INS	68,136	86,003	84,916	72,000	110,000	38,000
MEDICAL EXAMS	140	844	305	100	100	0
MEDICARE	3,988	3,902	4,496	4,858	5,947	1,089
OVERTIME SALARIES	16,181	16,042	25,348	18,000	18,000	0
REGULAR SALARIES	269,391	259,721	289,933	335,007	410,147	75,140
SOCIAL SECURITY	17,052	16,303	18,897	20,770	25,429	4,659
WORKERS COMP INSURANCE	65,715	43,039	95,561	0	1,500	1,500
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	60	60
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>490,749</b>	<b>480,556</b>	<b>565,352</b>	<b>508,894</b>	<b>643,832</b>	<b>134,938</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	32	682	100	100	0
COMMUNICATIONS	5,346	7,275	8,179	7,300	7,300	0
CONSULTING - TECHNICAL	510	8,695	10,936	11,500	11,500	0
CONTRACT LABOR	23,105	28,658	25,073	42,000	42,000	0
CUSTODIAL SVCS	0	92	0	0	0	0
DUES/FEES	7,855	1,491	1,396	1,700	1,700	0
EQUIPMENT RENTAL	0	234	217	300	300	0
EQUIPMENT RENTS / LEASES	6,406	6,641	2,514	5,000	5,000	0
EQUIPMENT REP & MAINT- OUTSIDE	5,334	19,668	20,108	15,000	15,000	0
GA DEPT REV FEES	0	50	50	50	50	0
MAINTENANCE CONTRACTS	2,860	4,219	5,654	5,000	5,000	0
MARKETING EXPENSES	8,508	9,591	32,609	20,000	20,000	0
MILEAGE REIMBURSEMENT	0	0	0	250	250	0
POSTAGE	186	29	816	1,000	1,000	0
PRINTING	0	70	0	0	0	0
PROFESSIONAL FEES	0	0	5,000	5,000	2,500	(2,500)
R & M BUILDINGS - OUTSIDE	0	0	0	0	1,000	1,000
R & M SYSTEM - OUTSIDE	29,753	39,197	30,729	85,000	100,000	15,000
TRAINING & EDUCATION	3,622	8,367	14,792	12,000	12,000	0
TRAVEL EXPENSE	0	112	1,523	1,500	2,000	500
VEHICLE REP & MAINT-OUTSID	70	591	511	5,000	5,000	0
HOLIDAY EVENTS	0	394	289	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	177	500	500	0
SHIPPING/FREIGHT	0	0	105	0	0	0
LANDFILLS FEES	0	0	110	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>93,554</b>	<b>135,406</b>	<b>161,469</b>	<b>218,200</b>	<b>232,200</b>	<b>14,000</b>
<b>SUPPLIES</b>						
AMR PROJECT EXPENSE	453	0	0	5,000	5,000	0
AUTO & TRUCK FUEL	11,485	13,101	15,947	15,000	15,000	0
AUTO PARTS	5,228	4,589	1,680	2,500	2,500	0
COMPUTER EQUIP NON-CAPITAL	0	0	122	50	50	0
CONSTRUCTION MATERIALS	0	1,197	0	0	0	0
COS - GAS	1,224,921	1,403,181	1,615,662	1,575,804	1,504,998	(71,306)
DAMAGE CLAIMS	841	202	10,132	1,000	1,000	0
DMU - MISCELLANEOUS	1,122	240	0	0	0	0
EQUIPMENT PARTS	4,297	0	7,899	7,500	7,500	0
FOOD	0	367	728	580	1,000	420
FURNITURE < 5,000	0	0	0	0	1,000	1,000
JANITORIAL SUPPLIES	0	274	892	850	850	0
METERS	0	0	2,988	0	5,000	5,000
OFFICE SUPPLIES & EXPENSES	3,906	5,892	3,290	8,500	8,500	0
SMALL OPERATING SUPPLIES	9,105	13,851	12,787	15,000	15,000	0
SMALL TOOLS & MINOR EQUIPMENT	6,648	21,391	18,363	11,000	12,500	1,500
SYS R & M - INSIDE / SHIPPING	110	110	0	500	500	0
SYSTEM R & M - INSIDE	34,617	20,891	95,766	75,000	75,000	0
TIRES	0	1,237	771	500	1,000	500
UNIFORM RENTAL	0	449	0	0	0	0
UTILITY COSTS	2,901	2,446	3,994	3,700	3,700	0
UNIFORM EXPENSE	2,879	3,339	5,850	3,000	3,000	0
VEHICLE R & M - INSIDE	0	0	0	0	1,000	1,000
<b>SUPPLIES Total</b>	<b>1,308,513</b>	<b>1,492,756</b>	<b>1,796,872</b>	<b>1,725,484</b>	<b>1,663,598</b>	<b>(61,886)</b>
<b>NATURAL GAS Total</b>	<b>2,603,890</b>	<b>2,780,213</b>	<b>3,360,244</b>	<b>3,736,985</b>	<b>4,089,876</b>	<b>352,891</b>

# Sewer Collection

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>SEWAGE</b>						
<b>DEBT SERVICE</b>						
INTEREST EXP - 2003 UTIL BOND	27,849	0	0	0	0	0
INTEREST EXP - 2006 REV BONDS	51,572	0	0	0	0	0
INTEREST EXP - 2016 REV BONDS	0	149,593	134,158	119,264	104,985	(14,279)
ISSUANCE COSTS	108,656	0	0	0	0	0
REVENUE BOND PRINCIPAL 2016	0	0	0	648,805	663,894	15,089
<b>DEBT SERVICE Total</b>	<b>188,077</b>	<b>149,593</b>	<b>134,158</b>	<b>768,069</b>	<b>768,879</b>	<b>810</b>
<b>DEPRECIATION AND AMORTIZATION</b>						
AMORT 2006 BOND DEF CHG (2011)	1,177	0	0	0	0	0
AMORT 2006 BOND DEFEASANCE	2,692	0	0	0	0	0
AMORT 2006 BOND PREMIUM	(3,780)	0	0	0	0	0
AMORT DEF CHGS - 2003 UTIL BON	3,781	0	0	0	0	0
AMORT PREMIUM - 2003 UTIL BOND	(244)	0	0	0	0	0
DEPRECIATION EXPENSE	691,637	720,573	764,460	0	0	0
AMORT DEF CHG 2016 BOND	0	0	13,417	13,417	13,417	(0)
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>695,265</b>	<b>720,573</b>	<b>777,877</b>	<b>13,417</b>	<b>13,417</b>	<b>(0)</b>
<b>OTHER COSTS</b>						
ADMIN ALLOC - ADMIN EXPENSES	430,301	479,429	577,426	542,668	710,875	168,207
<b>OTHER COSTS Total</b>	<b>430,301</b>	<b>479,429</b>	<b>577,426</b>	<b>542,668</b>	<b>710,875</b>	<b>168,207</b>
<b>OTHER FINANCING USES</b>						
TRANS OUT UTIL 5% TO GEN FUND	188,738	191,503	232,306	239,200	249,600	10,400
TRANS OUT UTIL 5% F&R FUND	0	0	0	184,000	192,000	8,000
TRANS OUT UTIL F&R FUND	0	0	0	184,000	192,000	8,000
<b>OTHER FINANCING USES Total</b>	<b>188,738</b>	<b>191,503</b>	<b>232,306</b>	<b>607,200</b>	<b>633,600</b>	<b>26,400</b>
<b>SEWAGE Total</b>	<b>1,502,381</b>	<b>1,541,099</b>	<b>1,721,767</b>	<b>1,931,354</b>	<b>2,126,771</b>	<b>195,417</b>
<b>SEWAGE COLLECTION SYSTEM</b>						
<b>CAPITAL OUTLAYS - PROPERTY</b>						
CONSTRUCTION IN PROGRESS	(5,950)	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>(5,950)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	215	239	201	201	0
GMERS- RETIREMENT CONTRIBUTION	50,148	54,487	45,695	43,469	57,959	14,490
GROUP INS	68,136	86,003	84,669	54,000	88,000	34,000
MEDICAL EXAMS	95	1,158	251	250	250	0
MEDICARE	4,196	3,623	3,776	3,388	4,480	1,092
OVERTIME SALARIES	25,792	26,791	29,241	27,000	27,000	0
REGULAR SALARIES	287,163	252,636	259,330	233,688	310,290	76,602
SOCIAL SECURITY	17,942	15,491	16,144	14,489	19,153	4,664
WORKERS COMP INSURANCE	0	7,436	10,568	0	1,500	1,500
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	180	180
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>453,470</b>	<b>447,841</b>	<b>449,912</b>	<b>376,485</b>	<b>509,013</b>	<b>132,528</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	0	81	100	100	0
COMMUNICATIONS	9,433	5,616	8,918	7,500	7,500	0
CONSULTING - TECHNICAL	3,072	500	3,000	1,500	1,500	0
CUSTODIAL SVCS	0	92	0	0	0	0
DUES/FEES	513	1,079	1,199	1,500	1,500	0
EQUIPMENT RENTAL	0	263	217	300	500	200
EQUIPMENT RENTS / LEASES	30,236	49,973	54,073	40,000	40,000	0
EQUIPMENT REP & MAINT-OUTSIDE	1,979	6,275	11,339	8,125	8,125	0
GA DEPT REV FEES	0	250	150	250	250	0
LICENSES	0	0	0	0	1,000	1,000
MAINTENANCE CONTRACTS	2,860	4,219	9,662	4,000	4,000	0
MARKETING EXPENSES	269	0	0	500	1,000	500
MILEAGE REIMBURSEMENT	0	0	44	250	250	0
POSTAGE	187	0	0	250	250	0
PROFESSIONAL FEES	0	0	1,000	1,000	1,000	0
R & M BUILDINGS - OUTSIDE	0	0	0	0	1,500	1,500
R & M SYSTEM - OUTSIDE	35,380	2,961	850	5,320	10,000	4,680
TRAINING & EDUCATION	6,744	6,294	3,772	5,500	6,500	1,000
TRAVEL EXPENSE	0	0	642	2,000	2,500	500
VEHICLE REP & MAINT- OUTSID	4,192	1,491	3,311	5,000	6,500	1,500
HOLIDAY EVENTS	0	394	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	204	150	2,500	2,350
VEHICLE TAG & TITLE FEE	0	0	3	0	0	0
LANDFILLS FEES	0	0	110	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>94,864</b>	<b>79,406</b>	<b>98,576</b>	<b>83,245</b>	<b>96,475</b>	<b>13,230</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	13,386	12,554	16,604	16,000	16,000	0
AUTO PARTS	10,154	2,349	8,846	6,500	6,500	0
BOOKS & PERIODICALS	0	120	0	0	250	250
CHEMICALS/PESTICIDES	17,294	3,088	5,422	10,000	10,000	0
COMPUTER EQUIP NON-CAPITAL	0	0	122	50	500	450
CONSTRUCTION MATERIALS	0	1,197	0	0	0	0
DAMAGE CLAIMS	455	215	17,230	10,500	10,500	0
DNU - MISCELLANEOUS	5,532	47	0	0	0	0
EQUIPMENT PARTS	6,625	7,065	13,228	11,500	11,500	0
FOOD	0	114	785	400	400	0
FURNITURE < 5,000	0	0	0	5,000	2,500	(2,500)
JANITORIAL SUPPLIES	0	704	3,882	2,928	2,928	0
OFFICE SUPPLIES & EXPENSES	4,135	1,422	572	1,530	1,000	(530)
SMALL OPERATING SUPPLIES	16,557	25,523	20,422	15,000	15,000	0
SMALL TOOLS & MINOR EQUIPMENT	8,114	9,193	25,815	17,500	17,500	0
SYS R & M - INSIDE / SHIPPING	0	0	281	250	250	0
SYSTEM R & M - INSIDE	13,858	6,819	5,019	16,872	16,872	0
TIRES	0	0	5,554	3,700	3,700	0
UNIFORM RENTAL	0	716	0	0	0	0
UNIFORM EXPENSE	2,615	2,322	3,685	3,700	3,700	0
<b>SUPPLIES Total</b>	<b>98,725</b>	<b>73,448</b>	<b>127,466</b>	<b>121,430</b>	<b>119,100</b>	<b>(2,330)</b>
<b>SEWAGE COLLECTION SYSTEM Total</b>	<b>641,109</b>	<b>600,694</b>	<b>675,954</b>	<b>581,160</b>	<b>724,588</b>	<b>143,428</b>

# Sewer Treatment Plant

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>SEWAGE TREATMENT PLANT</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	188	176	180	180	0
GMERS- RETIREMENT CONTRIBUTION	43,879	47,676	39,983	43,469	43,469	0
GROUP INS	59,619	75,253	73,778	54,000	66,000	12,000
MEDICAL EXAMS	70	743	260	100	300	200
MEDICARE	4,026	4,113	3,602	3,661	4,033	372
OVERTIME SALARIES	29,115	29,188	36,336	36,000	36,000	0
REGULAR SALARIES	265,322	276,919	227,705	252,451	278,135	25,684
SOCIAL SECURITY	17,215	17,999	15,460	15,652	17,244	1,592
WORKERS COMP INSURANCE	0	12,698	0	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>419,246</b>	<b>464,778</b>	<b>397,299</b>	<b>405,513</b>	<b>446,861</b>	<b>41,348</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	600	40	50	50	0
COMMUNICATIONS	432	861	2,452	2,000	2,000	0
CONSULTING - TECHNICAL	942	46,000	27,000	250,000	250,000	0
CONTRACT LABOR	0	0	1,759	0	0	0
CUSTODIAL SVCS	0	335	0	0	0	0
DUES/FEES	0	281	39	1,050	1,050	0
ENVIRONMENTAL EXPENSE	0	0	5,250	0	0	0
EQUIPMENT RENTAL	0	234	12,581	6,000	6,000	0
EQUIPMENT RENTS / LEASES	12,404	12,647	0	3,600	3,600	0
EQUIPMENT REP & MAINT- OUTSIDE	70,414	67,155	35,990	75,000	75,000	0
FINES/LATE FEE	0	2,000	201	0	0	0
GA DEPT REV FEES	0	300	300	300	300	0
LANDFILL FEES	45,389	100,905	73,481	70,000	85,000	15,000
LAWN CARE & MAINTENANCE	0	0	8,744	7,000	7,500	500
MAINTENANCE CONTRACTS	3,024	2,327	6,776	4,000	10,000	6,000
MARKETING EXPENSES	0	0	0	500	500	0
MILEAGE REIMBURSEMENT	0	0	0	250	500	250
POSTAGE	177	436	287	500	500	0
R & M BUILDINGS - OUTSIDE	35,234	9,722	7,152	50,000	50,000	0
R & M SYSTEM - OUTSIDE	5,118	39,826	34,493	160,000	160,000	0
TRAINING & EDUCATION	1,546	3,126	5,276	4,000	4,500	500
TRAVEL EXPENSE	0	0	1,127	1,000	2,000	1,000
VEHICLE REP & MAINT-OUTSID	6,441	118	650	3,000	3,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	155	150	150	0
VEHICLE TAG & TITLE FEE	0	0	21	0	0	0
SHIPPING/FREIGHT	0	0	483	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>181,121</b>	<b>286,873</b>	<b>224,258</b>	<b>638,400</b>	<b>661,650</b>	<b>23,250</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	7,511	7,415	6,848	10,000	10,000	0
AUTO PARTS	1,518	8,345	5,193	2,500	2,500	0
CHEMICALS/PESTICIDES	105,301	114,601	134,478	125,000	125,000	0
COMPUTER EQUIP NON-CAPITAL	0	0	107	50	250	200
DAMAGE CLAIMS	0	0	0	1,000	1,000	0
DNU - MISCELLANEOUS	520	698	0	0	0	0
EQUIPMENT PARTS	9,540	41,060	39,259	50,000	50,000	0
FOOD	0	488	2,073	500	500	0
HAND TOOLS	0	0	9	0	0	0
JANITORIAL SUPPLIES	0	1,221	2,990	1,896	2,500	604
LAB SUPPLIES	25,221	25,985	24,837	50,000	50,000	0
OFFICE SUPPLIES & EXPENSES	4,215	3,855	3,922	3,510	3,510	0
R & M BUILDINGS - INSIDE	1,075	2,512	5,140	3,500	3,500	0
SMALL OPERATING SUPPLIES	11,829	14,202	16,699	10,000	10,000	0
SMALL TOOLS & MINOR EQUIPMENT	6,112	31,274	27,007	14,000	14,000	0
SYSTEM R & M - INSIDE	7,854	40,271	36,345	44,404	44,404	0
UNIFORM RENTAL	13,181	7,871	8,920	7,200	7,200	0
UTILITY COSTS	340,871	295,266	295,033	325,000	325,000	0
UNIFORM EXPENSE	1,027	1,274	1,222	5,000	5,000	0
VEHICLE R & M - INSIDE	0	0	0	0	250	250
<b>SUPPLIES Total</b>	<b>535,774</b>	<b>596,337</b>	<b>610,083</b>	<b>653,560</b>	<b>654,614</b>	<b>1,054</b>
<b>SEWAGE TREATMENT PLANT Total</b>	<b>1,136,141</b>	<b>1,347,988</b>	<b>1,231,641</b>	<b>1,697,473</b>	<b>1,763,125</b>	<b>65,652</b>

# Storm Water

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>STORMWATER</b>						
CAPITAL OUTLAYS - MACHINERY & EQUIP						
EQUIPMENT	0	0	0	0	0	0
VEHICLES	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - MACHINERY &amp; EQUIP Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAYS - PROPERTY						
CONSTRUCTION IN PROGRESS	0	0	0	0	0	0
INFRASTRUCTURE	0	0	0	0	0	0
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	1,604	1,849	6,089	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>1,604</b>	<b>1,849</b>	<b>6,089</b>	<b>0</b>	<b>0</b>	<b>0</b>
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	20	100	101	101	0
GMERS-RETIREMENT CONTRIBUTION	18,805	20,433	22,848	43,469	43,469	0
GROUP INS	25,613	32,312	43,784	54,000	66,000	12,000
MEDICAL EXAMS	0	338	276	150	150	0
MEDICARE	1,978	1,914	2,299	3,376	3,352	(24)
OVERTIME SALARIES	9,798	5,395	4,525	5,000	3,500	(1,500)
REGULAR SALARIES	129,573	135,453	160,507	232,797	234,590	1,793
SOCIAL SECURITY	8,456	8,458	9,832	14,433	14,433	0
WORKERS COMP INSURANCE	0	0	2,996	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>194,223</b>	<b>204,323</b>	<b>247,166</b>	<b>353,326</b>	<b>367,095</b>	<b>13,769</b>
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	0	32	0	0	1,000	1,000
COMMUNICATIONS	632	1,194	2,963	2,208	2,500	292
CONSULTING - TECHNICAL	800	650	3,420	3,500	3,500	0
DUES/FEES	155	110	8	250	250	0
EQUIPMENT RENTAL	0	88	163	200	500	300
EQUIPMENT RENTS / LEASES	0	0	0	0	2,000	2,000
EQUIPMENT REP & MAINT- OUTSIDE	288	0	1,395	1,000	1,000	0
LAWN CARE & MAINTENANCE	0	790	0	0	0	0
MAINTENANCE CONTRACTS	842	0	215	3,000	3,000	0
MARKETING EXPENSES	0	0	138	0	1,000	1,000
MILEAGE REIMBURSEMENT	0	0	0	250	250	0
R & M BUILDINGS - OUTSIDE	0	0	0	0	1,500	1,500
R & M SYSTEM - OUTSIDE	1,220	15,400	7,270	50,000	75,000	25,000
SOFTWARE	0	0	0	0	500	500
TRAINING & EDUCATION	180	1,697	630	1,600	1,600	0
VEHICLE REP & MAINT- OUTSID	771	0	0	2,500	2,500	0
I/T SVCS - WEB DESIGN, ETC.	0	0	88	100	2,500	2,400
SHIPPING/FREIGHT	0	0	0	0	250	250
R & M PONDS - OUTSIDE	0	0	0	0	2,500	2,500
LANDFILLS FEES	0	0	110	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>4,889</b>	<b>19,961</b>	<b>16,400</b>	<b>64,608</b>	<b>101,350</b>	<b>36,742</b>
SUPPLIES						
AUTO & TRUCK FUEL	4,417	3,670	4,732	5,000	5,000	0
AUTO PARTS	2,582	7,319	2,662	1,500	2,500	1,000
CHEMICALS/PESTICIDES	0	9	0	0	0	0
COMPUTER EQUIP NON-CAPITAL	0	0	61	50	1,000	950
DAMAGE CLAIMS	1,951	4,272	109	5,000	5,000	0
DNU - MISCELLANEOUS	704	6,145	0	0	0	0
EQUIPMENT PARTS	0	0	31	0	1,000	1,000
EXPENDABLE FLUIDS	0	0	267	0	0	0
FOOD	0	234	120	100	250	150
FURNITURE < 5,000	0	0	0	5,000	2,500	(2,500)
OFFICE SUPPLIES & EXPENSES	751	587	150	650	650	0
SMALL OPERATING SUPPLIES	8,154	9,764	9,855	9,000	9,000	0
SMALL TOOLS & MINOR EQUIPMENT	11,923	11,447	8,756	7,500	10,000	2,500
SYSTEM R & M - INSIDE	13,242	7,688	6,677	50,000	50,000	0
TIRES	0	0	579	0	0	0
UNIFORM EXPENSE	1,961	11	1,641	1,050	1,500	450
VEHICLE R & M - INSIDE	0	0	0	0	1,000	1,000
<b>SUPPLIES Total</b>	<b>45,685</b>	<b>51,146</b>	<b>35,641</b>	<b>84,850</b>	<b>89,400</b>	<b>4,550</b>
<b>STORMWATER Total</b>	<b>246,401</b>	<b>277,278</b>	<b>305,296</b>	<b>502,784</b>	<b>557,845</b>	<b>55,061</b>



# Water Collection

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>WATER</b>						
<b>DEBT SERVICE</b>						
CONTRA-INTEREST G13 EXPENSE	(5,938)	0	0	0	0	0
INTEREST EXP - 2003 UTIL BOND	27,785	0	0	0	0	0
INTEREST EXP - 2006 REV BONDS	440,177	0	0	0	0	0
INTEREST EXP - 2016 REV BONDS	0	149,246	133,847	118,988	104,741	(14,247)
INTEREST ON GEFA 2009	102,136	0	0	0	0	0
INTEREST ON GEFA 2013	6,627	0	7,441	6,905	6,367	(538)
ISSUANCE COSTS	108,656	0	0	0	0	0
PRINCIPAL GEFA 2009	0	0	0	0	0	0
PRINCIPAL GEFA 2013	0	7,974	0	107,458	107,996	538
REVENUE BOND PRINCIPAL 2016	0	0	0	647,301	662,354	15,053
<b>DEBT SERVICE Total</b>	<b>679,442</b>	<b>157,220</b>	<b>141,288</b>	<b>880,652</b>	<b>881,458</b>	<b>806</b>
<b>DEPRECIATION AND AMORTIZATION</b>						
AMORT 2006 BOND DEF CHG (2011)	10,049	0	0	0	0	0
AMORT 2006 BOND DEF EASANCE	22,979	0	0	0	0	0
AMORT 2006 BOND PREMIUM	(32,260)	0	0	0	0	0
AMORT DEF CHGS - 2003 UTIL BON	3,773	0	0	0	0	0
AMORT PREMIUM - 2003 UTIL BOND	(243)	0	0	0	0	0
DEPRECIATION EXPENSE	1,772,426	995,906	978,532	0	0	0
AMORT DEF CHG 2016 BOND	0	0	13,386	13,386	13,386	(0)
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>1,776,724</b>	<b>995,906</b>	<b>991,918</b>	<b>13,386</b>	<b>13,386</b>	<b>(0)</b>
<b>OTHER COSTS</b>						
ADMIN ALLOC - ADMIN EXPENSES	544,734	624,071	721,856	686,612	710,875	24,263
<b>OTHER COSTS Total</b>	<b>544,734</b>	<b>624,071</b>	<b>721,856</b>	<b>686,612</b>	<b>710,875</b>	<b>24,263</b>
<b>OTHER FINANCING USES</b>						
TRANS OUT UTIL 5% TO GEN FUND	232,600	227,515	281,652	294,416	313,704	19,287
TRANS OUT UTIL 5% EBR FUND	0	0	0	226,474	241,311	14,837
TRANS OUT UTIL EBR FUND	0	0	0	226,474	241,311	14,837
<b>OTHER FINANCING USES Total</b>	<b>232,600</b>	<b>227,515</b>	<b>281,652</b>	<b>747,364</b>	<b>796,325</b>	<b>48,960</b>
<b>WATER Total</b>	<b>3,233,500</b>	<b>2,004,713</b>	<b>2,136,713</b>	<b>2,328,014</b>	<b>2,402,044</b>	<b>74,029</b>
<b>WATER DISTRIBUTION SYSTEM</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	269	226	230	230	0
OTHER RETIREMENT CONTRIBUTION	50,148	68,109	51,407	65,204	65,204	0
GROUP INS	70,773	109,267	94,276	81,000	99,000	18,000
MEDICAL EXAMS	30	1,026	425	300	400	100
MEDICARE	4,697	3,840	4,607	4,778	5,196	418
OVERTIME SALARIES	36,032	30,494	49,087	30,000	45,000	15,000
REGULAR SALARIES	307,061	254,078	286,081	329,510	368,022	38,512
SOCIAL SECURITY	20,084	16,525	20,017	20,430	22,218	1,788
WORKERS COMP INSURANCE	0	0	0	0	1,500	1,500
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	120	120
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>488,826</b>	<b>483,606</b>	<b>506,127</b>	<b>531,452</b>	<b>606,890</b>	<b>75,438</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	48	81	100	100	0
COMMUNICATIONS	3,446	4,240	9,683	4,200	4,200	0
CONSULTING - TECHNICAL	2,652	1,250	4,000	4,000	4,000	0
CUSTODIAL SVCS	0	92	0	0	0	0
DUES/FEES	1,074	845	736	1,500	1,500	0
EQUIPMENT RENTAL	0	293	245	300	5,000	4,700
EQUIPMENT RENTS / LEASES	9,181	34,530	30,264	15,000	15,000	0
EQUIPMENT REP & MAINT- OUTSIDE	5,171	1,369	3,092	7,500	7,500	0
MAINTENANCE CONTRACTS	2,860	4,219	5,741	2,000	2,000	0
MARKETING EXPENSES	325	60	670	300	750	450
MILEAGE REIMBURSEMENT	0	0	0	250	500	250
POSTAGE	186	0	0	0	0	0
PROFESSIONAL FEES	0	0	1,000	1,000	10,000	9,000
R & M SYSTEM - OUTSIDE	30,943	16,685	9,250	54,000	100,000	46,000
SIDEWALK REPAIRS & MAINT OUTSIDE	0	6,800	1,250	10,000	10,000	0
TRAINING & EDUCATION	5,533	4,909	3,827	5,000	5,000	0
TRAVEL EXPENSE	0	0	385	500	1,500	1,000
VEHICLE REP & MAINT-OUTSID	5,838	4,894	3,637	10,000	10,000	0
HOLIDAY EVENTS	0	394	0	0	0	0
I/T SVCS - WEB DESIGN, ETC.	0	0	199	250	2,000	1,750
VEHICLE TAG & TITLE FEE	0	0	24	0	0	0
LANDFILLS FEES	0	0	110	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>67,209</b>	<b>80,628</b>	<b>74,193</b>	<b>115,900</b>	<b>179,050</b>	<b>63,150</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	8,882	10,026	14,814	10,000	10,000	0
AUTO PARTS	3,797	5,730	7,780	3,500	3,500	0
CHEMICALS/PESTICIDES	169	2,600	0	500	500	0
COMPUTER EQUIP NON CAPITAL	0	0	138	100	100	0
DAMAGE CLAIMS	4,831	1,438	10,014	1,000	1,000	0
DMU - MISCELLANEOUS	220	2,732	0	0	0	0
EQUIPMENT PARTS	1,438	2,199	4,553	5,000	5,000	0
EXPENDABLE FLUIDS	0	0	756	1,000	1,000	0
FOOD	0	114	693	500	500	0
JANITORIAL SUPPLIES	0	274	892	500	500	0
METERS	0	56,247	0	0	75,000	75,000
OFFICE SUPPLIES & EXPENSES	2,317	2,971	1,640	8,500	8,500	0
SMALL OPERATING SUPPLIES	24,747	23,664	16,715	10,000	10,000	0
SMALL TOOLS & MINOR EQUIPMENT	12,081	6,920	19,155	13,500	13,500	0
SYSTEM R & M - INSIDE	114,638	119,956	179,732	115,000	135,000	20,000
TIRES	0	0	1,449	1,000	1,000	0
TRAINING MATERIALS - COM USE	0	0	9,591	10,000	10,000	0
UNIFORM RENTAL	0	449	0	0	0	0
SIDEWALK R & M - INSIDE	0	0	530	2,000	2,000	0
UNIFORM EXPENSE	3,221	3,023	4,024	3,000	3,000	0
<b>SUPPLIES Total</b>	<b>176,340</b>	<b>238,345</b>	<b>272,475</b>	<b>185,100</b>	<b>280,100</b>	<b>95,000</b>
<b>WATER DISTRIBUTION SYSTEM Total</b>	<b>732,375</b>	<b>802,579</b>	<b>852,795</b>	<b>832,452</b>	<b>1,066,040</b>	<b>233,588</b>

# Water Treatment Plant

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>WATER TREATMENT PLANT</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	134	113	80	200	120
GMEBS-RETIREMENT CONTRIBUTION	31,342	34,054	34,271	50,714	65,204	14,490
GROUP INS	42,585	53,752	65,173	63,000	99,000	36,000
MEDICAL EXAMS	0	505	485	150	150	0
MEDICARE	3,185	2,773	4,198	4,724	5,270	546
OVERTIME SALARIES	23,192	22,600	22,479	20,000	28,000	8,000
REGULAR SALARIES	205,521	176,782	278,059	325,816	363,426	37,610
SOCIAL SECURITY	13,619	11,891	17,951	20,264	22,532	2,268
WORKERS COMP INSURANCE	0	554	5,317	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>319,443</b>	<b>303,046</b>	<b>428,048</b>	<b>484,748</b>	<b>585,282</b>	<b>100,534</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
COMMUNICATIONS	1,888	2,035	3,368	3,180	3,180	0
CONSULTING - TECHNICAL	2,436	0	9,200	7,500	7,500	0
CONTRACT LABOR	0	0	409	500	500	0
CUSTODIAL SVCS	0	764	0	0	0	0
DUES/FEES	581	1,262	1,513	2,500	2,500	0
EQUIPMENT RENTAL	0	146	163	180	180	0
EQUIPMENT RENT S / LEASES	0	0	0	1,000	1,000	0
EQUIPMENT REP & MAINT-OUTSIDE	82,372	47,232	63,291	75,000	75,000	0
FINES/LATE FEE	0	0	532	0	0	0
LAWN CARE & MAINTENANCE	0	810	2,404	2,160	3,500	1,340
LICENSES	0	0	0	0	1,000	1,000
MAINTENANCE CONTRACTS	41,568	15,477	8,523	55,660	55,660	0
MARKETING EXPENSES	77	0	131	500	500	0
MILEAGE REIMBURSEMENT	0	0	0	250	500	250
OTHER CONTRACTUAL SERVICES	0	0	409	0	0	0
POSTAGE	2,543	3,113	5,278	5,000	5,000	0
PROFESSIONAL FEES	0	12,480	0	0	1,600	1,600
R & M BUILDINGS - OUTSIDE	1,978	10,853	2,956	10,000	10,000	0
R & M RESERVOIR - OUTSIDE	6,551	6,704	1,900	7,500	7,500	0
R & M SYSTEM - OUTSIDE	76,229	25,781	39,911	60,000	60,000	0
R & M WATER TANKS - OUTSIDE	53,380	52,690	51,250	53,000	53,000	0
TRAINING & EDUCATION	3,149	6,591	5,756	3,500	4,500	1,000
TRAVEL EXPENSE	0	252	1,223	0	2,500	2,500
VEHICLE REP & MAINT-OUTSID	0	0	0	1,000	1,000	0
I/T SVCS - WEB DESIGN, ETC.	0	0	177	200	200	0
VEHICLE TAG & TITLE FEE	0	0	21	0	0	0
SHIPPING/FREIGHT	0	0	318	500	500	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>272,752</b>	<b>186,191</b>	<b>198,732</b>	<b>289,130</b>	<b>296,820</b>	<b>7,690</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	1,579	2,310	3,988	5,000	5,000	0
AUTO PARTS	604	812	1,286	1,500	1,500	0
BOOKS & PERIODICALS	0	120	0	500	500	0
CHEMICALS/PESTICIDES	149,812	163,417	167,712	180,000	180,000	0
COMPUTER EQUIP NON-CAPITAL	0	0	122	100	100	0
CONSTRUCTION MATERIALS	0	1,197	0	0	0	0
DAMAGE CLAIMS	0	0	0	1,000	1,000	0
DNU - MISCELLANEOUS	229	536	0	0	0	0
EQUIPMENT PARTS	11,283	21,529	43,877	20,000	20,000	0
FOOD	0	122	1,084	500	500	0
FURNITURE < 5,000	0	0	0	0	1,000	1,000
JANITORIAL SUPPLIES	0	3,795	13,345	12,000	12,000	0
LAB SUPPLIES	21,163	30,074	23,745	20,000	22,500	2,500
OFFICE SUPPLIES & EXPENSES	2,968	2,482	4,980	6,000	6,000	0
R & M BUILDINGS - INSIDE	3,479	2,199	2,237	5,000	5,000	0
RESERVOIR R & M - INSIDE	503	858	280	1,000	1,000	0
SMALL OPERATING SUPPLIES	10,933	8,309	2,865	8,000	8,000	0
SMALL TOOLS & MINOR EQUIPMENT	12,518	15,722	6,140	12,500	12,500	0
SYSTEM R & M - INSIDE	829	4,106	3,869	12,500	12,500	0
TIRES	0	0	0	0	800	800
UNIFORM RENTAL	4,297	5,460	5,473	5,000	5,000	0
UTILITY COSTS	335,563	291,715	342,330	350,000	350,000	0
UNIFORM EXPENSE	882	439	451	750	750	0
<b>SUPPLIES Total</b>	<b>556,642</b>	<b>555,202</b>	<b>623,785</b>	<b>641,350</b>	<b>645,650</b>	<b>4,300</b>
<b>WATER TREATMENT PLANT Total</b>	<b>1,148,838</b>	<b>1,044,439</b>	<b>1,250,565</b>	<b>1,415,228</b>	<b>1,527,752</b>	<b>112,524</b>

## Natural Gas, Sewer, Storm Water & Water Admin

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
ADMIN WSG						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	0	50	50	50	0
GMEBS- RETIREMENT CONTRIBUTION	6,268	13,622	11,424	14,490	14,490	0
GROUP INS	8,489	22,382	21,380	18,000	22,000	4,000
MEDICAL EXAMS	0	202	0	0	50	50
MEDICARE	2,036	690	2,280	2,428	2,558	130
OVERTIME SALARIES	0	0	1,675	2,500	1,000	(1,500)
REGULAR SALARIES	145,631	54,153	161,069	167,480	176,411	8,931
SOCIAL SECURITY	8,705	2,951	9,480	10,384	10,938	554
PERSONAL SERVICES AND EMPLOYEE BENEFITS Total	171,129	94,001	207,358	215,332	227,497	12,165
ADMIN WSG Total	171,129	94,001	207,358	215,332	227,497	12,165
<b>TOTAL EXPENDITURES</b>	<b>11,493,355</b>	<b>10,826,203</b>	<b>12,010,479</b>	<b>13,507,919</b>	<b>14,756,448</b>	<b>1,248,529</b>



# **SOLID WASTE FUND**

## *Solid Waste*

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### **Overview**

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

### **Goals/Accomplishments**

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

**SOLID WASTE FUND OPERATING BUDGET SUMMARY**

**REVENUES, EXPENSES AND OTHER SOURCES AND USES SUMMARY**

REVENUE	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET	% CHANGE
CHARGES FOR SERVICES	4,272,845	4,580,937	4,481,912	4,808,584	5,351,522	542,938	11.3%
OTHER FINANCING SOURCES	137,651	232,689	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>4,410,496</b>	<b>4,813,626</b>	<b>4,481,912</b>	<b>4,808,584</b>	<b>5,351,522</b>	<b>542,938</b>	<b>11.3%</b>

DEPARTMENT	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET	% CHANGE
OTHER FINANCING USES	223,810	244,705	245,796	540,944	600,667	59,723	11.0%
SOLID WASTE & RECYCLING	3,864,627	3,957,608	4,311,889	4,267,640	4,750,855	483,215	11.3%
DEPRECIATION AND AMORTIZATION	0	148,083	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>4,088,437</b>	<b>4,350,396</b>	<b>4,557,685</b>	<b>4,808,584</b>	<b>5,351,522</b>	<b>542,938</b>	<b>11.3%</b>
<b>USE OF CASH RESERVES</b>							
<b>EXCESS/(DEFICIENCY) OF REVENUE &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>322,059</b>	<b>463,231</b>	<b>(75,773)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	

## *Revenues and Rates*

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

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

Commercial rates are based on the size of the container and the frequency of the pickup. Commercial and Residential rates for 2019 will increase by 3% annually on January 1<sup>st</sup> in order to keep up with the increase in hauling costs from the transfer station based on the current landfill disposal contract.

## City of Monroe Garbage Rates

Description	2020 Rate
<b>Residential</b>	
Minimum/Vacant	13.84
In City	23.68
With Additional Cart	35.53
Curbside Cart Fee	67.83
Out of City **	25.07
Apartment in City	13.99
<b>Commercial</b>	
Shared Dumpster	41.53
2 yard - 1 Pickup per Week Dumpster	41.53
2 yard - 2 Pickups per Week Dumpster	65.06
2 yard - 3 Pickups per Week Dumpster	99.66
2 yard - 4 Pickups per Week Dumpster	131.50
2 yard - 5 Pickups per Week Dumpster	163.34
4 yard - 1 Pickup per Week Dumpster	62.29
4 yard - 2 Pickups per Week Dumpster	128.73
4 yard - 3 Pickups per Week Dumpster	192.41
4 yard - 4 Pickups per Week Dumpster	256.08
4 yard - 5 Pickups per Week Dumpster	321.14
6 Yard - 1 Pickup per Week Dumpster	94.13
6 Yard - 2 Pickups per Week Dumpster	188.26
6 Yard - 3 Pickups per Week Dumpster	283.77
6 Yard - 4 Pickups per Week Dumpster	377.90
6 Yard - 5 Pickups per Week Dumpster	472.02
8 Yard - 1 Pickup per Week Dumpster	125.97
8 Yard - 2 Pickups per Week Dumpster	249.16
8 Yard - 3 Pickups per Week Dumpster	373.74
8 Yard - 4 Pickups per Week Dumpster	499.71
8 Yard - 5 Pickups per Week Dumpster	624.29
30 Yard - 1 Pickup per Week Rolloff	321.14
30 Yard - 2 Pickups per Week Rolloff	570.30
WCBOE/Admin Bldg	216.05
WCBOE/Elem Schools	432.08
WCBOE/High School	648.13

## SOLID WASTE FUND

### REVENUE DETAIL

▼	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
CHARGES FOR SERVICES						
SALE OF RECYCLED MATERIALS	25,119	31,772	33,613	32,000	32,000	0
SANITATION FEES	1,982,222	2,051,644	2,069,367	1,960,000	2,100,000	140,000
TRANSFER STATION FEES	2,265,504	2,497,521	2,378,932	2,816,584	3,219,523	402,939
<b>CHARGES FOR SERVICES Total</b>	<b>4,272,845</b>	<b>4,580,937</b>	<b>4,481,912</b>	<b>4,808,584</b>	<b>5,351,523</b>	<b>542,939</b>
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN	137,651	232,689	0	0	0	0
OTHER FINANCING SOURCES T	137,651	232,689	0	0	0	0
<b>TOTAL REVENUE</b>	<b>4,410,496</b>	<b>4,813,626</b>	<b>4,481,912</b>	<b>4,808,584</b>	<b>5,351,523</b>	<b>542,939</b>

## SOLID WASTE EXPENDITURES

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>DEPRECIATION AND AMORTIZATION</b>						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	0	148,083	0	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>0</b>	<b>148,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>0</b>	<b>148,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>						
OTHER FINANCING USES						
TRAN OUT - CIP	0	0	0	240,429	267,576	27,147
TRANSFERS OUT - OTHER FUNDS	211,199	232,705	233,796	288,515	321,091	32,576
TRAN OUT - WC INSURANCE	12,611	12,000	12,000	12,000	12,000	0
<b>OTHER FINANCING USES Total</b>	<b>223,810</b>	<b>244,705</b>	<b>245,796</b>	<b>540,944</b>	<b>600,668</b>	<b>59,723</b>
<b>OTHER FINANCING USES Total</b>	<b>223,810</b>	<b>244,705</b>	<b>245,796</b>	<b>540,944</b>	<b>600,668</b>	<b>59,723</b>

<b>SOLID WASTE ADMINISTRATION</b>						
<b>DEPRECIATION AND AMORTIZATION</b>						
DEPRECIATION AND AMORTIZATION						
DEPRECIATION EXPENSE	136,772	0	0	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>136,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
EMPLOYEE ASSISTANCE PROGRAM	0	81	75	100	100	0
EMERGENCY RETIREMENT CONTRIBUTION	18,805	20,433	17,136	21,735	21,735	0
GROUP INS	36,453	32,508	31,989	27,000	35,700	8,700
MEDICAL EXAMS	0	303	186	150	150	0
MEDICARE	2,188	2,205	2,129	2,378	2,483	105
OVERTIME SALARIES	2,034	3,857	3,763	3,000	3,000	0
PART - TIME/TEMPORARY SALARIES	0	9,395	235	14,251	17,058	2,807
REGULAR SALARIES	143,449	146,517	141,306	149,716	154,205	4,489
SEASONAL SALARIES	11,505	0	0	0	0	0
SOCIAL SECURITY	9,355	9,427	9,139	10,166	10,618	452
WORKERS COMP INSURANCE	8	0	0	0	2,000	2,000
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>223,798</b>	<b>224,725</b>	<b>205,958</b>	<b>228,496</b>	<b>247,049</b>	<b>18,553</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
PURCHASED/CONTRACTED SERVICES						
ADVERTISING	146	96	414	750	750	0
COMMUNICATIONS	5,258	1,727	1,079	1,200	1,200	0
CUSTODIAL SVCS	0	370	2,400	3,000	3,000	0
DUES/FEES	776	1,236	434	750	750	0
EQUIPMENT RENTAL	0	753	20,769	1,000	1,000	0
EQUIPMENT RENTS / LEASES	0	0	5,000	0	0	0
GENERAL LIABILITY INSURANCE	21,651	24,528	27,216	25,500	25,500	0
LAWN CARE & MAINTENANCE	0	0	0	2,000	2,000	0
MAINTENANCE CONTRACTS	10,561	6,374	10,756	14,000	14,000	0
PEST CONTROL	0	113	680	800	800	0
POSTAGE	0	0	49	100	100	0
PRINTING	3,080	4,250	5,472	5,000	5,000	0
PROFESSIONAL FEES	0	0	83	150	150	0
R & M BUILDINGS - OUTSIDE	0	0	22,192	1,000	15,000	14,000
TRAINING & EDUCATION	5,008	2,158	3,444	3,500	3,500	0
TRAVEL EXPENSE	0	381	185	500	500	0
VEHICLE REP & MAINT-OUTSID	0	0	0	305	305	0
I/T SVCS - WEB DESIGN, ETC.	0	0	487	500	500	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>46,480</b>	<b>41,986</b>	<b>100,659</b>	<b>60,055</b>	<b>74,055</b>	<b>14,000</b>
<b>SUPPLIES</b>						
SUPPLIES						
AUTO & TRUCK FUEL	1,848	1,590	1,779	2,500	2,500	0
AUTO PARTS	84	673	583	1,000	1,000	0
CHEMICALS/PESTICIDES	728	567	0	700	700	0
COMPUTER EQUIP NON-CAPITAL	0	0	337	115	500	385
DAMAGE CLAIMS	0	0	0	200	200	0
DNU - MISCELLANEOUS	646	30	0	0	0	0
EQUIPMENT PARTS	0	0	362	500	500	0
EXPENDABLE FLUIDS	207	0	41	100	100	0
FOOD	0	33	0	200	200	0
HAND TOOLS	2,071	1,241	567	1,500	1,500	0
JANITORIAL SUPPLIES	17,378	14,603	17,615	15,000	15,000	0
OFFICE SUPPLIES & EXPENSES	5,005	2,750	3,229	7,000	7,000	0
R & M BUILDINGS - INSIDE	36,092	29,416	25,781	35,000	25,000	(10,000)
SAFETY/MEDICAL SUPPLIES	376	430	168	750	750	0
TIRES	455	0	511	600	600	0
UNIFORM RENTAL	0	(36)	0	0	0	0
UNIFORM EXPENSE	41	90	350	500	500	0
<b>SUPPLIES Total</b>	<b>64,931</b>	<b>51,387</b>	<b>51,322</b>	<b>65,665</b>	<b>56,050</b>	<b>(9,615)</b>
<b>SOLID WASTE ADMINISTRATION Total</b>	<b>471,981</b>	<b>318,098</b>	<b>357,939</b>	<b>354,216</b>	<b>377,154</b>	<b>22,938</b>

# Solid Waste Recyclables

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>RECYCLABLES COLLECTION</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	27	25	30	30	0
GMERS- RETIREMENT CONTRIBUTION	6,268	6,811	5,712	7,245	7,245	0
GROUP INS	12,151	10,836	10,663	9,000	13,700	4,700
MEDICAL EXAMS	0	101	0	150	150	0
MEDICARE	596	379	449	511	398	(113)
OVERTIME SALARIES	0	0	507	500	500	0
REGULAR SALARIES	43,219	29,861	35,041	35,271	27,401	(7,870)
REIMB SALARIES - SW	0	10,467	6,327	0	0	0
SOCIAL SECURITY	2,549	1,621	1,922	2,187	1,699	(488)
WORKERS COMP INSURANCE	0	0	169	0	500	500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>64,784</b>	<b>60,103</b>	<b>60,816</b>	<b>54,894</b>	<b>51,623</b>	<b>(3,271)</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
CONTRACT LABOR	9,470	8,270	17,900	45,000	45,000	0
DUES/FEES	0	0	2	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	6,440	835	0	2,000	2,000	0
GA DEPT REV FEES	0	100	100	100	100	0
GENERAL LIABILITY INSURANCE	589	577	603	700	700	0
LANDFILL FEES	0	1,104	9,995	0	0	0
RECYCLING	0	4,418	6,435	6,000	7,000	1,000
RECYCLING EDUCATION	0	0	0	25,000	25,000	0
TRAINING & EDUCATION	0	35	0	1,000	1,000	0
VEHICLE REP & MAINT-OUTSID	0	0	0	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>16,500</b>	<b>15,338</b>	<b>35,035</b>	<b>79,800</b>	<b>80,800</b>	<b>1,000</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	4,450	5,581	7,465	10,000	10,000	0
DNU - MISCELLANEOUS	121	0	0	0	0	0
EQUIPMENT PARTS	5,036	806	1,603	10,120	10,120	0
EXPENDABLE FLUIDS	1,023	214	384	500	500	0
JANITORIAL SUPPLIES	0	0	0	500	500	0
RECYCLING BINS	4,332	0	0	5,000	5,000	0
SAFETY/MEDICAL SUPPLIES	281	140	353	750	750	0
SMALL TOOLS & MINOR EQUIPMENT	0	0	0	300	300	0
TIRES	0	1,886	1,882	2,500	2,500	0
UNIFORM RENTAL	475	795	728	1,200	1,200	0
UNIFORM EXPENSE	0	0	36	100	100	0
<b>SUPPLIES Total</b>	<b>15,718</b>	<b>9,423</b>	<b>12,450</b>	<b>30,970</b>	<b>30,970</b>	<b>0</b>
<b>RECYCLABLES COLLECTION Total</b>	<b>97,002</b>	<b>84,863</b>	<b>108,302</b>	<b>165,664</b>	<b>163,393</b>	<b>(2,271)</b>



# Solid Waste Collection

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>SOLID WASTE COLLECTION</b>						
<b>DEPRECIATION AND AMORTIZATION</b>						
DEPRECIATION EXPENSE	0	0	109,843	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>0</b>	<b>0</b>	<b>109,843</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	322	301	330	330	0
GMEBS-RETIREMENT CONTRIBUTION	88,531	81,730	27,178	86,938	94,183	7,245
GROUP INS	145,813	130,030	127,927	108,000	146,148	38,148
MEDICAL EXAMS	113	1,478	1,615	200	300	100
MEDICARE	5,520	5,631	6,132	6,148	7,345	1,197
OVERTIME SALARIES	12,532	12,987	15,415	13,000	13,000	0
PART - TIME/TEMPORARY SALARIES	0	0	11,708	16,806	19,000	2,194
REGULAR SALARIES	387,610	394,159	404,204	407,225	487,573	80,348
REIMB SALARIES - SW	0	24,424	14,764	0	0	0
SOCIAL SECURITY	23,601	23,959	25,673	26,290	31,408	5,118
WORKERS COMP INSURANCE	3,404	13,346	11,922	0	10,000	10,000
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	60	60
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>667,122</b>	<b>688,068</b>	<b>646,841</b>	<b>664,937</b>	<b>809,347</b>	<b>144,410</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
ADVERTISING	0	16	0	0	0	0
COMMUNICATIONS	0	2,013	2,300	6,100	6,100	0
DUES/FEES	0	0	193	205	205	0
EQUIPMENT REP & MAINT-OUTSIDE	8,500	1,980	5,891	2,000	2,000	0
GA DEPT REV FEES	0	900	1,000	1,000	1,000	0
GENERAL LIABILITY INSURANCE	6,878	6,939	7,057	9,000	9,000	0
TRAINING & EDUCATION	0	1,370	806	2,700	2,700	0
TRAVEL EXPENSE	0	0	404	0	0	0
VEHICLE REP & MAINT-OUTSID	0	0	(395)	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>15,378</b>	<b>13,218</b>	<b>17,257</b>	<b>21,005</b>	<b>21,005</b>	<b>0</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	36,577	37,865	51,732	50,000	50,000	0
AUTO PARTS	946	1,533	3,318	1,500	1,500	0
CHEMICALS/PESTICIDES	0	0	0	0	0	0
DAMAGE CLAIMS	8,382	1,118	3,468	3,500	3,500	0
DNU - MISCELLANEOUS	992	100	0	0	0	0
DUMPSTERS/CARTS	46,250	35,256	52,941	50,000	100,000	50,000
EQUIPMENT PARTS	25,892	32,106	30,840	27,000	27,000	0
EXPENDABLE FLUIDS	3,007	3,578	2,560	4,000	4,000	0
HAND TOOLS	0	0	0	300	300	0
JANITORIAL SUPPLIES	0	0	335	1,300	1,300	0
SAFETY/MEDICAL SUPPLIES	3,901	2,366	4,604	3,500	3,500	0
SMALL TOOLS & MINOR EQUIPMENT	0	0	0	300	300	0
TIRES	11,702	10,339	11,018	15,000	15,000	0
UNIFORM RENTAL	8,169	8,674	8,131	10,100	10,100	0
UNIFORM EXPENSE	0	0	497	500	500	0
<b>SUPPLIES Total</b>	<b>145,819</b>	<b>132,934</b>	<b>169,444</b>	<b>167,000</b>	<b>217,000</b>	<b>50,000</b>
<b>SOLID WASTE COLLECTION Total</b>	<b>828,319</b>	<b>834,219</b>	<b>943,384</b>	<b>852,942</b>	<b>1,047,352</b>	<b>194,410</b>


# Solid Waste Disposal

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>SOLID WASTE DISPOSAL</b>						
<b>CAPITAL OUTLAYS - PROPERTY</b>						
INFRASTRUCTURE	0	0	0	50,000	0	(50,000)
<b>CAPITAL OUTLAYS - PROPERTY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(50,000)</b>
<b>DEPRECIATION AND AMORTIZATION</b>						
DEPRECIATION EXPENSE	0	0	44,156	0	0	0
<b>DEPRECIATION AND AMORTIZATION Total</b>	<b>0</b>	<b>0</b>	<b>44,156</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	54	50	50	50	0
GMEBS - RETIREMENT CONTRIBUTION	12,537	13,622	11,424	14,490	14,490	0
GROUP INS	24,302	21,672	21,326	18,000	24,700	6,700
MEDICAL EXAMS	0	202	211	100	100	0
MEDICARE	857	924	1,034	910	974	64
OVERTIME SALARIES	10,240	10,599	11,969	12,547	12,547	0
REGULAR SALARIES	55,041	59,990	61,060	62,768	67,167	4,399
SOCIAL SECURITY	3,662	3,949	4,420	3,892	4,164	272
WORKERS COMP INSURANCE	559	0	0	0	1,500	1,500
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>107,199</b>	<b>111,011</b>	<b>111,493</b>	<b>112,757</b>	<b>125,692</b>	<b>12,935</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
COMMUNICATIONS	0	0	1,335	1,500	1,500	0
CONSULTING - TECHNICAL	0	0	1,450	2,000	2,000	0
CUSTODIAL SVCS	0	68	0	0	0	0
ENVIRONMENTAL EXPENSE	208	2,650	0	2,000	2,000	0
EQUIPMENT RENTS / LEASES	0	9,900	0	2,500	2,500	0
EQUIPMENT REP & MAINT - OUTSIDE	1,596	3,645	0	2,000	5,000	3,000
GENERAL LIABILITY INSURANCE	616	594	603	1,500	1,500	0
LANDFILL FEES	2,098,161	2,293,493	2,465,571	2,379,313	2,585,399	206,086
R & M BUILDINGS - OUTSIDE	0	21,220	0	20,000	25,000	5,000
TRAINING & EDUCATION	0	0	0	150	150	0
VEHICLE TAG & TITLE FEE	0	0	121	0	0	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>2,100,581</b>	<b>2,331,571</b>	<b>2,469,080</b>	<b>2,410,963</b>	<b>2,625,049</b>	<b>214,086</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	16,389	17,698	25,444	30,000	30,000	0
AUTO PARTS	0	0	334	0	0	0
DAMAGE CLAIMS	0	575	0	0	0	0
DNU - MISCELLANEOUS	41	0	0	0	0	0
EQUIPMENT PARTS	31,002	22,385	23,936	30,000	30,000	0
EXPENDABLE FLUIDS	553	241	525	1,000	1,000	0
HAND TOOLS	0	0	93	200	200	0
JANITORIAL SUPPLIES	0	3,685	2,451	2,500	2,500	0
SAFETY/MEDICAL SUPPLIES	696	485	822	1,100	1,100	0
SMALL TOOLS & MINOR EQUIPMENT	0	375	0	300	300	0
TIRES	7,133	31,190	0	35,000	35,000	0
UNIFORM RENTAL	1,529	1,750	1,858	2,200	2,200	0
UNIFORM EXPENSE	0	0	79	100	100	0
<b>SUPPLIES Total</b>	<b>57,343</b>	<b>78,384</b>	<b>55,542</b>	<b>102,400</b>	<b>102,400</b>	<b>0</b>
<b>SOLID WASTE DISPOSAL Total</b>	<b>2,265,122</b>	<b>2,520,966</b>	<b>2,680,271</b>	<b>2,676,120</b>	<b>2,853,141</b>	<b>177,021</b>

# Solid Waste Yard Trimmings

	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 PROPOSED BUDGET	2020 vs 2019 BUDGET
<b>YARD TRIMMINGS COLLECTION</b>						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
EMPLOYEE ASSISTANCE PROGRAM	0	81	75	100	100	0
GMEBS-RETIREMENT CONTRIBUTION	18,805	20,433	17,136	21,735	28,980	7,245
GROUP INS	39,146	32,507	31,742	27,000	46,700	19,700
MEDICAL EXAMS	120	363	261	150	250	100
MEDICARE	1,499	1,527	1,413	1,671	2,500	829
OVERTIME SALARIES	3,171	4,009	5,752	6,000	7,000	1,000
PART - TIME/TEMPORARY SALARIES	5,394	8,746	16,001	16,806	16,806	0
REGULAR SALARIES	97,211	97,389	85,059	98,446	155,587	57,141
SOCIAL SECURITY	6,412	6,605	6,554	7,146	10,688	3,542
WORKERS COMP INSURANCE	1,058	1,081	26,763	0	1,500	1,500
WALTON ATHLETIC MEMBERSHIP	0	0	0	0	60	60
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS Total</b>	<b>172,817</b>	<b>172,742</b>	<b>190,757</b>	<b>179,054</b>	<b>270,171</b>	<b>91,117</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
CONTRACT LABOR	84	0	0	0	0	0
EQUIPMENT REP & MAINT-OUTSIDE	335	250	0	2,350	2,350	0
GA DEPT REV FEES	0	150	150	150	150	0
GENERAL LIABILITY INSURANCE	1,715	2,185	2,313	2,500	2,500	0
TRAINING & EDUCATION	0	70	125	220	220	0
<b>PURCHASED/CONTRACTED SERVICES Total</b>	<b>2,134</b>	<b>2,655</b>	<b>2,594</b>	<b>5,220</b>	<b>5,220</b>	<b>0</b>
<b>SUPPLIES</b>						
AUTO & TRUCK FUEL	10,966	12,047	15,815	16,314	16,314	0
AUTO PARTS	0	0	164	0	0	0
DAMAGE CLAIMS	1,486	1,764	0	500	500	0
DNU - MISCELLANEOUS	212	0	0	0	0	0
EQUIPMENT PARTS	7,223	5,373	3,400	8,000	8,000	0
EXPENDABLE FLUIDS	803	329	511	1,200	1,200	0
HAND TOOLS	0	0	0	500	500	0
JANITORIAL SUPPLIES	0	0	425	0	0	0
SAFETY/MEDICAL SUPPLIES	563	461	576	1,110	1,110	0
TIRES	4,147	1,620	5,207	3,600	3,600	0
UNIFORM RENTAL	1,852	2,471	2,380	3,000	3,000	0
UNIFORM EXPENSE	0	0	163	200	200	0
<b>SUPPLIES Total</b>	<b>27,252</b>	<b>24,065</b>	<b>28,642</b>	<b>34,424</b>	<b>34,424</b>	<b>0</b>
<b>YARD TRIMMINGS COLLECTION Total</b>	<b>202,203</b>	<b>199,462</b>	<b>221,992</b>	<b>218,698</b>	<b>309,815</b>	<b>91,117</b>
<b>TOTAL EXPENDITURES</b>	<b>4,088,437</b>	<b>4,350,396</b>	<b>4,557,685</b>	<b>4,808,584</b>	<b>5,351,523</b>	<b>542,938</b>

## Full Time Solid Waste Fund Positions

	2016 FTEs	2017 FTEs	2018 FTEs	2019 FTEs	2020 FTEs
<b>Administration</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
DIRECTOR OF SOLID WASTE	1	1	1	1	1
SCALE HOUSE OPERATOR	1	1	1	1	1
CUSTOMER SERVICE PUBLIC WORKS	1	1	1	1	1
<b>Solid Waste Collection</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>
COMMERCIAL DRIVER	1	1	1	1	1
EQUIPMENT OPERATOR I SOLID WASTE	1	1	1	1	1
KNUCKLEBOOM DRIVER	1	1	1	1	1
MECHANIC	1	1	1	1	1
MECHANIC SR	1	1	1	1	1
RESIDENTIAL DRIVER	1	1	1	1	2
RESIDENTIAL DRIVER/EQUIPMENT OPERATOR I	1	1	1	1	1
SOLID WASTE FOREMAN	1	1	1	1	1
UTILITY WORKER SOLID WASTE	4	4	4	4	4
<b>Solid Waste Disposal</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
EQUIPMENT OPERATOR I SOLID WASTE	1	1	1	1	1
TRANSFER STATION OPERATOR	1	1	1	1	1
<b>Yard Trimmings</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</b>
EQUIPMENT OPERATOR II SOLID WASTE	1	1	1	1	1
KNUCKLEBOOM DRIVER	1	1	1	1	1
MECHANIC	1	1	1	1	1
UTILITY WORKER SOLID WASTE	1	1		1	1
<b>Recyclables Collection</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
RECYCLING DRIVER	1	1	1	1	1
<b>Grand Total</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>23</b>

# 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)*
2009	13,534	\$ 425,306	\$ 31,425	32	4,637	10.3 %	24,047
2010	13,234	427,392	32,295	33	6,006	10.2	23,660
2011	13,349	458,338	34,335	33	6,250	9.9	24,286
2012	13,349	478,962	35,880	33	6,250	8.3	23,750
2013	13,349	482,339	36,133	33	6,212	7.5	24,443
2014	13,466	486,567	36,133	35	6,131	6.5	24,443
2015	13,664	447,728	32,767	36	6,446	5.3	25,178
2016	13,664	467,623	34,223	35	6,512	4.8	22,335
2017	13,478	485,801	36,044	32	5,379	3.8	33,151
<b>2018</b>	<b>13,484</b>	<b>524,137</b>	<b>38,871</b>	<b>36</b>	<b>9,611</b>	<b>3.3</b>	<b>36,430</b>

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

(2) Source: Bureau of Economic Analysis

(3) Source: BLS/Georgia Stats UGA

\* Data only available at the County level

## OPERATING INDICATORS BY FUNCTION

Function	Fiscal Year				
	2018	2017	2016	2015	2014
<b>Police</b>					
Number of dispatches	<b>40,569</b>	38,403	38,353	47,513	45,624
Number of traffic citations issued	<b>6,269</b>	3,478	2,087	3,624	4,510
<b>Fire</b>					
Number of fire/EMS dispatches	<b>2,721</b>	2,596	2,531	2,223	2,063
<b>Highways &amp; Streets</b>					
Street resurfacing (lane miles)	<b>2.36</b>	2.52	1.64	2.12	2.18
<b>Housing &amp; Development</b>					
Value of new building construction (000's) \$	<b>24,577</b>	\$ 12,638	\$ 43,219 (1)	\$ 7,110	\$ 13,797
Number of permits issued	<b>174</b>	149	98	76	149
<b>Utilities</b>					
<b>Cable &amp; Internet</b>					
Number of customers standard cable	<b>3,598</b>	3,703	4,119	4,348	4,607
Number of customers digital cable	<b>202</b>	188	-	49	36
Number of Internet customers	<b>3,639</b>	3,303	3,149	2,912	2,609
Number of phone customers	<b>1,343</b>	1,365	1,375	1,405	1,371
<b>Electric</b>					
Number of customers	<b>6,290</b>	6,286	6,252	6,191	6,154
Average daily consumption (KWh)	<b>446,257</b>	400,533	416,643	405,877	398,256
<b>Natural gas</b>					
Number of customers	<b>3,760</b>	3,756	3,716	3,692	3,700
Average daily consumption (MCF)	<b>891</b>	720	747	831	924
<b>Wastewater</b>					
Number of customers	<b>6,937</b>	6,863	6,834	6,804	6,757
Average daily sewage treatment (MGD)	<b>1.85</b>	1.770	1.700	1.700	1.600
<b>Water</b>					
Number of customers	<b>9,239</b>	9,136	9,059	8,986	8,941
Average daily consumption (000's)	<b>1,752</b>	1,763	1,842	1,731	1,615
<b>Solid Waste Service</b>					
Refuse collected (tons)	<b>13,004</b>	11,993	10,181	11,604	11,032
Recyclables collected (tons)	<b>1,681</b>	1,852	1,463	1,562	1,545
Number of residential customers	<b>5,542</b>	5,530	5,378	5,361	5,381
Number of commercial customers	<b>653</b>	622	650	625	655
Number of transfer station customers	<b>14</b>	15	15	15	16

Source: Various City Departments



**CAPITAL ASSET STATISTICS BY FUNCTION**

Function	Fiscal Year				
	2018	2017	2016	2015	2014
Administration					
Vehicles	12	12	12		
Code					
Vehicles	3	5	5		
Fire					
Stations	1	1	1	1	1
Vehicles	5	8	8		
Police					
Stations	1	1	1	1	1
Vehicles	54	43	52	44	46
Streets & Transportation					
Streets (miles)	81	81	80	80	80
Streetlights	1,124	1,136	1,136	1,136	1,136
Traffic Signals	3	3	3	3	3
Vehicles	16	28	28		
Utilities					
Cable					
Cable (miles)	273	270	267	267	267
Vehicles	6	10	10		
Electric					
Lines (miles)	188	186	185	185	185
Substations	3	3	3	3	3
Vehicles	23	21	21		
Natural Gas					
Mains (miles)	114	114	114	114	114
Vehicles	8	8	8		
Stormwater					
Vehicles	1	2	2		
Telecom					
Vehicles	2	1	1		
Wastewater					
Sanitary sewer (miles)	140	140	140	140	140
Maximum daily treatment capacity (MGD)	3.4	3.4	3.4	3.4	3.4
Vehicles	16	16	16		
Water					
Mains (miles)	218	218	218	218	215
Maximum daily treatment capacity (MGD)	10.0	10.0	10.0	10.0	10.0
Treated water storage capacity (MG)	1.5	1.5	1.5	1.5	1.5
Reservoir (raw) storage capacity (MG)	795.0	795.0	795.0	795.0	795.0
Vehicles	8	11	11		
Solid Waste Service					
Collection trucks	8	11	11	11	11
Recycling trucks	1	1	1	2	1
Transfer stations	1	1	1	1	1
Yard Trimmings trucks	3	3	3		
Administration vehicles	2	2	2		
GUTA-Georgia Utility Training Academy					
Vehicles	1	1	1		

Source: Various City Departments

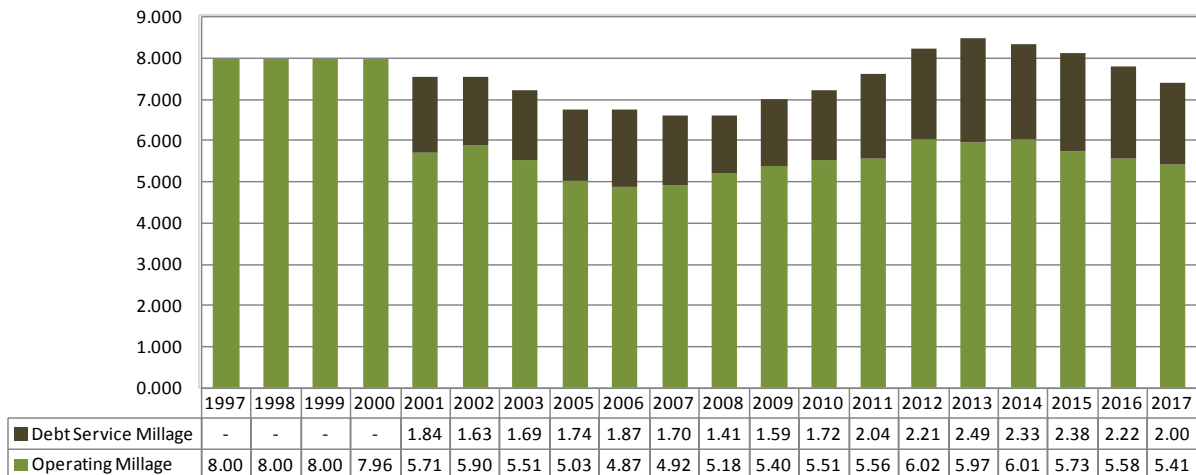
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (1)  
PER \$1,000 OF ASSESSED VALUE  
LAST TEN YEARS**

City of Monroe, Georgia			
Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage
2009	5.403	1.594	6.997
2010	5.512	1.728	7.240
2011	5.565	2.047	7.612
2012	6.020	2.211	8.231
2013	5.971	2.499	8.470
2014	6.017	2.336	8.353
2015	5.734	2.381	8.115
2016	5.582	2.220	7.802
2017	5.418	2.003	7.421
<b>2018</b>	<b>5.298</b>	<b>1.979</b>	<b>7.277</b>

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

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

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

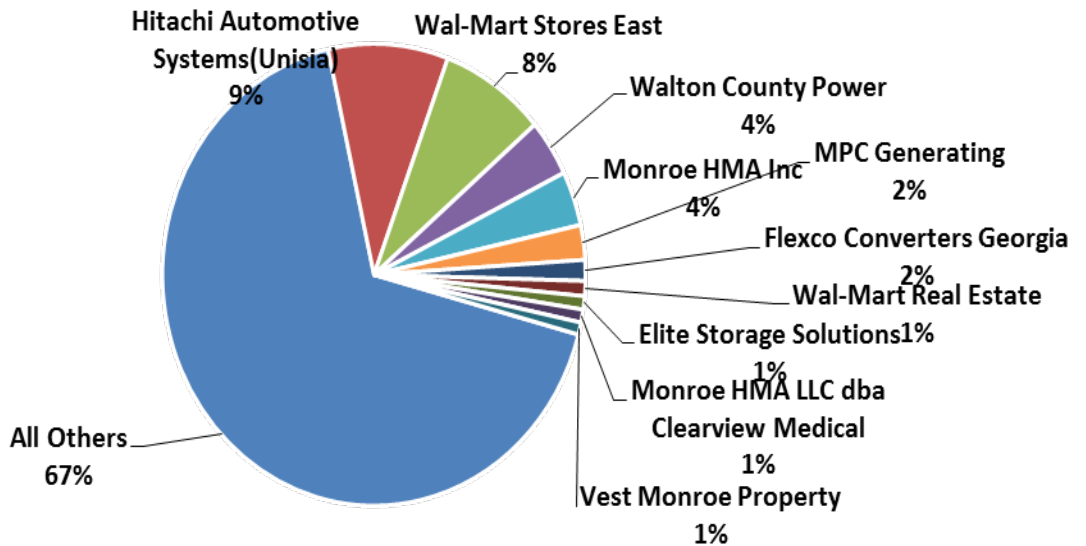


# PRINCIPAL PROPERTY TAXPAYERS

(amounts expressed in thousands)

Taxpayer	2018		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Hitachi Automotive Systems(Unisia)	\$ 38,360	1	9.16 %
Wal-Mart Stores East	33,751	2	8.06
Walton County Power	16,707	3	3.99
Monroe HMA Inc	15,974	4	3.82
MPC Generating	10,145	5	2.42
Flexco Converters Georgia	6,131	6	1.46
Wal-Mart Real Estate	4,407	7	1.05
Elite Storage Solutions	3,904	8	0.93
Monroe HMA LLC dba Clearview Medical	3,791	9	0.91
Vest Monroe Property	3,537	10	0.85
Unisia of Georgia Corp			
E. Kenneth Murray			
Windstream Georgia			
Walton Ventures, Inc			
Home Depot			
Totals	\$ 136,707		32.66 %

Source: Walton County Tax Commissioner's Office

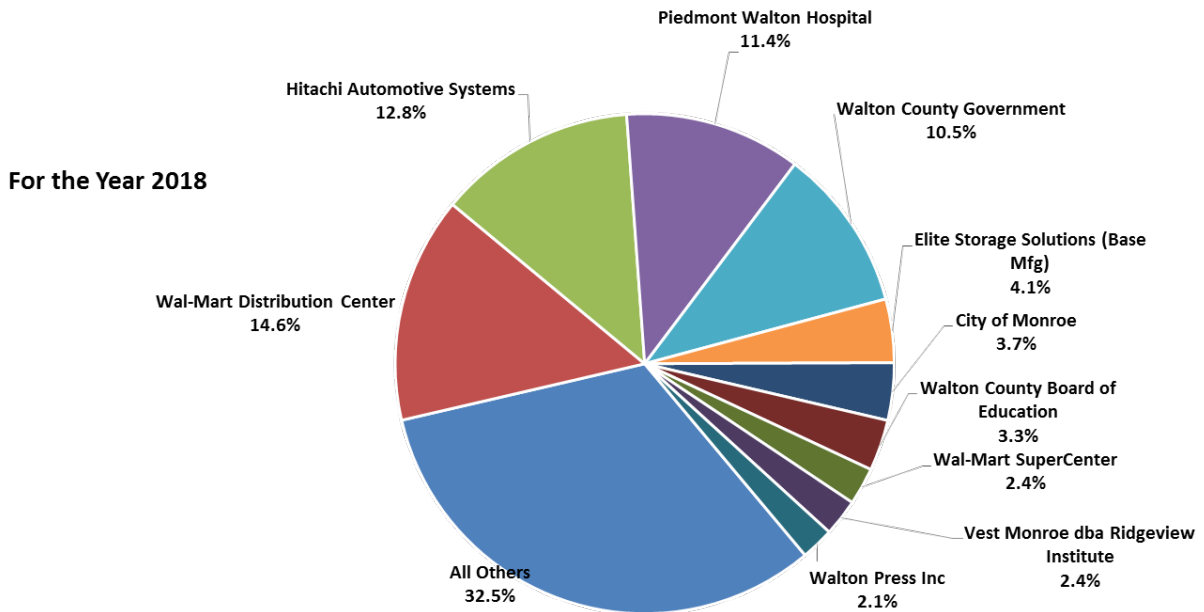


# PRINCIPAL EMPLOYERS

(amounts expressed in thousands)

Employer	Employees	Rank	Percentage of Total City Employment
Wal-Mart Distribution Center	907	1	14.6 %
Hitachi Automotive Systems	796	2	12.8
Piedmont Walton Hospital	709	3	11.4
Walton County Government	654	4	10.5
Elite Storage Solutions (Base Mfg)	255	5	4.1
City of Monroe	230	6	3.7
Walton County Board of Education	205	7	3.3
Wal-Mart SuperCenter	150	8	2.4
Vest Monroe dba Ridgeview Institute	148	9	2.4
Walton Press Inc	132	10	2.1
Monroe HMA			
Angel Food Ministries			
State of Georgia			
Totals	4,186		67.5 %

Source: City of Monroe Code Department

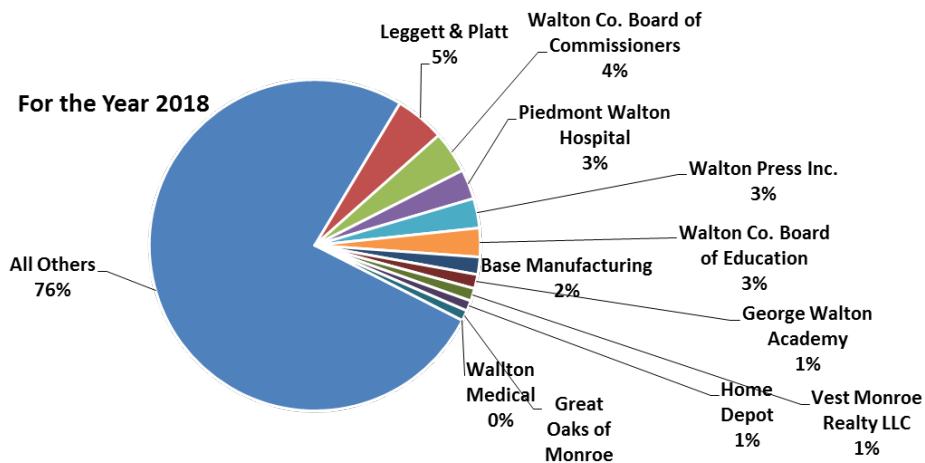


# TOP TEN ELECTRIC CUSTOMERS

(amounts expressed in thousands)

Customer	2018			
	Usage in MWh	Annual Revenue (in thousands)	Rank	Percentage of Total Revenues
Leggett & Platt	10,851	\$ 846	1	4.84 %
Walton Co. Board of Commissioners	6,260	714	2	4.09
Piedmont Walton Hospital	4,881	509	3	2.91
Walton Press Inc.	4,724	504	4	2.89
Walton Co. Board of Education	4,325	492	5	2.82
Base Manufacturing	2,567	298	6	1.71
George Walton Academy	2,015	239	7	1.37
Vest Monroe Realty LLC	1,932	218	8	1.25
Home Depot	1,592	178	9	1.02
Great Oaks of Monroe	1,393	178	10	1.02
Wallton Medical				0.00
Southern Family Markets (BiLo)				
Quality Foods				
Totals	<u>40,540</u>	<u>4,176</u>		<u>23.91</u>
All Others	<u>105,655</u>	<u>13,292</u>		<u>76.09</u>
Annual Totals	<u>146,195</u>	<u>\$ 17,468</u>		<u>100.00 %</u>

Source: City of Monroe Finance Department

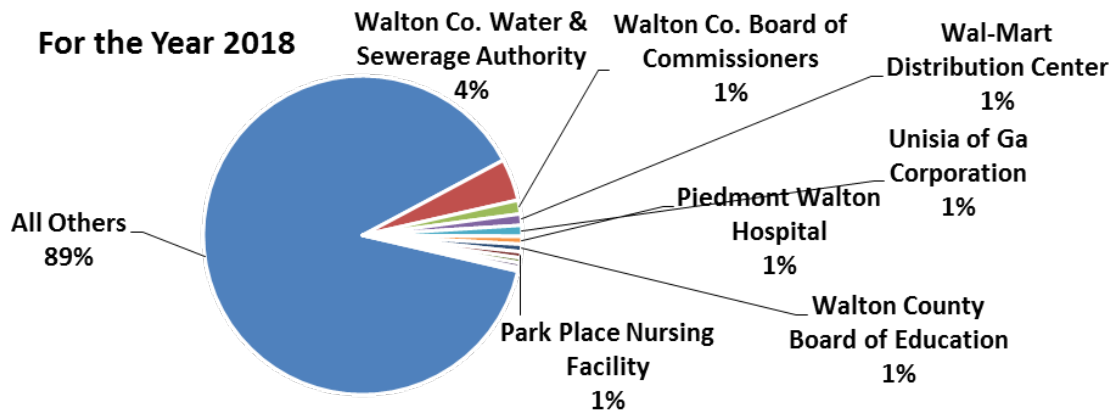


## TOP TEN WATER CUSTOMERS

(amounts expressed in thousands)

Customer	2018			
	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Water & Sewerage Authority	54,309	\$ 201	1	4.26 %
Walton Co. Board of Commissioners	8,477	66	2	1.40
Wal-Mart Distribution Center	9,581	54	3	1.14
Unisia of Ga Corporation	9,023	53	4	1.12
Piedmont Walton Hospital	5,809	37	5	0.78
Walton County Board of Education	3,578	36	6	0.76
Park Place Nursing Facility	3,430	29	7	0.61
Doyle Energy Facility	2,616	24	8	0.51
George Walton Academy	3,183	22	9	0.47
Endwell Associates Inc	3,022	17	10	0.36
Walton Regional Medical				
Home Depot				
Base Manufacturing				
Great Oaks				
Totals	103,028	539		11.41
All Others	535,972	4,182		88.59
Annual Totals	639,000	4,721		100.00 %

Source: City of Monroe Finance Department

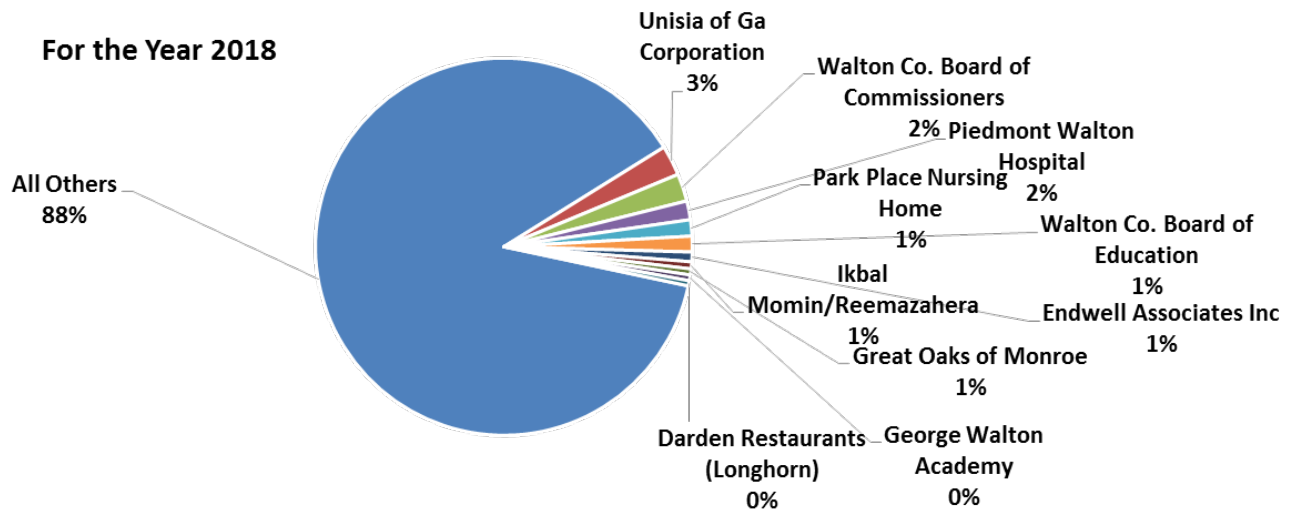


# TOP TEN SEWER CUSTOMERS

(amounts expressed in thousands)

2018				
Customer	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Unisia of Ga Corporation	9,023	\$ 100	1	2.59 %
Walton Co. Board of Commissioners	6,885	91	2	2.36
Piedmont Walton Hospital	5,171	62	3	1.61
Park Place Nursing Home	3,430	54	4	1.40
Walton Co. Board of Education	2,720	52	5	1.35
Endwell Associates Inc	3,022	32	6	0.83
Ikbal Momin/Reemazahera	2,183	23	7	0.60
Great Oaks of Monroe	1,791	20	8	0.52
George Walton Academy	1,194	19	9	0.49
Darden Restaurants (Longhorn)	1,555	17	10	0.44
Walton Regional Medical				
Doyle Energy Facility				
Base Manufacturing				
Home Depot				
Fresenius Medical Care				
<b>Totals</b>	<b>36,974</b>	<b>470</b>		<b>12.19</b>
All Others		<b>3,386</b>		<b>87.81</b>
<b>Annual Totals</b>		<b>\$ 3,856</b>		<b>100.00 %</b>

Source: City of Monroe Finance Department

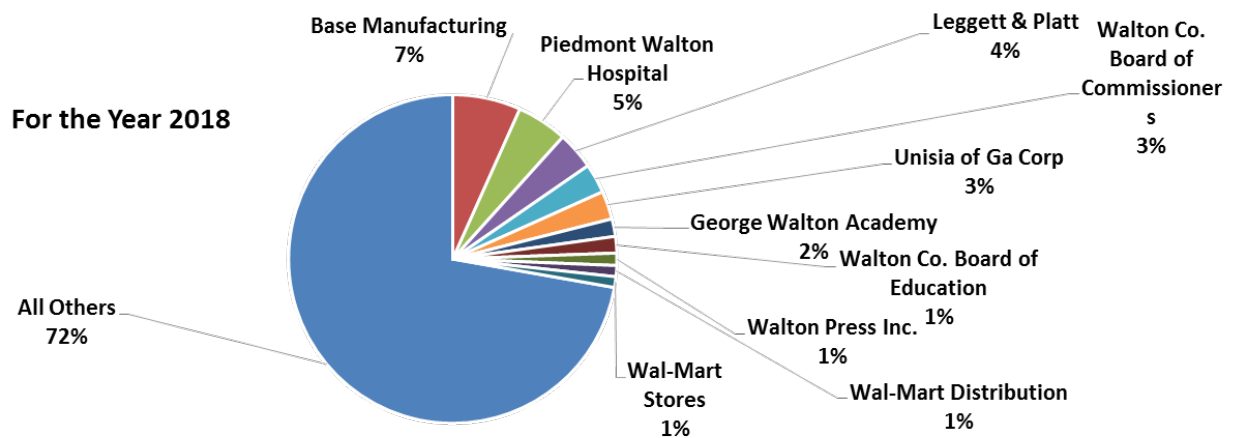


## TOP TEN NATURAL GAS CUSTOMERS

(amounts expressed in thousands)

Customer	2018			
	Usage in MCF	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Base Manufacturing	22,972	210	1	6.71 %
Piedmont Walton Hospital	15,657	156	2	4.98
Leggett & Platt	12,563	116	3	3.70
Walton Co. Board of Commissioners	8,585	91	4	2.91
Unisia of Ga Corp	8,708	87	5	2.78
George Walton Academy	5,158	54	6	1.72
Walton Co. Board of Education	4,801	51	7	1.63
Walton Press Inc.	3,841	38	8	1.21
Wal-Mart Distribution	3,387	34	9	1.09
Wal-Mart Stores	3,172	33	10	1.05
Walton Regional Medical				
A Warrior Roofing				
Universal Rundle				
Totals	88,844	870		27.78
All Others	236,257	2,261		72.22
Annual Totals	325,101	\$ 3,131		100.00 %

Source: City of Monroe Finance Department





# **FINANCIAL POLICIES**

## *Financial Policies*

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

### **Budget Policy**

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

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

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

### **Revenue Policy**

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

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

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

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

All cash donations to any department or agency of the City must be deposited with the Finance Director's Office. All purchases using such donations must be budgeted for and comply fully with the City's purchasing policies.

### **Cash Management and Investment Policy**

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

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

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

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

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

### **Accounting, Auditing and Financial Policy**

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

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

### **Debt Policy**

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

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this doesn't become necessary. No

bond or note will be issued to purchase a fixed asset that has a shorter useful life than the term of the debt instrument.

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

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

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

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

# GLOSSARY

## *Glossary*

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**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.