Proposed Budget Fiscal Year 2016

City of Monroe, Georgia

Proposed Annual Budget

For the Fiscal Year Ending

December 31, 2016

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, 2015

Executive Director

Elected Officials

Gregory P. Thompson, Mayor

L. Wayne Adcock, Vice Mayor

Larry A. Bradley, Councilmember

Denise H. Dixon, Councilmember

C. Nathan Little, Councilmember

Lee P. Malcom, Councilmember

Nathan Purvis, Councilmember

James D. Richardson, Councilmember

Rita A. Scott, Councilmember

Appointed Officials

W. Matthew Chancey, City Administrator

Pat Kelley, Code/Protective Inspections

Brian K. Thompson, Electric & Telecommunications Director

Renee L. Prather, Finance Director

M. Keith Glass, Public Safety Director

Danny Smith, Solid Waste Director

Jeremiah Still, Streets and Transportation Director

Rodney W. Middlebrooks, Water & Gas Director

Organizational Chart by Department

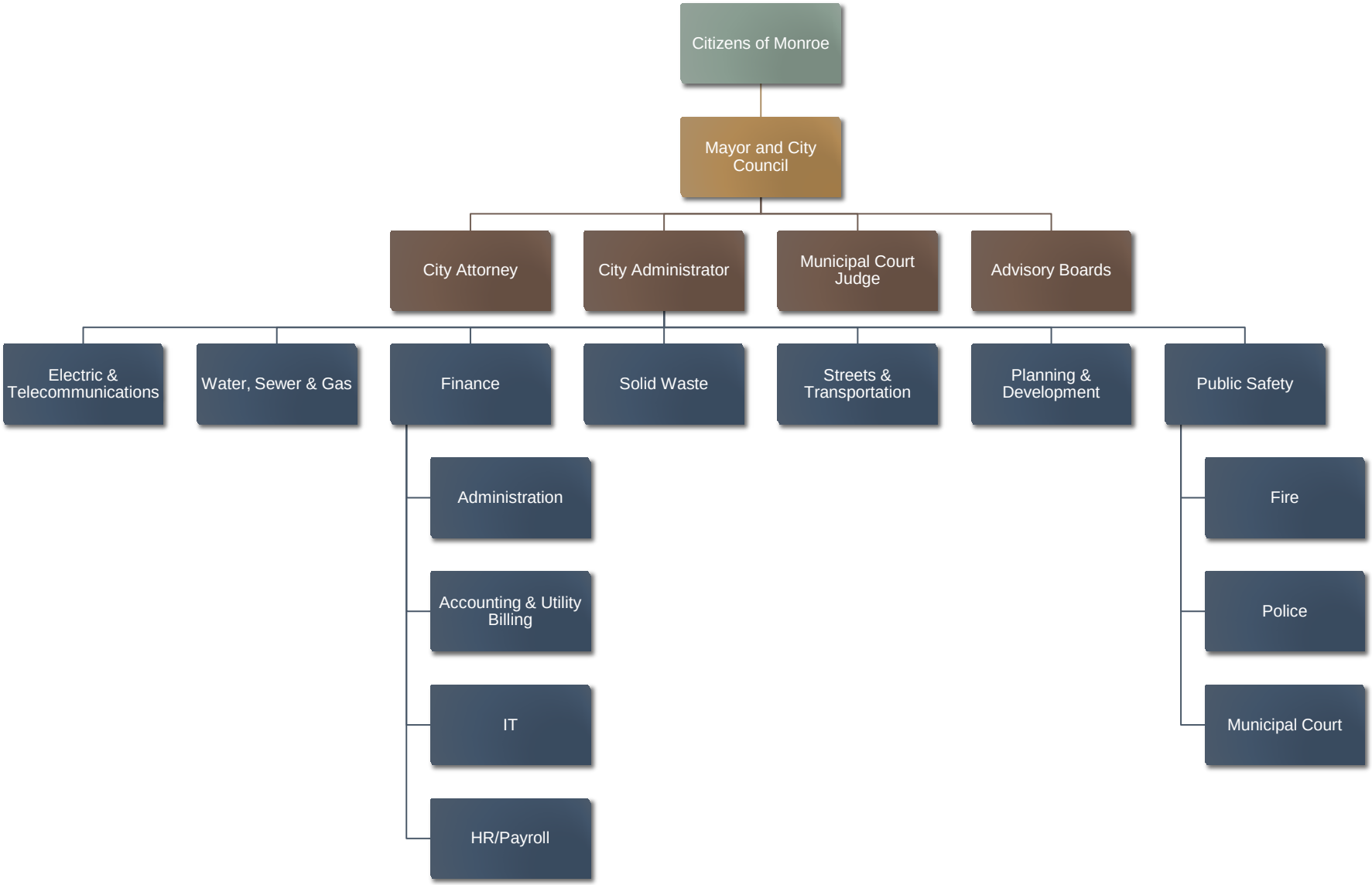


Table of Contents

Introduction

Transmittal Letter 1
City of Monroe's Mission & Goals 6
General Information 8
Location Map 9
Budget Adoption 11
Budget Amendments 12
Budget Calendar 12
Budget Resolution 13
Fund Structure and Basis of Budgeting 14
Fund Descriptions 15
Summary - City Wide All Funds 16
Summary - City Wide Current Budget 17
Summary - City Wide Positions 19
Revenue Analysis 20
Revenue Summary 23
Expenditure Summary 28
Capital 30
Debt Service 38

General Fund

Revenues, Expenditures and Other Sources and Uses Summary 43
General Fund Revenues 44
General Fund Expenditures 46
Budgeted Expenditures by Department 49
- General Government 51
- Finance 55
- Code 58

Fire – Public Safety 60
Streets and Transportation 62
Police – Public Safety 67
Buildings and Grounds 70
Positions by Department 73
Debt Service 75

Other Governmental Funds

Other Governmental Funds Overview 79

Confiscated Assets Fund

Revenues, Expenditures and Other Sources and Uses Summary 80
Expenditures 81

Hotel Motel Fund

Revenues, Expenditures and Other Sources and Uses Summary 82
Expenditures 83

Debt Service Fund

Revenues, Expenditures and Other Sources and Uses Summary 84
Expenditures 85

SPLOST

Revenues, Expenditures and Other Sources and Uses Summary 86
Expenditures 87

Enterprise Funds

Combined Utilities Fund

Revenues, Expenditures and Other Sources and Uses Summary 93
Revenues and Rates 94
Budgeted Expenditures by Department 111

Finance - Utility 112
Electric and Telecommunications 116
Water, Sewer and Gas 120
Positions by Department 129
Debt Service 130

Solid Waste Fund

Revenues, Expenditures and Other Sources and Uses Summary 132
Revenues and Rates 133
Budgeted Expenditures 136
Positions by Department 140

Georgia Utility Training Academy (GUTA)

Revenues, Expenditures and Other Sources and Uses Summary 142
Budgeted Expenditures 144
Positions by Department 145

Appendix

Statistical Information 149
Financial Policies 161
Glossary 167

INTRODUCTION

October 27, 2015

To the Honorable Mayor,
Members of the City Council
Employees and Citizens of the City of Monroe, Georgia

In accordance with state and local ordinances, we are pleased to submit for your consideration and approval the Fiscal Year 2016 Operating and Capital Budget. This document is a statement of policy and planning which defines the level of services and activities for the upcoming year.

Budget Highlights

The combined recommended budget for FY 2016 is $54,124,311, an increase of $2,639,274. The primary reason for the increase is additional funding for governmental capital expenses, transfers for enterprise capital funding and increased cost of services in the enterprise funds. A summary of the FY 2016 is as follows:

Revenues	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds
Taxes	6,463,737	25,000			
Other Revenues	1,625,036	41,000		1,467,600	41,333,141
Other Financing Sources	1,995,807				
Fund Balance					
Transfers In			841,150		
Total Revenues	**10,084,580**	**66,000**	**841,150**	**1,799,440**	**41,333,141**
Expenditures					
General Government	1,183,533	25,000			
Finance	481,938				
Protective Service	482,896				
Fire	1,580,906			160,182	
Streets & Transportation	1,686,690			1,487,814	
Police	3,472,642	41,000		151,444	
Buildings & Grounds	304,825				
Combined Utility					36,449,400
Combined Utility					418,741
Solid Waste					4,465,000
Total Operations	**9,193,430**	**66,000**		**1,799,440**	**41,333,141**
Other Financing Uses	891,150				
Debt Service			841,150		
Total Expenditures	**10,084,580**	**66,000**	**841,150**	**1,799,440**	**41,333,141**

Below is a summary of service level changes by fund. The largest dollar increase is in the Enterprise Funds totaling $1.8 million. Cost of sales in electric and increased capital funding makes a large portion of this increase.

Total Uses per Funds Summary

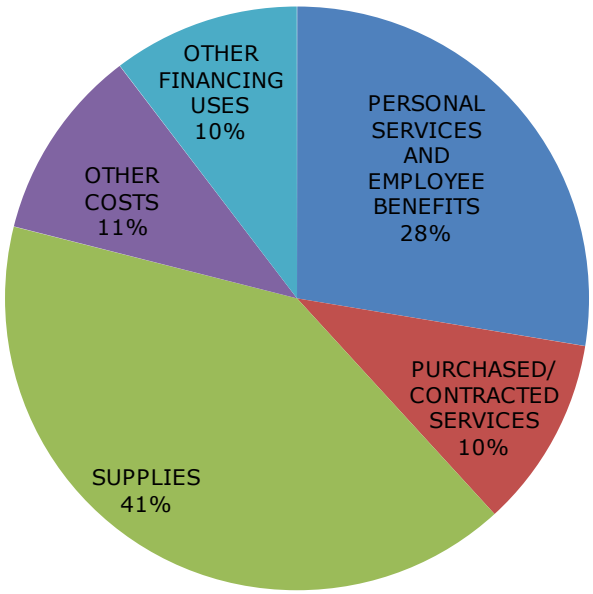
Fund	FY 2015	FY 2016	Difference	Percent Change
General Fund	$ 9,675,699	$ 10,084,580	$ 408,881	4.23%
Special Revenue Funds	79,000	66,000	(13,000)	-16.46%
Debt Service Fund	818,400	841,150	22,750	2.78%
Capital Projects Fund	1,467,600	1,799,440	331,840	22.61%
Enterprise Funds	39,444,338	41,333,141	1,888,803	4.79%
Total	**$51,485,037**	**$54,124,311**	**$ 2,639,274**	**17.95%**

- **Revenue** – General Fund revenue has an overall increase of just under 5%.

  Combined Utility revenue is showing an increase due to higher fixed cost of sales which is, in turn passed on to the consumer. Included are increases in CATV rates to help cover increasing programming costs and the restructuring of water rates by lowering base rate and increasing consumption rates to reward for conservation.

  Solid Waste Enterprise Fund revenue has increased and is fairly consistent with prior year trends. This increase is offset some by an increase in the cost of landfill expenses paid to our hauler.

- **Budget Overview** – The chart below shows the total City-wide budget by category.



- **Personal Services –** There are several vacancies citywide that are funded in this proposed budget, which will be filled as needed and as agreed upon in conjunction with the applicable department heads. In addition to these vacant positions there are 9 new positions and 1 position citywide that was unfunded in the 2016 budget. The city now has a total of 35 unfunded positions since 2006. Costs of employee health care benefits remain the same for the FY 2016 budget. A city-wide 3% pool for merit increases is included in this budget available starting mid-year. The defined benefit plan is also being funded at the GMEBS recommended contribution.

- **Operating Expenditures –** Each department continues to closely monitor spending and increasing cost of sales in the enterprise funds are a major factor when developing the budget. Efforts are made to stay within budgetary requirements while ensuring the level of service provided to our citizens doesn't change. Controlled spending and monitoring will continue through 2016.

- **Capital Improvement Program (CIP) –** The portion of the proposed FY 2016 budget that contains capital projects amounting to $4,913,100 is outlined in the Capital Improvement Program (CIP). The General Fund portion, $255,000 is funded by revenue generated in the General Fund. Other governmental funds capital projects are funded with a dedicated funding source, such as grants, previously issued bond proceeds, and SPLOST which totals $1,452,600. By ordinance, the City has established a utility capital improvement reserve to fund future capital projects. Included in the annual budget and financed from current revenues is $2.30 million of funding for this reserve and use of Municipal Competitive Trust funds for additional funding in the amount of $732 thousand. The CIP accounts for expenditures over $5,000 and have a useful life of more than two years.

Goals and Priorities

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

- Continue rehab of sewer, water, and gas mains throughout the City.

- Begin street light conversion project to LED for substantial cost savings.

- 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.

- Begin engineering for Spring Street sidewalk project from Broad Street to the Highway 138/78 intersection as well as repair and maintenance of existing sidewalks.

- Development of the current budget takes into consideration any legislative or regulatory mandates. The City is watching closely the EPA's regulations concerning CO_2 emissions and the impact it will have on future electricity rates for our customers. Any current PSC mandates are in the operating and/or capital budget.

- The City of Monroe, Walton County and Georgia DOT continue plans to improve the 138/78 intersection to help to alleviate traffic issues in the area. The Charlotte Rowell Boulevard area continues to attract interest for future commercial development.

- Continue partnership with Georgia DOT and Walton County on the project for a truck route around the historic downtown area. Engineering is underway while negotiations continue with GDOT for approval of this much needed connector.

- The City is in the closeout phase of the Transportation Enhancement (TE) grant project on South Broad Street. The City's continuation of streetscape improvements for downtown will continue on North Broad Street continuing to Mayfield Drive using LCI grant funds. We are currently working with GDOT on the right of way phase of the project.

- 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 events throughout the year. The Façade Grant Program has helped fund the exterior improvements for 8 businesses in downtown. Four local groups have held community events in downtown using the Community Event Grant Program. DDA has also helped coordinate the BOOST Monroe program grow their business. Downtown annual events continue to have a regional draw. They include Winter Ice Skating, the Memories in Monroe Classic Car Show, Super Summer Kids Activity Fair, First Friday Concerts during the summer months, Fall Fest, Light Up the Night Art Walk, Candlelight Shopping Evenings, and the Christmas Parade. This year, our organization partnered with the Walton County Chamber of Commerce to host the Antiques Capital of Georgia Festival. The Main Street budget also makes possible the seasonal planters and decorative holiday tree lights along Broad. The Monroe Farmers Market, which has completed a successful fourth year of operation, is a DDA

Festival. The Main Street budget also makes possible the seasonal planters and decorative holiday tree lights along Broad. The Monroe Farmers Market, which has completed a successful fourth year of operation, is a DDA program as well. The market showcases local artisans and agriculture providing citizens a variety of fresh, locally grown products every Saturday from May until October. Together, the Main Street Program and DDA strive to create a thriving downtown environment centered on historical preservation, community involvement and economic growth.

- The City's Finance Department submitted and received awards from the Government Finance Officers Association's Awards for Recognition Program for the City's FY 2013 Comprehensive Annual Financial Report, the FY 2013 Popular Annual Financial Report and the FY 2015 Annual Budget. We have submitted our most recent reports for review as well.
- The City will continue to promote and encourage economic and community development on both a local and regional platform. $125,000 has been appropriated in FY 2016 to fund a city-wide Economic and Community Development program with the main objective being to retain our current businesses while working diligently to attract new ones. It is our intention to strengthen the ties with the Economic Development section of Electric Cities of Georgia as well as the Walton County Development Authority. Both of these organizations allow for Monroe to have a "seat at the table" for state-wide economic development.

Summary and Conclusion

I believe this FY 2016 budget represents a forward-thinking, conservative fiscal plan for the upcoming year and continues to provide a high level of services for our citizens as in prior years, despite the fiscal challenges presented by an economy in recession.

I would like to thank the Mayor and City Council for their continued direction and support. I also want to thank the Finance Department Staff and each Department Head for their work and dedication. I appreciate all the city staff responsible for implementation of this budget.

Respectfully submitted,

Matthew Chancey, City Administrator

City of Monroe's Mission & Goals

Organizational Mission:

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

Organizational Goals:

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

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

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

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

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

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

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

Mission & Goals Continued:

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

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

General Information

The City of Monroe in Brief

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

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

The City is the county seat and the largest city in Walton County. Walton County is nestled in the Alcovy River basin between the urban sprawl of Atlanta and classic Athens, Monroe offers the best of both 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, historic downtown, and venerable government buildings. Monroe's future is exemplified by intermingling these historic areas with planned residential growth and high-tech industries.

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

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

Location Map

The City of Monroe is located in Walton County, Georgia

Population 13,349

Budget Adoption

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

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

- The Finance Department distributes spreadsheets showing budget to actual figures to all departments of the City. Staff begins the budget process by reviewing the current year and preparing a preliminary department budget using budget constraints put forth by the administration.

- The Finance Department along with the City Administrator prepares revenue budget estimates. In addition to preparing the revenue budget, customer fees are also analyzed.

- The City Administrator reviews each department's proposed budget making any needed adjustments.

- Prior to January 1, the City Administrator submits to the Mayor and City Council a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means for financing them. Council meets to discuss the proposed budget and makes adjustments as needed.

- The City Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the local newspaper.

- The budget is then revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies and within forty-five days following January 1.

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

Budget Amendments

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

The Finance Director and City Administrator are permitted to transfer appropriations within a department upon the request of a Department Head. These transfers do no 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

Date(s)	Activity/Task
June 16, 2015	Capital Improvement Plans are distributed to Department Heads for updates
August 15, 2015	Mid-Year Workshop and Capital Improvement Plan Presentation by Department Heads to Council
August 25, 2015	Budget Instructions and forms are distributed to Department Heads
August, 2015	City Administrator prepares revenue budget estimates
August, 2015	City Administrator meets with departments to review project requests
September 4, 2015	Departments submit line item budget requests to City Administrator
September 4-22, 2015	Finance compiles budget requests, revenue estimates and personnel costs into a document for review
September 23-30, 2015	City Administrator reviews each department's proposed budget making any needed adjustments
November 6, 2015 November 8, 2015	Mayor and Council meet with City Administrator to discuss and review proposed budget making adjustments as needed
November 11, 2015	Notice to the public of availibility of the proposed budget and announcement of public hearing
November 11, 2015	The proposed budget is made available to the public
December 1, 2015	City Council holds a public hearing as established by State Law
December 8, 2015	The City Council approves proposed budget as established by State Law and City Code of Ordinances
December 9, 2015	The final budget as adopted is published and distributed

Budget Resolution

A RESOLUTION ADOPTING THE 2016 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, 2016 and ending December 31, 2016, 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, 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 9th day of December 2015.

_____

Greg Thompson, Mayor
City of Monroe

Attest:

_____

Renee L. Prather, City Clerk

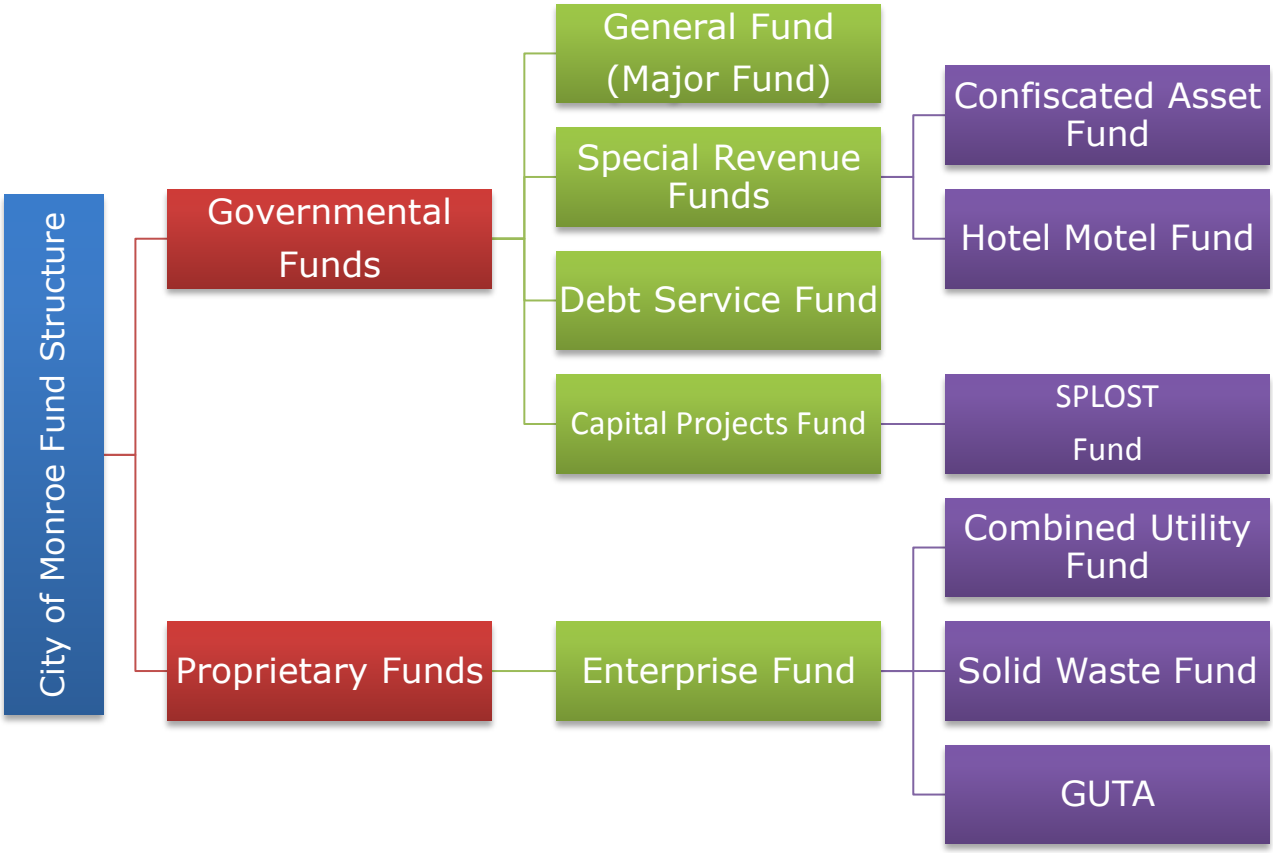
Fund Structure and Basis of Budgeting

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

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

The following is a discussion and illustration of the city's fund structure:



Fund Descriptions

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

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

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

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

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

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

USE OF FUNDS BY DEPARTMENTS

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

CITYWIDE BUDGET SUMMARY - TRENDING
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
TAXES	$ 6,108,042	$ 6,325,445	$ 6,348,446	$ 6,296,037	$ 6,488,737
LICENSES AND PERMITS	114,224	197,360	139,392	130,400	135,400
INTERGOVERNMENTAL	1,430,574	2,471,235	2,451,110	1,657,770	1,657,236
CHARGES FOR SERVICES	36,811,356	38,378,912	40,314,019	39,982,338	41,525,900
FINES AND FORFEITURES	371,712	514,691	488,314	444,000	491,000
INVESTMENT INCOME	38,505	42,927	45,351	25,000	40,000
CONTRIBUTIONS AND DONATIONS	38,851	23,974	134,680	25,000	42,000
MISCELLANEOUS	231,859	239,248	187,613	204,750	575,241
OTHER FINANCING SOURCES	3,651,465	3,457,458	2,690,662	2,719,742	2,836,957
FUND BALANCE	-	-	-	-	331,840
TOTAL REVENUE	**48,796,588**	**51,651,250**	**52,799,587**	**51,485,037**	**54,124,311**
EXPENDITURES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS	14,965,002	13,745,328	13,738,255	14,603,879	14,950,025
PURCHASED/CONTRACTED SERVICES	5,048,509	5,025,547	4,956,067	5,759,240	5,734,932
SUPPLIES	19,925,378	20,029,018	20,863,376	21,542,067	22,060,507
CAPITAL OUTLAYS	101,080	477,410	1,096,867	710,714	1,495,974
OTHER COSTS	450,250	420,551	488,671	528,801	544,800
DEBT SERVICE	1,632,629	1,628,815	1,892,754	3,648,880	3,726,894
DEPRECIATION AND AMORTIZATION	2,839,676	2,789,771	2,450,710	8,372	12,423
OTHER FINANCING USES	3,640,104	2,506,264	2,664,954	4,683,084	5,598,756
TOTAL EXPENDITURES	**48,602,628**	**46,622,704**	**48,151,654**	**51,485,037**	**54,124,311**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 193,960**	**$ 5,028,546**	**$ 4,647,933**	**$ -**	**$ -**

CITYWIDE OPERATING BUDGET SUMMARY - CURRENT YEAR
ALL FUNDS

REVENUES	GENERAL	CONFISCATED ASSETS	HOTEL MOTEL	SPLOST	GO BOND DEBT SERVICE	COMBINED UTILITY	SOLID WASTE	GUTA	TOTAL
TAXES	$ 6,463,737	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 6,488,737
LICENSES AND PERMITS	135,400	-	-	-	-	-	-	-	135,400
INTERGOVERNMENTAL	189,636	-	-	1,467,600	-	-	-	-	1,657,236
CHARGES FOR SERVICES	651,500	-	-	-	-	36,409,400	4,465,000	-	41,525,900
FINES AND FORFEITURES	450,000	41,000	-	-	-	-	-	-	491,000
INVESTMENT INCOME	-	-	-	-	-	40,000	-	-	40,000
CONTRIBUTIONS AND DONATIONS	42,000	-	-	-	-	-	-	-	42,000
MISCELLANEOUS	156,500	-	-	-	-	-	-	418,741	575,241
OTHER FINANCING SOURCES	1,995,807	-	-	-	841,150	-	-	-	2,836,957
FUND BALANCE	-	-	-	331,840	-	-	-	-	331,840
TOTAL	**10,084,580**	**41,000**	**25,000**	**1,799,440**	**841,150**	**36,449,400**	**4,465,000**	**418,741**	**54,124,311**
EXPENDITURES									
PERSONAL SERVICES AND EMPLOYEE BENEFITS	7,046,614	-	-	-	-	6,534,386	1,161,870	207,155	14,950,025
PURCHASED/CONTRACTED SERVICES	817,250	11,000	-	271,840	-	2,174,150	2,340,980	119,712	5,734,932
SUPPLIES	1,009,766	15,000	-	75,000	-	20,550,091	360,650	50,000	22,060,507
CAPITAL OUTLAYS	140,000	15,000	-	1,185,974	-	-	155,000	-	1,495,974
OTHER COSTS	179,800	-	25,000	-	-	340,000	-	-	544,800
DEBT SERVICE	-	-	-	266,626	841,150	2,619,118	-	-	3,726,894
DEPRECIATION AND AMORTIZATION	-	-	-	-	-	12,423	-	-	12,423
OTHER FINANCING USES	891,150	-	-	-	-	4,219,232	446,500	41,874	5,598,756
TOTAL EXPENDITURES	**10,084,580**	**41,000**	**25,000**	**1,799,440**	**841,150**	**36,449,400**	**4,465,000**	**418,741**	**54,124,311**
TOTAL REVENUES OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/FUND EQUITY, BEGINNING OF YEAR	**$ 2,905,493**	**$ 45,678**	**$ 12,678**	**$ 1,765,587**	**$ 116**	**$ 65,390,049**	**$ 1,303,102**	**$ 350,209**	**$ 71,772,912**
USE OF CASH RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/FUND EQUITY, END OF YEAR	**$ 2,905,493**	**$ 45,678**	**$ 12,678**	**$ 1,765,587**	**$ 116**	**$ 65,390,049**	**$ 1,303,102**	**$ 350,209**	**$ 71,772,912**

Summary - City Wide Positions
Personnel All Funds - Full Time

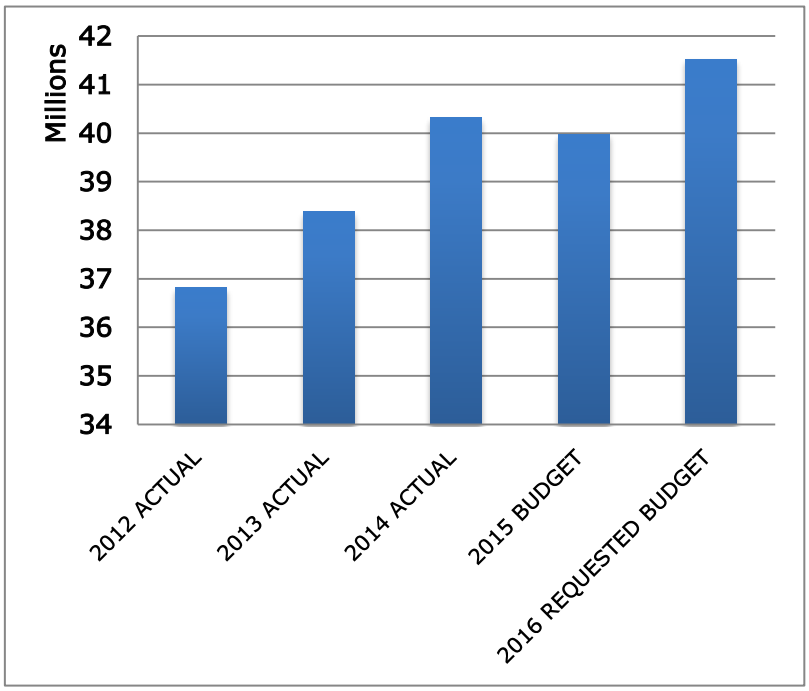
Fund	Department/Function	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
General Fund	Administration	1	1	1	2	3	3
	Finance	5	5	5	5	5	5
	Code	5	6	6	3	4	6
	Fire	23	23	23	23	21	23
	Police	43	46	42	42	41	41
	Streets	22	24	23	21	21	22
	Building And Grounds	4	4	3	3	3	3
Total General Fund		103	109	103	99	98	103
Utility Fund	Finance	4	4	4	4	5	4
	Customer Service	14	14	14	12	11	13
	Billing	3	3	3	3	3	3
	Central Services	9	9	8	9	10	9
	Electric & Telecomm Administration	1	2	3	3	2	2
	Electric	15	16	14	14	14	14
	Telecomm	9	9	8	8	8	8
	Water & Gas Administration	1	1	2	2	1	1
	Stormwater	-	-	-	1	3	3
	Sewage Collection	8	8	6	8	8	8
	Sewage Treatment Plant	5	7	9	8	7	7
	Water Treatment Plant	5	4	3	4	5	5
	Water Distribution System	7	8	8	6	7	8
	Natural Gas	8	8	8	8	8	8
Total Utility Fund		89	93	90	90	92	93
Solid Waste Fund	Administration	4	4	4	4	3	3
	Solid Waste Collection	12	12	12	12	12	12
	Solid Waste Disposal	2	2	2	2	2	2
	Recyclables Collection	1	1	1	1	1	1
	Yard Trimmings	2	2	2	2	2	3
Total Solid Waste Fund		21	21	21	21	20	21
555 Guta Fund	Special Facility	-	-	-	-	-	3
Total 555 Guta Fund		-	-	-	-	-	3
Total All Positions		213	223	214	210	210	220

Revenue Analysis

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

Charges for Services

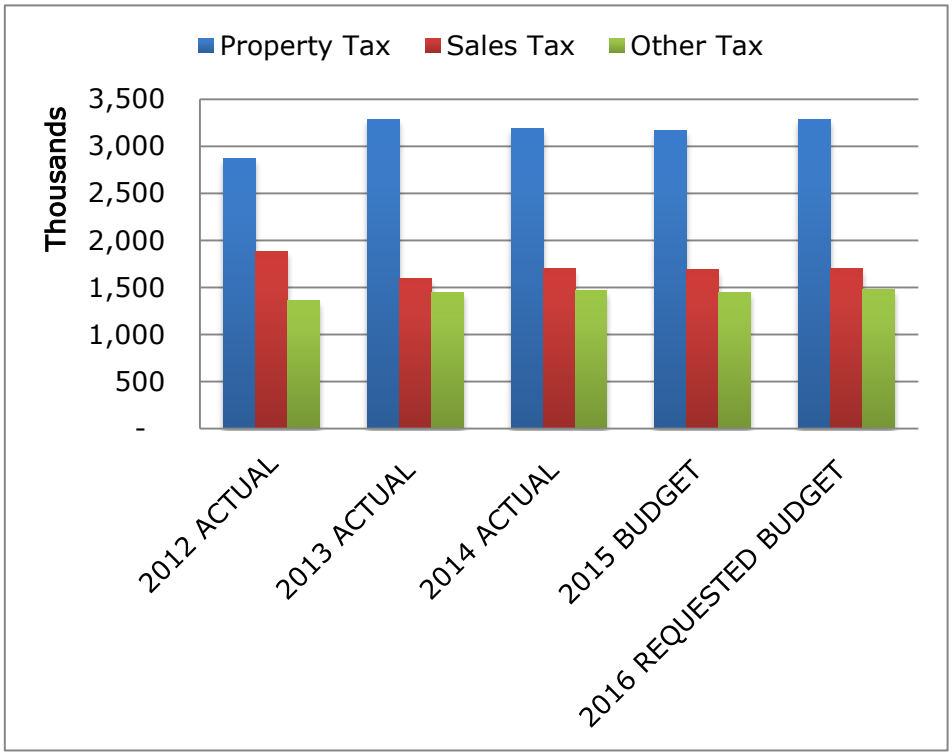
This revenue category includes any fee or other billings from services such as solid waste, electric, cable, internet, water, sewer, sewer, and gas.



The budget for the Combined Utilities revenue is 1.5 million more than last year's budget. Projections for FY2015 are calculated using a conservative approach. We estimate sale of gas to be lower, electric to be higher than last year and no rate increase is being considered. These revenue sources remain fairly stable barring any extreme weather conditions as we saw in early 2014. The rate structure for Water and Sewer was reconfigured in 2014 and we expect to see some increases due to our ongoing meter replacement project. We continue to see growth in residential and commercial phone service, our newest utility service. Another growth area is internet and fiber. Employee contributions and costs for health insurance are expected to remain stable, and funding for pension will decrease slightly.

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.



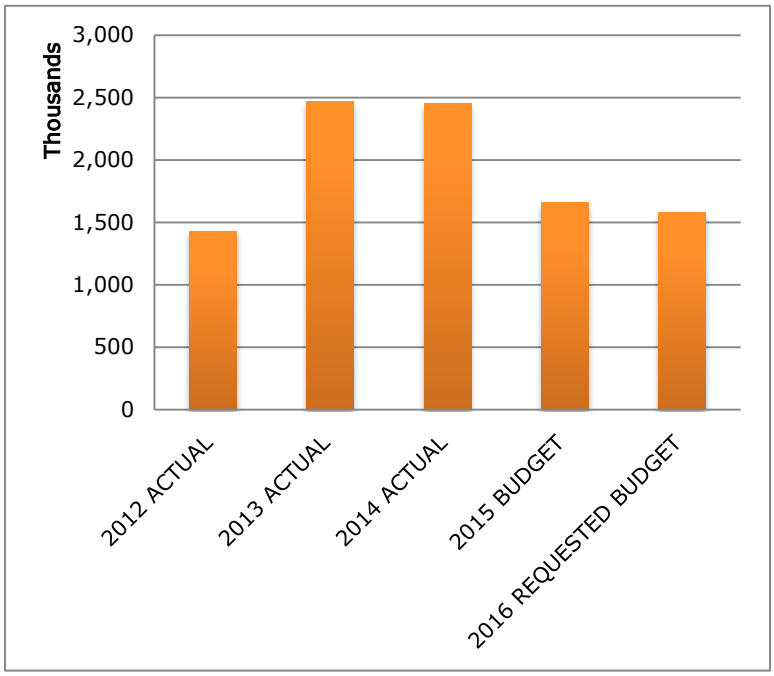
The City's total millage rate for FY2015 is 8.115 mills. Debt service millage is 2.381, leaving 5.734 for the City's operating millage. Sales Tax, Franchise Tax and other miscellaneous taxes are expected to remain stable next year with slight growth.

Other Financing Sources

The majority of revenues from this category come from inter-fund transfers. The City Charter requires in lieu of taxes, the transfer of 5% of the gross revenue from the receipts of the utilities to the general fund. This amount is one of the general fund's largest revenue sources. The budgeted amount for this transfer is directly tied to the Combined Utilities Fund revenue. The amount estimated for FY2016 is $1,751,620.

Intergovernmental

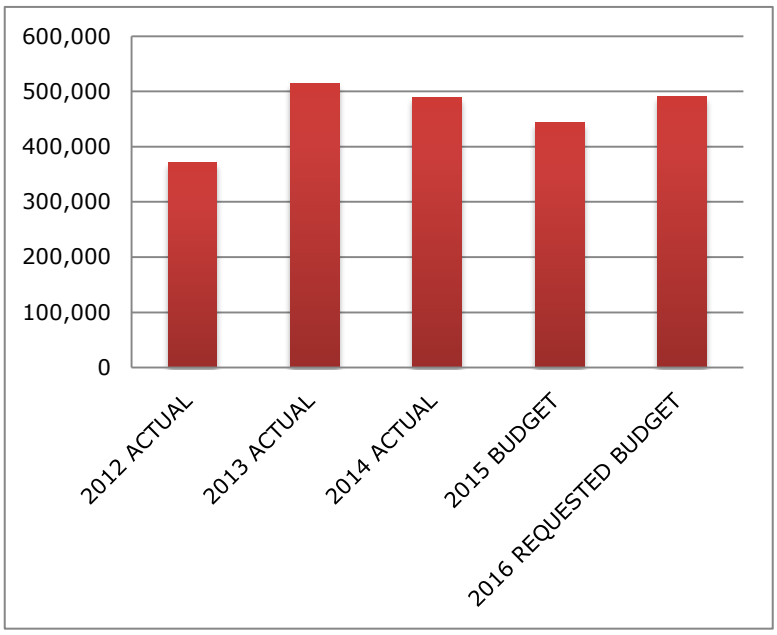
Receipts from local, state and federal governments are included in this category. They include grants, school resource officer and housing authority supplements, payment in lieu of taxes from the local housing authority and 1% Special Local Option Sales Tax (SPLOST).



As the SPLOST tax funds collected continue to build, approved projects will be completed. Any variances in revenue will be directly tied to the economy. We are seeing some recovery at the local level and hope this will continue. The assumption for 2016 is a very conservative one with budgeted figures slightly lower than last year's.

Fines and Forfeitures

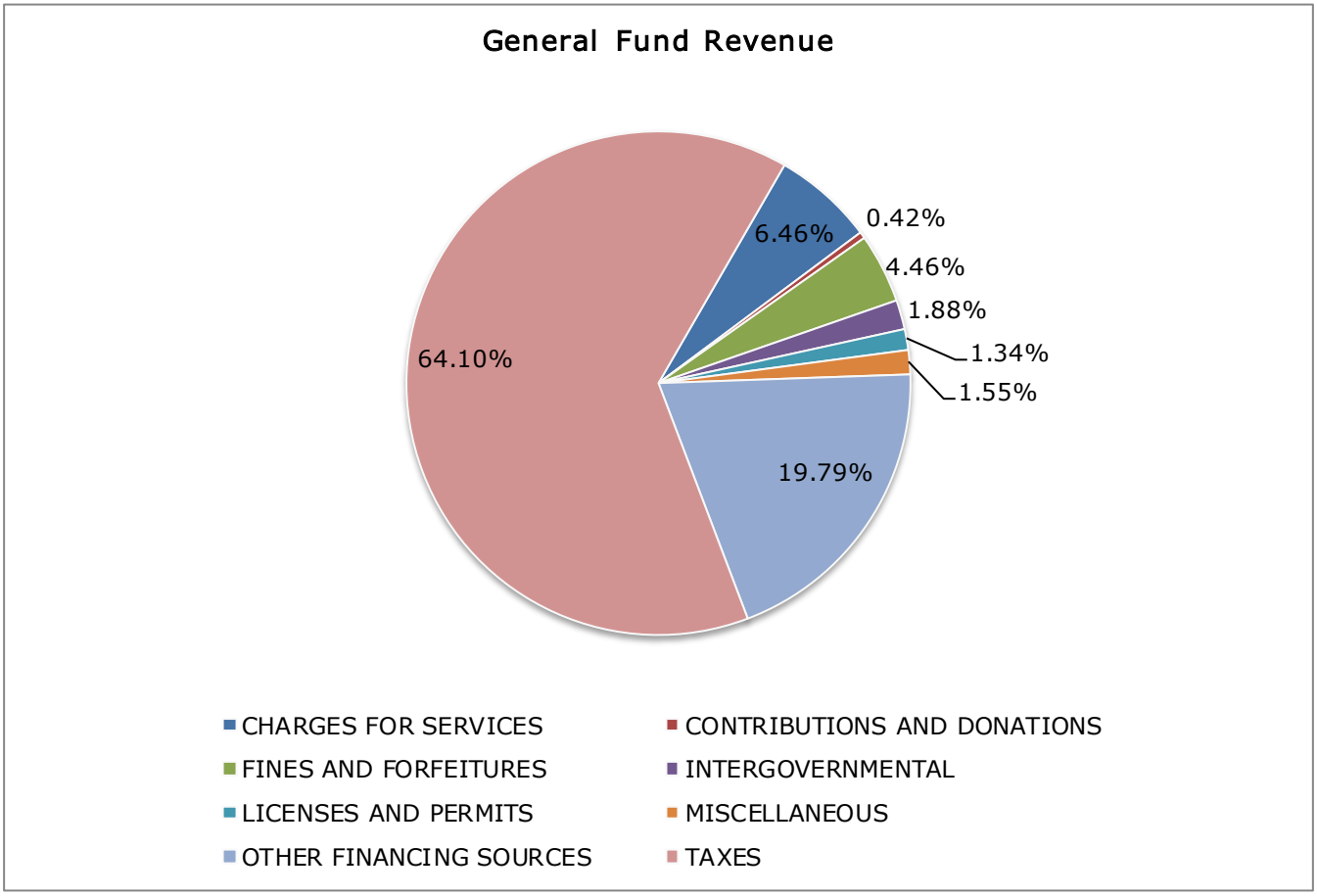
This revenue source is from municipal court traffic fines and citations. While citation numbers remain virtually unchanged, we have experienced an increase in the number violators being sentenced to jail and or community service, which has impacted revenue. Fines and Forfeitures are expected to remain stable with a slight increase showing for actual collections in 2015 we project a slight increase for 2016.



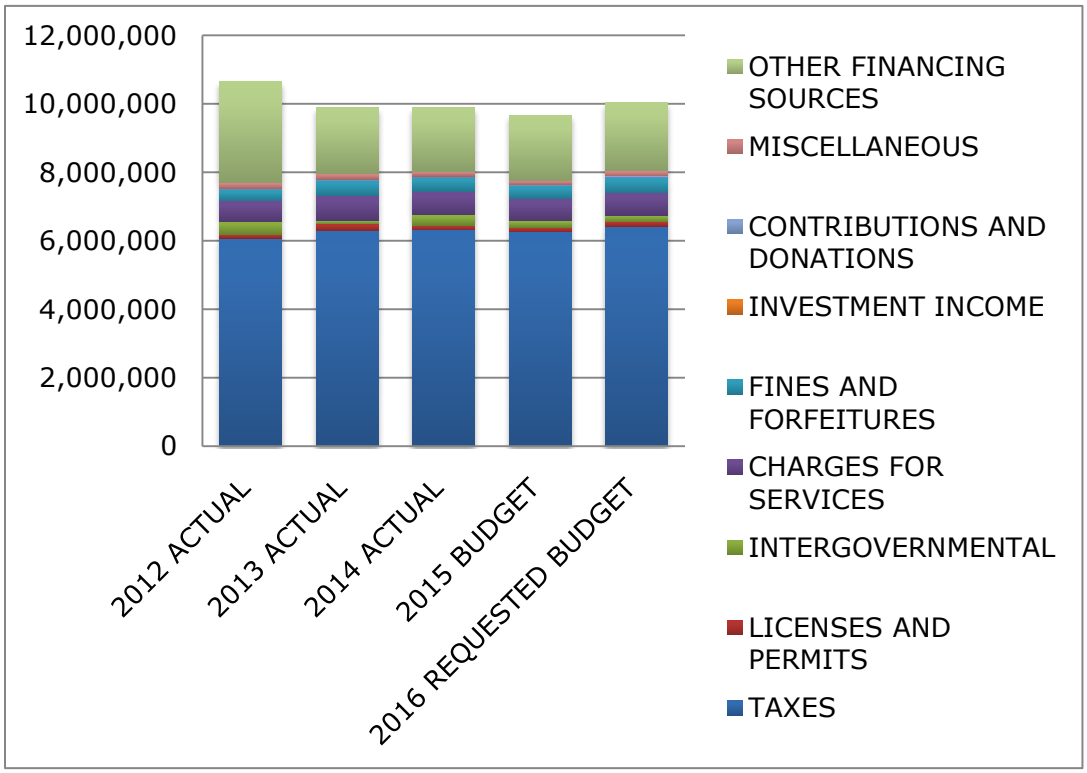
Revenue Summary

General Fund

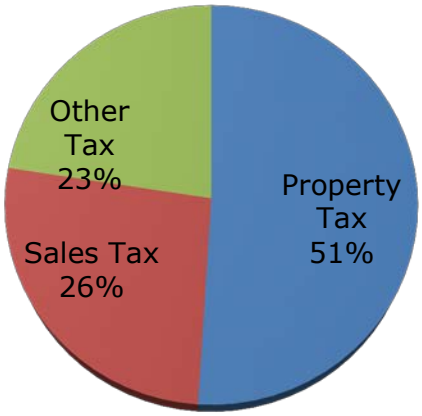
The chart below shows sources of revenue along with the percent each generates of the total of revenue for the General Fund. Total budgeted revenue for FY2016 is $10,084,580. The General Fund revenue budget for FY2016 is increasing slightly from last year's adopted budget.



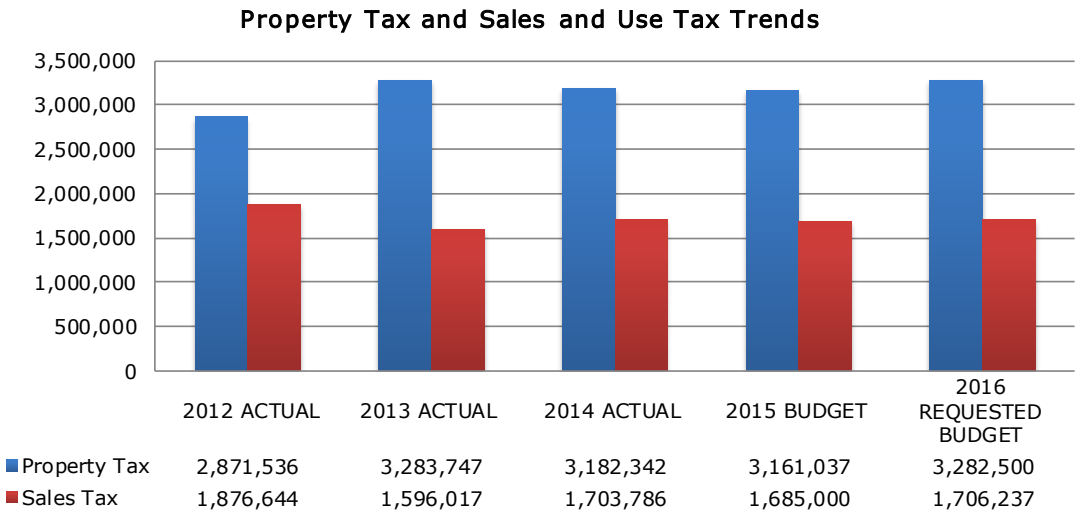
The next chart shows the trend in revenue categories in the General Fund. The trends show very little variances with the exception of Other Financing Sources for FY 2012 Actual. This difference was due to the receipt of a one-time revenue.



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 64% of its total revenue from taxes in 2015. Half of the total tax collected is Property Tax making it the General Fund's largest revenue source followed by Sales and Use Tax.



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



Licenses and Permits. Revenues in this category include Alcoholic Beverage Permits, Building Permits, Insurance License and Regulatory Fees. The 2016 budget has a slight increase from 2015.

Intergovernmental. These revenues are received from other governments such as the State of Georgia for Local Maintenance & Improvement Grant Program (LMIG) for street improvements. Projected revenue for FY2016 remains unchanged.

Charges for Services. No change in the line item for Employee Self Insurance Fees for 2016.

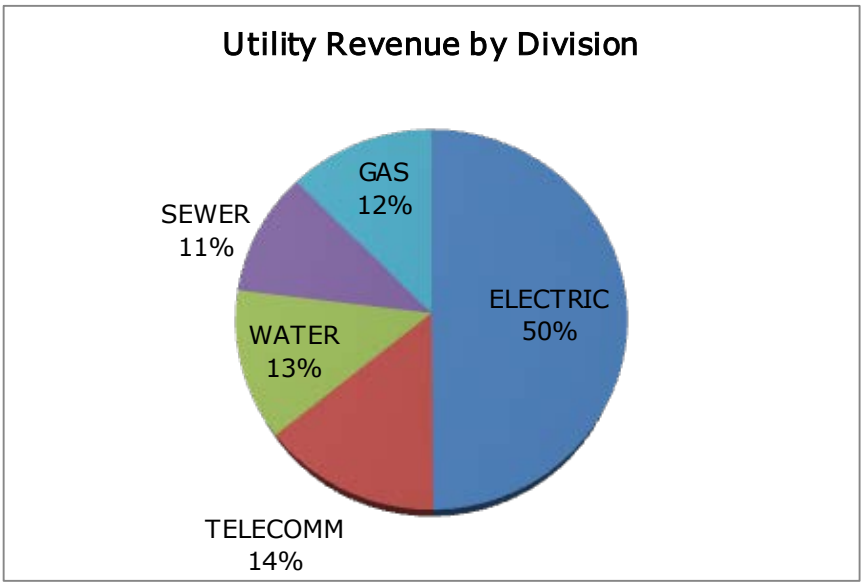
Fines and Forfeitures. These revenues are generated from Municipal Court Fines for violations of City ordinances. The 2016 budget has a slight increase from 2015.

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

Other Financing Sources. Transfers to the General Fund from other funds which include transfers of franchise fees of five (5) percent the from city's enterprise funds. A slight increase is budgeted over 2015 due to a projected increase in Solid Waste, Utility, and GUTA revenue.

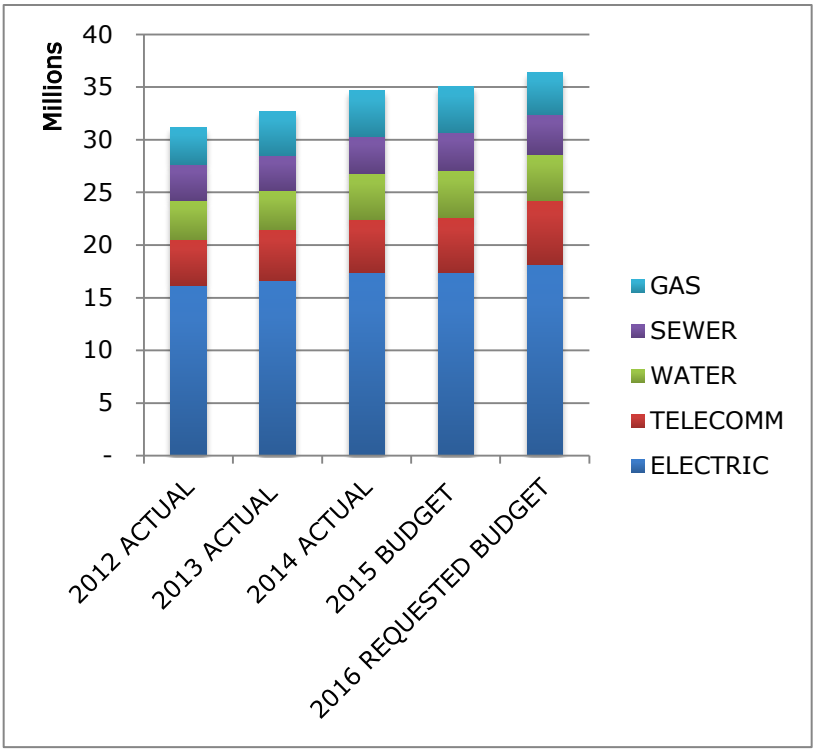
Combined Utilities Fund

The operation of utilities produces the largest category of revenue, Charges for Services. The chart below shows breakdown by utility division along with the percent each generates of the total of revenue for the Combined Utilities Fund. Total budgeted revenue for FY2016 is $36,449,400.



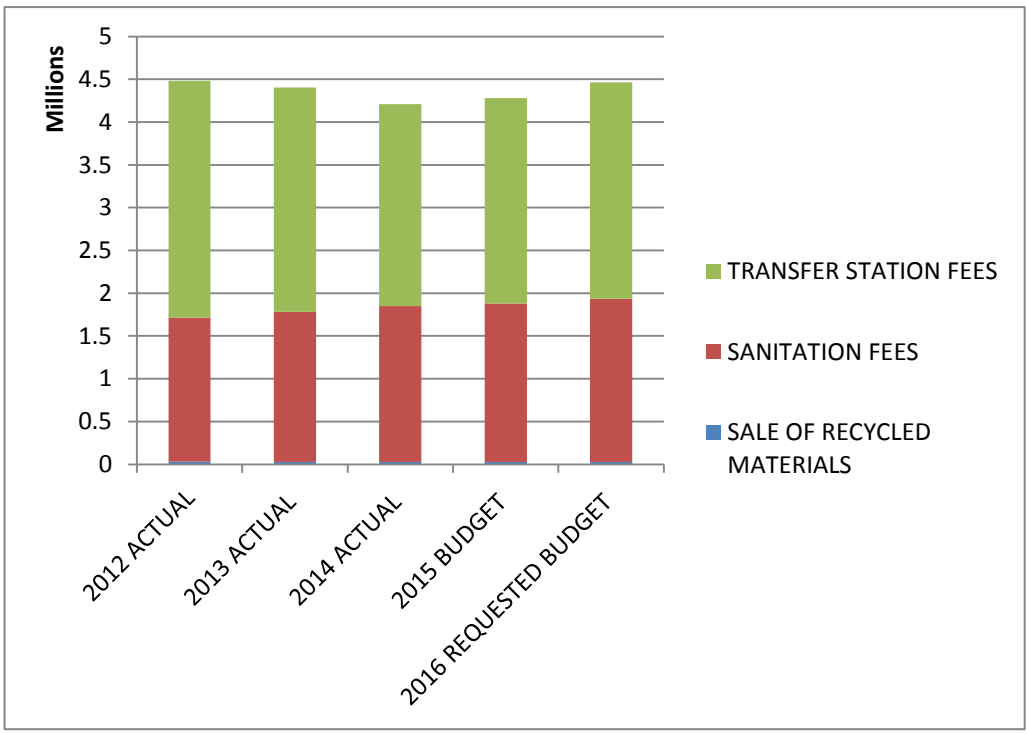
The Combined Utilities Fund revenue budget for FY2016 is increasing from last year's adopted budget and generally remains fairly constant from year to year. Utility revenue is partially influenced by the weather conditions. When we experience mild or severe seasons, rainy or drought conditions, Monroe's largest enterprise fund's revenue will increase or decrease accordingly. As the City pays more for the cost of electricity and gas the cost to our customers is also increased. This also accounts for some of the fluctuation in revenue.

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



Solid Waste Fund

Solid Waste funds from charges for services for trash pickup for residential and commercial customers, transfer station revenue and recycling are accounted for in the Solid Waste Enterprise Fund. Sanitation fees from trash pickup are increased annually by 3% in order to keep up with the increase in hauling costs from the transfer station. The primary source of revenue is from the collections from fees charged to vendors using the transfer station. We saw a decrease in vendors using our station during FY2014. This was due to the opening of a couple of transfer stations that were in closer proximity to the vendors using our station. Transfer station revenue has stabilized and is trending back upward. We project a slight increase for FY2016. 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.

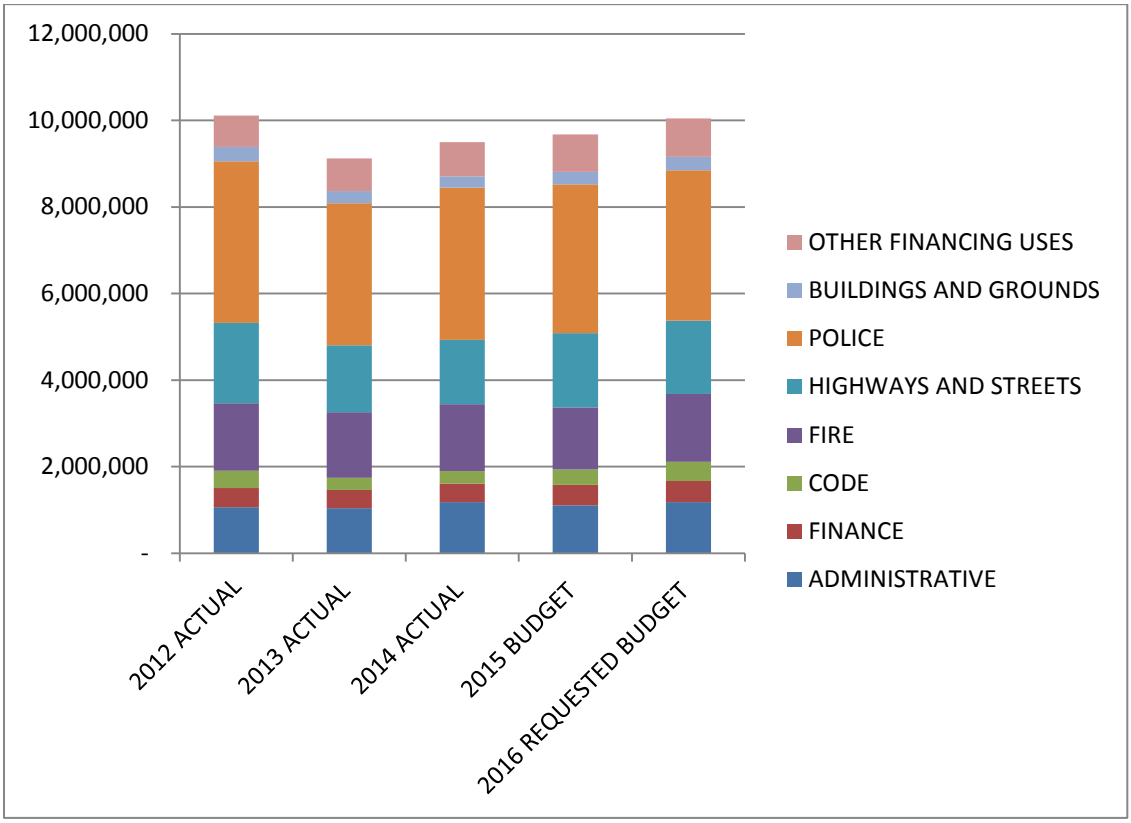


Expenditure Summary

The City of Monroe's FY2016 budget reflects a conservative document that will meet or exceed the services provided to our citizens. The total budget is $54.1 million for all funds. Summary for the General Fund and Combined Utilities Fund follows.

General Fund

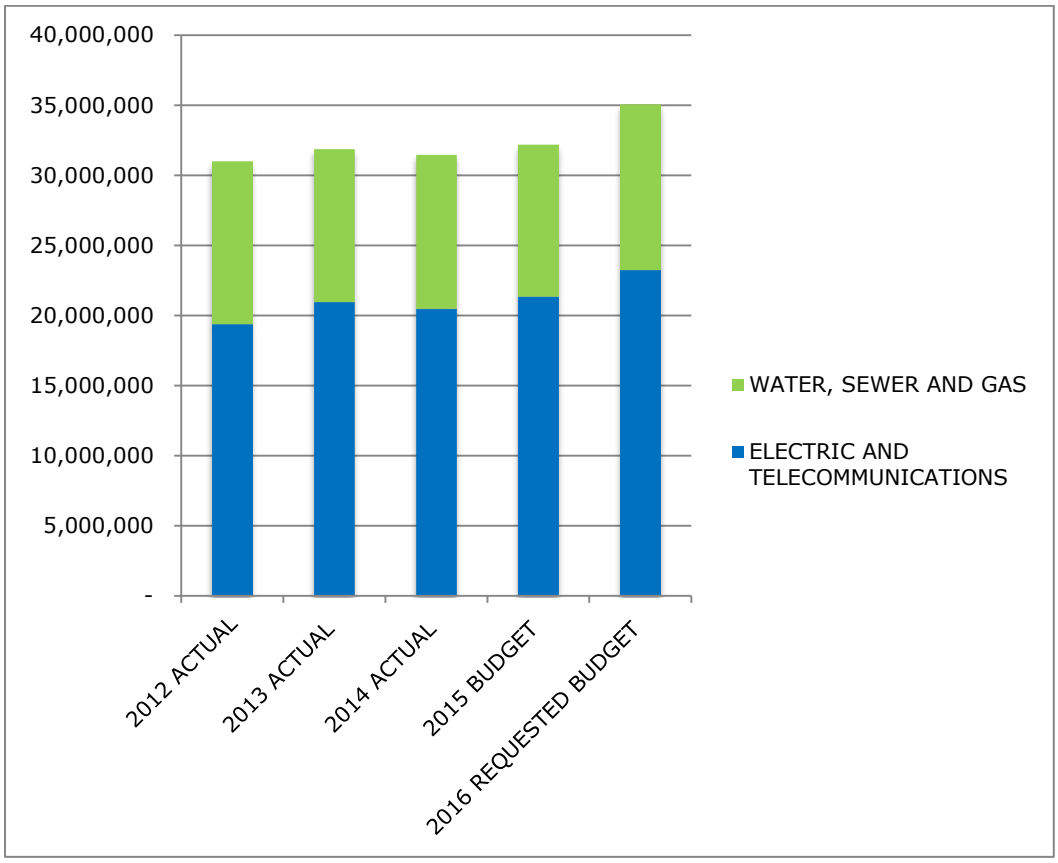
The total budget for the General Fund is $10 million which is slightly up from last year's budget. Efforts to keep spending at reasonable levels are made city wide, when possible a department's budget is kept at the same level as the prior year. The next chart shows the trend for the departments in the General Fund.



Combined Utilities Fund

The expense budget for Monroe's Combined Utilities Fund totals $36.4 million for FY2016. This is a 3.8% increase from last year's adopted budget.

The Cost of Goods Sold in Gas and Electric are the largest expense for the utility. The cost of purchased power in Electric accounts for 70% and Cost of fuel in Gas accounts for 47% of their respective department's total budget.



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

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

Requests for this year's Capital totaled $5,608,100. Of that amount, $4,913,100 was approved city wide. Combined Utilities, the city's largest Enterprise Fund was approved for a total of $3,035,500, SPLOST Fund had a total of $1,452,600 approved for 2016.

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

A summary and detail of the FY 2016 CIP is listed on the following pages.

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

FY2016 PROJECT REQUEST			REVENUE SOURCES					
Project Name	Funding Request	Funding Allowed	General Fund	Utility E&R Fund	SPLOST	Solid Waste	Seizure	Total
Airport								
Obstruction Removal RWY 3/21	1,900	1,900			1,900			**1,900**
Airport Layout Plan Update	4,000	4,000			4,000			**4,000**
AWOS III PT	4,750	4,750			4,750			**4,750**
PAPI Flight Check	250	250			250			**250**
Fuel Farm/Short EA (Reimbursement)	5,794	5,794			5,794			**5,794**
Security Fence	2,000	2,000			2,000			**2,000**
DBE Plan FY 15-17	495	495			495			**495**
Subtotal	**19,189**	**19,189**	**-**	**-**	**19,189**	**-**	**-**	**19,189**
Finance								
DECA Recording Software System	10,000	-	-					**-**
Subtotal	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Code								
Sofware Update / Replacement	35,000	35,000	35,000					**35,000**
Subtotal	**35,000**	**35,000**	**35,000**	**-**	**-**	**-**	**-**	**35,000**
Fire								
Fire Pumper	115,182	115,182			115,182			**115,182**
Burn Building/Fire Training Tower	30,000	30,000	30,000					**30,000**
Public Safety Facility	SITE		SITE					**-**
Fire Fighter Turn Out Gear	45,000	45,000			45,000			**45,000**
Subtotal	**190,182**	**190,182**	**30,000**	**-**	**160,182**	**-**	**-**	**190,182**
Highway and Streets								
Right of Way Equipment	60,000	60,000			60,000			**60,000**
Resurfacing Streets	149,500	149,500	115,000		34,500			**149,500**
New Sidewalks	75,000	75,000			75,000			**75,000**
Spring Street Sidewalk	650,445	650,445			650,445			**650,445**
Street & Sidewalk Rehabilitation	30,000	30,000			30,000			**30,000**
Floors at Community Buidling	5,000	-	-					**-**
Engineering Street Projects	271,840	271,840			271,840			**271,840**
Truck Replacement (Buidling Maint.)	40,000	40,000	40,000					**40,000**
Subtotal	**1,281,785**	**1,276,785**	**155,000**	**-**	**1,121,785**	**-**	**-**	**1,276,785**
Police								
Fleet and Equipment Upgrades	151,444	151,444			151,444			**151,444**
Firearms Training Site	30,000	30,000	15,000				15,000	**30,000**
Flooring Replacement	30,000	-	-					**-**
Vehicle Processing Booth	20,000	20,000	20,000					**20,000**
Public Safety Facility	SITE		SITE					**-**
Subtotal	**231,444**	**201,444**	**35,000**	**-**	**151,444**	**-**	**15,000**	**201,444**
TOTAL GENERAL/SPLOST FUND	**1,767,600**	**1,722,600**	**255,000**	**-**	**1,452,600**	**-**	**15,000**	**1,722,600**
Finance								
Field Services Vehicle	20,000	20,000		20,000				**20,000**
Server Replacement	8,000	8,000		8,000				**8,000**
Itron NightHawk Electric Meters	70,000	70,000		70,000				**70,000**
Barracuda Archiver	7,500	7,500		7,500				**7,500**
Administration Building Improvements	200,000	200,000		200,000				**200,000**
Subtotal	**305,500**	**305,500**	**-**	**305,500**	**-**	**-**	**-**	**305,500**
Telecom								
IpTV Conversion	225,000	225,000		225,000				**225,000**
Data Hubs	35,000	35,000		35,000				**35,000**
Switch Replacment/Upgrades	45,000	45,000		45,000				**45,000**
Docsis Upgrades	125,000	125,000		125,000				**125,000**
JDSU Test Equipment	10,000	10,000		10,000				**10,000**
Charolette Rowell 144ct Fiber Extension	67,500	67,500		67,500				**67,500**
Subtotal	**507,500**	**507,500**	**-**	**507,500**	**-**	**-**	**-**	**507,500**
Electric								
Construct/Reconductor Distribution System	150,000	150,000		150,000				**150,000**
Recloser/Fuse Placement	50,000	50,000		50,000				**50,000**
Switch Replacment/Smart Grid	55,000	55,000		55,000				**55,000**
3 Phase Ties	55,000	55,000		55,000				**55,000**
Field Service Trucks 3/4 Ton	37,500	37,500		37,500				**37,500**
Shop Lift	30,000	30,000		30,000				**30,000**
Bucket Truck Replacement/Upgrade	55,000	55,000		55,000				**55,000**
Street Light LED Conversion	100,000	100,000		100,000				**100,000**
Subtotal	**532,500**	**532,500**	**-**	**532,500**	**-**	**-**	**-**	**532,500**
Water								
Deadend Removal	25,000	25,000		25,000				**25,000**
Water Main Assessment Project	50,000	50,000		50,000				**50,000**
Fire Hydrant Replcement	52,500	52,500		52,500				**52,500**
Water Main Rehab	150,000	150,000		150,000				**150,000**
Water Main Extensions	50,000	50,000		50,000				**50,000**
Water Grants (CDBG)	250,000	-		-				**-**
2015 CDBG (5th and 6th Streets)	150,000	-		-				**-**
Water Treatment Plant Roof Replacement	125,000	125,000		125,000				**125,000**
Subtotal	**852,500**	**452,500**	**-**	**452,500**	**-**	**-**	**-**	**452,500**
Stormwater								
Detention Pond Rehab	40,000	40,000		40,000				**40,000**
Infrastructure Rehab	75,000	75,000		75,000				**75,000**
Subtotal	**115,000**	**115,000**	**-**	**115,000**	**-**	**-**	**-**	**115,000**
Sewer								
Sewer Main Rehab	150,000	150,000		150,000				**150,000**
Manhole Rehab	7,500	7,500		7,500				**7,500**
Sewer Grants (CDBG)	250,000	-		-				**-**
Vehicle Replacement	45,000	45,000		45,000				**45,000**
Drying Bed Rehab	50,000	50,000		50,000				**50,000**
Treatment Plant Roof Replacement	50,000	50,000		50,000				**50,000**
Treatment Plant Equipment Replacement	75,000	75,000		75,000				**75,000**
Subtotal	**627,500**	**377,500**	**-**	**377,500**	**-**	**-**	**-**	**377,500**

FY2016 PROJECT REQUEST			REVENUE SOURCES					
Project Name	Funding Request	Funding Allowed	General Fund	Utility E&R Fund	SPLOST	Solid Waste	Seizure	Total
Gas								
Regulator Station Rebuild (2/year)	10,000	10,000		10,000				**10,000**
Gas Main Replacement	150,000	150,000		150,000				**150,000**
Gas Take Station Rebuild	150,000	150,000		150,000				**150,000**
Gas Main Extensions	75,000	75,000		75,000				**75,000**
Hwy 78 Relocation @ Bridge	360,000	360,000		360,000				**360,000**
Subtotal	**745,000**	**745,000**	**-**	**745,000**	**-**	**-**	**-**	**745,000**
TOTAL COMBINED UTILITIES FUND	**3,685,500**	**3,035,500**	**-**	**3,035,500**	**-**	**-**	**-**	**3,035,500**
Solid Waste								
Replace 1998 Yard Spotter Truck	50,000	50,000				50,000		**50,000**
Shop Lift	30,000	30,000				30,000		**30,000**
Rear Load Garbage Truck	75,000	75,000				75,000		**75,000**
								-
TOTAL SOLID WASTE/SPLOST FUND	**155,000**	**155,000**	**-**	**-**	**-**	**155,000**	**-**	**155,000**
TOTAL ALL FUNDS	**5,608,100**	**4,913,100**	**255,000**	**3,035,500**	**1,452,600**	**155,000**	**15,000**	**4,913,100**

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Governmental Funds							
Airport							
Obstruction Removal RWY 3/21	SPLOST	1,900					1,900
Airport Layout Plan Update	SPLOST	4,000					4,000
AWOS III PT	SPLOST	4,750					4,750
PAPI Flight Check	SPLOST	250					250
Fuel Farm/Short EA (Reimbursement)	SPLOST	5,794					5,794
Security Fence	SPLOST	2,000					2,000
DBE Plan FY 15-17	SPLOST	495					495
DBE Plan FY 15-18	SPLOST		7,500				7,500
DBE Plan FY 15-19	SPLOST		53,000				53,000
DBE Plan FY 15-20	SPLOST		60,000				60,000
Subtotal		**19,189**	**120,500**	**-**	**-**	**-**	**139,689**
Finance							
DECA Recording Software System	GF	-	-				-
Subtotal		**-**	**-**	**-**	**-**	**-**	**-**
Code							
Field Services Vehicle	GF					30,000	30,000
Software Update / Replacement	GF	35,000					35,000
Field Services Vehicle	GF		26,000				26,000
Field Services Vehicle	GF			26,000			26,000
Subtotal		**35,000**	**26,000**	**26,000**	**-**	**30,000**	**117,000**
Fire							
Fire Pumpers	SPLOST	115,182					115,182
Equipment For Quint	SPLOST		85,000				85,000
Med/Lite Duty Vehicles	SPLOST			80,000			80,000
Quint to Replace Ladder Truck	GF		187,500	187,500	187,500	187,500	750,000
Burn Building/Fire Training Tower	GF	30,000					30,000
Fire Station Roof	GF			58,000			58,000
Public Safety Facility	SPLOST	SITE		750,000			750,000
Fire Fighter Turn Out Gear	SPLOST	45,000					45,000
Subtotal		**190,182**	**272,500**	**1,075,500**	**187,500**	**187,500**	**1,913,182**
Highway and Streets							
Right of Way Equipment	SPLOST	60,000					60,000
Resurfacing Streets	SPLOST/GF	149,500	188,500	201,500	214,500	227,000	981,000
New Sidewalks	SPLOST	75,000	80,000	85,000	85,000	85,000	410,000
Street & Sidewalk Rehabilitation	SPLOST	30,000	35,000	40,000	45,000	45,000	195,000
Spring Street Sidewalk	SPLOST	650,445					
Asphalt Paver	SPLOST				340,000		340,000
Truck Replacement (Streets & Transportation)	GF			35,000	35,000		70,000
Skid Steer Loader	SPLOST			50,000			50,000
Floors at Community Building	GF	-					-
Engineering Street Projects	SPLOST	271,840	300,000	250,000			821,840
Side Boom Tractor (Streets & Trans.)	GF		80,000				80,000
Single Axle Dump Truck	SPLOST			85,000			85,000
Backhoe	SPLOST		85,000				85,000
Tandem Dump Truck						130,000	130,000
Truck Replacement (Building Maint.)	GF	40,000	40,000				80,000
Subtotal		**1,276,785**	**808,500**	**746,500**	**719,500**	**487,000**	**3,387,840**

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Police							
Fleet and Equipment upgrades	SPLOST/GF	151,444	115,224	115,224	115,224	240,000	737,116
Firearms Training Site	GF/SZ	30,000					30,000
Flooring Replacement	GF	-					-
Vehicle Processing Booth	GF	20,000					20,000
Public Safety Facility	SPLOST	SITE		750,000			750,000
Subtotal		**201,444**	**115,224**	**865,224**	**115,224**	**240,000**	**1,537,116**
TOTAL GOVERNMENTAL FUNDS		**1,722,600**	**1,342,724**	**2,713,224**	**1,022,224**	**944,500**	**7,094,827**

GENERAL FUND	**255,000**
SPLOST	**1,452,600**
SEIZURE FUNDS	**15,000**
	1,722,600
TOTAL GOVERNMENTAL FUNDS CAPITAL EXPENSES	**1,722,600**
DIFFERENCE	**-**

Funding Sources

General Fund	GF	SPLOST	SPLOST	Lease Funds	LP
Maintenance & Repair Fund	E&R	Solid Waste	SW	Utilities	UTIL
Capital Improvements Fund	CIF	Seizure	SZ	Fund Balance	FB

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
COMBINED UTILITY FUND							
Finance							
Field Services Vehicle	UTIL	20,000	20,000	20,000	20,000	20,000	100,000
Server Replacement	UTIL	8,000				10,000	18,000
Itron Hand Held/Mobile Unit	UTIL		40,000				40,000
Itron NightHawk Electric Meters	UTIL	70,000					70,000
Barracuda Archiver	UTIL	7,500					7,500
Administration Building Improvements	MCT	200,000					200,000
Subtotal		**305,500**	**60,000**	**20,000**	**20,000**	**30,000**	**435,500**
Telecom							
IpTV Conversion	UTIL	225,000	125,000				350,000
Data Hubs	UTIL	35,000	35,000	75,000			145,000
Switch Replacment/Upgrades	UTIL	45,000	45,000	175,000			265,000
Docsis Upgrades	UTIL	125,000	100,000				225,000
JDSU Test Equipment	UTIL	10,000		45,000			55,000
Charolette Rowell 144ct Fiber Extension	UTIL	67,500					67,500
Subtotal		**507,500**	**305,000**	**295,000**	**-**	**-**	**1,107,500**
Electric							
Construct/Reconductor Distribution System	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Recloser/Fuse Placement	UTIL	50,000	50,000	50,000			150,000
Switch Replacement/Smart Grid	UTIL	55,000	75,000	75,000	100,000	100,000	405,000
3 Phase Ties	UTIL	55,000	55,000	125,000			235,000
Field Service Trucks 3/4 Ton	UTIL	37,500		45,000			82,500
Shop Lift	UTIL	30,000					30,000
Bucket Truck Replacement/Update	UTIL	55,000		100,000	200,000		355,000
Street light LED Conversion	UTIL	100,000	100,000				200,000
Mini Excavator	UTIL		72,000				72,000
AMI	UTIL		225,000				225,000
Subtotal		**532,500**	**727,000**	**545,000**	**450,000**	**250,000**	**2,504,500**
Water							
Deadend Removal	UTIL	25,000	25,000	25,000	25,000	25,000	125,000
Water Main Assessment Project	UTIL	50,000					50,000
Fire Hydrant Replacement	UTIL	52,500	52,500	52,500	52,500	52,500	262,500
Water Main Rehab	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Water Main Extensions	UTIL	50,000	50,000	50,000	50,000	50,000	250,000
Water Grants (CDBG)	UTIL	-	25,000	250,000	25,000	250,000	550,000
2015 CDBG (5th and 6th Streets)	UTIL	-					-
Water Treatment Plant Roof Replacement	UTIL	125,000					125,000
Subtotal		**452,500**	**302,500**	**527,500**	**302,500**	**527,500**	**2,112,500**
Stormwater							
Detention Pond Rehab	UTIL	40,000	40,000	40,000	40,000	40,000	200,000
Infrastructure Rehab	UTIL	75,000	75,000	75,000	75,000	75,000	375,000
Subtotal		**115,000**	**115,000**	**115,000**	**115,000**	**115,000**	**575,000**

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Sewer							
Sewer Main Rehab	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Manhole Rehab	UTIL	7,500	7,500	7,500	7,500	7,500	37,500
Sewer Grants (CDBG)	UTIL	-	25,000	250,000	25,000	250,000	550,000
Vehicle Replacement	UTIL	45,000			45,000		90,000
Equipment (Mini Excauvator)	UTIL		95,000				95,000
Drying Bed Rehab	UTIL	50,000	50,000	50,000	50,000		200,000
Treatment Plant Roof Replacement	UTIL	50,000					50,000
Treatment Plant Equipment Replacement	UTIL	75,000	75,000	75,000	75,000	75,000	375,000
Subtotal		**377,500**	**402,500**	**532,500**	**352,500**	**482,500**	**2,147,500**
Gas							
Regulator Station Rebuild (2/Year)	UTIL	10,000	10,000	10,000	10,000	10,000	50,000
Gas Main Replacement	UTIL	150,000	150,000	150,000	150,000	150,000	750,000
Gas Take Station Rebuild	UTIL	150,000					150,000
Gas Main Extensions	UTIL	75,000	75,000	75,000	75,000	75,000	375,000
Hwy 78 Relocation @ Bridge	UTIL	360,000					360,000
Subtotal		**745,000**	**235,000**	**235,000**	**235,000**	**235,000**	**1,685,000**
TOTAL UTILITES		**3,035,500**	**2,147,000**	**2,270,000**	**1,475,000**	**1,640,000**	**10,567,500**

2016 5% UTILITY E&R TRANSFERS	**1,751,620**
MCT FUNDS	**732,500**
2015 ADDITIONAL E&R FUNDS	**551,380**
TOTAL E&R FUNDS NEEDED	**3,035,500**
TOTAL UTILITIES CAPITAL EXPENSES	**3,035,500**
PRIOR YEAR EQUITY	**-**

Funding Sources

General Fund	GF	SPLOST	SPLOST	Seizure	SZ
Maintenance & Repair Fund	E&R	Solid Waste	SW	Lease Funds	LP
Capital Improvements Fund	CIF	Grant	GT	Fund Balance	FB
Municipal Competitive Trust	MCT				

FIVE-YEAR CAPITAL IMPROVEMENTS SUMMARY

Project Name	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Solid Waste and Recycling							
REPLACE 1988 YARD SPOTTER TRUCK	SW	50,000					50,000
REPLACE 1999 KNUCKLEBOOM TRUCK	SPLOST		130,000				130,000
REPLACE 1989 YARD SPOTTER TRUCK	SW				50,000		50,000
REPLACE 2002 FRONTLOAD TRUCK	SPLOST			240,000			240,000
SHOP LIFT	SW	30,000					
REAR LOAD GARBAGE TRUCK	SPLOST	75,000				75,000	150,000
							-
							-
							-
TOTAL SOLID WASTE AND RECYCLING		**155,000**	**130,000**	**240,000**	**50,000**	**75,000**	**620,000**

SOLID WASTE 5% E&R FUNDS	**155,000**
SPLOST	**-**
	155,000
TOTAL GENERAL FUND CAPITAL EXPENSES	**-**
DIFFERENCE	**155,000**

Funding Sources

General Fund	GF	SPLOST	SPLOST	Seizure	SZ
Maintenance & Repair Fund	E&R	Solid Waste	SW	Lease Funds	LP
Capital Improvements Fund	CIF	Grant	GT	Fund Balance	FB

Debt Service

The table below presents the City of Monroe's long-term debt service budgeted figures for the fiscal year ending December 31, 2016.

	Balances 1/1/2016	Increases	Decreases	12/31/2016	Due In FY 2017
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2006	$ 3,150,000	$ -	$ 700,000	$ 2,450,000	$ 760,000
Capital Leases	264,220	-	264,220	-	-
Total Governmental Activites	**$ 3,414,220**	**$ -**	**$ 964,220**	**$ 2,450,000**	**$ 760,000**
Business Type Activities:					
Bonds Payable					
Series 2006	13,980,000	-	1,115,000	12,865,000	1,170,000
Series 2003	1,665,000	-	600,000	1,065,000	625,000
Series 2001	-	-	-	-	-
Notes Payable					
GEFA #2009-L05WS	2,533,410	-	86,434	2,446,976	89,908
GEFA #2013-007	1,304,265	-	-	1,304,265	34,925
Total Business Type Activities	**$ 19,482,675**	**$ -**	**$ 1,801,434**	**$ 17,681,241**	**$ 1,919,833**

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 $33,120,964 in additional long-term general obligation bonds.

LEGAL DEBT MARGIN INFORMATION

	Fiscal Year 2015
Debt Limit	**$35,570,964**
Total net debt applicable to limit	**2,450,000**
Legal debt margin	**$ 33,120,964**
Total net debt applicable to the limit as a percentage of debt limit	**6.89%**

The following table shows the debt funding requirements remaining over the life of the debt based on current outstanding debt issues. In 2015, the City also incurred a total of $1,304,265 to GEFA for the implementation of a city wide meter change out project which is currently in the draw down phase. Interest accrues at .50%. This interim amount is shown under notes payable along with the debt service for a previous GEFA project.

The City also participates in the Direct Lease Financing Program offered by the Georgia Municipal Association (GMA). GMA assists with major equipment purchases by helping secure low interest financing. Monroe has taken advantage of this program purchasing items budgeted and funded by SPLOST revenues.

Below is information concerning the funding requirements for the City of Monroe as of December 31, 2016.

Annual Maturity and Interest Requirements

	Bonds Payable		Notes Payable		Leases Payable		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2016	2,415,000	861,913	86,434	103,566	264,220	4,809	3,735,942
2017	2,555,000	747,162	124,832	100,044	-	-	3,527,038
2018	2,485,000	633,262	177,563	96,185	-	-	3,392,010
2019	2,165,000	513,412	181,685	92,063	-	-	2,952,160
2020	1,355,000	413,912	185,930	87,818	-	-	2,042,660
2021	1,425,000	346,164	190,398	83,350	-	-	2,044,912
2022	1,495,000	274,912	194,966	78,782	-	-	2,043,660
2023	1,570,000	200,162	199,719	74,029	-	-	2,043,910
2024	1,630,000	137,362	204,623	69,125	-	-	2,041,110
2025	1,700,000	70,124	209,764	63,984	-	-	2,043,872
2026	-	-	215,043	58,705	-	-	273,748
2027	-	-	220,531	53,217	-	-	273,748
2028	-	-	226,204	47,544	-	-	273,748
2029	-	-	232,130	41,618	-	-	273,748
2030	-	-	238,239	35,509	-	-	273,748
2031	-	-	244,584	29,164	-	-	273,748
2032	-	-	213,509	22,626	-	-	236,135
2033	-	-	167,328	16,149	-	-	183,477
2034	-	-	173,950	9,527	-	-	183,477
2035	-	-	150,243	2,687	-	-	152,931
	$ 18,795,000	$4,198,385	$3,837,674	$1,165,695	$264,220	$ 4,809	$28,265,783

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

GENERAL FUND

GENERAL FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
TAXES	$ 6,080,275	$ 6,297,066	$ 6,319,317	$ 6,271,037	$ 6,463,737
LICENSES AND PERMITS	114,224	197,360	139,392	130,400	135,400
INTERGOVERNMENTAL	377,316	108,737	300,775	190,170	189,636
CHARGES FOR SERVICES	592,677	709,645	689,712	638,500	651,500
FINES AND FORFEITURES	342,480	455,532	408,191	390,000	450,000
INVESTMENT INCOME	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	25,213	23,974	33,300	25,000	42,000
MISCELLANEOUS	180,717	181,382	142,862	129,250	156,500
OTHER FINANCING SOURCES	2,929,465	1,929,318	1,866,092	1,901,342	1,995,807
FUND BALANCE	-	-	-	-	-
TOTAL REVENUE	**10,642,367**	**9,903,014**	**9,899,641**	**9,675,699**	**10,084,580**
EXPENDITURES BY FUNCTION					
ADMINISTRATIVE	1,064,254	1,037,962	1,180,002	1,109,068	1,183,533
FINANCE	444,725	421,965	431,783	471,334	481,938
CODE	393,912	281,876	284,428	354,095	482,896
FIRE	1,562,266	1,518,583	1,550,001	1,432,435	1,580,906
HIGHWAYS AND STREETS	1,856,291	1,544,677	1,480,335	1,715,070	1,686,690
POLICE	3,736,033	3,279,660	3,523,181	3,439,952	3,472,642
BUILDINGS AND GROUNDS	329,916	282,327	254,841	285,345	304,825
OTHER FINANCING USES	722,000	753,700	792,801	868,400	891,150
TOTAL EXPENDITURES	**10,109,397**	**9,120,750**	**9,497,372**	**9,675,699**	**10,084,580**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 532,970**	**$ 782,264**	**$ 402,269**	**$ -**	**$ -**

GENERAL FUND
REVENUE DETAIL

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
TAXES					
AD VALOREM TAX - CURRENT YEAR	$ 2,375,969	$ 2,335,342	$ 2,491,952	$ 2,445,000	$ 2,445,000
AD VALOREM TAX - PRIOR YEAR	83,535	152,139	98,050	250,000	250,000
AD VALOREM TAX PILOT	154,960	282,455	34,301	60,000	60,000
ALCOHOLIC BEVERAGE EXCISE TAX	309,463	306,708	303,677	300,000	310,000
BUSINESS &OCCUPATION TAX	76,800	79,100	81,700	80,000	80,000
FI FA INCOME & EXPENSE	-	-	-	-	-
FINANCIAL INSTITUTIONS TAX	52,097	53,473	57,356	60,000	60,000
FRANCHISE TAX ELECTRIC	220,358	281,939	263,862	270,000	270,000
INSURANCE PREMIUM TAX	659,319	682,662	712,964	700,000	735,000
INTANGIBLE TAX REVENUE	8,053	11,937	9,612	10,000	10,000
LOCAL OPTION MIXED DRINK	13,906	13,420	13,630	15,000	20,000
LOCAL OPTION SALES & USE TAX	1,876,644	1,596,017	1,703,786	1,685,000	1,706,237
MOBILE HOME TAX	6,677	10,285	6,068	10,000	10,000
MOTOR VEHICLE TAX	140,741	128,981	85,606	60,000	60,000
TITLE ADVALOREM TAX - TAVT	-	272,001	368,470	228,537	350,000
OTHER SELECTIVE TAX	152	-	-	-	-
PEN & INT ON DELINQUENT TAXES	50,027	42,056	29,292	40,000	40,000
PUBLIC UTILITY TAX	49,437	45,273	54,396	55,000	55,000
RAILROAD EQUIPMENT TAX	358	409	447	-	-
REAL ESTATE TRANSFER TAX	1,779	2,869	4,148	2,500	2,500
TOTAL TAXES	**6,080,275**	**6,297,066**	**6,319,317**	**6,271,037**	**6,463,737**
LICENSES AND PERMITS					
ALCOHOLIC BEVERAGE PERMITS	36,000	37,400	38,700	35,000	40,000
ANIMAL CONTROL INCOME	-	-	-	-	-
BUILDING PERMITS	43,724	126,555	70,504	70,000	70,000
CODE DEPARTMENT INCOME	-	(45)	-	-	-
DEVELOPMENT PERMITS	-	-	-	-	-
INSPECTION FEES	-	-	-	-	-
INSURANCE LICENSE	31,725	32,850	29,588	25,000	25,000
REGULATORY FEES	2,775	600	600	400	400
OTHER LICENSE/PERMITS	-	-	-	-	-
TOTAL LICENSES AND PERMITS	**114,224**	**197,360**	**139,392**	**130,400**	**135,400**
INTERGOVERNMENTAL					
AGENCY GRANTS - EMDET	-	-	-	-	-
BOARD OF EDUCATION	43,231	43,231	43,231	44,000	43,000
DEA	19,088	14,145	10,733	17,000	17,000
DEPARTMENT OF JUSTICE	3,100	-	-	-	-
FEDERAL GRANTS	-	1,240	4,295	-	-
HOUSING AUTHORITY SUPPLEMENT	-	-	-	-	-
PILOTHOUSING AUTHORITY	13,088	14,458	16,376	16,170	16,170
LMIG PROGRAM	-	-	226,140	113,000	113,466
STATE GRANTS RECEIVED	215,218	-	-	-	-
WALTON COUNTY AIRPORT FUNDS	-	-	-	-	-
WALTON COUNTY BY-PASS FUNDS	-	-	-	-	-
COPS GRANTS	83,591	-	-	-	-
LOCAL GRANTS	-	35,663	-	-	-
TOTAL INTERGOVERNMENTAL	**377,316**	**108,737**	**300,775**	**190,170**	**189,636**
CHARGES FOR SERVICES					
BAD CHECK FEES	185	120	597	-	-
CEMETARY LOT SALES	21,830	10,670	9,120	10,000	10,000
CODE DEPT OTHER INCOME	231	2,661	925	1,500	1,500
EMPLOYEE SELF INS FEES	534,984	665,772	641,923	600,000	600,000
MAINTENANCE DEPT OTHER INCOME	-	-	175	-	-
OTHER FEES	250	355	495	-	-
POLICE DEPARTMENT OTHER FEES	15	711	-	-	-
POLICE DEPARTMENT OTHER INCOME	17,392	17,661	14,834	15,000	15,000
SALE OF RECYCLED MATERIALS	-	29	-	-	-
SANITATION FEES	-	-	-	-	-
TRANSFER STATION FEES	-	-	-	-	-
FIREDEPARTMENT OTHER INCOME	-	15	5	-	-
EVENT FEES	17,790	11,651	21,638	12,000	25,000
TOTAL CHARGES FOR SERVICES	**592,677**	**709,645**	**689,712**	**638,500**	**651,500**
FINES AND FORFEITURES					
COMMUNITY SERVICE	-	-	-	-	-
MUNICIPAL COURT	342,480	455,532	408,191	390,000	450,000
TOTAL FINES AND FORFEITURES	**342,480**	**455,532**	**408,191**	**390,000**	**450,000**

GENERAL FUND
REVENUE DETAIL

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
INVESTMENT INCOME					
INTEREST REVENUES	-	-	-	-	-
TOTAL INVESTMENT INCOME	**-**	**-**	**-**	**-**	**-**
CONTRIBUTIONS AND DONATIONS					
FIRE DEPARTMENT	1,050	1,800	2,775	-	-
GENERAL CITY	-	-	-	-	-
MAIN STREET	21,463	17,205	27,525	25,000	42,000
POLICE DEPARTMENT	2,700	4,969	3,000	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	**25,213**	**23,974**	**33,300**	**25,000**	**42,000**
MISCELLANEOUS					
AIRPORT INCOME	-	-	-	-	-
COMMUNITY CENTER FEES	7,905	11,713	10,532	12,000	12,000
CUSTOMER CONVENIENCE FEES	-	-	-	-	-
FUEL FEES	289	117	114	750	28,000
HANGER RENT	94,131	93,886	95,861	100,000	100,000
MISC. GRP INSURANCE RECEIPTS	10,369	9,093	805	1,500	1,500
OTHER	6,722	4,572	283	2,000	2,000
REIMB FOR DAMAGED PROPERTY	6,642	5,828	11,518	-	-
RENTAL - 227 S BROAD	52,238	34,800	14,580	10,000	10,000
TIE DOWN FEES	2,250	2,625	2,475	3,000	3,000
WORK COMP MISC RECEIPTS/REFUND	171	18,748	6,694	-	-
TOTAL MISCELLANEOUS	**180,717**	**181,382**	**142,862**	**129,250**	**156,500**
OTHER FINANCING SOURCES					
CAPITAL LEASES	-	-	-	-	-
GENERAL FIXED ASSETS	11,360	176,754	25,709	-	-
OPERATING TRANSFERS IN	-	-	-	-	-
OPERATING TRANSFERS IN UTILITY	1,430,020	1,517,416	1,615,012	1,687,342	1,751,620
TRANSFER IN - STABILIZATION	1,250,000	-	-	-	-
TRANSFER IN - SOLID WASTE	224,335	220,148	210,371	214,000	223,250
TRAN IN - SW GRP INS REG FUND	2,750	3,000	3,000	-	-
TRAN IN - UT GRP INS REG FUND	11,000	12,000	12,000	-	-
TRANS IN - GUTA	-	-	-	-	20,937
TOTAL OTHER FINANCING SOURCES	**2,929,465**	**1,929,318**	**1,866,092**	**1,901,342**	**1,995,807**
FUND BALANCE					
FUND BALANCE	-	-	-	-	-
TOTAL FUND BALANCE	**-**	**-**	**-**	**-**	**-**
TOTAL REVENUES	**$ 10,642,367**	**$ 9,903,014**	**$ 9,899,641**	**$ 9,675,699**	**$ 10,084,580**

GENERAL FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$4,431,372	$4,020,696	$3,970,408	$4,393,435	$4,570,196
PART - TIME/TEMPORARY SALARIES	215	44,405	33,055	10,800	33,000
SEASONAL SALARIES	34,281	32,537	42,122	43,000	43,000
VOLUNTEER SALARIES	-	-	-	-	-
OVERTIME SALARIES	213,470	166,430	205,119	191,000	191,800
REIMB SALARIES - CDBG	-	-	(5,151)	-	-
REIMB SALARIES - SPLOST	(36,602)	(32,602)	(53,009)	-	-
SOCIAL SECURITY	273,735	247,178	246,932	287,570	299,958
MEDICARE	64,394	57,807	57,751	67,254	70,151
GMEBS-RETIREMENT CONTRIBUTION	619,906	697,348	739,650	726,100	686,509
RETIREMENT CONTRIBUTION	10,952	11,680	12,635	19,500	19,500
UNEMPLOYMENT EXPENSE	978	1,304	6,270	5,000	5,000
WORKERS COMP INSURANCE	41,655	39,496	75,506	10,000	5,000
MEDICAL EXAMS	339	1,028	1,645	1,000	1,500
TRAVEL EXPENSE	-	-	294	1,000	1,000
OVERTIME - OTHER	-	26,230	15,383	-	-
OVERTIME - GRANTS	-	-	-	-	-
GROUP INS	1,761,022	1,191,146	1,376,079	1,060,000	1,120,000
GROUP INS COBRA	3,333	11,654	9,447	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	7,419,050	6,516,337	6,734,136	6,815,659	7,046,614
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	8,343	6,135	14,629	13,500	8,500
ATTORNEY FEES - OTHERS	5,000	5,000	5,000	5,000	5,000
AUDIT SERVICES	25,500	30,500	31,500	32,000	34,000
CITY JUDGE	-	-	-	-	-
COBRA INSURANCE EXPENSES	-	-	-	2,000	2,000
COMMUNICATIONS	55,052	53,740	62,264	54,200	60,200
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	2,205	855	5,029	10,000	21,500
CONTRACT LABOR	60,512	58,523	59,043	54,500	59,500
DUES & SUBSCRIPTIONS	9,378	9,091	12,970	9,250	10,750
EQUIPMENT RENTAL	13,515	-	1,007	8,000	8,000
EQUIPMENT REP & MAINT-OUTSIDE	7,859	5,145	20,702	15,000	15,500
EVENTS	46,513	56,400	63,562	45,000	60,000
GENERAL LIABILITY INSURANCE	208,680	207,351	218,132	214,000	214,000
LANDSCAPE	431	-	-	500	500
MAINTENANCE CONTRACTS	45,743	40,298	39,420	63,500	68,500
PRINTING	3,163	6,519	9,850	8,500	4,500
PROFESSIONAL FEES	5,050	9,312	9,452	26,000	18,000
PUBLIC RELATIONS	10,249	17,632	28,783	15,000	15,000
REIMBURSED IN-STOCK MATERIAL	-	-	-	-	-
SEMINARS & MEETINGS	-	-	-	-	-
SITE IMPROVEMENTS	2,540	1,970	1,072	2,000	1,500
TRAINING & EDUCATION	51,553	47,993	54,414	60,500	64,300
TRANING DIST 2 DIXON	1,052	1,580	1,338	2,000	2,000
TRAINING DIST 3 PURVIS	1,060	1,380	1,435	2,000	2,000
TRAINING DIST 4 BRADLEY	1,882	2,114	2,363	2,000	2,000
TRAINING DIST 5 SCOTT	1,702	270	708	2,000	2,000
TRAINING DIST 6 ADCOCK	1,052	935	1,310	2,000	2,000
TRAINING DIST 7 LITTLE	1,227	935	1,085	2,000	2,000
TRAINING DIST 8 RICHARDSON	1,312	1,135	1,210	2,000	2,000
TRAINING MAYOR THOMPSON	682	558	1,275	2,000	1,500
UNIFORM RENTAL	15,226	11,763	9,537	11,500	12,500
VEHICLE REP & MAINT-OUTSID	24,770	13,701	26,159	23,500	26,000
REIMBURSED EQUIPMENT	-	-	-	-	-
ATTORNEY FEES-P & M	99,297	116,453	125,258	90,000	90,000
TOTAL PURCHASED/CONTRACTED SERVICES	711,385	708,438	810,200	781,450	817,250

GENERAL FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
SUPPLIES					
AIRPORT EXPENSE	20,534	13,037	39,324	25,000	25,000
AMMO/QUALIFICATION	7,183	4,424	6,161	5,500	6,500
AUTO PARTS	75,180	38,961	45,700	36,000	37,000
BLDG REP & MAINT - PLAYHOUSE	842	580	688	1,000	1,000
BUILDING REP & MAINT - INSIDE	42,868	20,739	39,232	24,000	29,000
CHEMICALS/PESTICIDES	260	253	160	1,600	2,000
CODIFICATION UPDATE	550	3,949	2,475	4,000	5,000
CONSTRUCTION MATERIALS	19,517	19,880	12,946	20,000	15,000
DAMAGE CLAIMS	20,448	20,552	1,483	5,000	6,000
DIST 1 EXPENSE - MALCOM	3,634	801	1,259	5,000	5,000
DIST 2 EXPENSE - DIXON	3,734	3,602	1,609	5,000	5,000
DIST 3 EXPENSE - PURVIS	733	3,332	2,961	5,000	5,000
DIST 4 EXPENSE - BRADLEY	4,756	3,097	3,708	5,000	5,000
DIST 5 EXPENSE - SCOTT	4,312	2,590	1,023	5,000	5,000
DIST 6 EXPENSE - ADCOCK	3,982	3,051	2,968	5,000	5,000
DIST 7 EXPENSE - LITTLE	3,247	2,585	2,767	5,000	5,000
DIST 8 EXPENSE - RICHARDSON	3,439	2,869	2,996	5,000	5,000
DRAINAGE COSTS	4,542	358	-	2,000	2,000
ELECTION EXPENSE	144	11,079	-	10,000	10,000
EMPLOYEE RECOGNITION	10,381	8,483	7,920	3,000	2,000
ENVIRONMENTAL EXPENSE	-	(32)	-	600	600
EQUIPMENT < 5,000	10,369	836	2,553	10,000	10,000
EQUIPMENT PARTS	85,324	27,814	39,226	40,000	37,500
EQUIPMENT REP & MAINT - INSIDE	356	2,015	1,577	1,500	2,500
FIRE EQUIPMENT	40	49,604	14,705	10,000	15,000
FIRE PREVENTION MATERIALS	533	536	424	1,000	1,500
FIRE SUPPLIES	-	-	653	1,500	1,500
GAS/OIL/FUEL-OUTSIDE	260,340	231,797	224,421	226,900	220,200
GRANT - EQUIPMENT	-	9,898	-	-	-
HAND TOOLS	3,472	2,253	3,886	3,500	3,500
INDIGENT DEFENSE	2,453	2,933	7,498	4,500	18,000
INVESTIGATION SUPPLIES	13,187	30,222	20,101	20,000	20,000
ISSUED EQUIPMENT	28,539	17,298	34,331	18,000	21,500
JANITORIAL SUPPLIES	6,938	6,713	18,849	21,750	22,800
K-9 OPERATIONS	4,714	5,562	557	3,000	3,000
LANDSCAPING REP & MAINT INSIDE	2,289	120	34	2,000	2,000
MAYOR'S EXPENSE - THOMPSON	936	520	209	1,500	1,000
MISCELLANEOUS	6,705	3,003	4,616	4,700	7,700
MISCELLANEOUS FOR DONATIONS	3,475	4,234	566	-	-
OFFICE OPERATIONS	113,638	117,918	123,880	116,700	127,000
OTHER SUPPLIES	1,192	750	200	1,000	1,000
PARKS & GROUNDS REP & MAINT	11,543	10,889	13,113	7,500	7,500
PRISONER MEDICAL	762	1,522	178	10,000	10,000
PUBLIC RELATIONS	10,416	5,633	7,392	8,500	10,000
R/W REPAIRS & MAINT	12,245	7,020	3,389	5,000	8,000
SAFETY/MEDICAL SUPPLIES	7,693	5,736	5,577	5,500	8,500
SIDEWALK REPAIRS & MAINT	1,200	950	-	-	-
SIGNAGE & MATERIALS	4,855	11,119	9,458	10,000	10,000
SMALL EQUIPMENT <350	-	-	-	1,000	1,000
STREET LIGHTS	30,115	23,421	23,219	25,000	25,000
STREET REPAIRS & MAINT INSIDE	10,878	2,887	2,057	4,000	4,000
STREET SUPPLIES	6,373	1,722	5,003	6,000	6,000
TIRES	47,246	28,929	32,694	31,500	34,000
TRAFFIC LIGHTS	-	69	-	1,000	1,000
UNIFORM EXPENSE	31,979	34,111	27,104	33,600	35,400
VEHICLE REP & MAINT - INSIDE	-	-	-	-	-
WITNESS FEES	-	-	240	750	1,000
STREET REPAIRS & MAINT LMIG	-	105,050	113,140	113,140	113,466

GENERAL FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
EXPENDABLE FLUIDS	15,788	9,665	7,649	9,650	10,100
AIRPORT FUEL	-	-	0	0	28,000
TOTAL SUPPLIES	965,879	926,939	923,879	937,390	1,009,766
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	15,000	65,000
COMPUTERS	-	-	-	-	-
EQUIPMENT	-	8,399	-	-	35,000
FURNITURE & FIXTURES	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	9,000	-
SITE IMPROVEMENTS	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	101,080	23,441	46,785	70,000	40,000
TOTAL CAPITAL OUTLAYS	101,080	31,840	46,785	94,000	140,000
OTHER COSTS					
ART GUILD	1,009	1,948	7,603	2,000	2,000
BAD DEBTS	-	-	-	-	-
CHAMBER OF COMMERCE	5,300	5,300	4,700	5,300	5,300
DOWNTOWN DEVELOPMENT	15,000	15,000	15,000	15,000	15,000
GMA ASSESSMENT	4,693	4,722	4,751	4,800	4,800
PLANNING COMMISSION FEES	-	-	-	-	-
POLICE OFFICERS A&B FUND	18,294	24,264	21,787	20,000	21,000
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600
TOTAL DEBT SERVICE	-	-	-	-	-
OTHER FINANCING USES					
WORKERS COMP INSURANCE	-	-	-	50,000	50,000
TRANSFERS OUT - AIRPORT GRANT	-	-	-	-	-
TRANSFERS OUT - CDBG GRANT	-	-	-	-	-
TRANSFERS OUT - G.O. BOND	722,000	753,700	787,650	818,400	841,150
TRANSFERS OUT - MATCHING GRAN	-	-	-	-	-
TRANSFERS OUT - OTHER FUNDS	-	-	5,151	-	-
TRAN OUT - GRP INSUR FIXED	-	-	-	-	-
TOTAL OTHER FINANCING USES	722,000	753,700	792,801	868,400	891,150
TOTAL EXPENDITURES	**$10,109,397**	**$9,120,750**	**$9,497,372**	**$9,675,699**	**$10,084,580**

GENERAL FUND EXPENDITURES BY DEPARTMENT

General Government

Overview

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

Goals

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

GENERAL GOVERNMENT
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
LEGISLATIVE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$46,900	$47,600	$48,000	$48,000	$48,000
GROUP INS	119,787	85,395	94,292	80,000	80,000
SOCIAL SECURITY	2,553	2,129	2,073	2,976	2,976
MEDICARE	597	498	485	696	696
GMEBS-RETIREMENT CONTRIBUTION	42,387	49,811	54,789	54,800	49,928
WORKERS COMP INSURANCE	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	212,224	185,433	199,639	186,472	181,600
PURCHASED/CONTRACTED SERVICES					
TRAINING DIST 1 MALCOM	837	1,150	1,693	2,000	2,000
TRAINING DIST 4 BRADLEY	1,882	2,114	2,363	2,000	2,000
TRAINING DIST 5 SCOTT	1,702	270	708	2,000	2,000
TRAINING DIST 6 ADCOCK	1,052	935	1,310	2,000	2,000
TRAINING DIST 7 LITTLE	1,227	935	1,085	2,000	2,000
TRAINING DIST 8 RICHARDSON	1,312	1,135	1,210	2,000	2,000
TRANING DIST 2 DIXON	1,052	1,580	1,338	2,000	2,000
TRAINING DIST 3 PURVIS	1,060	1,380	1,435	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	10,124	9,499	11,142	16,000	16,000
SUPPLIES					
DIST 1 EXPENSE - MALCOM	3,634	801	1,259	5,000	5,000
DIST 2 EXPENSE - DIXON	3,734	3,602	1,609	5,000	5,000
DIST 4 EXPENSE - BRADLEY	4,756	3,097	3,708	5,000	5,000
DIST 5 EXPENSE - SCOTT	4,312	2,590	1,023	5,000	5,000
DIST 6 EXPENSE - ADCOCK	3,982	3,051	2,968	5,000	5,000
DIST 7 EXPENSE - LITTLE	3,247	2,585	2,767	5,000	5,000
DIST 8 EXPENSE - RICHARDSON	3,439	2,869	2,996	5,000	5,000
DIST 3 EXPENSE - PURVIS	733	3,332	2,961	5,000	5,000
TOTAL SUPPLIES	27,837	21,927	19,291	40,000	40,000
TOTAL LEGISLATIVE	**250,185**	**216,859**	**230,072**	**242,472**	**237,600**
EXECUTIVE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	157,247	105,517	109,624	114,100	128,606
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	-	-	-	-
GROUP INS	29,947	20,425	25,580	20,000	20,000
SOCIAL SECURITY	8,260	6,421	6,482	7,074	7,974
MEDICARE	2,229	1,502	1,516	1,654	1,865
GMEBS-RETIREMENT CONTRIBUTION	10,597	12,453	13,697	13,700	12,482
UNEMPLOYMENT EXPENSE	978	1,304	6,270	5,000	5,000
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	-	9	-	-	-
GROUP INS COBRA	3,333	11,654	9,447	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	212,591	159,285	172,616	161,528	175,927
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	1,356	1,182	2,459	1,500	1,500
CONSULTING - TECHNICAL	500	472	3,754	3,000	14,500
DUES & SUBSCRIPTIONS	2,551	1,216	3,634	2,500	2,500
GENERAL LIABILITY INSURANCE	107,963	119,544	122,322	110,000	110,000
MAINTENANCE CONTRACTS	6,997	6,617	6,137	8,000	8,000
PROFESSIONAL FEES	4,160	7,900	3,500	6,000	3,000
PUBLIC RELATIONS	2,837	7,009	7,493	5,000	5,000
TRAINING & EDUCATION	7,557	6,399	7,105	6,000	5,000
TRAINING MAYOR THOMPSON	682	558	1,275	2,000	1,500
VEHICLE REP & MAINT-OUTSID	-	-	-	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	134,603	150,897	157,679	145,000	152,000
SUPPLIES					
AIRPORT EXPENSE	20,534	13,037	39,324	25,000	25,000
AUTO PARTS	1,347	235	452	500	500
BUILDING REP & MAINT - INSIDE	1,231	480	1,899	1,000	1,000
CHEMICALS/PESTICIDES	-	-	-	-	-
EMPLOYEE RECOGNITION	10,381	8,483	7,920	3,000	2,000
GAS/OIL/FUEL-OUTSIDE	715	-	-	500	500
JANITORIAL SUPPLIES	-	-	-	-	-
MAYOR'S EXPENSE - THOMPSON	936	520	209	1,500	1,000
MISCELLANEOUS	44	214	70	500	2,500
OFFICE OPERATIONS	12,429	9,275	16,735	15,000	8,000
TIRES	769	-	294	-	-
EXPENDABLE FLUIDS	-	11	30	-	-
AIRPORT FUEL	-	-	-	-	28,000
TOTAL SUPPLIES	48,386	32,255	66,933	47,000	68,500
CAPITAL OUTLAYS					

GENERAL GOVERNMENT
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL EXECUTIVE	**395,580**	**342,437**	**397,228**	**353,528**	**396,427**
ELECTIONS					
SUPPLIES					
ELECTION EXPENSE	144	11,079	-	10,000	10,000
TOTAL SUPPLIES	144	11,079	-	10,000	10,000
TOTAL ELECTIONS	**144**	**11,079**	**-**	**10,000**	**10,000**
LAW					
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	5,000	5,000	5,000	5,000	5,000
ATTORNEY FEES-P & M	99,297	116,453	125,258	90,000	90,000
TOTAL PURCHASED/CONTRACTED SERVICES	104,297	121,453	130,258	95,000	95,000
TOTAL LAW	**104,297**	**121,453**	**130,258**	**95,000**	**95,000**
AUDIT					
PURCHASED/CONTRACTED SERVICES					
AUDIT SERVICES	25,500	30,500	31,500	32,000	34,000
TOTAL PURCHASED/CONTRACTED SERVICES	25,500	30,500	31,500	32,000	34,000
TOTAL AUDIT	**25,500**	**30,500**	**31,500**	**32,000**	**34,000**
ECONOMIC DEVELOPMENT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	30,864	36,572	46,234	83,208	87,536
PART - TIME/TEMPORARY SALARIES	-	-	-	-	15,000
SEASONAL SALARIES	-	-	16,353	-	-
OVERTIME SALARIES	2,894	4,424	6,114	-	-
OVERTIME - OTHER	-	71	-	-	-
GROUP INS	13,458	11,626	13,044	10,000	20,000
SOCIAL SECURITY	1,943	2,298	3,973	5,159	6,357
MEDICARE	414	538	929	1,207	1,487
GMEBS-RETIREMENT CONTRIBUTION	-	6,226	6,849	6,850	12,482
TRAVEL EXPENSE	-	-	294	1,000	1,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	49,573	61,755	93,790	107,424	143,862
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	7,525	6,017	13,861	13,000	8,000
COMMUNICATIONS	1,296	2,731	1,500	1,500	1,500
CONTRACT LABOR	6,925	5,684	11,582	5,000	5,000
DUES & SUBSCRIPTIONS	139	2,045	668	1,000	1,000
EVENTS	46,513	56,400	63,562	45,000	60,000
MAINTENANCE CONTRACTS	-	-	-	-	-
PRINTING	2,984	6,519	9,850	8,000	4,000
PROFESSIONAL FEES	690	1,412	5,952	10,000	5,000
PUBLIC RELATIONS	7,412	10,623	21,290	10,000	10,000
TRAINING & EDUCATION	4,152	2,096	4,165	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	77,636	93,527	132,430	98,500	99,500
SUPPLIES					
GRANT - EQUIPMENT	-	-	-	-	-
MISCELLANEOUS	76	92	569	1,000	1,000
OFFICE OPERATIONS	2,226	1,194	5,660	10,000	7,000
TOTAL SUPPLIES	2,302	1,286	6,229	11,000	8,000
OTHER COSTS					
DOWNTOWN DEVELOPMENT	15,000	15,000	15,000	15,000	15,000
TOTAL OTHER COSTS	15,000	15,000	15,000	15,000	15,000
TOTAL ECONOMIC DEVELOPMENT	**144,511**	**171,568**	**247,449**	**231,924**	**266,362**
GENERAL ADMINISTRATION FEES					
OTHER COSTS					
GMA ASSESSMENT	4,693	4,722	4,751	4,800	4,800
TOTAL OTHER COSTS	4,693	4,722	4,751	4,800	4,800
TOTAL GENERAL ADMINISTRATION FEES	**4,693**	**4,722**	**4,751**	**4,800**	**4,800**
LIBRARIES					
OTHER COSTS					
UNCLE REMUS LIBRARY	123,600	123,600	123,600	123,600	123,600
TOTAL OTHER COSTS	123,600	123,600	123,600	123,600	123,600
TOTAL MUNICIPAL COURT	-	-	-	-	-
PLANNING AND ZONING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	4,500	4,500	4,500	4,500	4,500
SOCIAL SECURITY	279	279	279	279	279
MEDICARE	65	65	65	65	65
WORKERS COMP INSURANCE	-	-	-	-	-

GENERAL GOVERNMENT
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	4,844	4,844	4,844	4,844	4,844
OTHER COSTS					
PLANNING COMMISSION FEES	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
TOTAL RECREATION	-	-	-	-	-
COMMUNITY SERVICES					
OTHER COSTS					
CHAMBER OF COMMERCE	5,300	5,300	4,700	5,300	5,300
SENIOR CITIZENS CENTER	5,600	5,600	5,600	5,600	5,600
TOTAL OTHER COSTS	10,900	10,900	10,300	10,900	10,900
TOTAL COMMUNITY SERVICES	**10,900**	**10,900**	**10,300**	**10,900**	**10,900**
TOTAL EXPENDITURES	**$1,064,254**	**$1,037,962**	**$1,180,002**	**$1,109,068**	**$1,183,533**

Finance

Overview

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

Goals/Accomplishments

- Submit FY 2015 Comprehensive Annual Financial Report (CAFR) to Government Finance Officers Association (GFOA) CAFR program.
- Submit FY 2015 Popular Annual Financial Report (PAFR) to the GFOA PAFR program.
- Submit FY 2016 adopted budget to GFOA for the GFOA Distinguished Budget Award program.
- Complete software transition to "cloud" based platform which will allow the City to reduce the need for in house server storage space and the costs involved.
- Implement system to allow online credit card payments for business license.

FINANCE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$112,790	$112,774	$112,465	$117,573	$132,017
PART - TIME/TEMPORARY SALARIES	-	-	-	3,000	3,000
OVERTIME SALARIES	1,377	1,676	2,719	10,000	10,000
SOCIAL SECURITY	6,817	6,715	6,721	8,096	8,991
MEDICARE	1,594	1,570	1,572	1,893	2,103
GMEBS-RETIREMENT CONTRIBUTION	15,895	18,679	20,546	20,550	18,723
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	-	5	-	-	-
OVERTIME - OTHER	-	38	-	-	-
GROUP INS	44,887	32,016	38,578	30,000	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	183,360	173,473	182,601	191,112	204,834
PURCHASED/CONTRACTED SERVICES					
COBRA INSURANCE EXPENSES	-	-	-	2,000	2,000
COMMUNICATIONS	656	1,212	1,402	1,500	1,500
CONTRACT LABOR	-	-	-	-	-
DUES & SUBSCRIPTIONS	925	1,051	1,151	1,500	1,500
GENERAL LIABILITY INSURANCE	515	482	503	1,500	1,500
MAINTENANCE CONTRACTS	7,934	2,933	3,962	6,000	6,000
SEMINARS & MEETINGS	-	-	-	-	-
TRAINING & EDUCATION	2,737	3,376	4,870	6,500	6,500
UNIFORM RENTAL	-	-	-	-	-
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	12,767	9,054	11,888	19,000	19,000
SUPPLIES					
AUTO PARTS	647	167	133	-	-
BUILDING REP & MAINT - INSIDE	-	33	-	-	-
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
GAS/OIL/FUEL-OUTSIDE	30	503	88	200	200
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	113	(21)	136	500	500
OFFICE OPERATIONS	19,502	25,599	16,743	30,000	30,000
SMALL EQUIPMENT <350	-	-	-	1,000	1,000
TIRES	-	-	-	-	-
UNIFORM EXPENSE	-	-	-	300	300
TOTAL SUPPLIES	20,292	26,281	17,100	32,000	32,000
CAPITAL OUTLAYS					
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL FINANCIAL ADMINISTRATION	**216,419**	**208,808**	**211,589**	**242,112**	**255,834**

FINANCE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	146,165	144,560	146,157	150,759	148,994
OVERTIME SALARIES	589	702	1,082	3,000	3,000
SOCIAL SECURITY	8,826	8,655	8,702	9,533	9,424
MEDICARE	2,067	2,024	2,035	2,230	2,204
GMEBS-RETIREMENT CONTRIBUTION	10,597	12,453	13,697	13,700	12,482
WORKERS COMP INSURANCE	-	-	-	5,000	5,000
GROUP INS	29,947	21,342	25,302	20,000	20,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	198,191	189,736	196,975	204,222	201,104
TOTAL GENERAL ADMINISTRATION	**198,191**	**189,736**	**196,975**	**204,222**	**201,104**
CENTRAL SERVICES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	-	-	-	-	-
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	-	-	-	-
SOCIAL SECURITY	-	-	-	-	-
MEDICARE	-	-	-	-	-
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	-	-	-	-	-
GROUP INS	-	-	-	-	-
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	-	-	-	-
SUPPLIES					
STREET LIGHTS	30,115	23,421	23,219	25,000	25,000
TOTAL SUPPLIES	30,115	23,421	23,219	25,000	25,000
TOTAL CENTRAL SERVICES	**30,115**	**23,421**	**23,219**	**25,000**	**25,000**
TOTAL EXPENDITURES	**$444,725**	**$421,965**	**$431,783**	**$471,334**	**$481,938**

Code

Overview

The Code Department is in charge of planning and development for 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 Code staff issues business licenses for businesses located in Monroe under the auspices of the City Clerk and handles the abatement of nuisance buildings and properties. Staff also functions as secretary to both the Planning Commission and the Historic Preservation Commissions and maintains for public record the minutes and all other documents incidental to the procedures of these Commissions.

Goals/Accomplishments

- To provide economic development, downtown growth and revitalization using the most up to date planning tools available.
- To ensure the standards and codes as set forth by the City of Monroe for safety, health and public welfare are implemented and maintained by regulating and controlling the design, construction, quality of materials, use and occupancy, and location of all buildings and structures within Monroe.
- To redouble efforts on tax and business license compliance.
- To modify ordinances to better reflect the current business growth and pursue a greater compliance within the residential areas regarding quality of life for our citizens.
- To provide, through revisions of the existing Ordinances, zoning and development codes, a more consistent, simple, cohesive implementation of the regulations of the City.

CODE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PROTECTIVE INSPECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$234,627	$127,110	$152,949	$182,804	$243,479
PART - TIME/TEMPORARY SALARIES	215	24,909	2,418	-	-
OVERTIME SALARIES	5,421	1,397	1,426	4,000	4,000
SOCIAL SECURITY	13,922	8,600	8,730	11,582	15,344
MEDICARE	3,294	2,011	2,042	2,709	3,588
GMEBS-RETIREMENT CONTRIBUTION	26,492	31,132	20,546	27,400	33,285
RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	505	708	7,476	-	-
MEDICAL EXAMS	-	5	75	-	-
OVERTIME - OTHER	-	44	-	-	-
GROUP INS	75,692	53,358	36,728	40,000	60,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	360,168	249,274	232,390	268,495	359,696
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	2,526	1,350	1,768	3,000	3,000
CONSULTING - TECHNICAL	-	383	-	5,000	5,000
CONTRACT LABOR	-	-	-	-	5,000
DUES & SUBSCRIPTIONS	1,442	368	554	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	-	-
GENERAL LIABILITY INSURANCE	1,544	1,445	1,510	2,500	2,500
MAINTENANCE CONTRACTS	8,218	6,811	8,336	10,000	10,000
PROFESSIONAL FEES	200	-	-	10,000	10,000
TRAINING & EDUCATION	2,454	2,021	3,498	5,000	7,500
UNIFORM RENTAL	2,215	1,146	-	-	1,000
VEHICLE REP & MAINT-OUTSID	-	153	1,450	2,000	2,000
TOTAL PURCHASED/CONTRACTED SERVICES	18,599	13,677	17,116	38,500	47,000
SUPPLIES					
AUTO PARTS	1,860	1,520	727	2,000	2,000
BUILDING REP & MAINT - INSIDE	-	-	-	-	-
CODIFICATION UPDATE	550	3,949	2,475	4,000	5,000
DAMAGE CLAIMS	-	-	-	-	-
GAS/OIL/FUEL-OUTSIDE	4,074	3,297	2,279	4,200	4,500
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	80	21	140	500	1,500
OFFICE OPERATIONS	7,372	9,382	8,323	10,000	25,000
TIRES	1,209	631	252	500	1,000
UNIFORM EXPENSE	-	-	289	1,500	1,800
EXPENDABLE FLUIDS	-	125	90	400	400
TOTAL SUPPLIES	15,145	18,925	14,575	23,100	41,200
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	35,000
FURNITURE & FIXTURES	-	-	-	-	-
VEHICLES	-	-	20,347	24,000	-
TOTAL CAPITAL OUTLAYS	-	-	20,347	24,000	35,000
TOTAL PROTECTIVE INSPECTION	**$393,912**	**$281,876**	**$284,428**	**$354,095**	**$482,896**

Fire – Public Safety

Overview

The mission of the Monroe Fire Department is "To respond to all emergencies of our citizens in a safe manner, to protect their lives and property through fire prevention, public education, and to mitigate all emergencies and disasters."

The Fire Department provides fire prevention/fire life safety education, fire inspections, fire investigations, fire suppression operations and first responder operations on medical assist calls.

Goals

- Enhance Basic Life Support capabilities while protecting life and property through fire prevention and public safety education.
- Establish standard issue Firefighter safety and operational equipment.
- Maintain Operational Safety when engaged in emergency and / or training operations.
- Seek Implementation a city wide "Early Warning System".
- Increase Public awareness of Fire Safety.
- Implement operation of new Fire Pumper apparatus.

Accomplishments

- Maintained current ISO Class 3 certification
- Adopted training that addresses changes in the fire rescue service that provides the best possible services for the citizens and businesses of Monroe while reducing the risk of loss of life or property.
- Continued to complete maintenance inspections of all fire apparatus and equipment that insures operational / mission accomplishment.

FIRE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 941,720	$ 874,113	$ 852,275	$ 884,631	$ 950,482
PART - TIME/TEMPORARY SALARIES	-	19,496	15,300	-	-
VOLUNTEER SALARIES	-	-	-	-	-
OVERTIME SALARIES	10,103	20,117	25,768	20,000	20,000
SOCIAL SECURITY	55,211	52,054	50,359	56,087	60,170
MEDICARE	12,912	12,174	11,778	13,117	14,072
GMEBS-RETIREMENT CONTRIBUTION	121,862	143,205	157,519	143,850	139,382
RETIREMENT CONTRIBUTION	3,012	4,080	5,375	6,000	6,000
WORKERS COMP INSURANCE	-	-	2,065	-	-
MEDICAL EXAMS	255	21	100	-	500
GROUP INS	344,389	245,513	295,799	210,000	230,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,489,464	1,370,773	1,416,338	1,333,685	1,420,606
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	2,055	3,765	3,975	3,000	4,500
DUES & SUBSCRIPTIONS	606	492	3,962	250	1,500
EQUIPMENT REP & MAINT-OUTSIDE	1,535	2,067	12,533	3,500	5,500
GENERAL LIABILITY INSURANCE	4,633	4,335	4,529	6,000	6,000
MAINTENANCE CONTRACTS	4,443	4,364	2,746	5,000	8,000
TRAINING & EDUCATION	1,218	1,488	3,736	3,500	5,800
UNIFORM RENTAL	-	-	-	-	-
VEHICLE REP & MAINT-OUTSID	-	3,816	10,188	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	14,490	20,327	41,669	26,250	36,300
SUPPLIES					
AUTO PARTS	1,469	1,744	519	1,500	2,500
BUILDING REP & MAINT - INSIDE	7,119	14,920	11,890	7,500	12,500
DAMAGE CLAIMS	-	-	-	-	-
EQUIPMENT PARTS	8,184	7,771	6,912	6,000	8,500
EQUIPMENT REP & MAINT - INSIDE	356	2,015	1,577	1,500	2,500
FIRE EQUIPMENT	40	49,604	14,705	10,000	15,000
FIRE PREVENTION MATERIALS	533	536	424	1,000	1,500
FIRE SUPPLIES	-	-	653	1,500	1,500
GAS/OIL/FUEL-OUTSIDE	13,650	13,091	16,709	12,000	15,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	1,759	2,869	2,573	2,250	3,300
MISCELLANEOUS	2,267	1,725	659	-	-
MISCELLANEOUS FOR DONATIONS	1,040	-	-	-	-
OFFICE OPERATIONS	12,224	19,830	21,326	12,000	12,000
SAFETY/MEDICAL SUPPLIES	912	573	657	1,000	1,500
TIRES	614	5,957	3,800	5,000	5,000
UNIFORM EXPENSE	6,114	6,405	8,927	10,500	12,000
EXPENDABLE FLUIDS	2,031	443	663	750	1,200
TOTAL SUPPLIES	58,312	127,483	91,994	72,500	94,000
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	30,000
FURNITURE & FIXTURES	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	30,000
TOTAL EXPENDITURES	**$ 1,562,266**	**$ 1,518,583**	**$ 1,550,001**	**$ 1,432,435**	**$ 1,580,906**

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

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

STREETS AND TRANSPORTATION
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 895,251	$ 769,137	$ 674,606	$ 807,838	$ 831,993
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	14,721	11,399	7,274	15,000	15,000
OVERTIME SALARIES	41,362	13,264	19,197	30,000	30,000
REIMB SALARIES - CDBG	-	-	(5,151)	-	-
REIMB SALARIES - SPLOST	(36,602)	(32,602)	(53,009)	-	-
SOCIAL SECURITY	56,444	46,895	41,610	52,876	54,374
MEDICARE	13,278	10,967	9,731	12,366	12,716
GMEBS-RETIREMENT CONTRIBUTION	127,160	143,205	143,821	143,850	133,141
WORKERS COMP INSURANCE	2,156	5,306	8,968	-	-
MEDICAL EXAMS	84	21	320	-	-
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	5,872	4,645	-	-
GROUP INS	354,400	244,781	268,181	210,000	220,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,468,254	1,218,245	1,120,193	1,271,930	1,297,224
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	818	118	768	500	500
COMMUNICATIONS	6,528	5,783	5,274	7,000	7,000
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	1,705	-	1,275	2,000	2,000
CONTRACT LABOR	-	-	-	-	-
DUES & SUBSCRIPTIONS	480	359	101	500	500
EQUIPMENT RENTAL	13,515	-	1,007	8,000	8,000
EQUIPMENT REP & MAINT-OUTSIDE	4,794	1,229	6,022	8,000	6,500
GENERAL LIABILITY INSURANCE	12,426	11,192	10,976	12,000	12,000
LANDSCAPE	431	-	-	500	500
MAINTENANCE CONTRACTS	5,463	3,359	2,886	5,000	5,000
PRINTING	179	-	-	500	500
REIMBURSED IN-STOCK MATERIAL	-	-	-	-	-
SITE IMPROVEMENTS	2,540	898	1,072	2,000	1,500
TRAINING & EDUCATION	2,737	3,661	3,944	5,000	5,000
UNIFORM RENTAL	10,898	9,093	7,956	10,000	10,000
VEHICLE REP & MAINT-OUTSID	8,827	50	1,350	5,000	5,000
REIMBURSED EQUIPMENT	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	71,341	35,742	42,631	66,000	64,000
SUPPLIES					
AUTO PARTS	19,127	7,412	10,042	10,000	10,000
BUILDING REP & MAINT - INSIDE	63	-	2	-	-
CHEMICALS/PESTICIDES	130	130	80	1,500	1,500
CONSTRUCTION MATERIALS	19,517	19,880	12,946	20,000	15,000
DAMAGE CLAIMS	4,963	5,846	116	1,000	1,000
DRAINAGE COSTS	4,542	358	-	2,000	2,000
ENVIRONMENTAL EXPENSE	-	(32)	-	500	500
EQUIPMENT < 5,000	10,369	-	2,433	10,000	10,000
EQUIPMENT PARTS	67,435	16,178	29,896	30,000	25,000
GAS/OIL/FUEL-OUTSIDE	91,517	63,339	56,551	75,000	65,000
HAND TOOLS	3,472	2,025	3,636	3,000	3,000
JANITORIAL SUPPLIES	42	(53)	12,177	14,000	14,000
MISCELLANEOUS	2,507	515	1,792	2,000	2,000
OFFICE OPERATIONS	11,408	17,094	8,803	8,000	9,000
OTHER SUPPLIES	-	-	-	-	-
R/W REPAIRS & MAINT	12,245	7,020	3,389	5,000	8,000
SAFETY/MEDICAL SUPPLIES	5,765	4,330	4,482	4,000	6,000
SIDEWALK REPAIRS & MAINT	1,200	950	-	-	-
SIGNAGE & MATERIALS	4,855	11,119	9,458	10,000	10,000
STREET LIGHTS	-	-	-	-	-
STREET REPAIRS & MAINT INSIDE	10,878	2,887	2,057	4,000	4,000
STREET SUPPLIES	6,373	1,722	5,003	6,000	6,000
TIRES	28,407	8,723	10,430	15,000	12,000
TRAFFIC LIGHTS	-	69	-	1,000	1,000
UNIFORM EXPENSE	1,507	292	231	500	500
VEHICLE REP & MAINT - INSIDE	-	-	-	-	-
STREET REPAIRS & MAINT LMIG	-	105,050	113,140	113,140	113,466
EXPENDABLE FLUIDS	10,374	7,437	5,154	6,500	6,500
TOTAL SUPPLIES	316,696	282,291	291,818	342,140	325,466

STREETS AND TRANSPORTATION
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	8,399	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	9,000	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	25,693	26,000	-
TOTAL CAPITAL OUTLAYS	-	8,399	25,693	35,000	-
TOTAL EXPENDITURES	**$ 1,856,291**	**$ 1,544,677**	**$ 1,480,335**	**$ 1,715,070**	**$ 1,686,690**

Police – Public Safety

Overview

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

Office of Public Safety Director

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

Law Enforcement Operations

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

Service and Support

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

Goals/Accomplishments

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

POLICE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
MUNICIPAL COURT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 63,848	$ 59,973	$ 60,077	$ 61,892	$ 62,087
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
OVERTIME SALARIES	1,539	2,114	1,085	2,000	2,800
SOCIAL SECURITY	4,027	3,769	3,719	3,961	4,023
MEDICARE	942	881	870	926	941
GMEBS-RETIREMENT CONTRIBUTION	5,298	6,226	6,849	6,850	6,241
RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	495	-	-	-	-
GROUP INS	13,330	10,675	12,858	10,000	10,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	89,479	83,638	85,458	85,629	86,092
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	840	985	719	700	700
CONTRACT LABOR	-	-	575	1,500	1,500
DUES & SUBSCRIPTIONS	-	-	3	-	-
GENERAL LIABILITY INSURANCE	-	-	-	-	-
TRAINING & EDUCATION	941	25	1,126	1,500	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	1,781	1,010	2,423	3,700	3,700
SUPPLIES					
INDIGENT DEFENSE	2,453	2,933	7,498	4,500	18,000
OFFICE OPERATIONS	2,255	4,126	1,854	2,000	2,000
UNIFORM EXPENSE	233	-	-	300	300
WITNESS FEES	-	-	240	750	1,000
TOTAL SUPPLIES	4,941	7,059	9,592	7,550	21,300
OTHER COSTS					
BAD DEBTS	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
TOTAL MUNICIPAL COURT	**96,201**	**91,707**	**97,473**	**96,879**	**111,092**
POLICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	1,687,149	1,662,059	1,684,829	1,847,187	1,841,460
PART - TIME/TEMPORARY SALARIES	-	-	15,337	7,800	15,000
OVERTIME SALARIES	149,709	122,196	146,874	120,000	120,000
REIMB SALARIES - CDBG	-	-	-	-	-
SOCIAL SECURITY	107,643	103,736	108,851	122,449	122,541
MEDICARE	25,175	24,261	25,457	28,637	28,659
GMEBS-RETIREMENT CONTRIBUTION	238,425	255,279	280,791	274,000	249,640
RETIREMENT CONTRIBUTION	7,940	7,600	7,260	13,500	13,500
WORKERS COMP INSURANCE	38,158	8,400	56,898	5,000	-
MEDICAL EXAMS	-	964	1,150	1,000	1,000
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	20,205	10,097	-	-
OVERTIME - GRANTS	-	-	-	-	-
GROUP INS	673,679	434,724	527,142	400,000	400,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	2,927,878	2,639,424	2,864,686	2,819,573	2,791,800
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	38,759	36,290	43,946	35,000	39,500
CONTRACT LABOR	10,442	9,694	4,941	5,000	5,000
DUES & SUBSCRIPTIONS	3,235	3,560	2,897	2,500	2,750
EQUIPMENT REP & MAINT-OUTSIDE	1,530	1,849	2,147	2,500	2,500
GENERAL LIABILITY INSURANCE	79,540	68,426	76,279	80,000	80,000
MAINTENANCE CONTRACTS	9,201	14,319	13,423	26,000	28,000
TRAINING & EDUCATION	29,687	28,792	25,880	27,500	27,500
VEHICLE REP & MAINT-OUTSID	15,943	8,362	13,171	10,000	12,500
TOTAL PURCHASED/CONTRACTED SERVICES	188,337	171,292	182,684	188,500	197,750
SUPPLIES					
AMMO/QUALIFICATION	7,183	4,424	6,161	5,500	6,500
AUTO PARTS	48,121	26,904	33,020	20,000	20,000
BUILDING REP & MAINT - INSIDE	34,319	5,207	25,441	15,000	15,000
DAMAGE CLAIMS	15,485	14,706	1,367	4,000	5,000
EQUIPMENT < 5,000	-	836	120	-	-
EQUIPMENT PARTS	1,744	1,029	284	1,500	1,500
GAS/OIL/FUEL-OUTSIDE	146,690	149,977	142,322	130,000	130,000
GRANT - EQUIPMENT	-	9,898	-	-	-
INVESTIGATION SUPPLIES	13,187	30,222	20,101	20,000	20,000
ISSUED EQUIPMENT	28,539	17,298	34,331	18,000	21,500
JANITORIAL SUPPLIES	4,410	3,570	3,768	4,500	4,500

POLICE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
K-9 OPERATIONS	4,714	5,562	557	3,000	3,000
MISCELLANEOUS	1,058	436	1,132	-	-
MISCELLANEOUS FOR DONATIONS	2,435	4,234	566	-	-
OFFICE OPERATIONS	43,786	29,934	43,012	28,500	32,500
PRISONER MEDICAL	762	1,522	178	10,000	10,000
PUBLIC RELATIONS	10,416	5,633	7,392	8,500	10,000
TIRES	15,334	13,003	17,009	10,000	15,000
UNIFORM EXPENSE	23,635	27,414	17,657	20,500	20,500
EXPENDABLE FLUIDS	2,425	1,164	1,388	1,000	1,000
TOTAL SUPPLIES	404,243	352,973	355,806	300,000	316,000
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	15,000	35,000
COMPUTERS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
VEHICLES	101,080	-	745	-	-
TOTAL CAPITAL OUTLAYS	101,080	-	745	15,000	35,000
OTHER COSTS					
POLICE OFFICERS A&B FUND	18,294	24,264	21,787	20,000	21,000
TOTAL OTHER COSTS	18,294	24,264	21,787	20,000	21,000
TOTAL POLICE	**3,639,832**	**3,187,953**	**3,425,708**	**3,343,073**	**3,361,550**
TOTAL EXPENDITURES	**$ 3,736,033**	**$ 3,279,660**	**$ 3,523,181**	**$ 3,439,952**	**$ 3,472,642**

Buildings and Grounds

Overview

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

Goals

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

BUILDINGS AND GROUNDS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$110,311	$76,781	$78,692	$90,943	$91,042
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	19,560	21,138	18,495	28,000	28,000
OVERTIME SALARIES	476	540	854	2,000	2,000
SOCIAL SECURITY	7,810	5,627	5,433	7,498	7,505
MEDICARE	1,827	1,316	1,271	1,754	1,755
GMEBS-RETIREMENT CONTRIBUTION	21,193	18,679	20,546	20,550	18,723
RETIREMENT CONTRIBUTION	-	-	-	-	-
WORKERS COMP INSURANCE	341	25,082	99	-	-
MEDICAL EXAMS	-	3	-	-	-
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	-	641	-	-
GROUP INS	61,506	31,291	38,575	30,000	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	223,024	180,457	164,606	180,745	179,025
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	-	-	-	-	-
COMMUNICATIONS	1,036	442	1,221	1,000	1,000
CONSTRUCTION SERVICES	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
CONTRACT LABOR	43,145	43,145	41,945	43,000	43,000
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	1,000	1,000
GENERAL LIABILITY INSURANCE	2,059	1,927	2,013	2,000	2,000
LANDSCAPE	-	-	-	-	-
MAINTENANCE CONTRACTS	3,487	1,895	1,930	3,500	3,500
PRINTING	-	-	-	-	-
SITE IMPROVEMENTS	-	1,072	-	-	-
TRAINING & EDUCATION	70	135	90	500	500
UNIFORM RENTAL	2,113	1,524	1,581	1,500	1,500
VEHICLE REP & MAINT-OUTSID	-	1,320	-	500	500
TOTAL PURCHASED/CONTRACTED SERVICES	51,910	51,460	48,780	53,000	53,000
SUPPLIES					
AUTO PARTS	2,609	979	807	2,000	2,000
BLDG REP & MAINT - PLAYHOUSE	842	580	688	1,000	1,000
BUILDING REP & MAINT - INSIDE	136	99	-	500	500
CHEMICALS/PESTICIDES	130	123	80	100	500
DAMAGE CLAIMS	-	-	-	-	-
ENVIRONMENTAL EXPENSE	-	-	-	100	100
EQUIPMENT PARTS	7,961	2,836	2,134	2,500	2,500
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
GAS/OIL/FUEL-OUTSIDE	3,664	1,590	6,472	5,000	5,000
HAND TOOLS	-	228	250	500	500
JANITORIAL SUPPLIES	727	327	331	1,000	1,000
LANDSCAPING REP & MAINT INSIDE	2,289	120	34	2,000	2,000
MISCELLANEOUS	560	21	118	200	200
OFFICE OPERATIONS	2,436	1,484	1,424	1,200	1,500
OTHER SUPPLIES	1,192	750	200	1,000	1,000
PARKS & GROUNDS REP & MAINT	11,543	10,889	13,113	7,500	7,500
SAFETY/MEDICAL SUPPLIES	1,016	833	438	500	1,000
SIGNAGE & MATERIALS	-	-	-	-	-
TIRES	913	615	909	1,000	1,000
UNIFORM EXPENSE	490	-	-	-	-
VEHICLE REP & MAINT - INSIDE	-	-	-	-	-
EXPENDABLE FLUIDS	958	485	324	1,000	1,000
TOTAL SUPPLIES	37,466	21,959	27,322	27,100	28,300
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	23,441	-	20,000	40,000
TOTAL CAPITAL OUTLAYS	-	23,441	-	20,000	40,000
OTHER COSTS					
ART GUILD	1,009	1,948	7,603	2,000	2,000
UNCLE REMUS LIBRARY	16,507	3,062	6,530	2,500	2,500
TOTAL OTHER COSTS	17,516	5,010	14,133	4,500	4,500
TOTAL EXPENDITURES	**$329,916**	**$282,327**	**$254,841**	**$285,345**	**$304,825**

Positions By Department
General Fund

Department/Function	Position	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Administration	City Administrator	1	1	1	1	1
	Main Street Director	-	-	1	-	-
	Economic Development Director	-	-	-	1	1
	Economic Development Specialist	-	-	-	1	1
Total Administration		1	1	2	3	3
Code	Code Director	1	1	1	1	1
	Asst Code Officer	1	1	-	-	-
	City Marshal*	-	-	-	-	-
	City Planner	1	1	-	-	1
	Code Admin Asst	1	1	1	1	1
	Code Clerk	1	1	1	1	1
	Main Street Director	1	1	-	-	-
	Code Inspector	-	-	-	1	2
Total Code		6	6	3	4	6
Finance	Finance Director	1	1	1	1	1
	Accountant	-	-	-	-	1
	Cashier	1	1	1	1	-
	Payroll/HR Tech	1	1	1	1	1
	Records Clerk	1	1	1	1	1
	Accounting Tech	1	1	1	1	1
Total Finance		5	5	5	5	5
Fire	Chief	1	1	-	-	-
	Asst Chief	-	1	1	-	1
	Firefighter	10	9	6	6	6
	Firefighter/Emt	2	2	8	6	6
	Captain	3	3	3	3	3
	Lieutenant	3	3	3	3	3
	Engineer	3	3	1	3	3
	Receptionist	1	1	1	-	-
	Fire Marshal	-	-	-	-	1
Total Fire		23	23	23	21	23
Police	Police Chief	1	1	1	1	1
	CID/Patrol Asst	-	-	-	-	-
	City Marshal	1	1	1	1	1
	Court Clerk	1	1	1	1	1
	Patrolman	14	12	16	15	15
	Receptionist/Officer	-	-	-	-	-
	School Resource Officer	1	1	1	1	1
	Tac Clerk	1	1	1	1	1
	Captain	3	2	1	2	2
	Lieutenant	3	2	3	5	5
	Administrative Asst	1	1	1	1	1
	Sergeant	10	9	6	5	5
	Corporal/CID	6	6	3	2	2
	Officer/CID	2	2	2	1	1
	Officer/Evidence	1	1	1	1	1
	Clerk	1	1	1	1	1
	Asst Police Chief	-	1	1	1	1
	Corporal	-	-	2	2	2
Total Police		46	42	42	41	41
Streets	Director Of Public Wks	1	1	1	-	-
	Equipment Operator I	5	5	5	5	5
	Equipment Operator II	9	8	5	4	4
	Equipment Operator III	3	3	4	4	4
	Shop Foreman	1	1	1	1	1
	Street Foreman	1	1	-	1	1
	Sign Tech/Bldg Grounds Superintendant	1	1	1	1	1
	Equipment Opr II/Crew Leader	1	1	1	1	1
	Street Utility Worker/Mechanic	1	1	2	2	3
	Administrative Asst	1	1	1	1	1
	Director Of Streets & Transportation	-	-	-	1	1
Total Streets		24	23	21	21	22
Building And Grounds	Bldg Maint / Eq Op I	1	1	1	1	1
	Bldg Maint Worker	1	1	1	1	1
	Bldg & Grounds Utility Worker	2	1	1	1	1
Total Building And Grounds		4	3	3	3	3
Total General Fund Positions		109	103	99	98	103

General Fund
Debt Service

	Balances 1/1/2016	Increases	Decreases	12/31/2016	Due In FY 2017
Governmental Activities:					
Bonds Payable					
GO Refunding Series 2006	$ 3,150,000	$ -	$ 700,000	$ 2,450,000	$ 760,000
Capital Leases	264,220	-	264,220	-	-
Total Governmental Activites	**$ 3,414,220**	**$ -**	**$ 964,220**	**$ 2,450,000**	**$ 760,000**

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds Overview

Special Revenue Funds

Special Revenue funds are funds 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 utilized 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 that are restricted for law enforcement purposes.

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

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 sales tax collected and used for specific purposes. This tax must be approved by a majority of the qualified voters of Walton County. This is our second SPLOST which will be in place years 2013-2018. This additional 1% started in 2013 and will end December 2018. The City's portion of SPLOST is negotiated and agreed upon with Walton County through an intergovernmental agreement.

CONFISCATED ASSETS FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
FINES AND FORFEITURES	$ 29,232	$ 59,159	$ 80,123	$ 54,000	$ 41,000
INVESTMENT INCOME	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	**29,232**	**59,159**	**80,123**	**54,000**	**41,000**
EXPENDITURES					
POLICE	36,841	46,713	60,896	54,000	41,000
TOTAL EXPENDITURES	**36,841**	**46,713**	**60,896**	**54,000**	**41,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (7,609)**	**$ 12,446**	**$ 19,227**	**$ -**	**$ -**

CONFISCATED ASSET FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PURCHASED/CONTRACTED SERVICES					
ANTI-DRUG ADVERTISING	$ 450	$ 625	$ -	$ -	$ -
TRAINING & EDUCATION	6,401	3,495	4,953	11,000	11,000
TOTAL PURCHASED/CONTRACTED SERVICES	6,851	4,120	4,953	11,000	11,000
SUPPLIES					
ISSUED EQUIPMENT	11,326	12,768	21,361	15,000	15,000
MISCELLANEOUS	18,664	29,825	20,141	-	-
TOTAL SUPPLIES	29,990	42,593	41,502	15,000	15,000
CAPITAL OUTLAYS					
SITE IMPROVEMENTS	-	-	-	28,000	15,000
VEHICLES	-	-	14,441	-	-
TOTAL CAPITAL OUTLAYS	-	-	14,441	28,000	15,000
TOTAL EXPENDITURES	**$ 36,841**	**$ 46,713**	**$ 60,896**	**$ 54,000**	**$ 41,000**

HOTEL MOTEL FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
TAXES	$ 27,767	$ 28,379	$ 29,129	$ 25,000	$ 25,000
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	**27,767**	**28,379**	**29,129**	**25,000**	**25,000**
EXPENDITURES					
ADMINISTRATIVE	25,000	25,000	25,000	25,000	25,000
RECREATION	-	-	-	-	-
TOTAL EXPENDITURES	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 2,767**	**$ 3,379**	**$ 4,129**	**$ -**	**$ -**

HOTEL MOTEL FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PURCHASED/CONTRACTED SERVICES					
PUBLICATION COSTS	$ -	$ -	$ -	$ -	$ -
TOTAL PURCHASED/CONTRACTED SERVICES	-	-	-	-	-
SUPPLIES					
HOLIDAY - JULY 4	-	-	-	-	-
TOURISM & TRADE	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
OTHER COSTS					
ART GUILD	-	-	-	-	-
CHAMBER OF COMMERCE	-	-	-	-	-
CONVENTION VISITORS BUREAU	25,000	25,000	25,000	25,000	25,000
DOWNTOWN DEVELOPMENT	-	-	-	-	-
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**

GO DEBT SERVICE FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
INVESTMENT INCOME	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING SOURCES	722,000	753,700	787,650	818,400	841,150
TOTAL REVENUE	**722,000**	**753,700**	**787,650**	**818,400**	**841,150**
EXPENDITURES					
DEBT SERVICE	722,103	753,878	787,650	818,400	841,150
OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**722,103**	**753,878**	**787,650**	**818,400**	**841,150**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (103)**	**$ (178)**	**$ -**	**$ -**	**$ -**

GO DEBT SERVICE FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
SUPPLIES					
MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -
TOTAL SUPPLIES	-	-	-	-	-
DEBT SERVICE					
ADVANCE REFUNDING ESCROW	-	-	-	-	-
GO BOND PRINCIPAL	470,000	525,000	585,000	645,000	700,000
GO BOND-INTEREST	252,103	228,878	202,650	173,400	141,150
TOTAL DEBT SERVICE	722,103	753,878	787,650	818,400	841,150
OTHER FINANCING USES					
BOND PREPAYMENT PENALTIES	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	**$ 722,103**	**$ 753,878**	**$ 787,650**	**$ 818,400**	**$ 841,150**

SPECIAL LOCAL OPTION SALES TAX FUND (2013 - 2018)
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
TAXES	$ -	$ 1,879,656	$ 1,507,885	$ 1,467,600	$ 1,467,600
INTERGOVERNMENTAL	-	-	254,110	-	-
OTHER FINANCING SOURCES	-	-	254,110	-	-
FUND BALANCE	-	-	-	-	331,840
TOTAL REVENUE	**-**	**1,879,656**	**2,016,105**	**1,467,600**	**1,799,440**
EXPENDITURES					
FIRE	-	-	653,389	160,182	160,182
STREETS AND TRANSPORTATION	-	609,554	858,208	1,025,974	1,487,814
SOLID WASTE	-	-	-	130,000	-
POLICE	-	236,066	203,875	151,444	151,444
OTHER FINANCING USES	-	124,920	-	-	-
TOTAL EXPENDITURES	**-**	**970,540**	**1,715,472**	**1,467,600**	**1,799,440**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ -**	**$ 909,116**	**$ 300,633**	**$ -**	**$ -**

SPECIAL LOCAL OPTION SALES TAX FUND (2013 - 2018)
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PURCHASED/CONTRACTED SERVICES					
CONSULTING - BY-PASS	$ -	$ 34,828	$ 211,479	$ -	$ -
CONSULTING - TECHNICAL	-	-	6,545	587,760	271,840
TOTAL PURCHASED/CONTRACTED SERVICES	-	34,828	218,024	587,760	271,840
SUPPLIES					
STREET REPAIRS & MAINT INSIDE	-	365,222	195,208	49,500	75,000
TOTAL SUPPLIES	-	365,222	195,208	49,500	75,000
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	45,000
INFRASTRUCTURE	-	107,052	438,591	388,714	1,061,785
INFRASTRUCTURE-AIRPORT	0	-	0	0	19,189
MACHINERY	-	102,452	6,385	-	60,000
VEHICLES	-	236,066	590,665	175,000	-
TOTAL CAPITAL OUTLAYS	-	445,570	1,035,641	563,714	1,185,974
OTHER COSTS					
PAYMENTS TO OTHERS	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	13,075	9,530	4,809
TOTAL DEBT SERVICE	-	-	266,599	266,626	266,626
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	-	124,920	-	-	-
TOTAL OTHER FINANCING USES	-	124,920	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 970,540**	**$ 1,715,472**	**$ 1,467,600**	**$ 1,799,440**

ENTERPRISE FUNDS

COMBINED UTILITIES FUND

COMBINED UTILITIES FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
INTERGOVERNMENTAL	$ 1,053,258	$ 482,842	$ 388,340	$ -	$ -
CHARGES FOR SERVICES					
ELECTRIC	16,194,858	16,598,539	17,432,513	17,357,000	18,157,000
TELECOMM	4,286,077	4,846,880	5,019,198	5,240,000	6,021,400
WATER	3,768,943	3,739,665	4,314,789	4,434,000	4,459,000
SEWER	3,415,188	3,304,328	3,501,091	3,692,838	3,747,000
GAS	3,495,494	4,215,323	4,373,689	4,340,000	4,025,000
GENERAL CUSTOMER ACCOUNT FEES	576,767	561,566	775,610	-	-
INVESTMENT INCOME	38,505	32,150	43,642	25,000	40,000
CONTRIBUTIONS AND DONATIONS	13,638	-	101,380	-	-
MISCELLANEOUS	-	872	7,786	-	-
OTHER FINANCING SOURCES	-	2,055	5,151	-	-
TOTAL REVENUE	**32,842,728**	**33,784,220**	**35,963,189**	**35,088,838**	**36,449,400**
EXPENDITURES BY FUNCTION					
FINANCE AND ADMINISTRATION	1,238,484	(71,132)	10,329	25,000	40,000
ELECTRIC AND TELECOMMUNICATIONS	20,941,759	20,469,723	21,330,831	23,237,729	24,611,394
WATER, SEWER AND GAS	10,928,870	10,973,414	10,851,686	11,826,109	11,798,006
TOTAL EXPENDITURES	**33,109,113**	**31,372,005**	**32,192,846**	**35,088,838**	**36,449,400**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (266,385)**	**$ 2,412,215**	**$ 3,770,343**	**$ -**	**$ -**

Revenues and Rates

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

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

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

Electric System

The electric utility of the City 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 natural gas system consists primarily of two delivery stations and approximately 146 miles of natural gas distribution lines. The two delivery stations are connected to the Transcontinental Gas Pipe Line Corporation. Transcontinental Gas Pipe Line Corporation is the pipeline supplier to the City.

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 ("the Briscoe Reservoir") which increases its total raw water supply capacity.

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 (the "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 (the "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
REVENUE DETAIL

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
INTERGOVERNMENTAL					
STATE GRANTS RECEIVED	$ 981,326	$ 14,634	$ 356,548	$ -	$ -
STATE GRANTS REC'D CDBG	71,932	468,208	31,792	-	-
MISC LOCAL	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	**1,053,258**	**482,842**	**388,340**	**-**	**-**
CHARGES FOR SERVICES					
ELECTRIC METERED SALES	15,262,796	15,260,662	16,358,141	16,500,000	17,300,000
ELECTRIC MISC REVENUES	177,340	126,726	103,334	132,000	132,000
ELECTRIC OPERATING REVENUES	434,761	443,646	448,190	375,000	375,000
ELECTRIC PLAN DESIGN FEES	-	-	-	-	-
MEAG REBATE	319,961	767,505	522,848	350,000	350,000
CATV / INTERNET REVENUES	2,332,376	2,762,742	2,780,526	2,990,000	3,601,400
CATV / INT MISC REVENUES	197,890	168,996	164,291	150,000	150,000
CATV / INT OPERATING REVENUES	7,112	23,785	28,281	25,000	20,000
TELEPHONE REVENUES	427,506	433,286	418,662	425,000	425,000
FIBER REVENUES	-	-	338,269	250,000	425,000
INTERNET/DATA REVENUES	1,321,193	1,458,071	1,289,169	1,400,000	1,400,000
SEWAGE MISC REVENUES	-	14,078	-	-	-
SEWAGE OTHER OPER REVENUES	134,155	65,700	10,055	10,000	15,000
SEWAGE TREATMENT REVENUES	3,258,533	3,208,550	3,434,036	3,657,838	3,657,000
SEWERAGE TAP FEES	22,500	16,000	57,000	25,000	75,000
WATER METERED SALES	3,713,129	3,619,606	4,200,658	4,324,000	4,324,000
WATER MISC REVENUES	689	59,428	55,525	50,000	50,000
WATER OPERATING REVENUES	9,625	15,756	8,656	10,000	10,000
WATER TAP FEES	45,500	44,875	49,950	50,000	75,000
GAS METERED SALES	3,341,625	4,049,317	4,209,936	4,200,000	3,900,000
GAS MISC REVENUES	-	22,275	3,778	5,000	5,000
GAS OPERATING REVENUES	9,858	10,980	1,361	-	-
GAS TAP FEES	5,100	5,550	5,000	10,000	10,000
MGAG REBATE	138,911	127,201	153,614	125,000	110,000
UTIL GENERAL CUST ACCOUNT FEES	576,767	561,566	775,610	-	-
TOTAL CHARGES FOR SERVICES	**31,737,327**	**33,266,301**	**35,416,890**	**35,063,838**	**36,409,400**
INVESTMENT INCOME					
INTEREST REVENUES - UTILITY	38,505	32,150	43,642	25,000	40,000
TOTAL INVESTMENT INCOME	**38,505**	**32,150**	**43,642**	**25,000**	**40,000**
CONTRIBUTIONS AND DONATIONS					
CONTRIBUTED CAP - ELECTRIC	-	-	29,950	-	-
CONTRIBUTED CAP - GAS	-	-	26,113	-	-
CONTRIBUTED CAP - OTHER UTILIT	-	-	-	-	-
CONTRIBUTED CAP - SEWAGE	13,638	-	-	-	-
CONTRIBUTED CAP - WATER	-	-	45,317	-	-
CONTRIBUTED CAPITAL - CATV	-	-	-	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	**13,638**	**-**	**101,380**	**-**	**-**
MISCELLANEOUS					

COMBINED UTILITIES FUND
REVENUE DETAIL

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
CUSTOMER CONVENIENCE FEES	-	-	-	-	-
OTHER - UTILITY	-	549	658	-	-
REIMB DAMAGED PROP - CATV	-	-	-	-	-
REIMB DAMAGED PROP - ELECT	-	-	7,128	-	-
REIMB DAMAGED PROP - GAS	-	-	-	-	-
REIMB DAMAGED PROP - OTHER	-	-	-	-	-
REIMB DAMAGED PROP - SEWAGE	-	323	-	-	-
REIMB DAMAGED PROP - WATER	-	-	-	-	-
REIMB FOR DAMAGED PROPERTY	-	-	-	-	-
ADMIN ALLOC - OTHER	(615,272)	(594,265)	(803,722)	(625,000)	(740,000)
ADMIN ALLOC - ELECTRIC	299,484	306,706	394,499	307,081	318,074
ADMIN ALLOC - GAS	91,959	69,036	111,533	93,419	82,473
ADMIN ALLOC - WATER	77,881	74,527	93,802	76,481	118,008
ADMIN ALLOC - SEWER	71,125	65,565	85,500	61,869	93,218
ADMIN ALLOC - CATV	74,823	78,431	118,388	86,150	128,227
TOTAL MISCELLANEOUS	**-**	**872**	**7,786**	**-**	**-**
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	-	-	5,151	-	-
SALE OF ASSETS - ELECTRI	-	1,355	-	-	-
SALE OF ASSETS - GAS	-	-	-	-	-
SALE OF ASSETS - WATER	-	-	-	-	-
SALE OF ASSETS - SEWAGE	-	700	-	-	-
SALE OF ASSETS - CATV	-	-	-	-	-
SALE OF ASSETS - GENERAL	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**-**	**2,055**	**5,151**	**-**	**-**
TOTAL REVENUES	**$ 32,842,728**	**$ 33,784,220**	**$ 35,963,189**	**$ 35,088,838**	**$ 36,449,400**

ELECTRIC RATES

(Effective March 2012)

RESIDENTIAL

	Summer (May - October)	Winter (November - April)
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 kilowatthours, based on the most recent 12 months' data in January each year.

	Summer (May - October)	Winter (November - April)
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 kilowatthours and the maximum monthly demand is less than 1,000 kilowatts.

Base Charge	$35.00
Demand Charge	$ 2.50 per kW
Energy Charges:	
First 200 kWh per kW of Billing Demand:	
First 3,000 kWh	$0.125 per kWh
Next 7,000 kWh	$0.117 per kWh
Next 90,000 kWh	$0.109 per kWh
Next 100,000 kWh	$0.101 per kWh
Next 200 kWh per kW of Billing Demand	$0.053 per kWh
Over 400 kWh per kW of Billing Demand	$0.047 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

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

INDUSTRIAL

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

Base Charge	$100.00
Demand Charge	$ 8.00 per kW

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

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

All consumption kWh in excess of 200 hours and not greater than 400 hours times the billing demand	$ 0.048 per kWh
All consumption kWh in excess of 400 hours times the demand	$ 0.042 per kWh

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

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

CHURCH

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

Base Charge	$10.00
All kWh	$ 0.088 per kW

Plus Applicable Power Cost Adjustment and Applicable Sales Tax

Minimum Bill $10.00 plus Applicable Sales Tax

CITY GOVERNMENT

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

All kWh	$ 0.08 per kW

SECURITY LIGHTS

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

Plus Applicable Sales Tax

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

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

CABLE TELEVISION RATES
(Effective January 1, 2016)

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

CATV INSTALLATION CHARGES

Un-wired Home	$55.00 includes one outlet - Each Additional $15.00*
Pre-wired Home	$35.00 includes one outlet - Each Additional $15.00*
Additional Outlet (same trip)	$15.00 per outlet*
Additional Outlet (different trip)	$25.00 for 1st outlet
	$15.00 for each additional outlet
Relocate Outlet	$25.00 for 1st 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

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

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

WIRELESS INTERNET SERVICE RATES

Residential	Monthly Fee
10Mbps	$49.95
15Mbps	$59.95
25Mbps	$79.95

Commercial	Monthly Fee
10Mbps	$59.95
15Mbps	$79.95
25Mbps	$109.95

Upload speeds are equal to download speeds.

PHONE RATES

RESIDENTIAL

Residential Phone	$29.95
Phone/Internet Bundle	$57.95
Phone/Expanded Cable Bundle	$57.95
Phone/Non DVR Cable Bundle	$72.10
Phone/DVR Cable Bundle	$77.10
Phone/Internet/Cable Bundle	$99.95

Residential FCC Fee	$4.48	per line
911 Fee	$1.50	per line

COMMERCIAL

Commercial Phone	$39.95
Phone/Internet Bundle	$79.95
Phone/Cable Bundle	$79.95
Phone/Internet/Cable Bundle	$110.95

Commercial FCC Fee	$9.07	per line
911 Fee	$1.50	per line

Installation/Port Charges

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

WATER RATES

METER BASE CHARGES

(Effective January 1, 2016)

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

RESIDENTIAL

(Effective January 1, 2016)

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

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

COMMERCIAL

(Effective January 1, 2016)

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

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

INDUSTRIAL

(Effective January 1, 2016)

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

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

IRRIGATION

(Effective January 1, 2014)

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

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

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

WATER METER TAP FEES

(Effective September 12, 2007)

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

WATER MAIN TAP FEES

(Effective September 12, 2007)

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

ADDITIONAL WATER METERS

(WITHOUT A SEPARATE TAP)

(Effective September 11, 2001)

- A 5/8" x ¾ inch water meter must be installed immediately adjacent to his/her existing water meter and must be connected to the same service line which supplies the existing meter.
- Customer's water line that extends from the additional water meter must end outside of the occupancy's foundation and in no way connect to the occupancy's plumbing.
- The purpose of this additional water meter shall be for lawn irrigation and other related activities.
- The consumption of this additional water meter shall not be subject to a sewer charge.

INSTALLATION FEE FOR ADDITIONAL WATER METER: $200.00

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

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

.

TEMPORARY WATER METER PERMIT

(Effective March 12, 2002)

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

ADJUSTMENTS FOR WATER LEAKS

(Effective March 12, 2002)

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

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

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

SEWER RATES

RESIDENTIAL

(*Effective January* 1, 2014)

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

COMMERCIAL / INDUSTRIAL

(*Effective January* 1, 2014)

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

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

WASTEWATER PUMP STATION MAINTENANCE FEE

(Effective June 1, 2004)

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

SEWER CAMERA FEES

(*Effective May 14, 2002)*

$2.00 per foot
$100.00 Minimum Charge

SEPTIC DISCHARGE PRICING

(Effective May 1, 2013)

$0.25 per gallon discharged

WASTEWATER TAP FEES

(Effective September 12, 2007)

Based on Water Meter Size

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

1. Developer/Property Owner NOT located in a subdivision pays $3000.00 ($2,000 Sewer Main Tap Fee PLUS the $1,000 Sewer Service Tap Fee)

2. Developer of a Subdivision pays Sewer Main Tap Fee of $2,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of $1,000 per lot

3. Developer/Property Owner NOT located in a subdivision pays $6000.00 ($4,000 Sewer Main Tap Fee PLUS the $2,000 Sewer Service Tap Fee)

4. Developer of a Subdivision pays Sewer Main Tap Fee of $4,000 per lot & Builder in a Subdivision pays Sewer Service Tap Fee of $2,000 per lot

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

NATURAL GAS RATES

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

METER BASE CHARGES

(Effective January 1, 2014)

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

RESIDENTIAL

(Effective January 1, 2014)

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

Distribution Charge Per CCF $0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

COMMERCIAL

(Effective January 1, 2014)

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

Distribution Charge Per CCF $0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

CITY GOVERNMENT

(Effective January 1, 2014)

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

Distribution Charge Per CCF $0.375 per CCF

Plus Gas Cost and Applicable Sales Tax.

FIRM INDUSTRIAL

(Effective January 1, 2014)

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

Plus Gas Cost and Applicable Sales Tax.

INTERRUPTIBLE INDUSTRIAL

(Effective January 1, 2014)

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

Plus Gas Cost and Applicable Sales Tax.

NATURAL GAS TAP FEES

(Effective January 23, 2001)

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

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

NATURAL GAS RECONNECTION FEE

(Effective May 14, 2002)

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

UTILITIES FUND EXPENDITURES BY DEPARTMENT

Finance - Utility

Overview

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

Goals/Accomplishments

- Continued participation as a "Beta Tester" for QS1. In addition to maintenance cost savings it allows us to preview new releases making the transition of a new software release smoother.
- Complete AMR Meter Project.
- Market E-Billing for utility bills.
- Implement Customer Service rotation for Call Center.
- Continue CSR staff cross training.
- Increase security measures and implement security training sessions for CSR staff.
- Improvements to include up to date technology and reconfiguring of drive thru.

ADMINISTRATION AND FINANCE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
FINANCIAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 206,443	$ 208,289	$ 218,267	$ 264,785	$ 207,291
SEASONAL SALARIES	-	-	-	12,000	12,000
OVERTIME SALARIES	7,917	11,018	7,086	10,000	10,000
SOCIAL SECURITY	13,768	12,792	13,406	17,781	14,216
MEDICARE	3,220	2,992	3,135	4,158	3,325
GMEBS-RETIREMENT CONTRIBUTION	21,193	24,916	34,243	34,250	24,964
UNEMPLOYMENT INSURANCE	-	-	-	-	-
WORKERS COMP INSURANCE	22,885	21,187	21,172	15,000	15,000
MEDICAL EXAMS	-	4	-	-	-
OVERTIME - OTHER	-	102	-	-	-
GROUP INS	50,776	41,877	52,466	50,000	40,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	326,202	323,177	349,775	407,974	326,796
PURCHASED/CONTRACTED SERVICES					
ATTORNEY FEES - OTHERS	-	2,334	1,688	2,000	2,000
AUDIT SERVICES	25,500	33,475	34,780	38,000	38,000
COMMUNICATION SERVICES	36,540	37,995	22,254	36,000	36,000
CONSULTING - TECHNICAL	252	-	-	-	12,000
DUES & SUBSCRIPTIONS	8,261	8,416	9,046	8,300	8,300
EQUIPMENT RENTS / LEASES	2,067	1,169	749	2,800	2,800
EQUIPMENT REP & MAINT-OUTSIDE	-	103	-	2,000	2,000
GENERAL LIABILITY INSURANCE	142,001	129,496	141,405	100,000	150,000
LAWN CARE & MAINTENANCE	1,915	1,725	2,121	3,000	3,000
MAINTENANCE CONTRACTS	47,472	36,851	29,098	50,000	50,000
MARKETING EXPENSES	-	-	2,459	7,000	15,000
OTHER CONTRACTUAL SERVICES	30,112	30,111	30,051	30,000	30,000
PUBLIC RELATIONS	-	-	5,089	-	-
R & M BUILDINGS - OUTSIDE	13,298	21,952	9,459	15,000	15,000
R & M SYSTEM - OUTSIDE	-	-	-	-	-
SECURITY SYSTEMS	539	539	539	-	-
TRAINING & EDUCATION	3,633	3,021	4,356	4,200	4,200
UTILITY PROTECTION CTR (DIG)	5,051	4,832	4,294	8,000	8,000
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
ATTORNEY FEES-P & M	23,384	29,183	33,458	30,000	30,000
TOTAL PURCHASED/CONTRACTED SERVICES	340,025	341,202	330,846	336,300	406,300
SUPPLIES					
AUTO & TRUCK FUEL	-	491	214	-	-
BUILDING REP & MAINT - INSIDE	5,017	10,973	5,880	9,000	9,000
DAMAGE CLAIMS	-	190	-	-	-
EQUIPMENT < 5,000	-	-	-	800	800
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	1,612	676	146	500	500
OFFICE SUPPLIES & EXPENSES	57,036	89,103	34,181	50,000	50,000
POSTAGE	3,631	5,647	3,195	6,000	6,000
SMALL OPERATING SUPPLIES	-	113	-	800	800
SMALL TOOLS & MINOR EQUIPMENT	-	600	121	-	-
UTIL COSTS FOR OTHER FUNDS	242,511	248,950	240,880	260,000	260,000
UTILITY CASHIERS OVER/SHORT	-	-	-	-	-
UTILITY COSTS	78,388	72,977	90,320	90,000	90,000
TOTAL SUPPLIES	388,195	429,720	374,937	417,100	417,100
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	(3,614,223)	(3,521,367)	(3,437,890)	(3,794,179)	(3,814,843)
UTILITY BAD DEBT EXPENSE	235,247	200,408	274,100	300,000	300,000
TOTAL OTHER COSTS	(3,378,976)	(3,320,959)	(3,163,790)	(3,494,179)	(3,514,843)
DEBT SERVICE					
INTEREST EXP - 2006 REV BONDS	171,770	171,770	171,770	170,697	157,768
INTEREST-CUST DEPOSITS	4,070	5,006	4,428	-	-
OTHER INTEREST EXPENSE	-	-	-	-	-
REVENUE BOND PRINCIPAL 2006	-	-	-	257,474	270,834
REVENUE BOND PRINCIPAL 2011	-	-	-	-	-
INTEREST EXP - 01/11 UTIL BOND	8,743	5,786	2,780	-	-
TOTAL DEBT SERVICE	184,583	182,562	178,978	428,171	428,602
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	8,985	8,985	8,985	8,985	8,985
AMORT 2006 BOND ISSUE COSTS	-	-	-	-	-

ADMINISTRATION AND FINANCE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
AMORT 2006 BOND PREMIUM	(12,499)	(12,499)	(12,499)	(12,499)	(11,563)
DEPRECIATION EXPENSE	-	-	-	-	-
AMORT 2006 BOND DEF CHG (2011)	3,602	3,602	3,602	3,602	3,602
AMORT EXP - 01/11 UTILITY BOND	-	-	-	-	-
AMORT DISC- 01/11 UTIL BOND	1,550	1,550	1,421	-	-
AMORT - 2011 BOND PREMIUM	3,078	2,037	979	-	-
TOTAL DEPRECIATION AND AMORTIZATION	4,716	3,675	2,488	88	1,024
OTHER FINANCING USES					
TRAN OUT - INSURANCE	11,000	12,000	12,000	12,000	12,000
TRAN OUT - OTHER FUNDS	-	-	-	-	-
TRANS OUT - STABILIZATION	1,250,000	-	-	-	-
TOTAL OTHER FINANCING USES	1,261,000	12,000	12,000	12,000	12,000
TOTAL FINANCIAL ADMINISTRATION	**(874,255)**	**(2,028,623)**	**(1,914,766)**	**(1,892,546)**	**(1,923,021)**
UTILITY BILLING					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	140,276	140,918	142,681	138,256	147,145
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	8,449	7,515	6,139	6,000	6,000
SOCIAL SECURITY	9,807	8,726	8,642	8,944	9,495
MEDICARE	2,294	2,041	2,044	2,092	2,221
GMEBS-RETIREMENT CONTRIBUTION	15,895	18,687	20,546	20,550	18,723
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	-	3	-	-	-
OVERTIME - OTHER	-	47	-	-	-
GROUP INS	41,078	31,408	30,926	30,000	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	217,799	209,345	210,978	205,842	213,584
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	2,615	537	653	600	600
CONSULTING - TECHNICAL	-	-	-	-	-
MAINTENANCE CONTRACTS	7,431	4,550	3,525	7,500	7,500
OTHER CONTRACTUAL SERVICES	-	-	-	1,000	1,000
TRAINING & EDUCATION	927	719	3,497	2,000	2,000
UTIL BILL PRINT SERVICES	27,739	23,076	12,978	15,000	15,000
TOTAL PURCHASED/CONTRACTED SERVICES	38,712	28,882	20,653	26,100	26,100
SUPPLIES					
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	60	21	83	-	-
OFFICE SUPPLIES & EXPENSES	8,957	14,234	6,872	10,000	10,000
POSTAGE	56,447	58,905	52,140	56,000	56,000
SMALL OPERATING SUPPLIES	-	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-
TOTAL SUPPLIES	65,464	73,160	59,095	66,000	66,000
CAPITAL OUTLAYS					
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL UTILITY BILLING	**321,975**	**311,387**	**290,726**	**297,942**	**305,684**
UTILITY CUSTOMER SERVICE					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	546,818	497,516	445,333	441,740	536,210
SEASONAL SALARIES	-	-	-	12,000	12,000
OVERTIME SALARIES	18,389	18,827	16,877	15,000	15,000
SOCIAL SECURITY	36,780	30,262	26,773	29,062	34,919
MEDICARE	8,602	7,077	6,261	6,797	8,167
GMEBS-RETIREMENT CONTRIBUTION	74,177	87,208	82,184	75,350	81,133
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	34	13	110	-	-
OVERTIME - OTHER	-	47	-	-	-
GROUP INS	183,706	146,570	121,855	110,000	130,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	868,506	787,520	699,393	689,949	817,429
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	1,770	2,229	4,685	3,200	3,200
CONSULTING - TECHNICAL	-	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	41	-	-
MAINTENANCE CONTRACTS	7,796	7,168	13,208	15,000	15,000
OTHER CONTRACTUAL SERVICES	74,372	47,903	62,852	55,000	75,000
TRAINING & EDUCATION	737	1,652	1,657	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	84,675	58,952	82,443	76,200	96,200

ADMINISTRATION AND FINANCE
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
SUPPLIES					
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT REP & MAINT - INSIDE	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	2,080	83	1,015	800	800
OFFICE SUPPLIES & EXPENSES	18,869	28,966	30,292	25,000	25,000
POSTAGE	-	-	-	-	-
SMALL OPERATING SUPPLIES	1	-	-	-	-
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-
UTILITY CASHIERS OVER/SHORT	356	243	216	500	500
TOTAL SUPPLIES	21,306	29,292	31,523	26,300	26,300
CAPITAL OUTLAYS					
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL UTILITY CUSTOMER SERVICE	**974,487**	**875,764**	**813,359**	**792,449**	**939,929**
CENTRAL SERVICES					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	392,507	388,873	414,348	514,018	432,814
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	14,537	14,034	10,538	10,000	10,000
SOCIAL SECURITY	26,467	23,379	24,617	32,489	27,454
MEDICARE	6,192	5,468	5,757	7,598	6,421
GMEBS-RETIREMENT CONTRIBUTION	47,685	49,836	61,638	68,500	56,169
WORKERS COMP INSURANCE	-	-	-	10,000	10,000
MEDICAL EXAMS	-	7	-	-	-
OVERTIME - OTHER	-	44	-	-	-
GROUP INS	111,218	83,012	93,700	100,000	90,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	598,606	564,653	610,598	742,605	632,858
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	7,645	4,706	4,231	5,500	5,500
CONSULTING - TECHNICAL	-	-	-	-	-
DUES & SUBSCRIPTIONS	718	1,653	1,695	1,000	1,000
EQUIPMENT RENTS / LEASES	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	500	500
MAINTENANCE CONTRACTS	5,727	5,985	7,179	24,000	24,000
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	-	-	-	-	-
TRAINING & EDUCATION	3,121	2,264	418	4,000	4,000
UNIFORM RENTAL	7,721	-	367	-	-
VEHICLE REP & MAINT-OUTSID	358	1,822	2,570	2,800	2,800
TOTAL PURCHASED/CONTRACTED SERVICES	25,290	16,430	16,460	37,800	37,800
SUPPLIES					
AUTO & TRUCK FUEL	19,436	16,934	20,014	19,000	19,000
BUILDING REP & MAINT - INSIDE	477	602	225	-	-
DAMAGE CLAIMS	-	-	-	-	-
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT REP & MAINT - INSIDE	1,825	292	101	2,000	2,000
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	298	62	248	500	500
OFFICE SUPPLIES & EXPENSES	16,007	11,416	15,809	12,000	12,000
POSTAGE	-	-	-	-	-
SMALL OPERATING SUPPLIES	1,189	674	517	1,000	1,000
SMALL TOOLS & MINOR EQUIPMENT	22	413	219	250	250
UNIFORM EXPENSE	2,839	7,726	5,395	7,000	7,000
VEHICLE REP & MAINT - INSIDE	3,746	4,721	4,544	5,000	5,000
UTILITY COSTS	-	-	-	-	-
TOTAL SUPPLIES	45,839	42,840	47,072	46,750	46,750
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	146,542	146,417	146,880	-	-
TOTAL DEPRECIATION AND AMORTIZATION	146,542	146,417	146,880	-	-
TOTAL CENTRAL SERVICES	**816,277**	**770,340**	**821,010**	**827,155**	**717,408**
TOTAL EXPENDITURES	**$ 1,238,484**	**$ (71,132)**	**$ 10,329**	**$ 25,000**	**$ 40,000**

Electric and Telecommunications

Overview

The Electric and Telecomm 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 colocation 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 ACSR.
- Expand Wireless internet to unserved and underserved areas of Walton County.

ELECTRIC AND TELECOMMUNICATIONS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 96,061	$ 155,081	$ 134,926	$ 230,060	$ 144,777
OVERTIME SALARIES	-	-	477	-	-
SOCIAL SECURITY	6,440	9,602	8,357	14,264	8,976
MEDICARE	1,503	2,246	1,954	3,336	2,099
GMEBS-RETIREMENT CONTRIBUTION	10,597	18,679	20,546	13,700	12,482
WORKERS COMP INSURANCE	-	-	-	-	-
GROUP INS	27,987	32,150	30,922	20,000	20,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	142,588	217,758	197,182	281,360	188,334
CAPITAL OUTLAYS					
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION	**142,588**	**217,758**	**197,182**	**281,360**	**188,334**
CATV & INTERNET					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	363,265	324,809	331,024	387,387	387,413
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	33,673	28,114	34,221	30,000	30,000
UTIL LABOR & BENE TO CAP PROJ	-	-	-	-	-
SOCIAL SECURITY	26,039	20,831	21,754	25,878	25,880
MEDICARE	6,089	4,872	5,088	6,052	6,052
GMEBS-RETIREMENT CONTRIBUTION	47,685	49,839	54,789	54,800	49,928
WORKERS COMP INSURANCE	7,278	337	7	-	-
MEDICAL EXAMS	-	55	70	-	-
OVERTIME - OTHER	-	134	-	-	-
GROUP INS	116,354	83,012	82,472	80,000	80,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	600,383	512,003	529,425	584,117	579,273
PURCHASED/CONTRACTED SERVICES					
CATV VIDEO PRODUCTION EXPENSES	-	-	700	-	-
COMMUNICATION SERVICES	12,992	12,908	16,672	7,500	7,500
CONSULTING - TECHNICAL	28,373	27,000	27,417	30,000	30,000
DUES & SUBSCRIPTIONS	6,625	7,759	7,922	8,000	8,000
EQUIPMENT RENTS / LEASES	2,848	1,570	1,574	2,000	2,000
EQUIPMENT REP & MAINT-OUTSIDE	14,625	9,102	18,744	10,000	10,000
INTERNET COSTS	309,645	332,645	306,838	350,000	375,000
MAINTENANCE CONTRACTS	3,060	3,229	4,051	3,500	3,500
MARKETING EXPENSES	655	8,019	9,880	2,000	2,000
OTHER CONTRACTUAL SERVICES	1,835	-	-	1,500	1,500
POLE EQUIPMENT RENTS / LEASES	4,264	3,946	4,316	5,000	5,000
R & M BUILDINGS - OUTSIDE	3,364	2,368	2,558	2,500	2,500
R & M CATV STUDIO - OUTSIDE	-	220	-	-	-
R & M SYSTEM - OUTSIDE	20,425	21,716	16,020	5,000	5,000
TRAINING & EDUCATION	1,691	973	160	-	-
UNIFORM RENTAL	-	-	-	-	-
VEHICLE REP & MAINT-OUTSID	10,233	19,016	10,183	7,500	7,500
TOTAL PURCHASED/CONTRACTED SERVICES	420,635	450,471	427,035	434,500	459,500
SUPPLIES					
AUTO & TRUCK FUEL	29,944	25,748	33,948	35,000	35,000
BUILDING REP & MAINT - INSIDE	1,628	451	5,159	2,000	2,000
COST OF SALES	2,250,404	2,244,485	2,456,269	2,666,000	2,950,000
COST OF SALES - CREDIT	-	-	-	-	-
COST OF SALES TELEPHONE	531,418	427,171	360,177	400,000	400,000
DAMAGE CLAIMS	6,589	164	-	1,500	1,500
EQUIPMENT < 5,000	77,495	49,290	45,488	50,000	50,000
EQUIPMENT REP & MAINT - INSIDE	14,288	9,664	4,524	3,000	3,000
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	967	3,646	3,685	1,000	1,000
OFFICE SUPPLIES & EXPENSES	7,937	9,065	16,070	5,000	5,000
POSTAGE	10	27	-	-	-
R & M CATV STUDIO - INSIDE	-	1,641	-	-	-
R & M SYS - INSIDE / SHIPPING	658	167	945	-	-
R & M SYSTEM - INSIDE	75,303	118,106	61,758	50,000	50,000
SMALL OPERATING SUPPLIES	35,149	30,742	28,651	10,000	10,000
SMALL TOOLS & MINOR EQUIPMENT	14,269	7,058	6,583	6,000	6,000
UNIFORM EXPENSE	5,153	574	3,273	4,500	4,500
VEHICLE REP & MAINT - INSIDE	4,646	4,160	6,612	4,500	4,500
UTILITY COSTS	44,232	50,736	49,101	50,000	50,000
TOTAL SUPPLIES	3,100,090	2,982,895	3,082,243	3,288,500	3,572,500
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-

ELECTRIC AND TELECOMMUNICATIONS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	439,526	464,750	506,401	526,436	667,967
TOTAL OTHER COSTS	439,526	464,750	506,401	526,436	667,967
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	172,858	170,295	169,000	-	-
TOTAL DEPRECIATION AND AMORTIZATION	172,858	170,295	169,000	-	-
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	198,733	270,687	229,571	253,250	292,570
TRANS OUT UTL 5% E&R FUND	-	-	-	253,250	292,570
TRANS OUT UTL E&R FUND	-	-	-	-	117,028
TOTAL OTHER FINANCING USES	198,733	270,687	229,571	506,500	702,168
TOTAL CATV & INTERNET	**4,932,225**	**4,851,101**	**4,943,675**	**5,340,053**	**5,981,408**
ELECTRIC					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	734,757	669,582	636,642	754,070	762,805
OVERTIME SALARIES	106,353	106,014	134,744	100,000	100,000
UTIL LABOR & BENE TO CAP PROJ	-	-	-	-	-
REIMB SALARIES - CDBG	-	-	(31,769)	-	-
SOCIAL SECURITY	51,890	45,386	48,160	52,952	53,494
MEDICARE	12,135	10,614	11,263	12,384	12,511
GMEBS-RETIREMENT CONTRIBUTION	84,773	87,219	95,881	95,900	87,374
WORKERS COMP INSURANCE	3,093	5,925	1,568	-	-
MEDICAL EXAMS	75	16	35	-	-
OVERTIME - OTHER	-	175	-	-	-
REIMB SALARIES - OTHER	-	(16,593)	(13,883)	-	-
GROUP INS	208,176	145,085	144,319	140,000	140,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,201,252	1,053,423	1,026,960	1,155,306	1,156,184
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	6,490	9,180	9,410	9,000	9,000
CONSULTING - TECHNICAL	22,708	2,561	4,622	5,500	5,500
DUES & SUBSCRIPTIONS	200	601	51	1,000	1,000
EQUIPMENT RENTS / LEASES	2,524	1,570	1,574	-	-
EQUIPMENT REP & MAINT-OUTSIDE	20,198	29,195	11,888	15,000	15,000
MAINTENANCE CONTRACTS	8,025	6,633	5,165	8,000	8,000
MARKETING EXPENSES	300	-	-	-	7,500
OTHER CONTRACTUAL SERVICES	185,809	182,075	198,305	225,000	275,000
POLE EQUIPMENT RENTS / LEASES	11,550	11,683	11,594	-	-
R & M SYSTEM - OUTSIDE	41,053	64,250	(13,703)	10,000	10,000
TRAINING & EDUCATION	11,583	12,962	8,779	10,000	10,000
UNIFORM RENTAL	-	-	191	-	-
VEHICLE REP & MAINT-OUTSID	19,500	3,828	3,679	5,000	5,000
REIMBURSED EQUIPMENT	-	(12,441)	(11,609)	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	329,940	312,097	229,946	288,500	346,000
SUPPLIES					
AMR PROJECT EXPENSE	-	4,500	-	-	-
AUTO & TRUCK FUEL	30,350	30,498	31,274	35,000	35,000
COST OF SALES	11,946,538	12,340,616	13,320,030	12,458,033	13,008,541
COST OF SALES MCT CREDIT	(717,264)	(1,400,832)	(1,406,292)	-	-
DAMAGE CLAIMS	803	8,439	4,612	1,500	1,500
EQUIPMENT < 5,000	4,053	8,683	15,226	8,000	8,000
EQUIPMENT REP & MAINT - INSIDE	6,291	11,483	10,218	5,000	10,000
METERS	-	-	-	-	5,000
MILEAGE REIMBURSEMENT	-	-	-	-	-
MISCELLANEOUS	4,919	3,945	4,069	1,500	1,500
OFFICE SUPPLIES & EXPENSES	14,351	8,054	6,214	5,000	5,000
POSTAGE	187	-	37	-	-
R & M SYS - INSIDE / SHIPPING	14	101	110	-	-
R & M SYSTEM - INSIDE	157,446	134,935	130,464	65,000	65,000
SMALL OPERATING SUPPLIES	60,257	23,595	20,496	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	20,819	23,063	19,731	20,000	20,000
UNIFORM EXPENSE	9,212	4,336	14,509	12,000	12,000
VEHICLE REP & MAINT - INSIDE	9,719	6,366	3,856	5,000	5,000
UTILITY COSTS	39,303	19,304	10,497	15,000	15,000
TOTAL SUPPLIES	11,586,998	11,227,086	12,185,051	12,646,033	13,206,541
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-

ELECTRIC AND TELECOMMUNICATIONS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	1,759,223	1,817,413	1,687,454	1,876,477	1,656,927
LOSS - DISPOSAL OF FIXED ASSET	-	11,647	-	-	-
TOTAL OTHER COSTS	1,759,223	1,829,060	1,687,454	1,876,477	1,656,927
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	261,611	259,375	229,628	-	-
TOTAL DEPRECIATION AND AMORTIZATION	261,611	259,375	229,628	-	-
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	727,922	719,823	799,166	825,000	865,000
TRANSFERS OUT - OTHER FUNDS	-	-	31,769	-	-
TRANS OUT UTL 5% E&R FUND	-	-	-	825,000	865,000
TRANS OUT UTL E&R FUND	-	-	-	-	346,000
TOTAL OTHER FINANCING USES	727,922	719,823	830,935	1,650,000	2,076,000
TOTAL ELECTRIC	**15,866,946**	**15,400,864**	**16,189,974**	**17,616,316**	**18,441,652**
TOTAL EXPENDITURES	**$ 20,941,759**	**$ 20,469,723**	**$ 21,330,831**	**$ 23,237,729**	**$ 24,611,394**

Water, Sewer and Gas

Overview

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

Goals/Accomplishments

- Ensure reliable distributions of drinking water to residents compliant with all Federal, State and Local requirements.
- To ensure adequate raw water resources to meet the City's future demands.
- Provide infrastructure in the most efficient and equitable manner in a sound, environmental manner.
- Ensure the reliable operation of the wastewater collection and transmission systems through the regular cleaning, inspecting and rehabilitation of system components.
- The water, wastewater, natural gas and stormwater divisions help conserve, protect or 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 system.
- 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.

- To facilitate proper stormwater system installation, maintenance and repair.
- Adequately provide shoulder, ditch, curb, gutter and culvert maintenance and repair.
- Monitor and perform catch basin construction, repair and reconstruction.

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
GENERAL ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 96,354	$ 158,603	$ 156,921	$ 96,108	$ 97,424
OVERTIME SALARIES	-	39	-	-	-
SOCIAL SECURITY	5,852	9,410	9,276	5,959	6,040
MEDICARE	1,368	2,201	2,169	1,394	1,413
GMEBS-RETIREMENT CONTRIBUTION	5,298	12,453	13,697	6,850	6,241
WORKERS COMP INSURANCE	-	-	-	-	-
GROUP INS	13,153	21,681	20,614	10,000	10,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	122,025	204,387	202,677	120,311	121,118
TOTAL GENERAL ADMINISTRATION	**122,025**	**204,387**	**202,677**	**120,311**	**121,118**
STORMWATER					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	-	1,732	39,915	120,158	123,586
OVERTIME SALARIES	-	60	1,233	-	-
SOCIAL SECURITY	-	95	2,383	7,450	7,662
MEDICARE	-	22	557	1,742	1,792
GMEBS-RETIREMENT CONTRIBUTION	-	-	6,849	20,550	18,723
WORKERS COMP INSURANCE	-	-	-	-	-
MEDICAL EXAMS	-	-	35	-	-
GROUP INS	-	-	11,260	30,000	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	1,909	62,232	179,900	181,763
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	-	-	1,117	1,500	1,500
CONSULTING - TECHNICAL	-	-	2,066	3,500	3,500
DUES & SUBSCRIPTIONS	-	-	53	250	250
EQUIPMENT REP & MAINT-OUTSIDE	-	-	733	1,000	1,000
MAINTENANCE CONTRACTS	-	-	3,249	4,000	4,000
R & M SYSTEM - OUTSIDE	-	-	4,054	5,000	5,000
TRAINING & EDUCATION	-	-	952	1,500	1,500
VEHICLE REP & MAINT-OUTSID	-	-	1,162	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	-	-	13,386	17,750	17,750
SUPPLIES					
AUTO & TRUCK FUEL	-	-	4,872	2,000	2,000
DAMAGE CLAIMS	-	-	-	1,000	5,000
EQUIPMENT < 5,000	-	-	-	2,500	2,500
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	-	-	13	500	500
OFFICE SUPPLIES & EXPENSES	-	-	141	500	500
R & M SYSTEM - INSIDE	-	-	45,506	50,000	50,000
SMALL OPERATING SUPPLIES	-	-	15,911	2,500	2,500
SMALL TOOLS & MINOR EQUIPMENT	-	-	5,231	5,000	5,000
UNIFORM EXPENSE	-	-	545	950	750
VEHICLE REP & MAINT - INSIDE	-	-	382	250	250
TOTAL SUPPLIES	-	-	72,601	65,450	69,250
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	33	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	33	-	-
TOTAL STORMWATER	**-**	**1,909**	**148,252**	**263,100**	**268,763**
WATER TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	118,646	165,983	159,064	219,862	217,469
OVERTIME SALARIES	19,274	20,199	17,820	15,000	15,000
SOCIAL SECURITY	8,973	11,073	10,523	14,561	14,413
MEDICARE	2,099	2,590	2,461	3,406	3,371
GMEBS-RETIREMENT CONTRIBUTION	21,193	18,690	27,395	34,250	31,205
WORKERS COMP INSURANCE	-	178	2,655	-	-
MEDICAL EXAMS	-	10	-	-	-
GROUP INS	49,064	37,063	41,747	50,000	50,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	219,249	255,786	261,665	337,079	331,458
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	2,524	2,953	3,146	3,500	3,000
CONSULTING - TECHNICAL	-	-	-	2,500	2,500
DUES & SUBSCRIPTIONS	9,412	10,009	9,721	5,000	5,000
EQUIPMENT RENTS / LEASES	-	-	2,484	1,000	1,000
EQUIPMENT REP & MAINT-OUTSIDE	39,538	21,597	25,134	30,000	40,000
FEES	-	-	-	-	-
MAINTENANCE CONTRACTS	26,855	29,370	32,501	30,000	35,000
MARKETING EXPENSES	-	-	-	500	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
POLE EQUIPMENT RENTS / LEASES	-	-	-	-	-

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
R & M BEAVER DAMS REMOV - OUTS	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	9,960	5,341	6,319	10,000	10,000
R & M RESERVOIR - OUTSIDE	4,050	5,420	3,166	5,000	7,500
R & M SYSTEM - OUTSIDE	78,381	26,062	36,852	60,000	60,000
R & M WATER TANKS - OUTSIDE	53,254	54,002	54,685	53,000	53,000
TRAINING & EDUCATION	3,206	3,064	2,979	5,000	5,000
UNIFORM RENTAL	-	2,941	5,629	5,000	5,000
VEHICLE REP & MAINT-OUTSID	175	629	115	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	227,355	161,388	182,731	211,500	228,500
SUPPLIES					
AUTO & TRUCK FUEL	14,347	4,431	2,213	5,000	5,000
BUILDING REP & MAINT - INSIDE	13,076	2,371	994	5,000	5,000
CHEMICALS/PESTICIDES	148,146	175,581	178,406	200,000	195,000
DAMAGE CLAIMS	-	-	-	1,000	1,000
EQUIPMENT < 5,000	11,449	798	506	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	3,821	4,276	6,685	10,000	10,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	4,845	6,492	3,655	1,000	1,000
OFFICE SUPPLIES & EXPENSES	2,834	4,613	4,089	5,000	5,000
POSTAGE	2,560	2,720	2,586	2,500	2,500
R & M BEAVER DAMS REMOVAL - IN	-	-	-	-	-
R & M RESERVOIR - INSIDE	59	116	-	1,000	1,000
R & M SYSTEM - INSIDE	34,347	18,784	20,582	20,000	20,000
R & M WATER TANKS - INSIDE	-	-	-	-	-
SMALL OPERATING SUPPLIES	13,671	20,722	19,827	20,000	20,000
SMALL TOOLS & MINOR EQUIPMENT	2,267	837	2,269	2,500	2,500
UNIFORM EXPENSE	2,587	815	673	500	750
VEHICLE REP & MAINT - INSIDE	916	1,061	1,274	1,500	1,500
UTILITY COSTS	267,681	276,003	298,466	250,000	250,000
LAB SUPPLIES	-	-	-	-	2,500
LAB EQUIPMENT	-	-	-	-	2,500
TOTAL SUPPLIES	522,606	519,620	542,225	530,250	530,500
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
VEHICLES	-	-	20,347	-	-
TOTAL CAPITAL OUTLAYS	-	-	20,347	-	-
DEBT SERVICE					
CONTRA-INTEREST EXPENSE	(43,332)	(91,269)	(94,481)	-	-
INTEREST EXP-2009 GEFA	43,332	91,269	94,481	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
AMORT EXP - 2009 GEFA	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL WATER TREATMENT PLANT	**969,210**	**936,794**	**1,006,968**	**1,078,829**	**1,090,458**
WATER DISTRIBUTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	269,513	313,287	234,617	297,270	327,696
OVERTIME SALARIES	32,008	32,626	33,980	24,000	24,000
UTIL LABOR & BENE TO CAP PROJ	-	-	-	-	-
SOCIAL SECURITY	18,963	20,542	15,824	19,919	21,805
MEDICARE	4,435	4,804	3,701	4,658	5,100
GMEBS-RETIREMENT CONTRIBUTION	42,387	49,833	41,092	47,950	49,928
WORKERS COMP INSURANCE	156	2,041	133	-	-
MEDICAL EXAMS	39	153	597	-	-
GROUP INS	104,975	83,754	60,829	70,000	80,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	472,476	507,040	390,773	463,797	508,529
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	5,073	4,958	4,619	5,000	5,000
CONSULTING - TECHNICAL	330	5,500	823	5,000	5,000
DUES & SUBSCRIPTIONS	784	1,759	1,494	1,500	1,500
EQUIPMENT RENTS / LEASES	1,929	1,570	2,874	1,500	1,500
EQUIPMENT REP & MAINT-OUTSIDE	6,295	4,873	3,036	5,500	5,500
MAINTENANCE CONTRACTS	707	1,561	1,831	2,000	500
MARKETING EXPENSES	-	-	-	500	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M SYSTEM - OUTSIDE	8,719	36,982	36,088	50,000	50,000
TRAINING & EDUCATION	5,111	7,048	3,414	7,500	7,500
UNIFORM RENTAL	1,177	-	-	-	-
VEHICLE REP & MAINT-OUTSID	6,301	4,798	16,917	7,500	7,500

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
TOTAL PURCHASED/CONTRACTED SERVICES	36,426	69,049	71,096	86,000	84,500
SUPPLIES					
AMR PROJECT EXPENSE	15,734	58,480	-	-	-
AUTO & TRUCK FUEL	21,104	12,830	11,945	15,000	15,000
CHEMICALS/PESTICIDES	352	3,142	292	500	500
DAMAGE CLAIMS	1,042	6,674	720	1,000	1,000
EQUIPMENT < 5,000	8,911	5,310	2,319	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	2,405	1,482	1,944	3,000	3,000
METERS	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	509	1,214	377	1,000	1,000
OFFICE SUPPLIES & EXPENSES	7,629	4,506	3,592	2,500	2,500
POSTAGE	12	-	-	250	250
R & M SYS - INSIDE / SHIPPING	151	-	-	250	-
R & M SYSTEM - INSIDE	72,496	81,899	89,100	90,000	100,000
SMALL OPERATING SUPPLIES	29,532	15,064	12,512	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	13,897	5,833	10,407	10,000	10,000
UNIFORM EXPENSE	3,445	2,628	2,339	3,700	3,700
VEHICLE REP & MAINT - INSIDE	5,990	4,841	3,944	2,500	2,500
UTILITY COSTS	-	-	-	-	-
TOTAL SUPPLIES	183,209	203,903	139,491	149,950	159,700
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
VEHICLES	-	-	(20,347)	-	-
TOTAL CAPITAL OUTLAYS	-	-	(20,347)	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL WATER DISTRIBUTION SYSTEM	**692,111**	**779,992**	**581,013**	**699,747**	**752,729**
WATER					
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	457,488	441,615	401,236	467,353	614,732
TOTAL OTHER COSTS	457,488	441,615	401,236	467,353	614,732
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	69,982	59,762	48,886	37,713	27,784
INTEREST EXP - 2006 REV BONDS	479,244	479,244	479,244	476,251	440,178
REVENUE BOND PRINCIPAL 2003	-	-	-	247,308	258,060
REVENUE BOND PRINCIPAL 2006	-	-	-	718,362	755,636
REVENUE BOND PRINCIPAL 2011	-	-	-	-	-
PRINCIPAL GEFA 2009	-	-	-	-	86,434
PRINCIPAL GEFA 2013	-	-	-	64,359	-
INTEREST ON GEFA 2009	-	-	-	-	97,043
INTEREST ON GEFA 2013	-	-	1,807	4,853	6,523
INTEREST EXP - 01/11 UTIL BOND	24,393	16,142	7,756	-	-
TOTAL DEBT SERVICE	573,619	555,148	537,693	1,548,846	1,671,658
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	25,068	25,068	25,068	25,068	25,068
AMORT 2006 BOND ISSUE COSTS	-	-	-	-	-
AMORT 2006 BOND PREMIUM	(34,873)	(34,873)	(34,873)	(34,873)	(32,260)
AMORT DEF CHGS - 2003 UTIL BON	3,773	3,773	3,773	3,773	3,773
AMORT EXP - 2003 UTILITY BONDS	-	-	-	-	-
AMORT OLD BOND EXP - 2003 U BO	-	-	-	-	-
AMORT PREMIUM - 2003 UTIL BOND	(601)	(515)	(423)	(327)	(243)
DEPRECIATION EXPENSE	1,308,426	1,285,641	986,116	-	-
AMORT 2006 BOND DEF CHG (2011)	10,050	10,050	10,050	10,050	10,050
AMORT EXP - 01/11 UTILITY BOND	-	-	-	-	-
AMORT DISC- 01/11 UTIL BOND	4,325	4,325	3,965	-	-
AMORT - 2011 BOND PREMIUM	8,587	5,682	2,730	-	-
AMORT 2013 GEFA ISSUE COSTS	-	-	11,667	-	-
CONTRA-INTEREST G13 EXPENSE	-	-	(1,807)	-	-
TOTAL DEPRECIATION AND AMORTIZATION	1,324,755	1,299,151	1,006,266	3,691	6,388

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	178,887	174,408	202,449	216,200	216,200
TRANS OUT UTL 5% E&R FUND	-	-	-	216,200	216,200
TRANS OUT UTL E&R FUND	-	-	-	-	89,824
TOTAL OTHER FINANCING USES	178,887	174,408	202,449	432,400	522,224
TOTAL WATER	**2,534,749**	**2,470,322**	**2,147,644**	**2,452,290**	**2,815,002**
SEWAGE					
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	417,804	388,512	365,723	378,061	485,595
TOTAL OTHER COSTS	417,804	388,512	365,723	378,061	485,595
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	70,145	59,901	49,000	37,800	27,849
INTEREST EXP - 2006 REV BONDS	56,149	56,149	56,149	55,798	51,572
INTEREST-CUST DEPOSITS	-	-	-	-	-
REVENUE BOND PRINCIPAL 2003	-	-	-	247,883	258,660
REVENUE BOND PRINCIPAL 2006	-	-	-	84,164	88,531
REVENUE BOND PRINCIPAL 2011	-	-	-	-	-
PRINCIPAL GEFA 2013	-	-	-	64,359	-
INTEREST ON GEFA 2013	588	-	-	4,853	-
INTEREST EXP - 01/11 UTIL BOND	2,858	1,891	909	-	-
TOTAL DEBT SERVICE	129,740	117,941	106,058	494,857	426,612
DEPRECIATION AND AMORTIZATION					
AMORT 2006 BOND DEFEASANCE	2,937	2,937	2,937	2,937	2,937
AMORT 2006 BOND ISSUE COSTS	-	-	-	-	-
AMORT 2006 BOND PREMIUM	(4,086)	(4,086)	(4,086)	(4,086)	(3,780)
AMORT DEF CHGS - 2003 UTIL BON	3,781	3,781	3,781	3,781	3,781
AMORT EXP - 2003 UTILITY BONDS	-	-	-	-	-
AMORT OLD BOND EXP - 2003 U BO	-	-	-	-	-
AMORT PREMIUM - 2003 UTIL BOND	(603)	(516)	(424)	(328)	(244)
DEPRECIATION EXPENSE	714,712	688,896	669,457	-	-
AMORT 2006 BOND DEF CHG (2011)	1,177	1,177	1,177	1,177	1,177
AMORT EXP - 01/11 UTILITY BOND	-	-	-	-	-
AMORT DISC- 01/11 UTIL BOND	507	507	465	-	-
AMORT - 2011 BOND PREMIUM	1,006	666	320	-	-
TOTAL DEPRECIATION AND AMORTIZATION	719,431	693,362	673,627	3,481	3,871
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	160,887	159,527	169,492	182,892	182,850
TRANS OUT UTL 5% E&R FUND	-	-	-	182,892	182,850
TRANS OUT UTL E&R FUND	-	-	-	-	73,140
TOTAL OTHER FINANCING USES	160,887	159,527	169,492	365,784	438,840
TOTAL SEWAGE	**1,427,862**	**1,359,342**	**1,314,900**	**1,242,183**	**1,354,918**
SEWAGE COLLECTION SYSTEM					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	298,305	173,407	258,872	293,192	299,435
OVERTIME SALARIES	33,719	25,760	28,899	24,000	24,000
UTIL LABOR & BENE TO CAP PROJ	-	(20,023)	-	-	-
REIMB SALARIES - CDBG	(56,034)	(45,424)	(2,301)	-	-
SOCIAL SECURITY	19,677	11,763	16,765	19,666	20,053
MEDICARE	4,603	2,751	3,921	4,599	4,690
GMEBS-RETIREMENT CONTRIBUTION	42,387	37,380	54,789	54,800	49,928
WORKERS COMP INSURANCE	1,846	6	-	-	-
MEDICAL EXAMS	-	82	75	-	-
OVERTIME - OTHER	-	88	-	-	-
GROUP INS	104,998	61,331	83,493	80,000	80,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	449,501	247,121	444,513	476,257	478,106
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	6,483	6,892	6,402	7,500	7,500
CONSULTING - TECHNICAL	5,275	1,940	410	2,500	2,500
DUES & SUBSCRIPTIONS	470	1,008	955	1,500	1,500
EQUIPMENT RENTS / LEASES	34,642	5,371	11,382	10,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	14,371	5,903	2,535	7,500	7,500
MAINTENANCE CONTRACTS	707	1,169	1,831	1,500	1,500
MARKETING EXPENSES	-	-	-	500	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M SYSTEM - OUTSIDE	9,753	2,531	3,719	5,000	5,000
TRAINING & EDUCATION	3,908	8,782	5,304	7,500	7,500

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
UNIFORM RENTAL	983	-	-	-	-
VEHICLE REP & MAINT-OUTSID	3,893	9,589	5,918	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	80,485	43,185	38,456	48,500	48,500
SUPPLIES					
AUTO & TRUCK FUEL	21,292	25,049	21,466	20,000	20,000
CHEMICALS/PESTICIDES	5,854	8,634	5,783	10,000	10,000
DAMAGE CLAIMS	16,344	5,022	1,973	5,000	5,000
EQUIPMENT < 5,000	4,429	5,310	1,172	5,000	10,000
EQUIPMENT REP & MAINT - INSIDE	6,934	7,512	8,069	5,000	7,500
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	2,095	4,190	332	1,000	1,000
OFFICE SUPPLIES & EXPENSES	2,974	4,534	2,723	3,000	3,000
POSTAGE	-	31	-	250	250
R & M SYS - INSIDE / SHIPPING	-	-	-	250	250
R & M SYSTEM - INSIDE	11,056	20,219	11,930	30,000	30,000
SMALL OPERATING SUPPLIES	13,570	15,907	13,336	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	2,222	2,349	5,869	5,000	7,500
UNIFORM EXPENSE	2,953	2,837	3,089	3,700	3,700
VEHICLE REP & MAINT - INSIDE	3,783	6,953	4,938	7,500	7,500
UTILITY COSTS	-	-	1,431	-	-
TOTAL SUPPLIES	93,506	108,547	82,111	110,950	120,950
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL SEWAGE COLLECTION SYSTEM	**623,492**	**398,853**	**565,080**	**635,707**	**647,556**
SEWAGE TREATMENT PLANT					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	307,035	315,524	305,869	295,591	287,774
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	42,052	35,120	49,342	50,000	50,000
SOCIAL SECURITY	22,622	20,187	20,859	21,427	20,942
MEDICARE	5,291	4,721	4,878	5,011	4,898
GMEBS-RETIREMENT CONTRIBUTION	37,088	56,056	54,789	47,950	43,687
WORKERS COMP INSURANCE	1,820	212	2,536	-	-
MEDICAL EXAMS	-	8	170	-	-
OVERTIME - OTHER	-	133	-	-	-
GROUP INS	93,480	82,914	81,958	70,000	70,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	509,388	514,875	520,401	489,979	477,301
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	660	814	1,131	1,000	1,000
CONSULTING - TECHNICAL	-	-	7,965	15,000	15,000
DUES & SUBSCRIPTIONS	-	681	27	1,500	1,500
EQUIPMENT RENTS / LEASES	(23)	8,958	5,814	10,000	10,000
EQUIPMENT REP & MAINT-OUTSIDE	26,967	62,273	39,750	50,000	50,000
LANDFILL FEES	10,349	12,180	15,894	10,000	20,000
MAINTENANCE CONTRACTS	1,477	3,067	1,377	5,000	5,000
MARKETING EXPENSES	-	-	-	500	500
OTHER CONTRACTUAL SERVICES	-	-	-	-	-
R & M BUILDINGS - OUTSIDE	5,359	11,293	19,054	50,000	50,000
R & M SYSTEM - OUTSIDE	59,398	56,621	56,066	75,000	75,000
TRAINING & EDUCATION	2,251	1,891	3,229	5,000	5,000
UNIFORM RENTAL	-	2,233	4,145	5,000	5,000
VEHICLE REP & MAINT-OUTSID	2,428	2,801	1,586	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES	108,866	162,812	156,038	231,000	241,000
SUPPLIES					
AUTO & TRUCK FUEL	14,380	7,798	11,591	10,000	12,000
BUILDING REP & MAINT - INSIDE	15,051	703	1,684	5,000	5,000
CHEMICALS/PESTICIDES	173,297	152,146	127,419	150,000	150,000
DAMAGE CLAIMS	1,070	89	-	1,000	1,000
EQUIPMENT < 5,000	2,974	9,625	5,880	5,000	7,500
EQUIPMENT REP & MAINT - INSIDE	1,295	21,709	7,938	25,000	25,000
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	416	41	2,099	1,000	1,000
OFFICE SUPPLIES & EXPENSES	2,514	2,439	3,116	2,500	2,500

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
POSTAGE	735	503	406	1,000	1,000
R & M SYSTEM - INSIDE	16,807	26,393	14,778	25,000	25,000
SMALL OPERATING SUPPLIES	11,118	12,366	14,085	17,500	17,500
SMALL TOOLS & MINOR EQUIPMENT	1,991	2,110	3,546	5,000	5,000
UNIFORM EXPENSE	2,809	699	946	1,825	1,200
VEHICLE REP & MAINT - INSIDE	1,475	2,035	2,517	2,500	2,500
UTILITY COSTS	262,532	258,698	219,292	275,000	275,000
LAB SUPPLIES	-	-	-	-	5,000
LAB EQUIPMENT	-	-	-	-	2,500
TOTAL SUPPLIES	508,464	497,354	415,297	527,575	538,950
CAPITAL OUTLAYS					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
SITES (LAND)	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	-	-	-	-	-
TOTAL DEPRECIATION AND AMORTIZATION	-	-	-	-	-
TOTAL SEWAGE TREATMENT PLANT	**1,126,718**	**1,175,041**	**1,091,736**	**1,248,554**	**1,257,251**
NATURAL GAS					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	288,786	303,752	275,067	344,242	348,888
OVERTIME SALARIES	22,609	21,395	27,347	15,000	15,000
UTIL LABOR & BENE TO CAP PROJ	-	(5,823)	-	-	-
SOCIAL SECURITY	19,370	19,344	20,308	22,273	22,561
MEDICARE	4,530	4,524	4,750	5,209	5,276
GMEBS-RETIREMENT CONTRIBUTION	42,387	49,833	54,789	54,800	49,928
WORKERS COMP INSURANCE	4,166	1,008	2,111	-	-
MEDICAL EXAMS	-	7	75	-	-
GROUP INS	104,975	83,754	82,468	80,000	80,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	486,823	477,794	466,915	521,524	521,653
PURCHASED/CONTRACTED SERVICES					
COMMUNICATION SERVICES	5,116	4,977	4,473	5,000	5,000
CONSULTING - TECHNICAL	-	10,085	1,123	1,500	1,500
DUES & SUBSCRIPTIONS	92	1,038	808	2,000	2,000
EQUIPMENT RENTS / LEASES	1,729	8,992	2,612	2,500	2,500
EQUIPMENT REP & MAINT-OUTSIDE	6,735	10,202	1,705	5,000	5,000
MAINTENANCE CONTRACTS	707	877	1,831	1,000	1,000
MARKETING EXPENSES	747	6,263	5,263	25,000	25,000
OTHER CONTRACTUAL SERVICES	22,612	22,411	24,466	25,000	25,000
R & M SYSTEM - OUTSIDE	48,440	112,865	97,076	100,000	100,000
TRAINING & EDUCATION	14,234	7,603	10,393	10,000	10,000
UNIFORM RENTAL	1,372	-	-	-	-
VEHICLE REP & MAINT-OUTSID	4,518	2,522	2,779	5,000	5,000
TOTAL PURCHASED/CONTRACTED SERVICES	106,302	187,835	152,529	182,000	182,000
SUPPLIES					
AMR PROJECT EXPENSE	25,410	-	-	75,000	25,000
AUTO & TRUCK FUEL	30,228	14,113	17,268	17,500	17,500
COST OF SALES	1,855,656	2,137,767	2,237,797	2,082,369	1,630,000
DAMAGE CLAIMS	223	938	-	1,000	1,000
EQUIPMENT < 5,000	2,541	5,310	8,640	5,000	5,000
EQUIPMENT REP & MAINT - INSIDE	11,357	4,426	5,251	7,000	7,000
METERS	-	-	-	-	-
MILEAGE REIMBURSEMENT	-	-	-	250	250
MISCELLANEOUS	2,417	2,880	875	1,000	1,000
OFFICE SUPPLIES & EXPENSES	3,376	4,462	3,887	2,500	2,500
POSTAGE	-	798	-	1,500	1,500
R & M SYS - INSIDE / SHIPPING	367	2,775	361	500	500
R & M SYSTEM - INSIDE	32,237	41,220	46,925	75,000	75,000
SMALL OPERATING SUPPLIES	14,411	13,327	10,858	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	5,135	4,722	2,047	5,000	5,000
UNIFORM EXPENSE	3,496	2,473	2,889	3,800	3,800
VEHICLE REP & MAINT - INSIDE	2,037	2,819	2,172	2,500	2,500
UTILITY COSTS	3,022	2,227	2,229	3,000	3,000
TOTAL SUPPLIES	1,991,913	2,240,257	2,341,199	2,297,919	1,795,550
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-

WATER, SEWER AND GAS
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
OTHER COSTS					
ADMIN ALLOC - ADMIN EXPENSES	540,182	409,077	477,076	570,853	429,622
TOTAL OTHER COSTS	540,182	409,077	477,076	570,853	429,622
DEBT SERVICE					
INTEREST EXP - 2003 UTIL BOND	22,584	19,286	15,776	12,170	8,966
REVENUE BOND PRINCIPAL 2003	-	-	-	79,810	83,280
TOTAL DEBT SERVICE	22,584	19,286	15,776	91,980	92,246
DEPRECIATION AND AMORTIZATION					
AMORT DEF CHGS - 2003 UTIL BON	1,218	1,218	1,218	1,218	1,218
AMORT EXP - 2003 UTILITY BONDS	-	-	-	-	-
AMORT OLD BOND EXP - 2003 U BO	-	-	-	-	-
AMORT PREMIUM - 2003 UTIL BOND	(194)	(166)	(136)	(106)	(78)
DEPRECIATION EXPENSE	120,285	118,502	124,504	-	-
TOTAL DEPRECIATION AND AMORTIZATION	121,309	119,554	125,586	1,112	1,140
OTHER FINANCING USES					
TRANS OUT UTIL 5% TO GEN FUND	163,590	192,971	214,335	210,000	195,000
TRANS OUT UTL 5% E&R FUND	-	-	-	210,000	195,000
TRANS OUT UTL E&R FUND	-	-	-	-	78,000
TOTAL OTHER FINANCING USES	163,590	192,971	214,335	420,000	468,000
TOTAL NATURAL GAS	**3,432,703**	**3,646,774**	**3,793,416**	**4,085,388**	**3,490,211**
TOTAL EXPENDITURES	**$ 10,928,870**	**$ 10,973,414**	**$ 10,851,686**	**$ 11,826,109**	**$ 11,798,006**

Positions By Department
Utility Fund

		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Finance	Accounting Division Manager	1	1	-	1	-
	Accountant	1	1	1	1	1
	Accounting Clerk	1	1	1	1	1
	Hr / Payroll Supervisor	1	1	1	1	1
	Asst Finance Director	-	-	1	1	1
Total Finance		4	4	4	5	4
Billing	Utilities Billing Clerk	2	2	2	3	2
	Utilities System Admin	1	1	1	-	-
	Utilities Billing Supervisor	-	-	-	-	1
Total Billing		3	3	3	3	3
Central Services	Central Division Manager	-	-	-	-	-
	Field Service Manager	1	1	-	1	-
	Field Service Tech	4	4	5	2	2
	Janitor	1	1	1	1	1
	System Tech/IT	1	1	1	1	1
	Warehouse Procurement	1	1	-	-	-
	Warehouse Stock Person	1	-	-	-	-
	Warehouse Inventory Control	-	-	1	1	1
	Sr Field Service Tech	-	-	1	3	3
	Purchasing Agent	-	-	-	1	1
Total Central Services		9	8	9	10	9
Customer Service	Administration Division Manager	1	1	1	1	-
	Cashier	4	4	4	-	-
	Customer Service	5	5	5	-	-
	Customer Service Tech	1	1	-	-	-
	Finance Staff Assistant	1	1	1	1	1
	Sr Customer Service Tech	1	1	-	-	-
	Csr / Office Manager	1	1	1	1	1
	Csr / Cashier	-	-	-	7	8
	Csr / Community Relations Liaison	-	-	-	1	1
	Customer Services Manager	-	-	-	-	1
	City Clerk	-	-	-	-	1
Total Customer Service		14	14	12	11	13
Electric & Telecomm Administration	Director Electric & Telecom	1	1	1	1	1
	Elect Admin Asst	1	1	1	-	-
	Asst Director Electric & Telecom	-	1	1	-	-
	Network Engineer	-	-	-	1	1
Total Electric & Telecomm Administration		2	3	3	2	2
Electric	Apprentice Lineman	2	2	2	2	-
	Construction Foreman	1	1	1	1	1
	Construction Worker	1	-	-	-	-
	Electric Division Foreman	1	1	1	1	1
	Journeyman Lineman	2	2	2	2	2
	Lead Lineman	2	2	2	2	2
	Lineman	1	1	1	1	3
	ROW Crew	3	3	3	3	3
	Utilities Locate Tech	1	1	1	1	1
	Equip Operator	2	1	1	1	1
Total Electric		16	14	14	14	14
Telecomm	CATV & Telecom Tech	1	1	1	1	1
	CATV Division Foreman	1	1	1	1	1
	CATV Installer	2	2	2	1	1
	CATV Technician	1	1	1	2	2
	Headend Tech / Designer	1	1	-	-	-
	Comp Network-Internet Specialist	2	2	2	1	1
	Video Coordinator/Telecom Asst	1	-	-	-	-
	Call Center Agent	-	-	1	1	1
	Network/Internet/Call Center Manager	-	-	-	1	1
Total Telecomm		9	8	8	8	8
Water & Gas Administration	Director Of Water, Sewer & Gas	1	1	1	1	1
	Asst Director Of Water, Sewer & Gas	-	1	1	-	-
Total Water & Gas Administration		1	2	2	1	1
Water Distribution System	Water Serviceman	7	7	5	6	7
	Water Foreman	1	1	1	1	1
Total Water Distribution System		8	8	6	7	8
Water Treatment Plant	Water Plant Apprentice	1	1	2	-	-
	WTP Operator I	1	1	1	1	1
	WTP Operator III	2	1	1	1	1
	Wtp Supervisor	-	-	-	1	1
	WTP Operator II	-	-	-	2	2
Total Water Treatment Plant		4	3	4	5	5
Sewage Treatment Plant	Lab Analyst	2	2	2	1	1
	Pump/Lift Station Service	1	1	1	1	1
	WWTP Apprentice	3	5	4	2	2
	WWTP OPERATOR III	1	1	1	1	1
	Wwtp Supervisor	-	-	-	1	1
	WWTP OPERATOR II	-	-	-	1	1
Total Sewage Treatment Plant		7	9	8	7	7
Sewage Collection	Utility Inspector	1	1	1	1	1
	Wastewater Serviceman	6	4	6	5	5
	Wastewater Service Foreman	1	1	1	1	1
	Call Center Agent	-	-	-	1	1
Total Sewage Collection		8	6	8	8	8
Natural Gas	Natural Gas Division Foreman	1	1	1	1	1
	Natural Gas Serviceman	7	7	6	7	7
	Gas Safety/Trainer	-	-	1	-	-
Total Natural Gas		8	8	8	8	8
Stormwater	Stormwater Tech	-	-	1	3	3
Total Stormwater		-	-	1	3	3
Total Utility Fund		93	90	90	92	93

Combined Utilities Fund
Debt Service

	Balances 1/1/2016	Increases	Decreases	12/31/2016	Due In FY 2017
Business Type Activities:					
Bonds Payable					
Series 2006	13,980,000	-	1,115,000	12,865,000	1,170,000
Series 2003	1,665,000	-	600,000	1,065,000	625,000
Series 2001	-	-	-	-	-
Notes Payable					
GEFA #2009-L05WS	2,533,410	-	86,434	2,446,976	89,908
GEFA #2013-007	1,304,265	-	-	1,304,265	34,925
Total Business Type Activities	**$ 19,482,675**	**$ -**	**$ 1,801,434**	**$ 17,681,241**	**$ 1,919,833**

SOLID WASTE FUND

SOLID WASTE FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
CHARGES FOR SERVICES	$ 4,481,352	$ 4,402,966	$ 4,207,417	$ 4,280,000	$ 4,465,000
INVESTMENT INCOME	-	-	-	-	-
MISCELLANEOUS	-	10,000	-	-	-
TOTAL REVENUE	**4,481,352**	**4,412,966**	**4,207,417**	**4,280,000**	**4,465,000**
EXPENDITURES BY FUNCTION					
SOLID WASTE	4,235,648	4,092,030	3,507,681	3,852,000	4,018,500
DEPRECIATION AND AMORTIZATION	88,454	97,942	97,202	-	-
OTHER FINANCING USES	227,085	98,228	213,371	428,000	446,500
TOTAL EXPENDITURES	**4,551,187**	**4,288,200**	**3,818,254**	**4,280,000**	**4,465,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ (69,835)**	**$ 124,766**	**$ 389,163**	**$ -**	**$ -**

Revenues and Rates

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

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

Commercial rates are based on the size of the container and the frequency of the pickup. Residential rates in 2015 were $21.05 monthly for residents in the City and $22.27 for residents located out of the City. Rates automatically increase by 3% annually on January 1st making the 2016 rates $21.68 for residential in city and $22.94 for residential out of city.

Solid Waste

Overview

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

Goals/Accomplishments

- To meet Federal and State guidelines and comply with environmental regulations.
- To preserve natural resources.
- To protect public health and the environment.
- To deliver consistent and quality customer service.
- To 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, practice reduction and recycling whenever possible.

SOLID WASTE FUND
REVENUE DETAIL

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
CHARGES FOR SERVICES					
SALE OF RECYCLED MATERIALS	$ 31,752	$ 27,107	$ 29,841	$ 30,000	$ 30,000
SANITATION FEES	1,682,455	1,753,602	1,819,771	1,850,000	1,905,000
TRANSFER STATION FEES	2,767,145	2,622,257	2,357,805	2,400,000	2,530,000
TOTAL CHARGES FOR SERVICES	**4,481,352**	**4,402,966**	**4,207,417**	**4,280,000**	**4,465,000**
INVESTMENT INCOME					
INTEREST REVENUES	-	-	-	-	-
CONTRIBUTED CAPITAL	-	10,000	-	-	-
TOTAL INVESTMENT INCOME	**-**	**10,000**	**-**	**-**	**-**
MISCELLANEOUS					
CUSTOMER CONVENIENCE FEES	-	-	-	-	-
SALE OF ASSETS	(9,991)	-	-	-	-
TOTAL REVENUES	**$ (9,991)**	**$ -**	**$ -**	**$ -**	**$ -**

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
ADMINISTRATION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ 153,744	$ 158,777	$ 132,823	$ 134,021	$ 136,533
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	15,620	10,785	9,827	13,000	13,000
OVERTIME SALARIES	3,071	761	668	1,000	1,000
SOCIAL SECURITY	11,253	10,191	8,479	9,177	9,333
MEDICARE	2,632	2,383	1,983	2,146	2,183
GMEBS-RETIREMENT CONTRIBUTION	21,193	24,905	27,395	20,550	18,723
WORKERS COMP INSURANCE	-	634	-	-	-
MEDICAL EXAMS	-	4	75	-	-
TRAVEL EXPENSE	-	-	-	-	-
GROUP INS	54,327	56,920	31,874	30,000	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	261,840	265,360	213,124	209,894	210,772
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	791	1,033	509	500	500
COMMUNICATIONS	3,278	4,452	6,783	3,000	3,000
CONSULTING - TECHNICAL	-	-	-	-	-
DUES & SUBSCRIPTIONS	685	666	101	250	250
EQUIPMENT REP & MAINT-OUTSIDE	-	-	-	-	-
GENERAL LIABILITY INSURANCE	23,217	34,519	25,250	30,000	30,000
LANDFILL FEES	-	-	-	-	-
LANDSCAPE	-	-	-	-	-
MAINTENANCE CONTRACTS	8,435	5,907	6,589	8,000	8,000
PRINTING	3,312	2,839	3,123	5,000	5,000
RECYCLING	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	6,266	7,935	6,312	5,000	5,000
UNIFORM RENTAL	1,160	658	-	300	300
VEHICLE REP & MAINT-OUTSID	-	132	(132)	100	100
TOTAL PURCHASED/CONTRACTED SERVICES	47,144	58,141	48,535	52,150	52,150
SUPPLIES					
AUTO PARTS	1,794	1,201	796	1,000	1,000
BUILDING REP & MAINT - INSIDE	33,002	16,966	20,568	25,000	36,000
CHEMICALS/PESTICIDES	730	730	680	500	500
DAMAGE CLAIMS	51	-	35	200	200
GAS/OIL/FUEL-OUTSIDE	3,817	2,311	2,255	2,500	2,500
HAND TOOLS	7,013	988	2,763	2,500	1,500
JANITORIAL SUPPLIES	34,054	24,598	11,793	11,200	11,200
MISCELLANEOUS	9,234	97	163	200	200
OFFICE OPERATIONS	8,551	5,733	8,480	8,000	10,000
SAFETY/MEDICAL SUPPLIES	441	200	190	200	200
TIRES	860	954	-	500	500
UNIFORM EXPENSE	1,285	164	424	1,000	1,000
EXPENDABLE FLUIDS	33	15	15	100	100
TOTAL SUPPLIES	100,865	53,957	48,162	52,900	64,900
CAPITAL OUTLAYS					
BUILDINGS	-	-	-	-	-
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
LAND DEBT SERVICE-PW SHOP	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
DEPRECIATION AND AMORTIZATION					
DEPRECIATION EXPENSE	88,454	97,942	97,202	-	-
TOTAL DEPRECIATION AND AMORTIZATION	88,454	97,942	97,202	-	-
TOTAL ADMINISTRATION	**498,303**	**475,400**	**407,023**	**314,944**	**327,822**
PUBLIC EDUCATION					
PURCHASED/CONTRACTED SERVICES					
PRINTING	-	-	-	-	-
RECYCLING	-	-	-	-	-
TRAINING & EDUCATION	288	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	288	-	-	-	-
SUPPLIES					
RECYCLING	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
TOTAL PUBLIC EDUCATION	**288**	**-**	**-**	**-**	**-**

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
RECYCLABLES COLLECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	28,774	19,122	-	35,136	39,912
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	14	145	-	1,000	1,000
SOCIAL SECURITY	1,760	1,038	-	2,240	2,537
MEDICARE	412	243	-	524	593
GMEBS-RETIREMENT CONTRIBUTION	5,298	6,226	6,849	6,850	6,241
WORKERS COMP INSURANCE	7,631	31,829	9,616	-	-
MEDICAL EXAMS	-	1	-	-	-
TRAVEL EXPENSE	-	-	-	-	-
GROUP INS	11,828	79,230	7,965	10,000	10,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	55,717	137,834	24,430	55,750	60,283
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
CONTRACT LABOR	9,950	-	-	30,000	30,000
EQUIPMENT REP & MAINT-OUTSIDE	3,950	-	443	1,000	1,000
GENERAL LIABILITY INSURANCE	866	529	(371)	500	500
RECYCLING	-	-	-	40,000	40,000
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	-	(435)	1,818	1,000	1,000
UNIFORM RENTAL	374	294	-	500	500
VEHICLE REP & MAINT-OUTSID	-	-	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES	15,140	388	1,890	73,000	73,000
SUPPLIES					
CHEMICALS/PESTICIDES	-	-	-	-	-
DAMAGE CLAIMS	37	-	36	-	-
DUMPSTERS/CARTS	-	-	-	-	-
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT PARTS	13,270	9,440	5,168	10,000	10,000
GAS/OIL/FUEL-OUTSIDE	10,903	9,818	8,645	10,000	10,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	20	7	28	-	-
RECYCLING	5,706	4,918	3,950	5,000	5,000
SAFETY/MEDICAL SUPPLIES	368	60	22	500	500
TIRES	5,218	664	1,992	5,000	5,000
UNIFORM EXPENSE	-	-	-	-	-
EXPENDABLE FLUIDS	1,044	964	501	500	500
TOTAL SUPPLIES	36,566	25,871	20,342	31,000	31,000
CAPITAL OUTLAYS					
EQUIPMENT	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL RECYCLABLES COLLECTION	**107,423**	**164,093**	**46,662**	**159,750**	**164,283**
SOLID WASTE COLLECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	411,240	381,564	356,886	397,600	390,579
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	16,571	7,321	11,720	10,000	10,000
SOCIAL SECURITY	26,966	22,876	21,543	25,271	24,836
MEDICARE	6,306	5,350	5,038	5,910	5,808
GMEBS-RETIREMENT CONTRIBUTION	63,580	74,716	82,184	82,200	74,892
WORKERS COMP INSURANCE	44,449	82,374	19,512	-	-
MEDICAL EXAMS	59	51	250	-	-
TRAVEL EXPENSE	-	-	-	-	-
OVERTIME - OTHER	-	2,868	1,552	-	-
GROUP INS	161,226	170,760	95,560	120,000	120,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	730,397	747,880	594,245	640,981	626,115
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	2,028	1,319	881	1,500	1,500
GENERAL LIABILITY INSURANCE	9,107	5,513	4,433	10,000	10,000

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	-	-	278	-	-
UNIFORM RENTAL	5,881	5,616	6,135	5,000	5,000
VEHICLE REP & MAINT-OUTSID	-	-	185	1,500	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	17,016	12,448	11,912	18,000	18,000
SUPPLIES					
AUTO PARTS	377	400	321	500	500
CHEMICALS/PESTICIDES	-	-	-	-	-
DAMAGE CLAIMS	2,900	5	59	250	250
DUMPSTERS/CARTS	46,223	41,133	31,886	50,000	50,000
EQUIPMENT < 5,000	-	-	-	-	-
EQUIPMENT PARTS	43,856	26,358	23,000	25,000	25,000
GAS/OIL/FUEL-OUTSIDE	61,107	47,448	58,229	50,000	50,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	240	69	349	300	300
SAFETY/MEDICAL SUPPLIES	3,969	2,167	3,307	2,000	2,000
TIRES	11,173	13,184	16,433	15,000	15,000
UNIFORM EXPENSE	-	-	-	-	-
EXPENDABLE FLUIDS	6,455	3,672	2,081	4,000	4,000
TOTAL SUPPLIES	176,300	134,436	135,665	147,050	147,050
CAPITAL OUTLAYS					
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	30,000
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	25,000	75,000
TOTAL CAPITAL OUTLAYS	-	-	-	25,000	105,000
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL SOLID WASTE COLLECTION	**923,713**	**894,764**	**741,822**	**831,031**	**896,165**
SOLID WASTE DISPOSAL					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	68,428	68,010	57,493	68,281	57,855
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	11,264	9,388	9,226	14,000	10,000
SOCIAL SECURITY	5,127	4,701	4,030	5,101	4,207
MEDICARE	1,199	1,100	942	1,193	984
GMEBS-RETIREMENT CONTRIBUTION	10,597	12,453	13,697	13,700	12,482
WORKERS COMP INSURANCE	52,952	867	-	-	-
MEDICAL EXAMS	-	2	-	-	-
TRAVEL EXPENSE	-	-	-	-	-
GROUP INS	27,163	28,460	15,929	20,000	20,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	176,730	124,981	101,317	122,275	105,528
PURCHASED/CONTRACTED SERVICES					
COMMUNICATIONS	-	-	-	-	-
CONSULTING - TECHNICAL	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	1,282	4,686	132	500	500
GENERAL LIABILITY INSURANCE	1,549	1,054	1,033	2,000	2,000
LANDFILL FEES	2,407,499	2,337,257	2,103,372	2,191,180	2,188,030
PRINTING	-	-	-	-	-
RECYCLING	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
TRAINING & EDUCATION	-	-	-	1,000	1,000
UNIFORM RENTAL	1,165	1,117	1,209	1,200	1,200
TOTAL PURCHASED/CONTRACTED SERVICES	2,411,495	2,344,114	2,105,746	2,195,880	2,192,730
SUPPLIES					
AUTO PARTS	-	-	-	-	-
BUILDING REP & MAINT - INSIDE	-	-	-	-	-
CHEMICALS/PESTICIDES	-	-	-	-	-
DAMAGE CLAIMS	1,000	-	-	-	-
ENVIRONMENTAL EXPENSE	-	-	-	2,000	2,000
EQUIPMENT PARTS	16,410	13,730	11,682	15,000	15,000
GAS/OIL/FUEL-OUTSIDE	32,206	28,218	29,477	32,000	30,000
HAND TOOLS	-	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	-	-
MISCELLANEOUS	40	14	55	-	-
RECYCLING	-	-	-	-	-
SAFETY/MEDICAL SUPPLIES	1,046	446	477	500	500
TIRES	2,085	32,559	31,426	35,000	35,000
UNIFORM EXPENSE	-	-	-	-	-

SOLID WASTE FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
EXPENDABLE FLUIDS	887	1,345	511	1,000	1,000
TOTAL SUPPLIES	53,674	76,312	73,628	85,500	83,500
CAPITAL OUTLAYS					
INFRASTRUCTURE	-	-	-	-	-
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	-	50,000
TOTAL CAPITAL OUTLAYS	-	-	-	-	50,000
OTHER COSTS					
BAD DEBTS	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
DEBT SERVICE					
CAPITAL LEASE INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL SOLID WASTE DISPOSAL	**2,641,899**	**2,545,407**	**2,280,691**	**2,403,655**	**2,431,758**
YARD TRIMMINGS COLLECTION					
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	63,432	32,731	60,861	62,672	90,600
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	10,000
OVERTIME SALARIES	59	128	1,663	2,000	2,000
SOCIAL SECURITY	4,198	1,949	3,782	4,010	6,361
MEDICARE	982	456	885	938	1,488
GMEBS-RETIREMENT CONTRIBUTION	10,597	12,453	13,697	13,700	18,723
WORKERS COMP INSURANCE	39	(34)	-	-	-
MEDICAL EXAMS	-	2	-	-	-
OVERTIME - OTHER	-	-	699	-	-
GROUP INS	27,163	28,460	15,929	20,000	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	106,470	76,145	97,516	103,320	159,172
PURCHASED/CONTRACTED SERVICES					
CONTRACT LABOR	-	-	-	-	-
EQUIPMENT REP & MAINT-OUTSIDE	3,619	-	-	2,500	2,500
GENERAL LIABILITY INSURANCE	1,841	1,536	1,523	1,600	1,600
SITE IMPROVEMENTS	-	-	-	-	-
UNIFORM RENTAL	921	543	1,224	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES	6,381	2,079	2,747	5,100	5,100
SUPPLIES					
DAMAGE CLAIMS	2,891	-	-	-	-
EQUIPMENT PARTS	7,517	10,315	7,278	8,000	8,000
GAS/OIL/FUEL-OUTSIDE	24,008	19,068	17,636	22,000	22,000
HAND TOOLS	-	-	-	-	-
MISCELLANEOUS	20	7	55	-	-
SAFETY/MEDICAL SUPPLIES	444	147	327	500	500
TIRES	3,990	1,160	1,964	2,500	2,500
UNIFORM EXPENSE	-	-	-	-	-
EXPENDABLE FLUIDS	755	1,387	1,162	1,200	1,200
TOTAL SUPPLIES	39,625	32,084	28,422	34,200	34,200
CAPITAL OUTLAYS					
MACHINERY	-	-	-	-	-
SITE IMPROVEMENTS	-	-	-	-	-
VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAYS	-	-	-	-	-
TOTAL YARD TRIMMINGS COLLECTION	**152,476**	**110,308**	**128,685**	**142,620**	**198,472**
OTHER FINANCING USES					
OTHER FINANCING USES					
TRAN OUT - CIP	-	(124,920)	-	214,000	223,250
TRAN OUT - INSURANCE	2,750	3,000	3,000	-	-
TRANSFERS OUT - OTHER FUNDS	224,335	220,148	210,371	214,000	223,250
TOTAL OTHER FINANCING USES	227,085	98,228	213,371	428,000	446,500
TOTAL OTHER FINANCING USES	**227,085**	**98,228**	**213,371**	**428,000**	**446,500**
TOTAL EXPENDITURES	**$ 4,551,187**	**$ 4,288,200**	**$ 3,818,254**	**$ 4,280,000**	**$ 4,465,000**

Positions By Department
Solid Waste Fund

Department/Function	Position	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Administration	Asst Director	1	1	1	-	-
	Scale House Operator	1	1	1	1	1
	Receptionist	1	1	1	-	-
	Customer Service Specialist	1	1	1	1	1
	Director Of Solid Waste				1	1
Total Administration		4	4	4	3	3
Recyclables Collection	Equipment Opr I / Recycling Driver	1	1	1	1	1
Total Recyclables Collection		1	1	1	1	1
Solid Waste Collection	Commercial Driver	1	1	1	1	1
	Equipment Operator I	1	1	1	1	1
	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
	Residential Driver	2	2	2	2	2
	Solid Waste Foreman	1	1	1	1	1
	Sr Mechanic	1	1	1	1	1
	SW Utility Worker	4	4	4	4	4
Total Solid Waste Collection		12	12	12	12	12
Solid Waste Disposal	Equipment Operator I	1	1	-	-	-
	Equipment Operator II	-	-	1	1	1
	Transfer Station Operator	1	1	1	1	1
Total Solid Waste Disposal		2	2	2	2	2
Yard Trimmings	Equipment Operator I	-	-	-	-	1
	Knuckleboom Driver	1	1	1	1	1
	Mechanic	1	1	1	1	1
Total Yard Trimmings		2	2	2	2	3
Total Solid Waste Fund		21	21	21	20	21

GEORGIA UTILITY TRAINING ACADEMY

(GUTA)

GEORGIA UTILITY TRAINING ACADEMY FUND
REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
REVENUE					
INVESTMENT INCOME	$ -	$ -	$ -	$ -	$ -
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-
MISCELLANEOUS	61,133	56,993	36,965	75,500	418,741
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUE	**61,133**	**56,993**	**36,965**	**75,500**	**418,741**
EXPENDITURES					
SPECIAL FACILITY	48,987	45,618	54,164	75,500	397,804
OTHER FINANCING USES	-	-	-	-	20,937
TOTAL EXPENDITURES	**48,987**	**45,618**	**54,164**	**75,500**	**418,741**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENITURES	**$ 12,146**	**$ 11,375**	**$ (17,199)**	**$ -**	**$ -**

Revenues

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

Georgia Utility Training Academy (GUTA)

Overview

The Georgia Utility Training Academy (GUTA) is a state of the art training facility set on 4 ½ acres, specializing in natural gas, water, wastewater, confined space, trenching & shoring, flagging and a fire school.

At GUTA, the focus is on providing cost-effective 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 and confined space entry.

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

GEORGIA UTILITY TRAINING ACADEMY FUND
EXPENDITURES

EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 REQUESTED BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 137,884
PART - TIME/TEMPORARY SALARIES	-	-	-	-	-
SEASONAL SALARIES	-	-	-	-	-
OVERTIME SALARIES	-	-	-	-	10,000
SOCIAL SECURITY	-	-	-	-	8,549
MEDICARE	-	-	-	-	1,999
GMEBS-RETIREMENT CONTRIBUTION	-	-	-	-	18,723
GROUP INS	-	-	-	-	30,000
TOTAL PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	-	-	-	207,155
PURCHASED/CONTRACTED SERVICES					
ADVERTISING	4,005	1,619	3,423	5,000	10,000
COMMUNICATIONS	-	-	-	250	350
CONTRACT LABOR	-	-	300	1,000	5,000
COST OF TRAINING	25,885	20,795	20,093	25,000	50,000
EQUIPMENT REP & MAINT-OUTSIDE	413	-	35	250	1,500
EVENTS	368	1,264	1,687	10,000	10,000
GENERAL LIABILITY INSURANCE	-	-	-	-	-
LANDSCAPE	1,685	1,405	1,805	3,000	4,000
MAINTENANCE CONTRACTS	180	121	523	250	2,500
PRINTING	-	-	-	2,500	9,862
PROFESSIONAL FEES	894	(2,847)	585	1,000	5,000
PUBLIC RELATIONS	668	4,493	950	7,500	10,000
R & M BUILDINGS - OUTSIDE	-	512	996	2,500	5,000
TRAINING & EDUCATION	-	-	-	-	5,000
VEHICLE REP & MAINT-OUTSID	-	1,326	44	500	1,500
TOTAL PURCHASED/CONTRACTED SERVICES	34,098	28,688	30,441	58,750	119,712
AUTO & TRUCK FUEL	-	-	-	-	3,500
BUILDING REP & MAINT - INSIDE	566	1,836	5,761	2,500	5,000
DEPRECIATION EXPENSE	8,035	8,035	8,035	-	-
EQUIPMENT < 5,000	-	930	701	2,500	10,000
JANITORIAL SUPPLIES	916	67	-	2,500	2,500
MISCELLANEOUS	777	381	-	250	2,000
OFFICE OPERATIONS	1,921	2,865	5,645	5,000	12,500
SMALL OPERATING SUPPLIES	-	-	-	-	3,500
SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	2,500
VEHICLE REP & MAINT - INSIDE	-	14	110	-	1,000
UTILITY COSTS	2,674	2,802	3,471	4,000	7,500
TOTAL SUPPLIES	14,889	16,930	23,723	16,750	50,000
OTHER FINANCING USES					
TRANSFERS OUT - OTHER FUNDS	-	-	-	-	20,937
TRANSFERS OUT - CIP	-	-	-	-	20,937
TOTAL OTHER FINANCING USES	-	-	-	-	41,874
TOTAL EXPENDITURES	**$ 48,987**	**$ 45,618**	**$ 54,164**	**$ 75,500**	**$ 418,741**

Positions By Department
GUTA Fund

Department/Function	Position	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Special Facility		-	-	-	-	3
Total Special Facility		**-**	**-**	**-**	**-**	**3**
Total GUTA Fund		**-**	**-**	**-**	**-**	**3**

APPENDIX

STATISTICAL INFORMATION

Statistical Information

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Fiscal Year	Population (1)	Personal Income* in thousands	Per Capita Personal Income (2)*	Median Age (1)	Housing Units (1)	Unemployment Rate (3)*	Wage & Salary Employment # of Jobs (2)*
2005	12,405	$ 351,756	$ 28,356	32	4,637	4.7	23,377
2006	12,799	387,144	30,248	32	4,637	4.6	25,173
2007	13,187	415,839	31,534	32	4,637	4.7	26,129
2008	13,381	429,022	32,062	32	4,637	6.4	25,429
2009	13,534	425,306	31,425	32	4,637	10.3	24,047
2010	13,234	427,392	32,295	33	6,006	10.2	23,660
2011	13,349	458,338	34,335	33	6,250	9.9	24,286
2012	13,349	478,962	35,880	33	6,250	8.3	23,750
2013	13,349	482,339	36,133	33	6,212	7.5	24,443
2014	**13,466**	**486,567**	**36,133**	**35**	**6,131**	**6.5**	**24,443**

(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

Bureau of Labor Statistics (BLS) using a revised methodology. This methodology incorporates more current residency factors. Historical data could not be revised using the new method. Thus, estimates for labor force data for 2005 and forward are not comparable to prior years. In some instances, there have been large changes in the unemployment rates from previous years.

OPERATING INDICATORS BY FUNCTION

Function	Indicator	2014
Police:		
	Number of dispatches	45,624
	Number of traffic citations issued	4,510
Fire:		
	Number of fire/EMS dispatches	2,063
Highways and streets:		
	Street resurfacing (lane miles)	2.18
Housing and development:		
	Value of new building construction (in 000	$ 13,797
	Number of permits issued	149
Utilities: Cable & Internet		
	Number of customers standard cable	4,607
	Number of customers digital cable	36
	Number of Internet customers	2,609
	Number of phone customers	1,371
Electric		
	Number of customers	6,154
	Average daily consumption (KWh)	398,256
Natural gas		
	Number of customers	3,700
	Average daily consumption (MCF)	924
Wastewater		
	Number of customers	6,757
	Average daily sewage treatment (MGD)	1.60
Water		
	Number of customers	8,941
	Average daily consumption (Kgallons)	1,615
Solid Waste Service:		
	Refuse collected (tons)	11,032
	Recyclables collected (tons)	1,545
	Number of residential customers	5,381
	Number of commercial customers	655
	Number of transfer station customers	16

Source: Various City Departments

CAPITAL ASSET STATISTICS BY FUNCTION

Function	Asset	2014
Police:		
	Stations	1
	Vehicles	46
Fire:		
	Stations	1
Highways and streets:		
	Streets (miles)	80
	Streetlights	1,136
	Traffic signals	3
Utiliti Cable & Internet		
	Cable (miles)	267
Electric		
	Lines (miles)	185
	Substations	3
Natural gas		
	Mains (miles)	114
Wastewater		
	Sanitary sewer (miles)	140
	Maximum daily treatment capacity (MGD)	3.4
Water		
	Mains (miles)	215
	Maximum daily treatment capacity (MGD)	10
	Treated water storage capacity (Mgallons)	1.5
	Reservoir (raw) storage capacity (Mgallons)	795
Solid Waste Service:		
	Collection trucks	11
	Recycling trucks	1
	Transfer stations	1

Source: Various City departments

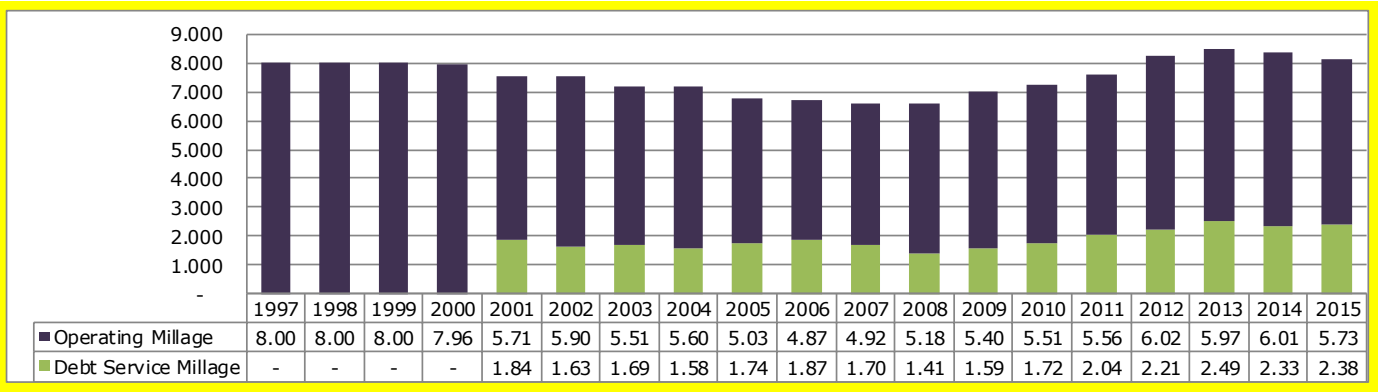
Statistical Information

PROPERTY TAX MILLAGE RATES

Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage
1997	8.000	-	8.000
1998	8.000	-	8.000
1999	8.000	-	8.000
2000	7.967	-	7.967
2001	5.717	1.840	7.557
2002	5.905	1.639	7.544
2003	5.515	1.699	7.214
2004	5.604	1.589	7.193
2005	5.034	1.740	6.774
2006	4.870	1.878	6.748
2007	4.920	1.702	6.622
2008	5.189	1.412	6.601
2009	5.403	1.594	6.997
2010	5.512	1.728	7.240
2011	5.565	2.047	7.612
2012	6.020	2.211	8.231
2013	5.971	2.499	8.470
2014	6.017	2.336	8.353
2015	**5.734**	**2.381**	**8.115**

Source: Walton County Tax Assessors Office

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

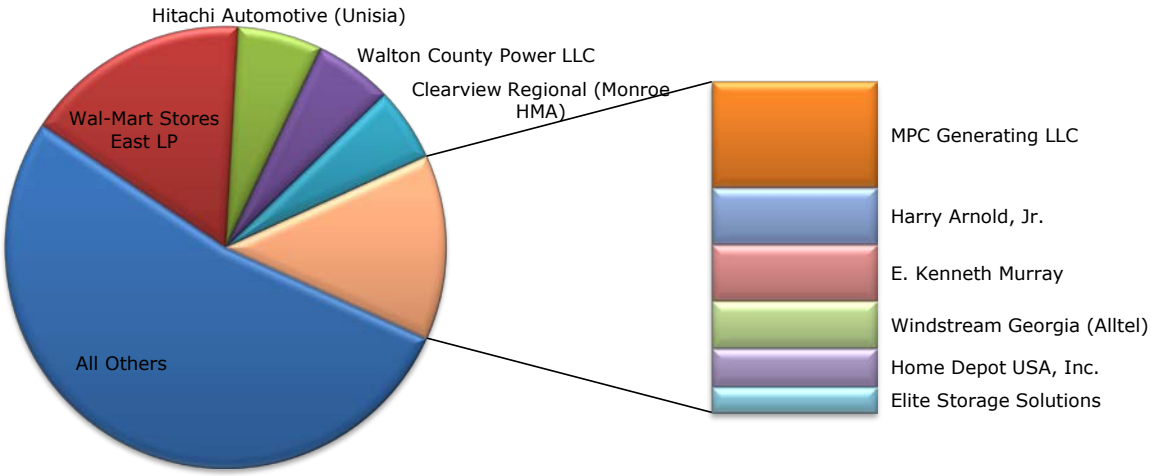


	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Operating Millage	8.00	8.00	8.00	7.96	5.71	5.90	5.51	5.60	5.03	4.87	4.92	5.18	5.40	5.51	5.56	6.02	5.97	6.01	5.73
Debt Service Millage	-	-	-	-	1.84	1.63	1.69	1.58	1.74	1.87	1.70	1.41	1.59	1.72	2.04	2.21	2.49	2.33	2.38

2014
TOP TEN TAXPAYERS
(amounts expressed in thousands)

Taxpayer	Taxable Assessed Value
Wal-Mart Stores East LP	$ 51,979
Hitachi Automotive (Unisia)	19,453
Walton County Power LLC	17,979
Clearview Regional (Monroe HMA)	16,959
MPC Generating LLC	13,634
Harry Arnold, Jr.	7,296
E. Kenneth Murray	7,246
Windstream Georgia (Alltel)	6,070
Home Depot USA, Inc.	4,969
Elite Storage Solutions	3,331

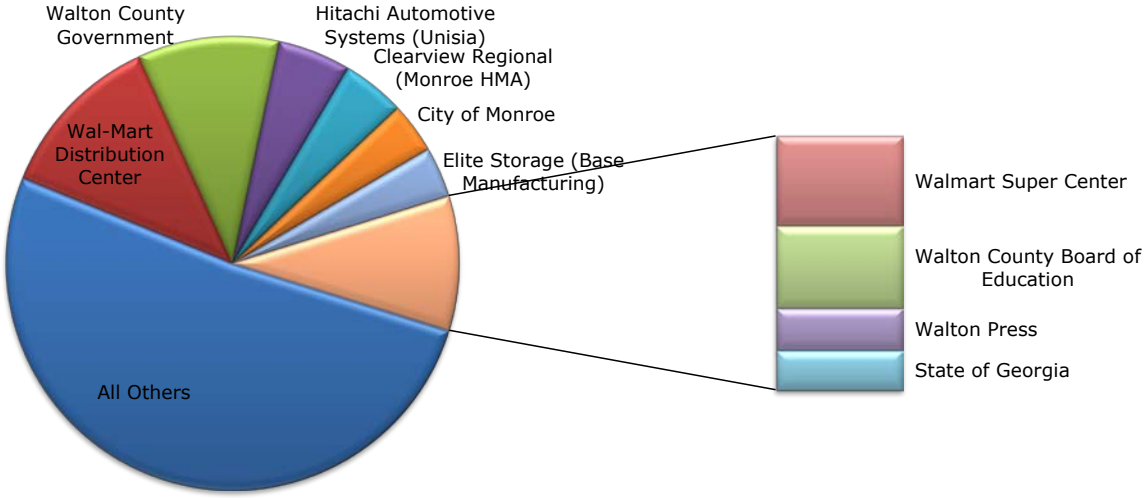
Source: City of Monroe Finance Department



2014
Top Ten Employers

Employer	Employees
Wal-Mart Distribution Center	706
Walton County Government	587
Hitachi Automotive Systems (Unisia	301
Clearview Regional (Monroe HMA)	260
City of Monroe	210
Elite Storage (Base Manufacturing)	210
Walmart Super Center	197
Walton County Board of Education	178
Walton Press	94
State of Georgia	87

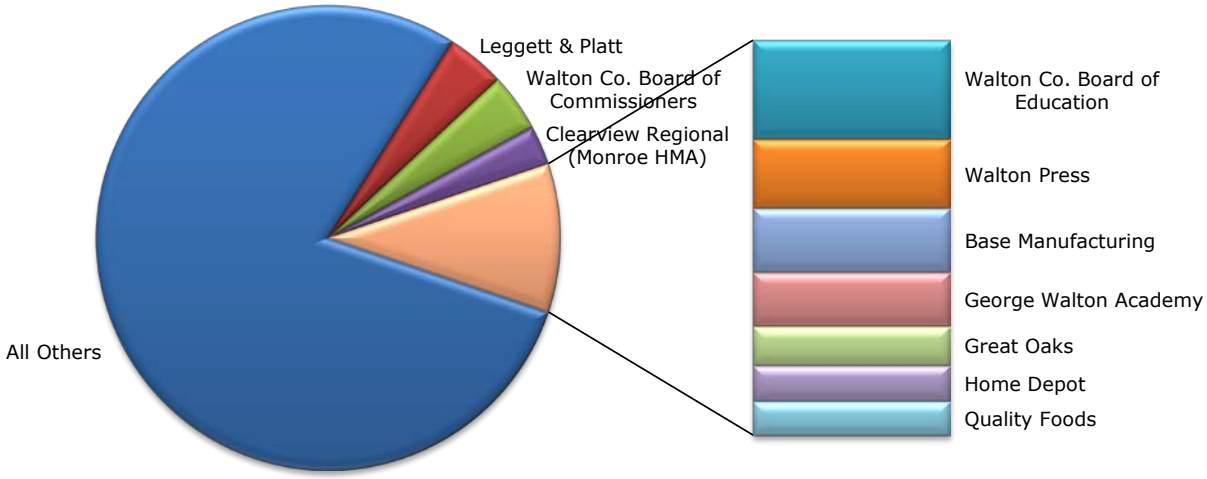
Source: City of Monroe Code Department



TOP TEN ELECTRIC CUSTOMERS

Customer	2014 Usage in MWh	2014 Annual Revenue (in thousands)	Rank	Percentage of Total Revenues
Leggett & Platt	9,290	$ 663	1	4.05 %
Walton Co. Board of Commissioners	6,125	661	2	4.04
Clearview Regional (Monroe HMA)	5,006	447	3	2.73
Walton Co. Board of Education	3,808	426	4	2.60
Walton Press	2,766	294	5	1.80
Base Manufacturing	2,542	274	6	1.68
George Walton Academy	2,157	231	7	1.41
Great Oaks	1,563	167	8	1.02
Home Depot	1,496	154	9	0.94
Quality Foods	1,547	146	10	0.89
All Others	109,064	12,895		78.83
Annual Totals	145,364	$ 16,358		100.00 %

Source: City of Monroe Utility Department

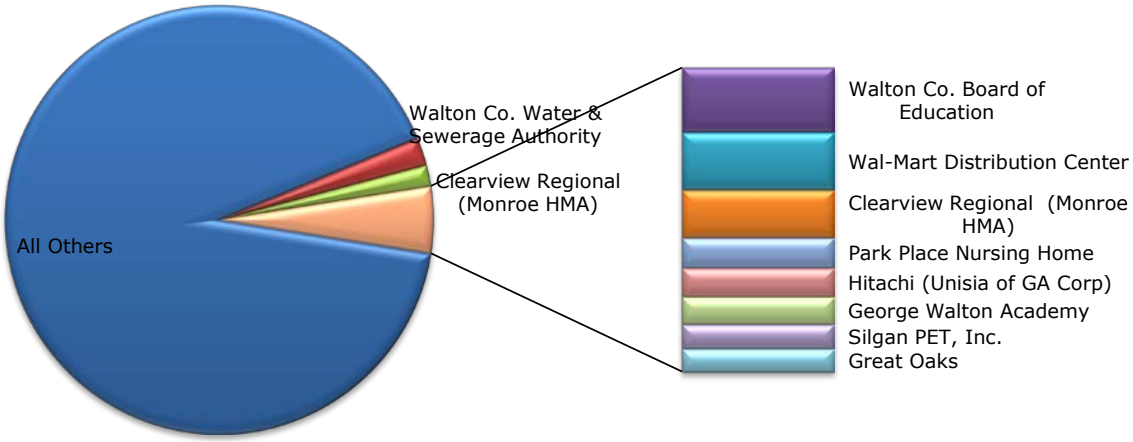


Statistical Information

TOP TEN WATER CUSTOMERS

Customer	2014 Usage in Kgallons	2014 Annual Revenue (in thousands)	2014 Rank	2014 Percentage of Total Revenues
Walton Co. Water & Sewerage Authority	51,419	$ 88	1	2.09 %
Walton Co. Board of Commissioners	9,930	67	2	1.59
Walton Co. Board of Education	6,203	45	3	1.07
Wal-Mart Distribution Center	9,049	40	4	0.95
Clearview Regional (Monroe HMA)	7,289	33	5	0.79
Park Place Nursing Home	3,259	21	6	0.50
Hitachi (Unisia of GA Corp)	3,686	20	7	0.48
George Walton Academy	3,175	19	8	0.45
Silgan PET, Inc.	2,530	17	9	0.40
Great Oaks	3,187	16	10	0.38
All Others	489,273	3,835		91.30
Annual Totals	589,000	$ 4,201		100.00 %

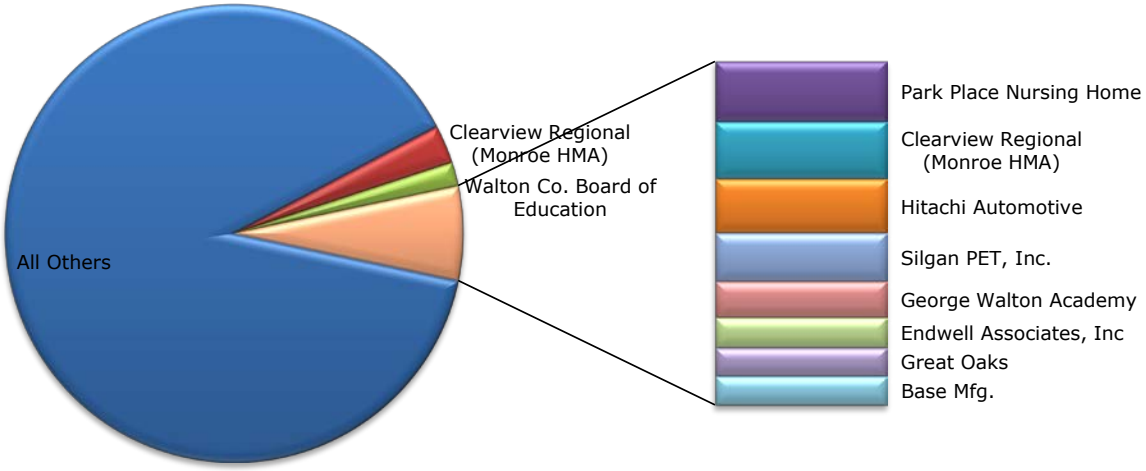
Source: City of Monroe Utility Department



TOP TEN SEWER CUSTOMERS

Customer	2014 Usage in Kgallons	2014 Annual Revenue (in thousands)	2014 Rank	2014 Percentage of Total Revenues
Walton Co. Board of Commissioners	7,749	$ 93	1	2.71 %
Walton Co. Board of Education	4,368	58	2	1.69
Park Place Nursing Home	3,254	40	3	1.16
Clearview Regional (Monroe HMA)	4,519	38	4	1.11
Hitachi Automotive	3,686	36	5	1.05
Silgan PET, Inc.	2,530	32	6	0.93
George Walton Academy	2,007	24	7	0.70
Endwell Associates, Inc	2,443	20	8	0.58
Great Oaks	2,153	19	9	0.55
Base Mfg.	1,861	19	10	0.55
All Others		3,055		88.97
Annual Totals		$ 3,434		100.00 %

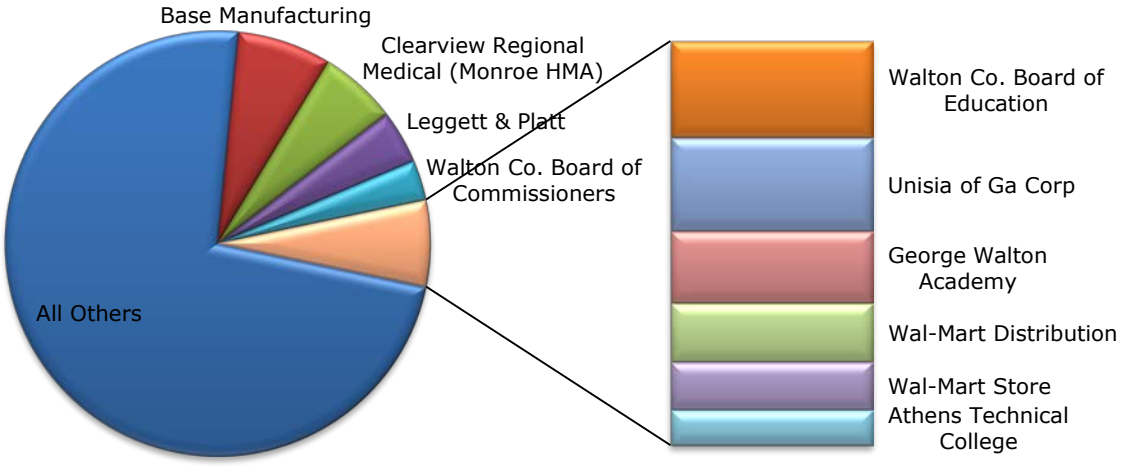
Source: City of Monroe Utility Department



TOP TEN GAS CUSTOMERS

Customer	2014 Usage in MCF	2014 Annual Revenue (in thousands)	2014 Rank	2014 Percentage of Total Revenues
Base Manufacturing	30,683	$ 300	1	7.13 %
Clearview Regional Medical (Monroe HMA)	22,791	248	2	5.89
Leggett & Platt	15,244	171	3	4.06
Walton Co. Board of Commissioners	10,948	129	4	3.06
Walton Co. Board of Education	5,520	66	5	1.57
Unisia of Ga Corp	5,985	64	6	1.52
George Walton Academy	4,160	49	7	1.16
Wal-Mart Distribution	3,535	40	8	0.95
Wal-Mart Store	2,784	33	9	0.78
Athens Technical College	2,052	24	10	0.57
All Others	233,661	3,086		73.31
Annual Totals	337,363	$ 4,210		100.00 %

Source: City of Monroe Utility Department



FINANCIAL POLICIES

Financial Policies

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

Budget Policy

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

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

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

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

Debt Policy

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

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

useful life than the term of the debt instrument.

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

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

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

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

GLOSSARY

Glossary

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

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

Activity: A specific unit of work or service performed.

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

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

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

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

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

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

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

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

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

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

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

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

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: Intradepartment 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 one year.

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: Are 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 if 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.

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

Nonoperating Income: Propriety 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 interfund 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.

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.