



## Council Meeting

### AGENDA

Tuesday, June 11, 2024

6:00 PM

City Hall

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#### I. CALL TO ORDER

1. Invocation
2. Roll Call
3. Approval of Agenda
4. Approval of Consent Agenda
  - a. [March 14, 2024 Council Minutes](#)
  - b. [March 19, 2024 Planning Commission Minutes](#)
  - c. [April 23, 2024 Historic Preservation Commission Minutes](#)
  - d. [April 11, 2024 Downtown Development Authority Minutes](#)
  - e. [April 11, 2024 Conventions and Visitors Bureau Minutes](#)

#### II. PUBLIC FORUM

1. **Public Presentation(s)**
  - a. Walton Teen Advocacy Board Presentation
  - b. [Waste and Recycling Workers Week Proclamation](#)

2. **Public Comment(s)**

#### III. BUSINESS ITEMS

1. **City Administrator Update**

**2. Assistant City Administrator Update**

**3. Department Reports**

- a.** Monthly Central Services Report
- b.** Monthly Code Report
- c.** Monthly Economic Development Report
- d.** Monthly Finance Report
- e.** Monthly Fire Report
- f.** Monthly Police Report
- g.** Monthly Solid Waste Report
- h.** Monthly Streets & Transportation Report
- i.** Monthly Telecom Report
- j.** Monthly Water, Sewer, Gas & Electric Report

**4. Department Requests**

- a.** **Airport:** Land Lease / Hangar Construction Agreement (Site B)
- b.** **Airport:** Land Lease / Hangar Construction Agreement (Site C)

**IV. NEW BUSINESS**

**1. Public Hearing(s)**

- a.** De-annexation - 0 Highway 78
- b.** Variance - 802 North Broad Street

**2. New Business**

- a.** De-annexation - 0 Highway 78
- b.** Variance - 802 North Broad Street
- c.** FY2023 Audited Financial Statements (ACFR)
- d.** Appointments (2) - Library Board
- e.** Approval - Telecommunications & Right of Way Management Program Agreement and Resolution

**V. DISTRICT ITEMS**

**1. District Items**

**2. Mayoral Update**

VI. ADJOURN

The Mayor and Council met for their regular meeting.

Those Present:	John Howard	Mayor
	Lee Malcom	Vice-Mayor
	Myoshia Crawford	Council Member
	Charles Boyce	Council Member
	Julie Sams	Council Member
	Adriane Brown	Council Member
	Tyler Gregory	Council Member
	Greg Thompson	Council Member
	David Dickinson	Council Member
	Logan Propes	City Administrator
	Beverly Harrison	Interim City Clerk
	Paul Rosenthal	City Attorney
	Russell Preston	City Attorney

Staff Present: Danny Smith, Jeremiah Still, R.V. Watts, Andrew Dykes, Beth Thompson, Rodney Middlebrooks, Mike McGuire, Chris Bailey, Kaitlyn Stubbs, Les Russell, Sandy Daniels, Brian Wilson

Visitors: George Whitlock, Hallie Whitlock, Stephen Milligan, Chuck Bradley, Heather Bradley, Chris Hall, Gloria Reese

**I. CALL TO ORDER – JOHN HOWARD**

**1. Invocation**

Mr. Larry Bradley gave the invocation.

**2. Roll Call**

Mayor Howard noted that all Council Members were present. There was a quorum.

**3. Approval of Agenda**

Mayor Howard stated the Walton Teen Advocacy Board Presentation at the meeting next month.

To approve the agenda.

*Motion by Crawford, seconded by Brown.  
Passed Unanimously*

**4. Approval of Consent Agenda**

- a. April 9, 2024 Council Minutes
- b. April 9, 2024 Executive Session Minutes
- c. January 23, 2024 Historic Preservation Commission Minutes
- d. March 14, 2024 Downtown Development Authority Minutes
- e. March 14, 2024 Conventions and Visitors Bureau Minutes

To approve the consent agenda as presented.

*Motion by Malcom, seconded by Sams.  
Passed Unanimously*

**II. PUBLIC FORUM**

**1. Public Presentations**

**a. Mental Health Awareness Proclamation**

Mayor John Howard presented the Proclamation for Mental Health Awareness.

Ms. Emily Emmons sang the National Anthem.

*No Action.*

**b. Walton Teen Advocacy Board Presentation**

Presentation moved to next month's meeting.

**2. Public Comments**

There were no public comments.

**III. BUSINESS ITEMS**

**1. City Administrator Update**

City Administrator Logan Propes discussed Downtown being transformative over the last few weeks. Several new businesses, the Town Green, and the Splash Pad have opened. He recognized Mr. Middlebrooks and the Gas Department for being awarded the 2023 National Gas Enterprise Growth and Development Award at the Gas Authority Conference.

**2. Assistant City Administrator Update**

Assistant City Administrator Chris Bailey discussed Community Cleanup Day, the opening of the Town Green and Splash Pad, and the Blooms Flower Festival. The Stormwater Masterplan is about half way done. There is a possibility that the State might fund building more hangars at the Airport; construction for the Taxiway Rehab will be starting by July. A 42-foot Christmas Tree has been acquired for the Town Green.

**3. Department Reports**

- a. Monthly Central Services Report**
- b. Monthly Code Report**
- c. Monthly Economic Development Report**
- d. Monthly Finance Report**
- e. Monthly Fire Report**
- f. Monthly Police Report**
- g. Monthly Solid Waste Report**
- h. Monthly Streets & Transportation Report**
- i. Monthly Telecom Report**
- j. Monthly Water, Sewer, Gas & Electric Report**

There was a general discussion on the above items. There was no action taken.

**4. Department Requests**

**a. Public Works:** Approval – 2024 Local Road Assistance Administration Funds (LRA)

Mr. Jeremiah Still explained the City is eligible to receive \$248,794.50 in Local Road Assistance Administration Funds from the Georgia Department of Transportation. The LRA Funds do not require a match from the City. McDaniel Street is in need of more repairs than were approved in the 2024 LMIG. He recommended approval of an additional 1.7 lane miles for McDaniel Street for various aspects of work from milling, overlay, and striping.

To approve the 2024 Local Road Assistance Administration Funds.

*Motion by Thompson, seconded by Malcom.  
Passed Unanimously.*

**IV. NEW BUSINESS**

**1. New Business**

**a. Natural Gas Delivery Service Intergovernmental Agreement**

City Administrator Logan Propes recommended approval of the Intergovernmental Agreement with Walton County for upgrades to the Natural Gas distribution system pertaining to the Walton County Public Safety Complex. This will give the complex higher gas pressures and volumes. The City will share a portion of the cost for the pipeline installation. The expected cost is \$2,477,342, and Walton County will contribute \$1,500,000 towards the construction of the new high-pressure gas line.

To approve the IGA with Walton County for upgrades to the Natural Gas Distribution System.

*Motion by Thompson, seconded by Gregory.  
Passed Unanimously.*

**b. MONROE Sign**

City Administrator Logan Propes recommended approval of the funding for a replica of the M-O-N-R-O-E sign to be placed next to the Old City Hall and current Hammock Park. There is an offer from local business IMMEC and brokered by the Downtown Development Authority for a monument to be built paying tribute to the historic lighted MONROE sign that stood atop the Wayne Street water tower until the downburst storm in 1993. IMMEC would contribute all labor and the City would fund the materials at a maximum cost of \$75,000, which will be paid from SPLOST Park Funds.

To approve funding for the MONROE sign.

*Motion by Malcom, seconded by Sams.  
Passed Unanimously.*

**c. Appointment – Historic Preservation Commission**

City Administrator Logan Propes explained there are several qualified applicants, so all of the applications have been included for Council to review.

To appoint Charles Bradley for a three-year term, to expire May 1, 2027.

*Motion by Dickinson, seconded by Sams.  
Passed Unanimously.*

**d. Resolution – 2023 Budget Amendments**

Ms. Beth Thompson explained the year end budget amendments are required to be in compliance with criteria from the State of Georgia and Federal Government. The amendments are to finalize the Financial Statements and the Annual Comprehensive Financial Statements for the auditors. She stated the amendments will increase revenues and offset an increase in expenses, due to the way Capital Leases and Finance purchases are recorded under GASB 87.

To approve the Resolution.

*Motion by Thompson, seconded by Brown.  
Passed Unanimously*

**e. Resolution – 2024 National Opioid Fund Budget**

Ms. Beth Thompson explained a special revenue fund has been set aside for the receipt and expenditures of funds, due to new guidelines under the National Opioid Settlement. The City is required to adopt a budget for the special revenue fund. This Resolution is to adopt the FY2024 Budget for the National Opioid Fund of \$57,500.

To approve the Resolution.

*Motion by Gregory, seconded by Malcom.  
Passed Unanimously*

**V. DISTRICT ITEMS****1. District Items**

Council Member Lee Malcom thanked Lisa Reynolds, her mom, Chris, and Dwain for all their work on the plants throughout town.

Council Member Julie Sams discussed being excited to see all of the kids and families out at the Splash Pad and Town Green.

Council Member Adriane Brown thanked the citizens that helped with Cleanup Day and Community Impact Day.

Council Member Tyler Gregory discussed the two homes built by Habitat for Humanity.

Council Member Greg Thompson discussed the meeting between Mayor Howard and Patrick Graham, with the Walton Tribune. He requested Mayor Howard to get advice next time before such an event.

Council Member David Dickinson discussed the meeting and requested the Mayor to never do anything like that again.

**2. Mayoral Update**

Mayor John Howard discussed the Walton County Municipal Association dinner; Mr. Chip Underwood will be the speaker. Students from the University of Liverpool will be in Monroe on June 18. Fireworks have been confirmed for July 4.

**VI. EXECUTIVE SESSION**

Mayor John Howard stated there is no need to go into an Executive Session.

**VII. ADJOURN**

*Motion by Thompson, seconded by Sams.  
Passed Unanimously.*

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**MAYOR**

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**INTERIM CITY CLERK**



**MONROE PLANNING COMMISSION  
MEETING MINUTES—March 19, 2024**

**Present:** Rosalind Parks, Randy Camp, Mike Eckles, Shauna Mathias, Nate Treadaway (by phone)

**Absent:** None

**Staff:** Brad Callender—City Planner  
Laura Wilson—Code Assistant

**Visitors:** Richard Diegel, Sarah White, Jeremy White, Ralph Corona, Taylor Anderson

Call to Order by Chairman Eckles at 6:00 pm.

Motion to Approve the Agenda

Motion Camp. Second Parks.  
Motion carried

Chairman Eckles asked for any changes, corrections or additions to the February 20, 2024 minutes.

Motion to approve

Motion Mathias. Second Parks.  
Motion carried

Code Report: None

Old Business:

**The First Item of Old Business** is Certificate of Appropriateness Case #2940, a request for site development for a dog kennel at 511 N. Broad St. Th application was originally tabled at the February 20, 2024 meeting. The applicants Richard Diegel and Sarah White spoke in favor of the project. Chairman Eckles opened the public meeting for questions.

Commissioner Mathias: Will there be a fence around the whole property or just around the dog areas?

Diegel: Just around the dog runs

Commissioner Mathias: What kind of barriers will be in place? What kind of shrubs? How tall?

Diegel: We have not determined that yet; probably something like a Leland Cypris

Commissioner Mathias: How far would they be spaced out on the property?

Diegel: with enough space for room to grow; we are going to professionally landscape it and go with their recommendations; whatever is appropriate for the COA—sods, bushes, flowers

Commissioner Parks: What is the capacity?

Diegel: Up to 80 dogs but typically 10-20 with about 40-50 dogs during the holidays

Chairman Eckles: Anyone here to speak in opposition? None

Motion to approve

Motion Treadaway. Second Camp.  
Motion Carried 3-2 (Mathias, Parks denied)

New Business:

**The First Item of Business** is a request for Preliminary Plat approval, case #2808 for Madison Ridge subdivision at 635 James Huff Rd. The subdivision will have 127 single family house lots with a minimum lot size of 10,000 sq ft and minimum dwelling size of 1500 sq ft. There will be two entrances to the subdivision. Staff recommends approval as submitted. Taylor Anderson with Blue Landworks, the design firm, spoke in favor of the project.

Chairman Eckles: How will traffic from the bypass effect this development?

Callender: There will be an increase volume of traffic but this development should not have too much of an impact. GDOT will likely have to adjust the timing of the signal.

Chairman Eckles: Anyone here to speak in opposition? None

Motion to approve

Motion Mathias. Second Camp.  
Motion approved 3-1 (Parks denied)

Chairman Eckles entertained a motion to adjourn.

Motion to adjourn

Motion Parks. Second Mathias  
Meeting adjourned; 6:12 pm

Historic Preservation Commission  
Meeting Minutes  
Regular Meeting—April 23, 2024

Present: Fay Brassie, Elizabeth Jones, Marc Hammes, Jane Camp

Absent: Laura Powell

Staff: Brad Callender, Director of Planning & Development  
Laura Wilson, Code Admin

Visitors: Michele Yarbrough, Sherie Hawkins, Chris Hall

Meeting called to order at 6:00 P.M.

Motion to approve agenda as submitted

Motion Hammes, Second Camp  
Motion carried

Chairman Jones asked if there were any changes or corrections to the January 23, 2024 minutes.  
To approve minutes as submitted.

Motion by Brassie, Second by Hammes  
Motion carried.

Old Business: None

New Business:

**The First Item of New Business:** Request for COA #3107, a request for signage at 122 N. Broad St. for The Armory bookstore. The sign meets code requirements for size and materials. Applicant and business owner Michelle Yarbrough spoke in favor of the project.

Motion to approve as submitted

Motion by Hammes, Second by Camp  
Motion carried

**The Second Item of New Business:** Request for COA #3108, a request for a 6ft privacy fence at 225 Boulevard. The fence will be made of wood and have three gates; one on either side of the house and one in the rear. The fence will connect to the house but not in the immediate front. It will be placed back a bit. The applicant Chris Hall spoke in favor of the project.

Motion to approve as submitted

Motion by Brassie, Second by Camp  
Motion carried

**The Third Item of New Business:** Request for COA #3109, a request for a standard 6ft wooden privacy fence at 104 3<sup>rd</sup> St. The applicant also owns the adjoining property at 706 S. Broad St. The fence will go along the side of

the S. Broad St. property and along the backside of the 3<sup>rd</sup> St. property. Ultimately coming up between 104 and 106 3<sup>rd</sup> St. The fence will also assist in landscaping the property. The applicant and owner Sherie Hawkins spoke in favor of the project.

Motion to approve as submitted

Motion by Camp, Second by Brassie  
Motion carried

Motion to adjourn

Motion by Hammes, Second by Camp  
Motion carried

Adjourned at 6:09 pm

**CITY OF MONROE  
DOWNTOWN DEVELOPMENT AUTHORITY  
APRIL 11, 2024 – 8:00 A.M.**

The Downtown Development Authority met for their regular meeting.

Those Present:	Lisa Reynolds Anderson Meredith Malcom Andrea Gray Whit Holder Brittany Palazzo Chris Collin Clayton Mathias Lee Malcom	Chairman Vice-Chairman Secretary Board Member Board Member Board Member Board Member City Council Representative
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Staff Present: Sandy Daniels, Logan Propes, Beth Thompson, Beverly Harrison, Chris Bailey, Kaitlyn Stubbs, Les Russell, Laura Beth Caudell, Brian Wilson

Visitors: Julie Treadwell

**I. CALL TO ORDER**

**1. Roll Call**

Chairman Anderson noted that all Committee Members were present. There was a quorum.

**2. Approval of Previous Meeting Minutes**

**a. March 14, 2024 Minutes**

To change the names of who was present at the meeting last month; Brittany Palazzo and Lee Malcom were at the meeting.

To approve the minutes as amended.

*Motion by Collin, seconded by Mathias.  
Passed Unanimously*

**3. Approval of Financial Statements**

**a. February Financials**

To approve the February 2024 Financials.

*Motion by M. Malcom, seconded by L. Malcom.  
Passed Unanimously*

**II. PUBLIC FORUM**

There were no public comments.

Committee Member Andrea Gray stated that Stuever Studios will be moving to 700 Breedlove Drive.

**III. CITY UPDATE**

City Administrator Logan Propes introduced Mr. Brian Wilson as the new Economic Development Manager. He discussed meeting with a community group from Stone Mountain Village. The Grand Opening for the Town Green will be at 4:00 on April 18.

**IV. COUNTY UPDATE**

There was no update from the County.

**V. COMMUNITY WORK PLAN & REPORTS**

**1. Downtown Design**

The Committee, Mr. Propes, and Mr. Bailey discussed benches with dividers, planters, and the pocket park. They also discussed the water tower replica, funding of the project, and applying for a grant.

Chairman Anderson to do a letter of support for the sign from DDA.

*Motion by Clayton, seconded by Collin.  
Passed Unanimously*

**2. Redevelopment Projects**

City Administrator Logan Propes explained Ms. Sadie Krawczyk is working on the RLF Project. The Wayne Street Parking Project is still under design.

**3. Entertainment Draws**

The Committee, Ms. Daniels, Mr. Propes, and Mr. Bailey discussed the First Friday Night Concerts, Blooms Flower Festival, Fall Fest, and the Car Show.

**VI. PROGRAMS**

**1. Farmers Market**

City Administrator Logan Propes stated there were 7,400 people through out the day and about 2,200 during the main time.

**VII. FUNDING**

**1. Sponsorship**

Ms. Sandy Daniels reminded everyone to get their sponsorships in, because she is almost ready to print the T-shirts.

**2. Community Event Grants**

**a. Monroe Country Day School**

To approve the Community Event Grant for Monroe Country Day School.

*Motion by Holder, seconded by Malcom.  
Passed Unanimously*

**VIII. NEW BUSINESS**

**1. Business Owners Banquet**

The Committee, Ms. Daniels, Mr. Propes, and Mr. Bailey discussed details for the banquet, which will be held on May 23 at the Engine Room.

*Motion by Collin, seconded by Mathias.  
Passed Unanimously*

**IX. ANNOUNCEMENTS**

**1. Next Meeting – May 9, 2024 at 8:00 at City Hall**

**X. ADJOURN**

*Motion by Collin, seconded by L. Malcom.  
Passed Unanimously*

**CITY OF MONROE  
CONVENTION & VISITORS BUREAU AUTHORITY  
APRIL 11, 2024 – 9:00 A.M.**

The Convention & Visitors Bureau Authority met for their regular meeting.

Those Present:	Lisa Reynolds Anderson Meredith Malcom Andrea Gray Whit Holder Brittany Palazzo Clayton Mathias Lee Malcom	Chairman Vice-Chairman Secretary Board Member Board Member Board Member City Council Representative
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Those Absent:	Chris Collin	Board Member
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Staff Present:	Sandy Daniels, Logan Propes, Beth Thompson, Beverly Harrison, Chris Bailey, Kaitlyn Stubbs, Les Russell, Laura Beth Caudell, Brian Wilson, John Howard
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Visitors:	Julie Treadwell
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**I. CALL TO ORDER**

**1. Roll Call**

Chairman Anderson noted that all Committee Members were present, except Board Member Chris Collin had to leave. There was a quorum.

**2. Approval of Previous Meeting Minutes**

**a. March 14, 2024 Minutes**

To change the names of who was present at the meeting last month; Brittany Palazzo and Lee Malcom were at the meeting.

To approve the minutes as amended.

*Motion by Mathias, seconded by Gray.  
Passed Unanimously*

**3. Approval of Financial Statements**

**a. February Financials**

To approve the February 2024 Financials.

*Motion by Gray, seconded by Mathias.  
Passed Unanimously*

**II. CHAIRMAN UPDATE**

There was no update.



**III. DIRECTOR UPDATE**

Ms. Sandy Daniels discussed the promotional advertising, with Walton Magazine, and the rack cards. She explained two of the three commercials are done, but one needed a script revision.

The Committee, Mr. Propes, and Mr. Bailey discussed the commercials and their transmission for streaming.

**IV. OLD BUSINESS**

City Administrator Logan Propes explained he is still working on a hotel and Mr. Wilson is helping.

The Committee and Mr. Propes discussed the City doing an RFQ and hotel specifics.

**V. NEW BUSINESS**

City Administrator Logan Propes discussed SPLOST and trying to educate people. It is a continuation, not a new tax.

The Committee, Mr. Propes, and Mr. Bailey discussed SPLOST.

**VI. ANNOUNCEMENTS**

- 1. Next Meeting – May 9, 2024 at 9:00 am at City Hall**

**VII. ADJOURN**

*Motion by L. Malcom, seconded by Mathias.  
Passed Unanimously*

**PROCLAMATION**  
**WASTE AND RECYCLING WORKERS WEEK**  
**June 17 – 21, 2024**

**WHEREAS,** The nation celebrates the week of June 21<sup>st</sup> as National Professional Waste and Recycling Workers Week; and,

**WHEREAS,** The earliest garbage regulation efforts began in 3000 B.C. when the first landfill was developed in Crete, where large holes were dug for refuse; and,

**WHEREAS,** Since that time, sanitation workers have worked selflessly and tirelessly in all types of environments and at risk to themselves, to provide sanitation services to protect communities and residents, prevent disease, and keep our communities clean, safe, and beautiful; and,

**WHEREAS,** According to the Centers for Disease Control and Prevention, the eradication of many diseases in the Western World is due, in large part, to higher public sanitation standards resulting from effective garbage disposal; and,

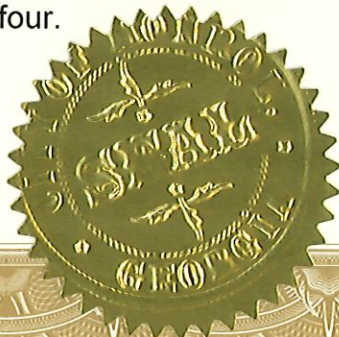
**WHEREAS,** Georgia's men and women employed in the waste and recycling industries make significant contributions to the safety, health, and welfare of our residents by processing millions of tons of garbage and recycling annually; and,

**WHEREAS,** Every year, the Georgia Chapter of Solid Waste Association of North America celebrates Waste and Recycling Workers Week to honor those we depend on for the collection and proper disposal of waste, recyclables, and leaf and limbs to promote clean and tidy communities.

**NOW, THEREFORE, I, John S. Howard, Mayor of City of Monroe, do recognize the week of June 17 through June 21, 2024 as**

**WASTE AND RECYCLING WORKERS WEEK**

**IN WITNESS WHEREOF,** I have hereunto set my hand and caused the Seal of the City of Monroe to be affixed this 11<sup>th</sup> day of June, the year of our Lord two thousand twenty-four.



*John S. Howard*  
\_\_\_\_\_  
Mayor John S. Howard  
City of Monroe, Georgia

## ASSISTANT CITY ADMINISTRATOR UPDATE

*June 11<sup>th</sup>, 2024*

### Facilities & Grounds Maintenance

- Trash Collection – 2,900lbs
- Grounds Maintenance – 287.3 acres
- Community Clean Up Day – April 20<sup>th</sup> 75#/1275lbs
- Visitor Center / Monroe Museum – Rehabilitation 5/13
- Visitor Center / MONROE Sign Project

### Airport

- Terminal Building – open February 1, 2024
- T-Hangar Project – review phase, survey, agreement, stormwater
- State T-Hangar Funding – location study currently
- Box Hangar Project – review phase, 7460 filing, survey, agreement
- Extra Special People (ESP) Fall Festival – October 27, 2024
- Disadvantaged Business Enterprise (DBE) program – complete
- FY24 Taxiway Construction Tentative Allocation – \$372,501/\$20,695
- Maintenance – brush clearing on northeast side
- DOT Inspection Schedule – April 27, 2023, response complete
- LIDAR survey, obstruction removal – 2024/2025/2026
- Capital Improvement Projects – FY23 to FY27
- Deed Search / Property Map update project – FAA requirement 2022
- Bipartisan Infrastructure Law (BIL) - \$17.3 million for 82 general aviation airports (\$110k-\$295k), double AIP funding for 5 years, \$159k in 2022 w/5% local match, \$145k in 2023 w/5% local match, \$144k in 2024 w/5% local match

### Parks

- Town Green construction – August 31, 2022 (CO – September 26, 2023)
- Town Green GRAND OPENING – April 18<sup>th</sup>
- Splash Pad GRAND OPENING – May 4<sup>th</sup> (Daily 10am to 6pm)

**Streets / Stormwater**

- Traffic Calming – NTP September 12, 2022, complete January 27, 2023
- Gwinnett Appliances – demo complete
- Road & Signage Assessment Survey – 2024 CIP ROW survey complete
- 2024 LMIG – McDaniel, East Marable, Sorrells, Cherry Hill, Poplar, Pannell
- Stormwater Masterplan – Maintenance, Capital, Fee Structure
- North Lumpkin Street Alleyway Phase II – easement process
- North Madison Avenue – Bid Process
- Sidewalk rehabilitation – (2021) 1,985’ (2022) 2,105’ (2023) 1,875’
- Leaf Season – November 6<sup>th</sup> to February 28<sup>th</sup>

**Solid Waste**

- Monday Holiday Schedule – Tuesday, Wednesday, Thursday, Friday
- Monday/Tuesday Route Changes – March 6<sup>th</sup>, social media, door hangars
- Great American Cleanup Week – April 2024
- Waste & Recycling Workers Week for June 17-21, 2024
- Automated Side Loader Garbage Truck delivery – delivered January 2024
- Mini Rear Loader Garbage Truck delivery – delivered October 2023
- Solid Waste Transportation contract approval – complete
- Transfer Station Rehabilitation – 2023 CIP, March 9-10<sup>th</sup> closure

**Procurement / Inventory**

- 2024 CDBG Grant Writing Services RFQ/P (rebid)
- 2024 CDBG Engineering Services RFQ/P – Hofstadter award
- 2024 CDBG Architectural Services RFQ/P – E+E Architecture award
- TAP Grant RFQ/P (McDaniel) – Phase II (scope, fee, negotiation)
- TAP Grant RFQ/P (Davis) – Phase I (rebid)
- FY24 Taxiway Bid – Contract Administration, Pre-Construction
- North Madison Avenue – Bid Process
- Terminal Building – construction start 5/31/22, complete 7/28/23
- Town Green – construction start 8/31/22, complete 9/26/23
- By-Pass – ITB 9/4/23-10/5/23, material on hand
- Blaine Station Redevelopment RFP/Q – first quarter 2024

**Downtown Development Authority**

- Car Show – March 16<sup>th</sup> (2024 23k)(580/800)
- Car Show 2025 – March 15<sup>th</sup> (20<sup>th</sup> Annual)
- Business Owners Banquet – May 23<sup>rd</sup> (150+ attendees)
- Town Green Grand Opening – 4/18 (1.7k)
- First Friday Concerts – (5/3 3k+)
- Farmers Market – 4/6 to 9/28 and 11/2 to 12/14
- Flower Festival – June 15<sup>th</sup> (2023 8k)
- Fall Fest – October 12<sup>th</sup> (2023 22k)
- Town Green – Decoration
- Light up the Night – November 7<sup>th</sup> (2023 1k)
- Bikes, Trikes, & Magical Lights Parade – November 21<sup>st</sup> (2023 3k)
- Christmas Parade – December 5<sup>th</sup> (2023 23k)

**Tree Board**

- Arbor Day Celebration – February 24<sup>th</sup> – Mathews Park/Downtown
- Educational Opportunities – GUTA, Georgia Forestry Commission Training



**CENTRAL SERVICES, BUILDINGS  
& GROUNDS, PARKS, GUTA,  
AND AIRPORT  
MONTHLY REPORT  
JUNE  
2024**

# CENTRAL SERVICES

## MONTHLY REPORT

### JUNE 2024

	2024 January	2024 February	2024 March	2024 April	2024 May	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	Monthly Average	Yearly Totals
<b>SAFETY PROGRAMS</b>															
Facility Inspections	7	5	4	7	8	8	2	2	4	7	5	2	7	5.2	68
Vehicle Inspections	0	0	0	0	0	7	0	0	0	0	1	3	0	0.8	11
Equipment Inspections	0	0	0	0	0	3	2	0	0	0	0	3	0	0.6	8
Worksite Inspections	14	10	17	15	2	0	0	0	4	2	0	1	0	5.0	65
Employee Safety Classes	4	11	8	12	9	6	9	7	4	9	7	8	8	7.8	102
Attendance	17	37	53	49	55	38	22	31	22	35	27	40	42	36.0	468
<b>PURCHASING</b>															
P-Card Transactions	442	468	564	614	511	569	502	506	616	458	533	517	381	513.9	6,681
Purchase Orders	106	117	94	114	87	85	68	72	111	87	83	85	107	93.5	1,216
Total Purchases	548	585	658	728	598	654	570	578	727	545	616	602	488	607.5	7,897
Sealed Bids/Proposals	3	3	2	2	2	3	3	2	2	2	4	4	1	2.5	33
<b>INFORMATION TECHNOLOGY</b>															
Workorder Tickets	66	66	43	57	51	59	74	62	68	73	55	58	67	61.5	799
Phishing Fail Percentage	0.4%	2.6%	2.3%	1.9%	0.8%	1.6%	2.7%	0.1%	1.2%	2.2%	1.9%	0.7%	1.0%	1.5%	
<b>MARKETING</b>															
Job Vacancies	4	7	7	6	6	11	5	5	6	4	4	6	7	6.0	78
Social Media Updates	13	15	21	37	32	21	24	17	14	4	13	7	9	17.5	227
<b>GROUNDS &amp; FACILITIES</b>															
Contractor Acres Mowed	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	188.7	2,452.9
Trash Collection	3,820	2,440	4,320	4,170	2,900	3,040	4,500	3,880	4,440	3,290	2,645	1,920	2,460	3,371.2	43,825.0
Street Sweeper Utilization	42.2%	40.4%	55.1%	59.8%	N/A	N/A	N/A	N/A	N/A	61.5%	32.8%	48.1%	15.6%	44.4%	355.4%
Crew Acres Mowed	98.6	98.6	98.6	98.6	98.6	73.4	98.6	98.6	105.3	105.3	98.6	98.6	98.6	97.7	1,269.9

# PROJECTS & UPDATES

## **FACILITIES & GROUNDS MAINTENANCE**

Currently the City maintains all rights-of-way, facilities, and parks with a combination of City staff and contractor labor. This has allowed for the most efficient approach to maintaining all areas in a timely manner. During the month of May, the grounds and parks crews collected 2,900 pounds of trash and debris while also maintaining approximately 98.6 acres of rights-of-way and grounds at facilities and parks. Contractor labor was able to maintain an additional 188.7 acres of rights-of-way and grounds at facilities and parks. Central Services crews and contractor labor continue to focus weekly on maintaining a beautiful, safe, and inviting downtown, along with surrounding areas.

### **Visitor Center Project:**

Exterior restoration is underway and making quick progress. Completion is estimated to be in July.

### **South Madison Property Abatement:**

All utilities were disconnected from the buildings and the demolition started during the month of May. This project is still underway and expected to last through the month of July.

## **PROCUREMENT**

Procurement has been working on several projects and solicitations, including the review of the Airport Consulting RFQ, stormwater equipment purchase, stormwater master plan, Blaine Station RFQ, airport lease agreements and surveys.

The RFQ for the engineering and design services for Davis Street sidewalk improvements will open again in June.

### **Pavement and Sidewalk Data Collection Project:**

StreetScan and City staff continue to work together building a GIS database of our streets and sidewalks. Pavement data collection has been completed and the sidewalk collection is scheduled for the second week in June.

[Information regarding our current bids and proposals can be found on the City of Monroe website.](#)

## **INFORMATION TECHNOLOGY**

There have many additions and changes to our cybersecurity functions throughout the City per guidelines for our insurance renewals. If you see the message, *CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders*, understand that it is part of our standard text with any emails that may or may not come from an external source to our city email server.



# PARKS

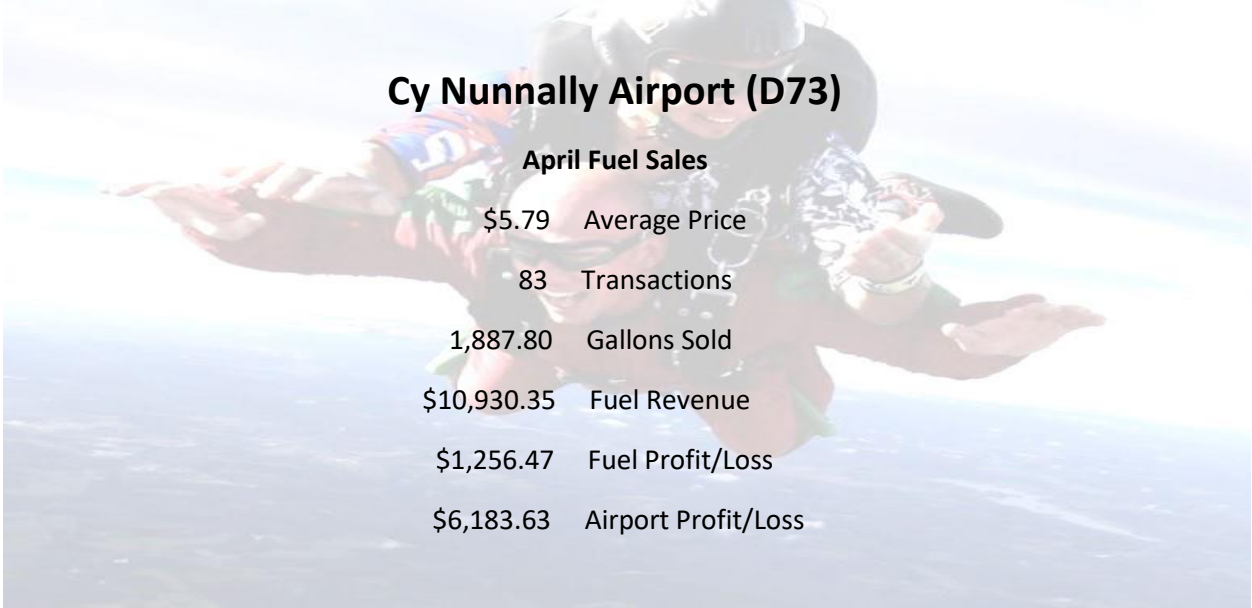
## TOWN GREEN

The Town Green splash pad opened officially May 4<sup>th</sup> and has been a big hit with the community. For the month of May, hours of operation were 10am-6pm Friday, Saturday, and Sunday. Starting June 1<sup>st</sup>, we expanded the days of operation to Monday – Sunday. The Town Green continues to be a great asset to the City. Our next scheduled event is on June 7<sup>th</sup>, The Tams are playing as part of our First Friday Concert Series.

## MATHEWS PARK

**The lake at Mathews Park will be stocked with catfish this summer as part of our ongoing efforts to maintain a strong fish population. Annual stocking allows for increased catch rates and a more enjoyable recreation activity.**

# AIRPORT



## Cy Nunnally Airport (D73)

**April Fuel Sales**

\$5.79	Average Price
83	Transactions
1,887.80	Gallons Sold
\$10,930.35	Fuel Revenue
\$1,256.47	Fuel Profit/Loss
\$6,183.63	Airport Profit/Loss

The terminal building is now OPEN! The terminal building is open 24 hours a day, seven days a week for the convenience of pilots using our airport. The new facility includes restrooms, a kitchen, lounge, and flight planning station.

Encroachment mulching along the runway will start in June, and then we will begin working on the removal of runway obstructions.

Construction for the FY24 grant awarded taxiway crack/seal project is estimated to begin summer of 2024.

Engineers have submitted final site plans for additional t-hangars and are working on identifying a second site for design. Identifying a second location for t-hangars will be important if state funding becomes available for building t-hangars.

Per DOT requirements, our airport consulting/engineering consultant firm of record for the upcoming 5 years is in the RFQ process. The RFQ closed May 24, two submissions were received and are under review.

# AIRPORT

## MONTHLY REPORT

### JUNE 2024

	2024 January	2024 February	2024 March	2024 April	2024 May	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	Monthly Average	Yearly Totals
<b>100LL AVGAS</b>															
100LL AvGas Sale Price	\$5.79	\$5.79	\$5.79	\$5.79	\$5.79	\$5.99	\$5.99	\$5.80	\$5.79	\$5.79	\$5.79	\$5.79	\$5.79	\$5.82	
Transactions	20	58	46	67	83	46	57	77	79	103	95	66	67	66.5	864
Gallons Sold	502.7	1,427.9	1,085.0	1,438.5	1,887.8	1,082.3	1,293.1	1,856.9	1,950.0	2,469.3	2,343.3	1,630.8	1,483.0	1573.1	20,450.5
AvGas Revenue	\$2,910.70	\$8,267.54	\$6,282.01	\$8,328.63	\$10,930.35	\$6,483.23	\$7,745.60	\$10,773.79	\$11,290.50	\$14,297.06	\$13,567.71	\$9,442.23	\$8,586.38	\$9,146.59	\$118,905.73
AvGas Profit/Loss	\$430.41	\$1,250.12	\$946.27	\$2,765.30	\$1,256.47	\$916.37	\$1,097.74	\$1,652.43	\$1,714.26	\$2,174.74	\$2,063.04	\$1,429.88	\$1,298.90	\$1,461.23	\$18,995.93
<b>GENERAL REVENUE/EXPENSE</b>															
Hangar Rental	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$54,600.00
Lease Agreements	\$4,477.57	\$4,477.57	\$4,477.57	\$4,477.57	\$4,477.57	\$4,427.57	\$4,427.57	\$4,427.57	\$4,427.57	\$4,427.57	\$4,427.57	\$4,427.57	\$4,427.57	\$4,427.57	\$57,808.41
Grounds Maintenance	\$535.00	\$535.00	\$535.00	\$535.00	\$535.00	\$535.00	\$535.00	\$535.00	\$535.00	\$4,035.00	\$535.00	\$535.00	\$535.00	\$804.23	\$10,455.00
Buildings Maintenance	\$530.00	\$530.00	\$530.00	\$530.00	\$530.00	\$530.00	\$4,792.40	\$530.00	\$3,112.21	\$1,499.91	\$530.00	\$530.00	\$530.00	\$1,131.12	\$14,704.52
Equipment Maintenance	\$126.90	\$126.90	\$126.90	\$126.90	\$126.90	\$113.41	\$6,768.90	\$126.90	\$867.59	\$7,057.16	\$126.90	\$126.90	\$126.90	\$1,226.86	\$15,949.16
Airport Profit/Loss	\$5,357.57	\$6,177.28	\$5,873.43	\$7,692.46	\$6,183.63	\$5,807.02	(\$4,929.50)	\$6,529.59	\$3,268.49	(\$4,348.27)	\$6,940.20	\$6,307.04	\$6,176.06	\$4,387.31	\$57,035.00



**CODE**

**DEPARTMENT**

**MONTHLY REPORT**

**June**

**2024**

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The Code Department of the City of Monroe respectfully submits this report to the Mayor and Council. It is the intent of this report to highlight statistics, specific job duties, and any job functions related to the Code Department during the time period of April 1, 2024 thru April 30, 2024.

**Statistics:**

- Total Calls: 507
- Total Minutes: 14:25:26
- Total Minutes/Call: 142
- Code Inspections: 85
- Total Permits Written: 60
- Amount collected for permits: \$38,166.47
- Check postings for General Ledger: 130

**New Alcohol Licenses: 0**

**New Businesses: 11**

- AGN Monroe Properties LLC – 139 E Highland Ave
- H2O Recycling LLC – 130 Vine St
- Refuge Roofing & Restoration – 119 N Midland Ave
- Glenn’s Investments LLC – 1005 D Mill Creek Way
- Ronald Calvin Smith LLC – 244 Boulevard
- Mosaic Gold Crown Group DBA Burger King – 2060 W Spring St
- Da Peng Restaurant LLC – 234 MLK Jr Blvd
- Garrett Cars LLC – 333 Alcovy St, Ste 8
- WNB Factory Monroe LLC – 700 Pavilion Pkwy, Ste B
- Air Georgia Heating & Cooling DBA J&J Heating and Air – 910 E Spring St
- The Coffee Shop @ The Green House – 314 S Wayne St

**Closed Businesses: 10**

- M.Y. Smartphone Repair – 210 MLK Jr Blvd
- Anbee Bistro LLC – 234 MLK Jr Blvd
- ECOATM LLC – 815 E Spring St
- Ameritel LLC – 407 N Broad St
- Life By Design Coaching – 518 E Church St
- A.C. Doc Inc DBA J&J Heating and Air – 910 E Spring St
- Premier Kings of Georgia DBA Burger King – 2060 W Spring St
- Unlimited Bookkeeping – 155 Bankers Blvd, Building I, Ste 100
- Synovus Securities Inc – 140 E Washington St
- Hayles Express Carriers – 509 Michael Circle

**City Marshal April 2024:**

- Patrolled city daily.
- Removed 98 signs from road way
- 394 repair/cleanup orders and Re-inspections
- Transported city funds for deposit to banks daily.
- Investigated 0 utility tampering and theft cases.
- 13 citations issued

- Represented City Marshals office in Municipal Court.
- Handled 12 Directed Complaints called in or e-mailed to Code Office
- Worked as Student Resource Officer at GWA on 11 Apr 2024
- GPSTC 29 Apr 24 to 3 May 2024

#### **Historic Preservation Commission May 2024:**

- COA—116 S. Broad St—Exterior Renovations—Approved
- COA—244 Boulevard—Fence—Tabled
- COA—716 E Church St—Accessory Structure: Storage Building—Approved
- COA—314 S. Wayne St.—Approved with conditions

#### **Planning Commission May 2024:**

- Variance—802 N. Broad St.—Minimum public road frontage—Recommended approval
- De-annexation—0 Hwy 78—Parcel C0750160A00, ±9.05 acres—Recommended approval

#### **Code Department Daily Activities:**

- Receiving business license payments, affidavits and identification.
- Processing business license renewals
- Processing paperwork for alcohol licenses and special event permits
- Checking turn-on list from utilities and contacting businesses that have not purchased business licenses
- Checking all businesses for delinquent city and county personal property taxes prior to issuing business licenses
- Updating spread sheets regarding business licenses, number of employees, E-Verify #'s etc.
- Applications for PTVR registrations and renewals
- Following up on golf cart permits that have not been renewed
- Verifying status for non-citizens thru the SAVE program
- Receipting payments for business licenses, building permits, miscellaneous funds
- Learning & implementing new all online process for State issued alcohol permits
- Process cemetery payments for grave openings and lot purchases
- Issuing permits for Building, Electrical, Plumbing and HVAC
- Receiving and preparing Rezones, variances, Conditional Uses, COA's, etc. for Meetings.
- Preparing and mailing letters to adjoining properties for Zoning Changes.
- Scheduling inspections for contractors.
- Preparing agenda items for Planning Commission and Historic Preservation Meetings.
- Scheduling Planning Commission and Historic Preservation meetings and attending
- Taking minutes for Planning & Zoning and Historic Preservation meetings and preparing them
- Taking and recording complaints.
- Researching Zoning Inquiries.
- Preparing all permit reports for County Tax Dept.
- Entering data for inspections being done into Incode software.
- Processing Open Records Requests
- Mail RC notices & citations for the City Marshals

1-Apr-24	911 Davis St	neighborhood standards	RC	15-Apr-24	closed
1-Apr-24	132 Southview Dr	land use regulations, chickens	RC	15-Apr-24	closed
1-Apr-24	521 Landers St	neighborhood standards	RC	15-Apr-24	closed
1-Apr-24	521 Landers St	junk vehicles	RC	15-Apr-24	closed
1-Apr-24	521 Landers St	vehicle parked on improper surface	RC	15-Apr-24	closed
1-Apr-24	507 Landers St	roof	RC	15-Apr-24	closed
1-Apr-24	507 Landers St	soffet	RC	15-Apr-24	closed
1-Apr-24	523 Landers St	neighborhood standards	RC	15-Apr-24	closed
1-Apr-24	523 Landers St	vehicle parked on improper surface	RC	15-Apr-24	closed
1-Apr-24	524 South Madison Ave	eviction status update (City owned)	N/A		closed
1-Apr-24	530 South Madison Ave	eviction status update (City owned)	N/A		closed
1-Apr-24	632 Country Club Dr	Follow up from Sep 2023	N/A		closed
1-Apr-24	506 Landers St	Stormwater drainage issue	N/A		closed
2-Apr-24	lot 17 Sky View Estates	neighborhood standards	citation		closed
2-Apr-24	lot 17 Sky View Estates	open outdoor storage	citation		closed
2-Apr-24	lot 6 Sky View Estates	neighborhood standards	citation		closed
2-Apr-24	lot 6 Sky View Estates	skirting	citation		closed
2-Apr-24	lot 6 Sky View Estates	tall grass and weeds	citation		closed
2-Apr-24	1801 Meadowwalk Dr	neighborhood standards	RC	16-Apr-24	closed
2-Apr-24	1801 Meadowwalk Dr	junk vehicles	RC	16-Apr-24	closed
2-Apr-24	1801 Meadowwalk Dr	vehicles parked on improper surface	RC	16-Apr-24	closed
2-Apr-24	129B Tanglewood Dr	junk vehicles	RC	16-Apr-24	closed
2-Apr-24	325 Turner St	tall grass and weeds	RC	16-Apr-24	closed
2-Apr-24	325 Turner St	tree debris	RC	16-Apr-24	closed
	3 Apr 24 Sick Day				
4-Apr-24	813 Windsor Dr	illegal parking TOT MPD	N/A		closed
4-Apr-24	907 Castle Ct	illegal parking TOT MPD	N/A		closed
4-Apr-24	1490 HW78	neighborhood standards	RC	18-Apr-24	closed
4-Apr-24	1490 HW78	fence required around detention pond	RC	18-Apr-24	closed
4-Apr-24	108 Nowell St	neighborhood standards	RC	18-Apr-24	closed
4-Apr-24	148B West Marable St	junk vehicles	RC	18-Apr-24	closed
4-Apr-24	117 West Marable St	neighborhood standards	RC	18-Apr-24	closed
4-Apr-24	429 Plaza Dr	neighborhood standards	RC	18-Apr-24	closed
5-Apr-24	121 5th St	junk vehicles	RC	19-Apr-24	closed
5-Apr-24	121 5th St	vehicles parked on improper surface	RC	19-Apr-24	closed
5-Apr-24	121 5th St	tall grass and weeds	RC	19-Apr-24	closed

5-Apr-24	133 4th St	tree debris	RC	19-Apr-24	closed
5-Apr-24	138 3rd St	tall grass and weeds	RC	19-Apr-24	closed
5-Apr-24	138 3rd St	tree debris	RC	19-Apr-24	closed
5-Apr-24	138 3rd St	vehicles parked on improper surface	RC	19-Apr-24	closed
5-Apr-24	416 Edwards St	tall grass and weeds	RC	19-Apr-24	closed
5-Apr-24	416 Edwards St	tree debris	RC	19-Apr-24	closed
5-Apr-24	111 5th St	tall grass and weeds	RC	19-Apr-24	closed
8-Apr-24	1110 North Broad St	unpermitted signage	N/A		closed
8-Apr-24	1110 North Broad St	Feather flags	N/A		closed
8-Apr-24	703 Cloverdale Dr	tree debris	RC	22-Apr-24	closed
8-Apr-24	602 Lakeview Dr	neighborhood standards	RC	22-Apr-24	closed
8-Apr-24	607 Lakeview Dr	neighborhood standards	RC	22-Apr-24	closed
8-Apr-24	607 Lakeview Dr	vehicles parked on improper surface	RC	22-Apr-24	closed
8-Apr-24	623 Lakeview Dr	tall grass and weeds	RC	22-Apr-24	closed
8-Apr-24	519 Walton Rd	tall grass and weeds	RC	22-Apr-24	closed
8-Apr-24	404 Windsor Dr	vehicles parked on improper surface	RC	22-Apr-24	closed
9-Apr-24	116 Norris St	neighborhood standards	citation		closed
9-Apr-24	116 Norris St	junk vehicles	citation		closed
9-Apr-24	116 Norris St	windows	citation		closed
9-Apr-24	116 Norris St	window/porch screens	citation		closed
9-Apr-24	116 Norris St	vehicles parked on improper surface	citation		closed
9-Apr-24	Parcel# M0250045	neighborhood standards	RC	23-Apr-24	closed
9-Apr-24	1104 New Lacy St	neighborhood standards	RC	23-Apr-24	closed
9-Apr-24	1104 New Lacy St	tall grass and weeds	RC	23-Apr-24	closed
9-Apr-24	407 Magnolia St	neighborhood standards	RC	23-Apr-24	closed
9-Apr-24	407 Magnolia St	tall grass and weeds	RC	23-Apr-24	closed
9-Apr-24	607 Windsor Dr	commercial vehicle parked in residencial	RC	23-Apr-24	closed
9-Apr-24	1114 New Lacy St	neighborhood standards	RC	23-Apr-24	closed
10-Apr-24	141 South Hubbard St	unhealthy and unsanitary	RC	24-Apr-24	closed
10-Apr-24	141 South Hubbard St	living in shed in back yard	RC	24-Apr-24	closed
10-Apr-24	125A Hubbard St	tall grass and weeds	RC	24-Apr-24	closed
10-Apr-24	117 Hubbard St	vehicles parked on improper surface	RC	24-Apr-24	closed
10-Apr-24	117 Hubbard St	tree debris	RC	24-Apr-24	closed
10-Apr-24	126B Hubbard St	neighborhood standards	RC	24-Apr-24	closed
10-Apr-24	126B Hubbard St	stair railing	RC	24-Apr-24	closed
10-Apr-24	122 Glen Irus Dr	neighborhood standards	RC	24-Apr-24	closed



10-Apr-24	122 Glen Irus Dr	tree debris	RC	24-Apr-24	closed
10-Apr-24	312 Glen Irus Dr	tall grass and weeds	RC	24-Apr-24	closed
10-Apr-24	320 Glen Irus Dr	neighborhood standards	RC	24-Apr-24	closed
10-Apr-24	315 South Madison Ave	court ordered re-inspection	N/A		closed
11-Apr-24	substitute SRO at GWA for school day				
12-Apr-24	407 Maple Ln Apts	neighborhood standards	RC	26-Apr-24	closed
12-Apr-24	407 Maple Ln Apts	tall grass/weeds	RC	26-Apr-24	closed
12-Apr-24	651A Birch St	neighborhood standards	RC	26-Apr-24	closed
12-Apr-24	647B Birch St	vehicles parked on improper surface	RC	26-Apr-24	closed
12-Apr-24	645B Birch St	neighborhood standards	RC	26-Apr-24	closed
12-Apr-24	632 Country Club Dr	requested re-inspection	N/A		closed
12-Apr-24	129B Tanglewood Dr	requested re-inspection	N/A		closed
12-Apr-24	635A Birch St	junk vehicle	RC	26-Apr-24	closed
12-Apr-24	635A Birch St	vehicles parked on improper surface	RC	26-Apr-24	closed
12-Apr-24	225A Tanglewood Dr	tall grass/weeds	RC	26-Apr-24	closed
12-Apr-24	631A Birch St	neighborhood standards	RC	26-Apr-24	closed
12-Apr-24	631A Birch St	open outdoor storage	RC	26-Apr-24	closed
15-Apr-24	132 Southview Dr	land use regulations, chickens	RC	29-Apr-24	open
15-Apr-24	521 Landers St	neighborhood standards	RC	29-Apr-24	open
15-Apr-24	521 Landers St	junk vehicles	RC	29-Apr-24	open
15-Apr-24	521 Landers St	vehicle parked on improper surface	RC	29-Apr-24	open
15-Apr-24	507 Landers St	roof	RC	29-Apr-24	open
15-Apr-24	507 Landers St	soffet	RC	29-Apr-24	open
15-Apr-24	250 North Hammond Dr	neighborhood standards	RC	29-Apr-24	open
15-Apr-24	903A East Church St	neighborhood standards	RC	29-Apr-24	open
15-Apr-24	707 Davis St	neighborhood standards	RC	29-Apr-24	open
15-Apr-24	707 Davis St	junk vehicles	RC	29-Apr-24	open
15-Apr-24	707 Davis St	vehicles parked on improper surface	RC	29-Apr-24	open
15-Apr-24	707 Davis St	tall grass/weeds	RC	29-Apr-24	open
16-Apr-24	223 Mayfield Dr	follow up, unruly coustomer in city hall	N/A		closed
16-Apr-24	427 Magnolia St	court ordered re-inspection	N/A		closed
16-Apr-24	1346 South Madison Ave	court ordered re-inspection	N/A		closed
16-Apr-24	520 North Broad St	court ordered re-inspection	N/A		closed
16-Apr-24	710 Overlook Crest	court ordered re-inspection	N/A		closed

16-Apr-24	1207 Mathis St	court ordered re-inspection	N/A		closed
16-Apr-24	105 West Fambrough St	court ordered re-inspection	N/A		closed
16-Apr-24	112 West 5th St	court ordered re-inspection	N/A		closed
16-Apr-24	1315 Meadowwalk Dr	tall grass/weeds	RC	30-Apr-24	open
16-Apr-24	504 Sherwood Dr	tall grass/weeds	RC	30-Apr-24	open
16-Apr-24	320 Pine Cir	tall grass/weeds	RC	30-Apr-24	open
17-Apr-24	615 East Spring St	unpermitted banner sign	N/A		closed
17-Apr-24	Apt 30 James Monroe Homes	neighborhood standards	RC	1-May-24	open
17-Apr-24	601 East Church St	tall grass/weeds	RC	1-May-24	open
17-Apr-24	601 East Church St	tree debris	RC	1-May-24	open
17-Apr-24	615 East Church St	vehicle parked on improper surface	RC	1-May-24	open
17-Apr-24	308 Mobly Cir	neighborhood standards	RC	1-May-24	open
17-Apr-24	308 Mobly Cir	tall grass/weeds	RC	1-May-24	open
17-Apr-24	113 Felker St	neighborhood standards	RC	1-May-24	open
17-Apr-24	113 Felker St	tall grass/weeds	RC	1-May-24	open
17-Apr-24	115 Felker St	neighborhood standards	RC	1-May-24	open
17-Apr-24	115 Felker St	tall grass/weeds	RC	1-May-24	open
18-Apr-24	1490 HW78	neighborhood standards	RC	2-May-24	open
18-Apr-24	1490 HW78	fence around detention pond	RC	2-May-24	open
18-Apr-24	381 Plaza Dr	tall grass/weeds	RC	2-May-24	open
18-Apr-24	904 Meadowwalk Dr	tree debris	RC	2-May-24	open
18-Apr-24	710 Harris St	neighborhood standards	RC	2-May-24	open
18-Apr-24	710 Harris St	parking issue	RC	2-May-24	open
18-Apr-24	705 North Broad St	neighborhood standards	RC	2-May-24	open
18-Apr-24	705 North Broad St	delapitated aux buildings	RC	2-May-24	open
18-Apr-24	Meadowwalk subdivision	commercial vehicle parked in res	N/A		closed
19-Apr-24	522 Walton Rd	junk vehicles	RC	3-May-24	open
19-Apr-24	522 Walton Rd	vehicles parked on improper surface	RC	3-May-24	open
19-Apr-24	684 Gatewood Way	neighborhood standards	RC	3-May-24	open
19-Apr-24	113 3rd St	tall grass/weeds	RC	3-May-24	open
19-Apr-24	107 3rd St	tall grass/weeds	RC	3-May-24	open
19-Apr-24	133 Bryant Rd	tall grass/weeds	RC	3-May-24	open
19-Apr-24	133 Bryant Rd	tree debris	RC	3-May-24	open
19-Apr-24	430 Edwards St	neighborhood standards	RC	3-May-24	open
19-Apr-24	430 Edwards St	junk vehicle	RC	3-May-24	open
19-Apr-24	430 Edwards St	tall grass/weeds	RC	3-May-24	open

19-Apr-24	503 East Spring St	tall grass/weeds	RC	3-May-24	open
22-Apr-24	623 Lakeview Dr	neighborhood standards	RC	6-May-24	open
22-Apr-24	623 Lakeview Dr	tall grass/weeds	RC	6-May-24	open
22-Apr-24	607 Lakeview Dr	neighborhood standards	RC	6-May-24	open
22-Apr-24	607 Lakeview Dr	tall grass/weeds	RC	6-May-24	open
22-Apr-24	605 Lakeview Dr	tree debris	RC	6-May-24	open
22-Apr-24	724 Cloverdale Dr	tree debris	RC	6-May-24	open
22-Apr-24	519 Walton Rd	tall grass/weeds	RC	6-May-24	open
22-Apr-24	300 East Marable St	tall grass/weeds	RC	6-May-24	open
22-Apr-24	608 East Marable St	tall grass/weeds	RC	6-May-24	open
22-Apr-24	608 East Marable St	vehicles parked on improper surface	RC	6-May-24	open
23-Apr-24	Parcel# M0250045	neighborhood standards	citation		closed
23-Apr-24	526 Green St	junk vehicle	RC	7-May-24	open
23-Apr-24	526 Green St	vehicles parked on improper surface	RC	7-May-24	open
23-Apr-24	142 Perry St	neighborhood standards	RC	7-May-24	open
23-Apr-24	142 Perry St	tall grass/weeds	RC	7-May-24	open
23-Apr-24	133 Perry St	neighborhood standards	RC	7-May-24	open
23-Apr-24	133 Perry St	tall grass/weeds	RC	7-May-24	open
23-Apr-24	129B Perry St	neighborhood standards	RC	7-May-24	open
23-Apr-24	613 Windsor Dr	neighborhood standards	RC	7-May-24	open
24-Apr-24	2120 West Spring St suite 1500	unpermitted banner sign	RC	8-May-24	open
24-Apr-24	250 Bryant Rd	tall grass/weeds	RC	8-May-24	open
24-Apr-24	250 Bryant Rd	tree debris	RC	8-May-24	open
24-Apr-24	122 Hubbard St	neighborhood standards	RC	8-May-24	open
24-Apr-24	122 Hubbard St	junk vehicles	RC	8-May-24	open
24-Apr-24	122 Hubbard St	vehicles parked on improper surface	RC	8-May-24	open
24-Apr-24	118 Hubbard St	neighborhood standards	RC	8-May-24	open
24-Apr-24	118 Hubbard St	junk vehicles	RC	8-May-24	open
24-Apr-24	118 Hubbard St	vehicles parked on improper surface	RC	8-May-24	open
24-Apr-24	118 Hubbard St	exterior walls	RC	8-May-24	open
24-Apr-24	118 Hubbard St	tall grass/weeds	RC	8-May-24	open
24-Apr-24	118 Glen Irus Dr	neighborhood standards	RC	8-May-24	open
24-Apr-24	118 Glen Irus Dr	vehicles parked on improper surface	RC	8-May-24	open
24-Apr-24	107 Glen Irus Dr	neighborhood standards	RC	8-May-24	open
25-Apr-24	517B Green St	neighborhood standards	RC	9-May-24	open
25-Apr-24	517A Green St	neighborhood standards	RC	9-May-24	open

25-Apr-24	421 Reed Way	tall grass/weeds	RC	9-May-24	open
25-Apr-24	421 Reed Way	vehicles parked on improper surface	RC	9-May-24	open
25-Apr-24	309 Carwood Dr	tall grass/weeds	RC	9-May-24	open
25-Apr-24	309 Carwood Dr	tree debris	RC	9-May-24	open
25-Apr-24	407 Plantation Dr	tall grass/weeds	RC	9-May-24	open
25-Apr-24	407 Plantation Dr	tree debris	RC	9-May-24	open
25-Apr-24	449 Glenwood Dr	neighborhood standards	RC	9-May-24	open
25-Apr-24	449 Glenwood Dr	junk vehicle	RC	9-May-24	open
25-Apr-24	449 Glenwood Dr	tall grass/weeds	RC	9-May-24	open
25-Apr-24	449 Glenwood Dr	vehicles parked on improper surface	RC	9-May-24	open
26-Apr-24	407 Maple Ln Apts	neighborhood standards	citation		closed
26-Apr-24	407 Maple Ln Apts	tall grass/weeds	citation		closed
26-Apr-24	407 Maple Ln Apts	commercial vehicle parked in res	RC	10-May-24	open
26-Apr-24	651 Michael Cir	tall grass/weeds	RC	10-May-24	open
26-Apr-24	816 Overlook Trail	tall grass/weeds	RC	10-May-24	open
26-Apr-24	816 Overlook Trail	vehicles parked on improper surface	RC	10-May-24	open
26-Apr-24	915 Amber Tr	neighborhood standards	RC	10-May-24	open
26-Apr-24	915 Amber Tr	tree debris	RC	10-May-24	open
26-Apr-24	930 Amber Tr	neighborhood standards	RC	10-May-24	open
26-Apr-24	602 Wellington Ln	neighborhood standards	RC	10-May-24	open
26-Apr-24	602 Wellington Ln	tall grass/weeds	RC	10-May-24	open

## Summary Financials April 2024

### General Fund

General Fund revenues are at 28% & expenses are at 35% of budget for the year. The majority of General Fund revenues come from property tax and insurance premium tax collections, which is not collected until the fourth quarter.

- LOST collections have increased to be at budget as of April
- SPLOST collections are at budget as of April
- Received @ 98.8% of budgeted occupational tax (license)

### Utility Fund

Utility revenues are at 36% of budget for the year, while expenses are at 33%. Monthly utility bill collections are at 94%, while only \$12,822 were turned over to the collection agency.

**11,380 utility bills were mailed out**

**599 utility bill extensions granted**

**\$595,254 Utility CIP & bond expenditures**

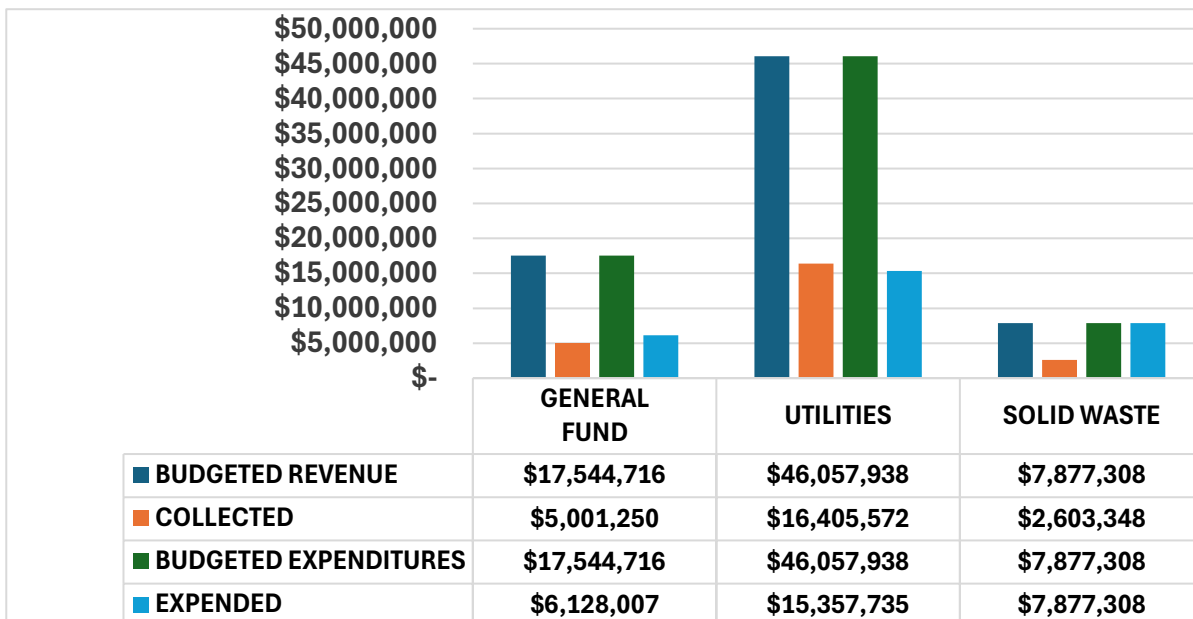
**93% of monthly extensions paid on time**

### Solid Waste Fund

Solid Waste revenues are at 33% of budget for the year, while expenses are at 30%. Capital expenses total \$306,532 from Solid Waste CIP.

**6,832 residential & commercial customers**

**Transfer Station collections remain below budget @ \$273k**





# Financial Report as of April 2024

Online financial reports are available here  
<https://cleargov.com/georgia/walton/city/monroe>

# GENERAL FUND SUMMARY

## GENERAL FUND REVENUES



TOTAL BUDGETED

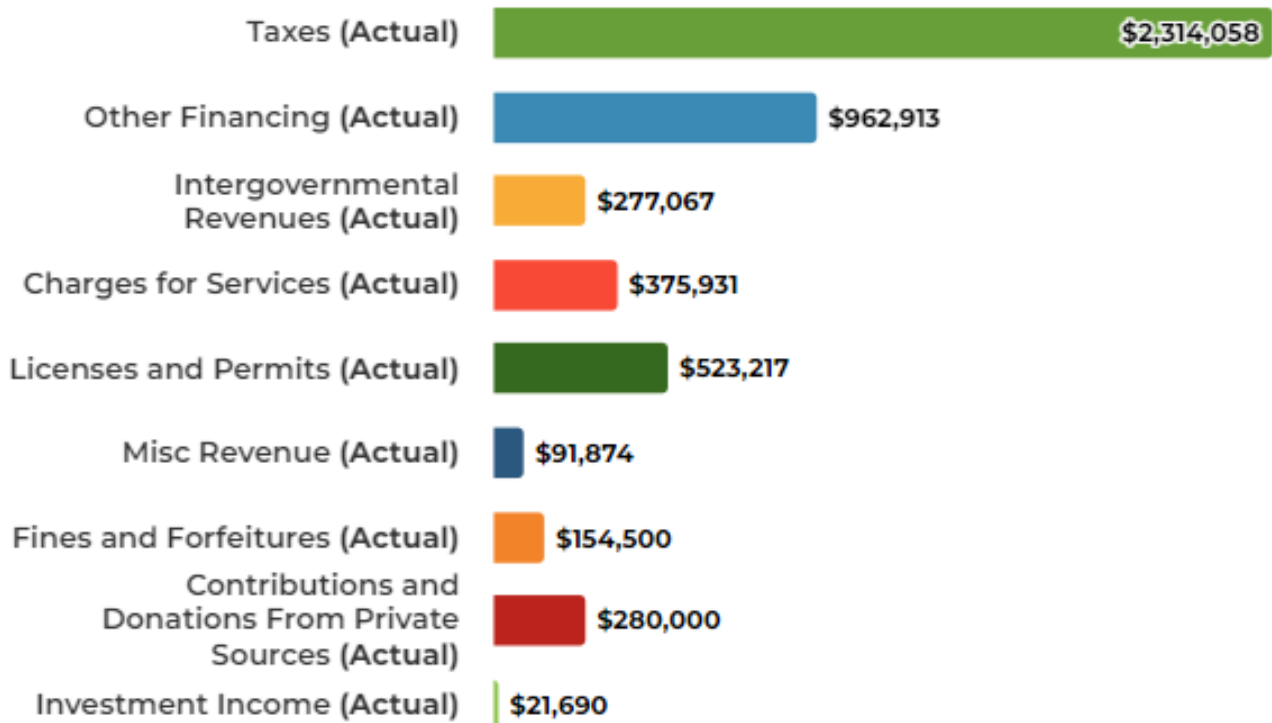
**\$17,544,716**

COLLECTED TO DATE

(29% of budgeted collected to date)

**\$5,001,250**

General Fund year-to-date revenues for the month totaled \$5,001,250 which is 28% of total budgeted revenues \$17,544,716 for 2024. Property Tax & Insurance Premium Tax collections make up @ 40% of total General Fund Revenues, which is not collected until the fourth quarter of each year.



## GENERAL FUND EXPENDITURES



TOTAL BUDGETED

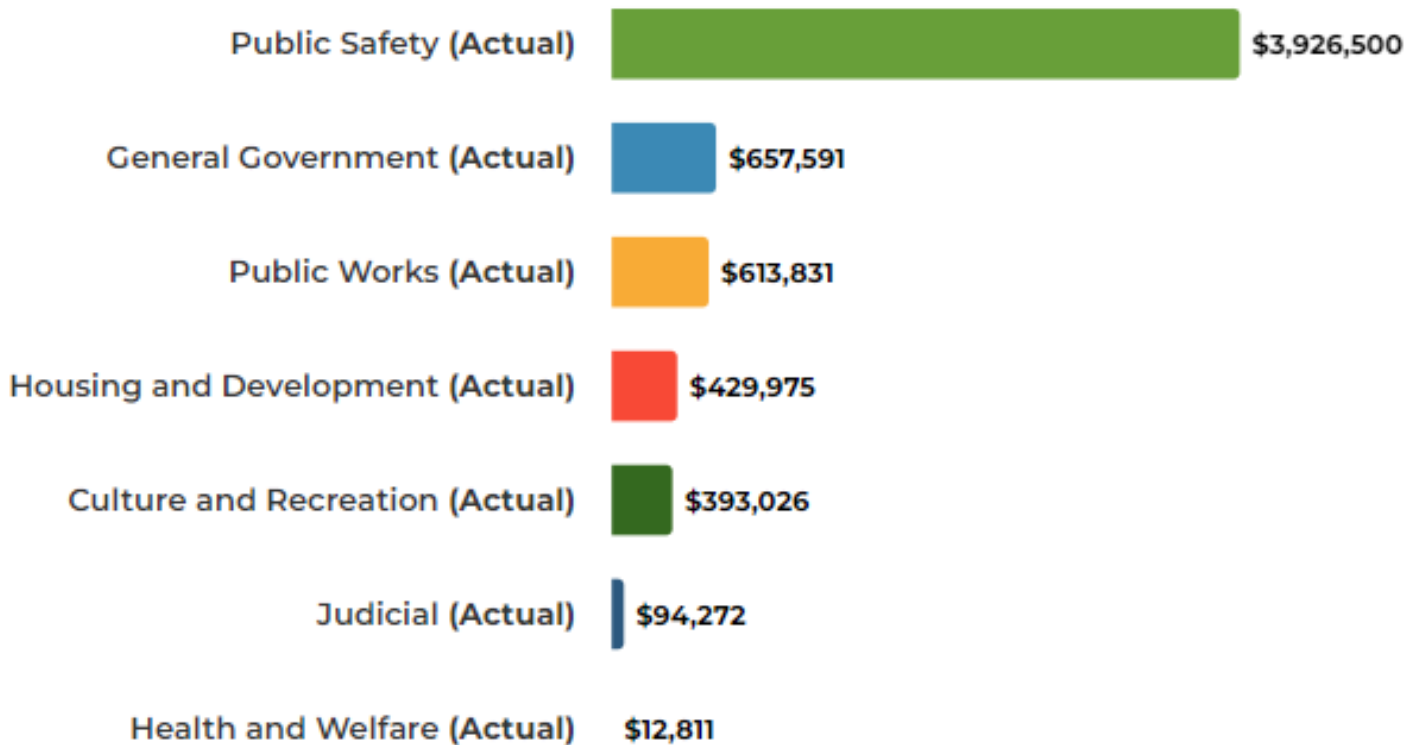
**\$17,544,716**

EXPENDED TO DATE

(35% of budgeted used to date)

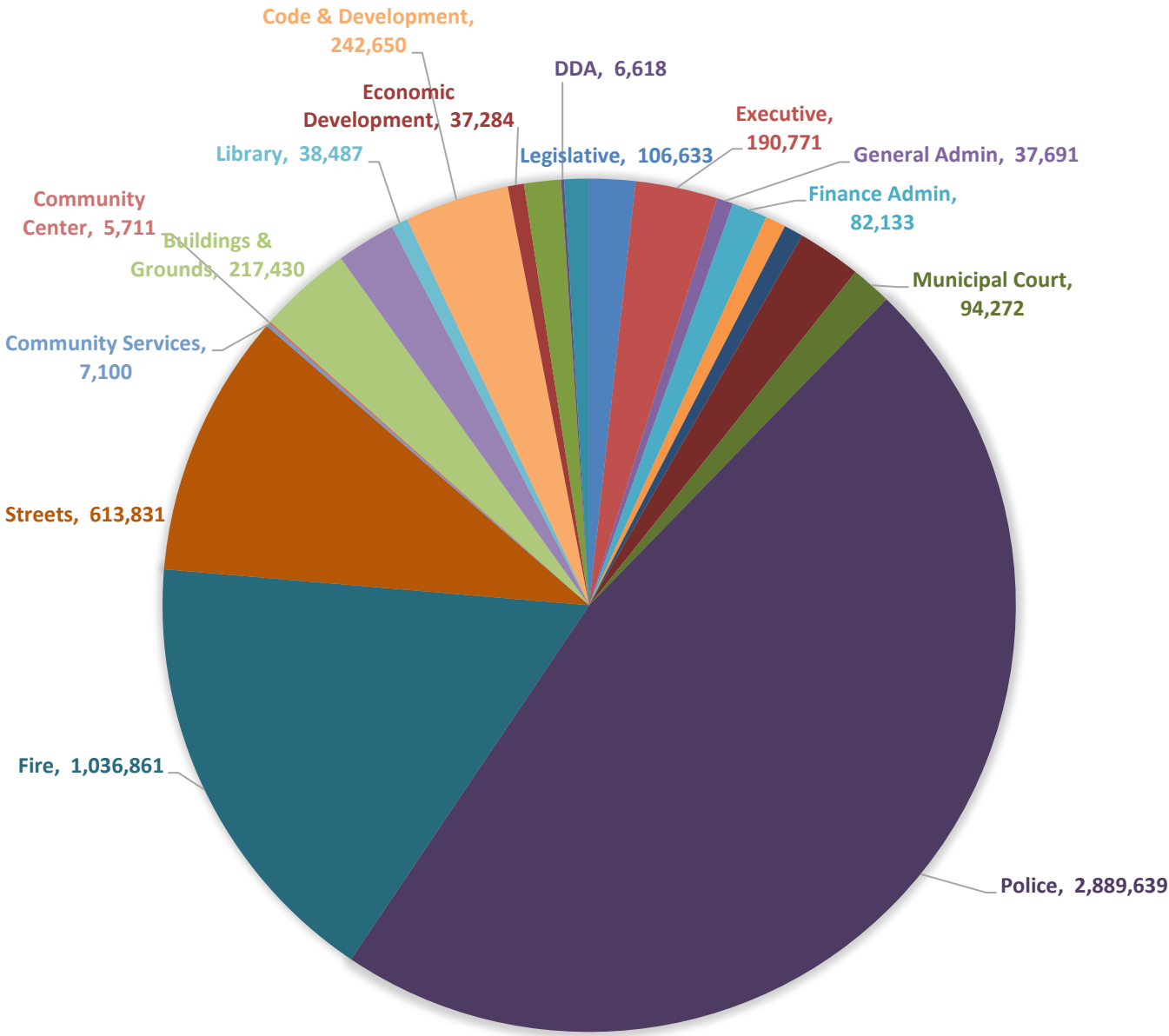
**\$6,128,007**

General Fund year-to-date expenses for the month totaled \$6,128,007 which is 35% of total budgeted expenses of \$17,544,716 for 2024.





### GENERAL FUND EXPENSE YTD



# UTILITY FUND SUMMARY

## UTILITY FUND REVENUES



TOTAL BUDGETED

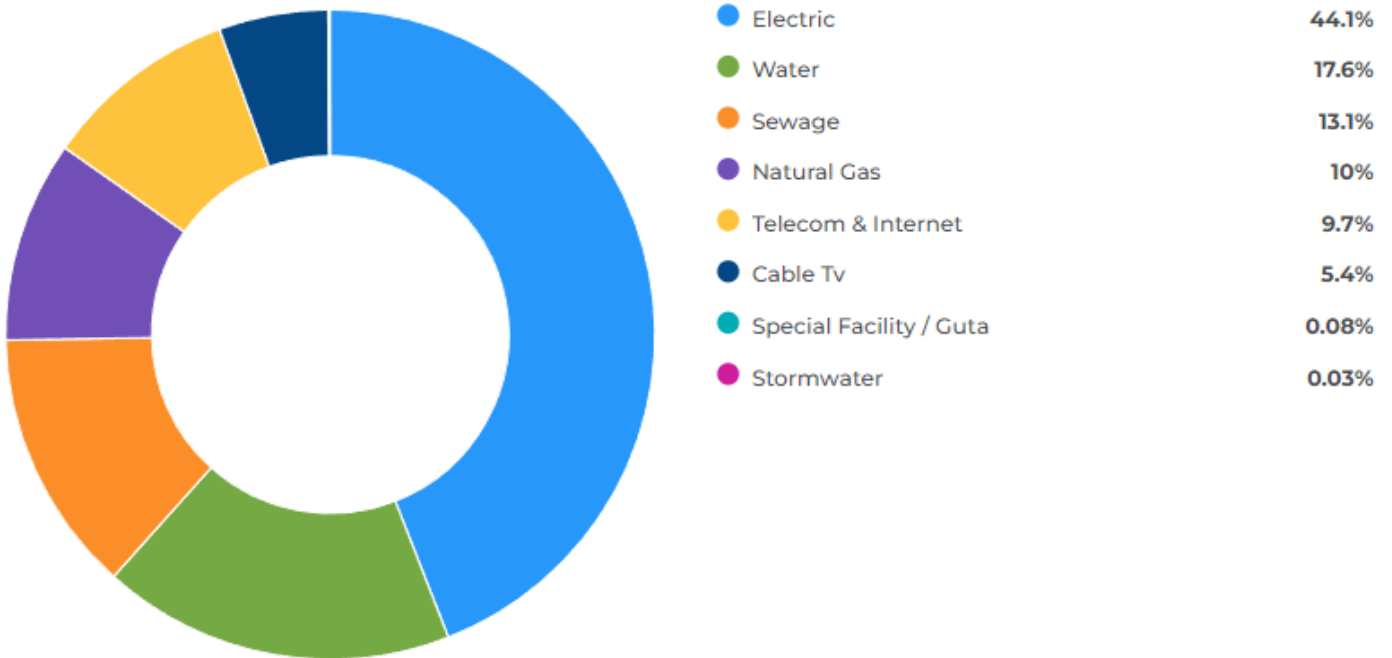
**\$46,057,938**

COLLECTED TO DATE

(36% of budgeted collected to date)

**\$16,639,046**

Utility Fund year-to-date operating revenues for the month totaled \$16,405,572 (*excluding capital revenue*). This is 36% of total budgeted revenues \$46,057,938 for 2024. Capital revenues total \$233,474.



# UTILITY FUND EXPENDITURES



TOTAL BUDGETED

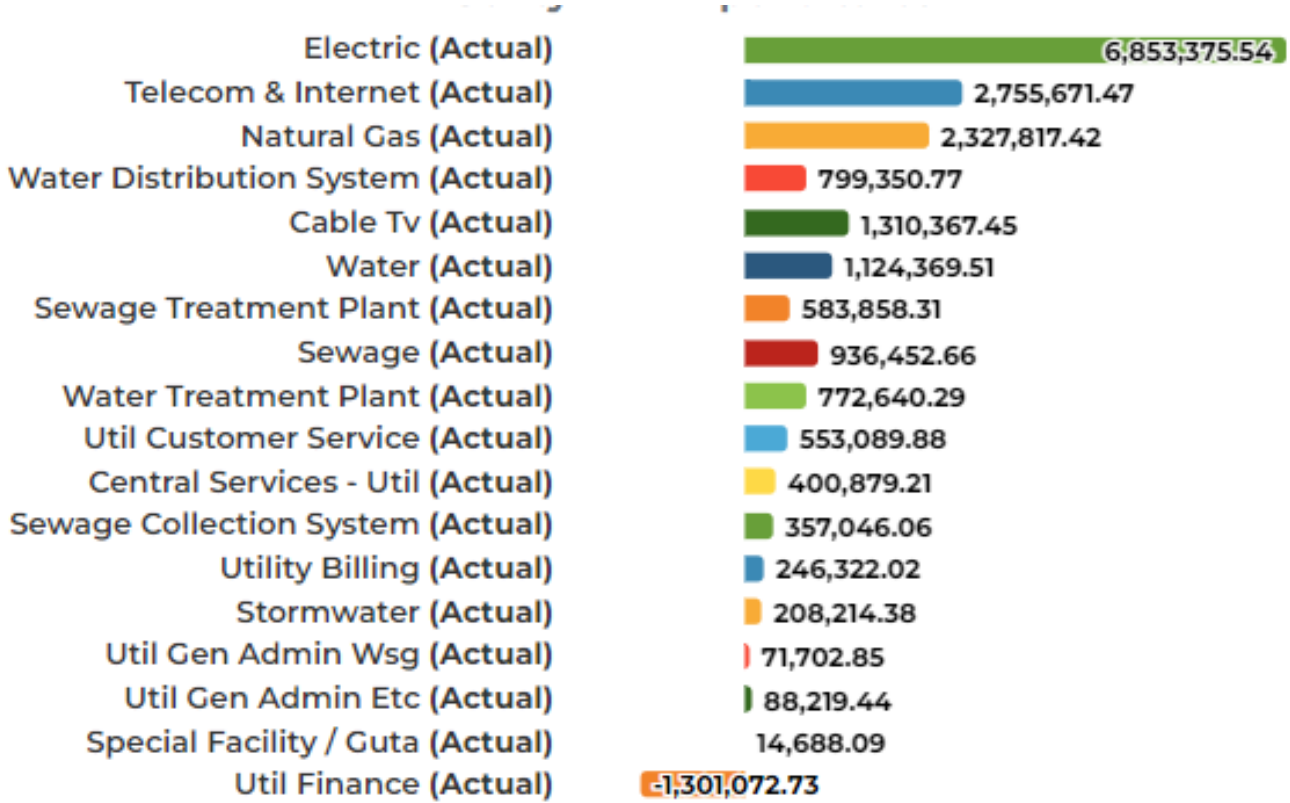
# \$46,057,938

EXPENDED TO DATE

(39% of budgeted used to date)

# \$18,102,993

Utility Fund year-to-date operating expenses for the month totaled \$15,357,735 (excluding capital expense) which is 33% of total budgeted expenses of \$46,057,938 for 2024. Year-to-date capital expenses totaled \$2,737,121 which include Utility Bond expenditures.



# SOLID WASTE FUND SUMMARY

## SOLID WASTE FUND REVENUES



TOTAL BUDGETED

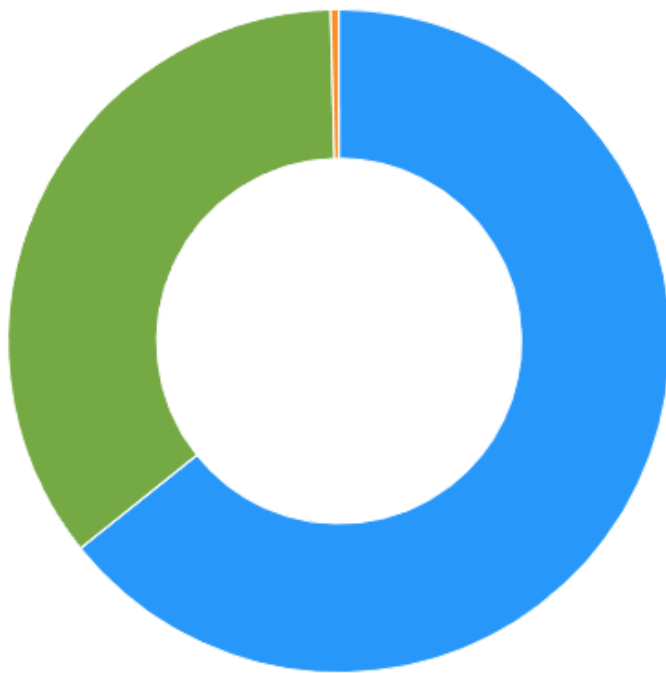
**\$7,877,308**

COLLECTED TO DATE

(33% of budgeted collected to date)

**\$2,603,348**

Solid Waste year-to-date revenues for the month totaled \$2,603,348. This is 33% of total budgeted revenues \$7,877,308 for 2024.



- Solid Waste Disposal 64.3%
- Solid Waste Collection 35.3%
- Recyclables Collection 0.4%

## SOLID WASTE FUND EXPENDITURES



TOTAL BUDGETED

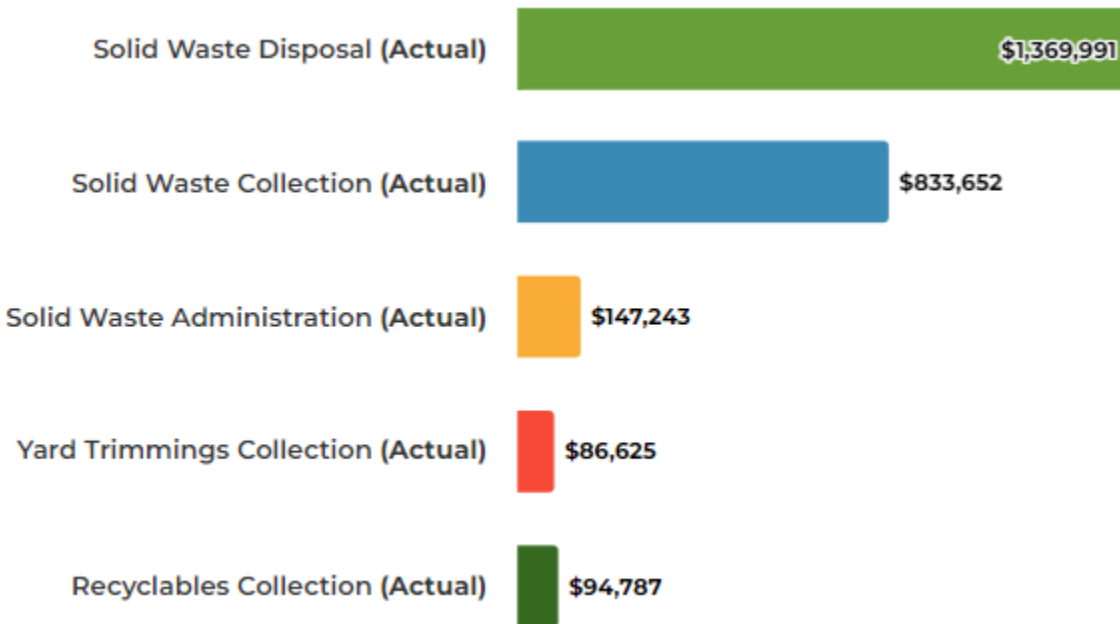
**\$7,877,308**

EXPENDED TO DATE

(34% of budgeted used to date)

**\$2,662,466**

Solid Waste year-to-date expenses for the month totaled \$2,354,950 (*excluding capital expense*) which is 30% of total budgeted expenses \$7,877,308. Year-to-date capital expenses totaled \$306,532.



Cash balances for the City of Monroe at month end totaled **\$59,349,853** including the utility bond funds.  
 The following table shows the individual account balances for the major funds

<b>GOVERNMENTAL FUND</b>	
General Fund Checking	2,007,784.71
Stabilization Fund	1,250,000.00
Group Health Insurance Claims (Insurance Trust)	200,530.84
<b>CAPITAL PROJECTS FUND</b>	
Capital Improvement - General Government	2,739.99
SPLOST 2013	111,311.29
SPLOST 2019	3,273,847.89
<b>SPECIAL REVENUE FUND</b>	
Hotel/Motel	7,568.97
DEA Confiscated Assets Fund	74,264.20
Seized Fund Checking	41,599.34
Forfeiture Fund Checking	31,371.20
American Rescue Plan	1,227,825.26
<b>ENTERPRISE FUND</b>	
Solid Waste	1,041,360.91
Solid Waste Capital	631,615.71
Utility Revenue	1,610,069.86
Utility MEAG Short-Term Investment	8,060,521.26
Utility MEAG Intermediate Extended Investment	8,234,209.50
Utility MEAG Intermediate Portfolio Investment	4,357,530.85
Utility Tap Fees	4,124,604.89
2020 Util Bond Sinking Fund	778,581.83
2020 Bond Fund	20,015,312.61
Utility Customer Deposits (Restricted)	679,890.33
Utility Customer Deposits (Investment)	1,587,311.30

The total Utility Capital funds available at month end are \$8,570,252 as broken down in the section below:

Utility Capital Improvement Cash Balance	3,445,647
Utility Revenue Reserve Cash Balance	1,000,000
Tap Fees Cash Balance	4,124,605
<b>Total Current Funds Available</b>	<b>8,570,252</b>

## Utility Transfers Out

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	<b>Capital</b>	
	<b>Improvement</b>	<b>General Fund</b>
January	\$ 288,503	\$ 203,225
February	\$ 322,165	\$ 228,798
March	\$ 307,048	\$ 218,107
April	\$ 267,500	\$ 189,112
May		
June		
July		
August		
September		
October		
November		
December		
<b>YTD Total</b>	<b>\$ 1,185,215</b>	<b>\$ 839,243</b>

## Utility 2020 Bond Projects

	Original Budget	Expenditures	Balance
Alcoy Sewer Line Extension	4,000,000	2,113,771	1,886,229
Loganville Water Transmission Line Extension	5,580,000	5,580,000	-
Broadband Fiber Extension	12,700,000	10,257,665	2,442,335
Blaine Station Telecom Building	478,648	633,193	(154,545)
Wastewater Treatment Plant Upgrades	7,500,000	5,454,087	2,045,913
Raw Water Line Upgrades	3,520,000	1,757,386	1,762,614
Water Tank Industrial Park & Line Extension	3,000,000	256,199	2,743,801
East Walton Gas Line Extension	1,000,000	323,895	676,105
Future Water Transmission Line Extensions	1,700,000	1,601,832	98,168
Future Expansion Projects	5,771,352		4,031,230
Water Plant System Upgrades	3,000,000	4,740,122	(1,740,122)
Water Tank Northside of System	1,750,000		1,750,000
Bond Closing Fees from Bond Proceeds		435,942	(435,942)
	<b>\$50,000,000</b>	<b>\$33,154,090</b>	<b>\$16,845,910</b>



## SPLOST Budgets

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2013 SPLOST	Original Budget	Total Revenue Received Amended Budget	Expenditures	Reimbursements	Balance
Transportation	\$5,785,964	\$5,953,753	\$9,682,329	\$3,839,887	\$111,311
Public Safety	1,200,000	1,210,933	1,230,827	19,894	0
Solid Waste	2,513,544	2,119,133	2,119,132		0
	\$9,499,508	\$9,283,819	\$13,032,288	\$3,859,781	\$111,311

2019 SPLOST	Updated Budget	Total Revenue Received	Expenditures	Reimbursements	Balance
Transportation	\$9,000,000	\$10,472,224	\$9,374,921	\$2,186,507	\$3,283,810
Parks	8,000,000	4,488,096	6,304,713	2,127,013	310,395
	\$17,000,000	\$14,960,320	\$15,679,634	\$4,313,519	\$3,594,205



## General Fund

For Fiscal Period Ending: April 2024

	Original Total Budget	Current Total Budget	Period Activity	YTD	Assumed May-Dec	Projected Year End 2024	Final Year End 2023
<b>Revenue</b>							
1500 - GENERAL ADMIN	-	-	2,250	11,350	6,275	17,625	6,275
1510 - FINANCE ADMIN	15,635,893	15,635,893	807,141	3,603,518	11,828,513	15,432,030	15,566,801
1519 - INTERGOVERNMENTAL	246,000	246,000	52,000	65,507	158,188	223,696	522,217
1565 - WALTON PLAZA	3,473	3,473	289	1,158	2,233	3,390	3,335
2650 - MUNICIPAL COURT	300,000	300,000	48,811	128,354	192,703	321,057	280,912
3200 - POLICE	85,262	85,262	13,140	39,977	338,454	378,430	1,748,189
3500 - FIRE OPERATIONS	28,644	28,644	-	-	14,793	14,793	59,270
3510 - FIRE PREVENTION/CRR	25,000	25,000	3,080	40,327	8,780	49,107	28,230
4200 - STREETS & TRANSPORTATION	200,898	200,898	-	425,899	40,752	466,651	225,145
5530 - COMMUNITY CENTER	55,000	55,000	4,583	18,333	34,205	52,538	49,205
6100 - PARKS	-	-	-	-	21,018	-	23,755
6200 - BLDGS & GROUNDS	-	-	-	-	17,835	17,835	17,835
7200 - CODE & DEVELOPMENT	590,000	590,000	44,562	529,626	325,926	855,553	717,827
7520 - ECONOMIC DEVELOPMENT	-	-	-	350	9,054	9,404	9,379
7521 - MAINSTREET	164,500	164,500	18,006	78,001	17,500	95,501	35,000
7563 - AIRPORT	210,100	210,100	17,234	58,851	150,768	209,619	228,347
<b>Revenue Total:</b>	<b>17,544,770</b>	<b>17,544,770</b>	<b>1,011,096</b>	<b>5,001,249</b>	<b>13,166,998</b>	<b>18,147,229</b>	<b>19,521,722</b>
<b>Expense</b>							
1100 - LEGISLATIVE	284,530	284,530	29,622	106,633	154,084	260,717	260,814
1300 - EXECUTIVE	634,474	634,474	50,905	190,770	315,877	506,647	477,081
1400 - ELECTIONS	-	-	-	-	-	-	23,342
1500 - GENERAL ADMIN	78,984	78,984	6,827	37,691	53,652	91,342	87,904
1510 - FINANCE ADMIN	546,900	546,900	(8,823)	82,133	415,838	497,970	520,594
1530 - LAW	160,000	160,000	57	47,805	99,070	146,876	153,840
1560 - AUDIT	50,000	50,000	11,000	45,000	12,030	57,030	40,000
1565 - WALTON PLAZA	589,598	589,598	-	147,559	443,815	591,373	591,839
2650 - MUNICIPAL COURT	275,324	275,324	16,390	94,272	164,896	259,168	259,436
3200 - POLICE	7,476,039	7,476,039	608,634	2,889,639	5,318,864	8,208,503	9,433,870
3500 - FIRE OPERATIONS	2,796,871	2,796,871	236,294	1,005,129	1,839,514	2,844,643	2,855,763
3510 - FIRE PREVENTION/CRR	105,933	105,933	7,335	31,733	61,126	92,859	123,846
4200 - STREETS & TRANSPORTATION	1,818,531	1,818,531	152,943	613,831	1,121,709	1,735,540	1,683,954
5500 - COMMUNITY SERVICES	5,800	5,800	5,600	7,100	5,600	12,700	11,431
5530 - COMMUNITY CENTER	9,130	9,130	1,893	5,711	2,440	8,151	12,728
6100 - PARKS	433,234	433,234	49,609	137,110	230,186	367,296	322,167
6200 - BLDGS & GROUNDS	624,374	624,374	53,048	217,430	532,275	749,705	715,899
6500 - LIBRARIES	156,943	156,943	-	38,487	120,594	159,081	159,322
7200 - CODE & DEVELOPMENT	723,678	723,678	51,392	242,650	634,506	877,156	888,132
7400 - PLANNING AND ZONING	4,844	4,844	-	-	4,844	4,844	4,844
7520 - ECONOMIC DEVELOPMENT	211,809	211,809	9,911	37,284	373,517	410,800	548,323
7521 - MAINSTREET	265,935	265,935	22,564	85,735	-	-	-
7550 - DOWNTOWN DEVELOPMENT	26,408	26,408	98	6,618	22,051	28,669	25,926
7563 - AIRPORT	265,377	265,377	4,720	57,688	204,998	262,686	240,147
<b>Expense Total:</b>	<b>17,544,716</b>	<b>17,544,716</b>	<b>1,310,017</b>	<b>6,128,007</b>	<b>12,131,485</b>	<b>18,173,757</b>	<b>19,441,203</b>
<b>Report Surplus (Deficit):</b>				<b>(1,126,757)</b>		<b>(26,528)</b>	<b>80,520</b>



Monroe, GA

# General Fund Monthly Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

DEP...	April Budget	April Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
<b>Revenue</b>									
<b>R1: 31 - TAXES</b>									
1510 - FINANCE ADMIN	989,035.14	472,153.66	-516,881.48	-52.26%	3,956,140.56	2,314,058.08	-1,642,082.48	-41.51%	11,873,171.00
<b>Total R1: 31 - TAXES:</b>	<b>989,035.14</b>	<b>472,153.66</b>	<b>-516,881.48</b>	<b>-52.26%</b>	<b>3,956,140.56</b>	<b>2,314,058.08</b>	<b>-1,642,082.48</b>	<b>-41.51%</b>	<b>11,873,171.00</b>
<b>R1: 32 - LICENSES &amp; PERMITS</b>									
7200 - CODE & DEVELOPMENT	47,231.10	46,315.62	-915.48	-1.94%	188,924.40	523,217.14	334,292.74	176.95%	567,000.00
<b>Total R1: 32 - LICENSES &amp; PERMITS:</b>	<b>47,231.10</b>	<b>46,315.62</b>	<b>-915.48</b>	<b>-1.94%</b>	<b>188,924.40</b>	<b>523,217.14</b>	<b>334,292.74</b>	<b>176.95%</b>	<b>567,000.00</b>
<b>R1: 33 - INTERGOVERNMENTAL</b>									
1519 - INTERGOVERNMENTAL	20,491.80	52,000.00	31,508.20	153.76%	81,967.20	65,507.40	-16,459.80	-20.08%	246,000.00
3200 - POLICE	4,103.52	3,361.60	-741.92	-18.08%	16,414.08	10,310.70	-6,103.38	-37.18%	49,262.00
3500 - FIRE OPERATIONS	2,386.04	0.00	-2,386.04	-100.00%	9,544.16	0.00	-9,544.16	-100.00%	28,644.00
4200 - STREETS & TRANSPORTATION	16,734.80	0.00	-16,734.80	-100.00%	66,939.20	200,898.62	133,959.42	200.12%	200,898.00
7200 - CODE & DEVELOPMENT	1,249.50	0.00	-1,249.50	-100.00%	4,998.00	0.00	-4,998.00	-100.00%	15,000.00
7520 - ECONOMIC DEVELOPMENT & PLANNNG	0.00	0.00	0.00	0.00%	0.00	350.00	350.00	0.00%	0.00
<b>Total R1: 33 - INTERGOVERNMENTAL:</b>	<b>44,965.66</b>	<b>55,361.60</b>	<b>10,395.94</b>	<b>23.12%</b>	<b>179,862.64</b>	<b>277,066.72</b>	<b>97,204.08</b>	<b>54.04%</b>	<b>539,804.00</b>
<b>R1: 34 - CHARGES FOR SERVICES</b>									
1510 - FINANCE ADMIN	71,554.70	68,051.52	-3,503.18	-4.90%	286,218.80	303,830.62	17,611.82	6.15%	859,000.00
3200 - POLICE	333.20	290.00	-43.20	-12.97%	1,332.80	2,024.30	691.50	51.88%	4,000.00
3510 - FIRE PREVENTION/CRR	2,082.50	3,080.00	997.50	47.90%	8,330.00	40,326.95	31,996.95	384.12%	25,000.00
7200 - CODE & DEVELOPMENT	666.40	0.00	-666.40	-100.00%	2,665.60	6,409.00	3,743.40	140.43%	8,000.00
7521 - MAINSTREET	7,038.85	5,005.60	-2,033.25	-28.89%	28,155.40	23,000.55	-5,154.85	-18.31%	84,500.00
7563 - AIRPORT	83.30	85.00	1.70	2.04%	333.20	340.00	6.80	2.04%	1,000.00
<b>Total R1: 34 - CHARGES FOR SERVICES:</b>	<b>81,758.95</b>	<b>76,512.12</b>	<b>-5,246.83</b>	<b>-6.42%</b>	<b>327,035.80</b>	<b>375,931.42</b>	<b>48,895.62</b>	<b>14.95%</b>	<b>981,500.00</b>
<b>R1: 35 - FINES &amp; FORFEITURES</b>									
2650 - MUNICIPAL COURT	24,990.00	48,810.89	23,820.89	95.32%	99,960.00	128,353.91	28,393.91	28.41%	300,000.00
3200 - POLICE	2,665.60	9,488.30	6,822.70	255.95%	10,662.40	26,146.29	15,483.89	145.22%	32,000.00
<b>Total R1: 35 - FINES &amp; FORFEITURES:</b>	<b>27,655.60</b>	<b>58,299.19</b>	<b>30,643.59</b>	<b>110.80%</b>	<b>110,622.40</b>	<b>154,500.20</b>	<b>43,877.80</b>	<b>39.66%</b>	<b>332,000.00</b>
<b>R1: 36 - INVESTMENT INCOME</b>									
1510 - FINANCE ADMIN	1,666.00	5,361.76	3,695.76	221.83%	6,664.00	21,689.69	15,025.69	225.48%	20,000.00
<b>Total R1: 36 - INVESTMENT INCOME:</b>	<b>1,666.00</b>	<b>5,361.76</b>	<b>3,695.76</b>	<b>221.83%</b>	<b>6,664.00</b>	<b>21,689.69</b>	<b>15,025.69</b>	<b>225.48%</b>	<b>20,000.00</b>
<b>R1: 37 - CONTRIBUTIONS &amp; DONATIONS</b>									
4200 - STREETS & TRANSPORTATION	0.00	0.00	0.00	0.00%	0.00	225,000.00	225,000.00	0.00%	0.00
7521 - MAINSTREET	6,664.00	13,000.00	6,336.00	95.08%	26,656.00	55,000.00	28,344.00	106.33%	80,000.00
<b>Total R1: 37 - CONTRIBUTIONS &amp; DONATIONS:</b>	<b>6,664.00</b>	<b>13,000.00</b>	<b>6,336.00</b>	<b>95.08%</b>	<b>26,656.00</b>	<b>280,000.00</b>	<b>253,344.00</b>	<b>950.42%</b>	<b>80,000.00</b>

Monthly Budget Report

For Fiscal: 2024 Period Ending: 04/52/24

DEP...	April Budget	April Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
<b>R1: 38 - MISCELLANEOUS REVENUE</b>									
1500 - GENERAL ADMIN	0.00	2,250.00	2,250.00	0.00%	0.00	11,350.00	11,350.00	0.00%	0.00
1510 - FINANCE ADMIN	4,165.00	961.96	-3,203.04	-76.90%	16,660.00	1,026.99	-15,633.01	-93.84%	50,000.00
1565 - WALTON PLAZA	289.30	289.41	0.11	0.04%	1,157.20	1,157.64	0.44	0.04%	3,473.00
3200 - POLICE	0.00	0.00	0.00	0.00%	0.00	1,495.34	1,495.34	0.00%	0.00
5530 - COMMUNITY CENTER	4,581.50	4,583.33	1.83	0.04%	18,326.00	18,333.32	7.32	0.04%	55,000.00
7200 - CODE & DEVELOPMENT	0.00	-1,754.00	-1,754.00	0.00%	0.00	0.00	0.00	0.00%	0.00
7563 - AIRPORT	17,418.03	17,148.70	-269.33	-1.55%	69,672.12	58,510.55	-11,161.57	-16.02%	209,100.00
<b>Total R1: 38 - MISCELLANEOUS REVENUE:</b>	<b>26,453.83</b>	<b>23,479.40</b>	<b>-2,974.43</b>	<b>-11.24%</b>	<b>105,815.32</b>	<b>91,873.84</b>	<b>-13,941.48</b>	<b>-13.18%</b>	<b>317,573.00</b>
<b>R1: 39 - OTHER FINANCING SOURCES</b>									
1510 - FINANCE ADMIN	236,044.53	260,612.42	24,567.89	10.41%	944,178.12	962,912.56	18,734.44	1.98%	2,833,668.00
<b>Total R1: 39 - OTHER FINANCING SOURCES:</b>	<b>236,044.53</b>	<b>260,612.42</b>	<b>24,567.89</b>	<b>10.41%</b>	<b>944,178.12</b>	<b>962,912.56</b>	<b>18,734.44</b>	<b>1.98%</b>	<b>2,833,668.00</b>
<b>Total Revenue:</b>	<b>1,461,474.81</b>	<b>1,011,095.77</b>	<b>-450,379.04</b>	<b>-30.82%</b>	<b>5,845,899.24</b>	<b>5,001,249.65</b>	<b>-844,649.59</b>	<b>-14.45%</b>	<b>17,544,716.00</b>
<b>Expense</b>									
1100 - LEGISLATIVE	23,701.32	29,621.50	-5,920.18	-24.98%	94,805.28	106,633.24	-11,827.96	-12.48%	284,530.00
1300 - EXECUTIVE	52,851.62	50,905.16	1,946.46	3.68%	211,406.48	190,770.78	20,635.70	9.76%	634,474.00
1500 - GENERAL ADMIN	6,579.33	6,827.36	-248.03	-3.77%	26,317.32	37,690.65	-11,373.33	-43.22%	78,984.00
1510 - FINANCE ADMIN	45,556.73	-8,823.46	54,380.19	119.37%	182,226.92	82,132.61	100,094.31	54.93%	546,900.00
1530 - LAW	13,328.00	56.60	13,271.40	99.58%	53,312.00	47,805.40	5,506.60	10.33%	160,000.00
1560 - AUDIT	4,165.00	11,000.00	-6,835.00	-164.11%	16,660.00	45,000.00	-28,340.00	-170.11%	50,000.00
1565 - WALTON PLAZA	49,113.51	0.00	49,113.51	100.00%	196,454.04	147,558.70	48,895.34	24.89%	589,598.00
2650 - MUNICIPAL COURT	22,934.45	16,389.54	6,544.91	28.54%	91,737.80	94,272.01	-2,534.21	-2.76%	275,324.00
3200 - POLICE	622,754.00	608,633.99	14,120.01	2.27%	2,491,016.00	2,889,638.98	-398,622.98	-16.00%	7,476,039.00
3500 - FIRE OPERATIONS	232,979.31	236,293.81	-3,314.50	-1.42%	931,917.24	1,005,128.57	-73,211.33	-7.86%	2,796,871.00
3510 - FIRE PREVENTION/CRR	8,824.19	7,335.08	1,489.11	16.88%	35,296.76	31,732.87	3,563.89	10.10%	105,933.00
4200 - STREETS & TRANSPORTATION	151,483.61	152,942.76	-1,459.15	-0.96%	605,934.44	613,831.34	-7,896.90	-1.30%	1,818,531.00
5500 - COMMUNITY SERVICES	483.14	5,600.00	-5,116.86	-1,059.08%	1,932.56	7,100.00	-5,167.44	-267.39%	5,800.00
5530 - COMMUNITY CENTER	760.52	1,893.30	-1,132.78	-148.95%	3,042.08	5,710.68	-2,668.60	-87.72%	9,130.00
6100 - RECREATION	36,088.35	49,609.28	-13,520.93	-37.47%	144,353.40	137,109.77	7,243.63	5.02%	433,234.00
6200 - BLDGS & GROUNDS	52,010.30	53,047.99	-1,037.69	-2.00%	208,041.20	217,429.63	-9,388.43	-4.51%	624,374.00
6500 - LIBRARIES	13,073.35	0.00	13,073.35	100.00%	52,293.40	38,486.57	13,806.83	26.40%	156,943.00
7200 - CODE & DEVELOPMENT	60,282.31	51,392.20	8,890.11	14.75%	241,129.24	242,649.79	-1,520.55	-0.63%	723,678.00
7400 - PLANNING AND ZONING	403.50	0.00	403.50	100.00%	1,614.00	0.00	1,614.00	100.00%	4,844.00
7520 - ECONOMIC DEVELOPMENT & PLANNING	17,643.65	9,910.66	7,732.99	43.83%	70,574.60	37,284.08	33,290.52	47.17%	211,809.00
7521 - MAINSTREET	22,152.34	22,563.65	-411.31	-1.86%	88,609.36	85,734.77	2,874.59	3.24%	265,935.00
7550 - DOWNTOWN DEVELOPMENT	2,199.78	97.50	2,102.28	95.57%	8,799.12	6,618.22	2,180.90	24.79%	26,408.00
7563 - AIRPORT	22,105.84	4,720.40	17,385.44	78.65%	88,423.36	57,688.49	30,734.87	34.76%	265,377.00
<b>Total Expense:</b>	<b>1,461,474.15</b>	<b>1,310,017.32</b>	<b>151,456.83</b>	<b>10.36%</b>	<b>5,845,896.60</b>	<b>6,128,007.15</b>	<b>-282,110.55</b>	<b>-4.83%</b>	<b>17,544,716.00</b>
<b>Report Total:</b>	<b>0.66</b>	<b>-298,921.55</b>	<b>-298,922.21</b>		<b>2.64</b>	<b>-1,126,757.50</b>	<b>-1,126,760.14</b>		<b>0.00</b>



Monroe, GA

# General Fund Income Statement

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

DEPT	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Revenue</b>					
1500 - GENERAL ADMIN	0.00	0.00	2,250.00	11,350.00	-11,350.00
1510 - FINANCE ADMIN	15,635,839.00	15,635,839.00	807,141.32	3,603,517.94	12,032,321.06
1519 - INTERGOVERNMENTAL	246,000.00	246,000.00	52,000.00	65,507.40	180,492.60
1565 - WALTON PLAZA	3,473.00	3,473.00	289.41	1,157.64	2,315.36
2650 - MUNICIPAL COURT	300,000.00	300,000.00	48,810.89	128,353.91	171,646.09
3200 - POLICE	85,262.00	85,262.00	13,139.90	39,976.63	45,285.37
3500 - FIRE OPERATIONS	28,644.00	28,644.00	0.00	0.00	28,644.00
3510 - FIRE PREVENTION/CRR	25,000.00	25,000.00	3,080.00	40,326.95	-15,326.95
4200 - STREETS & TRANSPORTATION	200,898.00	200,898.00	0.00	425,898.62	-225,000.62
5530 - COMMUNITY CENTER	55,000.00	55,000.00	4,583.33	18,333.32	36,666.68
7200 - CODE & DEVELOPMENT	590,000.00	590,000.00	44,561.62	529,626.14	60,373.86
7520 - ECONOMIC DEVELOPMENT & PLANNNG	0.00	0.00	0.00	350.00	-350.00
7521 - MAINSTREET	164,500.00	164,500.00	18,005.60	78,000.55	86,499.45
7563 - AIRPORT	210,100.00	210,100.00	17,233.70	58,850.55	151,249.45
<b>Revenue Total:</b>	<b>17,544,716.00</b>	<b>17,544,716.00</b>	<b>1,011,095.77</b>	<b>5,001,249.65</b>	<b>12,543,466.35</b>
<b>Expense</b>					
1100 - LEGISLATIVE	284,530.00	284,530.00	29,621.50	106,633.24	177,896.76
1300 - EXECUTIVE	634,474.00	634,474.00	50,905.16	190,770.78	443,703.22
1500 - GENERAL ADMIN	78,984.00	78,984.00	6,827.36	37,690.65	41,293.35
1510 - FINANCE ADMIN	546,900.00	546,900.00	-8,823.46	82,132.61	464,767.39
1530 - LAW	160,000.00	160,000.00	56.60	47,805.40	112,194.60
1560 - AUDIT	50,000.00	50,000.00	11,000.00	45,000.00	5,000.00
1565 - WALTON PLAZA	589,598.00	589,598.00	0.00	147,558.70	442,039.30
2650 - MUNICIPAL COURT	275,324.00	275,324.00	16,389.54	94,272.01	181,051.99
3200 - POLICE	7,476,039.00	7,476,039.00	608,633.99	2,889,638.98	4,586,400.02
3500 - FIRE OPERATIONS	2,796,871.00	2,796,871.00	236,293.81	1,005,128.57	1,791,742.43
3510 - FIRE PREVENTION/CRR	105,933.00	105,933.00	7,335.08	31,732.87	74,200.13
4200 - STREETS & TRANSPORTATION	1,818,531.00	1,818,531.00	152,942.76	613,831.34	1,204,699.66
5500 - COMMUNITY SERVICES	5,800.00	5,800.00	5,600.00	7,100.00	-1,300.00
5530 - COMMUNITY CENTER	9,130.00	9,130.00	1,893.30	5,710.68	3,419.32
6100 - RECREATION	433,234.00	433,234.00	49,609.28	137,109.77	296,124.23
6200 - BLDGS & GROUNDS	624,374.00	624,374.00	53,047.99	217,429.63	406,944.37
6500 - LIBRARIES	156,943.00	156,943.00	0.00	38,486.57	118,456.43
7200 - CODE & DEVELOPMENT	723,678.00	723,678.00	51,392.20	242,649.79	481,028.21
7400 - PLANNING AND ZONING	4,844.00	4,844.00	0.00	0.00	4,844.00
7520 - ECONOMIC DEVELOPMENT & PLANNNG	211,809.00	211,809.00	9,910.66	37,284.08	174,524.92
7521 - MAINSTREET	265,935.00	265,935.00	22,563.65	85,734.77	180,200.23
7550 - DOWNTOWN DEVELOPMENT	26,408.00	26,408.00	97.50	6,618.22	19,789.78
7563 - AIRPORT	265,377.00	265,377.00	4,720.40	57,688.49	207,688.51
<b>Expense Total:</b>	<b>17,544,716.00</b>	<b>17,544,716.00</b>	<b>1,310,017.32</b>	<b>6,128,007.15</b>	<b>11,416,708.85</b>
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-298,921.55</b>	<b>-1,126,757.50</b>	



Monroe, GA

# General Fund Prior-Year Comparative Income Statement

## Group Summary

For the Period Ending 04/30/2024

DEP...	2023 April Activity	2024 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2023 YTD Activity	2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Revenue</b>								
1500 - GENERAL ADMIN	0.00	2,250.00	2,250.00	0.00%	0.00	11,350.00	11,350.00	0.00%
1510 - FINANCE ADMIN	822,114.61	807,141.32	-14,973.29	-1.82%	3,619,448.59	3,603,517.94	-15,930.65	-0.44%
1519 - INTERGOVERNMENTAL	35,000.00	52,000.00	17,000.00	48.57%	364,028.50	65,507.40	-298,521.10	-82.00%
1565 - WALTON PLAZA	275.63	289.41	13.78	5.00%	1,102.52	1,157.64	55.12	5.00%
2650 - MUNICIPAL COURT	27,337.53	48,810.89	21,473.36	78.55%	88,208.16	128,353.91	40,145.75	45.51%
3200 - POLICE	5,997.61	13,139.90	7,142.29	119.09%	256,573.16	39,976.63	-216,596.53	-84.42%
3500 - FIRE OPERATIONS	0.00	0.00	0.00	0.00%	40,608.48	0.00	-40,608.48	-100.00%
3510 - FIRE PREVENTION/CRR	3,550.00	3,080.00	-470.00	-13.24%	19,450.00	40,326.95	20,876.95	107.34%
4200 - STREETS & TRANSPORTATION	0.00	0.00	0.00	0.00%	178,925.21	425,898.62	246,973.41	138.03%
5530 - COMMUNITY CENTER	3,750.00	4,583.33	833.33	22.22%	15,000.00	18,333.32	3,333.32	22.22%
7200 - CODE & DEVELOPMENT	44,588.23	44,561.62	-26.61	-0.06%	375,256.81	529,626.14	154,369.33	41.14%
7520 - ECONOMIC DEVELOPMENT & PLANNNG	0.00	0.00	0.00	0.00%	325.00	350.00	25.00	7.69%
7521 - MAINSTREET	0.00	18,005.60	18,005.60	0.00%	17,500.00	78,000.55	60,500.55	345.72%
7563 - AIRPORT	14,490.64	17,233.70	2,743.06	18.93%	75,199.64	58,850.55	-16,349.09	-21.74%
<b>Revenue Total:</b>	<b>957,104.25</b>	<b>1,011,095.77</b>	<b>53,991.52</b>	<b>5.64%</b>	<b>5,051,626.07</b>	<b>5,001,249.65</b>	<b>-50,376.42</b>	<b>-1.00%</b>
<b>Expense</b>								
1100 - LEGISLATIVE	24,561.89	29,621.50	-5,059.61	-20.60%	89,631.46	106,633.24	-17,001.78	-18.97%
1300 - EXECUTIVE	39,433.61	50,905.16	-11,471.55	-29.09%	157,273.28	190,770.78	-33,497.50	-21.30%
1500 - GENERAL ADMIN	6,097.97	6,827.36	-729.39	-11.96%	32,091.75	37,690.65	-5,598.90	-17.45%
1510 - FINANCE ADMIN	21,744.53	-8,823.46	30,567.99	140.58%	100,446.95	82,132.61	18,314.34	18.23%
1530 - LAW	23,802.95	56.60	23,746.35	99.76%	53,681.59	47,805.40	5,876.19	10.95%
1560 - AUDIT	6,500.00	11,000.00	-4,500.00	-69.23%	40,000.00	45,000.00	-5,000.00	-12.50%
1565 - WALTON PLAZA	0.00	0.00	0.00	0.00%	148,024.08	147,558.70	465.38	0.31%
2650 - MUNICIPAL COURT	24,308.86	16,389.54	7,919.32	32.58%	90,147.62	94,272.01	-4,124.39	-4.58%
3200 - POLICE	617,676.76	608,633.99	9,042.77	1.46%	2,832,537.07	2,889,638.98	-57,101.91	-2.02%
3500 - FIRE OPERATIONS	210,222.00	236,293.81	-26,071.81	-12.40%	957,707.57	1,005,128.57	-47,421.00	-4.95%
3510 - FIRE PREVENTION/CRR	6,533.46	7,335.08	-801.62	-12.27%	28,524.50	31,732.87	-3,208.37	-11.25%
4200 - STREETS & TRANSPORTATION	121,043.86	152,942.76	-31,898.90	-26.35%	510,912.44	613,831.34	-102,918.90	-20.14%
5500 - COMMUNITY SERVICES	0.00	5,600.00	-5,600.00	0.00%	5,831.00	7,100.00	-1,269.00	-21.76%
5530 - COMMUNITY CENTER	1,846.24	1,893.30	-47.06	-2.55%	10,287.63	5,710.68	4,576.95	44.49%
6100 - RECREATION	20,032.84	49,609.28	-29,576.44	-147.64%	81,221.45	137,109.77	-55,888.32	-68.81%
6200 - BLDGS & GROUNDS	47,604.02	53,047.99	-5,443.97	-11.44%	174,907.47	217,429.63	-42,522.16	-24.31%
6500 - LIBRARIES	241.16	0.00	241.16	100.00%	38,727.73	38,486.57	241.16	0.62%
7200 - CODE & DEVELOPMENT	58,551.15	51,392.20	7,158.95	12.23%	240,501.52	242,649.79	-2,148.27	-0.89%
7520 - ECONOMIC DEVELOPMENT & PLANNNG	34,322.16	9,910.66	24,411.50	71.12%	147,690.11	37,284.08	110,406.03	74.76%

General Fund Prior-Year Comparative Income Statement

For the Period Ending 04/30/2

DEP...	2023		2024		April Variance		YTD Variance	
	April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
7521 - MAINSTREET	0.00	22,563.65	-22,563.65	0.00%	0.00	85,734.77	-85,734.77	0.00%
7550 - DOWNTOWN DEVELOPMENT	90.24	97.50	-7.26	-8.05%	6,454.09	6,618.22	-164.13	-2.54%
7563 - AIRPORT	6,697.58	4,720.40	1,977.18	29.52%	32,651.87	57,688.49	-25,036.62	-76.68%
<b>Expense Total:</b>	<b>1,271,311.28</b>	<b>1,310,017.32</b>	<b>-38,706.04</b>	<b>-3.04%</b>	<b>5,779,251.18</b>	<b>6,128,007.15</b>	<b>-348,755.97</b>	<b>-6.03%</b>
<b>Total Surplus (Deficit):</b>	<b>-314,207.03</b>	<b>-298,921.55</b>	<b>15,285.48</b>	<b>4.86%</b>	<b>-727,625.11</b>	<b>-1,126,757.50</b>	<b>-399,132.39</b>	<b>-54.85%</b>



Monroe, GA

# General Fund Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

DEP...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Revenue</b>						
1500 - GENERAL ADMIN	0.00	0.00	2,250.00	11,350.00	11,350.00	0.00%
1510 - FINANCE ADMIN	15,635,839.00	15,635,839.00	807,141.32	3,603,517.94	-12,032,321.06	76.95%
1519 - INTERGOVERNMENTAL	246,000.00	246,000.00	52,000.00	65,507.40	-180,492.60	73.37%
1565 - WALTON PLAZA	3,473.00	3,473.00	289.41	1,157.64	-2,315.36	66.67%
2650 - MUNICIPAL COURT	300,000.00	300,000.00	48,810.89	128,353.91	-171,646.09	57.22%
3200 - POLICE	85,262.00	85,262.00	13,139.90	39,976.63	-45,285.37	53.11%
3500 - FIRE OPERATIONS	28,644.00	28,644.00	0.00	0.00	-28,644.00	100.00%
3510 - FIRE PREVENTION/CRR	25,000.00	25,000.00	3,080.00	40,326.95	15,326.95	61.31%
4200 - STREETS & TRANSPORTATION	200,898.00	200,898.00	0.00	425,898.62	225,000.62	112.00%
5530 - COMMUNITY CENTER	55,000.00	55,000.00	4,583.33	18,333.32	-36,666.68	66.67%
7200 - CODE & DEVELOPMENT	590,000.00	590,000.00	44,561.62	529,626.14	-60,373.86	10.23%
7520 - ECONOMIC DEVELOPMENT & PLANNNG	0.00	0.00	0.00	350.00	350.00	0.00%
7521 - MAINSTREET	164,500.00	164,500.00	18,005.60	78,005.55	-86,499.45	52.58%
7563 - AIRPORT	210,100.00	210,100.00	17,233.70	58,850.55	-151,249.45	71.99%
<b>Revenue Total:</b>	<b>17,544,716.00</b>	<b>17,544,716.00</b>	<b>1,011,095.77</b>	<b>5,001,249.65</b>	<b>-12,543,466.35</b>	<b>71.49%</b>
<b>Expense</b>						
1100 - LEGISLATIVE	284,530.00	284,530.00	29,621.50	106,633.24	177,896.76	62.52%
1300 - EXECUTIVE	634,474.00	634,474.00	50,905.16	190,770.78	443,703.22	69.93%
1500 - GENERAL ADMIN	78,984.00	78,984.00	6,827.36	37,690.65	41,293.35	52.28%
1510 - FINANCE ADMIN	546,900.00	546,900.00	-8,823.46	82,132.61	464,767.39	84.98%
1530 - LAW	160,000.00	160,000.00	56.60	47,805.40	112,194.60	70.12%
1560 - AUDIT	50,000.00	50,000.00	11,000.00	45,000.00	5,000.00	10.00%
1565 - WALTON PLAZA	589,598.00	589,598.00	0.00	147,558.70	442,039.30	74.97%
2650 - MUNICIPAL COURT	275,324.00	275,324.00	16,389.54	94,272.01	181,051.99	65.76%
3200 - POLICE	7,476,039.00	7,476,039.00	608,633.99	2,889,638.98	4,586,400.02	61.35%
3500 - FIRE OPERATIONS	2,796,871.00	2,796,871.00	236,293.81	1,005,128.57	1,791,742.43	64.06%
3510 - FIRE PREVENTION/CRR	105,933.00	105,933.00	7,335.08	31,732.87	74,200.13	70.04%
4200 - STREETS & TRANSPORTATION	1,818,531.00	1,818,531.00	152,942.76	613,831.34	1,204,699.66	66.25%
5500 - COMMUNITY SERVICES	5,800.00	5,800.00	5,600.00	7,100.00	-1,300.00	-22.41%
5530 - COMMUNITY CENTER	9,130.00	9,130.00	1,893.30	5,710.68	3,419.32	37.45%
6100 - RECREATION	433,234.00	433,234.00	49,609.28	137,109.77	296,124.23	68.35%
6200 - BLDGS & GROUNDS	624,374.00	624,374.00	53,047.99	217,429.63	406,944.37	65.18%
6500 - LIBRARIES	156,943.00	156,943.00	0.00	38,486.57	118,456.43	75.48%
7200 - CODE & DEVELOPMENT	723,678.00	723,678.00	51,392.20	242,649.79	481,028.21	66.47%
7400 - PLANNING AND ZONING	4,844.00	4,844.00	0.00	0.00	4,844.00	100.00%
7520 - ECONOMIC DEVELOPMENT & PLANNNG	211,809.00	211,809.00	9,910.66	37,284.08	174,524.92	82.40%
7521 - MAINSTREET	265,935.00	265,935.00	22,563.65	85,734.77	180,200.23	67.76%
7550 - DOWNTOWN DEVELOPMENT	26,408.00	26,408.00	97.50	6,618.22	19,789.78	74.94%
7563 - AIRPORT	265,377.00	265,377.00	4,720.40	57,688.49	207,688.51	78.26%
<b>Expense Total:</b>	<b>17,544,716.00</b>	<b>17,544,716.00</b>	<b>1,310,017.32</b>	<b>6,128,007.15</b>	<b>11,416,708.85</b>	<b>65.07%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-298,921.55</b>	<b>-1,126,757.50</b>	<b>-1,126,757.50</b>	<b>0.00%</b>





## Utilities Fund

For Fiscal Period Ending: April 2024

	Original Total Budget	Current Total Budget	Period Activity	YTD	Assumed May-Dec	Projected Year End 2024	Final Year End 2023
<b>Revenue</b>							
4002 - WATER	8,085,138	8,085,138	630,725	2,420,751	5,168,196	7,588,946	7,647,796
4003 - SEWER	6,035,167	6,035,167	398,502	1,959,651	3,419,958	5,379,610	5,145,173
4004 - STORMWATER	15,000	15,000	1,300	1,300	1,100	2,400	2,950
4005 - GAS	4,617,132	4,617,132	557,242	2,660,550	1,835,659	4,496,209	4,651,559
4006 - GUTA	35,000	35,000	6,815	23,659	35,000	58,659	46,354
4008 - ELECTRIC	20,305,167	20,305,167	1,607,846	6,902,906	14,401,698	21,304,604	21,754,115
4009 - TELECOM & INTERNET	4,460,167	4,460,167	386,495	1,534,009	2,989,345	4,523,354	4,438,272
4010 - CABLE TV	2,505,167	2,505,167	193,055	798,678	1,677,854	2,476,532	2,636,866
4012 - UTIL FINANCE	-	-	74,056	104,067	301,390	405,457	405,111
4015- CENTRAL SERVICES	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>46,057,938</b>	<b>46,057,938</b>	<b>3,856,036</b>	<b>16,405,572</b>	<b>29,830,199</b>	<b>46,235,771</b>	<b>46,728,196</b>
<b>Expense</b>							
4002 - WATER	7,508,091	7,508,091	585,337	2,278,386	4,435,978	6,714,364	6,810,789
4003 - SEWER	5,751,710	5,751,710	466,938	1,704,775	3,297,853	5,002,628	5,127,365
4004 - STORMWATER	502,802	502,802	43,538	188,364	402,128	590,492	583,456
4005 - GAS	5,213,422	5,213,422	423,071	2,013,864	1,991,345	4,005,209	4,555,638
4006 - GUTA	51,750	51,750	3,658	14,688	38,662	53,351	55,988
4007 - GEN ADMIN WSG	213,675	213,675	16,528	71,703	222,467	294,170	310,586
4008 - ELECTRIC	18,377,891	18,377,891	1,510,032	6,453,999	11,624,059	18,078,058	19,407,415
4009 - TELECOM & INTERNET	3,962,481	3,962,481	430,964	1,345,854	2,339,386	3,685,240	3,547,059
4010 - CABLE TV	4,086,423	4,086,423	480,841	1,304,275	2,748,500	4,052,775	4,198,524
4011 - GEN ADMIN ELEC/TELECOM	78,979	78,979	7,120	88,219	212,872	301,091	280,126
4012 - UTIL FINANCE	(2,680,717)	(2,680,717)	(495,466)	(1,301,073)	(1,944,115)	(3,245,188)	(3,474,409)
4013 - UTIL CUST SVC	1,500,428	1,500,428	176,127	549,864	1,164,219	1,714,083	1,667,705
4014 - UTIL BILLING	543,777	543,777	41,823	246,322	375,777	622,099	564,023
4015 - CENTRAL SERVICES	947,226	947,226	97,293	398,494	701,858	1,100,352	1,011,909
CAPITAL	-	-	-	-	-	-	-
<b>Expense Total:</b>	<b>46,057,938</b>	<b>46,057,938</b>	<b>3,787,803</b>	<b>15,357,735</b>	<b>27,610,988</b>	<b>42,968,723</b>	<b>44,646,173</b>
<b>Report Surplus (Deficit):</b>				<b>1,047,836</b>		<b>3,267,048</b>	<b>2,082,023</b>



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# Utility Fund Monthly Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024  
without Capital

ACTIVIT...	April Budget	April Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
<b>Revenue</b>									
4002 - WATER	673,491.99	630,724.93	-42,767.06	-6.35%	2,693,967.96	2,420,750.68	-273,217.28	-10.14%	8,085,138.00
4003 - SEWER	502,729.41	398,502.49	-104,226.92	-20.73%	2,010,917.64	1,959,651.16	-51,266.48	-2.55%	6,035,167.00
4004 - STORMWATER	1,249.50	1,300.00	50.50	4.04%	4,998.00	1,300.00	-3,698.00	-73.99%	15,000.00
4005 - GAS	384,607.09	557,241.56	172,634.47	44.89%	1,538,428.36	2,660,550.09	1,122,121.73	72.94%	4,617,132.00
4006 - GUTA	2,915.50	6,815.00	3,899.50	133.75%	11,662.00	23,659.48	11,997.48	102.88%	35,000.00
4008 - ELECTRIC	1,691,420.41	1,607,846.16	-83,574.25	-4.94%	6,765,681.64	6,902,905.61	137,223.97	2.03%	20,305,167.00
4009 - TELECOM & INTERNET	371,531.91	386,494.84	14,962.93	4.03%	1,486,127.64	1,534,009.03	47,881.39	3.22%	4,460,167.00
4010 - CABLE TV	208,680.41	193,054.77	-15,625.64	-7.49%	834,721.64	798,678.16	-36,043.48	-4.32%	2,505,167.00
4012 - UTIL FINANCE	0.00	74,056.30	74,056.30	0.00%	0.00	104,067.30	104,067.30	0.00%	0.00
<b>Total Revenue:</b>	<b>3,836,626.22</b>	<b>3,856,036.05</b>	<b>19,409.83</b>	<b>0.51%</b>	<b>15,346,504.88</b>	<b>16,405,571.51</b>	<b>1,059,066.63</b>	<b>6.90%</b>	<b>46,057,938.00</b>
<b>Expense</b>									
4002 - WATER	625,423.87	585,336.96	40,086.91	6.41%	2,501,695.48	2,278,385.97	223,309.51	8.93%	7,508,091.29
4003 - SEWER	479,117.28	466,938.11	12,179.17	2.54%	1,916,469.12	1,704,775.07	211,694.05	11.05%	5,751,710.01
4004 - STORMWATER	41,883.39	43,537.58	-1,654.19	-3.95%	167,533.56	188,364.23	-20,830.67	-12.43%	502,802.00
4005 - GAS	434,278.00	423,071.39	11,206.61	2.58%	1,737,112.00	2,013,863.70	-276,751.70	-15.93%	5,213,422.60
4006 - GUTA	4,310.76	3,657.73	653.03	15.15%	17,243.04	14,688.09	2,554.95	14.82%	51,750.00
4007 - GEN ADMIN WSG	17,799.08	16,527.75	1,271.33	7.14%	71,196.32	71,702.85	-506.53	-0.71%	213,675.00
4008 - ELECTRIC	1,530,878.26	1,510,032.21	20,846.05	1.36%	6,123,513.04	6,453,999.09	-330,486.05	-5.40%	18,377,891.00
4009 - TELECOM & INTERNET	330,074.63	430,964.43	-100,889.80	-30.57%	1,320,298.52	1,345,854.32	-25,555.80	-1.94%	3,962,481.00
4010 - CABLE TV	340,398.91	480,841.45	-140,442.54	-41.26%	1,361,595.64	1,304,275.11	57,320.53	4.21%	4,086,422.10
4011 - GEN ADMIN ELEC/TELECOM	6,578.91	7,119.69	-540.78	-8.22%	26,315.64	88,219.44	-61,903.80	-235.24%	78,979.00
4012 - UTIL FINANCE	-223,303.75	-495,466.23	272,162.48	-121.88%	-893,215.00	-1,301,072.73	407,857.73	-45.66%	-2,680,717.00
4013 - UTIL CUST SVC	124,985.62	176,126.79	-51,141.17	-40.92%	499,942.48	549,864.00	-49,921.52	-9.99%	1,500,428.00
4014 - UTIL BILLING	45,296.59	41,822.52	3,474.07	7.67%	181,186.36	246,322.02	-65,135.66	-35.95%	543,777.00
4015 - CENTRAL SERVICES	78,903.87	97,293.02	-18,389.15	-23.31%	315,615.48	398,494.14	-82,878.66	-26.26%	947,226.00
<b>Total Expense:</b>	<b>3,836,625.42</b>	<b>3,787,803.40</b>	<b>48,822.02</b>	<b>1.27%</b>	<b>15,346,501.68</b>	<b>15,357,735.30</b>	<b>-11,233.62</b>	<b>-0.07%</b>	<b>46,057,938.00</b>
<b>Report Total:</b>	<b>0.80</b>	<b>68,232.65</b>	<b>68,231.85</b>		<b>3.20</b>	<b>1,047,836.21</b>	<b>1,047,833.01</b>		<b>0.00</b>



Monroe, GA

# Utility Fund Income Statement

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

ACTIVITY	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Revenue</b>					
4002 - WATER	8,085,138.00	8,085,138.00	630,724.93	2,572,575.63	5,512,562.37
4003 - SEWER	6,035,167.00	6,035,167.00	398,502.49	2,041,072.32	3,994,094.68
4004 - STORMWATER	15,000.00	15,000.00	1,300.00	1,300.00	13,700.00
4005 - GAS	4,617,132.00	4,617,132.00	557,241.56	2,660,550.09	1,956,581.91
4006 - GUTA	35,000.00	35,000.00	6,815.00	23,659.48	11,340.52
4008 - ELECTRIC	20,305,167.00	20,305,167.00	1,607,846.16	6,903,133.61	13,402,033.39
4009 - TELECOM & INTERNET	4,460,167.00	4,460,167.00	386,494.84	1,534,009.03	2,926,157.97
4010 - CABLE TV	2,505,167.00	2,505,167.00	193,054.77	798,678.16	1,706,488.84
4012 - UTIL FINANCE	0.00	0.00	74,056.30	104,067.30	-104,067.30
<b>Revenue Total:</b>	<b>46,057,938.00</b>	<b>46,057,938.00</b>	<b>3,856,036.05</b>	<b>16,639,045.62</b>	<b>29,418,892.38</b>
<b>Expense</b>					
4002 - WATER	7,508,091.29	7,508,091.29	627,810.33	2,696,360.57	4,811,730.72
4003 - SEWER	5,751,710.01	5,751,710.01	569,525.21	1,877,357.03	3,874,352.98
4004 - STORMWATER	502,802.00	502,802.00	55,587.73	208,214.38	294,587.62
4005 - GAS	5,213,421.60	5,213,422.60	456,005.46	2,327,817.42	2,885,605.18
4006 - GUTA	51,750.00	51,750.00	3,657.73	14,688.09	37,061.91
4007 - GEN ADMIN WSG	213,675.00	213,675.00	16,527.75	71,702.85	141,972.15
4008 - ELECTRIC	18,377,891.00	18,377,891.00	1,510,424.11	6,853,375.54	11,524,515.46
4009 - TELECOM & INTERNET	3,962,481.00	3,962,481.00	835,707.11	2,755,671.47	1,206,809.53
4010 - CABLE TV	4,086,423.00	4,086,422.10	480,841.45	1,310,367.45	2,776,054.65
4011 - GEN ADMIN ELEC/TELECOM	78,979.00	78,979.00	7,119.69	88,219.44	-9,240.44
4012 - UTIL FINANCE	-2,680,717.00	-2,680,717.00	-495,466.23	-1,301,072.73	-1,379,644.27
4013 - UTIL CUST SVC	1,500,428.00	1,500,428.00	176,933.26	553,089.88	947,338.12
4014 - UTIL BILLING	543,777.00	543,777.00	41,822.52	246,322.02	297,454.98
4015 - CENTRAL SERVICES	947,226.00	947,226.00	98,595.15	400,879.21	546,346.79
<b>Expense Total:</b>	<b>46,057,937.90</b>	<b>46,057,938.00</b>	<b>4,385,091.27</b>	<b>18,102,992.62</b>	<b>27,954,945.38</b>
<b>Total Surplus (Deficit):</b>	<b>0.10</b>	<b>0.00</b>	<b>-529,055.22</b>	<b>-1,463,947.00</b>	



Monroe, GA

# Utility Fund Prior-Year Comparative Income Statement

## Group Summary

For the Period Ending 04/30/2024

ACTIVIT...	2023 April Activity	2024 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2023 YTD Activity	2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Revenue</b>								
4002 - WATER	642,416.73	630,724.93	-11,691.80	-1.82%	2,499,291.71	2,572,575.63	73,283.92	2.93%
4003 - SEWER	444,269.49	398,502.49	-45,767.00	-10.30%	1,725,214.77	2,041,072.32	315,857.55	18.31%
4004 - STORMWATER	1,250.00	1,300.00	50.00	4.00%	1,850.00	1,300.00	-550.00	-29.73%
4005 - GAS	531,570.10	557,241.56	25,671.46	4.83%	2,815,900.23	2,660,550.09	-155,350.14	-5.52%
4006 - GUTA	3,615.00	6,815.00	3,200.00	88.52%	15,230.00	23,659.48	8,429.48	55.35%
4008 - ELECTRIC	1,735,240.11	1,607,846.16	-127,393.95	-7.34%	7,352,416.35	6,903,133.61	-449,282.74	-6.11%
4009 - TELECOM & INTERNET	371,188.40	386,494.84	15,306.44	4.12%	1,448,927.26	1,534,009.03	85,081.77	5.87%
4010 - CABLE TV	240,860.38	193,054.77	-47,805.61	-19.85%	959,012.25	798,678.16	-160,334.09	-16.72%
4012 - UTIL FINANCE	2,508.00	74,056.30	71,548.30	2,852.80%	103,721.51	104,067.30	345.79	0.33%
<b>Revenue Total:</b>	<b>3,972,918.21</b>	<b>3,856,036.05</b>	<b>-116,882.16</b>	<b>-2.94%</b>	<b>16,921,564.08</b>	<b>16,639,045.62</b>	<b>-282,518.46</b>	<b>-1.67%</b>
<b>Expense</b>								
4002 - WATER	1,025,497.23	627,810.33	397,686.90	38.78%	3,500,672.23	2,696,360.57	804,311.66	22.98%
4003 - SEWER	867,534.24	569,525.21	298,009.03	34.35%	2,315,131.42	1,877,357.03	437,774.39	18.91%
4004 - STORMWATER	37,759.35	55,587.73	-17,828.38	-47.22%	186,409.02	208,214.38	-21,805.36	-11.70%
4005 - GAS	565,953.58	456,005.46	109,948.12	19.43%	2,563,669.11	2,327,817.42	235,851.69	9.20%
4006 - GUTA	4,830.42	3,657.73	1,172.69	24.28%	16,420.87	14,688.09	1,732.78	10.55%
4007 - GEN ADMIN WSG	23,576.20	16,527.75	7,048.45	29.90%	94,164.31	71,702.85	22,461.46	23.85%
4008 - ELECTRIC	1,742,040.59	1,510,424.11	231,616.48	13.30%	8,405,842.29	6,853,375.54	1,552,466.75	18.47%
4009 - TELECOM & INTERNET	864,412.66	835,707.11	28,705.55	3.32%	3,458,600.43	2,755,671.47	702,928.96	20.32%
4010 - CABLE TV	443,485.46	480,841.45	-37,355.99	-8.42%	1,460,754.74	1,310,367.45	150,387.29	10.30%
4011 - GEN ADMIN ELEC/TELECOM	17,968.01	7,119.69	10,848.32	60.38%	77,930.11	88,219.44	-10,289.33	-13.20%
4012 - UTIL FINANCE	-788,381.20	-495,466.23	-292,914.97	-37.15%	-1,379,331.03	-1,301,072.73	-78,258.30	-5.67%
4013 - UTIL CUST SVC	147,977.00	176,933.26	-28,956.26	-19.57%	538,861.81	553,089.88	-14,228.07	-2.64%
4014 - UTIL BILLING	38,702.73	41,822.52	-3,119.79	-8.06%	223,512.07	246,322.02	-22,809.95	-10.21%
4015 - CENTRAL SERVICES	78,519.53	98,595.15	-20,075.62	-25.57%	337,756.32	400,879.21	-63,122.89	-18.69%
<b>Expense Total:</b>	<b>5,069,875.80</b>	<b>4,385,091.27</b>	<b>684,784.53</b>	<b>13.51%</b>	<b>21,800,393.70</b>	<b>18,102,992.62</b>	<b>3,697,401.08</b>	<b>16.96%</b>
<b>Total Surplus (Deficit):</b>	<b>-1,096,957.59</b>	<b>-529,055.22</b>	<b>567,902.37</b>	<b>51.77%</b>	<b>-4,878,829.62</b>	<b>-1,463,947.00</b>	<b>3,414,882.62</b>	<b>69.99%</b>



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# Utility Fund Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

### without Capital

ACTIVIT...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Revenue</b>						
4002 - WATER	8,085,138.00	8,085,138.00	630,724.93	2,420,750.68	-5,664,387.32	70.06%
4003 - SEWER	6,035,167.00	6,035,167.00	398,502.49	1,959,651.16	-4,075,515.84	67.53%
4004 - STORMWATER	15,000.00	15,000.00	1,300.00	1,300.00	-13,700.00	91.33%
4005 - GAS	4,617,132.00	4,617,132.00	557,241.56	2,660,550.09	-1,956,581.91	42.38%
4006 - GUTA	35,000.00	35,000.00	6,815.00	23,659.48	-11,340.52	32.40%
4008 - ELECTRIC	20,305,167.00	20,305,167.00	1,607,846.16	6,902,905.61	-13,402,261.39	66.00%
4009 - TELECOM & INTERNET	4,460,167.00	4,460,167.00	386,494.84	1,534,009.03	-2,926,157.97	65.61%
4010 - CABLE TV	2,505,167.00	2,505,167.00	193,054.77	798,678.16	-1,706,488.84	68.12%
4012 - UTIL FINANCE	0.00	0.00	74,056.30	104,067.30	104,067.30	0.00%
<b>Revenue Total:</b>	<b>46,057,938.00</b>	<b>46,057,938.00</b>	<b>3,856,036.05</b>	<b>16,405,571.51</b>	<b>-29,652,366.49</b>	<b>64.38%</b>
<b>Expense</b>						
4002 - WATER	7,508,091.29	7,508,091.29	585,336.96	2,278,385.97	5,229,705.32	69.65%
4003 - SEWER	5,751,710.01	5,751,710.01	466,938.11	1,704,775.07	4,046,934.94	70.36%
4004 - STORMWATER	502,802.00	502,802.00	43,537.58	188,364.23	314,437.77	62.54%
4005 - GAS	5,213,421.60	5,213,422.60	423,071.39	2,013,863.70	3,199,558.90	61.37%
4006 - GUTA	51,750.00	51,750.00	3,657.73	14,688.09	37,061.91	71.62%
4007 - GEN ADMIN WSG	213,675.00	213,675.00	16,527.75	71,702.85	141,972.15	66.44%
4008 - ELECTRIC	18,377,891.00	18,377,891.00	1,510,032.21	6,453,999.09	11,923,891.91	64.88%
4009 - TELECOM & INTERNET	3,962,481.00	3,962,481.00	430,964.43	1,345,854.32	2,616,626.68	66.04%
4010 - CABLE TV	4,086,423.00	4,086,422.10	480,841.45	1,304,275.11	2,782,146.99	68.08%
4011 - GEN ADMIN ELEC/TELECOM	78,979.00	78,979.00	7,119.69	88,219.44	-9,240.44	-11.70%
4012 - UTIL FINANCE	-2,680,717.00	-2,680,717.00	-495,466.23	-1,301,072.73	-1,379,644.27	51.47%
4013 - UTIL CUST SVC	1,500,428.00	1,500,428.00	176,126.79	549,864.00	950,564.00	63.35%
4014 - UTIL BILLING	543,777.00	543,777.00	41,822.52	246,322.02	297,454.98	54.70%
4015 - CENTRAL SERVICES	947,226.00	947,226.00	97,293.02	398,494.14	548,731.86	57.93%
<b>Expense Total:</b>	<b>46,057,937.90</b>	<b>46,057,938.00</b>	<b>3,787,803.40</b>	<b>15,357,735.30</b>	<b>30,700,202.70</b>	<b>66.66%</b>
<b>Report Surplus (Deficit):</b>	<b>0.10</b>	<b>0.00</b>	<b>68,232.65</b>	<b>1,047,836.21</b>	<b>1,047,836.21</b>	<b>0.00%</b>



Monroe, GA

# Utility Fund Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

### Capital

ACTIVIT...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Revenue</b>						
4002 - WATER	0.00	0.00	0.00	151,824.95	151,824.95	0.00%
4003 - SEWER	0.00	0.00	0.00	81,421.16	81,421.16	0.00%
4005 - GAS	0.00	0.00	0.00	0.00	0.00	0.00%
4008 - ELECTRIC	0.00	0.00	0.00	228.00	228.00	0.00%
4009 - TELECOM & INTERNET	0.00	0.00	0.00	0.00	0.00	0.00%
4010 - CABLE TV	0.00	0.00	0.00	0.00	0.00	0.00%
4015 - CENTRAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>233,474.11</b>	<b>233,474.11</b>	<b>0.00%</b>
<b>Expense</b>						
4002 - WATER	0.00	0.00	42,473.37	417,974.60	-417,974.60	0.00%
4003 - SEWER	0.00	0.00	102,587.10	172,581.96	-172,581.96	0.00%
4004 - STORMWATER	0.00	0.00	12,050.15	19,850.15	-19,850.15	0.00%
4005 - GAS	0.00	0.00	32,582.52	312,547.52	-312,547.52	0.00%
4006 - GUTA	0.00	0.00	0.00	0.00	0.00	0.00%
4008 - ELECTRIC	0.00	0.00	131.00	398,332.85	-398,332.85	0.00%
4009 - TELECOM & INTERNET	0.00	0.00	404,488.57	1,408,800.71	-1,408,800.71	0.00%
4010 - CABLE TV	0.00	0.00	0.00	6,092.34	-6,092.34	0.00%
4012 - UTIL FINANCE	0.00	0.00	0.00	0.00	0.00	0.00%
4013 - UTIL CUST SVC	0.00	0.00	0.00	0.00	0.00	0.00%
4014 - UTIL BILLING	0.00	0.00	0.00	0.00	0.00	0.00%
4015 - CENTRAL SERVICES	0.00	0.00	941.15	941.15	-941.15	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>595,253.86</b>	<b>2,737,121.28</b>	<b>-2,737,121.28</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-595,253.86</b>	<b>-2,503,647.17</b>	<b>-2,503,647.17</b>	<b>0.00%</b>



## Solid Waste Fund

For Fiscal Period Ending: April 2024

	Original Total Budget	Current Total Budget	Period Activity	YTD	Assumed May-Dec	Projected Year End 2024	Final Year End 2023
<b>Revenue</b>							
4510- SOLID WASTE ADMINISTRATION	-	-	-	-	-	-	-
4520 - SOLID WASTE COLLECTION	2,782,802	2,782,802	479,208	1,179,466	1,814,667	2,994,133	2,665,760
4530 - SOLID WASTE DISPOSAL	5,062,506	5,062,506	368,448	1,414,104	3,324,558	4,738,662	4,495,778
4540 - RECYCLABLES COLLECTION	32,000	32,000	2,444	9,778	23,882	33,660	34,210
4585- YARD TRIMMINGS COLLECTION	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>7,877,308</b>	<b>7,877,308</b>	<b>850,101</b>	<b>2,603,348</b>	<b>5,163,107</b>	<b>7,766,455</b>	<b>7,195,748</b>
<b>Expense</b>							
4510 - SOLID WASTE ADMINISTRATION	575,698	575,698	33,794	147,243	314,615	461,858	421,085
4520 - SOLID WASTE COLLECTION	1,356,552	1,356,552	134,871	526,136	1,047,323	1,573,459	1,519,596
4530 - SOLID WASTE DISPOSAL	4,572,620	4,572,620	427,667	1,369,991	3,772,717	5,142,708	5,173,156
4540 - RECYCLABLES COLLECTION	255,585	255,585	20,715	94,787	105,250	200,037	184,046
4585 - YARD TRIMMINGS COLLECTION	253,869	253,869	23,045	86,625	258,900	345,526	361,158
9003 - SW - OTHER FINANCING USES	862,984	862,984	42,505	130,167	240,375	370,542	361,307
<b>Expense Total:</b>	<b>7,877,308</b>	<b>7,877,308</b>	<b>682,597</b>	<b>2,354,950</b>	<b>5,739,180</b>	<b>8,094,129</b>	<b>8,020,348</b>
<b>Report Surplus (Deficit):</b>				<b>248,399</b>		<b>(327,674)</b>	<b>(824,600)</b>



Monroe, GA

# Solid Waste Fund Monthly Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024  
without Capital

DEP...	April Budget	April Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
<b>Revenue</b>									
4520 - SOLID WASTE COLLECTION	231,807.40	479,208.44	247,401.04	106.73%	927,229.60	1,179,465.92	252,236.32	27.20%	2,782,802.00
4530 - SOLID WASTE DISPOSAL	421,706.74	368,447.72	-53,259.02	-12.63%	1,686,826.96	1,414,104.34	-272,722.62	-16.17%	5,062,506.00
4540 - RECYCLABLES COLLECTION	2,665.60	2,444.49	-221.11	-8.29%	10,662.40	9,777.96	-884.44	-8.29%	32,000.00
<b>Total Revenue:</b>	<b>656,179.74</b>	<b>850,100.65</b>	<b>193,920.91</b>	<b>29.55%</b>	<b>2,624,718.96</b>	<b>2,603,348.22</b>	<b>-21,370.74</b>	<b>-0.81%</b>	<b>7,877,308.00</b>
<b>Expense</b>									
4510 - SOLID WASTE ADMINISTRATION	47,955.58	33,794.31	14,161.27	29.53%	191,822.32	147,242.88	44,579.44	23.24%	575,698.00
4520 - SOLID WASTE COLLECTION	113,000.74	134,871.25	-21,870.51	-19.35%	452,002.96	526,135.86	-74,132.90	-16.40%	1,356,552.00
4530 - SOLID WASTE DISPOSAL	380,899.20	427,666.63	-46,767.43	-12.28%	1,523,596.80	1,369,991.16	153,605.64	10.08%	4,572,620.00
4540 - RECYCLABLES COLLECTION	21,290.18	20,714.68	575.50	2.70%	85,160.72	94,787.00	-9,626.28	-11.30%	255,585.00
4585 - YARD TRIMMINGS COLLECTION	21,147.25	23,045.42	-1,898.17	-8.98%	84,589.00	86,625.22	-2,036.22	-2.41%	253,869.00
9003 - SW - OTHER FINANCING USES	71,886.56	42,505.03	29,381.53	40.87%	287,546.24	130,167.41	157,378.83	54.73%	862,984.00
<b>Total Expense:</b>	<b>656,179.51</b>	<b>682,597.32</b>	<b>-26,417.81</b>	<b>-4.03%</b>	<b>2,624,718.04</b>	<b>2,354,949.53</b>	<b>269,768.51</b>	<b>10.28%</b>	<b>7,877,308.00</b>
<b>Report Total:</b>	<b>0.23</b>	<b>167,503.33</b>	<b>167,503.10</b>		<b>0.92</b>	<b>248,398.69</b>	<b>248,397.77</b>		<b>0.00</b>





Monroe, GA

# Solid Waste Fund Income Statement

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

DEPT	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Revenue</b>					
4520 - SOLID WASTE COLLECTION	2,782,802.00	2,782,802.00	479,208.44	1,179,465.92	1,603,336.08
4530 - SOLID WASTE DISPOSAL	5,062,506.00	5,062,506.00	368,447.72	1,414,104.34	3,648,401.66
4540 - RECYCLABLES COLLECTION	32,000.00	32,000.00	2,444.49	9,777.96	22,222.04
<b>Revenue Total:</b>	<b>7,877,308.00</b>	<b>7,877,308.00</b>	<b>850,100.65</b>	<b>2,603,348.22</b>	<b>5,273,959.78</b>
<b>Expense</b>					
4510 - SOLID WASTE ADMINISTRATION	575,698.00	575,698.00	33,794.31	147,242.88	428,455.12
4520 - SOLID WASTE COLLECTION	1,356,552.00	1,356,552.00	135,117.26	833,651.90	522,900.10
4530 - SOLID WASTE DISPOSAL	4,572,620.00	4,572,620.00	427,666.63	1,369,991.16	3,202,628.84
4540 - RECYCLABLES COLLECTION	255,585.00	255,585.00	20,714.68	94,787.00	160,798.00
4585 - YARD TRIMMINGS COLLECTION	253,869.00	253,869.00	23,045.42	86,625.22	167,243.78
9003 - SW - OTHER FINANCING USES	862,984.00	862,984.00	42,505.03	130,167.41	732,816.59
<b>Expense Total:</b>	<b>7,877,308.00</b>	<b>7,877,308.00</b>	<b>682,843.33</b>	<b>2,662,465.57</b>	<b>5,214,842.43</b>
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>167,257.32</b>	<b>-59,117.35</b>	



Monroe, GA

# Solid Waste Fund Prior-Year Comparative Income Statement

## Group Summary

For the Period Ending 04/30/2024

DEP...	2023 April Activity	2024 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2023 YTD Activity	2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Revenue</b>								
4520 - SOLID WASTE COLLECTION	216,903.67	479,208.44	262,304.77	120.93%	851,093.35	1,179,465.92	328,372.57	38.58%
4530 - SOLID WASTE DISPOSAL	398,632.75	368,447.72	-30,185.03	-7.57%	1,557,490.18	1,414,104.34	-143,385.84	-9.21%
4540 - RECYCLABLES COLLECTION	2,402.79	2,444.49	41.70	1.74%	10,328.16	9,777.96	-550.20	-5.33%
<b>Revenue Total:</b>	<b>617,939.21</b>	<b>850,100.65</b>	<b>232,161.44</b>	<b>37.57%</b>	<b>2,418,911.69</b>	<b>2,603,348.22</b>	<b>184,436.53</b>	<b>7.62%</b>
<b>Expense</b>								
4510 - SOLID WASTE ADMINISTRATION	27,979.50	33,794.31	-5,814.81	-20.78%	138,235.13	147,242.88	-9,007.75	-6.52%
4520 - SOLID WASTE COLLECTION	122,000.15	135,117.26	-13,117.11	-10.75%	642,992.23	833,651.90	-190,659.67	-29.65%
4530 - SOLID WASTE DISPOSAL	402,651.28	427,666.63	-25,015.35	-6.21%	1,426,395.94	1,369,991.16	56,404.78	3.95%
4540 - RECYCLABLES COLLECTION	22,431.34	20,714.68	1,716.66	7.65%	79,820.74	94,787.00	-14,966.26	-18.75%
4585 - YARD TRIMMINGS COLLECTION	27,828.93	23,045.42	4,783.51	17.19%	115,806.47	86,625.22	29,181.25	25.20%
9003 - SW - OTHER FINANCING USES	30,896.96	42,505.03	-11,608.07	-37.57%	120,932.50	130,167.41	-9,234.91	-7.64%
<b>Expense Total:</b>	<b>633,788.16</b>	<b>682,843.33</b>	<b>-49,055.17</b>	<b>-7.74%</b>	<b>2,524,183.01</b>	<b>2,662,465.57</b>	<b>-138,282.56</b>	<b>-5.48%</b>
<b>Total Surplus (Deficit):</b>	<b>-15,848.95</b>	<b>167,257.32</b>	<b>183,106.27</b>	<b>1,155.32%</b>	<b>-105,271.32</b>	<b>-59,117.35</b>	<b>46,153.97</b>	<b>43.84%</b>



Monroe, GA

# Solid Waste Fund Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024  
without Capital

DEP...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Revenue</b>						
4510 - SOLID WASTE ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00%
4520 - SOLID WASTE COLLECTION	2,782,802.00	2,782,802.00	479,208.44	1,179,465.92	-1,603,336.08	57.62%
4530 - SOLID WASTE DISPOSAL	5,062,506.00	5,062,506.00	368,447.72	1,414,104.34	-3,648,401.66	72.07%
4540 - RECYCLABLES COLLECTION	32,000.00	32,000.00	2,444.49	9,777.96	-22,222.04	69.44%
4585 - YARD TRIMMINGS COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>7,877,308.00</b>	<b>7,877,308.00</b>	<b>850,100.65</b>	<b>2,603,348.22</b>	<b>-5,273,959.78</b>	<b>66.95%</b>
<b>Expense</b>						
4500 - SOLID WASTE & RECYCLING	0.00	0.00	0.00	0.00	0.00	0.00%
4510 - SOLID WASTE ADMINISTRATION	575,698.00	575,698.00	33,794.31	147,242.88	428,455.12	74.42%
4520 - SOLID WASTE COLLECTION	1,356,552.00	1,356,552.00	134,871.25	526,135.86	830,416.14	61.22%
4530 - SOLID WASTE DISPOSAL	4,572,620.00	4,572,620.00	427,666.63	1,369,991.16	3,202,628.84	70.04%
4540 - RECYCLABLES COLLECTION	255,585.00	255,585.00	20,714.68	94,787.00	160,798.00	62.91%
4580 - PUBLIC EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00%
4585 - YARD TRIMMINGS COLLECTION	253,869.00	253,869.00	23,045.42	86,625.22	167,243.78	65.88%
9003 - SW - OTHER FINANCING USES	862,984.00	862,984.00	42,505.03	130,167.41	732,816.59	84.92%
<b>Expense Total:</b>	<b>7,877,308.00</b>	<b>7,877,308.00</b>	<b>682,597.32</b>	<b>2,354,949.53</b>	<b>5,522,358.47</b>	<b>70.10%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>167,503.33</b>	<b>248,398.69</b>	<b>248,398.69</b>	<b>0.00%</b>



Monroe, GA

# Solid Waste Fund Budget Report

## Group Summary

For Fiscal: 2024 Period Ending: 04/30/2024

### Capital

DEP...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Expense</b>						
4510 - SOLID WASTE ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00%
4520 - SOLID WASTE COLLECTION	0.00	0.00	0.00	306,532.00	-306,532.00	0.00%
4530 - SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00%
4585 - YARD TRIMMINGS COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>306,532.00</b>	<b>-306,532.00</b>	<b>0.00%</b>
<b>Report Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>306,532.00</b>	<b>-306,532.00</b>	<b>0.00%</b>

Performance Indicators	Apr-24	Mar-24	Feb-24	Jan-24	Dec-23	Nov-23	Oct-23	Sep-23	Aug-23	Jul-23	Jun-23	May-23	Apr-23
<b>Utilities</b>													
Electric Customers	7,003	6,992	6,972	6,972	6,964	6,962	6,950	6,955	6,946	6,931	6,935	6,951	6,916
Natural Gas Customers	4,473	4,479	4,467	4,462	4,441	4,429	4,405	4,407	4,384	4,384	4,386	4,364	4,360
Water Customers	10,931	10,621	10,896	10,903	10,888	10,904	10,888	10,897	10,884	10,855	10,846	10,836	10,798
Wastewater Customers	7,892	7,879	7,840	7,858	7,844	7,846	7,846	7,847	7,843	7,831	7,840	7,844	7,809
Cable TV Customers	1,485	1,500	1,523	1,547	1,566	1,587	1,616	1,656	1,693	1,720	1,756	1,794	1,818
Digital Cable Customers	113	117	117	122	125	127	127	133	134	137	140	145	151
Internet Customers	3,433	3,448	3,431	3,427	3,436	3,053	3,144	3,221	3,590	3,679	3,854	3,961	3,902
Residential Phone Customers	666	670	673	679	686	686	692	696	703	704	711	712	718
Commercial Phone Customers	262	270	269	264	266	267	272	272	271	271	270	267	269
Fiber Customers	2,254	2,178	2,097	2,052	2,006	1,952	1,868	1,748	1,609	1,485	1,290	1,072	852
WiFi Router Customers					-								
<b>Work Orders Generated</b>													
<b>Utilities</b>													
Connects	306	249	256	252	229	210	277	236	264	204	273	244	224
Cutoff for Non-Payment	74	43	45	48	37	41	72	42	37	26	72	51	64
Electric Work Orders	98	76	98	103	58	75	110	138	128	111	94	92	116
Water Work Orders	149	126	151	137	70	93	169	60	135	104	142	92	123
Natural Gas Work Orders	39	28	23	46	31	39	33	35	34	35	39	23	41
Disconnects	224	188	198	182	179	166	185	186	183	167	186	170	153
Sewer Work Orders	11	15	4	21	5	13	3	6	9	3	4	22	12
Telecomm Work Orders	281	255	260	235	210	243	259	325	371	307	398	488	380
Stormwater Work Orders	-	-	-	4	-	-	-	-	-	-	-	-	-
<b>Billing/Collections</b>													
<b>Utilities</b>													
Utility Revenue Billed	\$ 3,618,562	\$ 4,441,688	\$ 4,343,200	\$ 3,847,969	\$ 3,448,145	\$ 3,429,163	\$ 3,851,586	\$ 4,214,066	\$ 3,886,967	\$ 3,600,639	\$ 3,480,362	\$ 3,488,266	\$ 3,545,702
Utility Revenue Collected	\$ 3,513,166	\$ 4,188,675	\$ 4,107,270	\$ 3,616,210	\$ 3,000,764	\$ 3,211,321	\$ 3,603,815	\$ 3,973,501	\$ 3,667,299	\$ 3,375,264	\$ 3,281,825	\$ 3,259,853	\$ 3,442,600
Amount Written Off for Bad Debt	\$ 12,822	\$ 18,950	\$ 19,658	\$ 15,358	\$ 15,467	\$ 25,304	\$ 18,061	\$ 15,197	\$ 16,916	\$ 21,107	\$ 30,819	\$ 32,202	\$ 14,392
<b>Extensions</b>													
<b>Utilities</b>													
Extensions Requested	599	480	538	608	497	548	587	581	381	483	533	523	458
Extensions Pending	27	18	33	7	107	39	148	45	157	-	-	-	1
Extensions Defaulted	39	19	26	22	16	37	22	17	7	30	22	28	23
Extensions Paid per Agreement	548	475	486	579	413	139	461	519	217	481	509	496	434
Percentage of Extensions Paid	93%	96%	95%	96%	97%	93%	96%	97%	98%	94%	96%	95%	95%
<b>Taxes</b>													
<b>Admin Support</b>													
Property Tax Collected	\$ 51,177	\$ 50,418	\$ 66,594	\$ 3,196,293	\$ 3,196,293	\$ 916,997	\$ 216,602	\$ 63,522	\$ 31,698	\$ 41,121	\$ 5,420	\$ 7,287	\$ 18,530
<b>Accounting</b>													
<b>Payroll &amp; Benefits</b>													
Payroll Checks issued	3	1	1	1	-	-	-	-	-	5	-	-	1
Direct Deposit Advices	654	971	666	686	771	781	682	1,005	668	672	666	675	718
<b>General Ledger</b>													
Accounts Payable Checks Issued	286	289	287	423	266	301	266	242	327	271	292	324	281
Accounts Payable Invoices Entered	381	383	378	447	366	390	512	324	434	342	374	444	405
Journal Entries Processed	92	85	87	106	148	80	94	88	94	85	110	110	108
Miscellaneous Receipts	457	504	634	529	624	332	321	288	330	370	375	514	554
Utility Deposit Refunds Processed	23	38	48	43	72	50	47	51	55	54	48	27	39
Local Option Sales Tax	\$ 255,063	\$ 260,270	\$ 232,723	\$ 273,794	\$ 251,963	\$ 250,168	\$ 245,199	\$ 247,614	\$ 282,230	\$ 268,812	\$ 260,312	\$ 247,289	\$ 268,717
Special Local Option Sales Tax - 2019		320,376	327,317	292,377	344,941	303,722	313,759	308,109	311,067	350,757	315,910	329,019	309,967
<b>Payroll &amp; Benefits</b>													

Performance Indicators	Apr-24	Mar-24	Feb-24	Jan-24	Dec-23	Nov-23	Oct-23	Sep-23	Aug-23	Jul-23	Jun-23	May-23	Apr-23
Filled Positions	257	256	255	254	260	261	263	259	258	257	259	258	258
Vacancies	19	21	21	22	14	13	11	15	16	17	15	16	16
Unfunded Positions						5	5	5	5	5	5	5	5
Airport													
Airport													
Airport Fuel Sales - Gallons	1,531	983	1,276	700	1,286	1,459	2,814	2,252	1,122	1,969	1,114	1,187	1,061
Fuel Sales - Revenue	8,865	5,693	7,390	4,053	7,445	8,446	16,296	13,042	6,499	11,401	6,674	7,107	6,356



**FIRE  
DEPARTMENT  
CITY COUNCIL  
MONTHLY MEETING**

**June 2024**

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# City of Monroe Fire Dept

Monroe, GA

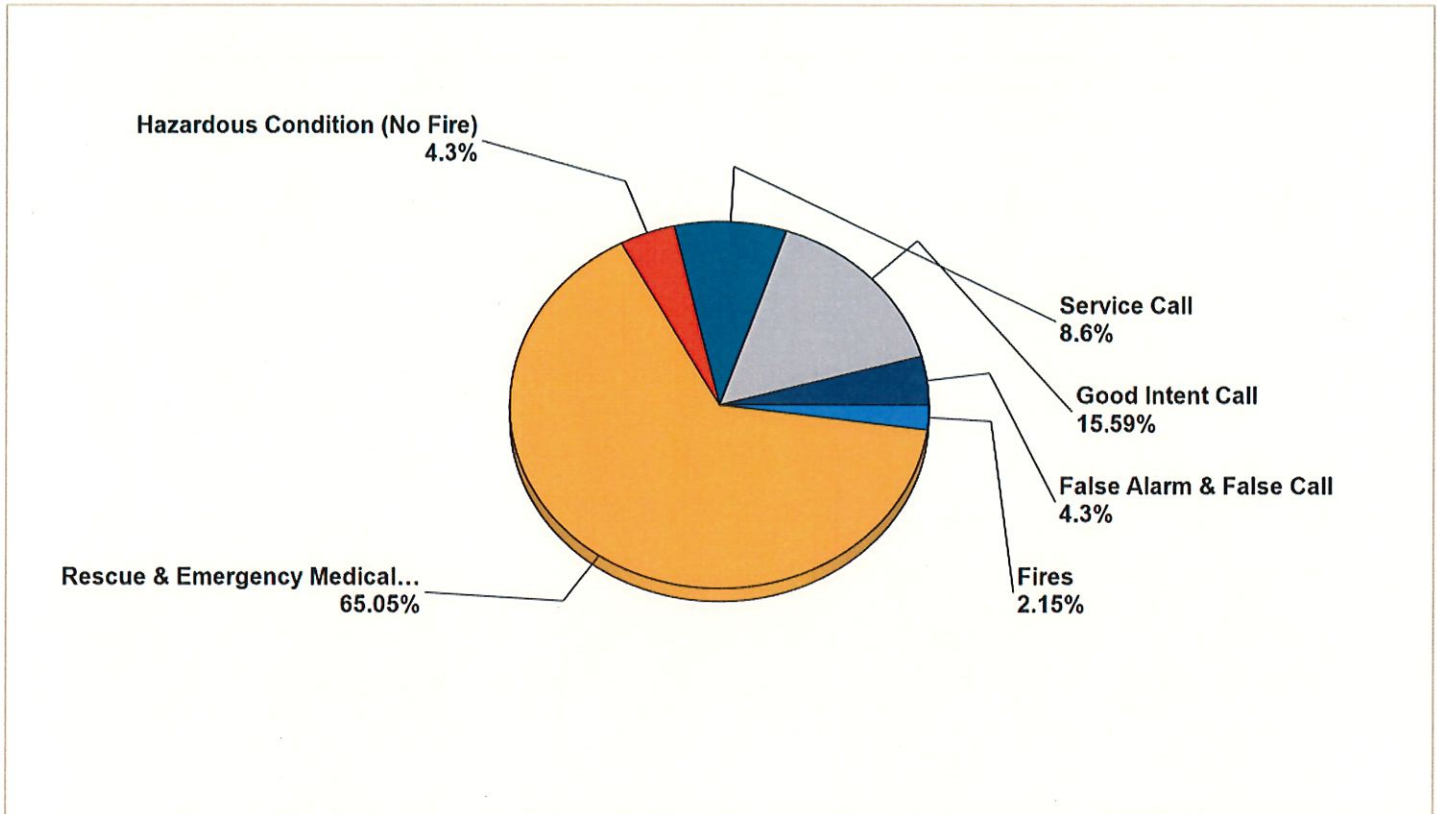
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## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 04/01/2024 | End Date: 04/30/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	4	2.15%
Rescue & Emergency Medical Service	121	65.05%
Hazardous Condition (No Fire)	8	4.3%
Service Call	16	8.6%
Good Intent Call	29	15.59%
False Alarm & False Call	8	4.3%
<b>TOTAL</b>	<b>186</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.





## Detailed Breakdown by Incident Type

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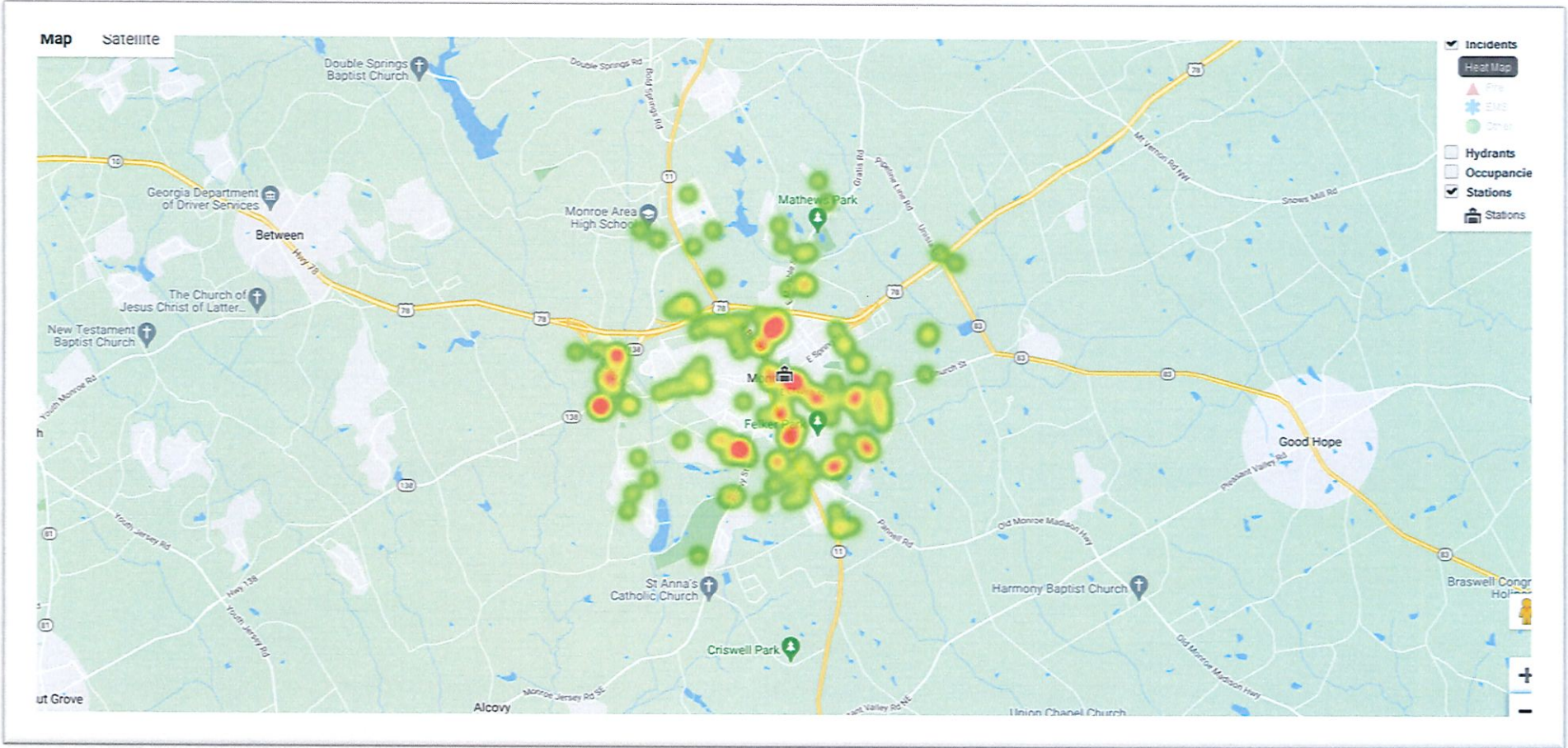
INCIDENT TYPE	# INCIDENTS	% of TOTAL
113 - Cooking fire, confined to container	2	1.08%
141 - Forest, woods or wildland fire	1	0.54%
143 - Grass fire	1	0.54%
311 - Medical assist, assist EMS crew	71	38.17%
321 - EMS call, excluding vehicle accident with injury	39	20.97%
322 - Motor vehicle accident with injuries	3	1.61%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.54%
324 - Motor vehicle accident with no injuries.	5	2.69%
331 - Lock-in (if lock out , use 511 )	1	0.54%
356 - High-angle rescue	1	0.54%
400 - Hazardous condition, other	4	2.15%
412 - Gas leak (natural gas or LPG)	1	0.54%
421 - Chemical hazard (no spill or leak)	1	0.54%
445 - Arcing, shorted electrical equipment	2	1.08%
512 - Ring or jewelry removal	1	0.54%
553 - Public service	1	0.54%
554 - Assist invalid	14	7.53%
611 - Dispatched & cancelled en route	25	13.44%
622 - No incident found on arrival at dispatch address	3	1.61%
651 - Smoke scare, odor of smoke	1	0.54%
733 - Smoke detector activation due to malfunction	1	0.54%
735 - Alarm system sounded due to malfunction	3	1.61%
743 - Smoke detector activation, no fire - unintentional	1	0.54%
745 - Alarm system activation, no fire - unintentional	3	1.61%
<b>TOTAL INCIDENTS:</b>	<b>186</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



# City of Monroe Fire Dept

Monroe, GA



April 2024 Incident Distribution Map



### Incident Comparison 2020-2024

April	2020	2021	2022	2023	2024
100 - Fire	6	4	9	7	4
200 - Overpressure Rupture, Explosion, Overheat	0	0	0	0	0
300 - Rescue & EMS	69	81	104	115	121
400 - Hazardous Condition	10	4	4	9	8
500 - Service Call	9	12	9	10	16
600 - Good Intent & Canceled Call	52	62	42	36	29
700 - False Alarm & False Call	8	11	12	11	8
800 - Severe Weather & Natural Disaster	0	0	0	0	0
900 - Special Incident Type	0	0	0	0	0
	154	174	180	188	186

# City of Monroe Fire Dept

Monroe, GA

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## Average Response Time for Agency for Response Mode for Date Range

Response Mode: Lights and Sirens | Start Date: 04/01/2024 | End Date: 04/30/2024

RESPONSE MODE	INCIDENT COUNT	AVERAGE RESPONSE TIME (Dispatch to Arrived)
AGENCY: City of Monroe Fire Dept		
Lights and Sirens	172	0:05:44

Only REVIEWED incidents included. Times shown are in HH:MM:SS (Hour:Minute:Second) format.



# City of Monroe Fire Dept

Monroe, GA

This report was generated on 5/23/2024 11:45:44 AM



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## Count of Overlapping Incidents for Date Range

Start Date: 04/01/2024 | End Date: 04/30/2024

# OVERLAPPING	% OVERLAPPING	TOTAL
29	15.59	186

OVERLAPPING INCIDENT DETAILS					
ALARM	CLEAR/CANCEL	INCIDENT #	INCIDENT TYPE	STATION	ZONE
<b>4/1/2024</b>					
4/1/2024 7:27:38 PM	4/1/2024 7:43:29 PM	2024-0621	554	Monroe (City of) Headquarters	
4/1/2024 7:38:05 PM	4/1/2024 7:58:02 PM	2024-0622	321	Monroe (City of) Headquarters	
<b>4/2/2024</b>					
4/2/2024 6:06:17 PM	4/2/2024 6:33:23 PM	2024-0628	321	Monroe (City of) Headquarters	
4/2/2024 6:08:32 PM	4/2/2024 6:22:24 PM	2024-0629	554	Monroe (City of) Headquarters	
<b>4/8/2024</b>					
4/8/2024 5:39:26 PM	4/8/2024 5:57:03 PM	2024-0662	311	Monroe (City of) Headquarters	
4/8/2024 5:41:00 PM	4/8/2024 5:56:54 PM	2024-0663	321	Monroe (City of) Headquarters	
<b>4/10/2024</b>					
4/10/2024 7:24:19 AM	4/10/2024 7:52:32 AM	2024-0671	321	Monroe (City of) Headquarters	
4/10/2024 7:38:11 AM	4/10/2024 8:05:00 AM	2024-0672	321	Monroe (City of) Headquarters	
<b>4/11/2024</b>					
4/11/2024 6:08:45 PM	4/11/2024 6:20:35 PM	2024-0685	311	Monroe (City of) Headquarters	
4/11/2024 6:16:51 PM	4/11/2024 6:38:29 PM	2024-0686	321	Monroe (City of) Headquarters	
4/11/2024 6:20:35 PM	4/11/2024 6:38:22 PM	2024-0687	321	Monroe (City of) Headquarters	
<b>4/13/2024</b>					
4/13/2024 11:32:19 AM	4/13/2024 11:58:25 AM	2024-0696	321	Monroe (City of) Headquarters	
4/13/2024 11:33:31 AM	4/13/2024 11:52:19 AM	2024-0695	311	Monroe (City of) Headquarters	
4/13/2024 1:20:32 PM	4/13/2024 1:43:59 PM	2024-0697	311	Monroe (City of) Headquarters	
4/13/2024 1:29:19 PM	4/13/2024 1:36:28 PM	2024-0698	323	Monroe (City of) Headquarters	
<b>4/15/2024</b>					
4/15/2024 9:52:28 PM	4/15/2024 10:11:01 PM	2024-0711	311	Monroe (City of) Headquarters	
4/15/2024 10:05:07 PM	4/15/2024 10:25:21 PM	2024-0712	735	Monroe (City of) Headquarters	

Percentage of incidents overlapping from total incidents in month, year. Compared incident time range as either Alarm to Cancel or Alarm to Clear for incidents that have either Cancel or Clear time recorded. Reviewed calls only. Group by date. Displays date, incident number, incident type (numeric only), zone, and station.



**OVERLAPPING INCIDENT DETAILS**

ALARM	CLEAR/CANCEL	INCIDENT #	INCIDENT TYPE	STATION	ZONE
<b>4/21/2024</b>					
4/21/2024 11:59:39 AM	4/21/2024 12:43:26 PM	2024-0740	400	Monroe (City of) Headquarters	
4/21/2024 12:34:12 PM	4/21/2024 12:45:22 PM	2024-0741	554	Monroe (City of) Headquarters	
<b>4/22/2024</b>					
4/22/2024 10:28:21 AM	4/22/2024 10:34:02 AM	2024-0746	611	Monroe (City of) Headquarters	
4/22/2024 10:33:47 AM	4/22/2024 10:56:30 AM	2024-0747	554	Monroe (City of) Headquarters	
4/22/2024 6:30:14 PM	4/22/2024 7:22:32 PM	2024-0752	311	Monroe (City of) Headquarters	
4/22/2024 7:17:39 PM	4/22/2024 7:44:53 PM	2024-0753	321	Monroe (City of) Headquarters	
4/22/2024 9:14:03 PM	4/22/2024 9:32:37 PM	2024-0754	311	Monroe (City of) Headquarters	
4/22/2024 9:24:42 PM	4/22/2024 9:49:02 PM	2024-0755	311	Monroe (City of) Headquarters	
<b>4/26/2024</b>					
4/26/2024 7:21:35 PM	4/26/2024 7:42:01 PM	2024-0779	311	Monroe (City of) Headquarters	
4/26/2024 7:29:26 PM	4/26/2024 7:34:50 PM	2024-0780	611	Monroe (City of) Headquarters	
<b>4/29/2024</b>					
4/29/2024 4:57:47 PM	4/29/2024 5:08:14 PM	2024-0795	321	Monroe (City of) Headquarters	
4/29/2024 5:05:06 PM	4/29/2024 5:21:48 PM	2024-0796	321	Monroe (City of) Headquarters	

Percentage of incidents overlapping from total incidents in month, year. Compared incident time range as either Alarm to Cancel or Alarm to Clear for incidents that have either Cancel or Clear time recorded. Reviewed calls only. Group by date. Displays date, incident number, incident type (numeric only), zone, and station.



# City of Monroe Fire Dept

Monroe, GA

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## Incident Detail for Aid Given and Received for Incident Type Range for Date Range

Incident Type Range: 100 - 911 | StartDate: 04/01/2024 | EndDate: 04/30/2024

INCIDENT DATE	INCIDENT #	ADDRESS	INCIDENT TYPE	SHIFT
<b>AID TYPE: Automatic aid given</b>				
04/21/2024	2024-0742	1427 Jefferson DR	611 - Dispatched & cancelled en route	MFD - Monroe (City of) Headquarters

Percentage of Total Incidents: 0.54%

<b>AID TYPE: Automatic aid received</b>				
04/04/2024	2024-0638	328 N Broad ST	445 - Arcing, shorted electrical equipment	MFD - Monroe (City of) Headquarters
04/24/2024	2024-0763	420 E Washington ST	113 - Cooking fire, confined to container	MFD - Monroe (City of) Headquarters

Percentage of Total Incidents: 1.08%

<b>AID TYPE: Mutual aid received</b>				
04/28/2024	2024-0790	535 Towler ST	356 - High-angle rescue	MFD - Monroe (City of) Headquarters

Percentage of Total Incidents: 0.54%

Displays all incidents with aid given or received, and excludes incidents with neither. Percentages calculated from total number of incidents for parameters provided. Only REVIEWED incidents included.



# City of Monroe Fire Dept

Monroe, GA

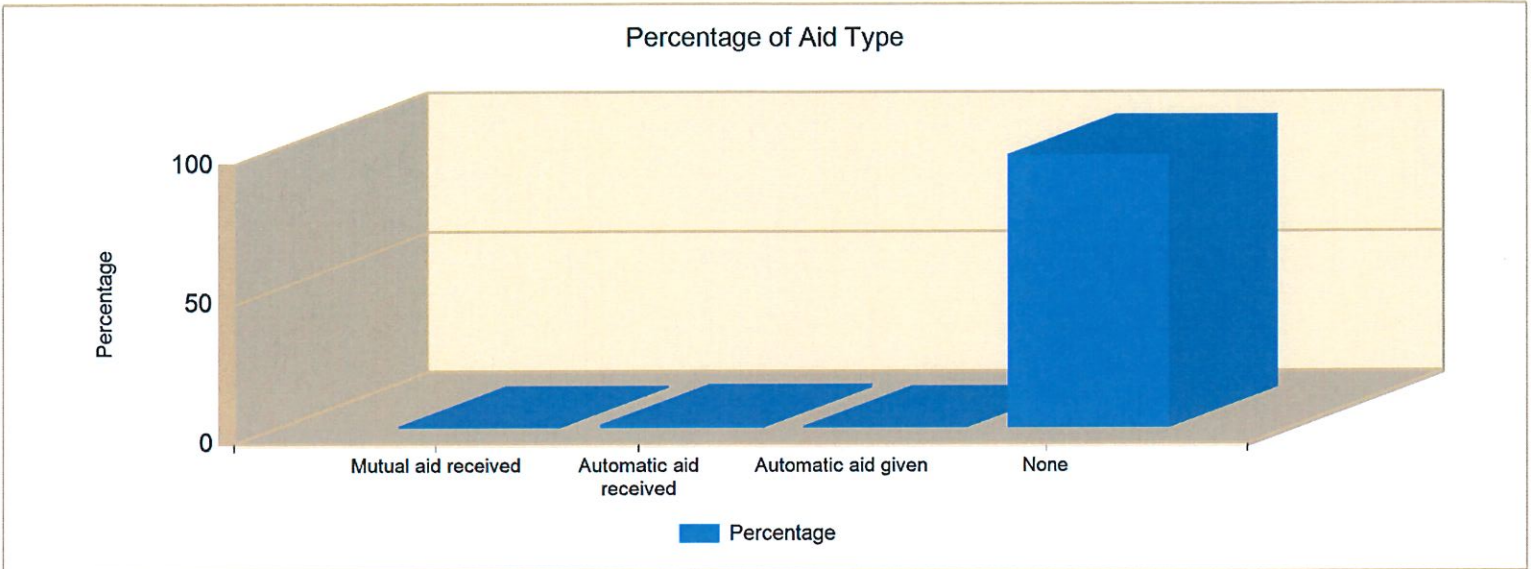
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80

## Count of Aid Given and Received for Incidents for Date Range

Start Date: 04/01/2024 | End Date: 04/30/2024



AID TYPE	TOTAL	% of TOTAL
Mutual aid received	1	0.5%
Automatic aid received	2	1.1%
Automatic aid given	1	0.5%
None	182	97.8%

Only REVIEWED incidents included





# City of Monroe Fire Dept

Monroe, GA

This report was generated on 5/23/2024 11:44:44 AM



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## Detailed Losses For Date Range

Start Date: 04/01/2024 | End Date: 04/30/2024

# INCIDENTS	TOTAL PRE-INCIDENT PROP. VAL.	TOTAL PRE-INCIDENT CONT. VAL.	TOTAL PRE-INCIDENT VAL.	AVG. VAL.	TOTAL PROP. LOSS	TOTAL CONT. LOSS	TOTAL LOSSES	AVERAGE LOSS
1	\$137,400.00	\$68,700.00	\$206,100.00	\$206,100.00	\$687.00	\$343.00	\$1,030.00	\$1,030.00

INCIDENT #	DATE	TYPE	LOCATION	PRE-INCIDENT PROPERTY	PRE-INCIDENT CONTENTS	PRE-INCIDENT TOTAL	PROP. LOSS	CONT. LOSS	TOTAL
2024-0763	04/24/2024	113 - Cooking fire, confined to container	420 E Washington ST Monroe	\$137,400.00	\$68,700.00	\$206,100.00	\$687.00	\$343.00	\$1,030.00

Only Reviewed Incidents included.



emergencyreporting.com

Doc Id: 1324

Page # 1 of 1



**POLICE**  
**DEPARTMENT**  
**MONTHLY REPORT**  
**June**  
**2024**

### Comparison of April 2023 to April 2024 Activity Reports

	<u>2024</u>			<u>2023</u>		
<b>Calls for Service</b>	2,313			1,935		
<b>Area Checks</b>	11,779			9,621		
<b>Training Hours</b>	894			511		
<b>Part A Crimes</b>	44			59		
<b>Part B Crimes</b>	34			47		
<b>Arrest-Adult</b>	30			43		
<b>Juvenile</b>	4			4		

AGENCY	2024 JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
<b>LE CALLS</b>													13,618
WALTON SO	3,546	3,168	3,471	3,433									29,750
WCSSO AREA CHECKS	10,251	7,183	6,577	5,739									9,137
MONROE PD	2,234	2,274	2,316	2,313									46,208
MPD AREA CHECKS	11,576	11,632	11,221	11,779									3,725
LOGANVILLE PD	811	881	1,044	989									5,304
LPD AREA CHECKS	1,620	1,636	1,097	951									1,548
SOCIAL CIRCLE PD	389	376	401	382									8,861
SPD AREA CHECKS	2,203	2,419	2,156	2,083									118,151
<b>TOTALS</b>	<b>32,630</b>	<b>29,569</b>	<b>28,283</b>	<b>27,669</b>	<b>-00</b>	<b>-00</b>							
<b>WALTON EMS</b>	1,624	1,517	1,693	1,506									6,340
WALTON FIRE	508	494	533	500									2,035
MONROE FIRE	247	196	196	193									832
LOGANVILLE FIRE	259	234	261	229									983
SOC CIRCLE FIRE	64	69	87	63									283
<b>TOTALS</b>	<b>1,078</b>	<b>993</b>	<b>1,077</b>	<b>985</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>4,133</b>
<b>PHONE CALLS</b>													
ABANDONED	271	239	245	180									
ADMIN IN	4,661	4,730	5,094	5,403									
ADMIN OUT	3,151	2,974	3,471	3,446									
911	4,409	4,122	4,651	4,091									
<b>TOTAL</b>	<b>12,492</b>	<b>12,065</b>	<b>13,461</b>	<b>13,120</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>-00</b>	<b>51,138</b>

**April 2024 Training Hours for Monroe Police Department**

GPSTC online training: 84

Conference training: 0

In-service Training: 340

Off Site Training: 470

Total Training Hours: 894



# Offense and Arrest Summary Report

Printed On:  
05/20/2024

Beginning Date: 04/01/2024

Ending Date: 04/30/2024

Page 1 of 1

Agency: MONROE POLICE DEPARTMENT

Total Offenses 44 Clearance Rate 63.64%  
 % change from last year -58.49% Last years rate 43.4%

Total Arrests 34 Hate Crime Offenses 0  
 % change from last year -27.66% Law Officers Assaulted 2

Group A Crime Rate per 100,000 Population : 282.61 Summary based reporting Crime Rate per 100,000 Population : 89.92

Arrest Rate per 100,000 Population : 218.38

**Offense Reporting**

Group "A"	Offenses Reported	Offenses Cleared	Offenses Reported Last Year
Murder	0	0	0
Negligent Manslaughter	0	0	0
Justifiable Homicide	0	0	0
Rape	0	0	0
Robbery	0	0	0
Aggravated Assault	2	2	3
Burglary	0	0	5
Larceny	12	4	21
Motor Vehicle Theft	0	0	3
Arson	0	0	1
Simple Assault	8	6	16
Intimidation	2	1	7
Bribery	0	0	0
Counterfeiting/Forgery	2	0	0
Vandalism	2	1	15
Drug/Narcotic Violations	13	13	17
Drug Equipment Violations	0	0	5
Embezzlement	0	0	0
Extortion/Blackmail	0	0	0
Fraud	2	0	8
Gambling	0	0	0
Kidnapping	0	0	0
Pornography	0	0	1
Prostitution	0	0	0
Sodomy	0	0	0
Sexual Assault w/Object	0	0	0
Fondling	0	0	1
Incest	0	0	0
Statutory Rape	0	0	0
Stolen Property	0	0	0
Weapons Law Violations	1	1	3
Human Trafficking, Commercial Sex Acts	0	0	0
Human Trafficking, Involuntary Servitude	0	0	0
Animal Cruelty	0	0	0
<b>Total Group "A"</b>	<b>44</b>	<b>28</b>	<b>106</b>

Population : 15569

Note: Last years figures are provided for comparison purposes only.

**Arrest Reporting**

Group "A"	Adult	Juvenile	Unknown	Total Arrests	Arrests Reported Last Year
Murder	0	0	0	0	0
Negligent Manslaughter	0	0	0	0	0
Justifiable Homicide	0	0	0	0	0
Rape	0	0	0	0	0
Robbery	0	0	0	0	0
Aggravated Assault	2	0	0	2	2
Burglary	0	0	0	0	2
Larceny	2	2	0	4	8
Motor Vehicle Theft	0	0	0	0	0
Arson	0	0	0	0	0
Simple Assault	5	1	0	6	5
Intimidation	1	0	0	1	1
Bribery	0	0	0	0	0
Counterfeiting/Forgery	0	0	0	0	0
Vandalism	1	0	0	1	2
Drug/Narcotic Violations	13	1	0	14	15
Drug Equipment Violations	0	0	0	0	1
Embezzlement	0	0	0	0	0
Extortion/Blackmail	0	0	0	0	0
Fraud	0	0	0	0	0
Gambling	0	0	0	0	0
Kidnapping	0	0	0	0	0
Pornography	0	0	0	0	0
Prostitution	0	0	0	0	0
Sodomy	0	0	0	0	0
Sexual Assault w/Object	0	0	0	0	0
Fondling	0	0	0	0	0
Incest	0	0	0	0	0
Statutory Rape	0	0	0	0	0
Stolen Property	0	0	0	0	0
Weapons Law Violations	1	0	0	1	1
Human Trafficking, Commercial Sex Acts	0	0	0	0	0
Human Trafficking, Involuntary Servitude	0	0	0	0	0
Animal Cruelty	0	0	0	0	0
<b>Total Group A Arrests</b>	<b>25</b>	<b>4</b>	<b>0</b>	<b>29</b>	<b>37</b>
<b>Group "B" Arrests</b>					
Bad Checks	0	0	0	0	0
Curfew/Vagrancy	0	0	0	0	1
Disorderly Conduct	0	0	0	0	1
DUI	3	0	0	3	1
Drunkennes	0	0	0	0	0
Family Offenses-nonviolent	0	0	0	0	0
Liquor Law Violations	0	0	0	0	0
Peeping Tom	0	0	0	0	0
Runaways	0	0	0	0	0
Trespass	0	0	0	0	0
All Other Offenses	2	0	0	2	7
<b>Total Group B Arrests</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>10</b>
<b>Total Arrests</b>	<b>30</b>	<b>4</b>	<b>0</b>	<b>34</b>	<b>47</b>



# WALTON COUNTY 911

## Law Total Incident Report, by Nature of Incident

<u>Nature of Incident</u>	<u>Total Incidents</u>
FIGHT VIOLENT	3
ANIMAL COMPLAINT	7
INJURED ANIMAL	3
PROWLER	2
BURGLARY REPORT	1
DOMESTIC NON-VIOLENT	22
DOMESTIC VIOLENT	2
ARMED ROBBERY	1
WARRANT SERVICE	33
SUBJECT WITH WEAPON	1
SUSPICIOUS PERSON	84
SUSPICIOUS VEHICLE	128
TRAFFIC STOP	1
SUICIDE THREAT	4
KEYS LOCKED IN VEHICLE	67
SPEEDING AUTO	2
ACCIDENT NO INJURIES	55
ACCIDENT WITH INJURIES	6
OFFICER INVOLVED ACCIDENT	1
PERSON STRUCK WITH AUTO	2
ACCIDENT UNKNOWN INJURIES	2
ROAD HAZARD	7
LIVESTOCK IN ROADWAY	3
DRUNK DRIVER	2
HIT AND RUN	10
HIT AND RUN W/ PEDISTRIAN	1
TRANSPORT FOR BUSINESS	9
FUNERAL ESCORT	9
TRANSPORT	5
DISABLED VEHICLE	22
AREA/BLDG CHECK	87
LITTERING/ILLEGAL DUMPING	1
CHILD ABUSE	2
SEXUAL ASSAULT	2
CHASE	2
BANK ALARM	1
BUSINESS ALARM	48
CHURCH ALARM	3
RESIDENTIAL ALARM	20
SUBJECT IN CUSTODY	9
TRANSPORT TO JAIL	1
DEMENTED PERSON NON-VIOLENT	15
STOLEN VEHICLE	3
911 HANGUP	28

<u>Nature of Incident</u>	<u>Total Incidents</u>
CONTROL SUBSTANCE PROBLEM	16
AGENCY ASSISTANCE	12
ASSAULT	1
ASSAULT LAW ENFORCEMENT ONLY	3
CHILD CUSTODY DISPUTE	5
CIVIL ISSUE/DISPUTE	28
COUNTERFEIT MONEY	2
DAMAGE TO PROPERTY	27
DISPUTE NON VIOLENT IN NATURE	59
DISTRUBING THE PEACE	5
Dead Body	1
ABUSE OF THE ELDERLY	1
EMERGENCY MESSAGE	7
LE ASSIST FOR EMS	11
ENTERING AN AUTO	2
EXPLOSIVES PROBLEM	1
EXTRA PATROL REQUEST	8
ASSIST FIRE DEPARTMENT	4
FIREARMS DISCHARGED	10
FOLLOW UP TO PREVIOUS CALL	7
FOUND PROPERTY	3
FRAUD	7
HARRASSING PHONE CALLS	3
HARRASSMENT	7
IDENTITY THEFT	1
ILLEGAL PARKING	27
JUVENILE RUNAWAY	1
JUVENILE COMPLAINT	24
JUVENILE PROBLEM -NO COMPLAINT	3
LOST ITEM REPOR	2
LOUD MUSIC COMPLAINT	17
MISSING PERSON	3
MISCELLANEOUS LAW INCIDENT	35
OVERDOSE PRIORITY 1	1
ROAD RAGE	4
PHONE CALLS/MAIL SCAMS	2
SEARCH WARRANT	1
SHOPLIFTING	5
SHOTS FIRED	1
SUSPICIOUS SUBSTANCE	1
THEFT IN PROGRESS	1
THEFT REPORT	21
THREATS	3
TRAFFIC LIGHT OUT	2
TRAFFIC VIOLATION	1138
TRAILER INSPECTION	8
TREE DOWN	2
TRESPASSING	2
UNKNOWN LAW PROBLEM	3
UNSECURE PREMISES	3



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<u>Nature of Incident</u>	<u>Total Incidents</u>
VEHICLE INSPECTION	19
WANTED PERSON	9
WELFARE CHECK	27

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Total reported: 2313

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**Report Includes:**

All dates between `00:00:00 04/01/24` and `23:59:59 04/30/24`, All agencies matching `MPD`, All natures, All locations, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



# WALTON COUNTY 911

## Radio Log Statistical Report, by Unit

<u>Unit</u>	<u>Unit Description</u>	<u>Number of Logs</u>
310	LAW ENFORCEMENT UNIT	8
314	LAW ENFORCEMENT UNIT	16
316	LAW ENFORCEMENT UNIT	5
321	LAW ENFORCEMENT UNIT	386
325	LAW ENFORCEMENT UNIT	399
327	LAW ENFORCEMENT UNIT	35
329	LAW ENFORCEMENT UNIT	1
333	LAW ENFORCEMENT UNIT	284
335	LAW ENFORCEMENT UNIT	6
336	LAW ENFORCEMENT UNIT	495
337	LAW ENFORCEMENT UNIT	161
340	LAW ENFORCEMENT UNIT	377
341	LAW ENFORCEMENT UNIT	32
342	LAW ENFORCEMENT UNIT	73
343	LAW ENFORCEMENT UNIT	341
344	LAW ENFORCEMENT UNIT	306
347	LAW ENFORCEMENT UNIT	204
348	LAW ENFORCEMENT UNIT	4
349	LAW ENFORCEMENT UNIT	465
351	LAW ENFORCEMENT UNIT	625
352	LAW ENFORCEMENT UNIT	54
353	LAW ENFORCEMENT UNIT	877
354	LAW ENFORCEMENT UNIT	558
355	LAW ENFORCEMENT UNIT	416
356	LAW ENFORCEMENT UNIT	28
357	LAW ENFORCEMENT UNIT	21
358	LAW ENFORCEMENT UNIT	492
359	LAW ENFORCEMENT UNIT	480
360	LAW ENFORCEMENT UNIT	490
363	LAW ENFORCEMENT UNIT	347
364	LAW ENFORCEMENT UNIT	403
365	LAW ENFORCEMENT UNIT	438
368	LAW ENFORCEMENT UNIT	680
369	LAW ENFORCEMENT UNIT	841
371	LAW ENFORCEMENT UNIT	907
372	LAW ENFORCEMENT UNIT	524
<b>Total Radio Logs:</b>		<b>11779</b>

**Report Includes:**

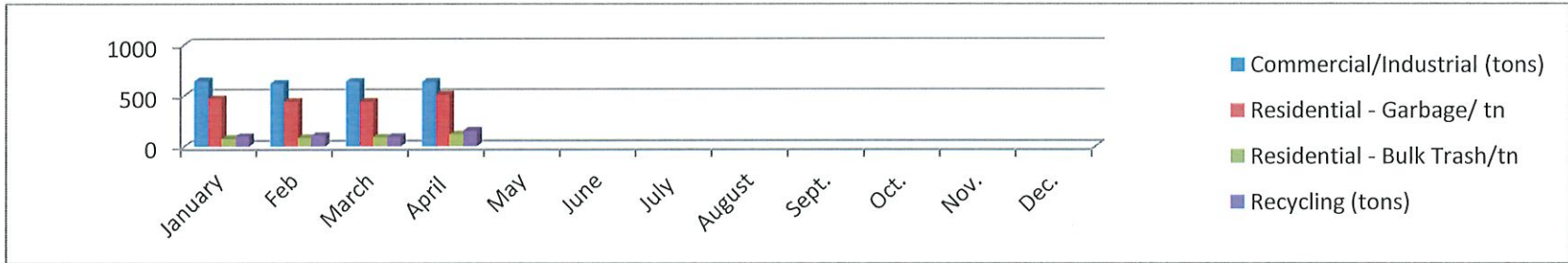
All dates between `00:00:00 04/01/24` and `23:59:59 04/30/24`, All agencies matching `MPD`, All zones, All units, All tencodes matching `1066`, All shifts



**SOLID WASTE  
DEPARTMENT  
MONTHLY REPORT  
JUNE  
2024**

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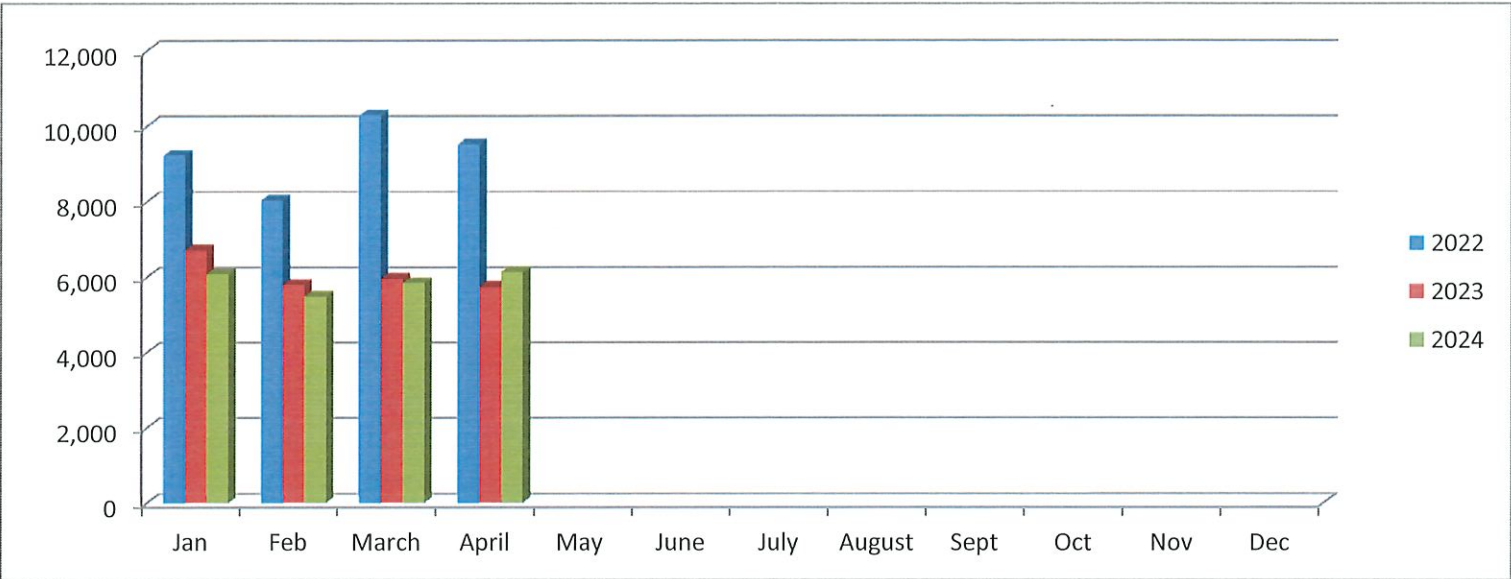
2024	January	Feb	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.
Commercial/Industrial (tons)	645.03	621.92	638.48	637.03								
Residential - Garbage/ tn	474.96	443.92	444.05	512.35								
Residential - Bulk Trash/tn	77.47	85.31	92.23	120.83								
Recycling (tons)	100.90	111.73	97.88	154.98								
Transfer Station (tons)	6,080.25	5,486.15	5,847.25	6,129.36								
Customers (TS)	19	19	21	20								
Sweeper debris (tons)	55.4	70.61	55.54	66.04								
Storm drain debris (tons)	1.22	0.42	4.67	2.22								
2024	January	Feb	March	April								
Recycling - Yard Waste (tons)	30.49	52.49	54.99	93.99								
Recycling - Leaves (tons)	2.95	0.7										
Recycling - Curbside (tons)	28.34	29.21	29.48	35.66								
Recycling - Cardboard (tons)	21.82	13.12	7.45	13.23								
Recycling - Scrap Metal (tons)	9.26	9.45		6.54								
Recycling - Scrap tires (tons)	122 (2.52)	62 (1.28)	88 (1.82)	22 (0.45)								
Recycling - Glass (tons)	2.11	0.78	1.34	0.8								
Recycling - C & D (tons)												
<b>Recycling - Mattresses</b>	<b>124(3.41)</b>	<b>171(4.70)</b>	<b>102(2.80)</b>	<b>157 (4.31)</b>								
95G Garbage carts (each)	52	60	51	57								
<b>65G Recycling Carts (each)</b>	<b>26</b>	<b>35</b>	<b>23</b>	<b>19</b>								
18G Recycling bins (each)	3	3	2	2								
Dumpsters (each)	8	2	4									
Cemetery Permits	3	6	3	2								



**Note: 1,270.21 tons of trash /garbage collected and disposed.**  
**154.98 tons of recycled materials collected, including scrap tires & mattresses.**

**City of Monroe Transfer Station  
Customer Inbound Garbage/Trash Tonnage**

Customers	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Total:
<b>2022</b>	9,230	8,037	10,290	9526									37,083.00
<b>2023</b>	6,724	5,801	5,966	5745									24,236.00
<b>2024</b>	6,080	5,486	5,847	6129									23,542.00



Note: 37% decrease in tonnage since April 2022, due to rate increases in 2023 and 2024.

## ITEMS OF INTEREST

- I. **Mattress Update: 157 mattresses were picked up at curbside in April 2024 at \$4,070.00 Billed for only 108 at \$1,620.00 -\$2,450.00**
- **Note: Mattress recycling trailer from San Pedro's, delivered April 22, 2024! Processing the loads still pending!**
- II. Curbside Recycling Update: A 31% increase in customer participation, using the 65 gallon "Blue" cart, since the program started in **March of 2021**.  
**The "Oops" tags are being implemented,** to help educate citizens and reduce the amount of contamination in the cart.
- Customers who would like to participate, should call our office at: 770-267-6933 to request a cart. **Service reminder: All acceptable items should be loose inside the cart and not in plastic bags! Oversized cardboard broken down, bundled, and set out next to the cart, for separate collection**
- III. **Holiday Route Schedule – Juneteenth (Wednesday) June 19, 2024.**  
Monday (June 17<sup>th</sup>) and Tuesday (June 18<sup>th</sup>) Collections are on regular schedule.  
Wednesday –No Collection!  
Thursday (June 20<sup>th</sup>) – Wednesday Collection Route.  
Friday (June 21<sup>st</sup>) – Thursday Collection Route.
- IV. Curbside Glass Collection Update: Currently have 412 customers participating. (0.80 tons collected in April 2024).  
**Reminder: Please rinse the glass containers and remove all caps or lids. Also, Items cannot be mixed with other recycling materials! A separate vehicle will collect the glass.**
- V. Solid Waste Website: Information is continuously being updated, to improve our customer service and to help educate citizens on service guidelines. **We encourage all our citizens to please visit us at: [www.monroega.com/solidwaste](http://www.monroega.com/solidwaste)**
- VI. The new ASL (Automated Side Loader) Truck was delivered January 3, 2024  
**A new collection route will be implemented, once the other side loader gets back online. Customers impacted by the new ASL, will receive a notice of the guidelines for proper container set outs.**

Dps



**STREETS AND  
TRANSPORTATION  
DEPARTMENT  
MONTHLY REPORT  
JUNE  
2024**











**TELECOMMUNICATIONS  
DEPARTMENT  
MONTHLY REPORT  
MAY  
2024**

**Subscriber Report: (As of 06/04/2024)**

Subscriber Type	Month of April	Month of May	Change
<b>Adtran Fiber Installations:</b>	2,464	2,549	+85
<b>Registered Cable Modem Devices:</b>	2,621	2,568	-53
<b>Registered WiFi Devices:</b>	624	687	+63
<b>Legacy CATV Accounts:</b>	1,598	1,575	-23
<b>Registered Streaming TV Accounts:</b>	12	37	+25

- Fiber installations account for 50% of all active installations.
- Cable Modems currently account for 50% of all active installations.
- NEW Cable Modem installations are continuing, even though the overall number of active devices continues to decline. These are in areas where fiber is not yet available.
- Streaming TV saw the largest increase of customers in any month since launch. We anticipate this will continue to grow from month to month, with a larger push for signups as the cut-off date for Legacy TV draws near.

**Items of Interest:**

**New Fiber Areas Ready for Service:**


The following streets / areas were completed in the month of May and are now able to service customers with high-speed fiber:

- Audreys Ridge
- Christians Place
- Dillard Drive (partial)
- Double Springs Church Road
- Friendship Church Road
- Hidden Meadows Lane
- Morgans Bluff
- Morgans Run
- Roscoe Davis Road (partial)
- Spring Creek Way
- Whiporwhill Cove
- Windfield Drive
- Windfield Lane
- Windfield Terrace
- Windfield Place
- Windfield Way

These areas combined represent about 280 – 300 homes / lots that are now ready for fiber service to be delivered. Work on the north end of Monroe continues to be a main area of focus at present.

**Streaming TV Update:**

Starting in the first week of June, customers will begin to receive a letter from the City of Monroe to notify them of the upcoming changes to our Legacy CATV system, which will take effect on August 5<sup>th</sup>, 2024. The letter not only serves as a notification of the cut-off date of our Legacy CATV service(s), but also provides customers with additional information on additional options that they can look into, one of which is our Streaming TV platform.



Dear City of Monroe customer,

On **Monday, August 5<sup>th</sup>, 2024**, the City of Monroe will discontinue providing traditional cable TV service(s). This means that all channels currently available on our traditional cable TV offering will be taken offline and will not be broadcast anymore.

**How do I know if this change impacts me?**

If you are receiving your cable TV service(s) through the City of Monroe, you will be impacted by this change. If you are unsure if you are a current subscriber to our cable TV service(s), reach out to our main office at 770-267-3429 and speak to a customer service representative to help determine if you are a current subscriber.

**What does this mean beyond August 5<sup>th</sup>, 2024?**

After August 5<sup>th</sup>, 2024, the City of Monroe will not broadcast any traditional cable television service(s), which means that you will no longer have access to cable TV programming.

**How do I continue to get TV after August 5<sup>th</sup>, 2024?**


Since traditional cable television service(s) will not be available anymore, there are a few options for television service moving forward:

- The City of Monroe is offering a NEW online streaming service, which is different from our legacy cable television service and is delivered via the internet. Packages start at \$69.99/month.
- Over-the-air antennas can be used to pick up local channels and other over-the-air programming at no cost. \*
- Third-party streaming providers can also provide you with television programming. Examples include: Youtube TV, Hulu, Sling TV, etc. \*

*\* Please be aware that the City of Monroe only provides support for our streaming service and does not provide support for any antenna installations or help with any third-party streaming solutions.*

If you have any further questions about this change, please feel free to contact our Telecommunications department at 770-266-5400.

For more information about the City of Monroe’s streaming application, please visit our website at [www.morneoga.gov](http://www.morneoga.gov) or scan the QR code to the right.



*Customers will begin to receive letters (above) explaining the discontinuation of Legacy CATV starting the first week of June, 2024.*

**Training & Education:**

Congratulations to **Eli Yeater**, who earned his ITF+ (IT Fundamentals) certification with CompTIA. This is yet another certification that Eli has acquired to further his knowledge in Telecomm to help with his day-to-day workload and practices.

The certificate features a red header with the CompTIA logo. The name 'Eli Yeater' is prominently displayed. A central graphic shows the 'ITF+' logo on a red banner over a circular emblem containing a laptop and the word 'CERTIFIED'. To the right, a circular seal reads 'COMPTIA OFFICIAL GLOBAL SKILL CERTIFICATION' with 'CERTIFIED' in the center. Below this, the candidate ID 'COMP001022355451' and the date 'May 17, 2024' are listed. A signature of Todd Thibodeaux, President & CEO, is present. At the bottom left, a verification code '7QXD6HTZ3MQQ1M3G' and the URL 'https://verify.CompTIA.org' are provided.

*Eli Yeater passes his ITF+ certification with CompTIA.*

# TELECOM: MONTHLY DIRECTOR'S REPORT

REPORTING PERIOD: 04/2024 | FY 2024



COVER	1
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OVERVIEW	3
CHART 1: REVENUES, EXPENSES & INCOME SUMMARY	4
REVENUES	5
EXPENSES	6-9
CHART 2: REVENUES & EXPENSE	10
RETAIL SALES & REVENUE	11-13
CHART 3: RETAIL REVENUES	14-16

COMMENTARY & ANALYSIS

The net operating margin after transfers, FY to date was -13.65%

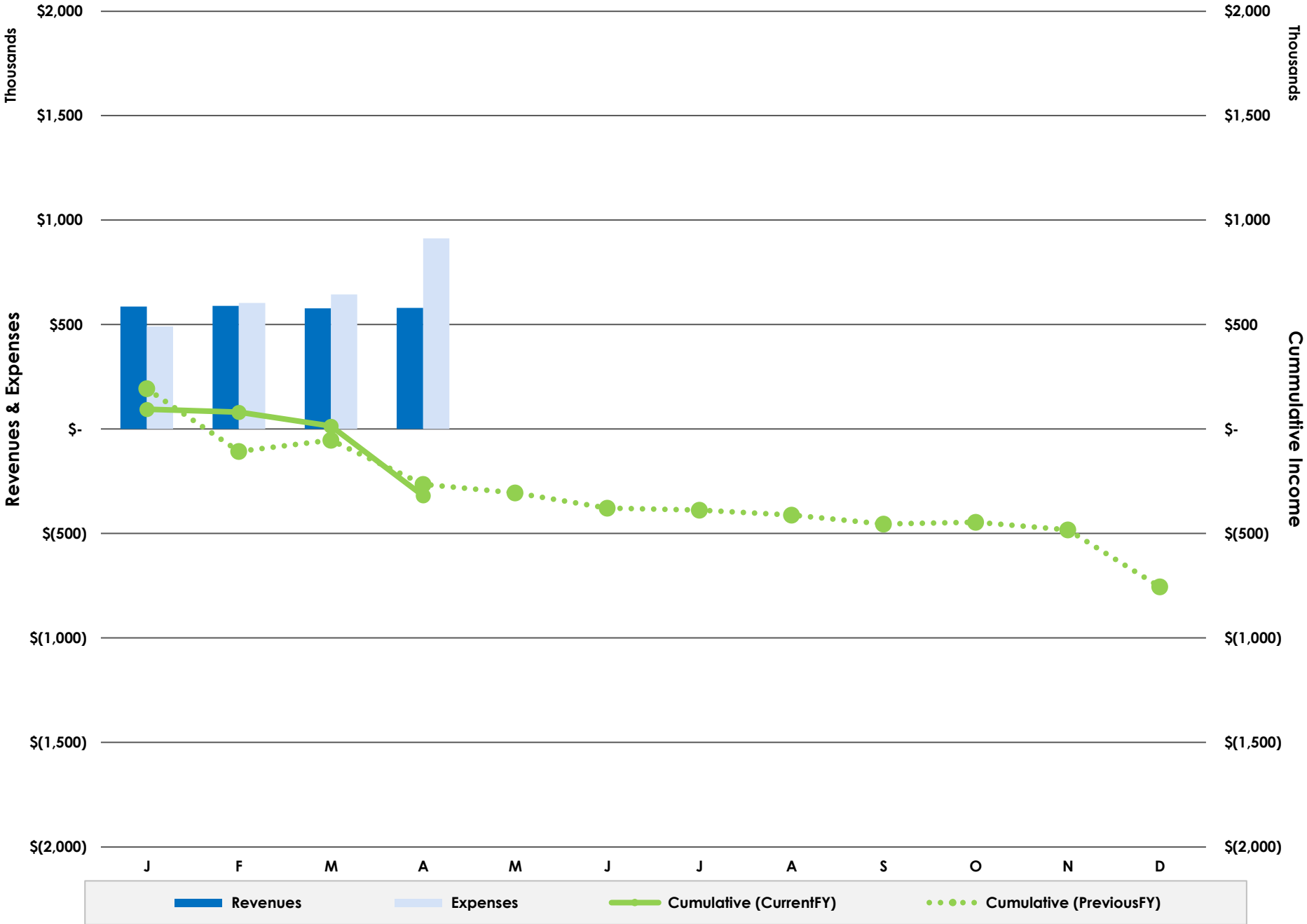
RECOMMENDATIONS

- \*
- \*
- \*
- \*



	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>FINANCIALS</b>					
<b>Revenues</b>					
RETAIL SALES	\$ 538,445	\$ 553,367	\$ 2,154,346	\$ 2,221,755	\$ 6,502,863
OTHER REVENUES	30,383	40,462	122,509	138,801	362,390
ADJUSTMENTS	10,722	18,219	55,832	47,383	133,133
<b>Total Revenues</b>	<b>\$ 579,549</b>	<b>\$ 612,049</b>	<b>\$ 2,332,687</b>	<b>\$ 2,407,939</b>	<b>\$ 6,998,385</b>
<b>Expenses</b>					
PERSONNEL	\$ 93,408	\$ 72,140	\$ 396,025	\$ 311,372	\$ 996,738
PURCHASED & CONTRACTED SVC	31,572	36,059	104,822	155,493	374,427
PURCHASED PROPERTY SERVICES	5,563	14,859	8,406	48,594	118,892
SUPPLIES	35,320	44,777	135,431	123,037	660,991
COST OF GOODS SOLD	374,487	231,195	881,741	901,508	2,711,825
DEPR, DEBT SVC & OTHER COSTS	164,097	221,198	568,326	595,896	1,580,176
FUND TRANSFERS	207,613	203,943	556,395	537,209	1,363,861
<b>Total Combined Expenses</b>	<b>\$ 912,060</b>	<b>\$ 824,172</b>	<b>\$ 2,651,146</b>	<b>\$ 2,673,109</b>	<b>\$ 7,806,910</b>
<b>Income</b>					
Before Transfer	\$ (124,898)	\$ (8,181)	\$ 237,936	\$ 272,040	\$ 555,337
After Transfer	\$ (332,511)	\$ (212,124)	\$ (318,459)	\$ (265,170)	\$ (808,525)
<b>Margin</b>					
Before Transfer	-21.55%	-1.34%	10.20%	11.30%	7.94%
After Transfer	-57.37%	-34.66%	-13.65%	-11.01%	-11.55%

**CHART 1**  
**MONTHLY DIRECTOR'S REPORT**  
**REVENUE, EXPENSE & INCOME SUMMARY**  
**FISCAL YEAR 2024**



	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>RETAIL SALES</b>					
<i>Note on Telecom Sales: Detail break-down for individual rate class is shown in TELECOM: RETAIL SALES section.</i>					
CABLE TELEVISION	\$ 154,751	\$ 188,625	\$ 629,233	\$ 772,575	\$ 2,013,247
DVR SERVICE	13,982	18,862	58,937	77,618	193,083
FIBER OPTICS	160,137	83,613	616,536	289,965	1,596,907
INTERNET	174,477	227,861	706,831	943,721	2,271,908
TELEPHONE	34,231	33,321	139,359	133,092	416,682
SET TOP BOX	866	1,085	3,450	4,784	11,037
<b>Total RETAIL SALES (ACTUAL)</b>	<b>\$ 538,445</b>	<b>\$ 553,367</b>	<b>\$ 2,154,346</b>	<b>\$ 2,221,755</b>	<b>\$ 6,502,863</b>
<b>OTHER REVENUES</b>					
CATV INSTALL/UPGRADE	\$ 25	\$ -	\$ 114	\$ 270	\$ 485
MARKETPLACE ADS	-	-	-	-	-
PHONE FEES	645	875	2,565	3,526	9,408
EQUIPMENT SALES	-	-	-	-	-
MODEM RENTAL	5,389	7,378	21,959	30,888	71,876
VIDEO PRODUCTION REVENUE	-	-	-	-	-
MISCELLANEOUS	1,377	3,078	3,229	11,723	6,259
ADMIN ALLOCATION	22,947	29,132	94,642	92,394	274,412
OPERATING TRANSFERS IN	-	-	-	-	-
Transfer from CIP	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	(50)
<b>Total OTHER REVENUES ACTUAL</b>	<b>\$ 30,383</b>	<b>\$ 40,462</b>	<b>\$ 122,509</b>	<b>\$ 138,801</b>	<b>\$ 362,390</b>
<b>Adjustment</b>	<b>\$ 10,722</b>	<b>\$ 18,219</b>	<b>\$ 55,832</b>	<b>\$ 47,383</b>	<b>\$ 133,133</b>
<i>Note: Adjustment added to match Financials</i>					
<b>TOTAL REVENUES (ACTUAL)</b>	<b>\$ 579,549</b>	<b>\$ 612,049</b>	<b>\$ 2,332,687</b>	<b>\$ 2,407,939</b>	<b>\$ 6,998,385</b>

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>SUMMARY</b>					
Personnel	\$ 93,408	\$ 72,140	\$ 396,025	\$ 311,372	\$ 996,738
Purchased & Contracted Svc	31,572	36,059	104,822	155,493	374,427
Purchased Property Services	5,563	14,859	8,406	48,594	118,892
Supplies	35,320	44,777	135,431	123,037	660,991
Cost of Goods Sold	374,487	231,195	881,741	901,508	2,711,825
Depr, Debt Svc & Other Costs	164,097	221,198	568,326	595,896	1,580,176
Fund Transfers	207,613	203,943	556,395	537,209	1,363,861
<b>TOTAL SUMMARY (ACTUAL)</b>	<b>\$ 912,060</b>	<b>\$ 824,172</b>	<b>\$ 2,651,146</b>	<b>\$ 2,673,109</b>	<b>\$ 7,806,910</b>

TELECOM

Personnel

Salaries	\$ 59,505	\$ 49,801	\$ 260,130	\$ 215,570	\$ 705,768
Regular Salaries	25,394	24,013	114,390	108,059	324,555
Overtime Salaries	1,601	2,108	5,311	7,236	20,604
Seasonal Salaries	-	-	-	-	-
REGULAR SALARIES	30,806	21,567	131,816	94,138	335,134
PT/TEMP	901	-	3,985	-	7,976
OVERTIME SALARIES	804	2,113	4,627	6,138	17,499
Benefits	33,904	22,339	135,896	95,802	290,970
Util Labor & Bene to Cap	-	-	-	-	-
Group Insurance	8,754	6,676	34,493	29,465	73,561
Social Security	1,661	1,605	7,362	7,056	19,649
Medicare	388	375	1,722	1,650	4,595
GMEBS Retirement	3,763	3,158	15,053	12,769	40,183
GMEBS-RETIREMENT CONTRIBUTION	5,018	3,158	20,070	12,769	45,201
Unemployment Insurance	-	-	-	-	-
Workers Comp Ins.	140	-	190	-	310
Medical Exams	\$ -	\$ -	\$ -	\$ -	\$ 48
MEDICAL EXAMS	\$ -	\$ -	\$ -	\$ -	\$ 38
EMPLOYEE ASSISTANCE PROGRAM	\$ 55	\$ 34	\$ 109	\$ 68	\$ 143
WALTON ATHLETIC MEMBERSHIP	\$ -	\$ -	\$ 262	\$ 35	\$ 761
Emp Assistance Program	\$ 41	\$ 41	\$ 82	\$ 82	\$ 123
WALTON ATHLETIC MEMBERSHIP	\$ -	\$ -	\$ 197	\$ 53	\$ 695
PROFESSIONAL SERVICES	\$ 30	\$ -	\$ 30	\$ -	\$ 30
I/T SVCS - WEB DESIGN, ETC.	\$ -	\$ -	\$ -	\$ -	\$ 290
GROUP INS	\$ 11,672	\$ 5,563	\$ 45,991	\$ 24,555	\$ 79,862
SOCIAL SECURITY	\$ 1,931	\$ 1,401	\$ 8,377	\$ 5,915	\$ 20,651
MEDICARE	\$ 452	\$ 328	\$ 1,959	\$ 1,383	\$ 4,830
<b>Total Personnel (ACTUAL)</b>	<b>\$ 93,408</b>	<b>\$ 72,140</b>	<b>\$ 396,025</b>	<b>\$ 311,372</b>	<b>\$ 996,738</b>

Purchased & Contracted Svc

Attorney Fees	-	-	-	-	-
Attorney Fees - Preston & Malc.	-	-	-	-	-
Attorney Fees - Others	-	-	-	-	-
Audit Services	-	-	-	-	-
Professional Fees	-	-	-	-	870
Web Design	-	-	-	-	-
Consulting - Technical	-	-	-	-	-
HOLIDAY EVENTS	-	-	-	-	-
Utility Protection Ctr (DIG)	-	-	-	-	-
Custodial Service	-	-	-	-	-
Lawn Care & Maintenance	-	-	-	-	-
Security Systems	-	-	129	129	1,294
Pest Control	-	-	-	-	-
Equipment Rep & Maint	-	-	-	-	320
Vehicle Rep & Maint Outside	-	-	-	1,177	-
R&M System - Outside	5,725	118	7,928	4,151	14,525
R&M Buildings - Outside	-	-	-	-	928
Maintenance Contracts	310	295	4,295	1,282	7,147
Maintenance	6,035	413	12,223	6,610	22,919
Equipment Rents/Leases	376	188	939	751	2,629
Pole Equip. Rents/Leases	-	-	-	-	-
Equipment Rental	55	-	83	31	295

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
CONSULTING - TECHNICAL	-	-	-	-	164
LAWN CARE & MAINTENANCE	-	32	-	96	160
HOLIDAY EVENTS	-	-	-	-	1,509
SECURITY SYSTEMS	-	-	-	-	570
EQUIP REP & MAINT OUTSIDE	-	-	-	-	3,202
VEHICLE REP & MAINT OUTSIDE	157	2,233	2,393	2,463	20,600
R & M SYSTEM - OUTSIDE	4,278	10,418	26,893	48,090	68,164
R & M BUILDINGS - OUTSIDE	-	-	-	-	299
Outside Maintenance	4,435	12,651	29,286	50,553	92,264
EQUIPMENT RENTS / LEASES	-	-	-	-	-
POLE EQUIPMENT RENTS / LEASES	12,736	-	12,736	-	12,736
MAINTENANCE CONTRACTS	-	69	19,996	20,788	35,136
EQUIPMENT RENTAL	92	-	138	26	343
COMMUNICATION SERVICES	2,043	2,056	8,313	9,963	27,163
INTERNET COSTS	-	-	-	-	-
POSTAGE	-	-	-	-	-
TRAVEL EXPENSE	-	-	-	-	2,278
DUES/FEES	530	5,732	1,651	7,711	22,122
VEHICLE TAG & TITLE FEE	-	162	22	162	25
FCC FEES	5,146	429	15,437	8,461	62,328
GA DEPT OF REV FEES	-	-	-	-	715
TRAINING & EDUCATION -EMPLOYEE	124	53	711	540	8,437
CONTRACT LABOR	-	14,274	3,158	49,672	80,469
SOFTWARE EXPENSE	-	-	-	-	-
SHIPPING / FREIGHT	-	-	-	-	-
<b>Total Purchased &amp; Contracted Svc (ACTUAL)</b>	<b>\$ 31,572</b>	<b>\$ 36,059</b>	<b>\$ 104,822</b>	<b>\$ 155,493</b>	<b>\$ 374,427</b>
<b>Purchased Property Services</b>					
Equipment Rep & Maint -Outside	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Repair & Maintenance (Outside)	-	-	-	-	-
Vehicle Rep & Maint - Outside	-	-	-	-	-
Rep & Maint System - Outside	-	-	-	-	-
R & M Buildings - Outside	-	-	-	-	-
Rep & Maint Water Tanks - Outside	-	-	-	-	-
Rep & Maint Reservoir -Outside	-	-	-	-	-
R & M CATV Studio - Outside	-	-	-	-	-
Repair & Maintenance (Inside)	-	-	-	-	-
Repairs & Maint SYSTEM - Inside	-	-	-	-	-
R&M Sys - Inside/Shipping	-	-	-	-	-
Rep & Maint Reservoir - Inside	-	-	-	-	-
R & M CATV Studio - Inside	-	-	-	-	-
Vehicle Rep & Maint - Inside	-	-	-	-	-
Building Rep & Maint - Inside	-	-	-	-	-
Equipment Rep & Maint - Inside	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-
Other Contractual Services	-	-	-	-	-
Communication Services	273	319	819	959	4,118
Postage	58	-	58	-	58
INTERNET COSTS	-	-	-	-	2,000
Public Relations	-	-	-	-	-
Marketing Expense	-	-	-	-	-
Printing	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-
Fees	-	266	434	761	434
FCC Fees	-	-	-	-	-
Training & Education	-	-	-	-	-
General Liability Insurance	-	-	-	-	-
CATV Video Production	-	-	-	-	9,775
Vehicle Tag & Title Fee	-	-	-	-	-
GA Dept Revenue Fee	-	-	-	-	250
Uniform Rental	-	-	-	-	-
Contract Labor	5,232	14,274	7,095	46,875	102,257
Fines/Late Fee	-	-	-	-	-
Shipping/Freight	-	-	-	-	-

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>Total Purchased Property Services (ACTUAL)</b>	\$ 5,563	\$ 14,859	\$ 8,406	\$ 48,594	\$ 118,892
<b>TELECOM (Continued)</b>					
<b>Supplies</b>					
Chemicals & Pesticides	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies & Expense	-	-	-	-	1,346
Postage	-	-	-	-	-
Auto Parts	-	-	270	525	844
CONSTRUCTION MATERIALS	-	-	-	-	-
Damage Claims - CableTV	-	-	-	-	350
EXPENDABLE FLUIDS	-	-	22	-	216
Tires	-	-	-	1,865	-
Uniform Expense	-	-	-	-	-
Janitorial Supplies	167	229	749	919	2,939
Computer Equipment	-	-	-	-	115
Equipment Parts	-	645	379	690	2,624
R&M Building - Inside	-	-	-	-	-
Equipment R&M - Inside	-	-	-	-	-
System R&M - Inside	797	1,603	4,007	7,285	209,368
Sys R&M - Inside/Shipping	-	-	-	-	-
COVID-19 EXPENSES	-	-	-	-	-
Utility Costs	3,663	2,982	11,712	11,195	38,236
Utility Costs - Utility Fund	3,663	2,982	11,712	11,195	38,236
Utility Cost for Other Funds	-	-	-	-	-
Mileage Reimbursement	-	-	-	-	-
Auto & Truck Fuel	1,383	1,219	4,134	3,491	15,950
Food	88	86	750	369	1,645
Small Tools & Minor Equipment	43	111	715	314	3,591
Small Operating Supplies	176	68	1,282	807	3,163
EMPLOYEE RECOGNITION	-	-	-	428	256
Uniform Expense	-	-	-	-	-
Equipment Pur (Less than \$5M)	-	-	-	-	-
OFFICE SUPPLIES & EXPENSES	220	121	3,021	427	7,921
AUTO PARTS	1,618	-	2,077	-	3,102
CONSTRUCTION MATERIALS	-	-	-	-	479
EXPENDABLE FLUIDS	-	-	-	-	-
SAFETY/MEDICAL SUPPLIES	-	-	-	-	178
UNIFORM EXPENSE	1,204	1,238	1,890	1,629	4,929
TIRES	1,865	-	3,731	-	3,731
JANITORIAL SUPPLIES	-	-	23	-	43
COMPUTER EQUIP NON-CAP	1,507	2,360	3,818	3,058	11,493
EQUIPMENT PARTS	71	1,071	179	4,526	8,814
R & M BUILDINGS - INSIDE	-	-	-	170	182
SYSTEM R & M - INSIDE	5,714	16,426	36,156	37,367	180,878
SYS R & M - INSIDE/SHIPPING	-	-	-	-	63
REPAIRS & MAINTENANCE	5,714	16,426	36,156	37,537	181,123
COVID-19 EXPENSES	-	-	-	-	-
UTILITY COSTS	2,435	1,925	6,377	5,823	23,775
AUTO & TRUCK FUEL	1,383	1,219	4,134	3,491	15,950
FOOD	-	-	87	-	120
SMALL TOOLS & MINOR EQUIPMENT	5,192	6,829	17,845	12,949	41,765
SMALL OPERATING SUPPLIES	839	1,046	4,448	6,756	10,113
DEPRECIATION EXPENSE	6,955	5,598	27,627	18,952	66,811
EQUIPMENT	-	-	-	-	-
<b>Total Supplies (ACTUAL)</b>	\$ 35,320	\$ 44,777	\$ 135,431	\$ 123,037	\$ 660,991
<b>Cost of Goods Sold</b>					
Internet Costs	-	-	-	-	-
Cost of Sales Telephone	-	-	-	-	-
Cost of Sales Fiber	-	-	-	-	-
Cost of Sales Electricity	-	-	-	-	-

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
Cost of Sales Telephone	18,147	18,824	73,069	73,033	223,228
Cost of Sales CATV	281,094	183,117	608,157	696,973	1,997,664
Cost of Sales Internet	60,393	21,337	148,120	106,010	347,122
Cost of Sales Internet	-	-	-	-	-
Cost of Sales Fiber	7,717	7,917	25,327	25,493	88,883
Cost of Sales Streaming	7,136	-	27,067	-	54,927
Cost of Programming CATV	-	-	-	-	-
<b>Total Cost of Goods Sold (ACTUAL)</b>	<b>\$ 374,487</b>	<b>\$ 231,195</b>	<b>\$ 881,741</b>	<b>\$ 901,508</b>	<b>\$ 2,711,825</b>

Depr, Debt Svc & Other Costs

Damage Claims - CableTV	\$ -	\$ -	\$ -	\$ -	\$ -
Damage Claims - Telecom	\$ -	\$ -	\$ -	\$ -	\$ 63,704
Miscellaneous	-	-	-	-	-
Utility Cashiers (Over)/Short	-	-	-	-	-
Utility Internal Admin Allocate	-	-	-	-	-
Depreciation Expense	15,572	15,470	62,084	62,029	170,375
INTEREST EXP - 2020 REV BONDS	43,089	43,089	172,357	172,357	517,070
Amortization Exp	-	-	-	-	-
Admin. Allocation - Adm Exp	113,905	171,362	367,763	396,404	931,303
Utility Bad Debt Expense	-	-	-	-	-
Revenue Bond Principal	-	-	-	-	-
Revenue Bond Principal 2001	-	-	-	-	-
Revenue Bond Principal 2003	-	-	-	-	-
Revenue Bond Principal 2006	-	-	-	-	-
AMORT 2020 BOND PREMIUM	(8,723)	(8,723)	(34,894)	(34,894)	(104,681)
Debt Service Interest	-	-	-	-	-
Interest Expenses (Bond)	-	-	-	-	-
Interest Exp - 2003 Util Bond	-	-	-	-	-
Int Exp - 2006 Rev Bonds	-	-	-	-	-
Interest Exp - 2009 GEFA	-	-	-	-	-
Interest on Util Gov't Loans	-	-	-	-	-
Int Exp on Cust Deposits	-	-	-	-	-
Other Interest Expense	-	-	-	-	-
Construction in Progress	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	1,031
CAPITAL LEASE INTEREST	-	-	-	-	357
LEASE LIABILITY INTEREST	254	-	1,016	-	1,016
Capital Exp - Capital Lease	254	-	1,016	-	2,405
Capital Exp - Equipment	-	-	-	-	-
<b>Total Depr, Debt Svc &amp; Other Costs (ACTUAL)</b>	<b>\$ 164,097</b>	<b>\$ 221,198</b>	<b>\$ 568,326</b>	<b>\$ 595,896</b>	<b>\$ 1,580,176</b>

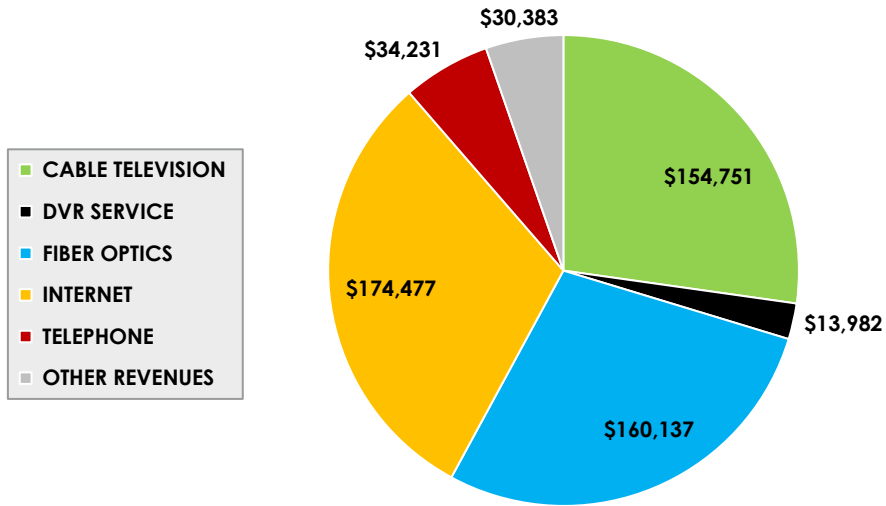
Fund Transfers

Trans Out 5% to Gen Fund - CABLE TV	10,183	12,569	41,673	54,386	127,883
Trans Out 5% to Gen Fund - TELECOM	21,400	20,012	84,834	86,419	242,550
Intergovernmental-Walton County	62,125	-	62,125	-	62,125
ADMIN ALLOC - ADMIN EXPENSES	113,905	171,362	367,763	396,404	931,303
<b>Total Fund Transfers (ACTUAL)</b>	<b>\$ 207,613</b>	<b>\$ 203,943</b>	<b>\$ 556,395</b>	<b>\$ 537,209</b>	<b>\$ 1,363,861</b>

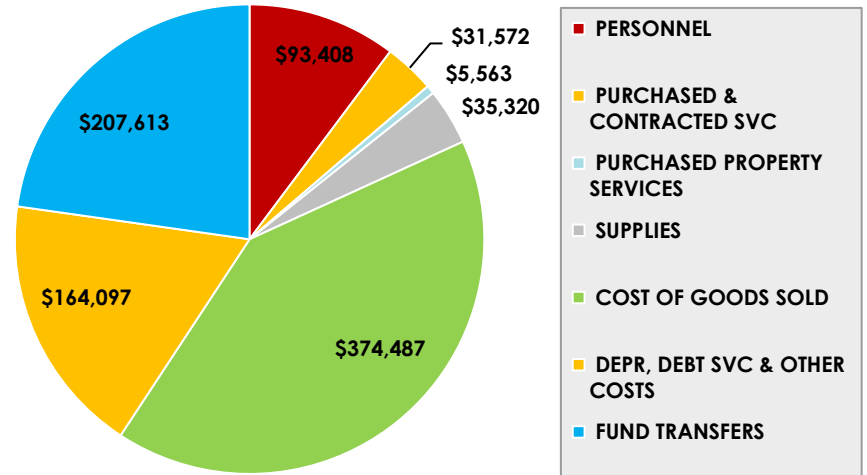
<b>TOTAL TELECOM EXPENSES (ACTUAL)</b>	<b>\$ 912,060</b>	<b>\$ 824,172</b>	<b>\$ 2,651,146</b>	<b>\$ 2,673,109</b>	<b>\$ 7,806,910</b>
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**CHART 5  
MONTHLY DIRECTOR'S REPORT  
REVENUES & EXPENSES**

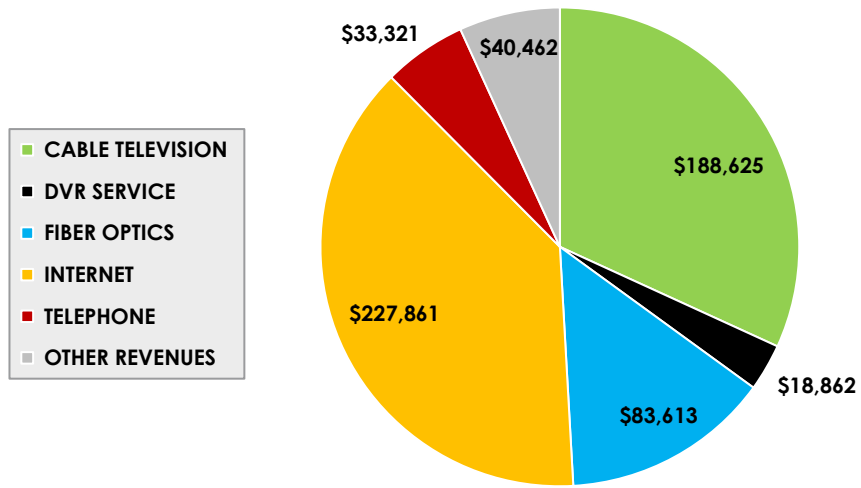
REVENUES [Apr 2024]



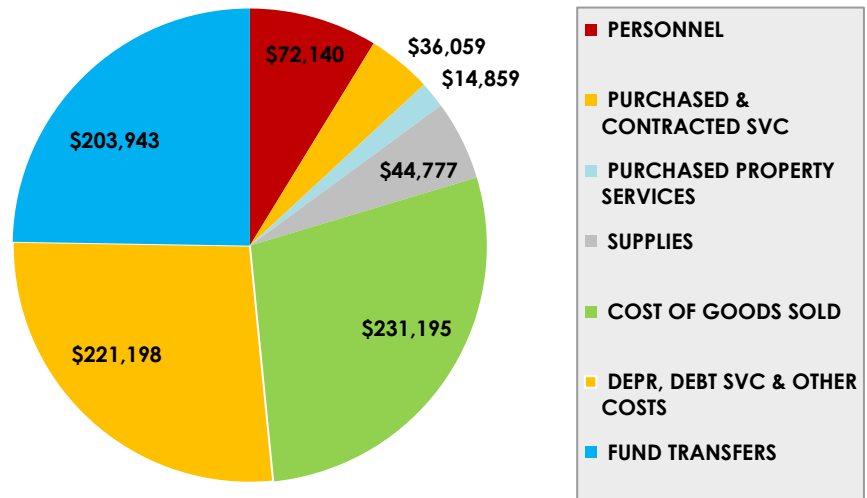
EXPENSES [Apr 2024]



REVENUES [Apr 2023]



EXPENSES [Apr 2023]



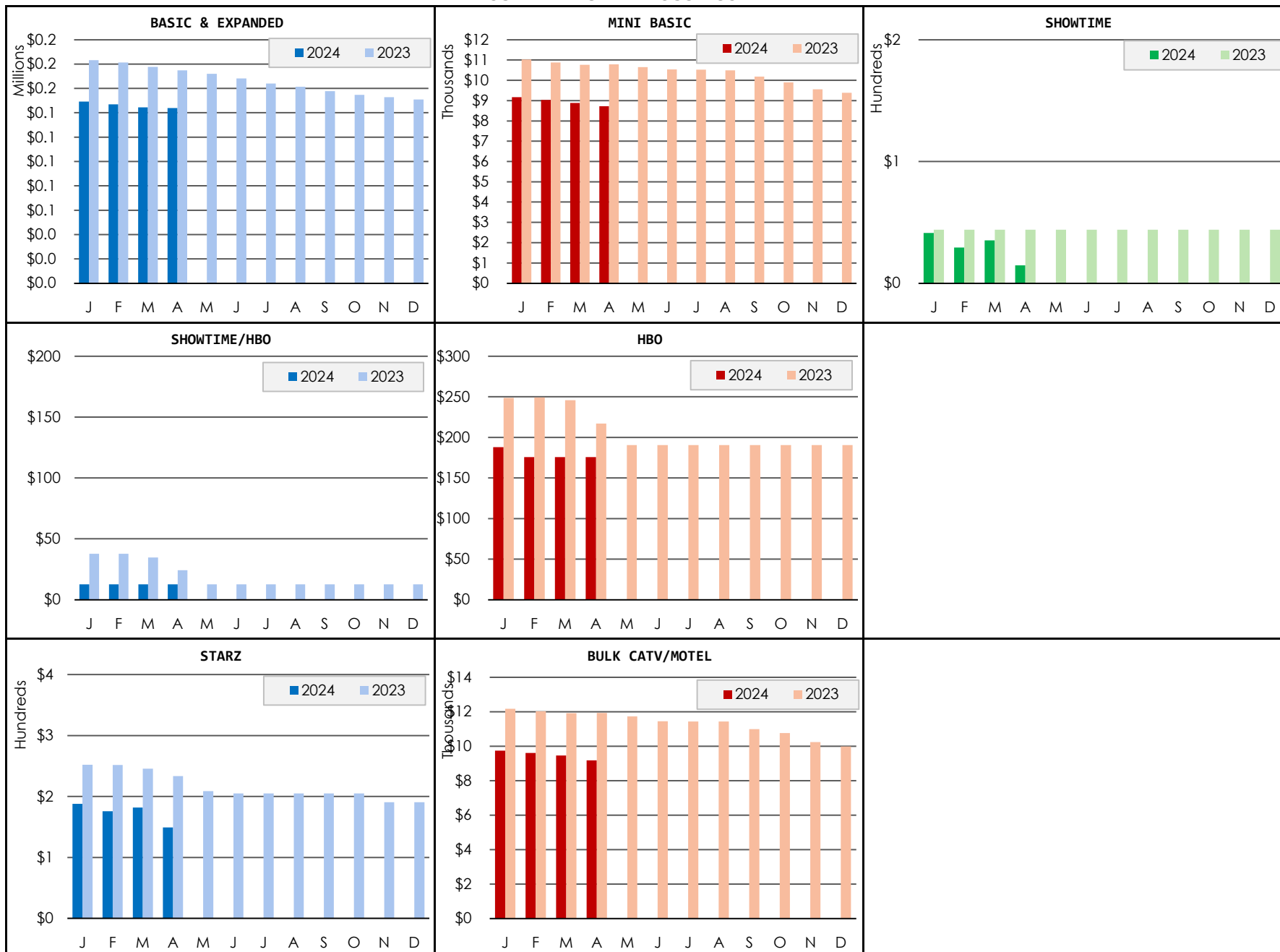


	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>BASIC &amp; EXPANDED BASIC</b>					
Number of Bills	1,253	1,525	5,096	6,266	16,286
Revenue (\$)	\$ 143,893	\$ 174,816	\$ 584,339	\$ 716,826	\$ 1,866,003
Revenue Per Bill (\$)	\$ 115	\$ 115	\$ 115	\$ 114	\$ 115
<b>MINI BASIC</b>					
Number of Bills	228	283	940	1,143	3,078
Revenue (\$)	\$ 8,721	\$ 10,789	\$ 35,811	\$ 43,455	\$ 117,016
Revenue Per Bill (\$)	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38
<b>BOSTWICK</b>					
Number of Bills	4	10	19	40	79
Revenue (\$)	\$ 460	\$ 1,150	\$ 2,193	\$ 4,600	\$ 9,032
Revenue Per Bill (\$)	\$ 115	\$ 115	\$ 115	\$ 115	\$ 114
<b>BULK CATV/MOTEL</b>					
Number of Bills	4	4	16	16	48
Revenue (\$)	\$ 1,310	\$ 1,310	\$ 5,240	\$ 5,240	\$ 15,720
Revenue Per Bill (\$)	\$ 328	\$ 328	\$ 328	\$ 328	\$ 328
<b>SHOWTIME</b>					
Number of Bills	1	3	7	12	31
Revenue (\$)	\$ 15	\$ 44	\$ 120	\$ 176	\$ 472
Revenue Per Bill (\$)	\$ 15	\$ 15	\$ 17	\$ 15	\$ 15
<b>SHOW/HBO</b>					
Number of Bills	1	2	4	11	12
Revenue (\$)	\$ 13	\$ 24	\$ 50	\$ 134	\$ 151
Revenue Per Bill (\$)	\$ 13	\$ 12	\$ 13	\$ 12	\$ 13
<b>BULK SHOWTIME/MOTEL</b>					
Number of Bills	-	-	-	-	-
Revenue (\$)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Per Bill (\$)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CINEMAX</b>					
Number of Bills	1	2	5	8	21
Revenue (\$)	\$ 15	\$ 29	\$ 71	\$ 117	\$ 305
Revenue Per Bill (\$)	\$ 15	\$ 15	\$ 14	\$ 15	\$ 15

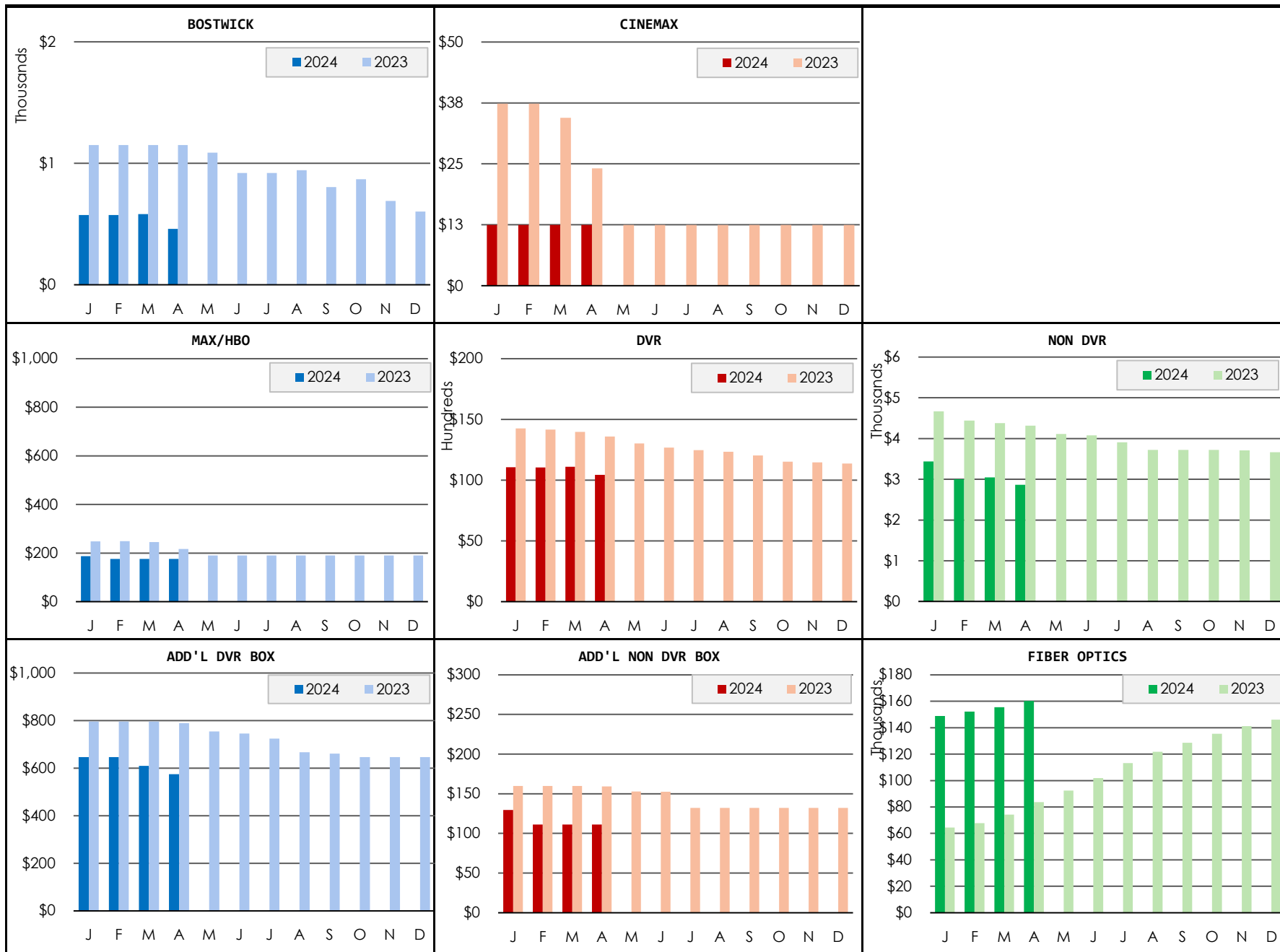
	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>HBO</b>					
Number of Bills	12	16	49	67	153
Revenue (\$)	\$ 176	\$ 217	\$ 715	\$ 960	\$ 2,239
Revenue Per Bill (\$)	\$ 15	\$ 14	\$ 15	\$ 14	\$ 15
<b>MAX/HBO</b>					
Number of Bills	-	1	-	7	-
Revenue (\$)	\$ -	\$ 12	\$ -	\$ 84	\$ -
Revenue Per Bill (\$)	\$ -	\$ 12	\$ -	\$ 12	\$ -
<b>PLAYBOY</b>					
Number of Bills	-	-	-	-	-
Revenue (\$)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Per Bill (\$)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STARZ</b>					
Number of Bills	11	16	48	69	159
Revenue (\$)	\$ 149	\$ 233	\$ 695	\$ 983	\$ 2,310
Revenue Per Bill (\$)	\$ 14	\$ 15	\$ 14	\$ 14	\$ 15
<b>DVR</b>					
Number of Bills	89	115	366	470	1,178
Revenue (\$)	\$ 10,432	\$ 13,598	\$ 43,648	\$ 55,998	\$ 140,583
Revenue Per Bill (\$)	\$ 117	\$ 118	\$ 119	\$ 119	\$ 119
<b>NON DVR</b>					
Number of Bills	24	36	103	149	359
Revenue (\$)	\$ 2,864	\$ 4,316	\$ 12,348	\$ 17,804	\$ 42,970
Revenue Per Bill (\$)	\$ 119	\$ 120	\$ 120	\$ 119	\$ 120
<b>SET TOP BOX</b>					
Number of Bills	70	91	278	393	905
Revenue (\$)	\$ 866	\$ 1,085	\$ 3,450	\$ 4,784	\$ 11,037
Revenue Per Bill (\$)	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	MOST RECENT 12-MONTH
<b>ADD'L DVR BOX</b>					
Number of Bills	43	52	175	208	546
Revenue (\$)	\$ 575	\$ 789	\$ 2,478	\$ 3,177	\$ 7,969
Revenue Per Bill (\$)	\$ 13	\$ 15	\$ 14	\$ 15	\$ 15
<b>ADD'L NON DVR BOX</b>					
Number of Bills	11	15	46	60	152
Revenue (\$)	\$ 111	\$ 159	\$ 463	\$ 639	\$ 1,561
Revenue Per Bill (\$)	\$ 10	\$ 11	\$ 10	\$ 11	\$ 10
<b>FIBER</b>					
Number of Bills	2,254	852	8,581	2,488	21,611
Revenue (\$)	\$ 160,137	\$ 83,613	\$ 616,536	\$ 289,965	\$ 1,596,907
Revenue Per Bill (\$)	\$ 71	\$ 98	\$ 72	\$ 117	\$ 74
<b>INTERNET</b>					
Number of Bills	2,850	3,902	11,592	16,212	38,138
Revenue (\$)	\$ 166,354	\$ 224,851	\$ 676,874	\$ 932,948	\$ 2,204,957
Revenue Per Bill (\$)	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58
<b>WIRELESS INTERNET</b>					
Number of Bills	583	149	2,147	416	4,672
Revenue (\$)	\$ 8,123	\$ 3,011	\$ 29,957	\$ 10,773	\$ 66,951
Revenue Per Bill (\$)	\$ 14	\$ 20	\$ 14	\$ 26	\$ 14
<b>RESIDENTIAL PHONE</b>					
Number of Bills	666	718	2,688	2,877	8,278
Revenue (\$)	\$ 9,653	\$ 6,923	\$ 38,769	\$ 26,544	\$ 109,135
Revenue Per Bill (\$)	\$ 14	\$ 10	\$ 14	\$ 9	\$ 13
<b>COMMERCIAL PHONE</b>					
Number of Bills	262	269	1,065	1,106	3,221
Revenue (\$)	\$ 16,695	\$ 17,894	\$ 68,483	\$ 72,183	\$ 209,260
Revenue Per Bill (\$)	\$ 64	\$ 67	\$ 64	\$ 65	\$ 65
<b>TOTAL REVENUES</b>	<b>\$ 530,562</b>	<b>\$ 544,864</b>	<b>\$ 2,122,239</b>	<b>\$ 2,187,390</b>	<b>\$ 6,404,575</b>

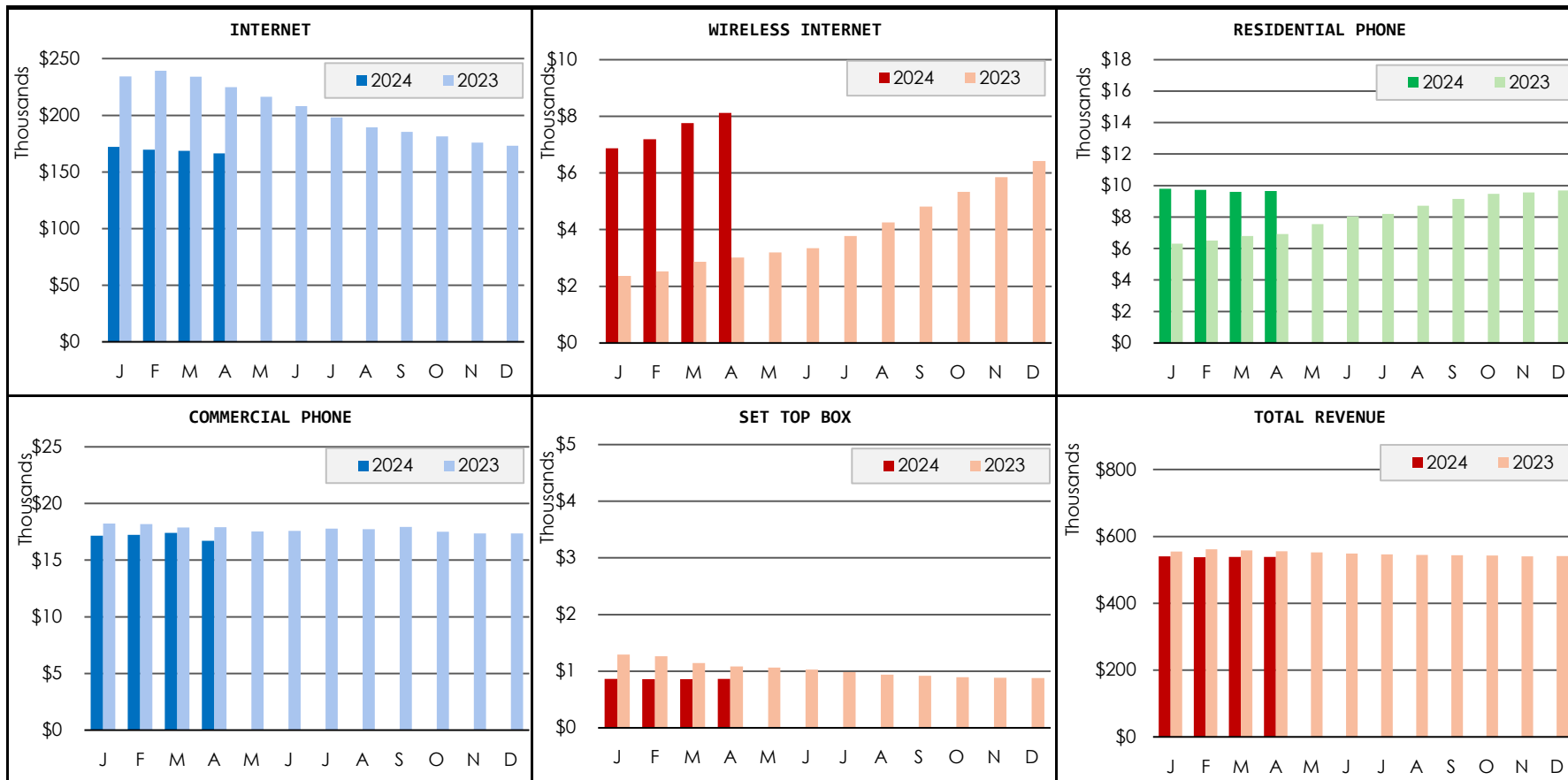
**CHART 7**  
**REVENUES FROM SALES BY CLASS**  
**CURRENT VS. PREVIOUS FISCAL YEAR**



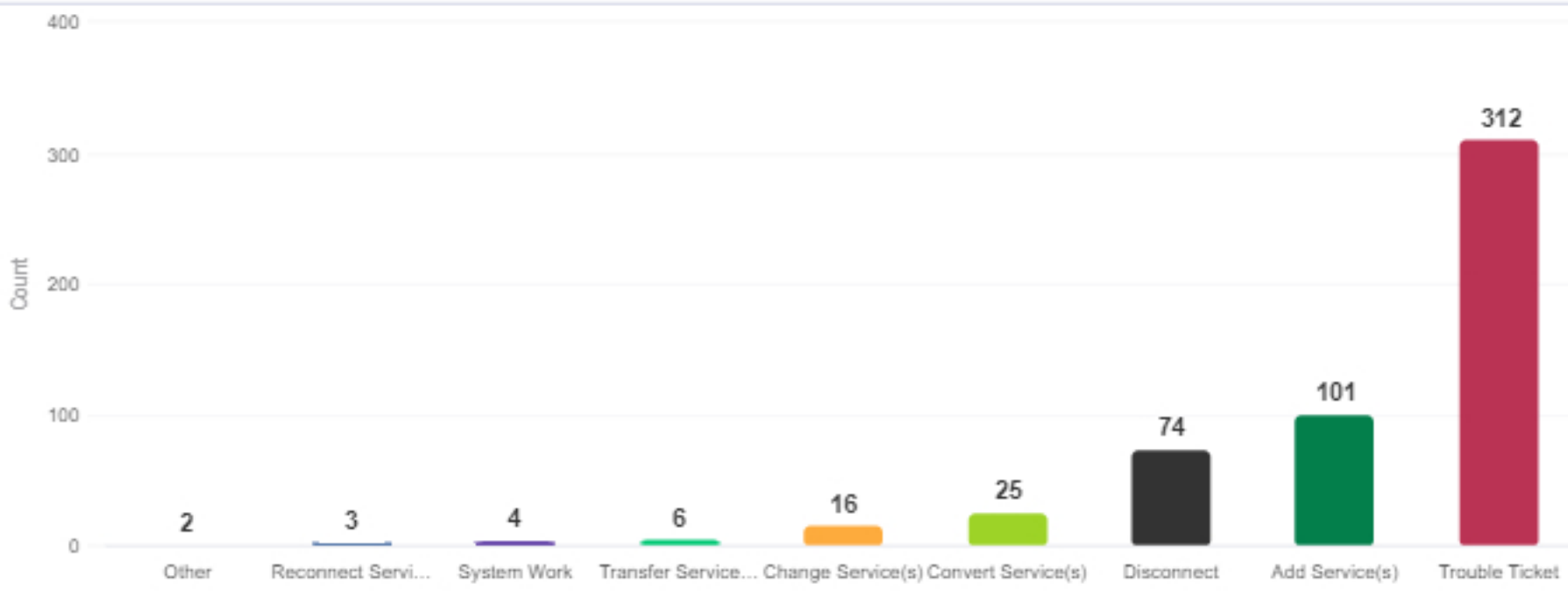
**CHART 7  
REVENUES FROM SALES BY CLASS  
CURRENT VS. PREVIOUS FISCAL YEAR**



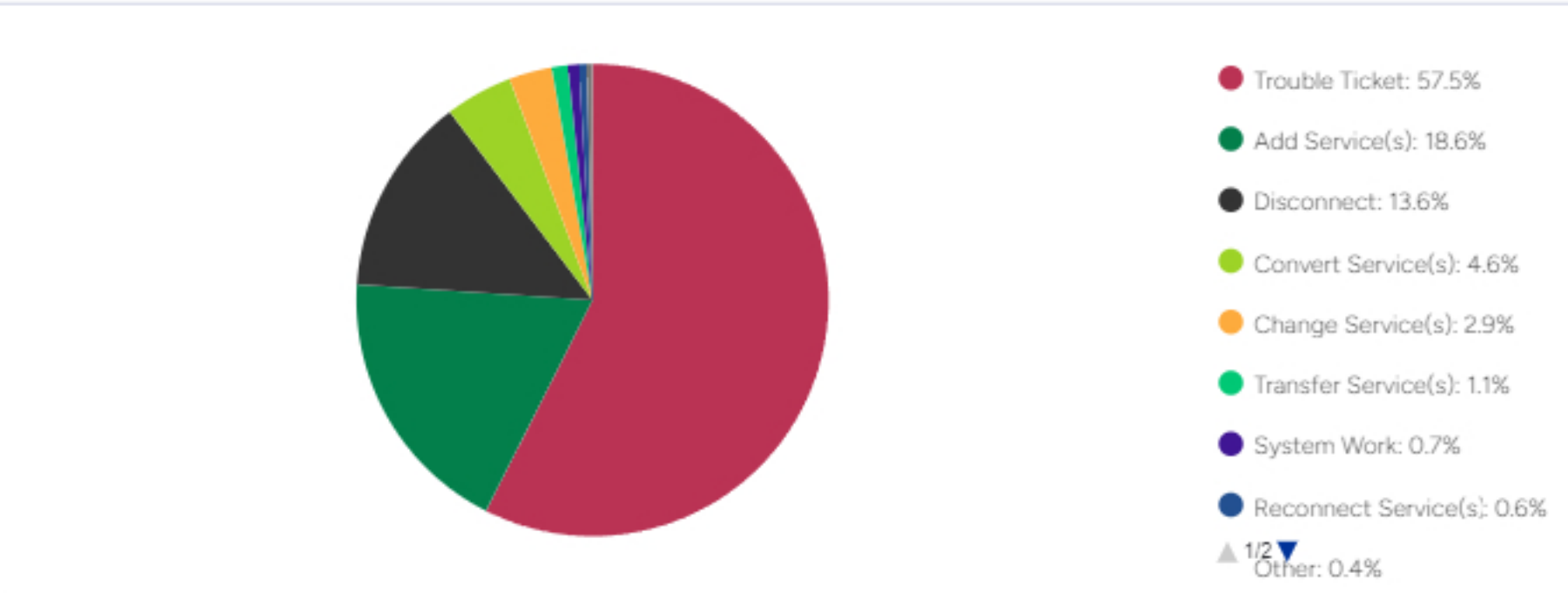
**CHART 7  
REVENUES FROM SALES BY CLASS  
CURRENT VS. PREVIOUS FISCAL YEAR**



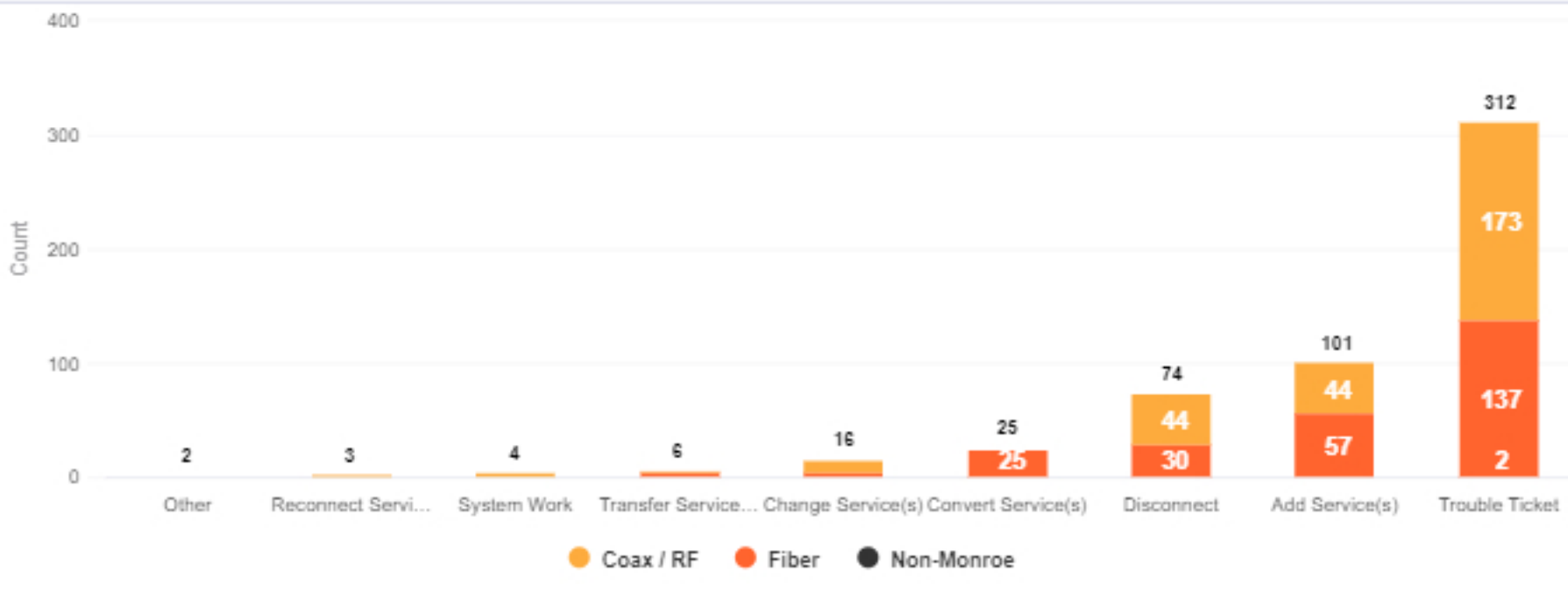
Work Orders Completed (By Type)



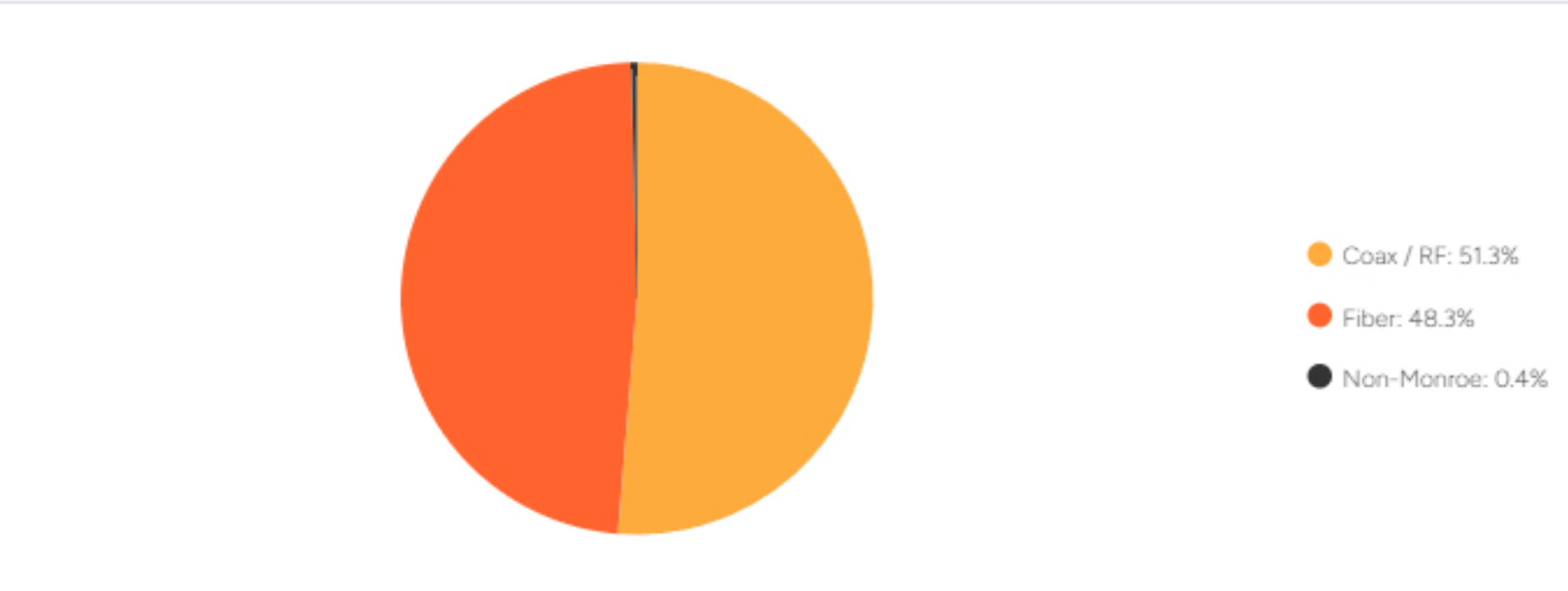
Work Orders Completed (By Type)



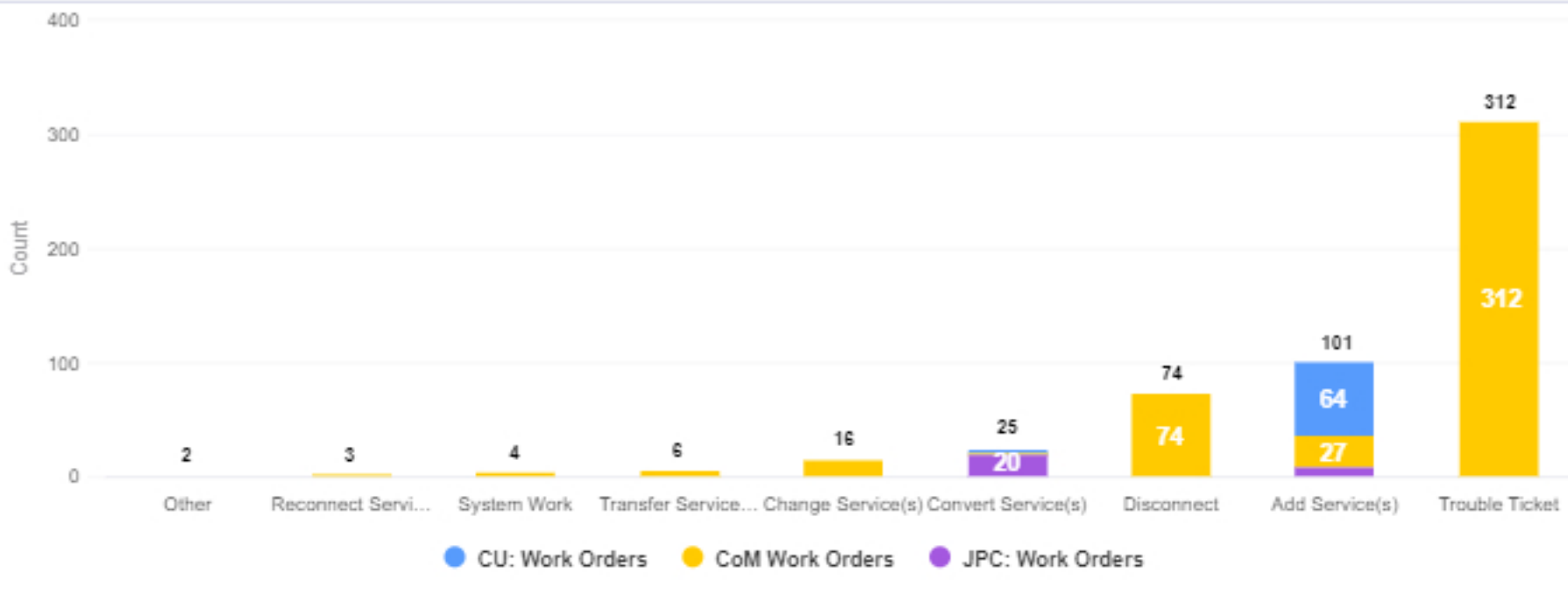
Work Orders Completed (By Service Delivery)



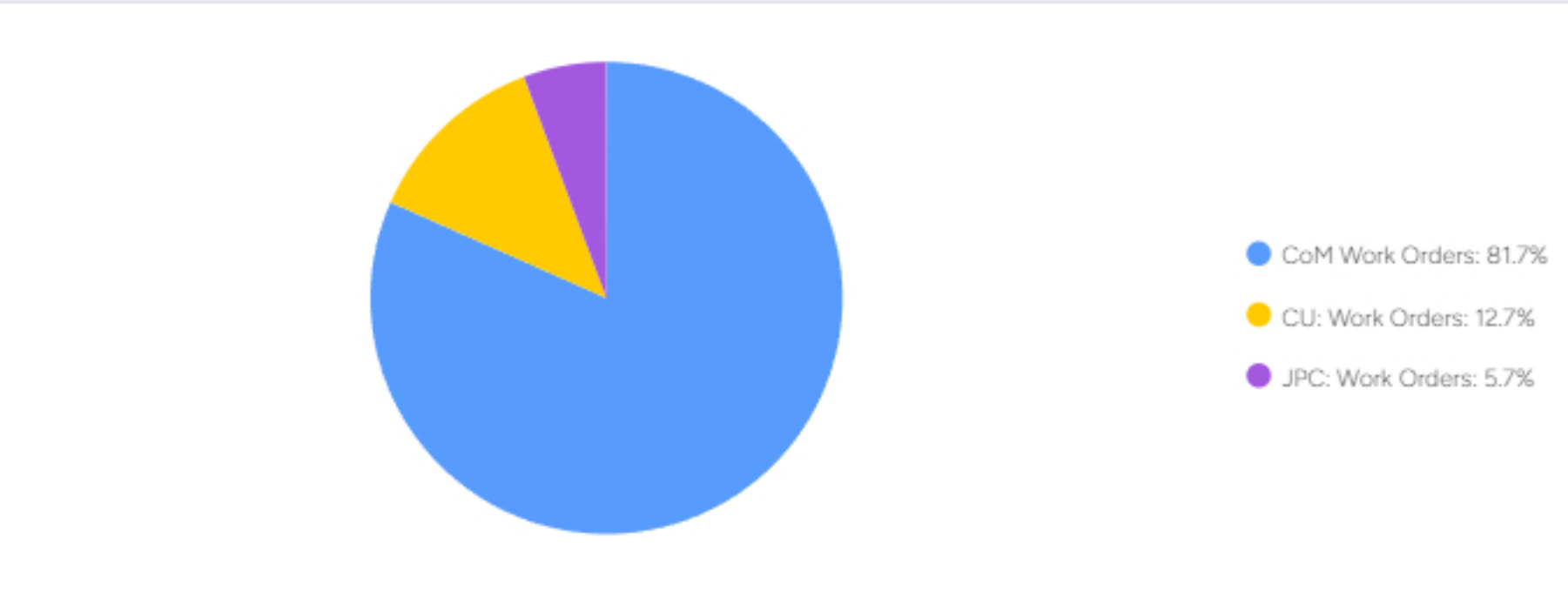
Work Orders Completed (By Service Delivery)



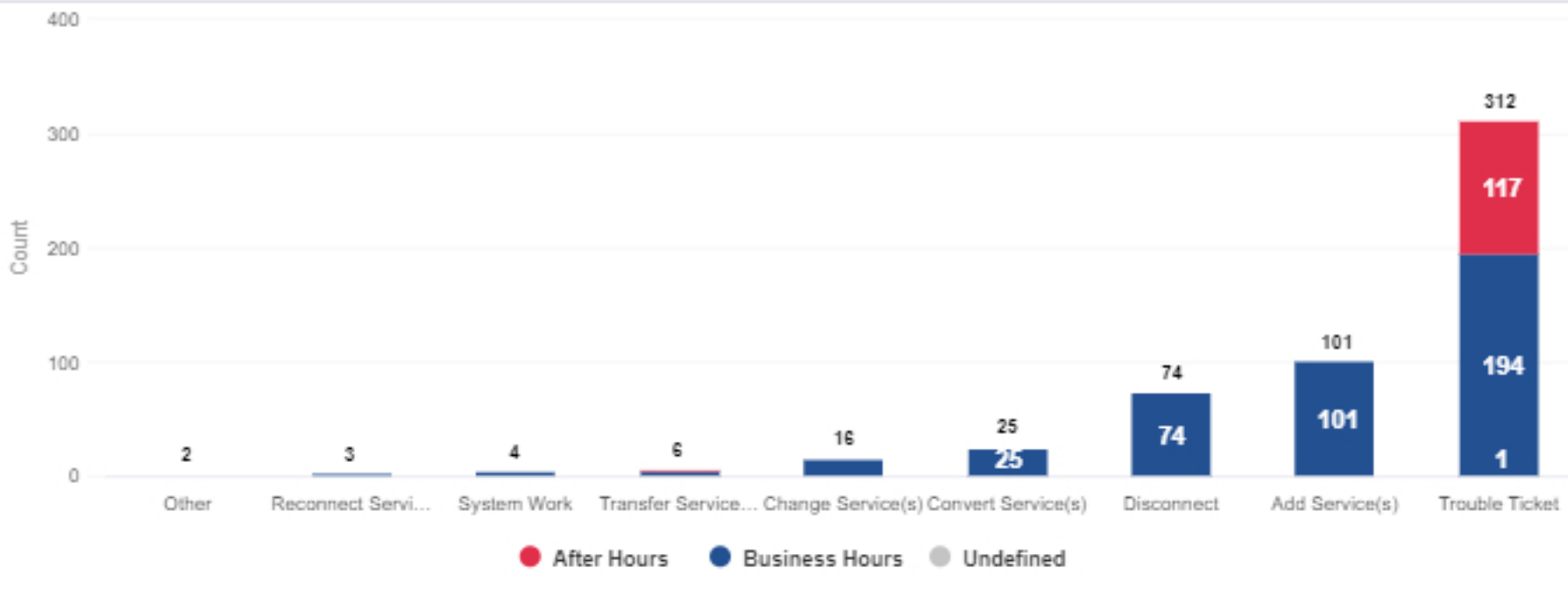
Work Orders Completed (By Group)



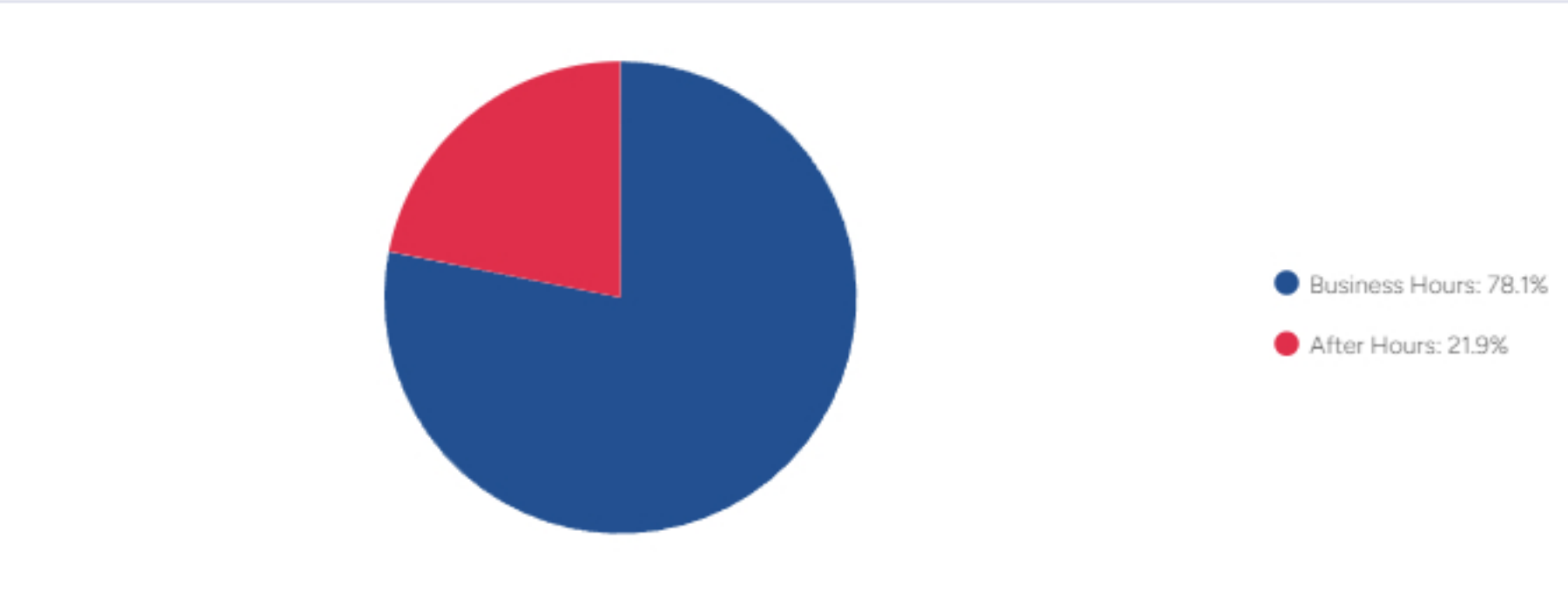
Work Orders Completed (By Group)



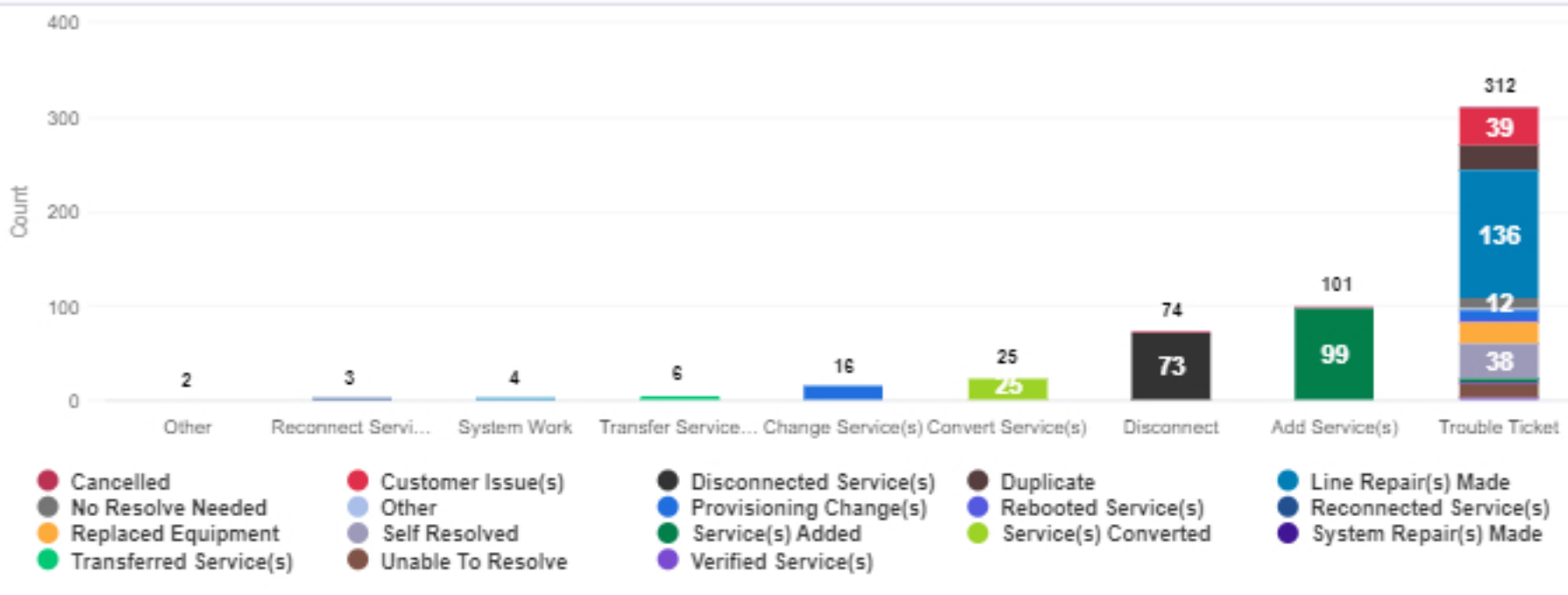
Work Orders Completed (By Submission Timeframe)



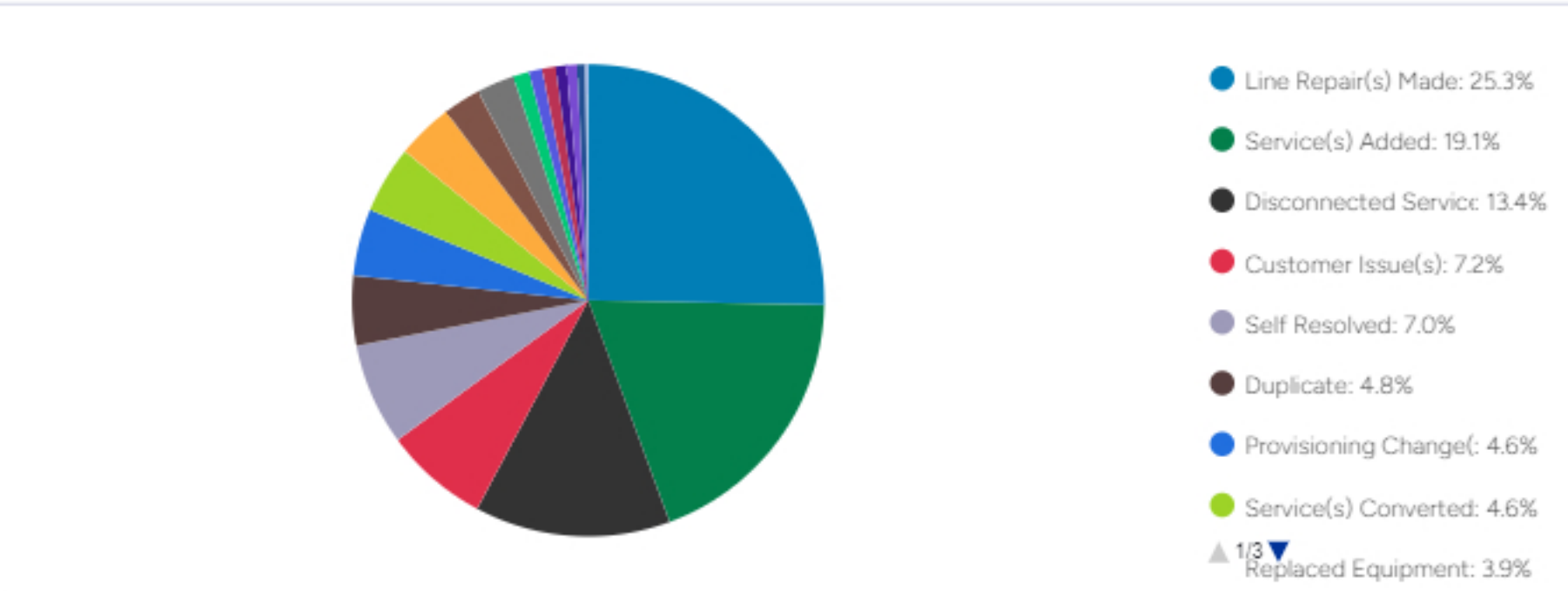
Work Orders Completed (By Submission Timeframe)

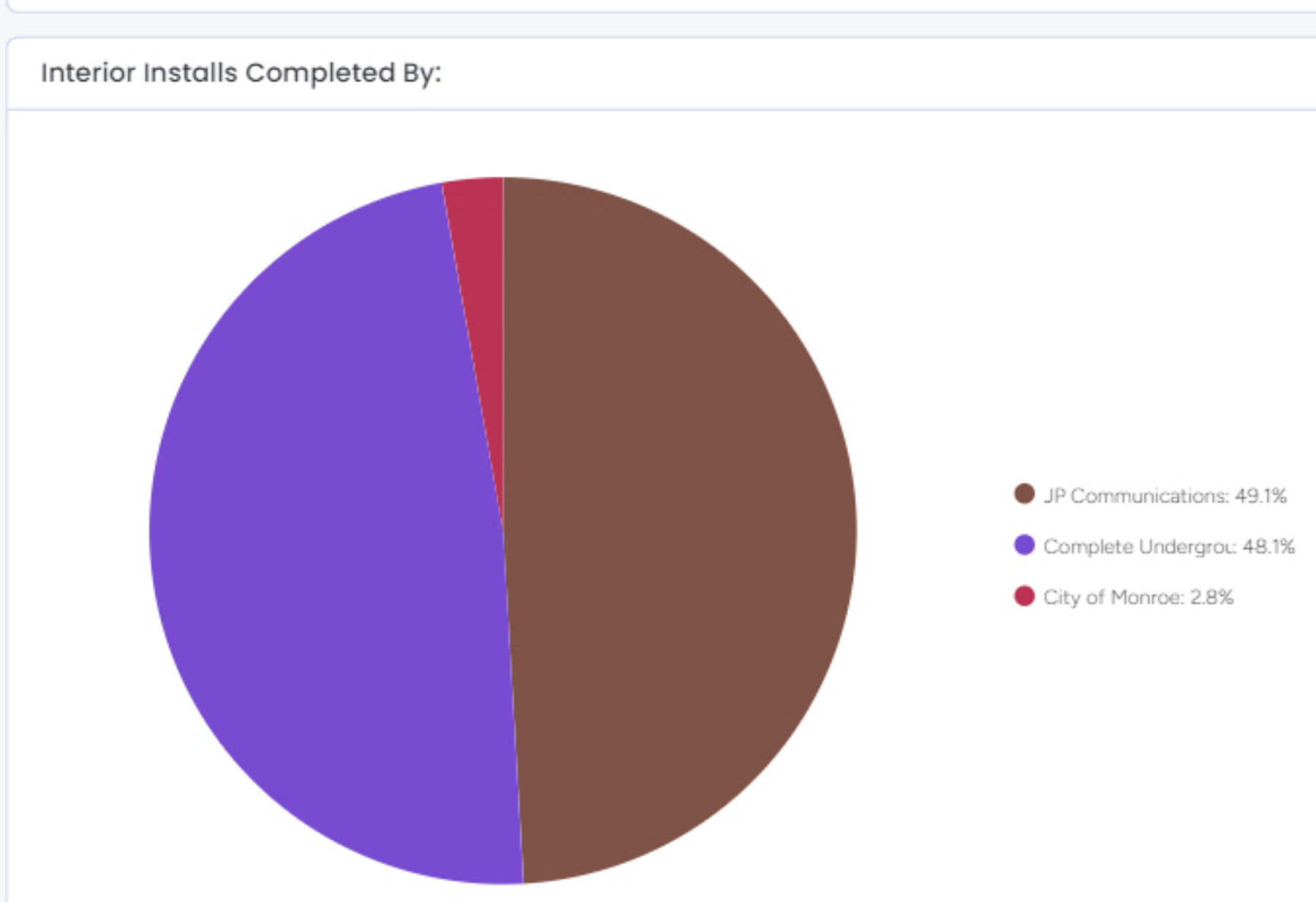
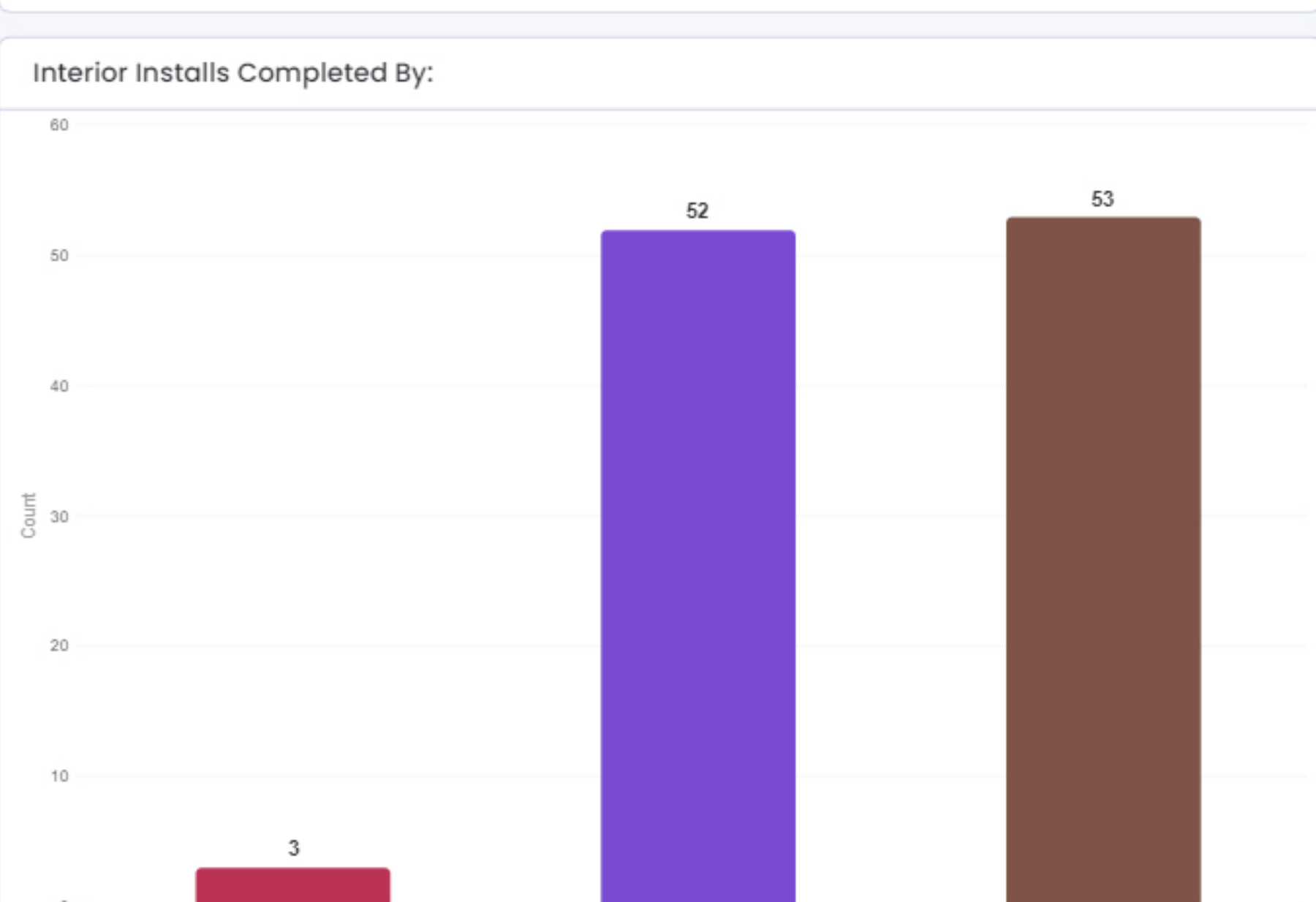
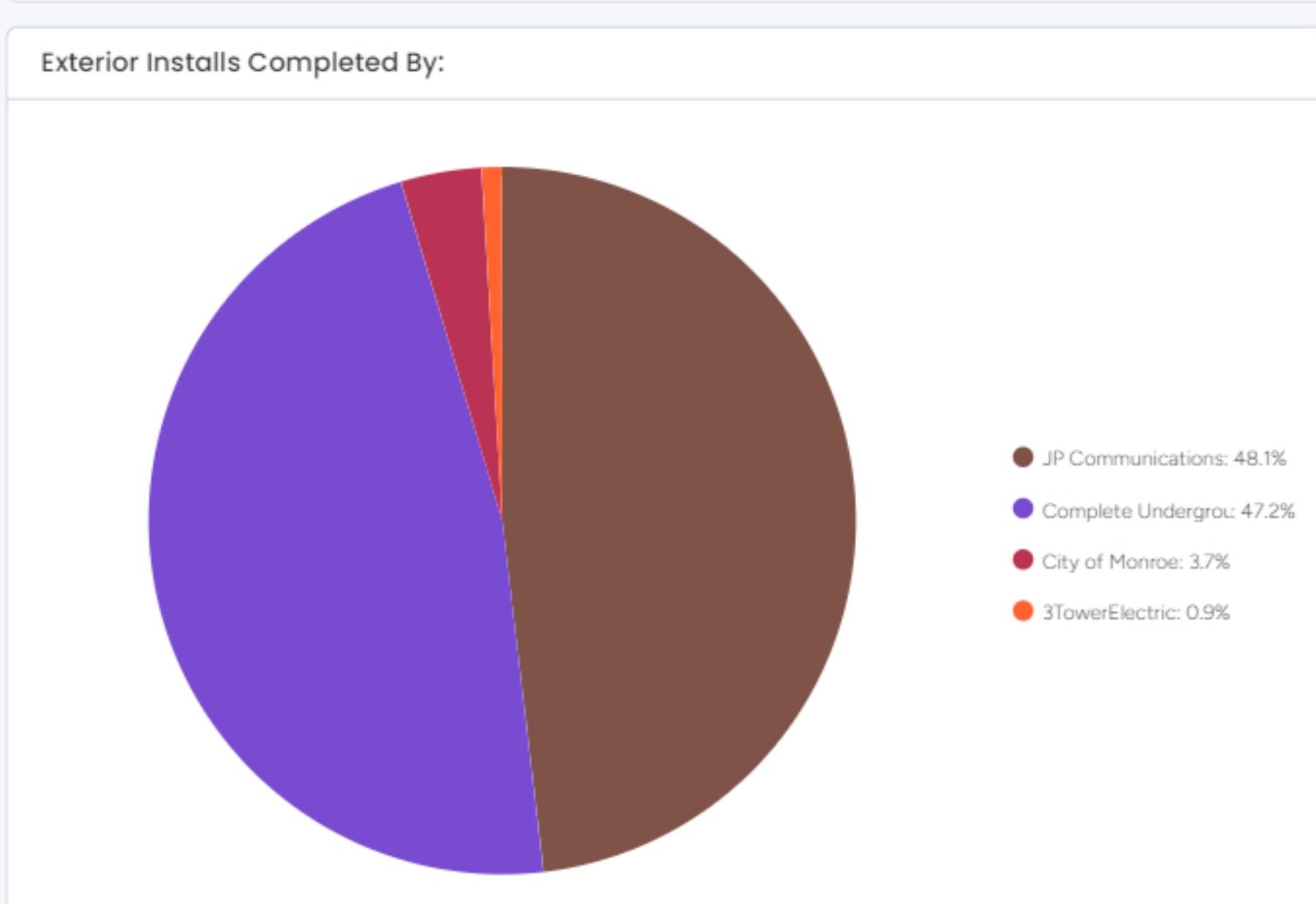
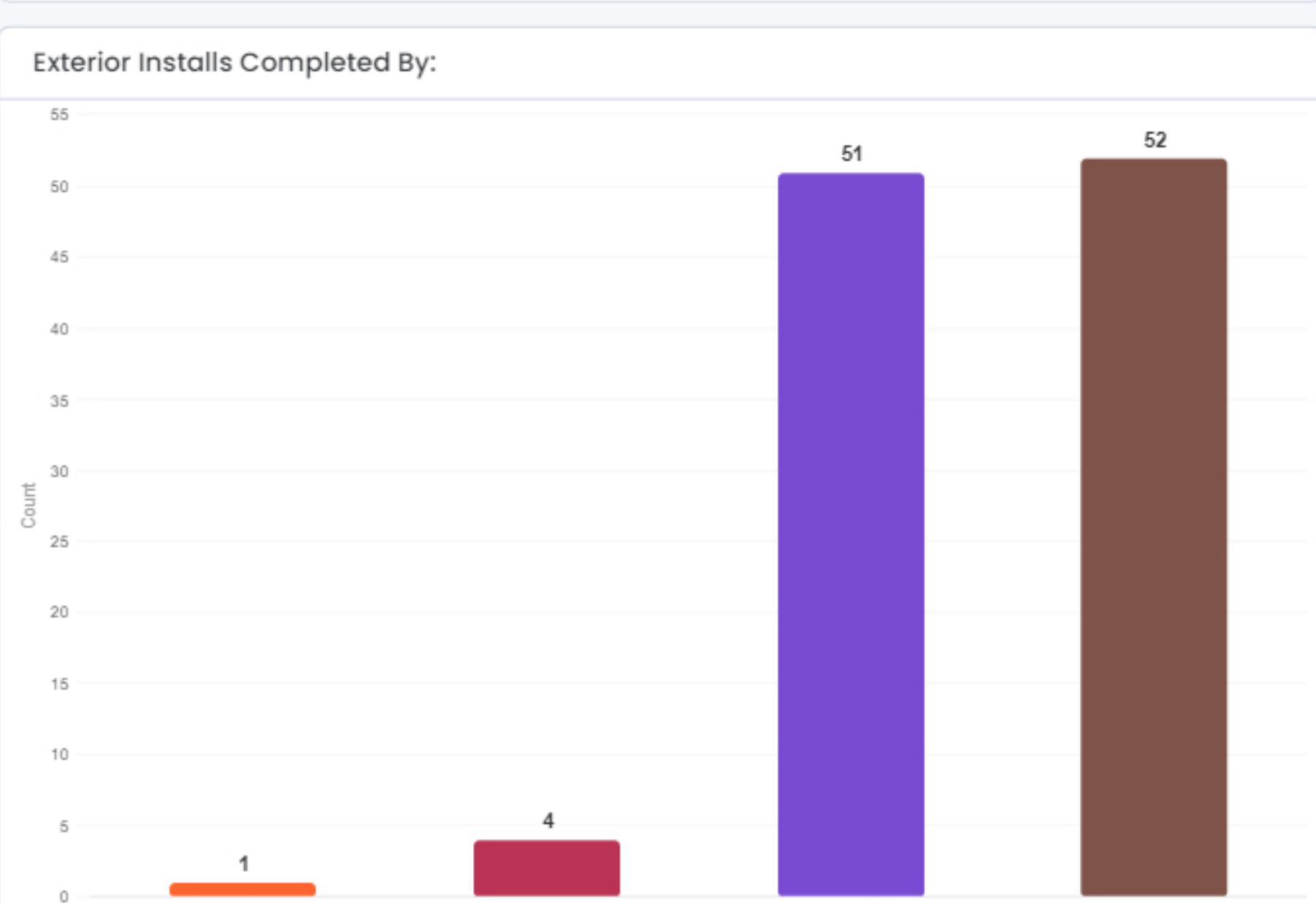
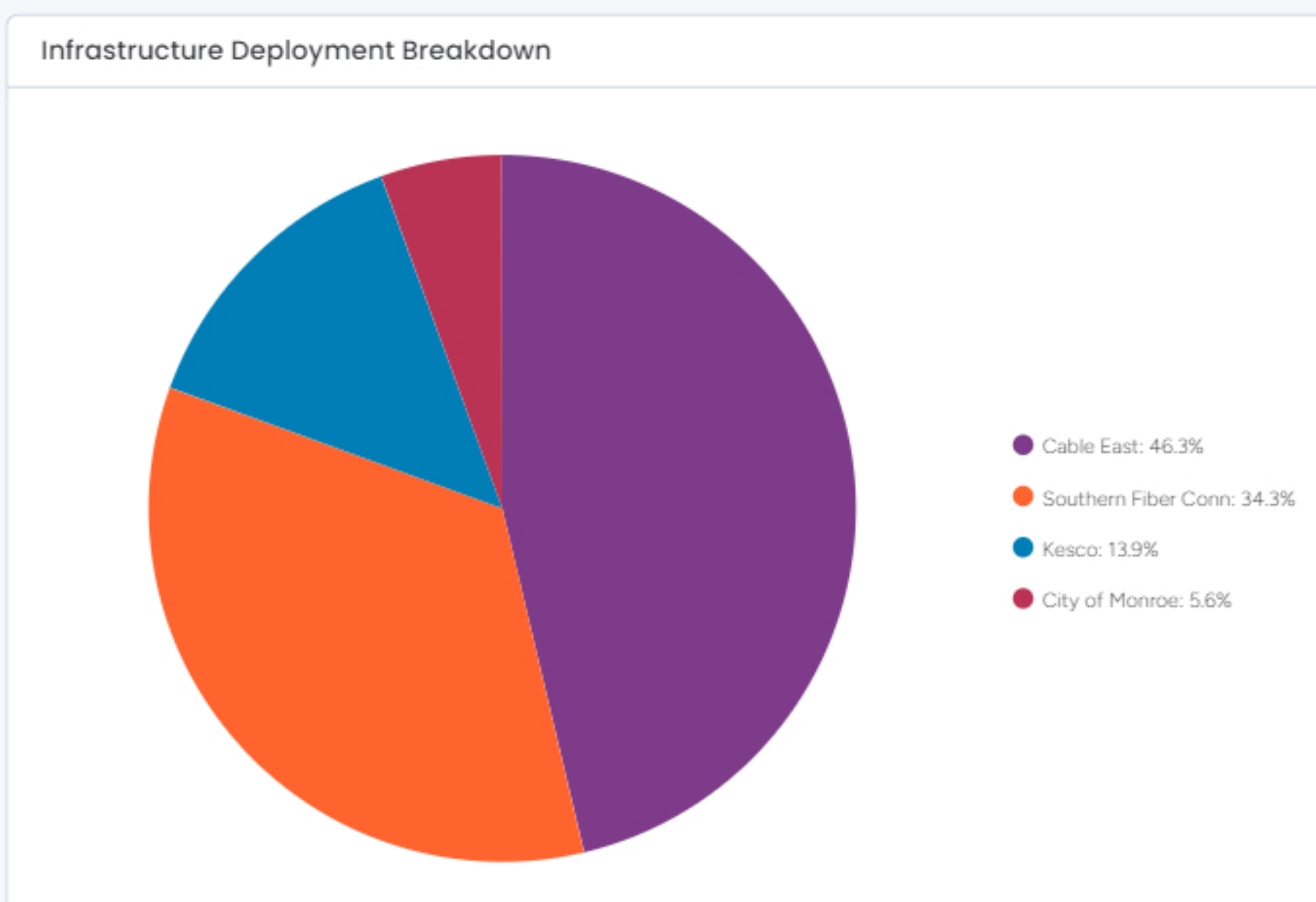
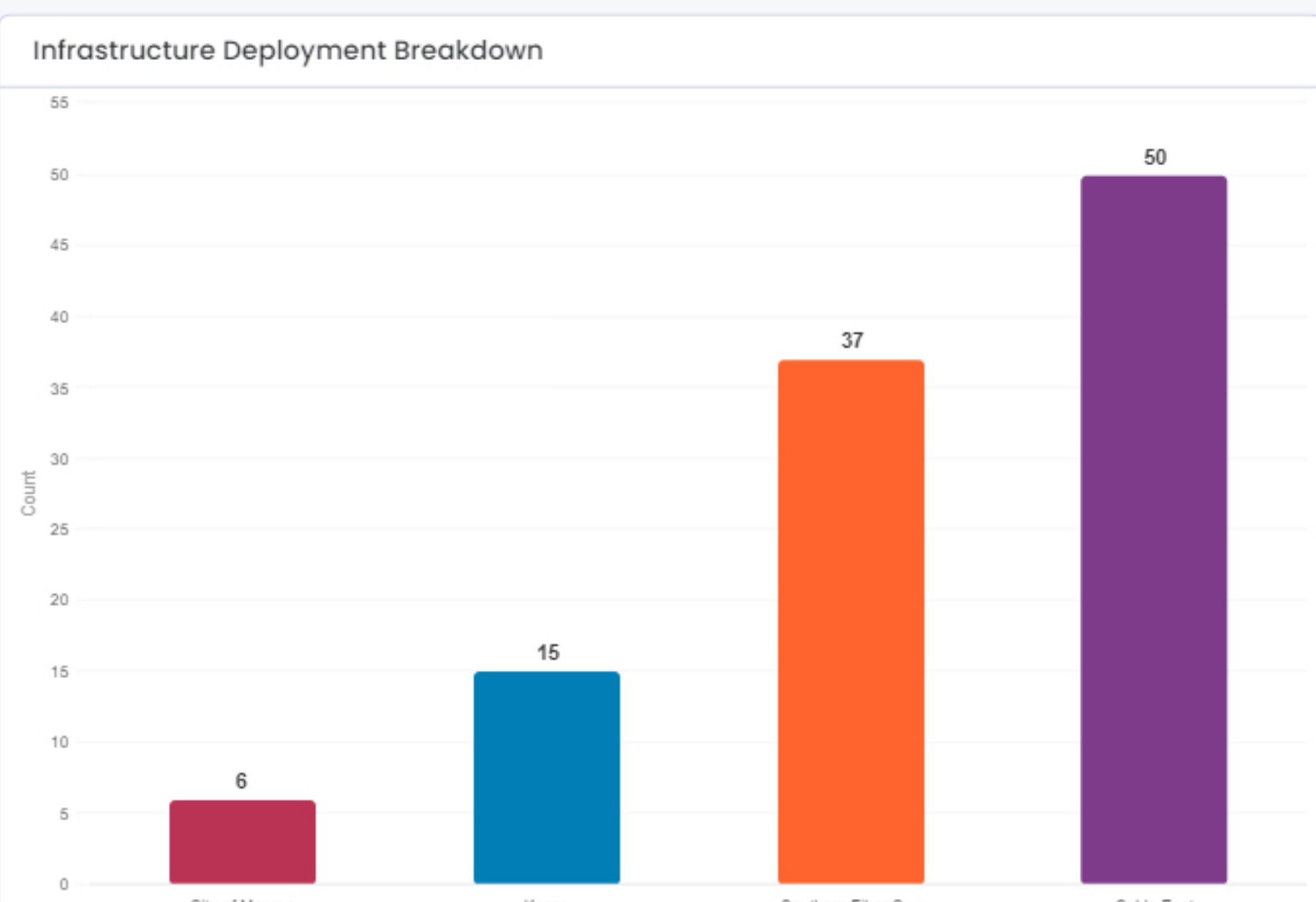
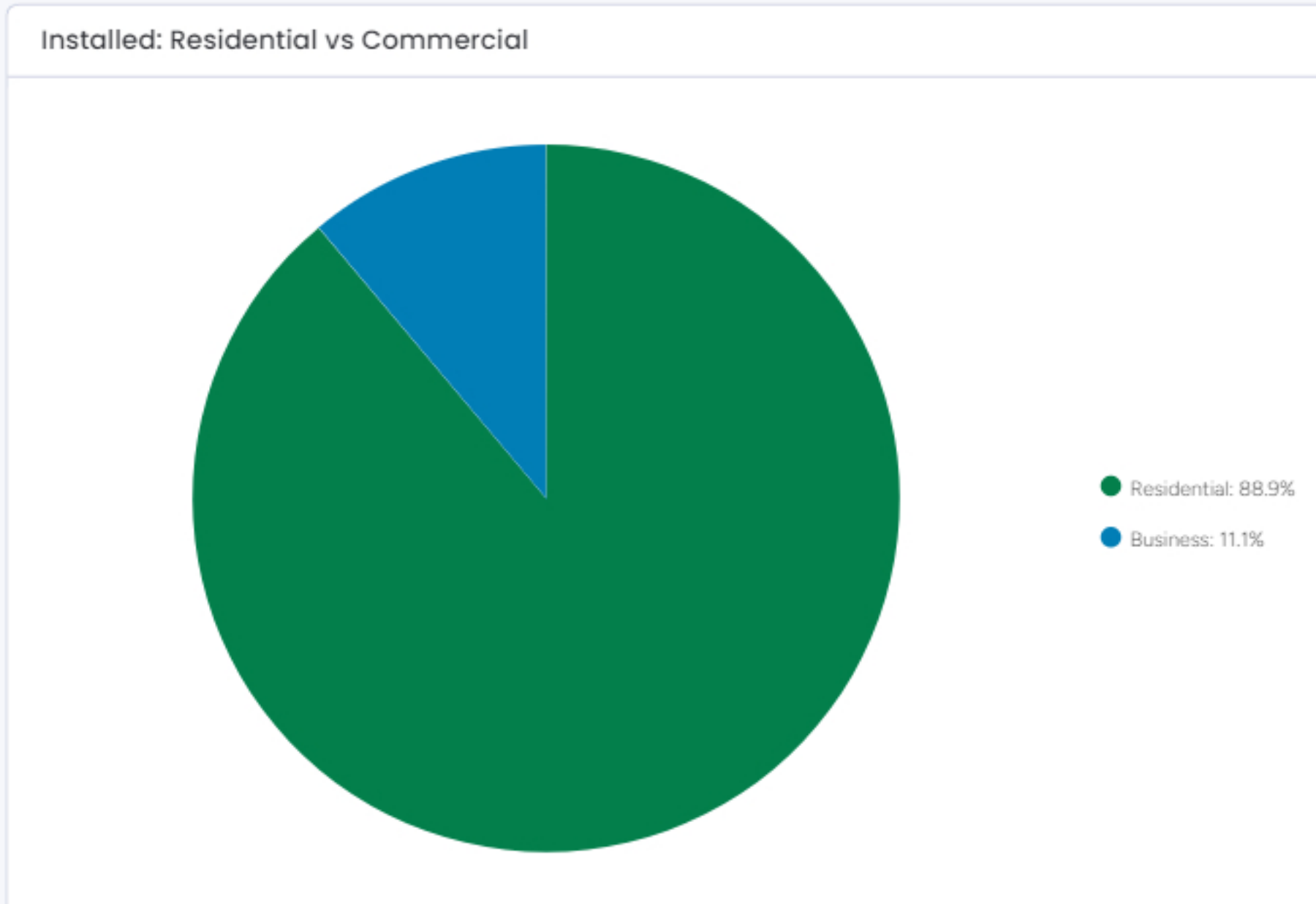
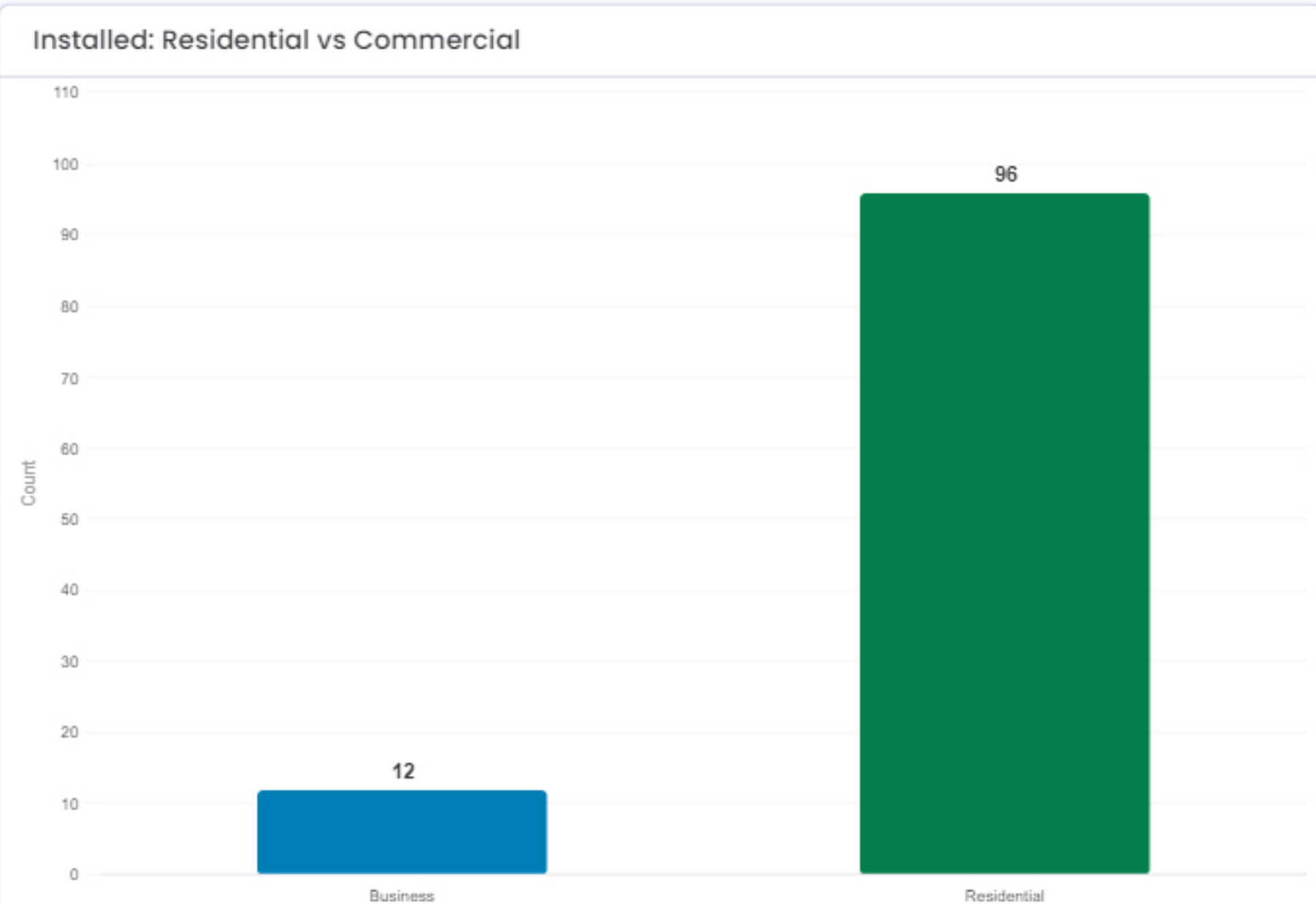
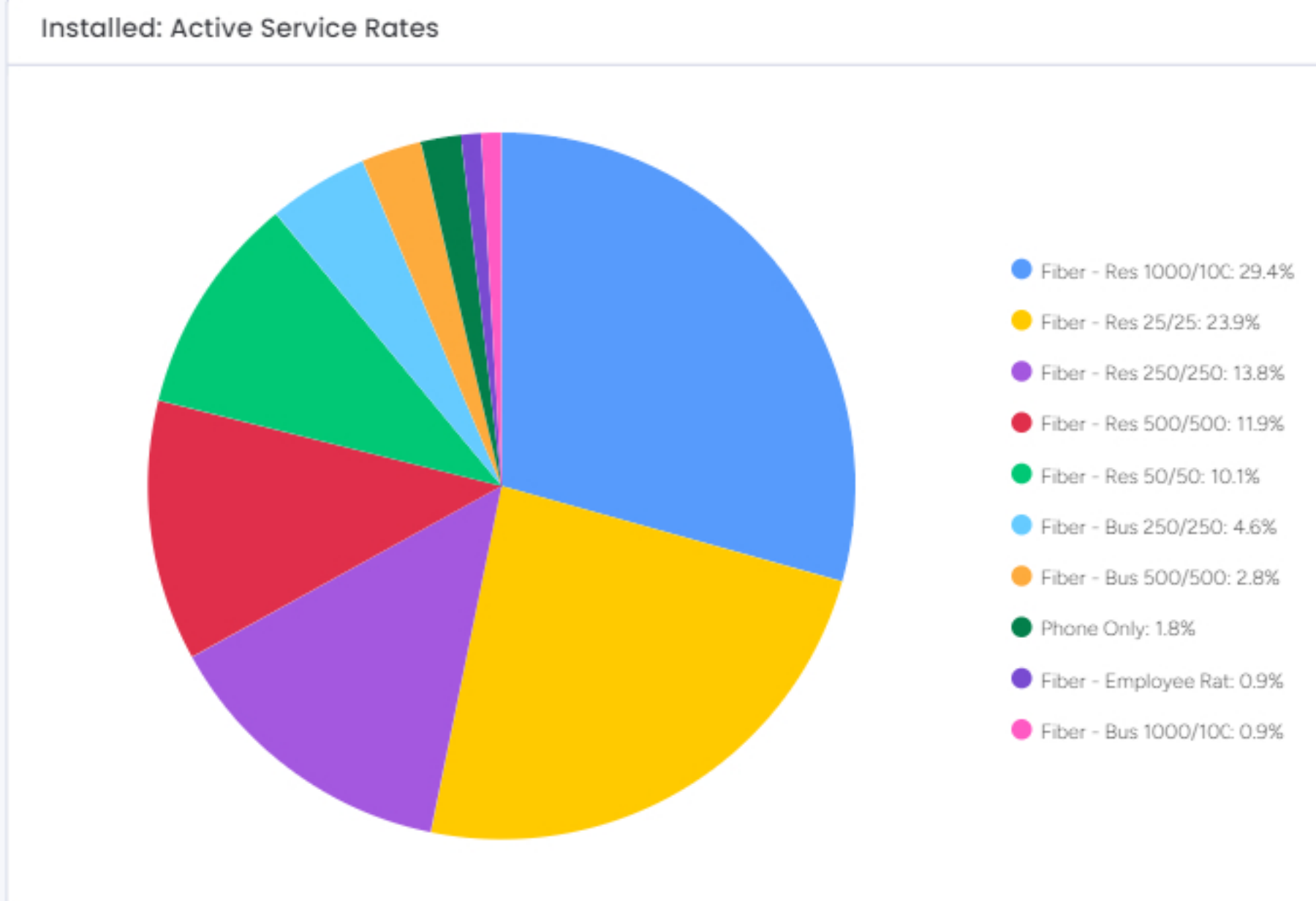
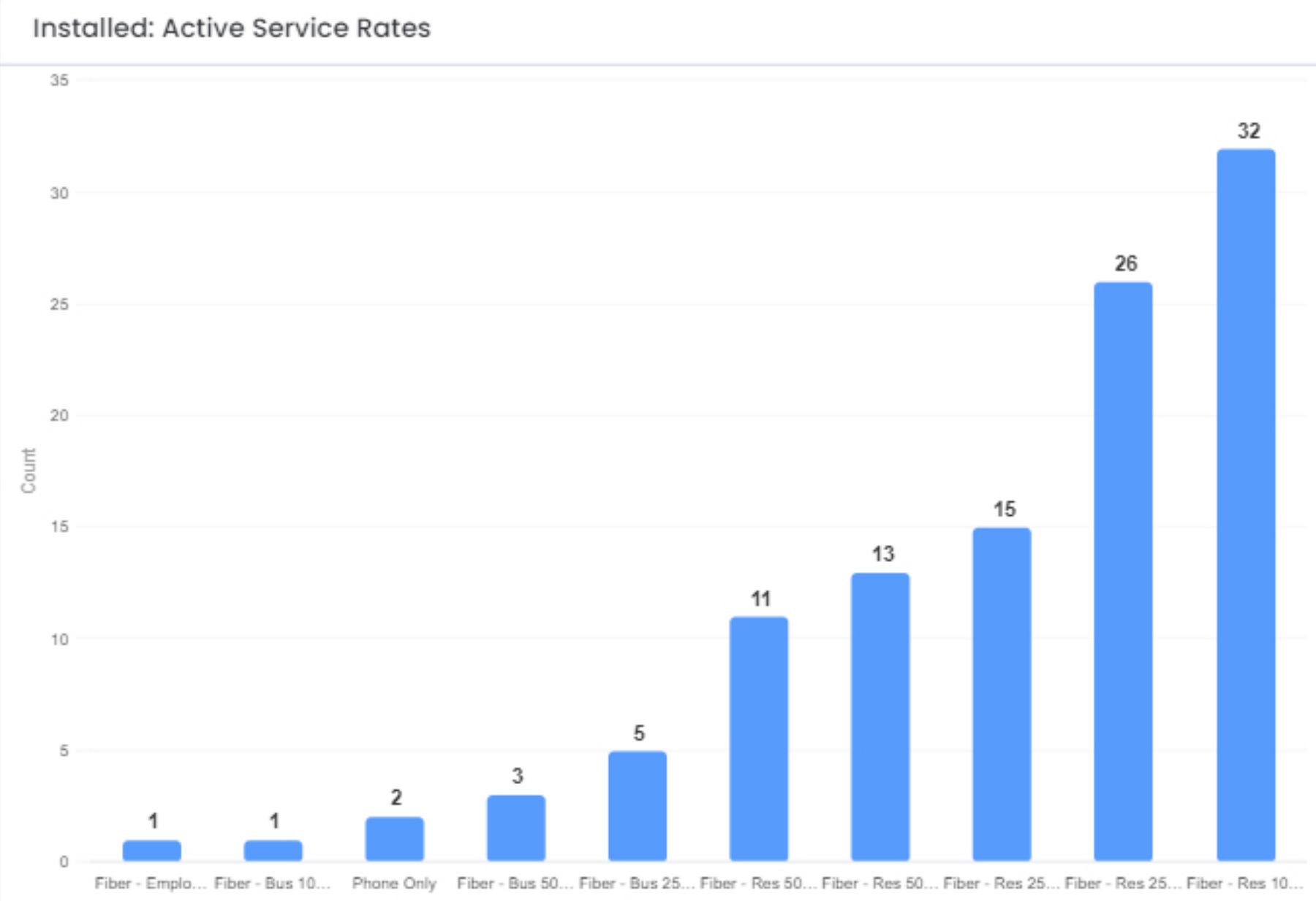
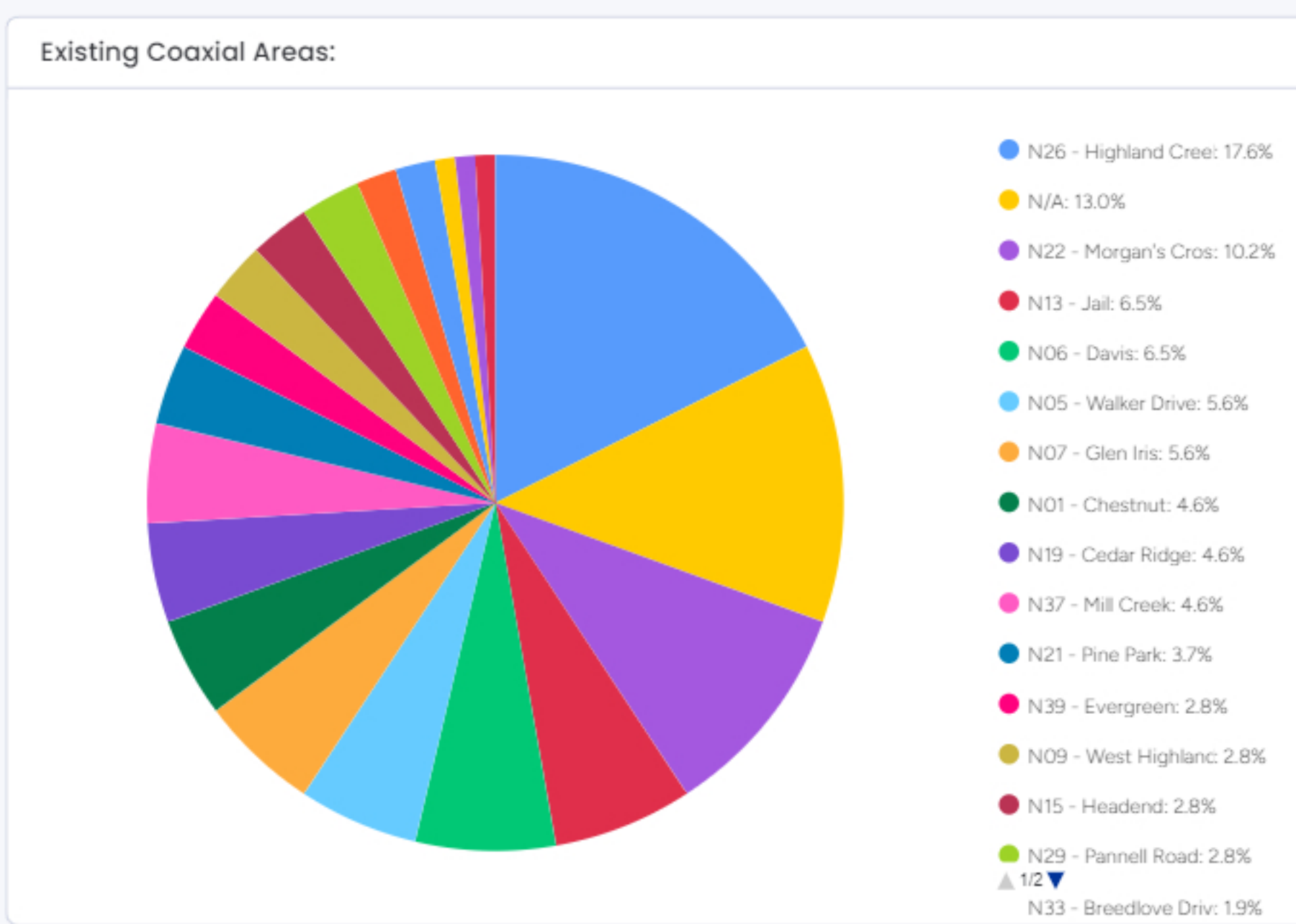
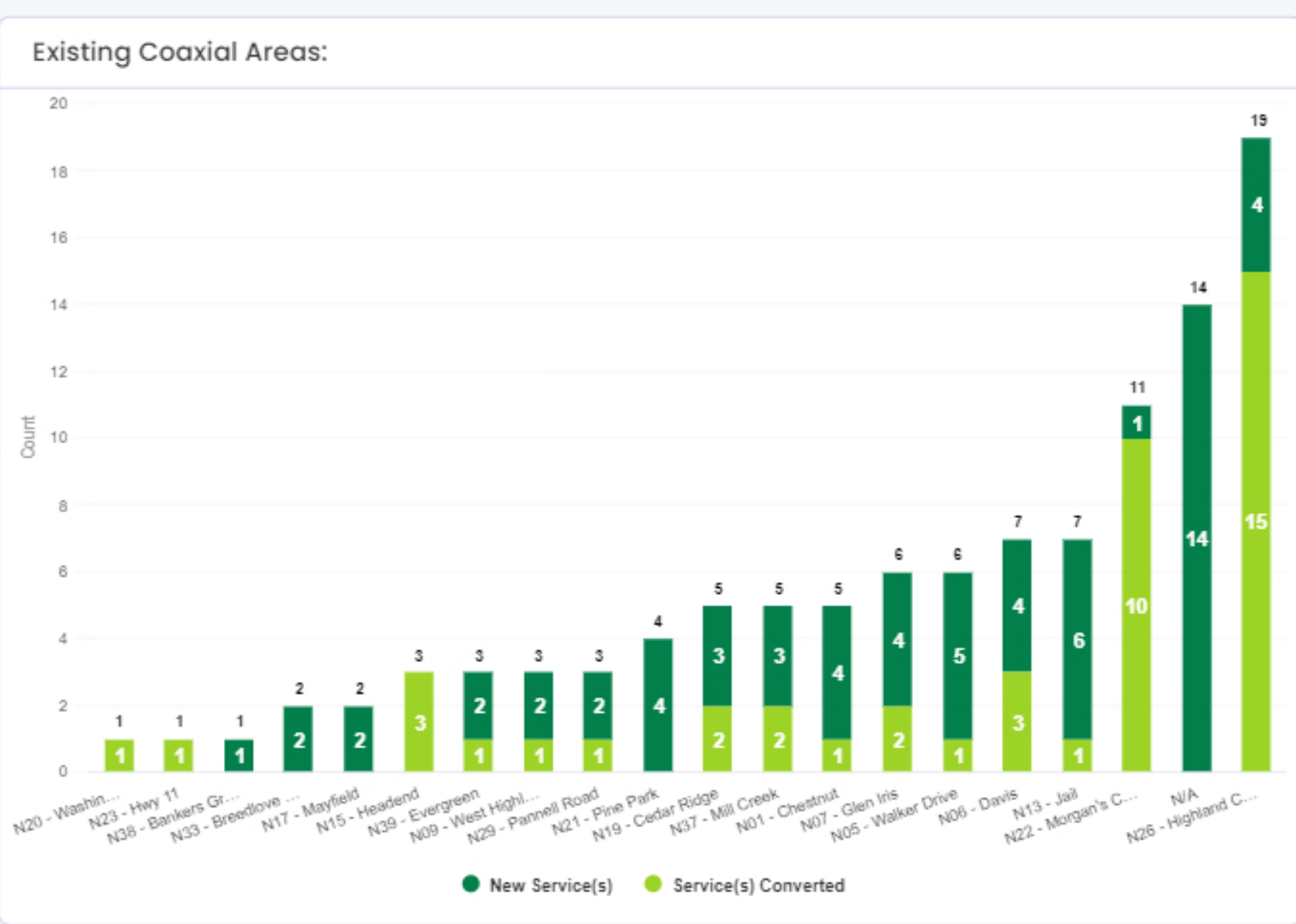
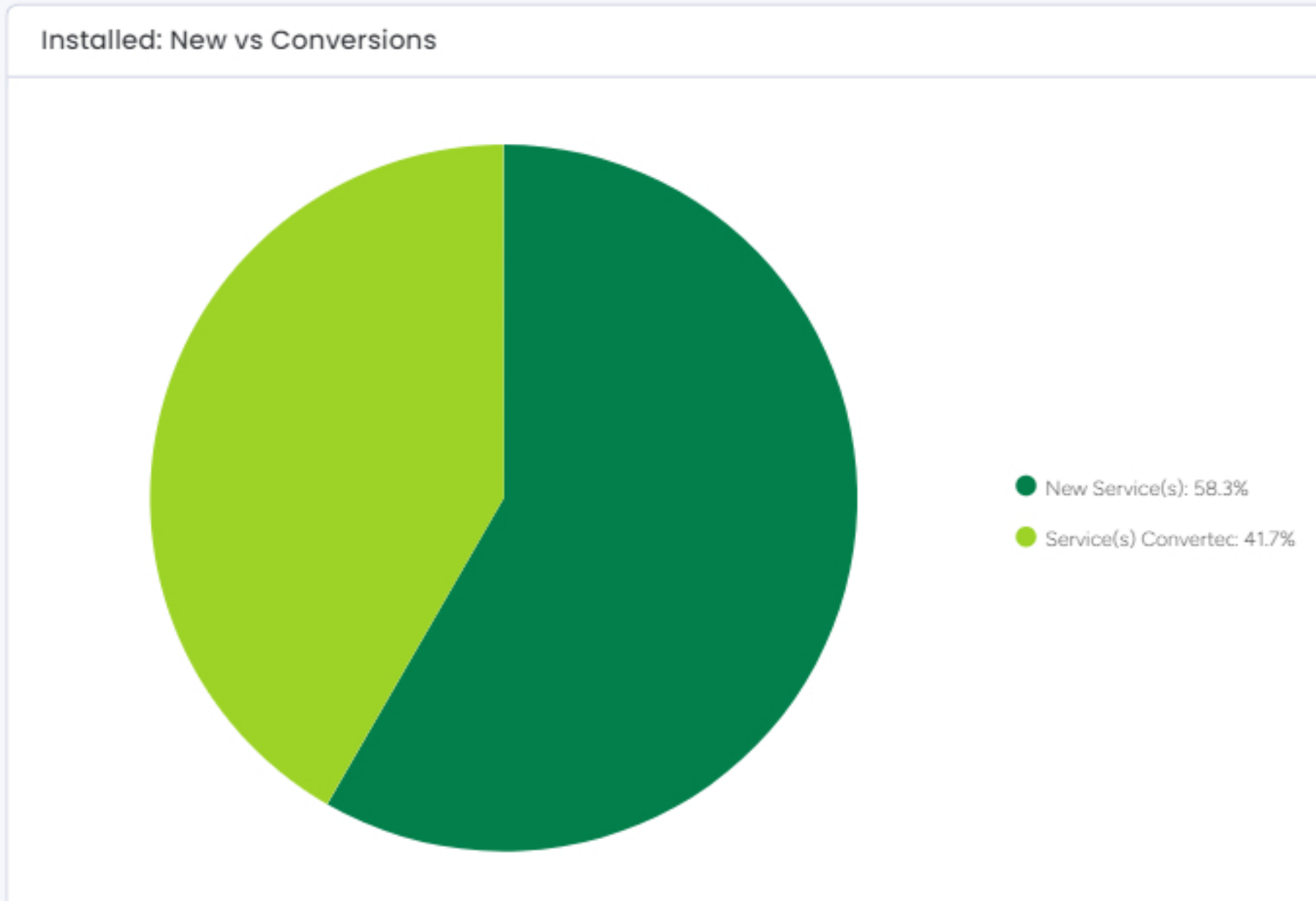
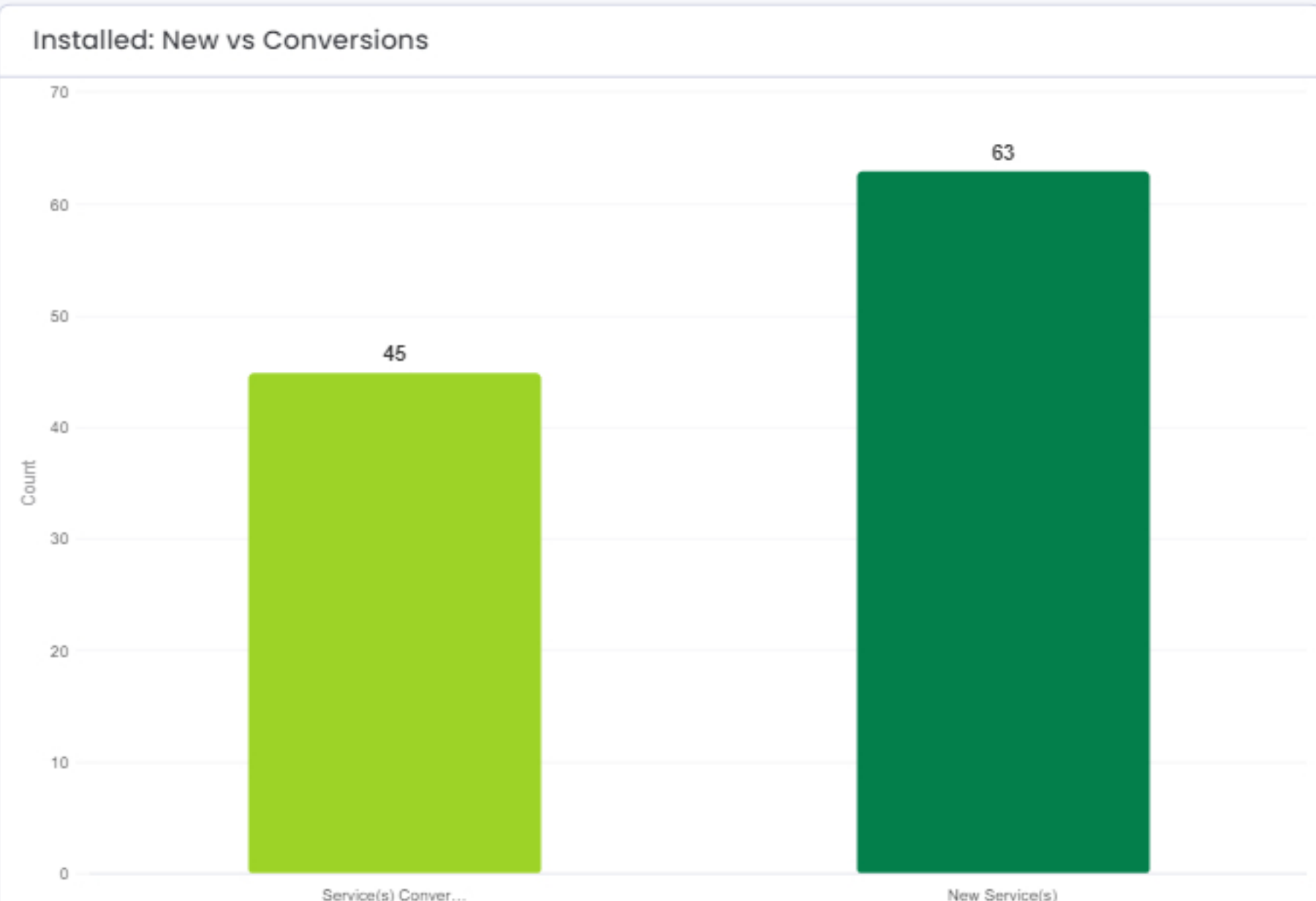


Work Orders Completed (By Resolution)



Work Orders Completed (By Resolution)









**WATER, SEWER, GAS &  
ELECTRIC  
MONTHLY REPORT**

**JUNE  
2024**

# 2024 Project List

	<i>Estimated Start Date</i>	<i>Estimated Completion Date</i>	<i>Notes</i>	<i>Progress</i>	<i>Contractor or City</i>
<b>Natural Gas</b>					
Rivers Edge @ Michael Etchinson Rd Phase 1 -105 lots	Jan-24	Mar-24	Install 18,000 of 2" plastic gas main / joint trench fiber with gas	Completed	City
Design & build of 4" high pressure steel main to feed new jail	Jan-24	Dec-24	Gas main to feed jail and provide additional gas for Piedmont Industrial Park	Engineering	GMC
2" & 4" steel main replacement @ W Spring St	Nov-24	Jan-24	Replacing approx. 7,000 of steel gas main along W Spring St from Carwood Dr to Mountain View	Completed	Contractor
4" gas main Install along Hwy 78 - Jim Daws Rd to Piedmont Industrial Park	Jan-24	Mar-24	Gas main extension to deal with pressure drops in the Industrial park	Completed	City
Gas main install for new 10 lot subdivision @ Double Springs Church Rd	May-24	Jun-24	Install 2000' 2" plastic main @ Alcovy Springs	Completed	City
Gas Relocation/GDOT Bypass project	Jan-24	Jun-24	Relocation in various areas of our 2" & 4" gas mains to accommodate new bypass	In Progress	City/Contractor
Hwy 83 Good Hope to Chandler Road main extension	Jan-24	Dec-24	Install 10,500' of 4" plastic gas main	Planning Stage	City
<b>Sewer Collection</b>					
Brentwood Subdivision Pump Station Replacement/Rehab	Dec-24	Jul-25	Replace pumps & controls / upgrade 2" force main to 4"	Planning Stage	City
2022 CDBG	Dec-21	Jul-24	Rehab of 6" sewer mains in Glen Iris, Edwards, Stowers area, out to bid Oct 2023 / Pre-Construction meeting held Jan. 10th / Start date early March 2024	In Progress	James Warren & Associates
2024 CDBG	Jan-24	Jan-24	Rehab of sewer & water along Green St, King St, Perry St, Launius Ave, & Carver Place / Crew surveying residents in area (will be a 2025 CDBG application)	In Progress	Allen-Smith/Hofstadter
Alcovy River/Hwy 138 Sewer Extension	Jan-21	Dec-21	Gravity sewer completed/ pump station contractor scheduled for completion of station May 8th	In Progress	Contractor
<b>Sewer Treatment Plant</b>					
Jacks Creek Plant Rehab	Sep-21	Jan-24	Punch list completed, wrapping up final payment/paperwork	Completed	Heavy/Hofstadter
<b>Water Distribution</b>					
Implementation of EPA's new Lead & Copper Rule	Jul-22	Nov-24	Inventory of all water services to determine presence of lead / both sides of meters	Data Collection	City/120Water
Water Main relocation for Hwy 11 By-pass	Jan-24	Dec-24	Relocate approx. 4,000 of 8" main & 2,500 of 10" main in various areas along bypass	In Progress	City
Water extension to serve YMCA	Mar-24	Mar-24	Installing 10" water main to serve YMCA site	Completed	City
Water Main replacement Hwy 78 / Jacks Creek Landing	Jan-24	Mar-24	Replacing existing 10" main with a 12" main / section of the new 12",16" and water tank project	Completed	City
<b>Water Treatment Plant</b>					
Install 24" raw water main & 20" finished water main @ CRB	Nov-23	Jul-24	Installed before GDOT starts the Hwy 138 / CR Blvd. on-ramp slated for Dec 2023	Completed	Contractor
24" Raw Water Main / 20" Finished Water Main	Jan-24	Jul-25	EPD approval 7/26/21 - GDOT, Georgia Power, Transco permits approved/awaiting easements	Obtaining easements	Wiedeman & Singleton
500,000 gal elevated water tank @ Piedmont Industrial Park	Jul-21	Jan-25	Wrapping up engineering / bidding in late spring / includes 16" main from WTP to tank	Design Phase	Carter & Sloope
1,000,000 gallon clearwell @ WTP location	Jun-21	Feb-24	Completed, final walk-thru on March 1st, 2024	Completed	Wiedeman & Singleton
<b>Electric</b>					
Pole Change-Outs	Jan-24	Dec-24	Yearly replacements from pole survey	Ongoing	City
Automated Switching	Mar-23	Dec-27	13 switches installed to date, project will continue over the next 5 years	Ongoing	City
Build out to new County Jail	Jan-24	Dec-24	New 3 phase buildout to new jail @ Baker Street	Material Ordered	City
3 phase rebuild Towler Street area	Oct-23	Feb-24	Crews continuing work along Towler, completion date estimated in May	In Progress	City
Build out power for Huey Magoos	Feb-24	Feb-24	Pulled UG primary, set 3/0 UG transformer	Completed	City
Pole removal @ Southview Dr for future cul-de-sac	Feb-24	Feb-24	Pole changeout, retired 3 spans of underbuild along Southview Dr	Completed	City
Power to YMCA	Apr-24	Apr-24	Temp power & lighting installed, underground conduit installed	In progress	City
GDOT Bypass Relocation	May-24	Jun-24	Relocation of both overhead & underground facilities @ L& P Parkway	In Progress	City
GDOT Bypass Relocation	Jun-24	Jul-24	Relocation of both overhead & underground facilities @ Unisia Drive & Church St	Planning Phase	City

# WATER / WASTEWATER: MONTHLY DIRECTOR'S REPORT

REPORTING PERIOD: 04/2024 | FY 2024



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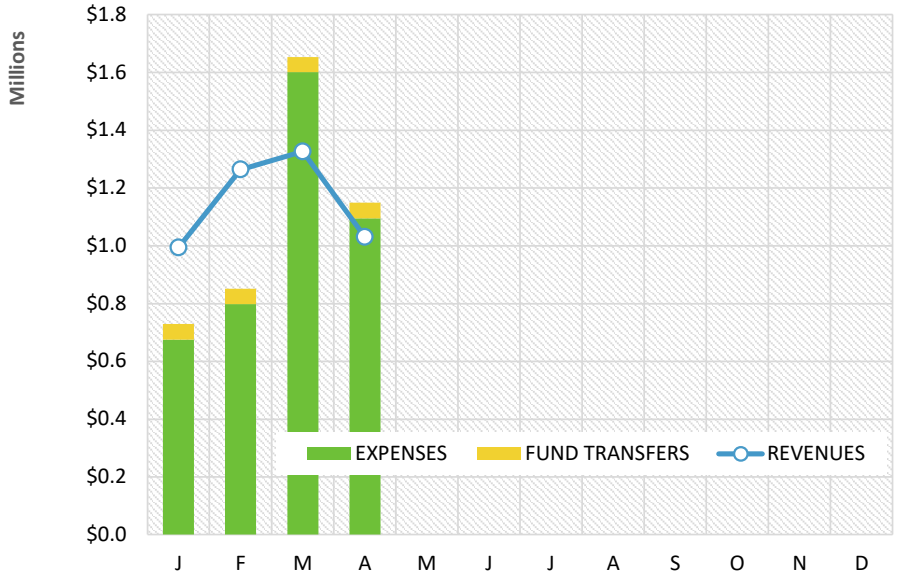
# CITY OF MONROE: WATER & SEWER FUND OVERVIEW

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	FY 2024	AS BUDGET	FY 2023
<b>REVENUES</b>	\$ 0.994M	\$ 1.264M	\$ 1.327M	\$ 1.031M									\$ 4.615M	\$ 14.137M	\$ 4.225M
PERSONNEL COSTS	\$ 0.253M	\$ 0.276M	\$ 0.339M	\$ 0.256M									\$ 1.123M	\$ 3.215M	\$ 1.064M
CONTRACTED SVC	\$ 0.034M	\$ 0.043M	\$ 0.077M	\$ 0.059M									\$ 0.213M	\$ 1.409M	\$ 0.296M
SUPPLIES	\$ 0.110M	\$ 0.189M	\$ 0.237M	\$ 0.212M									\$ 0.748M	\$ 2.507M	\$ 0.686M
CAPITAL OUTLAY	\$ 0.225M	\$ 0.238M	\$ 0.322M	\$ 0.324M									\$ 1.109M	\$ 2.850M	\$ 0.851M
FUND TRANSFERS	\$ 0.054M	\$ 0.053M	\$ 0.053M	\$ 0.053M									\$ 0.213M	\$ 1.793M	\$ 0.238M
DEPRECIATION	\$ -	\$ -	\$ 0.574M	\$ 0.192M									\$ 0.766M	\$ -	\$ 0.473M
<b>EXPENSES</b>	\$ 0.675M	\$ 0.799M	\$ 1.602M	\$ 1.096M									\$ 4.172M	\$ 11.773M	\$ 3.608M
<b>MARGIN</b>	\$ 0.318M	\$ 0.465M	\$ (0.275M)	\$ (0.065M)									\$ 0.443M	\$ 2.363M	\$ 0.617M

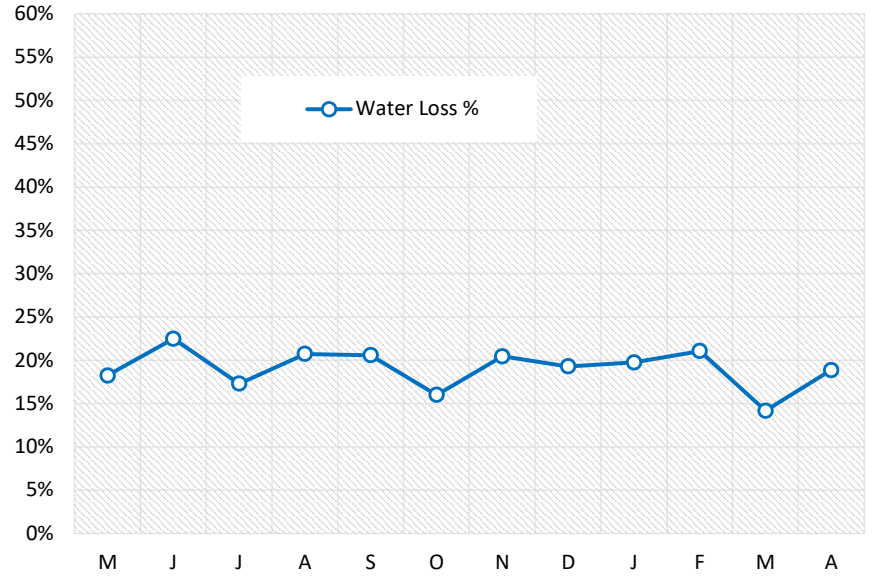
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**REVENUES vs. EXPENSES**



**MONTHLY WATER PROCESSED VS SOLD**



## RETAIL SALES REPORT

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[Feb 2024](#)
[Mar 2024](#)
[Apr 2024](#)
[May 2024](#)
[Jun 2024](#)
[Jul 2024](#)
[Aug 2024](#)
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[Nov 2024](#)
[Dec 2024](#)
[YTD](#)

### CUSTOMER COUNT - WATER

Residential	9,237	9,230	9,227	9,267	9,240
Commercial	1,009	1,006	1,042	1,012	1,017
Industrial	1	1	1	1	1
Water Authority	1	1	1	1	1
Residential Sprinkler	560	559	555	556	558
Commercial Sprinkler	94	98	94	93	95
Loganville	1	1	1	1	1
<b>Total</b>	<b>10,903</b>	<b>10,896</b>	<b>10,921</b>	<b>10,931</b>	<b>10,913</b>
YOY Δ	-4.47%	-4.65%	-4.49%	-4.50%	

### KGALLONS - WATER

Residential	36,203	36,278	35,933	35,302	35,929
Commercial	12,702	12,678	14,723	13,729	13,458
Industrial	2,047	2,555	3,043	3,423	2,767
Water Authority	-	2	3	20	6
Loganville	32,761	32,688	30,666	33,036	32,287
<b>Total</b>	<b>83,712</b>	<b>84,201</b>	<b>84,368</b>	<b>85,509</b>	<b>84,448</b>
YOY Δ	-10.65%	-6.45%	1.79%	0.65%	

### REVENUE - WATER

Residential	\$ 0.319M	\$ 0.317M	\$ 0.317M	\$ 0.310M	\$ 0.316M
Commercial	\$ 0.096M	\$ 0.095M	\$ 0.107M	\$ 0.101M	\$ 0.100M
Industrial	\$ 0.008M	\$ 0.010M	\$ 0.012M	\$ 0.014M	\$ 0.011M
Water Authority	\$ 0.000M	\$ 0.000M	\$ 0.000M	\$ 0.000M	\$ 0.000M
Loganville	\$ 0.121M	\$ 0.121M	\$ 0.114M	\$ 0.122M	\$ 0.119M
<b>Total</b>	<b>\$ 0.544M</b>	<b>\$ 0.543M</b>	<b>\$ 0.551M</b>	<b>\$ 0.547M</b>	<b>\$ 0.546M</b>
YOY Δ	-7.30%	-5.93%	3.42%	2.46%	

# RETAIL SALES REPORT

[Jan 2024](#)
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[Nov 2024](#)
[Dec 2024](#)
**YTD**

## CUSTOMER COUNT - SEWER

Residential	7,014	7,019	7,037	7,049	7,030
Commercial	843	820	841	842	837
Water Authority	1	1	1	1	1
<b>Total</b>	<b>7,858</b>	<b>7,840</b>	<b>7,879</b>	<b>7,892</b>	<b>7,867</b>

YOY Δ                      0.99%            0.50%            0.97%            1.06%

## KGALLONS - SEWER

Residential	36,203	36,278	35,933	35,302	35,929
Commercial	12,702	12,678	14,723	13,729	13,458
Water Authority	-	2	3	20	6
<b>Total</b>	<b>48,905</b>	<b>48,958</b>	<b>50,659</b>	<b>49,051</b>	<b>49,393</b>

YOY Δ                      -0.76%            -7.02%            7.06%            7.11%

## REVENUE - SEWER

Residential	\$ 0.220M	\$ 0.220M	\$ 0.221M	\$ 0.220M	\$ 0.220M
Commercial	\$ 0.128M	\$ 0.129M	\$ 0.139M	\$ 0.138M	\$ 0.133M
Water Authority	\$ 0.002M	\$ 0.002M	\$ 0.002M	\$ 0.001M	\$ 0.002M
<b>Total</b>	<b>\$ 0.349M</b>	<b>\$ 0.351M</b>	<b>\$ 0.362M</b>	<b>\$ 0.359M</b>	<b>\$ 0.355M</b>

YOY Δ                      -5.25%            -8.36%            0.88%            2.23%

# SALES STATISTICS

Jan 2024
Feb 2024
Mar 2024
Apr 2024
May 2024
Jun 2024
Jul 2024
Aug 2024
Sep 2024
Oct 2024
Nov 2024
Dec 2024
YTD

### AVERAGE KGALLONS/CUSTOMER (WATER)

Residential	4	4	4	4	4
Commercial	13	13	14	14	13
Industrial	2,047	2,555	3,043	3,423	2,767
Water Authority	-	2	3	20	6
Loganville	32,761	32,688	30,666	33,036	32,287

### AVERAGE \$/CUSTOMER (WATER)

Residential	\$35	\$34	\$34	\$33	\$34
Commercial	\$95	\$94	\$103	\$100	\$98
Industrial	\$8,439	\$10,491	\$12,462	\$13,998	\$11,347
Water Authority	\$169	\$177	\$181	\$250	\$194
Loganville	\$120,903	\$120,659	\$113,843	\$121,830	\$119,309

### AVERAGE \$/KGALLON (WATER)

Residential	\$8.81	\$8.73	\$8.83	\$8.78	\$8.79
Commercial	\$7.53	\$7.49	\$7.26	\$7.37	\$7.41
Industrial	\$4.12	\$4.11	\$4.10	\$4.09	\$4.10
Water Authority	\$0.00	\$88.42	\$60.29	\$12.48	\$40.30
Loganville	\$3.69	\$3.69	\$3.71	\$3.69	\$3.70
<b>Average</b>	<b>\$5.1155</b>	<b>\$27.1855</b>	<b>\$20.1186</b>	<b>\$8.1795</b>	<b>\$15.15</b>

### AVERAGE KGALLONS/CUSTOMER (SEWER)

Residential	5	5	5	5	5
Commercial	15	15	18	16	16
Water Authority	-	2	3	20	6

### AVERAGE \$/CUSTOMER (SEWER)

Residential	\$31	\$31	\$31	\$31	\$31
Commercial	\$151	\$158	\$166	\$164	\$160
Water Authority	\$1,615	\$1,855	\$1,546	\$1,492	\$1,627

### AVERAGE \$/KGALLON (SEWER)

Residential	\$6.07	\$6.07	\$6.15	\$6.22	\$6.13
Commercial	\$10.05	\$10.20	\$9.46	\$10.04	\$9.94
Water Authority	\$0.00	\$927.42	\$515.23	\$74.62	\$379.32
<b>Average</b>	<b>\$5.37</b>	<b>\$314.56</b>	<b>\$176.95</b>	<b>\$30.29</b>	<b>\$131.7941</b>

**MOST RECENT  
12-MONTH**

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	12-MONTH
<b>SALES REVENUES</b>					
WATER SALES	\$ 545,252	\$ 533,078	\$ 2,170,959	\$ 2,204,665	\$ 6,925,366
STORMWATER PLAN REVIEW FEES	\$ 1,300	\$ 1,250	\$ 1,300	\$ 1,850	\$ 2,400
SEWER SALES	\$ 359,356	\$ 348,133	\$ 1,410,866	\$ 1,433,325	\$ 4,337,138
<b>SALES REVENUES (ACTUAL)</b>	<b>\$ 905,908</b>	<b>\$ 882,461</b>	<b>\$ 3,583,126</b>	<b>\$ 3,639,840</b>	<b>\$ 11,264,903</b>
AS BUDGET	\$ 975,000	\$ 991,667	\$ 3,900,000	\$ 3,966,667	Not Applicable
% ACTUAL TO BUDGET	92.91%	88.99%	91.88%	91.76%	Not Applicable

**OTHER REVENUES**

**WATER**

GEFA PRINCIPAL FORGIVENESS	\$ 26,409	\$ -	\$ 26,409	\$ -	\$ -
OP REVENUE	\$ 252	\$ 327	\$ 1,208	\$ 1,206	\$ 244
MISC REVENUE	\$ 6,214	\$ 255	\$ 26,557	\$ 17,287	\$ 11,084
SALE OF FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
TAP FEES	\$ 29,650	\$ 79,625	\$ 100,975	\$ 164,049	\$ 16,150
REIMB DAMAGE PROP	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER REV	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTED CAP - OTHER UTILIT	\$ -	\$ -	\$ 151,825	\$ 19,691	\$ -
ADMIN ALLOC WATER	\$ 22,947	\$ 29,132	\$ 94,642	\$ 92,394	\$ 29,467
INT/INVEST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER REVENUES (WATER)</b>	<b>\$ 85,473</b>	<b>\$ 109,339</b>	<b>\$ 401,616</b>	<b>\$ 294,627</b>	<b>\$ 56,944</b>

**SEWER**

OP REVENUE	\$ 16,200	\$ 59,005	\$ 131,643	\$ 111,385	\$ 10,625
FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
TAP FEES	\$ -	\$ 8,000	\$ 322,500	\$ 88,111	\$ 9,000
SALE OF ASSETS - SEWAGE	\$ -	\$ -	\$ -	\$ -	\$ -
CUST ACCT FEES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER REV	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GRANT CDBG 2018	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN ALLOC SEWAGE	\$ 22,947	\$ 29,132	\$ 94,642	\$ 92,394	\$ 29,467
OTHER - UTILITY	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTED CAPITAL - SEWAGE	\$ -	\$ -	\$ 81,421	\$ -	\$ -
INT/INVEST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER REVENUES (SEWER)</b>	<b>\$ 39,147</b>	<b>\$ 96,137</b>	<b>\$ 630,206</b>	<b>\$ 291,890</b>	<b>\$ 49,092</b>

<b>OTHER REVENUES (TOTAL)</b>	<b>\$ 124,619</b>	<b>\$ 205,476</b>	<b>\$ 1,031,822</b>	<b>\$ 586,517</b>	<b>\$ 106,036</b>
AS BUDGET	\$ 196,278	\$ 118,089	\$ 785,111	\$ 472,356	Not Applicable
% ACTUAL TO BUDGET	63.49%	174.00%	131.42%	124.17%	Not Applicable

<b>TOTAL REVENUES (ACTUAL)</b>	<b>\$ 1,030,527</b>	<b>\$ 1,087,936</b>	<b>\$ 4,614,948</b>	<b>\$ 4,226,356</b>	<b>\$ 11,370,940</b>
AS BUDGET	\$ 1,171,278	\$ 1,109,756	\$ 4,685,111	\$ 4,439,022	Not Applicable
% ACTUAL TO BUDGET	87.98%	98.03%	98.50%	95.21%	Not Applicable



	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	12-MONTH
PERSONNEL	\$ 255,881	\$ 231,633	\$ 1,123,327	\$ 1,063,983	\$ 3,030,719
CONTRACTED SERVICES	\$ 58,689	\$ 66,497	\$ 212,715	\$ 297,473	\$ 834,946
SUPPLIES	\$ 211,505	\$ 195,544	\$ 748,033	\$ 685,949	\$ 2,334,460
CAPITAL OUTLAY	\$ 324,405	\$ 441,944	\$ 1,108,526	\$ 1,176,302	\$ 2,978,703
FUND TRANSFERS	\$ 53,476	\$ 52,238	\$ 212,672	\$ 238,396	\$ 649,586
DEPRECIATION	\$ 191,857	\$ 205,390	\$ 766,251	\$ 820,875	\$ 2,205,212
<b>TOTAL</b>	<b>\$ 1,095,813</b>	<b>\$ 1,193,246</b>	<b>\$ 4,171,525</b>	<b>\$ 4,282,978</b>	<b>\$ 12,033,626</b>

**WATER**

**WATER TREATMENT PLANT**

PERSONNEL					
Compensation	\$ 47,529	\$ 46,220	\$ 220,366	\$ 216,212	\$ 636,527
<b>PERSONNEL (ACTUAL)</b>	<b>\$ 74,501</b>	<b>\$ 67,125</b>	<b>\$ 327,515</b>	<b>\$ 307,564</b>	<b>\$ 893,700</b>
AS BUDGET	\$ 73,544	\$ 69,264	\$ 294,175	\$ 277,054	Not Applicable
% ACTUAL TO BUDGET	101.30%	96.91%	111.33%	111.01%	Not Applicable
CONTRACTED SERVICES					
CONTRACTED SERVICES (ACTUAL)	\$ 13,987	\$ 33,463	\$ 47,839	\$ 117,726	\$ 244,919
AS BUDGET	\$ 31,588	\$ 27,788	\$ 126,350	\$ 111,150	Not Applicable
% ACTUAL TO BUDGET	44.28%	120.42%	37.86%	105.92%	Not Applicable
SUPPLIES					
SUPPLIES (ACTUAL)	\$ 80,882	\$ 63,220	\$ 314,819	\$ 302,638	\$ 1,028,240
AS BUDGET	\$ 88,733	\$ 79,108	\$ 354,933	\$ 316,433	Not Applicable
% ACTUAL TO BUDGET	91.15%	79.92%	88.70%	95.64%	Not Applicable
CAPITAL OUTLAY					
Amortization	\$ (9,408)	\$ (9,408)	\$ (44,324)	\$ (44,324)	\$ (139,665)
Admin Allocation - Water Treatment	\$ 113,905	\$ 171,362	\$ 367,763	\$ 396,404	\$ 931,303
Interest Expense	\$ 106,508	\$ 107,842	\$ 426,055	\$ 431,386	\$ 1,283,497
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY (ACTUAL)</b>	<b>\$ 211,006</b>	<b>\$ 269,796</b>	<b>\$ 749,493</b>	<b>\$ 783,466</b>	<b>\$ 2,075,135</b>
AS BUDGET	\$ 93,352	\$ 88,075	\$ 373,406	\$ 352,301	Not Applicable
% ACTUAL TO BUDGET	226.03%	306.32%	200.72%	222.39%	Not Applicable
DEPRECIATION					
DEPRECIATION (ACTUAL)	\$ 101,241	\$ 111,728	\$ 402,779	\$ 446,781	\$ 1,185,415
<b>DEPRECIATION (ACTUAL)</b>	<b>\$ 101,241</b>	<b>\$ 111,728</b>	<b>\$ 402,779</b>	<b>\$ 446,781</b>	<b>\$ 1,185,415</b>
FUND TRANSFERS					
FUND TRANSFERS (ACTUAL)	\$ 31,988	\$ 30,994	\$ 128,407	\$ 143,874	\$ 396,292
AS BUDGET	\$ 90,400	\$ 93,605	\$ 361,599	\$ 374,421	Not Applicable
% ACTUAL TO BUDGET	35.39%	33.11%	35.51%	38.43%	Not Applicable

**WATER DISTRIBUTION SYSTEM**

PERSONNEL					
PERSONNEL (ACTUAL)	\$ 61,379	\$ 57,499	\$ 279,706	\$ 269,002	\$ 737,759
AS BUDGET	\$ 71,164	\$ 68,493	\$ 284,654	\$ 273,973	Not Applicable
% ACTUAL TO BUDGET	86.25%	83.95%	98.26%	98.19%	Not Applicable
CONTRACTED SERVICES					
CONTRACTED SERVICES (ACTUAL)	\$ 2,763	\$ 5,970	\$ 18,289	\$ 17,062	\$ 58,712
AS BUDGET	\$ 17,083	\$ 18,817	\$ 68,333	\$ 75,267	Not Applicable
% ACTUAL TO BUDGET	16.17%	31.73%	26.76%	22.67%	Not Applicable
SUPPLIES					
SUPPLIES (ACTUAL)	\$ 46,668	\$ 34,534	\$ 165,849	\$ 89,177	\$ 387,069
AS BUDGET	\$ 34,129	\$ 34,521	\$ 136,517	\$ 138,083	Not Applicable
% ACTUAL TO BUDGET	136.74%	100.04%	121.49%	64.58%	Not Applicable
CAPITAL OUTLAY					
CAPITAL OUTLAY (ACTUAL)	\$ -	\$ -	\$ -	\$ -	\$ -
AS BUDGET	\$ -	\$ -	\$ -	\$ -	Not Applicable
% ACTUAL TO BUDGET	0.00%	0.00%	0.00%	0.00%	Not Applicable
<b>TOTAL WATER EXPENSES (ACTUAL)</b>	<b>\$ 624,414</b>	<b>\$ 674,328</b>	<b>\$ 2,434,696</b>	<b>\$ 2,477,289</b>	<b>\$ 7,007,241</b>
AS BUDGET	\$ 499,992	\$ 479,671	\$ 1,999,967	\$ 1,918,682	Not Applicable
% ACTUAL TO BUDGET	124.88%	140.58%	121.74%	129.11%	Not Applicable

Apr 2024      Apr 2023      FY2024 YTD      FY2023 YTD      12-MONTH

**WASTEWATER**

STORMWATER

PERSONNEL

PERSONNEL (ACTUAL)	\$	29,455	\$	26,014	\$	126,097	\$	111,118	\$	351,393
AS BUDGET	\$	30,504	\$	29,531	\$	122,017	\$	118,123		Not Applicable
% ACTUAL TO BUDGET		96.56%		88.09%		103.34%		94.07%		Not Applicable

CONTRACTED SERVICES

CONTRACTED SERVICES (ACTUAL)	\$	2,755	\$	2,899	\$	24,741	\$	41,248	\$	76,183
AS BUDGET	\$	5,288	\$	3,928	\$	21,150	\$	15,711		Not Applicable
% ACTUAL TO BUDGET		52.10%		73.80%		116.98%		262.54%		Not Applicable

SUPPLIES

SUPPLIES (ACTUAL)	\$	4,670	\$	2,260	\$	10,898	\$	7,697	\$	56,206
AS BUDGET	\$	88,733	\$	79,108	\$	354,933	\$	316,433		Not Applicable
% ACTUAL TO BUDGET		5.26%		2.86%		3.07%		2.43%		Not Applicable

CAPITAL OUTLAY

Amortization	\$	(4,557)	\$	(4,557)	\$	(24,937)	\$	(24,937)	\$	(81,518)
Admin Alloc - Adm Exp	\$	113,905	\$	171,362	\$	367,763	\$	396,404	\$	931,303
Interest Expense	\$	4,052	\$	5,342	\$	16,207	\$	21,368	\$	53,783
Capital Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-
CAPITAL OUTLAY (ACTUAL)	\$	113,400	\$	172,147	\$	359,033	\$	392,836	\$	903,568
AS BUDGET	\$	144,187	\$	137,476	\$	576,746	\$	549,905		Not Applicable
% ACTUAL TO BUDGET		78.65%		125.22%		62.25%		71.44%		Not Applicable

DEPRECIATION	\$	6,657	\$	6,587	\$	26,628	\$	26,347	\$	72,734
DEPRECIATION (ACTUAL)	\$	6,657	\$	6,587	\$	26,628	\$	26,347	\$	72,734

SEWAGE

FUND TRANSFERS

FUND TRANSFERS (ACTUAL)	\$	21,488	\$	21,244	\$	84,265	\$	94,523	\$	253,294
AS BUDGET	\$	58,993	\$	59,438	\$	235,973	\$	237,754		Not Applicable
% ACTUAL TO BUDGET		36.42%		35.74%		35.71%		39.76%		Not Applicable

DEPRECIATION	\$	83,959	\$	87,076	\$	336,845	\$	347,746	\$	947,063
DEPRECIATION (ACTUAL)	\$	83,959	\$	87,076	\$	336,845	\$	347,746	\$	947,063

SEWAGE COLLECTION

PERSONNEL

PERSONNEL (ACTUAL)	\$	44,281	\$	39,411	\$	188,634	\$	190,644	\$	503,168
AS BUDGET	\$	45,694	\$	43,591	\$	182,777	\$	174,365		Not Applicable
% ACTUAL TO BUDGET		96.91%		90.41%		103.20%		109.34%		Not Applicable

CONTRACTED SERVICES

CONTRACTED SERVICES (ACTUAL)	\$	3,469	\$	6,195	\$	12,834	\$	22,308	\$	66,993
AS BUDGET	\$	11,965	\$	8,298	\$	47,858	\$	33,192		Not Applicable
% ACTUAL TO BUDGET		29.00%		74.66%		26.82%		67.21%		Not Applicable

SUPPLIES

SUPPLIES (ACTUAL)	\$	11,654	\$	21,141	\$	22,450	\$	40,370	\$	97,789
AS BUDGET	\$	10,679	\$	11,421	\$	42,717	\$	45,683		Not Applicable
% ACTUAL TO BUDGET		109.13%		185.11%		52.56%		88.37%		Not Applicable

SEWAGE TREATMENT

PERSONNEL

PERSONNEL (ACTUAL)	\$	46,265	\$	41,585	\$	201,375	\$	185,655	\$	544,699
AS BUDGET	\$	46,937	\$	43,916	\$	187,749	\$	175,663		Not Applicable
% ACTUAL TO BUDGET		98.57%		94.69%		107.26%		105.69%		Not Applicable

CONTRACTED SERVICES

CONTRACTED SERVICES (ACTUAL)	\$	35,715	\$	17,971	\$	109,012	\$	99,129	\$	388,140
AS BUDGET	\$	51,454	\$	65,504	\$	205,817	\$	262,017		Not Applicable
% ACTUAL TO BUDGET		69.41%		27.43%		52.97%		37.83%		Not Applicable

SUPPLIES

SUPPLIES (ACTUAL)	\$	67,631	\$	74,389	\$	234,017	\$	246,067	\$	765,155
AS BUDGET	\$	69,521	\$	67,717	\$	278,083	\$	270,867		Not Applicable
% ACTUAL TO BUDGET		97.28%		109.85%		84.15%		90.84%		Not Applicable

<b>TOTAL EXPENSES (ACTUAL)</b>	<b>\$</b>	<b>471,398</b>	<b>\$</b>	<b>518,919</b>	<b>\$</b>	<b>1,736,830</b>	<b>\$</b>	<b>1,805,689</b>	<b>\$</b>	<b>5,026,385</b>
AS BUDGET	\$	563,955	\$	549,928	\$	2,255,821	\$	2,199,713		Not Applicable
% ACTUAL TO BUDGET		83.59%		94.36%		76.99%		82.09%		Not Applicable

# NATURAL GAS MONTHLY DIRECTOR'S REPORT

REPORTING PERIOD: 04/2024 | FY 2024



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## CITY OF MONROE: NATURAL GAS FUND OVERVIEW

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	FY 2024	AS BUDGET	FY 2023
<b>REVENUES</b>	\$ 0.624M	\$ 0.810M	\$ 0.669M	\$ 0.557M									\$ 2.661M	\$ 1.539M	\$ 2.816M
PERSONNEL COSTS	\$ 0.067M	\$ 0.071M	\$ 0.083M	\$ 0.064M									\$ 0.285M	\$ 0.290M	\$ 0.277M
CONTRACTED SVC	\$ 0.007M	\$ 0.031M	\$ 0.017M	\$ 0.012M									\$ 0.067M	\$ 0.089M	\$ 0.052M
SUPPLIES	\$ 0.276M	\$ 0.349M	\$ 0.262M	\$ 0.171M									\$ 1.058M	\$ 0.722M	\$ 1.581M
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -									\$ -	\$ -	\$ -
FUND TRANSFERS	\$ 0.092M	\$ 0.113M	\$ 0.224M	\$ 0.176M									\$ 0.605M	\$ 0.558M	\$ 0.657M
<b>EXPENSES</b>	\$ 0.442M	\$ 0.565M	\$ 0.586M	\$ 0.423M									\$ 2.015M	\$ 1.658M	\$ 2.566M
<b>MARGIN</b>	\$ 0.182M	\$ 0.245M	\$ 0.084M	\$ 0.134M									\$ 0.645M	\$ (0.119M)	\$ 0.250M

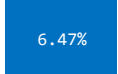
12-MO  
PURCHASED  
CCF 's



12-MO  
RETAIL  
CCF 's



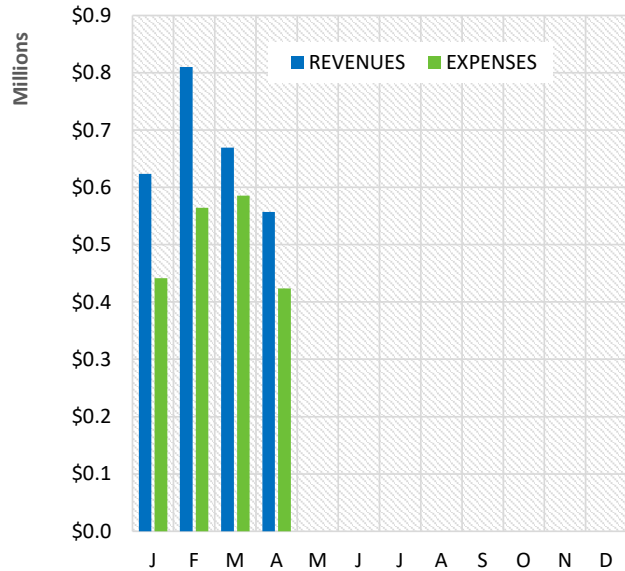
12-MO LINE  
LOSS



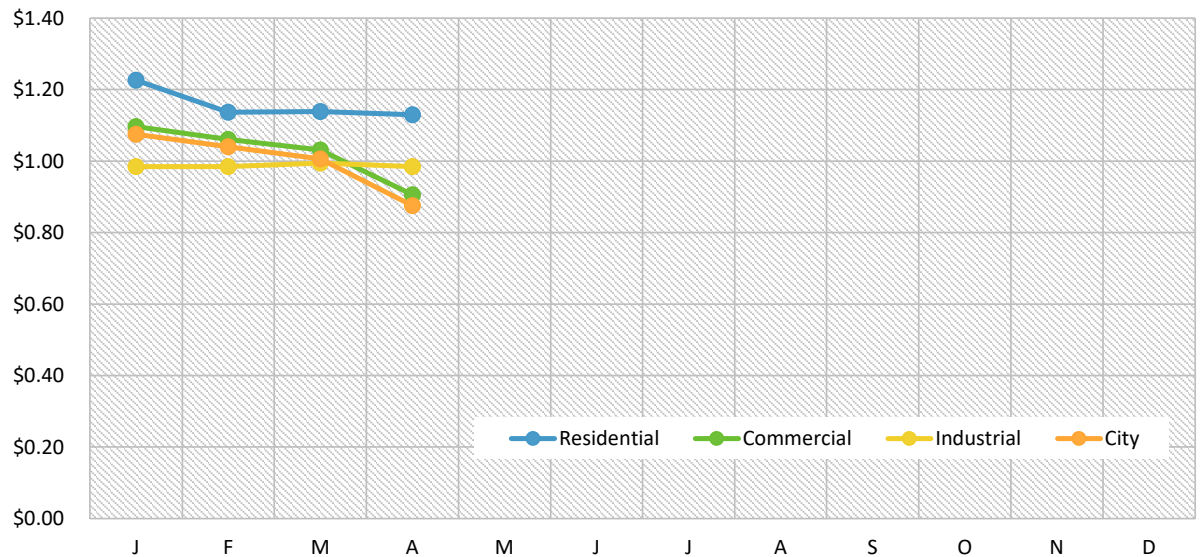
AVERAGE  
COST PER  
CCF



**REVENUES vs. EXPENSES**



**AVERAGE \$/CCF**



# RETAIL SALES REPORT

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## CUSTOMER COUNT

Residential	3,839	3,844	3,854	3,848	3,846
Commercial	598	596	598	598	598
Industrial	6	6	6	6	6
City	19	19	19	19	19
<b>Total</b>	<b>4,464</b>	<b>4,467</b>	<b>4,479</b>	<b>4,473</b>	<b>4,471</b>
Year-Over-Year Δ	2.95%	2.43%	2.47%	2.59%	

## CCF

Residential	0.276M	0.393M	0.320M	0.192M	0.295M
Commercial	0.191M	0.258M	0.232M	0.153M	0.209M
Industrial	0.023M	0.026M	0.008M	0.025M	0.021M
City	0.009M	0.014M	0.015M	0.008M	0.012M
<b>Total</b>	<b>0.514M</b>	<b>0.710M</b>	<b>0.596M</b>	<b>0.395M</b>	<b>0.554M</b>
Year-Over-Year Δ	0.55%	20.55%	30.32%	26.95%	

## REVENUE

Residential	\$ 0.339M	\$ 0.447M	\$ 0.364M	\$ 0.217M	\$ 0.342M
Commercial	\$ 0.210M	\$ 0.274M	\$ 0.239M	\$ 0.139M	\$ 0.215M
Industrial	\$ 0.023M	\$ 0.026M	\$ 0.008M	\$ 0.025M	\$ 0.020M
Other	\$ 0.013M	\$ 0.016M	\$ 0.019M	\$ 0.012M	\$ 0.015M
City	\$ 0.010M	\$ 0.015M	\$ 0.015M	\$ 0.007M	\$ 0.012M
<b>Total</b>	<b>\$ 0.595M</b>	<b>\$ 0.778M</b>	<b>\$ 0.645M</b>	<b>\$ 0.399M</b>	<b>\$ 0.604M</b>
Year-Over-Year Δ	-24.61%	-2.82%	5.60%	13.82%	

# SALES STATISTICS

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**YTD** 134

## AVERAGE CCF/CUSTOMER

Residential	72	102	83	50	77
Commercial	320	434	388	256	349
Industrial	3,913	4,377	1,326	4,166	3,446
City	487	762	763	424	609

## AVERAGE \$/CUSTOMER

Residential	\$88	\$116	\$94	\$56	\$89
Commercial	\$351	\$460	\$400	\$232	\$361
Industrial	\$3,854	\$4,309	\$1,319	\$4,102	\$3,396
City	\$524	\$793	\$768	\$371	\$614

## AVERAGE \$/CCF

Residential	\$1.2263	\$1.1371	\$1.1385	\$1.1301	\$1.1580
Commercial	\$1.0964	\$1.0603	\$1.0314	\$0.9059	\$1.0235
Industrial	\$0.9849	\$0.9844	\$0.9945	\$0.9846	\$0.9871
City	\$1.0753	\$1.0403	\$1.0057	\$0.8754	\$0.9992
<b>Average</b>	<b>\$1.0957</b>	<b>\$1.0555</b>	<b>\$1.0425</b>	<b>\$0.9740</b>	<b>\$1.0419</b>

	<b>Apr 2024</b>	<b>Apr 2023</b>	<b>FY2024 YTD</b>	<b>FY2023 YTD</b>	<b>MOST RECENT 12-MONTH</b>
<b>Natural Gas Supply Cost</b>					
Capacity Reservation Fees	\$ 50,744	\$ 50,719	\$ 216,841	\$ 214,918	\$ 517,451
Demand Storage/Peaking Services	\$ 2,317	\$ 2,317	\$ 9,120	\$ 9,112	\$ 27,361
Supply Charges	\$ 64,552	\$ 91,922	\$ 663,731	\$ 1,025,629	\$ 1,084,723
Gas Authority Supply Charges	\$ 5,862	\$ 5,701	\$ 33,340	\$ 32,371	\$ 52,516
Gas Authority Charges	\$ (23,403)	\$ (7,852)	\$ (72,654)	\$ (29,751)	\$ (193,228)
P.A.C.E	300	300	1,200	1,200	3,600
APGA Annual Dues	-	-	3,755	3,652	3,755
Other	3,636	3,340	21,465	19,062	40,072
<b>TOTAL MGAG BILL</b>	<b>\$ 104,009</b>	<b>\$ 146,447</b>	<b>\$ 876,796</b>	<b>\$ 1,276,193</b>	<b>\$ 1,536,250</b>

**DELIVERED SUPPLY**

Volume CCF	374,720	352,300	2,416,970	1,963,310	3,930,210
Volume Dth (MGAG)	364,970	344,030	2,345,420	1,908,230	3,819,230

\*Dth (dekatherm) is the measurement of gas volume. Dth to Ccf (Centi Cubic Feet) conversion is based on the BTU fuel content

<b>UNIT COSTS</b>					
\$/Dth	0.2850	0.4257	0.3738	0.6688	0.4022
\$/CCF	0.2776	0.4157	0.3628	0.6500	0.3909

**MOST RECENT  
12-MONTH**

**Apr 2024**

**Apr 2023**

**FY2024 YTD**

**FY2023 YTD**

**SALES REVENUES**

NATURAL GAS SALES	\$	399,414	\$	350,904	\$	2,416,456	\$	2,552,746	\$	4,037,445
<b>SALES REVENUES (ACTUAL)</b>	<b>\$</b>	<b>399,414</b>	<b>\$</b>	<b>350,904</b>	<b>\$</b>	<b>2,416,456</b>	<b>\$</b>	<b>2,552,746</b>	<b>\$</b>	<b>4,037,445</b>
AS BUDGET	\$	346,464	\$	455,024	\$	1,385,855	\$	455,024		Not Applicable
% ACTUAL TO BUDGET		115.28%		77.12%		174.37%		561.01%		Not Applicable

Note on Natural Gas Sales: Detail break-down for individual rate class is shown in NATURAL GAS RETAIL SALES section.

**OTHER REVENUES**

OP REVENUE		-		-		-		-		-
MISC REVENUE		250		250		650		750		3,720
CONTRIBUTED CAPITAL		-		-		-		-		-
SALE FIXED ASSETS		-		-		-		-		-
TAP FEES		800		5,987		14,970		24,714		47,111
REIMB DAMAGED PROP - GAS		-		-		-		-		-
ADMIN ALLOC		22,947		29,132		94,642		92,394		274,412
CAPITAL LEASES		-		-		-		-		54,955
INT/INVEST INCOME		-		-		-		-		-
STATE GRANTS		-		-		-		-		-
MGAG REBATE		133,831		145,297		133,831		145,297		133,831
OPERATING TRANSFERS IN		-		-		-		-		-
SALE OF ASSETS - GAS		-		-		-		-		-
<b>OTHER REVENUES (ACTUAL)</b>	<b>\$</b>	<b>157,828</b>	<b>\$</b>	<b>180,666</b>	<b>\$</b>	<b>244,094</b>	<b>\$</b>	<b>263,155</b>	<b>\$</b>	<b>514,028</b>
AS BUDGET	\$	38,297	\$	23,444	\$	153,189	\$	93,778		Not Applicable
% ACTUAL TO BUDGET		412.11%		770.61%		159.34%		280.62%		Not Applicable

<b>TOTAL REVENUES (ACTUAL)</b>	<b>\$</b>	<b>557,242</b>	<b>\$</b>	<b>531,570</b>	<b>\$</b>	<b>2,660,550</b>	<b>\$</b>	<b>2,815,900</b>	<b>\$</b>	<b>4,551,473</b>
AS BUDGET	\$	384,761	\$	478,468	\$	1,539,044	\$	1,913,873		Not Applicable
% ACTUAL TO BUDGET		144.83%		111.10%		172.87%		147.13%		Not Applicable



**MOST RECENT  
12-MONTH**

	<b>Apr 2024</b>	<b>Apr 2023</b>	<b>FY2024 YTD</b>	<b>FY2023 YTD</b>	<b>MOST RECENT 12-MONTH</b>
<b>PERSONNEL</b>					
Compensation	\$ 38,205	\$ 33,589	\$ 180,627	\$ 183,627	\$ 544,480
Benefits	25,755	21,019	104,104	93,119	255,353
<b>PERSONNEL (ACTUAL)</b>	<b>\$ 64,035</b>	<b>\$ 54,683</b>	<b>\$ 285,243</b>	<b>\$ 276,985</b>	<b>\$ 801,415</b>
AS BUDGET	\$ 72,339	\$ 69,357	\$ 289,356	\$ 277,428	Not Applicable
% ACTUAL TO BUDGET	88.52%	78.84%	98.58%	99.84%	Not Applicable

**CONTRACTED SERVICES**

Consulting	\$ -	\$ -	\$ -	\$ -	\$ 11,803
Landfill Fees	-	-	-	-	-
Custodial Service	-	-	-	-	-
Lawn & Maint	-	32	-	96	160
Holiday Events	-	-	-	-	220
Security Sys	-	-	-	-	-
Equipment Rep & Maint	4,319	821	8,878	1,381	9,386
Vehicle Rep & Maint Outside	151	270	1,954	1,195	15,605
R&M System - Outside	21	-	7,331	6,200	27,657
R & M Buildings - Outside	-	2,111	-	2,513	768
Maintenance Contracts	246	299	1,863	2,875	9,237
Equip Rent/Lease	997	3,995	2,804	5,802	10,091
Pole Equip Rent/Lease	-	-	-	-	-
Equipment Rental	110	-	166	56	555
Repairs & Maintenance (Outside)	-	-	-	-	-
Landfill Fees	-	-	-	-	-
Maint Contracts	-	-	-	-	-
Other Contract Svcs	-	-	-	-	-
Comm Svcs	662	599	2,060	1,961	8,689
Postage	-	-	-	-	-
Adverstising	-	554	-	554	781
Mkt Expense	-	-	400	-	1,558
Printing	-	-	-	-	-
Util Bill Print Svcs	-	-	-	-	-
Dues & Sub	-	-	-	-	-
Travel	831	414	1,036	663	1,036
Fees	-	-	900	-	3,132
Vehicle Tag & Title Fee	-	-	-	-	22
Ga Dept Rev Fee	-	-	-	-	100
Training & Ed	910	1,010	910	2,596	6,172
Gen Liab Ins	-	-	-	-	-
Uniform Rental	-	922	-	922	-
Contract Labor	3,825	3,521	38,526	24,748	55,640
Shipping/Freight	-	-	-	-	-
<b>CONTRACTED SERVICES (ACTUAL)</b>	<b>\$ 12,072</b>	<b>\$ 14,547</b>	<b>\$ 66,829</b>	<b>\$ 51,562</b>	<b>\$ 162,613</b>

**MOST RECENT  
12-MONTH**

	<b>Apr 2024</b>	<b>Apr 2023</b>	<b>FY2024 YTD</b>	<b>FY2023 YTD</b>	
AS BUDGET	\$ 22,292	\$ 21,996	\$ 89,167	\$ 87,983	Not Applicable
% ACTUAL TO BUDGET	54.16%	66.14%	74.95%	58.60%	Not Applicable

**SUPPLIES**

Gas Cost	154,058	247,160	970,584	1,518,330	1,065,410
Office Supplies	-	-	-	230	2,323
Postage	-	-	-	-	-
Furniture <5000	-	-	-	-	-
Auto Parts	-	84	406	846	2,112
Construction Materials	-	-	-	-	-
Damage Claims	-	-	-	-	7,879
Expendable Fluids	-	-	22	108	216
Tires	281	-	784	-	2,798
Uniform Expense	1,806	667	1,806	1,068	7,990
Janitorial	113	136	515	593	1,937
Computer Equipment	-	-	-	1,171	336
Equipment Parts	215	642	449	3,789	5,598
Repair & Maintenance	14,822	11,139	62,988	34,144	169,600
Util Costs - Util Fund	356	349	1,422	1,475	4,402
Covid-19 Expenses	-	-	-	-	-
Mileage Reimb	-	-	-	-	-
Auto & Truck Fuel	1,904	3,145	6,069	7,276	31,962
Food	468	600	1,241	1,212	4,169
Sm Tool & Min Equip	(4,217)	111	1,238	1,278	3,908
Meters	-	2,400	5,952	8,477	43,654
Sm Oper Supplies	1,214	-	4,461	1,045	7,199
Construction Material	-	-	-	-	-
Tires	-	-	-	-	-
Uniform Exp	-	-	-	-	-
Repairs & Maintenance (Inside)	-	-	-	-	-
Equip Pur (<\$5M)	-	-	-	-	-
Dam Claims	-	-	-	-	-
<b>SUPPLIES (ACTUAL)</b>	<b>\$ 171,019</b>	<b>\$ 266,432</b>	<b>\$ 1,057,938</b>	<b>\$ 1,581,042</b>	<b>\$ 1,361,493</b>
AS BUDGET	\$ 180,555	\$ 22,958	\$ 722,218	\$ 91,833	Not Applicable
% ACTUAL TO BUDGET	94.72%	1160.50%	146.48%	1721.64%	Not Applicable

**CAPITAL OUTLAY**

Amortization Def Chg 2016 Bond	\$ 1,080	\$ 1,080	\$ 2,160	\$ 2,160	\$ 4,320
Amort 2020 Bond Premium	\$ (692)	\$ (692)	\$ (2,767)	\$ (2,767)	\$ (8,302)
Depr Exp	\$ 19,335	\$ 17,927	\$ 77,342	\$ 71,707	\$ 203,447
Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ 5,008

	<b>Apr 2024</b>	<b>Apr 2023</b>	<b>FY2024 YTD</b>	<b>FY2023 YTD</b>	<b>MOST RECENT 12-MONTH</b>
Int Exp 2016 Rev Bond	1,305	1,720	5,218	6,880	17,316
Interest Exp - 2020 Rev Bonds	3,417	3,417	13,670	13,670	41,009
Capital Lease Interest	-	-	-	-	1,405
Lease Liability Interest	352	-	1,406	-	1,406
Issuance Costs	-	-	-	-	-
<b>CAPITAL OUTLAY (ACTUAL)</b>	<b>\$ 24,797</b>	<b>\$ 23,452</b>	<b>\$ 97,029</b>	<b>\$ 91,649</b>	<b>\$ 265,609</b>
AS BUDGET	\$ 4,976	\$ 5,394	\$ 19,902	\$ 21,574	Not Applicable
% ACTUAL TO BUDGET	498.38%	434.82%	487.53%	424.81%	Not Applicable
<b>FUND TRANSFERS</b>					
Admin Alloc - Adm Exp	\$ 113,905	\$ 171,362	\$ 367,763	\$ 396,404	\$ 931,303
Transfer To Gf	37,594	35,476	140,468	166,027	226,166
Transfer To Cip	-	-	-	-	-
Transfer - Insurance	-	-	-	-	-
Transfer - E&R	-	-	-	-	-
<b>FUND TRANSFERS (ACTUAL)</b>	<b>\$ 151,499</b>	<b>\$ 206,838</b>	<b>\$ 508,231</b>	<b>\$ 562,431</b>	<b>\$ 1,157,469</b>
AS BUDGET	\$ 134,401	\$ 145,199	\$ 537,603	\$ 580,795	Not Applicable
% ACTUAL TO BUDGET	112.72%	142.45%	94.54%	96.84%	Not Applicable
<b>TOTAL EXPENSES (ACTUAL)</b>	<b>\$ 423,423</b>	<b>\$ 565,953</b>	<b>\$ 2,015,270</b>	<b>\$ 2,563,669</b>	<b>\$ 3,748,600</b>
AS BUDGET	\$ 414,562	\$ 264,904	\$ 1,658,246	\$ 1,059,614	Not Applicable
% ACTUAL TO BUDGET	102.14%	213.65%	121.53%	241.94%	Not Applicable

# **ELECTRIC: MONTHLY DIRECTOR'S REPORT**

REPORTING PERIOD: 04/2024 | FY 2024



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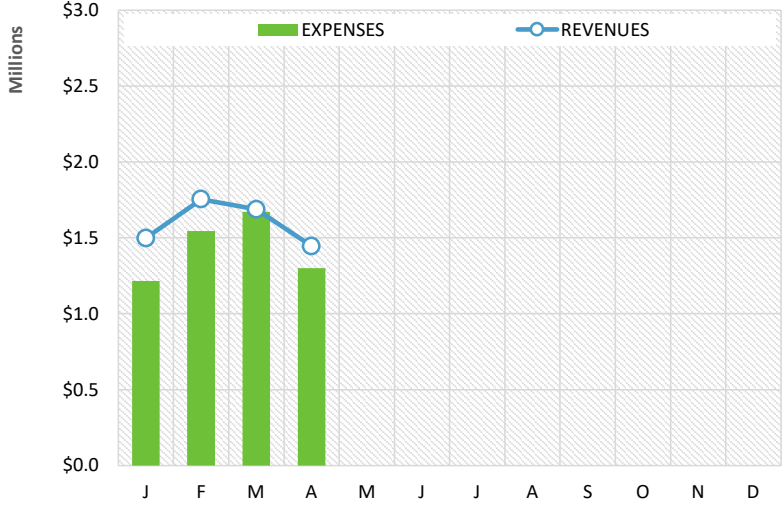
# CITY OF MONROE: ELECTRIC FUND OVERVIEW

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	FY 2024	AS BUDGET	FY 2023
<b>REVENUES</b>	\$ 1.498M	\$ 1.754M	\$ 1.689M	\$ 1.446M									\$ 6.387M	\$ 6.435M	\$ 6.176M
PERSONNEL COSTS	\$ 0.101M	\$ 0.110M	\$ 0.136M	\$ 0.111M									\$ 0.457M	\$ 0.478M	\$ 0.523M
CONTRACTED SVC	\$ 0.042M	\$ 0.061M	\$ 0.081M	\$ 0.042M									\$ 0.226M	\$ 0.288M	\$ 0.229M
SUPPLIES	\$ 1.074M	\$ 1.374M	\$ 1.316M	\$ 1.102M									\$ 4.867M	\$ 4.281M	\$ 6.105M
CAPITAL OUTLAY	\$ 0.000M	\$ 0.000M	\$ 0.000M	\$ 0.000M									\$ 0.001M	\$ -	\$ -
DEPRECIATION	\$ -	\$ -	\$ 0.138M	\$ 0.046M									\$ 0.183M	\$ 0.061M	\$ 0.153M
<b>EXPENSES</b>	\$ 1.217M	\$ 1.546M	\$ 1.671M	\$ 1.301M									\$ 5.734M	\$ 5.109M	\$ 7.010M
<b>FUND TRANSFERS</b>	\$ 0.139M	\$ 0.158M	\$ 0.215M	\$ 0.209M									\$ 0.721M	\$ 1.076M	\$ 0.765M
<b>MARGIN W/O TRANSFERS</b>	\$ 0.281M	\$ 0.209M	\$ 0.018M	\$ 0.145M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.653M	\$ 1.326M	\$ (0.834M)
<b>MARGIN W/ TRANSFER</b>	\$ 0.143M	\$ 0.051M	\$ (0.197M)	\$ (0.065M)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.068M)	\$ 0.250M	\$ (1.599M)
PART CONTR/YES/INTEREST	\$ 0.192M	\$ 0.069M	\$ 0.093M	\$ 0.162M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.516M	\$ 1.000M	\$ 1.177M

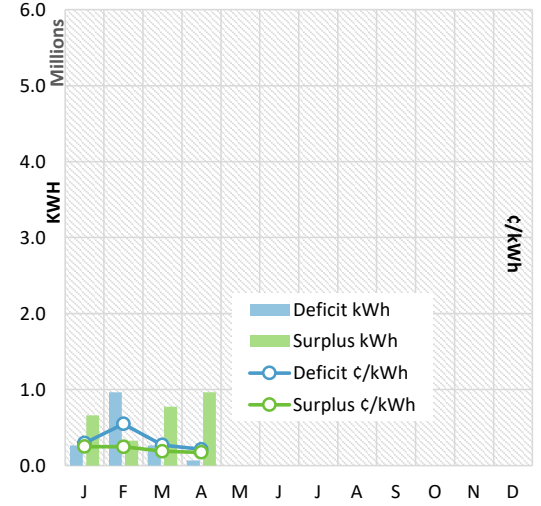
\* Participant Contribution, Year End Settlement and Interest excluded from Revenues



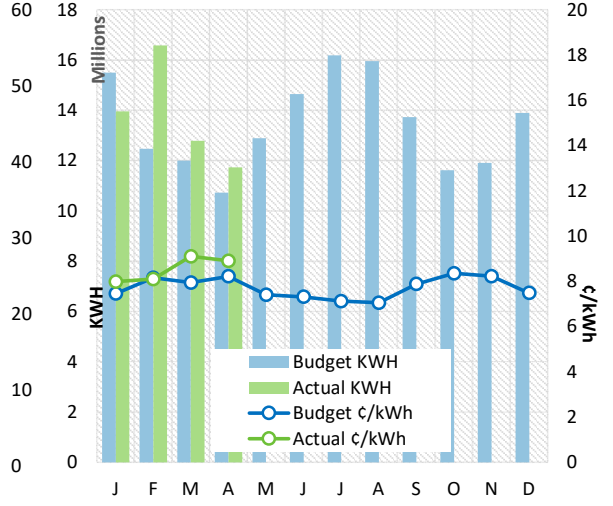
**REVENUES vs. EXPENSES**



**DEFICIT PURCHASES vs. SURPLUS SALES**



**MEAG BUDGET vs. ACTUAL**



# RETAIL SALES REPORT

Jan 2024 Feb 2024 Mar 2024 Apr 2024 May 2024 Jun 2024 Jul 2024 Aug 2024 Sep 2024 Oct 2024 Nov 2024 Dec 2024

## CUSTOMER COUNT

Residential	5,966	5,962	5,983	5,993
Commercial	950	954	953	955
Industrial	1	1	1	1
City	55	55	55	54
<b>Total</b>	<b>6,972</b>	<b>6,972</b>	<b>6,992</b>	<b>7,003</b>
Year-Over-Year Δ	1.48%	1.18%	1.25%	1.26%

## KWH

Residential	6.373M	8.367M	7.442M	5.607M
Commercial	5.039M	5.644M	5.848M	5.224M
Industrial	0.219M	0.208M	0.257M	0.222M
Other	-	-	-	-
City	0.508M	0.582M	0.590M	0.537M
<b>Total</b>	<b>12.139M</b>	<b>14.801M</b>	<b>14.137M</b>	<b>11.590M</b>
Year-Over-Year Δ	-6.76%	5.37%	8.93%	7.23%

## REVENUE

Residential	\$ 0.701M	\$ 0.890M	\$ 0.802M	\$ 0.627M
Commercial	\$ 0.659M	\$ 0.724M	\$ 0.747M	\$ 0.680M
Industrial	\$ 0.025M	\$ 0.025M	\$ 0.028M	\$ 0.026M
Other	\$ 0.000M	\$ 0.000M	\$ 0.000M	\$ 0.000M
City	\$ 0.049M	\$ 0.056M	\$ 0.056M	\$ 0.051M
<b>Total</b>	<b>\$ 1.435M</b>	<b>\$ 1.695M</b>	<b>\$ 1.633M</b>	<b>\$ 1.384M</b>
Year-Over-Year Δ	-6.20%	3.56%	6.77%	5.00%

# SALES STATISTICS

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[Jan 2024](#)
[Feb 2024](#)
[Mar 2024](#)
[Apr 2024](#)
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[Jun 2024](#)
[Jul 2024](#)
[Aug 2024](#)
[Sep 2024](#)
[Oct 2024](#)
[Nov 2024](#)
[Dec 2024](#)

**YTD**

## AVERAGE KWH/CUSTOMER

Residential	1,068	1,403	1,244	936	1,163
Commercial	5,304	5,916	6,137	5,470	5,707
Industrial	218,971	208,229	256,757	222,125	226,521
City	9,236	10,576	10,725	9,937	10,119

## AVERAGE \$/CUSTOMER

Residential	\$118	\$149	\$134	\$105	\$126
Commercial	\$694	\$759	\$783	\$712	\$737
Industrial	\$25,436	\$24,750	\$27,852	\$25,640	\$25,920
City	\$884	\$1,013	\$1,027	\$951	\$969

## AVERAGE \$/KWH

Residential	\$0.1100	\$0.1064	\$0.1078	\$0.1118	\$0.1090
Commercial	\$0.1309	\$0.1283	\$0.1277	\$0.1302	\$0.1293
Industrial	\$0.1162	\$0.1189	\$0.1085	\$0.1154	\$0.1147
City	\$0.0957	\$0.0957	\$0.0957	\$0.0957	\$0.0957

<b>Average</b>	<b>\$0.1132</b>	<b>\$0.1123</b>	<b>\$0.1099</b>	<b>\$0.1133</b>	<b>\$0.1122</b>
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**MOST RECENT  
12-MONTH**

	<b>Apr 2024</b>	<b>Apr 2023</b>	<b>FY2024 YTD</b>	<b>FY2023 YTD</b>	<b>MOST RECENT 12-MONTH</b>
<b>POWER SUPPLY COSTS</b>					
MEAG Project Power	\$ 854,144	\$ 887,630	\$ 3,844,664	\$ 3,610,052	\$ 11,398,045
Transmission	106,407	123,061	453,025	480,779	1,450,520
Supplemental	39,393	70,509	249,917	940,515	442,594
SEPA	58,954	54,356	233,654	213,241	672,591
Other Adjustments	(15,108)	890	(119,017)	3,653	(111,897)
<b>TOTAL POWER SUPPLY COSTS</b>	<b>\$ 1,043,791</b>	<b>\$ 1,136,446</b>	<b>\$ 4,662,242</b>	<b>\$ 5,248,240</b>	<b>\$ 13,851,853</b>
<b>AS BUDGET</b>	<b>881,302</b>	<b>901,028</b>	<b>4,004,413</b>	<b>3,999,320</b>	<b>12,225,905</b>
<b>% ACTUAL TO BUDGET</b>	<b>118.44%</b>	<b>126.13%</b>	<b>116.43%</b>	<b>131.23%</b>	<b>113.30%</b>

### PEAKS & ENERGY

#### Peaks (KW)

Coincident Peak (CP)	25,622	27,718	35,712	40,520	35,712
Non-Coincident Peak (NCP)	25,622	27,718	40,654	40,520	40,654
CP (BUDGET)	22,335	22,593	31,785	32,438	33,307
NCP (BUDGET)	22,467	22,807	31,770	32,774	34,047

#### Energy (KWH)

MEAG Energy	9,760,353	9,753,558	49,023,301	44,447,204	152,138,861
Supplemental Purchases (or sales)	218,721	771,874	1,064,970	2,104,987	(5,429,111)
SEPA Energy	1,749,687	1,407,959	4,948,633	5,255,161	13,421,195
<b>Total Energy (KWH)</b>	<b>11,728,761</b>	<b>11,933,391</b>	<b>55,036,904</b>	<b>51,807,353</b>	<b>160,130,945</b>
<b>AS BUDGET</b>	<b>10,727,000</b>	<b>10,853,000</b>	<b>50,683,000</b>	<b>50,712,000</b>	<b>160,727,000</b>
<b>% ACTUAL TO BUDGET</b>	<b>109.34%</b>	<b>109.95%</b>	<b>108.59%</b>	<b>102.16%</b>	<b>99.63%</b>

CP Load Factor	63.58%	59.80%	17.59%	14.60%	51.19%
NCP Load Factor	63.58%	59.80%	15.45%	14.60%	44.96%
% Supplemental	1.86%	6.47%	1.94%	4.06%	3.28%

### UNIT COSTS (¢/kWh)

Bulk Power	9.6462	9.9941	8.7903	10.4174	8.7534
Supplemental	18.0107	9.1347	23.4671	44.6803	8.1522
SEPA Energy	3.3694	3.8607	4.7216	4.0577	5.0114
MEAG Total	8.8994	9.5232	8.4711	10.1303	8.6503

Note on Supplemental Unit Cost: Unit cost is based on the aggregated hourly energy and the associated market price for which the energy was purchased or sold.



**MOST RECENT  
12-MONTH****Apr 2024****Apr 2023****FY2024 YTD****FY2023 YTD****12-MONTH****SALES REVENUES**

ELECTRIC SALES	\$	1,384,096	\$	1,283,357	\$	6,145,906	\$	5,874,532	\$	18,520,200
<b>SALES REVENUES (ACTUAL)</b>	<b>\$</b>	<b>1,384,096</b>	<b>\$</b>	<b>1,283,357</b>	<b>\$</b>	<b>6,145,906</b>	<b>\$</b>	<b>5,874,532</b>	<b>\$</b>	<b>18,520,200</b>
AS BUDGET	\$	1,541,667	\$	1,641,667	\$	6,166,667	\$	6,566,667		Not Applicable
% ACTUAL TO BUDGET		89.78%		78.17%		99.66%		89.46%		Not Applicable

Note on Electric Sales: Detail break-down for individual rate class is shown in *ELECTRIC: RETAIL SALES* section.

**OTHER REVENUES**

OP REVENUE		34,732		34,960		138,795		139,459		416,834
FEDERAL GRANT		-		-		-		-		-
MISC REVENUE		3,727		(6,770)		4,598		69,471		181,144
CONTRIBUTED CAPITAL		-		-		228		-		134,670
SALE OF FIXED ASSETS		-		-		-		-		10,000
GAIN UTILITIES ASSETS		-		-		-		-		-
REIMB DAMAGED PROPERTY		-		-		-		-		-
CUST ACCT FEES		-		-		-		-		-
OTHER REV		-		-		-		-		-
ADMIN ALLOC		22,947		29,132		94,642		92,394		274,412
STATE GRANTS		-		-		-		-		-
SALE OF RECYCLED MATERIALS		-		-		2,743		-		3,574
<b>OTHER REVENUES (ACTUAL)</b>	<b>\$</b>	<b>61,405</b>	<b>\$</b>	<b>57,322</b>	<b>\$</b>	<b>241,007</b>	<b>\$</b>	<b>301,324</b>	<b>\$</b>	<b>1,020,635</b>
AS BUDGET	\$	67,097	\$	54,444	\$	268,389	\$	217,778		Not Applicable
% ACTUAL TO BUDGET		91.52%		105.29%		89.80%		138.36%		Not Applicable

**TRANSFER**

OPERATING TRANSFERS IN		-		-		-		-		-
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<b>TOTAL REVENUES (ACTUAL)</b>	<b>\$</b>	<b>1,445,501</b>	<b>\$</b>	<b>1,340,679</b>	<b>\$</b>	<b>6,386,913</b>	<b>\$</b>	<b>6,175,856</b>	<b>\$</b>	<b>19,540,834</b>
AS BUDGET	\$	1,608,764	\$	1,696,111	\$	6,435,056	\$	6,784,444		Not Applicable
% ACTUAL TO BUDGET		89.85%		79.04%		99.25%		91.03%		Not Applicable

<b>TOTAL EXCLUDED</b>	<b>\$</b>	<b>162,345</b>	<b>\$</b>	<b>394,561</b>	<b>\$</b>	<b>516,221</b>	<b>\$</b>	<b>1,176,561</b>	<b>\$</b>	<b>1,898,955</b>
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Note on Interest/YES/Participant Contribution: excluded from revenues

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	12-MONTH
<b>PERSONNEL</b>					
Compensation	\$ 75,520	\$ 78,835	\$ 316,972	\$ 393,463	\$ 1,033,444
Benefits	34,982	29,136	140,063	129,265	345,337
<b>PERSONNEL (ACTUAL)</b>	<b>\$ 110,503</b>	<b>\$ 107,971</b>	<b>\$ 457,035</b>	<b>\$ 522,727</b>	<b>\$ 1,378,781</b>
AS BUDGET	\$ 119,493	\$ 125,077	\$ 477,972	\$ 500,308	Not Applicable
% ACTUAL TO BUDGET	92.48%	86.32%	95.62%	104.48%	Not Applicable

**CONTRACTED SERVICES**

Consulting	\$ -	\$ -	\$ -	\$ 288	\$ 559
Landfill Fees	-	-	-	-	-
Holiday Event	-	-	-	-	2,059
Maintenance Contracts	310	363	19,859	6,756	24,266
Rents/Leases	529	188	1,170	2,218	3,491
Repairs & Maintenance (Outside)	97	3,759	10,449	40,644	72,069
Landfill Fees	-	-	-	-	-
Other Contract Svcs	-	-	-	-	-
Comm Svcs	1,593	2,302	5,923	8,144	20,012
Postage	-	-	-	-	26
Public Relations	-	-	-	-	-
Mkt Expense	-	-	-	-	-
Printing	-	-	-	-	-
Dues & Sub	-	-	-	-	-
Travel	214	2,328	625	2,328	7,669
Vehicle Tag & Title Fee	-	71	22	142	53
Ga Dept Rev Fee	-	-	-	-	824
Fees	-	-	-	-	-
Training & Ed	-	18	2,000	519	6,430
Contract Labor	39,150	40,803	185,944	167,655	612,602
Shipping/Freight	-	-	-	-	-
<b>CONTRACTED SERVICES (ACTUAL)</b>	<b>\$ 41,894</b>	<b>\$ 49,864</b>	<b>\$ 225,992</b>	<b>\$ 229,350</b>	<b>\$ 750,221</b>
AS BUDGET	\$ 72,113	\$ 69,952	\$ 288,450	\$ 279,808	Not Applicable
% ACTUAL TO BUDGET	58.10%	71.28%	78.35%	81.97%	Not Applicable

**SUPPLIES**

Office Supplies	-	119	-	908	1,610
Furniture <5001	-	-	-	-	-
Postage	-	-	-	-	-
Auto Parts	546	-	741	-	2,245
Construction Materials	-	-	-	-	38
Damage Claims	-	-	-	159	779
Sponsorships/Donations	-	-	-	-	-
Expendable Fluids	-	-	22	108	216
Safety/Medical Supplies	-	-	-	-	-
Tires	609	1,865	2,475	1,865	5,801

	Apr 2024	Apr 2023	FY2024 YTD	FY2023 YTD	12-MONTH
Uniform Expense	15,174	8,518	16,890	10,226	24,199
Janitorial	241	229	833	919	3,048
Computer Equipment	-	-	49	5,223	3,023
R & M Buildings - Inside	-	-	-	-	-
Util Costs - Util Fund	1,619	1,343	9,621	10,184	18,512
Covid-19 Expenses	-	-	-	-	-
Streetlights	-	-	-	-	-
Auto & Truck Fuel	2,735	3,264	8,058	10,452	38,214
Food	88	86	385	960	7,494
Sm Tool & Min Equip	3,266	4,300	7,571	15,584	52,742
Meters	-	-	-	-	-
Lab Supplies	-	-	-	-	-
Sm Oper Supplies	889	609	6,186	4,284	34,411
Construction Material	-	-	-	-	-
Tires	-	-	-	-	-
Uniform Exp	-	-	-	-	-
Power Costs	1,043,791	1,136,446	4,610,040	5,195,693	12,005,838
Equip Pur (<\$5M)	-	-	-	-	-
Dam Claims	-	-	-	-	-
<b>SUPPLIES (ACTUAL)</b>	<b>\$ 1,102,399</b>	<b>\$ 1,229,812</b>	<b>\$ 4,866,688</b>	<b>\$ 6,104,828</b>	<b>\$ 12,161,150</b>
AS BUDGET	\$ 1,070,142	\$ 1,039,146	\$ 4,280,570	\$ 4,156,583	Not Applicable
% ACTUAL TO BUDGET	103.01%	118.35%	113.69%	146.87%	Not Applicable
<b>CAPITAL OUTLAY</b>					
Construction In Progress	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease	\$ 261	\$ -	\$ 1,044	\$ -	\$ 2,976
Depr Exp	\$ 45,875	\$ 38,739	\$ 183,423	\$ 153,204	\$ 465,954
<b>CAPITAL OUTLAY (ACTUAL)</b>	<b>\$ 46,136</b>	<b>\$ 38,739</b>	<b>\$ 184,467</b>	<b>\$ 153,204</b>	<b>\$ 468,929</b>
AS BUDGET	\$ -	\$ -	\$ -	\$ -	Not Applicable
% ACTUAL TO BUDGET	0.00%	0.00%	0.00%	0.00%	Not Applicable
<b>FUND TRANSFERS</b>					
Admin Alloc - Adm Exp	\$ 113,905	\$ 171,362	\$ 367,763	\$ 396,404	\$ 931,303
TRANSFER TO GF	95,456	87,452	353,097	368,151	1,056,797
TRANSFER TO CIP	-	-	-	-	-
Transfer - E&R	-	-	-	-	-
<b>FUND TRANSFERS (ACTUAL)</b>	<b>\$ 209,361</b>	<b>\$ 258,814</b>	<b>\$ 720,860</b>	<b>\$ 764,555</b>	<b>\$ 1,988,100</b>
AS BUDGET	\$ 268,993	\$ 274,472	\$ 1,075,972	\$ 1,097,887	Not Applicable
% ACTUAL TO BUDGET	77.83%	94.30%	67.00%	69.64%	Not Applicable
<b>TOTAL EXPENSES (ACTUAL)</b>	<b>\$ 1,510,293</b>	<b>\$ 1,685,199</b>	<b>\$ 6,455,043</b>	<b>\$ 7,774,665</b>	<b>\$ 16,747,182</b>
AS BUDGET	\$ 1,530,741	\$ 1,508,647	\$ 6,122,964	\$ 6,034,586	Not Applicable
% ACTUAL TO BUDGET	98.66%	111.70%	105.42%	128.84%	Not Applicable

**To:** City Council  
**From:** Chris Croy, Central Services Director  
 Chris Bailey, Assistant City Administrator  
**Department:** Airport  
**Date:** 06/05/24  
**Subject:** Land Lease / Hangar Construction Agreement



**Budget Account/Project Name:** N/A

**Funding Source:** N/A

**Budget Allocation:** \$0.00

**Budget Available:** \$0.00

**Requested Expense:** \$0.00      **Company of Record:** Mitchell Moon

**Description:**

Staff recommends the approval of the recommendation to enter into a land lease agreement for the construction of a single box hangar (site B) by Mitchell Moon. This site is adjacent Richard Parsons Drive on the east side of the Cy Nunnally Memorial Airport.

**Background:**

The City of Monroe currently owns 16 t-hangar units, has seen a private lease construct 12 t-hangar units, will expand t-hangar units with 22 additional t-hangar units this year, and will see the addition of 3 box hangar units. There is currently a large shortage of t-hangar units throughout the state and specifically in the Atlanta area. The addition of aircraft increases numbers for based aircraft which factors into grant funding, fuel sales, tax revenue, business activities, and overall growth of the Cy Nunnally Memorial Airport services.

**Attachment(s):**

Lease Agreement – 12 pages

**GROUND LEASE AGREEMENT**

**THIS GROUND LEASE AGREEMENT** (hereinafter "**Lease**") is made and entered into this \_\_\_ day of \_\_\_\_\_, 2024, by and between **THE CITY OF MONROE, GEORGIA** a political subdivision of the State of Georgia (hereinafter called "**Lessor**") and **MITCHELL MOON** (hereinafter called "**Lessee**").

**WITNESSETH**

**WHEREAS**, Lessor is the owner of a tract of land lying and being in the city of Monroe, Walton County, Georgia, and being known as the Cy Nunnally Memorial Airport (hereinafter called "Airport"); and

**WHEREAS**, Lessee and Lessor are mutually desirous of entering into a Ground Lease for the use and occupancy of certain portions of the Airport in accordance with the terms and conditions contained in this Lease; and

**WHEREAS**, the Lessor has established an area adjacent to the Airport runway and taxiways, with immediate access thereto, certain lots or parcels to be leased to businesses whose activities will contribute significantly to the Airport's viability and the general economy of the community; and

**WHEREAS**, the Lessee, upon application and after due investigation, is found to be a person, firm, or corporation whose business activities will promote and facilitate the services offered at the Airport, create new jobs and/or preserve existing jobs within the local economy;

**NOW THEREFORE**, for and in consideration of the respective promises and covenants herein contained and in further consideration of the payment of rent hereinafter stipulated, and of the terms and conditions herein set forth, the parties hereto do hereby agree as follows:

**SECTION 1. LEASED PROPERTY**

Lessor hereby leases to the Lessee, and the Lessee hereby rents and takes upon the terms and conditions which hereinafter appear, the unimproved real property consisting of approximately 3,600 square feet and being more particularly identified and outlined as the "Proposed Hangar" on the plat or drawing attached hereto as Exhibit A (the "Leased Property") and incorporated herein by reference.

**SECTION 2. TERM**

- A. Term. The Term of this Lease shall be for a period of fifty (50) years commencing on the date of execution of this Lease and, unless sooner terminated, expiring at 12:00 a.m. on the 50<sup>th</sup> anniversary thereof.
- B. If Lessee holds over after the expiration of this lease term, then he or she becomes a tenant at sufferance.

**SECTION 3. POSSESSION OF LEASED PROPERTY**

Lessor covenants to provide actual delivery of the Leased Property to the Lessee upon the execution of this Lease. Possession of the Leased Property by the Lessee shall and hereby does begin upon the execution of this Lease. Lessor covenants that the Lessee shall and may peaceably and quietly have, hold, and enjoy the Leased Property exclusively to it during the term hereof unless sooner cancelled as provided in this Lease. Lessor agrees to make site ready the area as defined in this Lease for the purpose of the Lessee erecting the agreed upon structure on the Leased Property defined hereinbelow.

**SECTION 4. BUILDING**

Subject to the provisions of this Lease, Lessee intends to erect on the Leased Property a certain building improvement described as a single Hangar with Rolling Doors, consisting of approximately 3,600 square feet for the purpose of hangar use and storage of aircraft, as more fully shown in the attached Exhibit B (the “Building”). Lessee shall have the right to reconstruct, improve, add to, alter, and renovate the Building for the Term of this Lease. Upon termination of this Lease, title to all improvements of any kind, including the Building (with the exception of any removable trade fixtures, equipment, furnishing or inventory) shall vest in Lessor.

**SECTION 5. USE OF LEASED PROPERTY**

- A. Use by Lessee.
  - 1) Lessee shall use the Leased Property to store aircraft and for any other legal purposes, so long as Lessee warrants that the facility will be used strictly for aircraft and aeronautical related activities.
  - 2) Lessee shall not violate any assurances made by the Lessor to the Federal Aviation Administration (FAA).
- B. Ingress and Egress. Lessee shall have the right of airplane, motor vehicle and pedestrian ingress to, and egress from, the Leased Property, over and across the Airport. This right shall extend to the Lessee's employees, guests, invitees, licensees, agents, and patrons. The right includes the use of Airport roadways, including the use of common-use roadways and the use of common areas of the Airport, including runways, taxiways, aprons, roadways, and other conveniences for the take-off, taxiing, and landing of aircraft, so long as done so in compliance with all Airport rules and regulations.
- C. Parking. Lessee and Lessee's employees, guests, invitees, licensees, agents, and patrons shall have the right to the nonexclusive use of Airport parking areas, appurtenances, and improvements subject to rules and regulations of the airport.

**SECTION 6. STANDARD OPERATING PROCEDURES**

Lessee agrees to follow all issued Standard Operating Procedures as adopted by the Airport and City of Monroe City Council. Those Standard Operating Procedures are to be followed as well by all tenants renting storage space if any from Lessee and are the responsibility of the Lessee to enforce. The Lessor has authority to enforce all Standard Operating Procedures on Leased Property and the Airport, generally.

## SECTION 7. RENT

- A. Lessee agrees to pay to the Lessor during the Term for the use of the Leased Property described herein, and for the rights and easements herein provided, a yearly rental charge as set forth below, payable in equal monthly installments. All rent due under this article shall be paid by Lessee on a monthly basis, in advance, on the first day of the first calendar month of Lessee's possession of the Leased Premises and completion of and issuance of a certificate of occupancy for the Building, or on the first month occurring after the one (1) year anniversary of the day and year of the execution of this Lease, whichever is first to occur, and on the first day of each calendar month thereafter. All installments of rent shall be paid in lawful money of The United States. Rent installments unpaid for more than thirty (30) days shall bear interest at the rate of one and one-half (1.5%) percent per month, commencing on the date the rent was due and continuing until the installment is paid in full.
- B. Lessee shall pay rent to Lessor, without notice or demand and without abatement, reduction, or set-off for any reason at the office of the airport manager or any other place that Lessor may hereafter designate in writing. The rent shall be payable at the following annual rates for the Term: Lessee shall pay to Lessor an annual rent calculated at the rate of 20¢ per square foot of ground area leased, payable in twelve (12) equal monthly installments of \$60.00 or \$720 annually.
- C. Lessee covenants and agrees to construct, operate, and maintain its improvements upon the Leased Property in good order, condition, and repair, free from waste and nuisance. At all times, Lessee covenants to conform its business operations on the Leased Property to all requirements imposed by the Federal Aviation Administration (FAA) governing airport regulations of the Cy Nunnally Memorial Airport.
- D. The rent paid to Lessor in accordance with this Lease shall be net to Lessor. This means that in addition to the rent obligation called for herein, Lessee shall pay and be solely liable for all "operating costs" and "impositions" for the Leased Property as defined below.
- 1) "Operating costs" shall include but shall not be limited to all expenses paid or incurred in connection with the following activities:
    - a. Repairs, maintenance, replacements, painting, and redecorating;
    - b. Landscaping and maintenance of outside areas;
    - c. Ice and snow removal;
    - d. Insurance, including premises liability;
    - e. Heating, ventilating, and air conditioning repair and maintenance;
    - f. Solid waste removal;
    - g. Supplies and sundries;
    - h. Sales or use taxes on supplies and services;
    - i. Cost of wages and salaries of all persons engaged in the operation, maintenance, and repair of the demised premises, including fringe benefits and social security taxes;
    - j. All other expenses, whether or not mentioned in this Lease, incurred in Lessee's operation of Leased Property.
    - k. All other utilities, whether or not mentioned in this Lease, including but not limited to: water, sewer, electricity, gas, telecom, internet, etc.
  - 2) "Impositions" shall include all fines and levies that result from construction activities or

the normal operation of the Leased Property; all real and personal property taxes, assessments, and other governmental charges that are laid, assessed, levied, or imposed on Lessee's business operations on the Leased Property; or any lien that arises during the time of this Lease on the Leased Property or on any improvements constructed thereon.

**SECTION 8. DEFAULT OF LESSEE**

It is mutually agreed that in the event the Lessee shall default in the payment of rent when due, and fails to cure said default within ten (10) days after receipt of written notice of said default from the Lessor; or if the Lessee shall be in default in performing any of the terms or provisions of this Lease (other than the provision requiring payment of rent), and fails to cure such default within thirty (30) days after receipt of written notice of default from the Lessor, the Lessor at its option may terminate this Lease by written notice to the Lessee; whereupon this Lease shall end. Upon such termination by the Lessor, the Lessee will at once surrender possession of the Leased Property to the Lessor and remove all of the Lessee's personal effects therefrom.

**SECTION 9. UTILITIES**

Lessor agrees to provide all utility infrastructure (water, sewer, electricity, gas, stormwater, internet, and telecom) to the boundary line or meter of the Leased Property prior to the initiation of construction by the Lessee. Lessee is responsible for all utility payments, final utility construction, and connections within the Building.

**SECTION 10. TITLE**

Lessor covenants that the Lessor has marketable title to the Leased Property.

**SECTION 11. TAXES**

Lessee shall pay all other taxes or assessments that may be levied against the personal property of the Lessee.

**SECTION 12. SUBLETTING**

Except as otherwise stated herein, Lessee shall not sublease, transfer, or assign the Leased Property or Building prior to termination of this Lease without prior written approval of Lessor, which shall not be unreasonably withheld.

**SECTION 13. INSURANCE**

A. To safeguard the interest of the Lessor, the Lessee at its sole cost and expense shall procure and maintain throughout the term of this Lease insurance protection for "all risk" coverage on the Building and improvements of which the Leased Property is a part, to the extent that they are covered in a sum equal to their replacement value. If said insurance company becomes



- financially incapable of performing under the terms of said policy, the Lessee shall promptly obtain a new policy issued by a financially responsible carrier.
- B. At all times during the lease term, Lessee shall maintain, at its sole cost, comprehensive broad-form general public liability insurance against claims and liability for personal injury, death, and property damage arising from the use, occupancy, disuse, or condition of the demised premises and adjoining areas. The insurance shall be carried by a company authorized to transact business in the state of Georgia, acceptable to Lessor. In addition, the following conditions shall be met:
- i. The insurance provided pursuant to this paragraph shall be in an amount no less than \$1,000,000.00 per occurrence and \$3,000,000.00 yearly aggregate. The insurance policy shall name both Lessor and Lessee as insureds.
  - ii. The amounts of insurance shall be increased as Lessor may reasonably require from time to time to account for inflation or generally increased insurance settlements or jury verdicts.
- C. Lessee agrees to obtain construction liability insurance at all times when demolition, excavation, grading, or construction work is in progress on the Leased Property. This insurance shall be carried by a company authorized to transact business in the state of Georgia, acceptable to Lessor, in amounts not less than \$1,000,000.00 per occurrence and \$3,000,000.00 annual aggregate. This insurance shall name both Lessor and Lessee as insureds.
- D. In satisfaction of the foregoing requirements, Lessee shall furnish to Lessor by delivery to the Airport Manager certificates of all insurance required by this Lease. Each policy shall provide that the coverage is in full force and effect and may not be canceled unless written notice of intent to cancel has been given the insureds at least ten (10) days in advance. In the event of non-payment of premiums by the Lessee, Lessor may elect to pay the premiums and collect the amount thereof from Lessee as additional rent. Interest may be charged by Lessor on unpaid premiums paid hereunder at the rate of eighteen percent (18%) per annum.
- E. Lessor shall not be liable for any loss, damage, or injury of any kind or character whatsoever to any person or property arising from any use of the Leased Property or improvements, or caused by any defect in any building, structure, equipment, facility, or other improvements on the Leased Property, or caused by or arising from any act or omission of Lessee, or any of its agents, employees, licensees, or invitees, or by or from any accident, fire, or other casualty on the land, or occasioned by the failure of Lessee to maintain the Leased Property in safe condition. Lessee waives all claims and demands on its behalf against Lessor for any loss, damage, or injury and agrees to indemnify and hold Lessor entirely free and harmless from all liability for any loss, damage, or injury of other persons and from all costs and expenses arising from any claims or demands of other persons concerning any loss, damage, or injury caused other than by the negligent or intentional act or omission of Lessor.

#### **SECTION 14. AIRPORT MANAGER**

Lessor, through its Airport Manager, shall have the exclusive right and responsibility during the term of this Lease of managing and operating said Airport for civilian aircraft flying adjacent to the Leased Property, including the promulgating of such rules and regulations, including traffic rules, so that said Airport may be operated safely, efficiently and to the further

end that all take offs, landings, taxiing, and flying in the immediate vicinity of the field shall be uniform for maximum safety.

**SECTION 15. MAINTENANCE**

- A. Lessee shall throughout the term of this Lease assume the entire responsibility, cost, and expense, for all repair and maintenance on the Leased Property and all improvements thereon.
- B. Lessor shall maintain the runways, taxiways, aprons, roadways, and other conveniences for the take-off, taxiing and landing of aircraft in good repair. Lessor agrees to keep in good repair Airport parking areas, appurtenances, improvements, and hard surfaced public roads for access to the Leased Property. Lessor also agrees to maintain its water and sanitary sewer facilities in areas designated for utilities or easements adjacent to the Leased Property for access thereto by the Lessee.

**SECTION 16. RUBBISH DISPOSAL**

Lessee is responsible for the disposal of trash created by its occupancy and operations in the Leased Property. Trash shall not be allowed to accumulate but shall be disposed of in a reasonable time by the Lessee. Lessor shall provide a standard residential or commercial trash container for the Lessee's use to be serviced by the Lessor at regular intervals, for normal utility charges.

**SECTION 17. WAIVERS**

No waiver by the Lessor or Lessee at any time of any of the terms, conditions, covenants or agreements of this Lease, or non-compliance therewith, shall be deemed or taken as a waiver at any time thereafter of the same or any other term, condition, covenant, or agreement herein contained. No term, condition, or covenant of this Lease can be waived except by written consent signed by the Lessor and Lessee.

**SECTION 18. AMENDMENT TO THIS AGREEMENT**

No subsequent alteration, amendment, change or addition to this Lease shall be binding upon the Lessor or Lessee unless reduced to writing and signed by the Lessor and Lessee.

**SECTION 19. TERMINATION**

- A. Lessee may cancel this Lease at any time, without penalty, if the Airport ceases to be used for public airport purposes.
- B. Lessee may cancel this Lease at any time, without penalty, if a court of competent jurisdiction issues an injunction which in any way substantially prevents or restrains the use of the Leased Property, or any part thereof necessary to the Lessee's business operations at the Airport, and which injunction remains in force for a period of at least thirty (30) days after the party against whom the injunction has been issued has exhausted or abandoned all appeals or one hundred

twenty (120) days whichever is shorter, if such injunction is not necessitated by or issued as a result of an act or omission of Lessee.

- C. Lessee may cancel this Lease at any time, without penalty, upon the assumption by the United States Government, or any authorized agency thereof, of the operation, control or use of the Airport and its facilities, or any substantial part thereof, in such a manner as substantially to restrict the Lessee from operating its authorized Airport business for a continuous period of at least ninety (90) days.
- D. In the event that the improvements are completely destroyed or damaged in excess of fifty (50%) percent due to any cause whatsoever the Lessee may at its own expense repair, restore, or replace the destroyed improvements if Lessee deems it practical or advisable to do so and this Lease will continue in full force and effect. If Lessee deems it impractical or inadvisable to repair, restore, replace the destroyed improvements, this Lease shall terminate on sixty (60) days written notice to Lessor.
- E. Lessee shall not be permitted to mortgage or encumber Lessee's leasehold interest in the Leased Property.
- F. Lessee's abandonment of the Leased Property either by failure to begin construction of the Building within six (6) months of the execution hereof or by failure to maintain a viable aviation-related business operation from the Building for a period of three (3) months or greater shall constitute a default under this Lease. Filing of a petition in bankruptcy or insolvency by Lessee for reorganization or appointment of a receiver or trustee shall constitute a default under this Lease. Any attempted assignment of Lessee's leasehold interest without the written consent and approval of the Lessor shall constitute an event of default under this Lease.
- G. In the event of any default by Lessee under this lease, Lessor may without further notice or demand elect to terminate Lessee's right of possession and enter upon the demised premises. This right of re-entry shall be cumulative of all other rights and remedies available to Lessor either under this Lease or at law. Termination of this Lease or termination of Lessee's right of possession pursuant to this paragraph shall not relieve Lessee of its liability and obligation to pay rent and other charges accrued prior to these events or relieve Lessee of liability for damages for breach. These liabilities and obligations of Lessee shall survive any expiration or termination of this Lease or any entry and possession by Lessor.
- H. Upon the termination of Lessee's right of possession under this Lease as set forth herein Lessor may retain, sell, or let any improvements, in whole or in part. Any trade fixtures, equipment and personal articles remaining on the Leased Property after the expiration date of the Lease, or after sixty (60) days following entry by Lessor hereunder shall be deemed abandoned and shall become the property of Lessor.

## **SECTION 20. SUCCESSORS AND ASSIGNS**

The provisions of this Lease shall bind and inure to the benefit of the successors and assigns of the parties hereto.

**SECTION 21. RELATIONSHIP BETWEEN THE PARTIES AND THIRD PARTIES**

Lessor is neither a joint venture with nor a partner or associate of the Lessee with respect to any matter provided for in this Lease. Nothing herein contained shall be construed to create any such relationship between the parties or to subject the Lessor to any obligation of the Lessee whatsoever. Additionally, this Lease is made for the sole and exclusive benefit of the Lessor and Lessee, their successors, and assigns, and is not made for the benefit of any third party.

**SECTION 22. CONSENT NOT TO BE UNREASONABLY WITHHELD**

Whenever consent or approval is required hereunder by either party, such consent is not to be unreasonably withheld, nor to be delayed for any unreasonable period of time.

**SECTION 23. NOTICES**

Any notice required to be given to the Lessor shall be in writing and sent certified mail, return receipt requested, to:

Attn: Airport Manager  
City of Monroe  
P.O. Box 1249  
Monroe, Georgia 30655

Any notice required to be given to the Lessee shall be in writing and sent certified mail, return receipt requested, to:

Mitchell Moon  
4870 H D Atha Rd  
Covington, Georgia 30014

**SECTION 24. SEVERABILITY**

In the event any provision of this Lease is held to be unenforceable for any reason, the remainder of this Lease shall be in full force and effect and enforceable in accordance with its terms.

**SECTION 25. HEADINGS**

The headings contained herein are for convenience in reference and are not intended to define or limit the scope of any provisions of this Lease.

**SECTION 26. EMPLOYMENT AND CONTRACTS**

- A. As a condition of this Lease, Lessee covenants and agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, national origin, sex, age, or disability. Lessee will take affirmative efforts to comply in its employment practices with all requirements of equal opportunity in employment act.
- B. In the letting of contracts for construction of improvements on the demised premises Lessee further covenants that it will seek similar assurances from its contractors and their sub-contractors of equal employment opportunity practices and shall refrain from entering into any contract with a contractor debarred from constructing public work projects for failure to comply with equal employment opportunity practices.
- C. Lessee further covenants and agrees to conduct its programs, services, and activities on a non-discriminatory basis without regard to disability.

**SECTION 27. QUIET ENJOYMENT**

Lessor covenants and agrees that Lessee on payment of the rent and other charges provided for in this Lease and fulfillment of the obligations under the covenants, agreements, and conditions of this Lease, shall lawfully and quietly hold, occupy, and enjoy the demised premises during the lease term without any interference from anyone claiming through or under Lessor.

**SECTION 28. TAXATION AND LICENSE**

Lessee shall obtain all necessary licenses, permits, and certificates required by the City of Monroe as a condition or the right to conduct a business or profession from the demised premises. Lessee acknowledges that rent paid to Lessor under this Lease is not in lieu of any required permits and licenses including occupational taxes, if any.

**SECTION 29. ENTIRE AGREEMENT**

This Lease contains the entire agreement of the parties hereto, and no representations, inducements, promises or agreements, oral or otherwise, between the parties, not embodied herein, shall be of any force or effect.

*[Remainder of page left intentionally blank. Signature page to follow.]*

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year first written above.

**LESSOR**  
CITY OF MONROE, GEORGIA

\_\_\_\_\_  
Witness

\_\_\_\_\_  
John Howard, Mayor

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Beverly Harrison, Interim City Clerk

**LESSEE**  
Mitchell Moon

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Mitchell Moon

\_\_\_\_\_  
Notary Public

EXHIBIT A

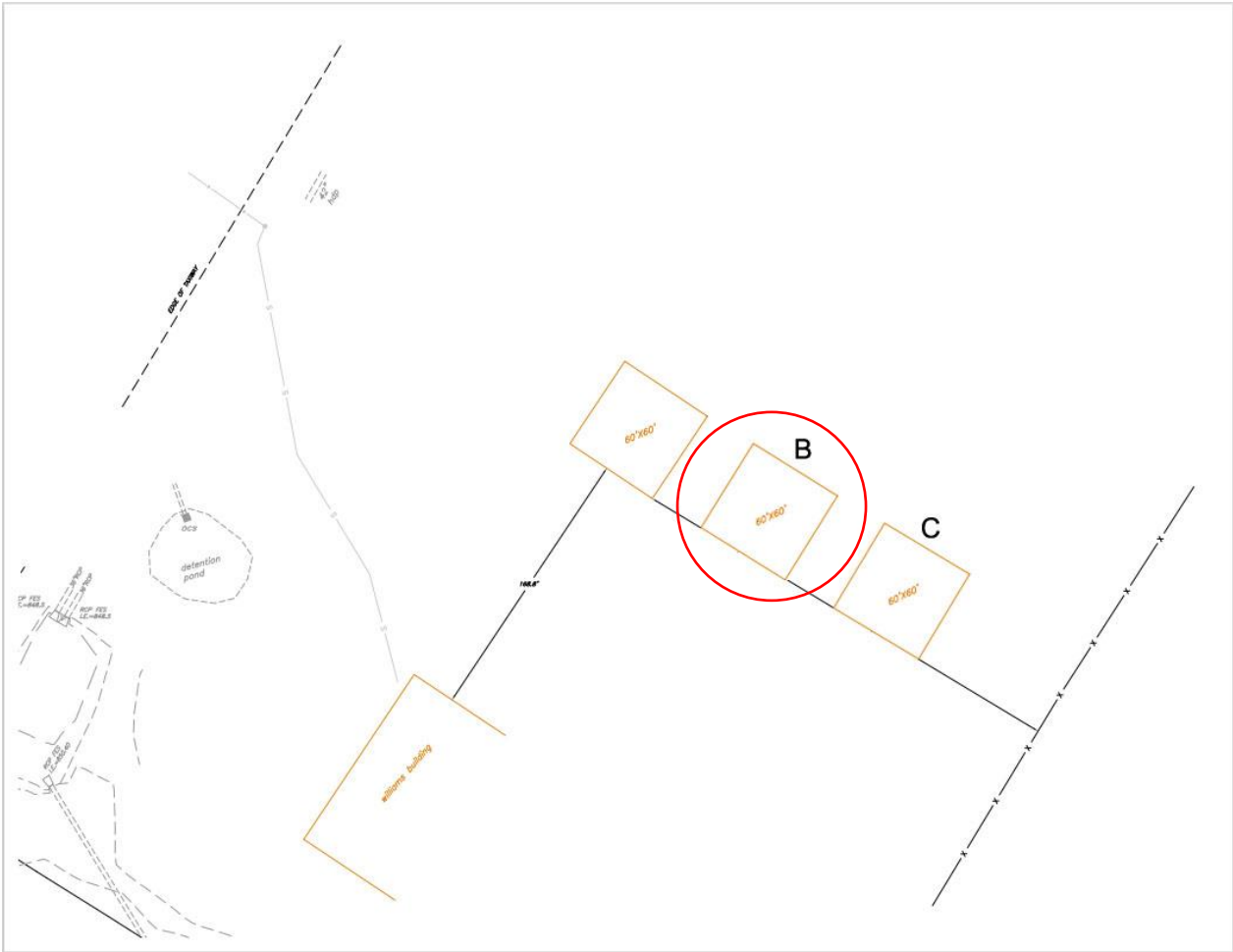
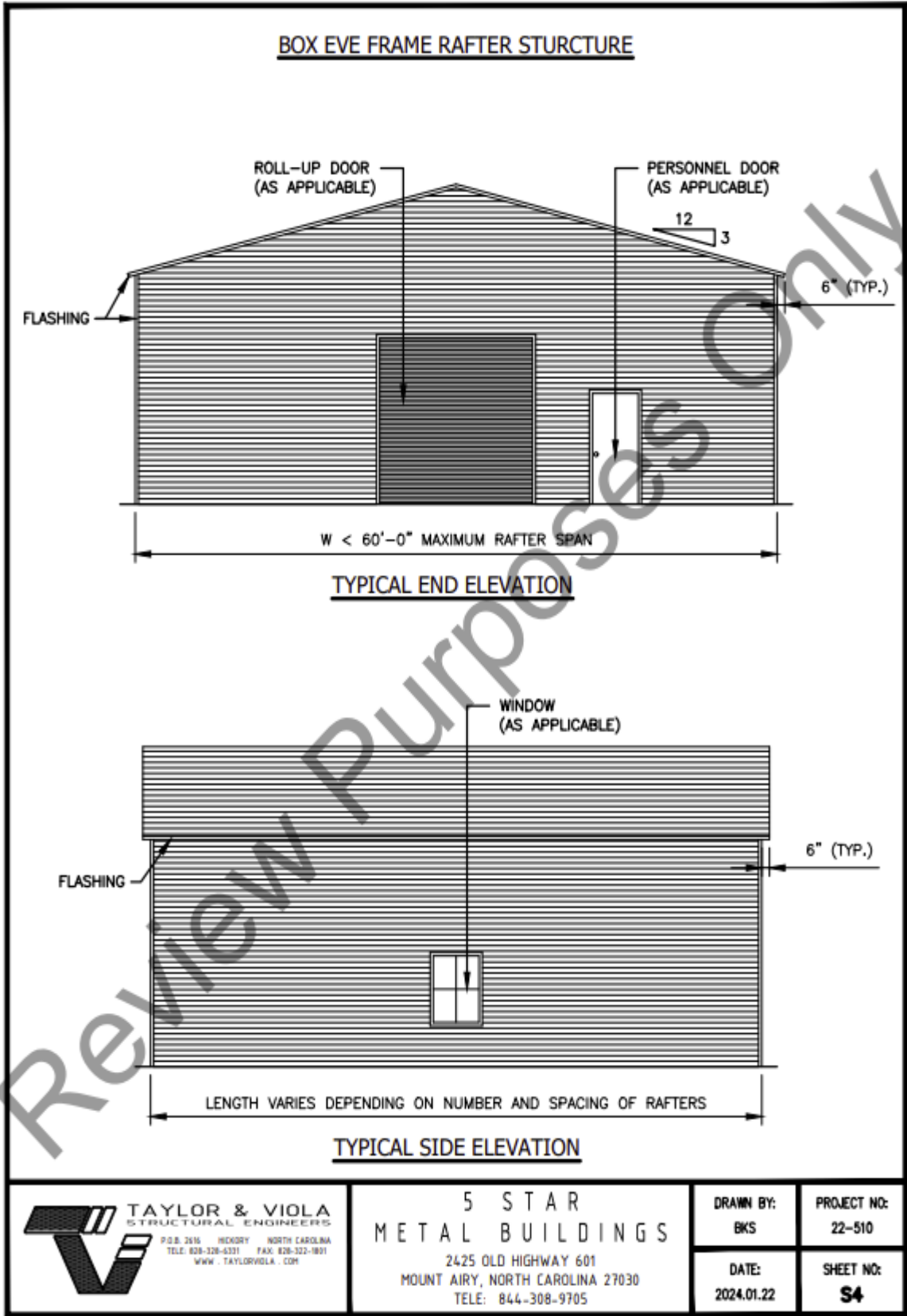


EXHIBIT B



NOTE: THESE DRAWINGS ARE VALID FOR (1) CALENDAR YEAR AFTER THE ISSUE DATE LISTED ON THIS SHEET.



**To:** City Council  
**From:** Chris Croy, Central Services Director  
 Chris Bailey, Assistant City Administrator  
**Department:** Airport  
**Date:** 06/05/24  
**Subject:** Land Lease / Hangar Construction Agreement



**Budget Account/Project Name:** N/A

**Funding Source:** N/A

**Budget Allocation:** \$0.00

**Budget Available:** \$0.00

**Requested Expense:** \$0.00      **Company of Record:** JEG Holdings, LLC

**Description:**

Staff recommends the approval of the recommendation to enter into a land lease agreement for the construction of a single box hangar (site C) by JEG Holdings, LLC. This site is adjacent Richard Parsons Drive on the east side of the Cy Nunnally Memorial Airport.

**Background:**

The City of Monroe currently owns 16 t-hangar units, has seen a private lease construct 12 t-hangar units, will expand t-hangar units with 22 additional t-hangar units this year, and will see the addition of 3 box hangar units. There is currently a large shortage of t-hangar units throughout the state and specifically in the Atlanta area. The addition of aircraft increases numbers for based aircraft which factors into grant funding, fuel sales, tax revenue, business activities, and overall growth of the Cy Nunnally Memorial Airport services.

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Lease Agreement – 12 pages

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**WITNESSETH**

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**WHEREAS**, Lessee and Lessor are mutually desirous of entering into a Ground Lease for the use and occupancy of certain portions of the Airport in accordance with the terms and conditions contained in this Lease; and

**WHEREAS**, the Lessor has established an area adjacent to the Airport runway and taxiways, with immediate access thereto, certain lots or parcels to be leased to businesses whose activities will contribute significantly to the Airport's viability and the general economy of the community; and

**WHEREAS**, the Lessee, upon application and after due investigation, is found to be a person, firm, or corporation whose business activities will promote and facilitate the services offered at the Airport, create new jobs and/or preserve existing jobs within the local economy;

**NOW THEREFORE**, for and in consideration of the respective promises and covenants herein contained and in further consideration of the payment of rent hereinafter stipulated, and of the terms and conditions herein set forth, the parties hereto do hereby agree as follows:

**SECTION 1. LEASED PROPERTY**

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- C. Parking. Lessee and Lessee's employees, guests, invitees, licensees, agents, and patrons shall have the right to the nonexclusive use of Airport parking areas, appurtenances, and improvements subject to rules and regulations of the airport.

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- B. Lessee shall pay rent to Lessor, without notice or demand and without abatement, reduction, or set-off for any reason at the office of the airport manager or any other place that Lessor may hereafter designate in writing. The rent shall be payable at the following annual rates for the Term: Lessee shall pay to Lessor an annual rent calculated at the rate of 20¢ per square foot of ground area leased, payable in twelve (12) equal monthly installments of \$60.00 or \$720 annually.
- C. Lessee covenants and agrees to construct, operate, and maintain its improvements upon the Leased Property in good order, condition, and repair, free from waste and nuisance. At all times, Lessee covenants to conform its business operations on the Leased Property to all requirements imposed by the Federal Aviation Administration (FAA) governing airport regulations of the Cy Nunnally Memorial Airport.
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    - c. Ice and snow removal;
    - d. Insurance, including premises liability;
    - e. Heating, ventilating, and air conditioning repair and maintenance;
    - f. Solid waste removal;
    - g. Supplies and sundries;
    - h. Sales or use taxes on supplies and services;
    - i. Cost of wages and salaries of all persons engaged in the operation, maintenance, and repair of the demised premises, including fringe benefits and social security taxes;
    - j. All other expenses, whether or not mentioned in this Lease, incurred in Lessee's operation of Leased Property.
    - k. All other utilities, whether or not mentioned in this Lease, including but not limited to: water, sewer, electricity, gas, telecom, internet, etc.
  - 2) "Impositions" shall include all fines and levies that result from construction activities or

the normal operation of the Leased Property; all real and personal property taxes, assessments, and other governmental charges that are laid, assessed, levied, or imposed on Lessee's business operations on the Leased Property; or any lien that arises during the time of this Lease on the Leased Property or on any improvements constructed thereon.

**SECTION 8. DEFAULT OF LESSEE**

It is mutually agreed that in the event the Lessee shall default in the payment of rent when due, and fails to cure said default within ten (10) days after receipt of written notice of said default from the Lessor; or if the Lessee shall be in default in performing any of the terms or provisions of this Lease (other than the provision requiring payment of rent), and fails to cure such default within thirty (30) days after receipt of written notice of default from the Lessor, the Lessor at its option may terminate this Lease by written notice to the Lessee; whereupon this Lease shall end. Upon such termination by the Lessor, the Lessee will at once surrender possession of the Leased Property to the Lessor and remove all of the Lessee's personal effects therefrom.

**SECTION 9. UTILITIES**

Lessor agrees to provide all utility infrastructure (water, sewer, electricity, gas, stormwater, internet, and telecom,) to the boundary line or meter of the Leased Property prior to the initiation of construction by the Lessee. Lessee is responsible for all utility payments, final utility construction, and connections within the Building.

**SECTION 10. TITLE**

Lessor covenants that the Lessor has marketable title to the Leased Property.

**SECTION 11. TAXES**

Lessee shall pay all other taxes or assessments that may be levied against the personal property of the Lessee.

**SECTION 12. SUBLETTING**

Except as otherwise stated herein, Lessee shall not sublease, transfer, or assign the Leased Property or Building prior to termination of this Lease without prior written approval of Lessor, which shall not be unreasonably withheld.

**SECTION 13. INSURANCE**

A. To safeguard the interest of the Lessor, the Lessee at its sole cost and expense shall procure and maintain throughout the term of this Lease insurance protection for "all risk" coverage on the Building and improvements of which the Leased Property is a part, to the extent that they are covered in a sum equal to their replacement value. If said insurance company becomes

financially incapable of performing under the terms of said policy, the Lessee shall promptly obtain a new policy issued by a financially responsible carrier.

- B. At all times during the lease term, Lessee shall maintain, at its sole cost, comprehensive broad-form general public liability insurance against claims and liability for personal injury, death, and property damage arising from the use, occupancy, disuse, or condition of the demised premises and adjoining areas. The insurance shall be carried by a company authorized to transact business in the state of Georgia, acceptable to Lessor. In addition, the following conditions shall be met:
- i. The insurance provided pursuant to this paragraph shall be in an amount no less than \$1,000,000.00 per occurrence and \$3,000,000.00 yearly aggregate. The insurance policy shall name both Lessor and Lessee as insureds.
  - ii. The amounts of insurance shall be increased as Lessor may reasonably require from time to time to account for inflation or generally increased insurance settlements or jury verdicts.
- C. Lessee agrees to obtain construction liability insurance at all times when demolition, excavation, grading, or construction work is in progress on the Leased Property. This insurance shall be carried by a company authorized to transact business in the state of Georgia, acceptable to Lessor, in amounts not less than \$1,000,000.00 per occurrence and \$3,000,000.00 annual aggregate. This insurance shall name both Lessor and Lessee as insureds.
- D. In satisfaction of the foregoing requirements, Lessee shall furnish to Lessor by delivery to the Airport Manager certificates of all insurance required by this Lease. Each policy shall provide that the coverage is in full force and effect and may not be canceled unless written notice of intent to cancel has been given the insureds at least ten (10) days in advance. In the event of non-payment of premiums by the Lessee, Lessor may elect to pay the premiums and collect the amount thereof from Lessee as additional rent. Interest may be charged by Lessor on unpaid premiums paid hereunder at the rate of eighteen percent (18%) per annum.
- E. Lessor shall not be liable for any loss, damage, or injury of any kind or character whatsoever to any person or property arising from any use of the Leased Property or improvements, or caused by any defect in any building, structure, equipment, facility, or other improvements on the Leased Property, or caused by or arising from any act or omission of Lessee, or any of its agents, employees, licensees, or invitees, or by or from any accident, fire, or other casualty on the land, or occasioned by the failure of Lessee to maintain the Leased Property in safe condition. Lessee waives all claims and demands on its behalf against Lessor for any loss, damage, or injury and agrees to indemnify and hold Lessor entirely free and harmless from all liability for any loss, damage, or injury of other persons and from all costs and expenses arising from any claims or demands of other persons concerning any loss, damage, or injury caused other than by the negligent or intentional act or omission of Lessor.

#### **SECTION 14. AIRPORT MANAGER**

Lessor, through its Airport Manager, shall have the exclusive right and responsibility during the term of this Lease of managing and operating said Airport for civilian aircraft flying adjacent to the Leased Property, including the promulgating of such rules and regulations, including traffic rules, so that said Airport may be operated safely, efficiently and to the further

end that all take offs, landings, taxiing, and flying in the immediate vicinity of the field shall be uniform for maximum safety.

**SECTION 15. MAINTENANCE**

- A. Lessee shall throughout the term of this Lease assume the entire responsibility, cost, and expense, for all repair and maintenance on the Leased Property and all improvements thereon.
- B. Lessor shall maintain the runways, taxiways, aprons, roadways, and other conveniences for the take-off, taxiing and landing of aircraft in good repair. Lessor agrees to keep in good repair Airport parking areas, appurtenances, improvements, and hard surfaced public roads for access to the Leased Property. Lessor also agrees to maintain its water and sanitary sewer facilities in areas designated for utilities or easements adjacent to the Leased Property for access thereto by the Lessee.

**SECTION 16. RUBBISH DISPOSAL**

Lessee is responsible for the disposal of trash created by its occupancy and operations in the Leased Property. Trash shall not be allowed to accumulate but shall be disposed of in a reasonable time by the Lessee. Lessor shall provide a standard residential or commercial trash container for the Lessee's use to be serviced by the Lessor at regular intervals, for normal utility charges.

**SECTION 17. WAIVERS**

No waiver by the Lessor or Lessee at any time of any of the terms, conditions, covenants or agreements of this Lease, or non-compliance therewith, shall be deemed or taken as a waiver at any time thereafter of the same or any other term, condition, covenant, or agreement herein contained. No term, condition, or covenant of this Lease can be waived except by written consent signed by the Lessor and Lessee.

**SECTION 18. AMENDMENT TO THIS AGREEMENT**

No subsequent alteration, amendment, change or addition to this Lease shall be binding upon the Lessor or Lessee unless reduced to writing and signed by the Lessor and Lessee.

**SECTION 19. TERMINATION**

- A. Lessee may cancel this Lease at any time, without penalty, if the Airport ceases to be used for public airport purposes.
- B. Lessee may cancel this Lease at any time, without penalty, if a court of competent jurisdiction issues an injunction which in any way substantially prevents or restrains the use of the Leased Property, or any part thereof necessary to the Lessee's business operations at the Airport, and which injunction remains in force for a period of at least thirty (30) days after the party against whom the injunction has been issued has exhausted or abandoned all appeals or one hundred

twenty (120) days whichever is shorter, if such injunction is not necessitated by or issued as a result of an act or omission of Lessee.

- C. Lessee may cancel this Lease at any time, without penalty, upon the assumption by the United States Government, or any authorized agency thereof, of the operation, control or use of the Airport and its facilities, or any substantial part thereof, in such a manner as substantially to restrict the Lessee from operating its authorized Airport business for a continuous period of at least ninety (90) days.
- D. In the event that the improvements are completely destroyed or damaged in excess of fifty (50%) percent due to any cause whatsoever the Lessee may at its own expense repair, restore, or replace the destroyed improvements if Lessee deems it practical or advisable to do so and this Lease will continue in full force and effect. If Lessee deems it impractical or inadvisable to repair, restore, replace the destroyed improvements, this Lease shall terminate on sixty (60) days written notice to Lessor.
- E. Lessee shall not be permitted to mortgage or encumber Lessee's leasehold interest in the Leased Property.
- F. Lessee's abandonment of the Leased Property either by failure to begin construction of the Building within six (6) months of the execution hereof or by failure to maintain a viable aviation-related business operation from the Building for a period of three (3) months or greater shall constitute a default under this Lease. Filing of a petition in bankruptcy or insolvency by Lessee for reorganization or appointment of a receiver or trustee shall constitute a default under this Lease. Any attempted assignment of Lessee's leasehold interest without the written consent and approval of the Lessor shall constitute an event of default under this Lease.
- G. In the event of any default by Lessee under this lease, Lessor may without further notice or demand elect to terminate Lessee's right of possession and enter upon the demised premises. This right of re-entry shall be cumulative of all other rights and remedies available to Lessor either under this Lease or at law. Termination of this Lease or termination of Lessee's right of possession pursuant to this paragraph shall not relieve Lessee of its liability and obligation to pay rent and other charges accrued prior to these events or relieve Lessee of liability for damages for breach. These liabilities and obligations of Lessee shall survive any expiration or termination of this Lease or any entry and possession by Lessor.
- H. Upon the termination of Lessee's right of possession under this Lease as set forth herein Lessor may retain, sell, or let any improvements, in whole or in part. Any trade fixtures, equipment and personal articles remaining on the Leased Property after the expiration date of the Lease, or after sixty (60) days following entry by Lessor hereunder shall be deemed abandoned and shall become the property of Lessor.

## **SECTION 20. SUCCESSORS AND ASSIGNS**

The provisions of this Lease shall bind and inure to the benefit of the successors and assigns of the parties hereto.



**SECTION 21. RELATIONSHIP BETWEEN THE PARTIES AND THIRD PARTIES**

Lessor is neither a joint venture with nor a partner or associate of the Lessee with respect to any matter provided for in this Lease. Nothing herein contained shall be construed to create any such relationship between the parties or to subject the Lessor to any obligation of the Lessee whatsoever. Additionally, this Lease is made for the sole and exclusive benefit of the Lessor and Lessee, their successors, and assigns, and is not made for the benefit of any third party.

**SECTION 22. CONSENT NOT TO BE UNREASONABLY WITHHELD**

Whenever consent or approval is required hereunder by either party, such consent is not to be unreasonably withheld, nor to be delayed for any unreasonable period of time.

**SECTION 23. NOTICES**

Any notice required to be given to the Lessor shall be in writing and sent certified mail, return receipt requested, to:

Attn: Airport Manager  
City of Monroe  
P.O. Box 1249  
Monroe, Georgia 30655

Any notice required to be given to the Lessee shall be in writing and sent certified mail, return receipt requested, to:

JEG Holdings LLC  
Graham Adams  
PO Box 312  
Monroe, Georgia 30655

**SECTION 24. SEVERABILITY**

In the event any provision of this Lease is held to be unenforceable for any reason, the remainder of this Lease shall be in full force and effect and enforceable in accordance with its terms.

**SECTION 25. HEADINGS**

The headings contained herein are for convenience in reference and are not intended to define or limit the scope of any provisions of this Lease.

**SECTION 26. EMPLOYMENT AND CONTRACTS**

- A. As a condition of this Lease, Lessee covenants and agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, national origin, sex, age, or disability. Lessee will take affirmative efforts to comply in its employment practices with all requirements of equal opportunity in employment act.
- B. In the letting of contracts for construction of improvements on the demised premises Lessee further covenants that it will seek similar assurances from its contractors and their sub-contractors of equal employment opportunity practices and shall refrain from entering into any contract with a contractor debarred from constructing public work projects for failure to comply with equal employment opportunity practices.
- C. Lessee further covenants and agrees to conduct its programs, services, and activities on a non-discriminatory basis without regard to disability.

**SECTION 27. QUIET ENJOYMENT**

Lessor covenants and agrees that Lessee on payment of the rent and other charges provided for in this Lease and fulfillment of the obligations under the covenants, agreements, and conditions of this Lease, shall lawfully and quietly hold, occupy, and enjoy the demised premises during the lease term without any interference from anyone claiming through or under Lessor.

**SECTION 28. TAXATION AND LICENSE**

Lessee shall obtain all necessary licenses, permits, and certificates required by the City of Monroe as a condition or the right to conduct a business or profession from the demised premises. Lessee acknowledges that rent paid to Lessor under this Lease is not in lieu of any required permits and licenses including occupational taxes, if any.

**SECTION 29. ENTIRE AGREEMENT**

This Lease contains the entire agreement of the parties hereto, and no representations, inducements, promises or agreements, oral or otherwise, between the parties, not embodied herein, shall be of any force or effect.

*[Remainder of page left intentionally blank. Signature page to follow.]*

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year first written above.

**LESSOR**  
CITY OF MONROE, GEORGIA

\_\_\_\_\_  
Witness

\_\_\_\_\_  
John Howard, Mayor

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Beverly Harrison, Interim City Clerk

**LESSEE**  
JEG Holdings, LLC

\_\_\_\_\_  
Witness

\_\_\_\_\_  
JEG Holdings, LLC, Graham Adams

\_\_\_\_\_  
Notary Public

EXHIBIT A

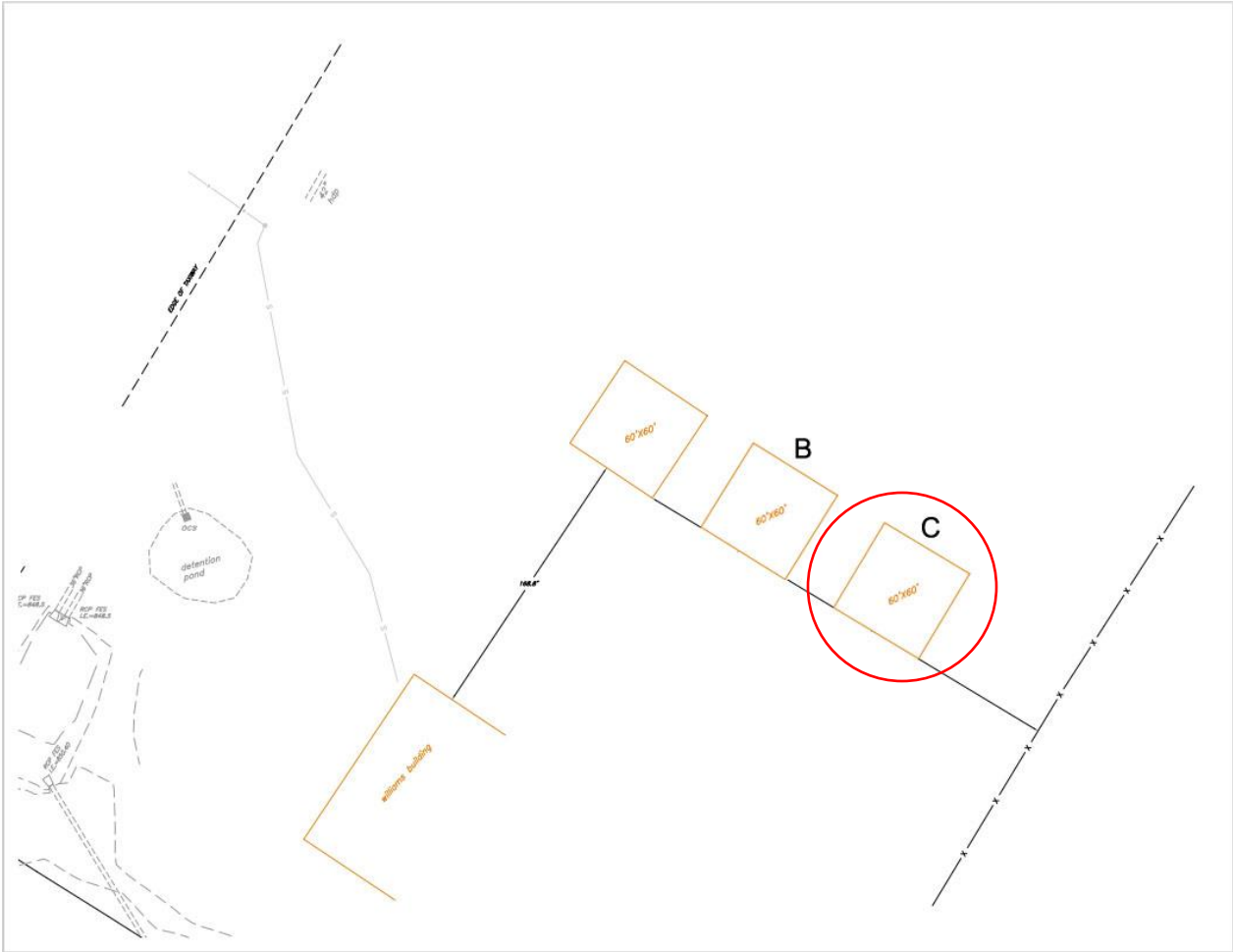
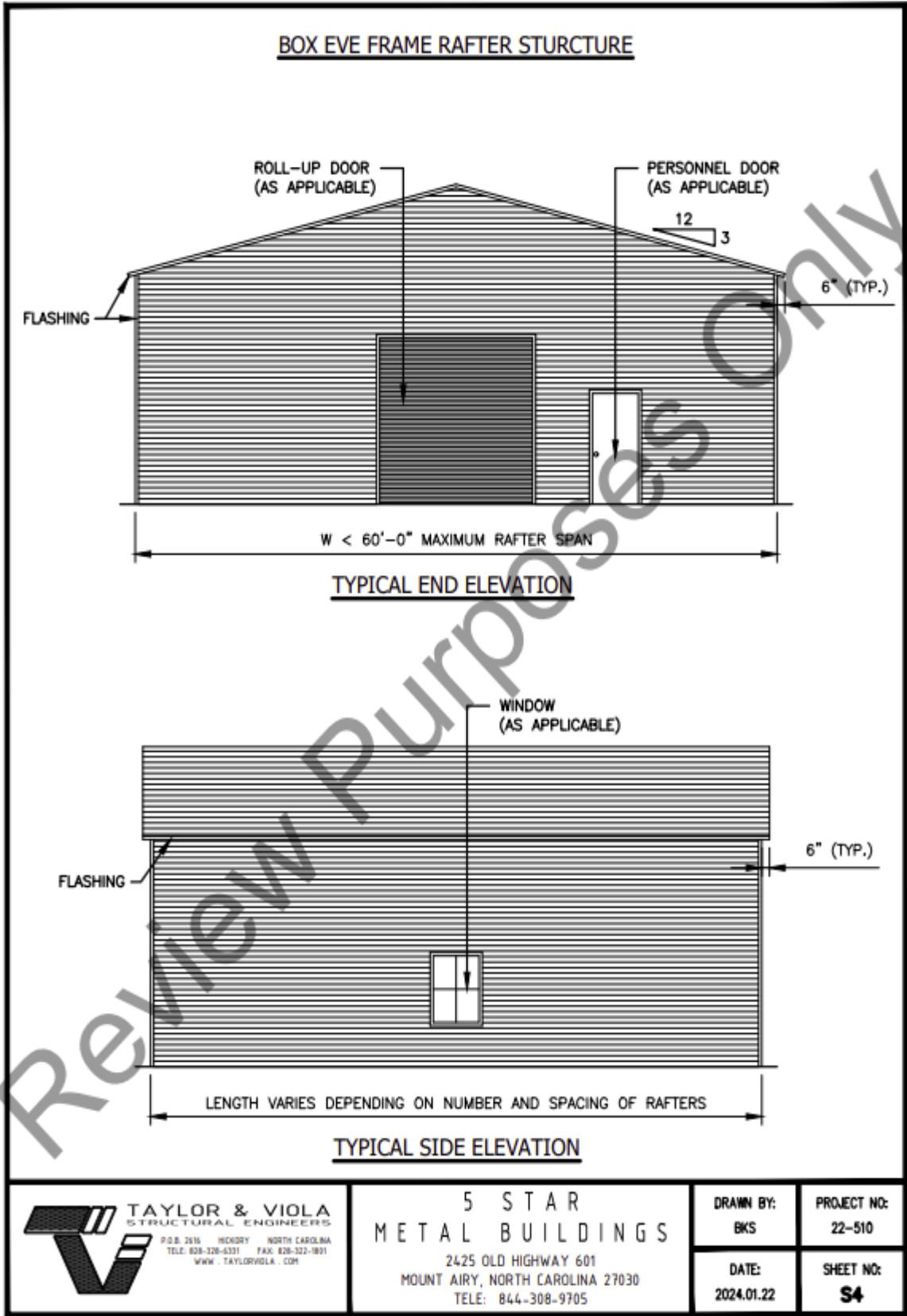


EXHIBIT B



NOTE: THESE DRAWINGS ARE VALID FOR (1) CALENDAR YEAR AFTER THE ISSUE DATE LISTED ON THIS SHEET.



**To:** City Council  
**From:** Brad Callender, Planning & Zoning Director  
**Department:** Planning & Zoning  
**Date:** 6/3/2024  
**Subject:** Deannexation #3111 - Deannexation of Parcel #C0750160A00, ±8.919 Acres on the south side of US Hwy 78

**Budget Account/Project Name:** N/A  
**Funding Source:** N/A  
**Budget Allocation:** N/A  
**Budget Available:** N/A  
**Requested Expense:** N/A      **Company of Record:** N/A

**Description:**

The property owner of Parcel #C0750160A00, a ±8.919-acre property located on the south side of US Hwy 78, is petitioning for deannexation from the City.

**Background:**

Please refer to the attached staff report for complete details regarding this deannexation request.

**Recommendation:**

The Planning Commission voted unanimously to recommend approval of the deannexation request as submitted without conditions. The staff also recommended approval of the deannexation request as submitted without conditions.

**Attachment(s):**

- Staff Report
- Application Documents
- Walton County Deannexation Consent Resolution



**Planning  
City of Monroe, Georgia  
DEANNEXATION STAFF REPORT**

---

**APPLICATION SUMMARY**

**DE-ANNEXATION CASE #:** 3111

**DATE:** May 10, 2024

**STAFF REPORT BY:** Brad Callender, Planning & Zoning Director

**APPLICANT NAME:** Jose A. Lemus

**PROPERTY OWNER:** Jose Alexander Lemus

**LOCATION:** South side of US Hwy 78 (Parcel #C0750160A00)

**ACREAGE:** ±8.919

**EXISTING ZONING:** PCD (Planned Commercial District)

**EXISTING LAND USE:** Undeveloped

**ACTION REQUESTED:** Deannexation

**REQUEST SUMMARY:** The owner is petitioning for a deannexation of this property.

**STAFF RECOMMENDATION:** Staff recommends approval of this deannexation request.

**DATES OF SCHEDULED PUBLIC HEARINGS**

**PLANNING COMMISSION:** May 21, 2024

**CITY COUNCIL:** June 11, 2024

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**REQUEST SUMMARY**

The applicant is requesting to deannex a ±8.919-acre property (Tax Parcel #C0750160A00) from the City. The ±8.919-acre tract is an undeveloped property located on the south side of US Hwy 78. The property was annexed into the City in May of 2006 and rezoned to PCD (Planned Commercial District). The property is part of a formerly proposed development zoned to PCD (Planned Commercial District) with a ±141.21-acre property located on the north side of US Hwy 78. At the time of rezoning, no uses or development plan was proposed for the subject property. The ±141.21-acre property zoned as part of the PCD project across US Hwy 78 has since been placed into a permanent conservation easement. The subject property is not currently connected to any City utilities. With the site currently being undeveloped, the deannexation does not result in the loss of existing economic development opportunities within the City. The Walton County Board of Commissioners approved a resolution consenting to the deannexation on April 2, 2024 as required by O.C.G.A Section 36-36-22.

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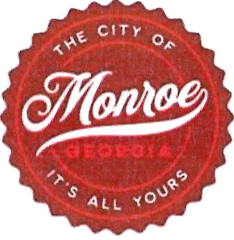
**STAFF RECOMMENDATION**

Staff recommends the request to deannex the ±8.919-acre property, also known as Tax Parcel #C0750160A00, be granted as requested.





#311



# CITY OF MONROE PETITION FOR DEANNEXATION

**TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF MONROE, GEORGIA, THE UNDERSIGNED, AS OWNER OF ALL REAL PROPERTY OF THE DESCRIBED HEREIN, RESPECTFULLY REQUEST THAT THE CITY COUNCIL DEANNEX THIS TERRITORY OUT OF THE CITY OF MONROE, GEORGIA, AND REMOVE THIS TERRITORY FROM THE CITY BOUNDARIES.**

### TERRITORY TO BE DEANNEXED; IDENTIFICATION & DESCRIPTION

Property Address (or physical location): South side of US Hwy 78

Parcel #(s): C0750160A00

Acreage/Square Feet: 8.919. Council Districts: \_\_\_\_\_ / \_\_\_\_\_

### PROPERTY OWNER INFORMATION

Property Owner: Jose A Lemus Phone #: 678-977-7813

Address: 566 Hoke • Kelly Mill Rd SE City: Loganville State: GA Zip: 30052

### REQUIRED SUBMITTAL ITEMS

- Completed Petition for Deannexation
- Typed Legal Description
- Survey Plat
- Deed
- Proof of all property taxes paid in full
- Walton County resolution consenting to deannexation

WHEREFORE, THE PETITIONERS PRAY THAT THE MAYOR AND CITY COUNCIL OF THE CITY OF MONROE, GEORGIA, PURSUANT TO THE PROVISIONS OF THE ACTS OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA, GEORGIA LAWS, DO BY PROPER ORDINANCE DEANNEX SAID PROPERTY ABOVE IN ORDER TO BE REMOVED FROM THE CITY LIMITS OF THE CITY OF MONROE, GEORGIA.

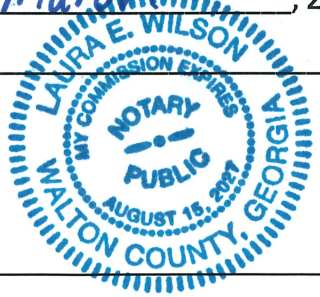
SIGNATURE: \_\_\_\_\_ DATE: 2-29-2024

NOTARY PUBLIC: Laura E Wilson LAURA E WILSON

SWORN TO AND SUBSCRIBED BEFORE THIS 1st DAY OF March, 20 24

NOTARY SIGNATURE: Laura E Wilson

DATE: 3-1-24 SEAL: \_\_\_\_\_



WALTON COUNTY, GEORGIA  
RESOLUTION NUMBER 2024-05

A RESOLUTION  
BY THE BOARD OF COMMISSIONERS  
OF WALTON COUNTY

A Resolution Consenting to the Deannexation of  
Certain Real Property from the City of Monroe, Georgia

**WHEREAS**, the owners of the property described and identified on Exhibit "A" attached hereto and by this reference made a part hereof, have requested that said property be deannexed from the City of Monroe, Georgia; and

**WHEREAS**, O.C.G.A. Section 36-36-22 provides the procedures for the deannexation of land from a municipality within the State of Georgia; and

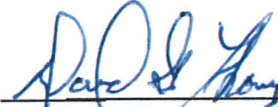
**WHEREAS**, O.C.G.A. Section 36-36-22 requires that the governing authority of Walton County consent to this proposed deannexation of property; and

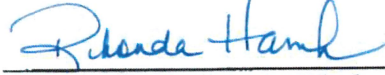
**WHEREAS**, the deannexation of this property is in the best interest of Walton County, Georgia.

**WHEREAS**, the Walton County Board of Commissioners has adopted zoning regulations pertaining to all properties lying within unincorporated Walton County;

**NOW THEREFORE, BE IT RESOLVED** that the Walton County Board of Commissioners does hereby consent to the deannexation of the property described and identified on Exhibit "A" attached hereto, from the City of Monroe, Georgia subject to a zoning classification being established.

Adopted this 2<sup>nd</sup> day of April, 2024.

  
\_\_\_\_\_  
David G. Thompson, Chairman  
Walton County Board of Commissioners

Attest:   
\_\_\_\_\_  
Rhonda Hawk, County Clerk  
Walton County, Georgia



[COUNTY SEAL]

**Exhibit "A"**

**Legal Description of the Property**

All that tract or parcel of land lying and being in Land Lots 10 and 11 of the 4<sup>th</sup> District of Walton County, Georgia, being Tract#2 having 9.052 acres, more or less, as shown on a plat of survey entitled "Survey for: Equitable Partners II, LLC Fairfield Financial Services and Lawyers Title Insurance Corporation", dated October 5, 2005, prepared by Brewer & Dudley, LLC, certified by John F. Brewer, III, Georgia RLS No. 2905, filed at Plat Book 99, Page 33, of the Walton County, Georgia, Superior Court Records; said plat of survey and the record thereof being incorporated herein for a more metes and bounds description of the property conveyed.

This is the same property described in Warranty Deed from Alcovy River Station, LLC to True Life Ministries, Inc., dated September 12, 2013, recorded September 16, 2013, at Deed Book 3585, Page 443, Walton County, Georgia records.

Subject Property Address: 0 Highway 78, Monroe, GA 30655  
Parcel ID: C0750160A00

### DE-ANNEXATION APPLICATION

I HEREBY REQUEST THE MAYOR AND COUNCIL OF THE CITY OF Monroe TO DE-ANNEX THE PROPERTY DESCRIBED BELOW IN THIS APPLICATION

PLEASE LIST THE APPLICANT NAME REQUESTING DE-ANNEXATION

APPLICANT NAME: Jose A Lemus

APPLICANT ADDRESS: 566 Hoke o Kelly Mill Rd SE 1

CITY, STATE & ZIP: Loganville GA 30052

TELEPHONE NUMBER: 678-977-7813

PROPOSED PROPERTY TO BE DE-ANNEXED

(1) STREET ADDRESS OF PROPERTY TO BE DE-ANNEXED: Hwy 78 Monroe

(2) SUBDIVISION OF THE PROPERTY TO BE DE-ANNEXED: \_\_\_\_\_

(3) LOT(S) NUMBER OF THE PROPERTY TO BE DE-ANNEXED: 1

(4) FUTURE INTENDED USE OF THE PROPERTY TO BE DE-ANNEXED: Construction Business/Landscaping

- PRESENT ZONING CLASSIFICATION Commercial Small tract
- PROPOSED AMOUNT OF ACREAGE TO BE DE-ANNEXED 8.919 Acres
- TAX MAP NUMBER/PARCEL NUMBER C0750160A00
- HOUSING UNITS

- (1) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF REGISTERED VOTERS  NA
- (2) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF ADULTS OF VOTING AGE, IF DIFFERENT NUMBER THAN SHOWN IN NUMBER (1)  NA
- (3) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF ADULTS IN THE HOUSEHOLD.  NA
- (4) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF CHILDREN IN THE HOUSEHOLD.  NA
- (5) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF HOUSING UNITS.  NA
- (6) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION PLACE NUMBER OF RESIDENTS IN APPLICABLE BOX.
 

<input type="checkbox"/> NA CAUCASIAN	<input type="checkbox"/> NA LATINO
<input type="checkbox"/> NA AFRICAN AMERICAN	<input type="checkbox"/> NA OTHER
- (7) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF PERSONS WHOSE PRIMARY LANGUAGE IS OTHER THAN ENGLISH  NA

SIGNATURE OF APPLICANT [Signature]

DATE 2-26-2024

### OWNERSHIP VERIFICATION

The undersigned is the / an owner of an interest in the lands described in the attached De-Annexation Application, which proposes to amend the Official Zoning Map of Walton, Georgia, and concurs in the application. The undersigned's interest in the lands described in the application is as follows:

8.919 Acres of HWY 78 Monroe CO750160A00

*Describe parcel or parcels and nature of interest and percentage of interest*

Construction/Landscaping 100% of Property

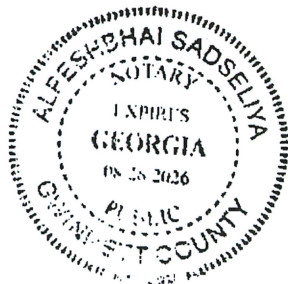
I hereby appoint Jose A Lemus  
my attorney in fact with full authority, my name, place, and stead, to apply for the zoning amendment as set forth in the attached de-annexation application.

[Signature]  
(Officer's Name)

Sworn to and subscribed  
Before me, this 1<sup>th</sup> day  
of MARCH, 2024

[Signature]  
Notary Public

(Seal)



**Exhibit "A"**  
**Legal Description**

All that tract or parcel of land lying and being in Land Lots 10 and 11 of the 4th District of Walton County, Georgia, being Tract #2 having 9.062 acres, more or less, as shown on a plat of survey entitled "Survey for: Equitable Partners II, LLC Fairfield Financial Services and Lawyers Title Insurance Corporation", dated October 5, 2005, prepared for Brewer & Dudley, LLC, certified by John F. Brewer, III, Georgia RLS No. 2905, filed at Plat Book 99, Page 33, of the Walton County, Georgia, Superior Court Records; said plat of survey and the record thereof being incorporated herein for a more metes and bounds description of the property conveyed.

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Subject Property Address: 0 Highway 78, Monroe, GA 30655  
Parcel ID: C0750160A00



DEED PREPARED BY:  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

AFTER RECORDING RETURN TO:  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

SUBJECT PROPERTY:  
0 HWY 78  
Monroe, GA 30655  
Tax Parcel ID: C0750160A00

MLF File #: 2023-1135

BK:5269 PG:292-293  
Filed and Recorded  
Apr-03-2023 02:28 PM  
DOC# 2023 - 003235  
Real Estate Transfer Tax  
Paid: \$ 225.00  
1472023001271  
KAREN P. DAVID  
CLERK OF SUPERIOR COURT  
WALTON COUNTY, GA  
Participant ID: 9248201397

**LIMITED WARRANTY DEED**

STATE OF GEORGIA  
COUNTY OF NEWTON

This indenture made this 31st day of March, 2023 between True Life Ministries, Inc., as party or parties of the first part, hereinafter called Grantor, and Jose Alexander Lemus, as party or parties of the second part, hereinafter called Grantee (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

WITNESSETH that: Grantor, for and in consideration of the sum of TEN AND 00/100'S (\$10.00) Dollars and other good and valuable considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed, and by these presents does grant, bargain, sell, alien, convey and confirm unto the said Grantee,

**SEE ATTACHED EXHIBIT "A" MADE A PART HEREOF BY REFERENCE**

This Deed is given subject to all easements and restrictions of record, if any.

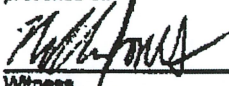

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said Grantee forever in **FEE SIMPLE**.

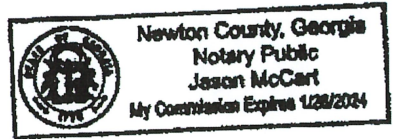
AND THE SAID Grantor will warrant and forever defend the right and title to the above-described property unto the said Grantee, its successors and assigns, against the claims of all persons owning, holding or claiming by, through or under Grantor.

IN WITNESS WHEREOF, Grantor has hereunto set grantor's hand and seal this day and year first above written.

True Life Ministries, Inc. a Corporation  
By:  (SEAL)  
Samuel Head, Jr., Chairman and CEO

Signed, sealed and delivered this 31st day of March, 2023 in the presence of:

  
\_\_\_\_\_  
Witness  
  
\_\_\_\_\_  
Notary Public





**Exhibit "A"**  
**Legal Description**

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This is the same property described in Warranty Deed from Alcovy River Station, LLC to True Life Ministries, Inc., dated September 12, 2013, recorded September 16, 2013, at Deed Book 3585, Page 443, Walton County, Georgia records.

Subject Property Address: 0 Highway 78, Monroe, GA 30655  
Parcel ID: C0750160A00

2023 ADVALOREM TAX NOTICE FOR THE COUNTY OF WALTON

WALTON CO. TAX COMM.  
303 S. HAMMOND DRIVE  
SUITE 100  
MONROE, GA. 30655

BILL NUMB. 2023 41843  
ACCT NUMB. 627645 010  
TAXPAYER TRUE LIFE MINISTRIES INC  
MAP NUMBER C 75 160 A  
LEGAL DESC TR#2 9.05AC  
LOCATION HWY 78  
CURRENT YEAR TAXES NO TAX DUE

PAYMENT DUE NO TAX DUE  
ON OR BEFORE NOVEMBER 15, 2023

If paying by check or money order,  
please include your tax bill number.

TRUE LIFE MINISTRIES INC 41843PT  
P O BOX 482  
SOCIAL CIRCLE GA 30025

WALTON CO. TAX COMM. 2023  
303 S. HAMMOND DRIVE CO. PT.  
SUITE 100 41843  
MONROE, GA. 30655

Please return this portion of your bill with your payment

2023 ADVALOREM TAX NOTICE FOR THE COUNTY OF WALTON

YEAR	BILL NUM	ACCOUNT NUMBER	DI	LOCATION/DESCRIPTION	MAP/PARCEL		FAIR MARKET VALUE
2023	041843	627645 010	1	TR#2 9.05AC	C 75	160 A	456,100
TAXING ENTITY		ASSESSMENT	EXEMPTION	TAXABLE VALUE	MILLAGE RATE	CREDITS	TAXES DUE
COUNTY		182440		182440	.0104130	554.25	1,899.75
SCHOOL		182440		182440	.0166930		3,045.47
SCH BOND		182440		182440	.0013900		253.59
MONROE		182440		182440	.0064670	807.11	1,179.84
OTHR CHRG							55.81
						TOTAL SCHOOL TAXES	3,299.06
						TOTAL COUNTY T	1,899.75
						TOTAL CITY T	1,179.84
							-6,434.46

PAYMENTS

THIS YEAR TAX NO TAX DUE

TOTAL TAX DUE NO TAX DUE

TRUE LIFE MINISTRIES INC  
P O BOX 482  
SOCIAL CIRCLE GA 30025

CREDITS ARE LISTED FOR INFORMATION PURPOSES ONLY  
WALTON CO. TAX COMM.  
303 S. HAMMOND DRIVE  
SUITE 100  
MONROE, GA. 30655

PAYMENT MUST BE MADE ON OR BEFORE  
NOVEMBER 15, 2023  
YOUR CANCELLED CHECK IS YOUR RECEIPT

-----PLEASE READ, THIS IS AN IMPORTANT PART OF YOUR TAX BILL-----

Certain persons are eligible for certain homestead exemptions from ad valorem taxation. In addition to the regular homestead authorized for all homeowners, certain elderly persons are entitled to additional homestead exemptions. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of the exemptions and are not now receiving the benefit of the exemption, you must apply for the exemption not later than 4/01/2024 in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact the office of the County Tax Office at 303 S. HAMMOND DRIVE (770)267-1352. If you feel that your property has been assigned too high a value for tax purposes by the Board of Tax Assessors, you should file a tax return reducing the value not later than 4/01/2024 in order to have an opportunity to have this value lowered for next year's taxes. Information on filing a return can be obtained from the County Tax Office at 303 S. HAMMOND DRIVE and/or (770)267-1352.

LOCAL OPTION SALES TAX CREDIT:  
The General Assembly reenacted the Local Option Sales Tax Act and another part of your bill shows the dollar amount of reduction of local property taxes which you have received. The law now requires the following additional information to be provided to each taxpayer:

LOCAL TAX LEVY:  
Mill rate required to produce local budget 24.342  
Reduction in mill rate due to rollback to taxpayers of sales tax proceeds this previous year 7.462  
Actual mill rate set by local officials 16.880

# Walton County, GA

**Parcel Number** C0750160A00  
**Location Address** HWY 78  
**Legal Description** TR#2 9.05AC  
 (Note: Not to be used on legal documents)  
**Class** C4-Commercial  
 (Note: This is for tax purposes only. Not to be used for zoning.)  
**Zoning** PCD  
**Tax District** Monroe (District 01)  
**Millage Rate** 39.382  
**Acres** 9.05  
**Neighborhood** 09094-HWY 78 MAJOR (09094)  
**Homestead Exemption** No (50)  
**Lot/District** 10 / 4

[View Map](#)

## Owner

**LEMUS JOSE ALEXANDER**  
 567 HOKE OKELLEY MILL RD SE  
 LOGANVILLE, GA 30052

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Commercial	09094-AC+HWY 78 MAJOR	Acres	394,218	0	0	9.05	0

## Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
3/31/2023	5289 292	099 033	\$225,000	Land Market - Vacant	TRUE LIFE MINISTRIES INC	LEMUS JOSE ALEXANDER
9/12/2013	3585 443	099 033	\$194,618	Land Market - Vacant	ALCOVY RIVER STATION LLC	TRUE LIFE MINISTRIES INC
9/27/2011	3295 329	099 033	\$30,300	NO USE PURCHASE FROM BANK (VACANT)	STATE BANK AND TRUST COMPANY	ALCOVY RIVER STATION LLC
3/30/2011	3283 192	018 075	\$0	Unqualified - Vacant	SECURITY BANK OF BIBB	STATE BANK AND TRUST COMPANY
12/4/2007	2839 499	018 075	\$0	Unqualified - Vacant	EQUITABLE PARTNERS II	SECURITY BANK OF BIBB
2/3/2006	2414 158	018 075	\$384,700	Land Market - Vacant	HUGHES LADYE ARNOLD &	EQUITABLE PARTNERS II
12/27/2004	2109 158	018 075	\$0	Unqualified - Vacant	ARNOLD JOHN R ESTATE	ARNOLD BETTE RUSSELL

## Valuation

	2023	2022	2021	2020
Previous Value	\$456,100	\$244,300	\$244,300	\$244,300
Land Value	\$456,100	\$456,100	\$244,300	\$244,300
+ Improvement Value	\$0	\$0	\$0	\$0
+ Accessory Value	\$0	\$0	\$0	\$0
= Current Value	\$456,100	\$456,100	\$244,300	\$244,300

No data available for the following modules: Rural Land, Residential Improvement Information, Commercial Improvement Information, Manufactured Homes, Accessory Information, Prebill Mobile Homes, Permits, Photos, Sketches.

The Walton County Assessor makes every effort to produce the most accurate information possible. No warranties, expressed or implied are provided for the data herein. Its use or interpretation. The assessment information is from the last certified tax roll. All other data is subject to change.

[User Privacy Policy](#) | [GDPR Privacy Notice](#)  
 Last Data Upload: 3/1/2024, 9:15:30 AM

Contact Us



**DEED PREPARED BY:**  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

**AFTER RECORDING RETURN TO:**  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

**SUBJECT PROPERTY:**  
0 HWY 78  
Monroe, GA 30655  
Tax Parcel ID: C0750160A00

MLF File #: 2023-1135

**BK:5289 PG:292-293**

Filed and Recorded  
Apr-03-2023 02:28 PM  
DOC# 2023 - 003235  
Real Estate Transfer Tax  
Paid: \$ 225.00  
1472023001271  
KAREN P. DAVID  
CLERK OF SUPERIOR COURT  
WALTON COUNTY, GA  
Participant ID: 9246201397

**LIMITED WARRANTY DEED**

**STATE OF GEORGIA**  
**COUNTY OF NEWTON**

This indenture made this 31st day of March, 2023 between True Life Ministries, Inc., as party or parties of the first part, hereinafter called Grantor, and Jose Alexander Lemus, as party or parties of the second part, hereinafter called Grantee (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

**WITNESSETH that:** Grantor, for and in consideration of the sum of **TEN AND 00/100'S (\$10.00) Dollars** and other good and valuable considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed, and by these presents does grant, bargain, sell, alien, convey and confirm unto the said Grantee,

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**AND THE SAID** Grantor will warrant and forever defend the right and title to the above-described property unto the said Grantee, its successors and assigns, against the claims of all persons owning, holding or claiming by, through or under Grantor.

**IN WITNESS WHEREOF**, Grantor has hereunto set grantor's hand and seal this day and year first above written.

True Life Ministries, Inc. a Corporation  
By Samuel Head, Jr. (SEAL)  
Samuel Head, Jr., Chairman and CEO

Signed, sealed and delivered this 31st day of March, 2023 in the presence of:

[Signature]  
Witness  
[Signature]  
Notary Public

Newton County, Georgia  
Notary Public  
Jason McCart  
My Commission Expires 1/28/2024



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TAXPAYER TRUE LIFE MINISTRIES INC  
MAP NUMBER C 75 160 A  
LEGAL DESC TR#2 9.05AC  
LOCATION HWY 78  
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TRUE LIFE MINISTRIES INC 41843PT  
P O BOX 482  
SOCIAL CIRCLE GA 30025

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TOTAL CITY T							1,179.84

PAYMENTS

-6,434.46

THIS YEAR TAX NO TAX DUE

TRUE LIFE MINISTRIES INC  
P O BOX 482  
SOCIAL CIRCLE GA 30025

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LOCAL TAX LEVY:	
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Reduction in mill rate due to rollback to taxpayers of sales tax proceeds this previous year	7.462
Actual mill rate set by local officials	16.880



**To:** City Council  
**From:** Brad Callender, Planning & Zoning Director  
**Department:** Planning & Zoning  
**Date:** 6/3/2024  
**Subject:** Variance #3112 – 802 N Broad Street; From Section 700.2 – Table 11, Minimum 100-foot required lot frontage for a B-3 zoned property

**Budget Account/Project Name:** N/A  
**Funding Source:** N/A  
**Budget Allocation:** N/A  
**Budget Available:** N/A  
**Requested Expense:** N/A      **Company of Record:** N/A

**Description:**  
 The property owner of 802 N Broad Street is petitioning for a variance from the Zoning Ordinance to allow a subdivision with the resulting lots not meeting the minimum required lot frontage on a public street.

**Background:**  
 Please refer to the attached staff report for complete details regarding this variance request.

**Recommendation:**  
 The Planning Commission voted unanimously to recommend approval of the requested variance to allow subdivision of the property without the required minimum lot frontage on a public street as submitted without conditions.

**Attachment(s):**  
 Staff Report  
 Application Documents



**Planning  
City of Monroe, Georgia  
VARIANCE STAFF REPORT**

---

**APPLICATION SUMMARY**

**VARIANCE CASE #:** 3112

**DATE:** May 10, 2024

**STAFF REPORT BY:** Brad Callender, Planning & Zoning Director

**APPLICANT NAME:** Janakraja Inc.

**PROPERTY OWNER:** Janakraja Inc.

**LOCATION:** East side of North Broad Street (via unnamed private access drive) – 802 N Broad Street

**ACREAGE:** ±4.861

**EXISTING ZONING:** B-3 (Highway Business District)

**EXISTING LAND USE:** Hotel and commercial building with parking

**ACTION REQUESTED:** The owner is requesting a variance for this property to allow a subdivision with the resulting lots not meeting the minimum required lot frontage on a public street.

**STAFF RECOMMENDATION:** Staff recommends approval of this variance as submitted without conditions.

**DATES OF SCHEDULED MEETINGS**

**PLANNING COMMISSION:** May 21, 2024

**CITY COUNCIL:** June 11, 2024

---

**REQUEST SUMMARY**

**VARIANCE REQUEST SUMMARY:**

The applicant is requesting approval of a variance in order to subdivide an existing commercial property without the minimum required lot frontage on a public road. The subject property is zoned B-3. Section 700.2 – Table 11 requires a B-3 zoned property to have a minimum 100-foot frontage on a public street. The applicant proposes to subdivide the subject property into 2 lots. The property is currently accessed from N. Broad Street via private access drive on the adjacent property. The private access drive connects to the intersection at N. Broad Street and Monroe Pavilion. The proposed lots will front upon the private access drive.

**PROPOSED PROJECT SUMMARY:**

- Variance – From Section 700.2 – Table 11; Minimum 100-foot required lot frontage for a B-3 zoned property
  - Existing Land Use – Hotel and Commercial Building
  - Existing Property - ±4.861 acres
  - Existing Zoning – B-3; Minimum required lot frontage is 100-feet



- Proposed Lots – 2; ±3.262 acres and ±1.599 acres
  - The hotel and commercial building will be located on separate, individual lots
  - Resulting lots will front on an existing private access drive currently serving the subject property

**STAFF ANALYSIS**

THE ANALYSIS OF THE APPLICATION IS MADE BASED UPON THE “STANDARDS FOR VARIANCE APPLICATION DECISIONS” AS SET FORTH IN SECTION 1430.6 OF THE *CITY OF MONROE ZONING ORDINANCE*.

- (1) **Whether there are extraordinary and exceptional conditions pertaining to the subject property because of size, shape, or topography:** The size, shape, and topography of the site are not the basis for this variance request.
- (2) **Whether the literal application of this Ordinance would create an unnecessary hardship:** No hardship is created through a literal application of the Zoning Ordinance. The subject property does not have the minimum required road frontage to allow for subdivision of the property into two compliant lots with the minimum required road frontage. Constructing a public street to the subject property would require the permission of the adjacent owner. In this case, constructing a public street without any other purpose other than to allow the subdividing of the subject property would be impractical and potentially not in the City’s best interest.
- (3) **Whether the variance would not cause substantial detriment to the public good or impair the purposes or intent of this Ordinance:** If approved, this variance could impair the current purposes and intent of requiring properties subdivided in the City to have the required minimum amount of road frontage as required by the underlying zoning district. However, there are no other circumstances in the City where commercially zoned property has been randomly subdivided inside other properties without the required minimum road frontage. There is a private access drive serving the subject property. The private access drive is connected to N. Broad Street at the intersection with the Monroe Pavilion. It is reasonable to assume that if the private access drive is ever developed as part of a larger development on the adjacent property, the private access drive could be reconstructed to be dedicated to the City as a public street. It can be assumed if the adjacent property is ever developed, the most likely location of a public street extending from N. Broad Street would be the current location of the existing private access drive. With this in mind, allowing the property to be subdivided should not be a detriment to the public good or impair the purposes or intent of the Zoning Ordinance.
- (4) **Whether a variance will no confer upon the property of the applicant any special privilege denied to other properties in the district:** The standard the applicant is requesting the variance from in Section 700.2 is to insure there will be safe and adequate access to commercial properties City wide. With the property already being accessed only by a private access drive for nearly 40 years, there does not appear to be any special privilege conveyed by the granting of the variance request. The subject property was created without City approval in 1993. If there are attempts in the City to develop other properties in this manner, it would not be allowed under the current standards in the Zoning Ordinance.
- (5) **Whether the special circumstances surrounding the request for the variance are not the result of acts by the applicant:** The special circumstances surrounding this request represent the

proposed intent by the applicant and not the result of any previous actions taken by the applicant. As previously stated, the subject property was created in 1993 without City approval.

- (6) Whether the variance is not a request to permit a use of land, buildings, or structures which is not permitted by right or by conditional use in the district:** The proposed use and structures in this request are permitted by right in the underlying B-3 zoning district.
- (7) Whether the zoning proposal is consistent with the construction and design standards and design criteria adopted by the City of Monroe:** The applicant is not requesting a rezone of this property with this request.
- (8) Whether the variance is the minimum variance that will make possible an economically viable use of the land, building, or structure:** The existing hotel and commercial building were constructed on the property in 1988. At the time of their construction, the subject property had yet to be created. The hotel and the businesses which have occupied the commercial building over the years have done so as a tandem, with the owner of the hotel leasing the commercial building for the most part over the years. The commercial building has been unoccupied now for some time. The ability to separate the hotel from the commercial building onto separate fee simple properties could improve the economic viability of the commercial building by eliminating the need for the hotel operator to act as a landlord with the responsibilities for maintenance and upkeep as a burden.

---

**STAFF RECOMMENDATION**

Based upon the City Council’s policies, decision making criteria and standards outlined in the Zoning Ordinance of the City of Monroe, staff recommends approval of the requested variance to allow for the subdivision of property in the B-3 zoning district without the required minimum lot frontage.



# City of Monroe

215 N. Broad Street  
Monroe, GA 30655  
(770) 207-4674

## VARIANCE REQUEST PERMIT

PERMIT #:	3112	DESCRIPTION:	VARIANCE REQUEST
JOB ADDRESS:	802 N BROAD	LOT #:	
PARCEL ID:	M0050039	BLK #:	
SUBDIVISION:		ZONING:	B-3
ISSUED TO:	JANAKRAJA INC	CONTRACTOR:	JANAKRAJA INC
ADDRESS:	409 JAMES HUFF RD	PHONE:	
CITY, STATE ZIP:	MONROE GA 30656	OWNER:	
PHONE:		PHONE:	
PROP.USE:	COMMERCIAL	DATE ISSUED:	4/05/2024
VALUATION:	\$ 0.00	EXPIRATION:	10/02/2024
SQ FT:	0.00		
OCCP TYPE:			
CNST TYPE:			
INSPECTION REQUESTS:	770-207-4674 lwilson@monroega.gov		

FEE CODE	DESCRIPTION	AMOUNT
PZ-10	VARIANCE	\$ 250.00
<b>FEE TOTAL</b>		\$ 250.00
<b>PAYMENTS</b>		\$ - 250.00
<b>BALANCE</b>		\$ 0.00

### NOTES:

**NOTICE**

THIS PERMIT BECOMES NULL AND VOID IF WORK OR CONSTRUCTION AUTHORIZED IS NOT COMMENCED WITHIN 6 MONTHS, OR IF CONSTRUCTION OR WORK IS SUSPENDED OR ABANDONED FOR A PERIOD OF 6 MONTHS AT ANY TIME AFTER WORK IS STARTED.

I HEREBY CERTIFY THAT I HAVE READ AND EXAMINED THIS DOCUMENT AND KNOW THE SAME TO BE TRUE AND CORRECT. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING THIS TYPE OF WORK WILL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. GRANTING OF A PERMIT DOES NOT PRESUME TO GIVE AUTHORITY TO VIOLATE OR CANCEL THE PROVISION OF ANY OTHER STATE OR LOCAL LAW REGULATING CONSTRUCTION OR THE PERFORMANCE OF CONSTRUCTION.

  
\_\_\_\_\_  
(APPROVED BY)

5/10/24  
DATE



215 North Broad Street  
Monroe, GA 30655  
Tel (770) 267-3429  
Fax (770) 267-3698

Receipt Number: R00633677

Cashier Name: LAURA WILSON

196

Terminal Number: 34

Receipt Date: 4/5/2024 4:26:18 PM

Transaction Code: BP - Building Projects Payment

Name: JANAKRAJA INC \$250.00

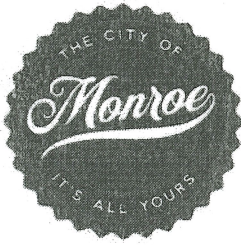
Total Balance Due: \$250.00

Payment Method: Check Payn Reference: 7142

Amount: \$250.00

Total Payment Received: \$250.00

Change: \$0.00



# CITY OF MONROE VARIANCE APPLICATION

# 3112

**VARIANCE REQUEST LOCATION & DESCRIPTION**

Address: 802 North Broad st, Monroe, GA 30656

Parcel #: M0050039 Council Districts: 1 / 7

Zoning: B3 Acreage/Square Feet: 4.861 ACRES

Stated Purpose of Variance Request (Provide ordinance reference): a variance from  
Section 700.2 – Table 11 – Commercial Zoning District Dimensional Requirements:  
Minimum Lot Frontage for a B-3 zoned property (100 Ft.)

**PROPERTY OWNER & APPLICANT INFORMATION**

Property Owner: JANAKRAJA INC Phone #: 7062064119

Address: 409 JAMES HUFF RD City: MONROE State: GA Zip: 30656

Applicant (if different than owner): \_\_\_\_\_ Phone #: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**VARIANCE INFORMATION**

Describe the location of the structure and/or use for which the variance is sought (required to be shown on a plat by a licensed surveyor) (1430.2(b)): \_\_\_\_\_  
state the variance is being requested to subdivide the property into two tracts.

Describe the relationship of the structure and/or use to existing structures and uses on adjacent lots (1430.2(c)): EXISTING STRUCTURE AS A CLOSED RESTAURANT (tract2)  
MAIN ADJACENT LOT IS THE HOTEL (tract 1)

Describe the specific sections of the Zoning Ordinance which would cause hardship (Note: Hardship is considered to be the reason compliance is physically not possible, as opposed to financial hardships which are not a basis for a variance) (1430.2(d)): variance is being requested from Section 700.2 – Table 11  
in order to subdivide property without public road frontage on a private access drive.

**VARIANCE INFORMATION CONT.**

Describe the characteristics of the property relating to its size, shape, or topography that prevent compliance with the Zoning Ordinance (1430.2(e)): Track 1 (3.262 acres) and track 2 (1.599 acres)

the variance is being requested because the property has not public road frontage.

Describe the particular hardship that would result from strict application of the Zoning Ordinance (Note: Hardship is considered to be the reason compliance is physically not possible, as opposed to financial hardships which are not a basis for a variance) (1430.2(f)): The application of the

Zoning Ordinance would not permit the subdivision of the property.

If the variance requested is located in the Corridor Design Overlay District or a Historic Preservation District, a letter of approval from either and/or both the Corridor Design Commission or the Historic Preservation Commission is required to be submitted with this application. (1430.2(g))

**REQUIRED SUBMITTAL ITEMS**

- Completed Application
- Deed
- Fee (see Fee Schedule)
- Proof of all property taxes paid in full
- Survey Plat
- COA or HPC approval
- Site Plan; Drawn to Scale
- Other information as required by Code Enforcement

I HEREBY CERTIFY THAT I HAVE EXAMINED AND UNDERSTAND ALL INFORMATION ON THIS APPLICATION AND THAT THE ABOVE STATEMENTS AND INFORMATION SUPPLIED BY ME ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING WORK TO BE PERFORMED SHALL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. APPLICANT HERBY AUTHORIZES THE CODE DEPARTMENT PERSONNEL TO ENTER UPON AND INSPECT THE PROPERTY FOR ALL PURPOSES ALLOWED AND REQUIRED BY THE ZONING ORDINANCE AND THE DEVELOPMENT REGULATIONS.

SIGNATURE:  DATE: 4/4/24

A PUBLIC NOTICE SIGN WILL BE PLACED ON THE SUBJECT PROPERTY PRIOR TO THE PUBLIC HEARING AND REMOVED BY THE CODE DEPARTMENT. THE PUBLIC NOTICE SIGN MUST REMAIN ON THE SUBJECT PROPERTY UNTIL AFTER THE CITY COUNCIL MEETING DECIDES THE MATTER.

**PROPERTY OWNER'S AUTHORIZATION SIGNATURE IF NOT THE APPLICANT**

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**NOTARY PUBLIC:**

SWORN TO AND SUBSCRIBED BEFORE THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

NOTARY SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

SEAL:

It is the responsibility of the applicant and not the staff to ensure that a complete application with all required materials are submitted. Applications and submittals found to be incomplete and incorrect will be rejected. Each applicant is responsible for compliance with the Disclosure of Campaign Contributions and/or Gifts outlined in Section 1450 of the Zoning Ordinance.

**BK:124 PG:110-110**  
 Filed and Recorded  
 Feb-10-2023 02:35 PM  
 DOC# 2023 - 000046  
 KAREN P. DAVID  
 CLERK OF SUPERIOR COURT  
 WALTON COUNTY, GA  
 Participant ID: 9566767899

THE FOLLOWING GOVERNMENTAL BODIES HAVE APPROVED THIS MAP, PLAT, OR PLAN FOR FILING:

CITY OF MONROE, GEORGIA

SIGNED: \_\_\_\_\_

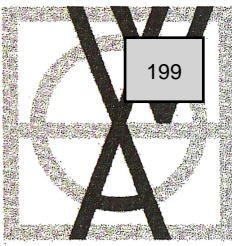
DATE: \_\_\_\_\_

THE APPROVAL SIGNATURES ABOVE WERE NOT IN PLACE WHEN THIS SURVEY WAS ISSUED, AND ARE TO BE PROPERLY OBTAINED PRIOR TO RECORDING.

MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

CURVE CHART				
CURVE #	CHORD BEARING	RADIUS	ARC LENGTH	CHORD LENGTH
C1	S 18°01'19" E	317.72'	138.08'	136.99'

LINE CHART		
LINE #	BEARING	DISTANCE
L1	S 30°28'19" E	100.00'
L2	N 84°25'41" E	50.00'
L3	S 30°28'19" E	118.80'
L4	N 29°34'02" W	100.00'



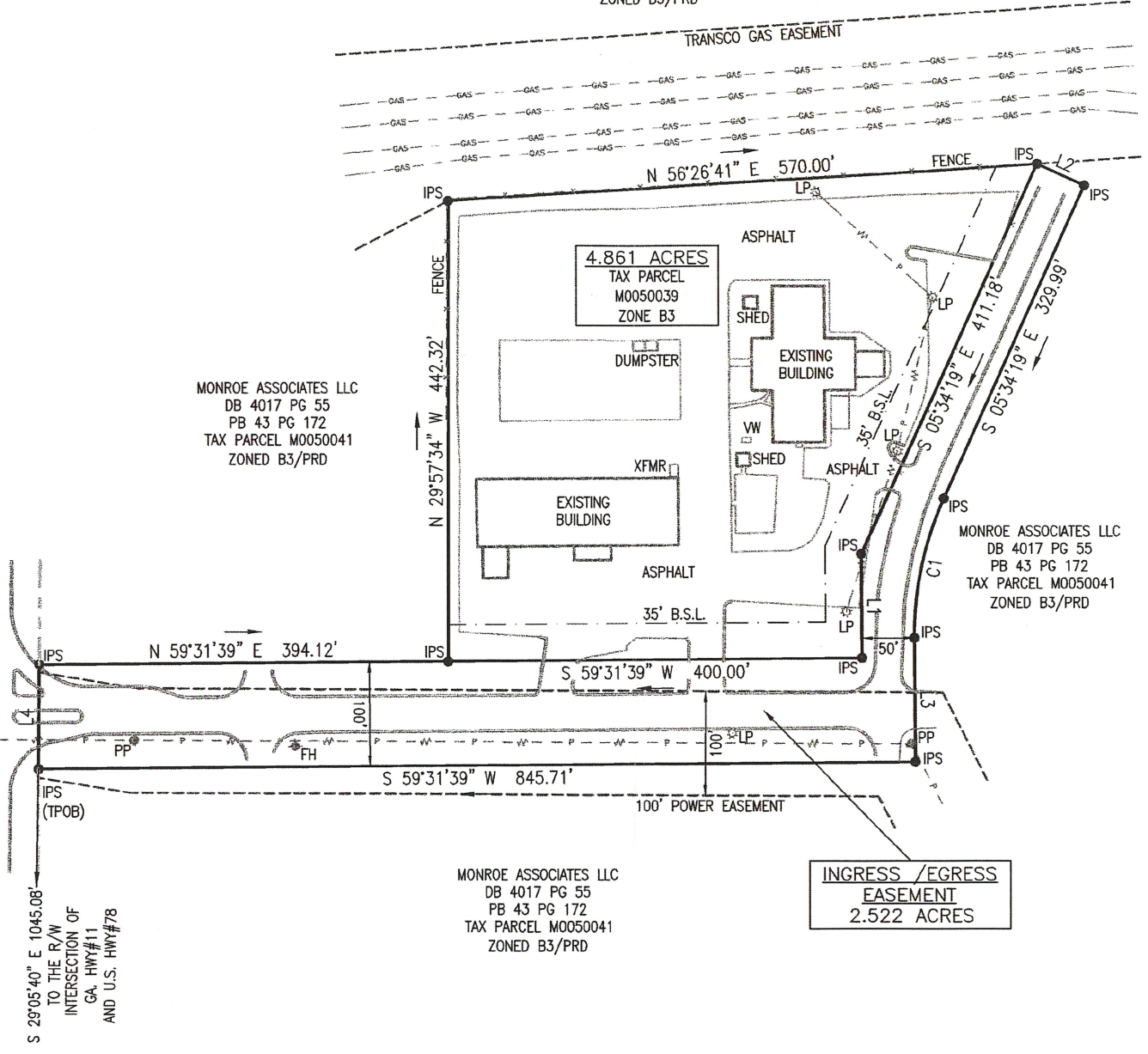
**W&A ENGINEERING**  
 A Better Communities Collaborative Company  
 ATHENS • ATLANTA • AUGUSTA  
 BIRMINGHAM • NASHVILLE  
 1002 South Broad Street  
 Monroe, GA 30655  
 770.267.4703  
 INFO@WAENGINEERING.COM  
 WWW.WAENGINEERING.COM



GA WEST, ZONE  
 1002 NAD 83

- SURVEY LEGEND**
- B.S.L. - BUILDING SETBACK LINE
  - CMP - CORRUGATED METAL PIPE
  - DB - DEED BOOK
  - DE - DRAINAGE EASEMENT
  - DIP - DUCTILE IRON PIPE
  - FDC - FIRE DEPARTMENT CONNECTION
  - FES - FLARED END SECTION (STORM)
  - FTE - FINISHED FLOOR ELEVATION
  - GI - GRATE INLET
  - HDPE - HIGH DENSITY POLYETHYLENE
  - IE - INVERT ELEVATION
  - OCS - OUTLET CONTROL STRUCTURE
  - PB - PLAT BOOK
  - PTP - POWER TELEPHONE POLE
  - RCP - REINFORCED CONCRETE PIPE
  - SSE - SANITARY SEWER EASEMENT
  - CMF - CONCRETE MONUMENT FOUND
  - IPF - IRON PIN FOUND
  - IPS - IRON PIN SET (5/8" REBAR)
  - OTP - OPEN TOP PIPE
  - POC - POINT OF COMMENCEMENT
  - R/W - RIGHT-OF-WAY
  - TPOB - TRUE POINT OF BEGINNING
  - VW - WATER VAULT
  - PROPERTY CORNER FOUND
  - PROPERTY CORNER
  - CMF - CONCRETE MONUMENT FOUND
  - ELEVATION BENCHMARK
  - DELTA (SURVEY CONTROL)
  - AIR CONDITIONING UNIT
  - CB - CATCHBASIN
  - CO - CLEANOUT
  - FO - FIBER OPTIC (MARKER)
  - FH - FIRE HYDRANT
  - GS VALVE
  - GS METER
  - GS MARKER
  - GUY WIRE/ANCHOR
  - HW - HEADWALL
  - JB - JUNCTION BOX
  - LP - LIGHTPOLE
  - MH - MANHOLE
  - SSMH - SANITARY SEWER MANHOLE
  - TPED - TELEPHONE PEDESTAL
  - WI - WEIR INLET
  - WM - WATER METER
  - WV - WATER VALVE
  - PP - UTILITY POLE
  - TRANSMISSION UTILITY POLE
  - XFMR - POWER TRANSFORMER
  - FENCE LINE
  - OVERHEAD UTILITY
  - OVERHEAD POWER
  - UNDERGROUND POWER
  - OVERHEAD TELEPHONE
  - UNDERGROUND TELEPHONE
  - TRAFFIC UTILITY
  - FIBER-OPTIC
  - NATURAL GAS
  - FLOODPLAIN
  - SANITARY SEWER
  - SEWER FORCEMAIN
  - SANITARY SEWER SERVICE
  - WATERLINE

NORTH BROAD STREET  
 GA. HWY#11  
 R/W VARIES  
 (PAVEMENT VARIES)



MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

**SURVEY NOTES:**

THE FIELD DATA UPON WHICH THIS PLAT IS BASED UPON HAS A CLOSURE PRECISION OF ONE FOOT IN 51,365 FEET, AND AN ANGULAR ERROR OF 2" PER ANGLE POINT, AND WAS ADJUSTED USING COMPASS RULE. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO BE ACCURATE WITHIN ONE FOOT IN 184,152 FEET BY MAP CHECK.

FIELD INFORMATION FOR THIS SURVEY WAS OBTAINED WITH A 3-SECOND LEICA TS16 TOTAL STATION INSTRUMENT.

HORIZONTAL DATUM IS GRID NORTH, GEORGIA STATE PLANE, WEST ZONE AND VERTICAL DATUM IS NAVD88, ESTABLISHED ON-SITE NETWORK GPS OBSERVATIONS WITH A LEICA GS16 GNSS RTK RECEIVER.

SUBJECT PROPERTY IS LOCATED WITHIN AREAS HAVING ZONE DESIGNATIONS OF "ZONE X", DETERMINED TO BE OUTSIDE THE SPECIAL FLOODPLAIN BY THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT, ON FLOOD INSURANCE RATE MAP NO. 13297C0136E WITH AN EFFECTIVE DATE OF 12/8/2016 FOR COMMUNITY NUMBER 130227, CITY OF MONROE, WALTON COUNTY, GEORGIA.

FIELDWORK COMPLETED: 1/23/2023.

THIS SURVEY WAS PERFORMED WITHOUT A TITLE COMMITMENT AND MAY BE SUBJECT TO LEASES, EASEMENTS, AND RESTRICTIONS OF RECORD NOT REFLECTED UPON THIS SURVEY.

NO EXISTING NATIONAL GEODETIC SURVEY MONUMENT WAS FOUND TO BE WITHIN 500' OF SUBJECT PROPERTY.

THIS SURVEY COMPLIES WITH BOTH THE RULES OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND THE OFFICIAL CODE OF GEORGIA ANNOTATED (OCGA) 15-6-67 AS AMENDED BY HB1004 (2016), IN THAT WHERE A CONFLICT EXISTS BETWEEN THOSE TWO SETS OF SPECIFICATIONS, THE REQUIREMENTS OF LAW PREVAIL.

THE CERTIFICATION, AS SHOWN HEREON, IS PURELY A STATEMENT OF PROFESSIONAL OPINION BASED ON KNOWLEDGE, INFORMATION AND BELIEF, AND BASED ON EXISTING FIELD EVIDENCE AND DOCUMENTARY EVIDENCE AVAILABLE. THE CERTIFICATION IS NOT AN EXPRESSED OR IMPLIED WARRANTY OR GUARANTEE.

THIS SURVEY DOES NOT INTEND TO REPRESENT A DIVISION OF AN EXISTING TAX PARCEL.

SETBACKS:  
 -FRONT: 35'  
 -SIDE: 15'  
 -REAR: 20'

THE SUBJECT PROPERTY IS NOT LOCATED WITHIN THE HISTORICAL DISTRICT.

**SURVEYOR'S CERTIFICATE**

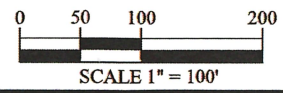
THIS PLAT IS A RETRACEMENT OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT SUBDIVIDE OR CREATE A NEW PARCEL OR MAKE ANY CHANGES TO ANY REAL PROPERTY BOUNDARIES. THE RECORDING INFORMATION OF THE DOCUMENTS, MAPS, PLATS, OR OTHER INSTRUMENTS WHICH CREATED THE PARCEL OR PARCELS ARE STATED HEREON. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.

*John F. Brewer, III*  
 JOHN F. BREWER, III PLS#2905

2/10/2023  
 DATE

**REFERENCES:**  
 DEED BOOK 463 PAGE 458  
 PLAT BOOK 58 PAGE 69  
 PLAT BY JOHN F. BREWER & ASSOC. FOR  
 WALTON VENTURES, LLC DATED 8/19/2016.

**OWNER OF RECORD:**  
 JANA KRAJA INC.  
 802 NORTH BROAD STREET  
 MONROE, GA 30655



RETRACEMENT SURVEY FOR:  
**JANA KRAJA INC.**

LAND LOT 63, 3RD DISTRICT  
 CITY OF MONROE,  
 WALTON COUNTY, GEORGIA

DATED: 2/10/2023



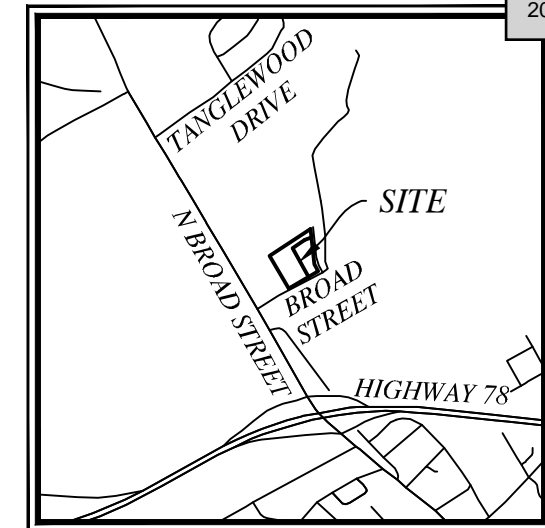
230015





**STATEMENT OF PRIVATE COVENANTS**  
THIS PROPERTY MAY OR MAY NOT BE COVERED BY PRIVATE COVENANTS, NONE WERE PROVIDED TO SURVEYOR.

**NOTE:** The City of Monroe assumes no responsibility for overflow or erosion of natural or artificial drains beyond the extent of the street right of way, or for the extension of culverts beyond the point shown on the approved and recorded subdivision plat.



VICINITY MAP  
NOT TO SCALE

**REFERENCES**  
DB 5269 PG 277  
PB 124 PG 110

SPACE RESERVED FOR CLERK OF SUPERIOR COURT

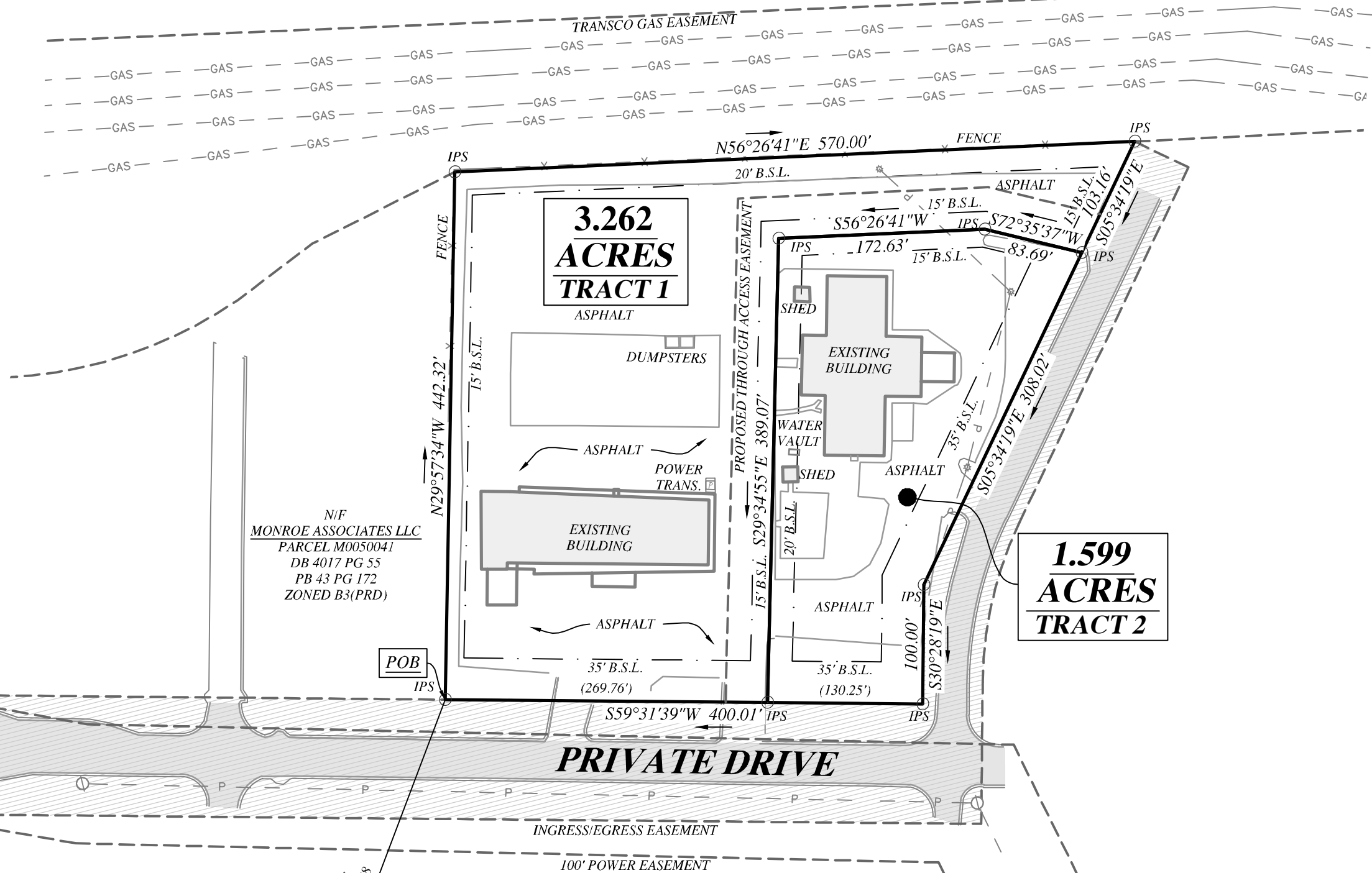
**THE PURPOSE OF THIS PLAT IS TO SHOW PARCEL M0050039 IN TWO TRACTS AS SHOWN**

TRACT 1 - 3.262 ACRES  
TRACT 2 - 1.599 ACRES

**TOTAL - 4.861 ACRES**

- SURVEY LEGEND**
- B.S.L. - BUILDING SETBACK LINE
  - CMP - CORRUGATED METAL PIPE
  - CMF - CONCRETE MONUMENT FOUND
  - DB - DEED BOOK
  - DE - DRAINAGE EASEMENT
  - DIP - DUCTILE IRON PIPE
  - FDC - FIRE DEPARTMENT CONNECTION
  - FES - FLARED END SECTION (STORM)
  - FFE - FINISHED FLOOR ELEVATION
  - GI - GRATE INLET
  - HDPE - HIGH DENSITY POLYETHYLENE
  - IE - INVERT ELEVATION
  - IPF - IRON PIN FOUND
  - IPS - IRON PIN SET (CAPPED 1/2" REBAR)
  - OCs - OUTLET CONTROL STRUCTURE
  - OTP - OPEN TOP PIPE
  - PB - PLAT BOOK
  - PTP - POWER TELEPHONE POLE
  - POC - POINT OF COMMENCEMENT
  - R/W - RIGHT-OF-WAY
  - RCP - REINFORCED CONCRETE PIPE
  - SSE - SANITARY SEWER EASEMENT
  - TPOB - TRUE POINT OF BEGINNING
  - TYP - TYPICAL
  - - PROPERTY CORNER FOUND
  - - PROPERTY CORNER
  - ⊗ - CMF-CONCRETE MONUMENT FOUND
  - ⊕ - ELEVATION BENCHMARK
  - △ - DELTA (SURVEY CONTROL)
  - ⊠ - AIR CONDITIONING UNIT
  - ⊞ - CB - CATCHBASIN
  - ⊟ - CO - CLEANOUT
  - ⊠ - FO - FIBER OPTIC (MARKER)
  - ⊡ - FH - FIRE HYDRANT
  - ⊢ - GAS VALVE
  - ⊣ - GAS METER
  - ⊤ - GAS MARKER
  - ⊥ - GUY WIRE/ANCHOR
  - ⊦ - HW - HEADWALL
  - ⊧ - JB - JUNCTION BOX
  - ⊨ - LP - LIGHTPOLE
  - ⊩ - MH - MANHOLE
  - ⊪ - SSMH - SANITARY SEWER MANHOLE
  - ⊫ - TPEd - TELPHONE PEDESTAL
  - ⊬ - WI - WEIR INLET
  - ⊭ - WM - WATER METER
  - ⊮ - WV - WATER VALVE
  - ⊯ - UTILITY POLE
  - ⊰ - TRANSMISSION UTILITY POLE
  - ⊱ - TRANS - POWER TRANSFORMER
  - FENCE LINE - X - X - X - X - X
  - OVERHEAD UTILITY - UTL - UTL - UTL
  - OVERHEAD POWER - P - P - P - P - P
  - UNDERGROUND POWER - P - P - P - P - P
  - OVERHEAD TELEPHONE - T - T - T - T - T
  - UNDERGROUND TELEPHONE - T - T - T - T - T
  - TRAFFIC UTILITY - TR - TR - TR - TR - TR
  - FIBER-OPTIC - FO - FO - FO - FO - FO
  - NATURAL GAS - GAS - GAS - GAS - GAS
  - FLOODPLAIN - FP - FP - FP - FP - FP
  - SANITARY SEWER - SS - SS - SS - SS - SS
  - SEWER FORCEMAIN - FM - FM - FM - FM - FM
  - SANITARY SEWER SERVICE - SVC - SVC - SVC - SVC - SVC
  - WATERLINE - W - W - W - W - W

NORTH BROAD STREET  
(VARIABLE R/W)



N/F  
MONROE ASSOCIATES LLC  
PARCEL M0050041  
DB 4017 PG 55  
PB 43 PG 172  
ZONED B3(PRD)

POB

TO THE R/W INTERSECTION  
OF GA HWY #11 & U.S. HWY #78  
S10°17'18"E 2219.67'

**BUILDING SETBACKS:**  
(NO ZONING REPORT PROVIDED)  
BUILDING SETBACKS ARE SHOWN PER CITY OF MONROE, GEORGIA, ZONING ORDINANCE, SECTION 700.2, TABLE 11, ACCESSED 03/28/2024.

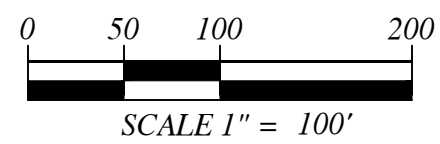
THE BUILDING SETBACKS SHOWN ON THIS PLAT ARE SHOWN PER THE SURVEYOR'S OPINION OF THE ABOVE REFERENCED SOURCE, AND THE SURVEYOR DOES NOT GUARANTEE OR CERTIFY THEIR LOCATION OR DIMENSION.

ZONING AND SETBACK REQUIREMENTS BASED ON CITY OF MONROE, GEORGIA, ZONING ORDINANCE, SECTION 700.2, TABLE 11 (B3 ZONING):

PRINCIPAL BUILDING SETBACKS: 35' FRONT | 15' SIDE | 20' REAR  
NO MINIMUM LOT AREA  
60% LOT COVERAGE MAX  
100' MINIMUM LOT WIDTH  
100' MINIMUM LOT FRONTAGE  
35' MAXIMUM BUILDING HEIGHT  
2,000 S.F. MINIMUM GROUND FLOOR AREA

**UTILITY NOTE**  
SOURCE INFORMATION FROM PLANS AND MARKINGS ARE COMBINED WITH OBSERVED EVIDENCE OF UTILITIES TO DEVELOP A VIEW OF THOSE UNDERGROUND UTILITIES. HOWEVER, LACKING EXCAVATION, THE EXACT LOCATION OF UNDERGROUND FEATURES CANNOT BE ACCURATELY, COMPLETELY AND RELIABLY DEPICTED. WHERE ADDITIONAL OR MORE DETAILED INFORMATION IS REQUIRED, THE CLIENT IS ADVISED THAT EXCAVATION MAY BE NECESSARY. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION BUT ARE SHOWN AS ACCURATELY AS POSSIBLE FROM INFORMATION AVAILABLE. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES.

- GENERAL NOTES**
1. FIELD SURVEY WAS COMPLETED ON 01/23/2023.
  2. OWNER OF RECORD FOR THE SUBJECT PROPERTY IS: JANAKRAJA INC, 409 JAMES HUFF RD, MONROE, GA 30656; PARCEL M0050039
  3. TITLE REFERENCES REGARDING ADJOINERS ARE SUBJECT TO INFORMATION PROVIDED BY LOCAL GOVERNMENT.
  4. SUBJECT PROPERTY IS LOCATED WITHIN AREAS HAVING ZONE DESIGNATIONS OF "ZONE X". DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN BY THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT, ON FLOOD INSURANCE RATE MAP NO. 13297C0136E WITH AN EFFECTIVE DATE OF 12/08/2016 FOR COMMUNITY NUMBER 130227. CITY OF MONROE, GEORGIA.
  5. THIS PROPERTY IS SUBJECT TO ANY AND ALL EASEMENT(S) OR RIGHT(S) OF WAY, WHETHER WRITTEN OR UNWRITTEN, RECORDED OR UNRECORDED.
  6. THIS SITE IS ZONED "B3" (HIGHWAY COMMERCIAL DISTRICT). PER CITY OF MONROE GEORGIA, ZONING ORDINANCE SECTION 300, TABLE 1, ACCESSED 03/28/2024.
  7. NO VISIBLE EVIDENCE OF BURIAL GROUNDS WITHIN THIS SITE NOR WERE ANY REPORTED TO THIS FIRM.
  8. THIS PROPERTY MAY OR MAY NOT CONTAIN WETLANDS. NO WETLANDS WERE INVESTIGATED, IDENTIFIED, DELINEATED, LOCATED OR CONFIRMED FOR PURPOSES OF THIS SURVEY.
  9. SUBJECT TO DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS BOTH RECORDED AND UNRECORDED.
  10. DISTANCES SHOWN HEREON ARE HORIZONTAL GROUND DISTANCES BASED ON THE U.S. SURVEY FOOT.
  11. THE BEARINGS SHOWN ON THIS SURVEY ARE COMPUTED ANGLES BASED ON A GRID BEARING BASE (GA WEST ZONE).



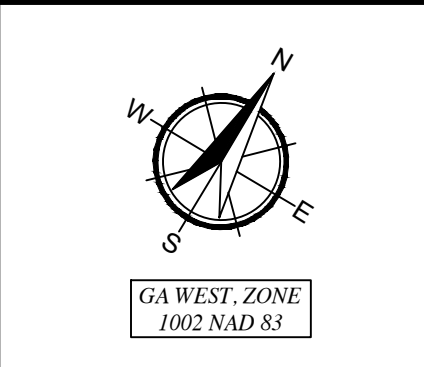
**W&A ENGINEERING**  
CIVIL ENGINEERING | LANDSCAPE ARCHITECTURE  
LAND SURVEYING | TRAFFIC ENGINEERING  
ECONOMIC DEVELOPMENT

355 Oneta Street, Ste. D100  
Athens, GA 30601  
P: (706) 310-0400  
www.waengineering.com | info@waengineering.com

ALL DRAWINGS SHALL REMAIN THE PROPERTY OF W&A ENGINEERING. THESE INSTRUMENTS OF SERVICE ARE TO BE USED SOLELY FOR THIS SPECIFIC PROJECT. W&A ENGINEERING SHALL NOT BE RESPONSIBLE FOR THE USE OF THE INSTRUMENTS OF SERVICE AND SHALL RETAIN FULL PROTECTION UNDER UNITED STATES COPYRIGHT LAW.

DATE	04/032024
REVISIONS	

VARIANCE CONCEPT PLAN FOR:  
**DARPAN PATEL**  
802 N BROAD STREET  
MONROE, GA 30656  
WALTON COUNTY  
LAND LOT 63, 3RD DISTRICT



JOB NUMBER	240121
DRAFTED BY:	REH
CHECKED BY:	TD
SHEET 1 OF 1	



**To:** City Council  
**From:** Brad Callender, Planning & Zoning Director  
**Department:** Planning & Zoning  
**Date:** 6/3/2024  
**Subject:** Deannexation #3111 - Deannexation of Parcel #C0750160A00, ±8.919 Acres on the south side of US Hwy 78

**Budget Account/Project Name:** N/A  
**Funding Source:** N/A  
**Budget Allocation:** N/A  
**Budget Available:** N/A  
**Requested Expense:** N/A      **Company of Record:** N/A

**Description:**  
 The property owner of Parcel #C0750160A00, a ±8.919-acre property located on the south side of US Hwy 78, is petitioning for deannexation from the City.

**Background:**  
 Please refer to the attached staff report for complete details regarding this deannexation request.

**Recommendation:**  
 The Planning Commission voted unanimously to recommend approval of the deannexation request as submitted without conditions. The staff also recommended approval of the deannexation request as submitted without conditions.

**Attachment(s):**  
 Staff Report  
 Application Documents  
 Walton County Deannexation Consent Resolution



**Planning  
City of Monroe, Georgia  
DEANNEXATION STAFF REPORT**

---

**APPLICATION SUMMARY**

**DE-ANNEXATION CASE #:** 3111

**DATE:** May 10, 2024

**STAFF REPORT BY:** Brad Callender, Planning & Zoning Director

**APPLICANT NAME:** Jose A. Lemus

**PROPERTY OWNER:** Jose Alexander Lemus

**LOCATION:** South side of US Hwy 78 (Parcel #C0750160A00)

**ACREAGE:** ±8.919

**EXISTING ZONING:** PCD (Planned Commercial District)

**EXISTING LAND USE:** Undeveloped

**ACTION REQUESTED:** Deannexation

**REQUEST SUMMARY:** The owner is petitioning for a deannexation of this property.

**STAFF RECOMMENDATION:** Staff recommends approval of this deannexation request.

**DATES OF SCHEDULED PUBLIC HEARINGS**

**PLANNING COMMISSION:** May 21, 2024

**CITY COUNCIL:** June 11, 2024

---

**REQUEST SUMMARY**

The applicant is requesting to deannex a ±8.919-acre property (Tax Parcel #C0750160A00) from the City. The ±8.919-acre tract is an undeveloped property located on the south side of US Hwy 78. The property was annexed into the City in May of 2006 and rezoned to PCD (Planned Commercial District). The property is part of a formerly proposed development zoned to PCD (Planned Commercial District) with a ±141.21-acre property located on the north side of US Hwy 78. At the time of rezoning, no uses or development plan was proposed for the subject property. The ±141.21-acre property zoned as part of the PCD project across US Hwy 78 has since been placed into a permanent conservation easement. The subject property is not currently connected to any City utilities. With the site currently being undeveloped, the deannexation does not result in the loss of existing economic development opportunities within the City. The Walton County Board of Commissioners approved a resolution consenting to the deannexation on April 2, 2024 as required by O.C.G.A Section 36-36-22.

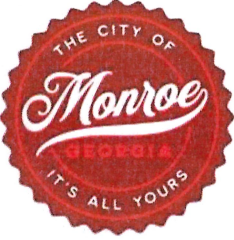
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**STAFF RECOMMENDATION**

Staff recommends the request to deannex the ±8.919-acre property, also known as Tax Parcel #C0750160A00, be granted as requested.



#311



# CITY OF MONROE PETITION FOR DEANNEXATION

**TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF MONROE, GEORGIA, THE UNDERSIGNED, AS OWNER OF ALL REAL PROPERTY OF THE DESCRIBED HEREIN, RESPECTFULLY REQUEST THAT THE CITY COUNCIL DEANNEX THIS TERRITORY OUT OF THE CITY OF MONROE, GEORGIA, AND REMOVE THIS TERRITORY FROM THE CITY BOUNDARIES.**

### TERRITORY TO BE DEANNEXED; IDENTIFICATION & DESCRIPTION

Property Address (or physical location): South side of US Hwy 78

Parcel #(s): C0750160A00

Acreage/Square Feet: 8.919. Council Districts: \_\_\_\_\_ / \_\_\_\_\_

### PROPERTY OWNER INFORMATION

Property Owner: Jose A Lemus Phone #: 678-977-7813

Address: 566 Hoke • Kelly Mill Rd SE City: Loganville State: GA Zip: 30052

### REQUIRED SUBMITTAL ITEMS

- Completed Petition for Deannexation
- Typed Legal Description
- Survey Plat

- Deed
- Proof of all property taxes paid in full
- Walton County resolution consenting to deannexation

WHEREFORE, THE PETITIONERS PRAY THAT THE MAYOR AND CITY COUNCIL OF THE CITY OF MONROE, GEORGIA, PURSUANT TO THE PROVISIONS OF THE ACTS OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA, GEORGIA LAWS, DO BY PROPER ORDINANCE DEANNEX SAID PROPERTY ABOVE IN ORDER TO BE REMOVED FROM THE CITY LIMITS OF THE CITY OF MONROE, GEORGIA.

SIGNATURE: \_\_\_\_\_ DATE: 2-29-2024

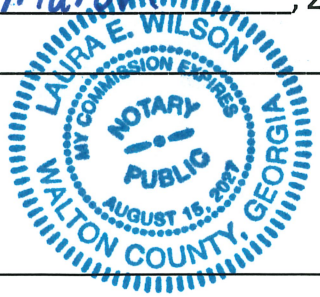
NOTARY PUBLIC: Laura E Wilson LAURA E WILSON

SWORN TO AND SUBSCRIBED BEFORE THIS 1st DAY OF March, 20 24

NOTARY SIGNATURE: Laura E Wilson

DATE: 3-1-24

SEAL:



WALTON COUNTY, GEORGIA  
RESOLUTION NUMBER 2024-05

A RESOLUTION  
BY THE BOARD OF COMMISSIONERS  
OF WALTON COUNTY

A Resolution Consenting to the Deannexation of  
Certain Real Property from the City of Monroe, Georgia

**WHEREAS**, the owners of the property described and identified on Exhibit "A" attached hereto and by this reference made a part hereof, have requested that said property be deannexed from the City of Monroe, Georgia; and

**WHEREAS**, O.C.G.A. Section 36-36-22 provides the procedures for the deannexation of land from a municipality within the State of Georgia; and

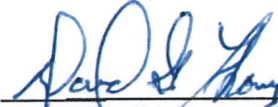
**WHEREAS**, O.C.G.A. Section 36-36-22 requires that the governing authority of Walton County consent to this proposed deannexation of property; and

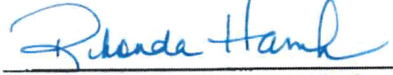
**WHEREAS**, the deannexation of this property is in the best interest of Walton County, Georgia.

**WHEREAS**, the Walton County Board of Commissioners has adopted zoning regulations pertaining to all properties lying within unincorporated Walton County;

**NOW THEREFORE, BE IT RESOLVED** that the Walton County Board of Commissioners does hereby consent to the deannexation of the property described and identified on Exhibit "A" attached hereto, from the City of Monroe, Georgia subject to a zoning classification being established.

Adopted this 2<sup>nd</sup> day of April, 2024.

  
\_\_\_\_\_  
David G. Thompson, Chairman  
Walton County Board of Commissioners

Attest:   
\_\_\_\_\_  
Rhonda Hawk, County Clerk  
Walton County, Georgia



[COUNTY SEAL]

**Exhibit "A"**

**Legal Description of the Property**

All that tract or parcel of land lying and being in Land Lots 10 and 11 of the 4<sup>th</sup> District of Walton County, Georgia, being Tract#2 having 9.052 acres, more or less, as shown on a plat of survey entitled "Survey for: Equitable Partners II, LLC Fairfield Financial Services and Lawyers Title Insurance Corporation", dated October 5, 2005, prepared by Brewer & Dudley, LLC, certified by John F. Brewer, III, Georgia RLS No. 2905, filed at Plat Book 99, Page 33, of the Walton County, Georgia, Superior Court Records; said plat of survey and the record thereof being incorporated herein for a more metes and bounds description of the property conveyed.

This is the same property described in Warranty Deed from Alcovy River Station, LLC to True Life Ministries, Inc., dated September 12, 2013, recorded September 16, 2013, at Deed Book 3585, Page 443, Walton County, Georgia records.

Subject Property Address: 0 Highway 78, Monroe, GA 30655  
Parcel ID: C0750160A00

### DE-ANNEXATION APPLICATION

I HEREBY REQUEST THE MAYOR AND COUNCIL OF THE CITY OF Monroe TO DE-ANNEX THE PROPERTY DESCRIBED BELOW IN THIS APPLICATION

PLEASE LIST THE APPLICANT NAME REQUESTING DE-ANNEXATION

APPLICANT NAME: Jose A Lemus

APPLICANT ADDRESS: 566 Hoke o Kelly Mill Rd SE 1

CITY, STATE & ZIP: Loganville GA 30052

TELEPHONE NUMBER: 678-977-7813

PROPOSED PROPERTY TO BE DE-ANNEXED

(1) STREET ADDRESS OF PROPERTY TO BE DE-ANNEXED: Hwy 78 Monroe

(2) SUBDIVISION OF THE PROPERTY TO BE DE-ANNEXED: \_\_\_\_\_

(3) LOT(S) NUMBER OF THE PROPERTY TO BE DE-ANNEXED: 1

(4) FUTURE INTENDED USE OF THE PROPERTY TO BE DE-ANNEXED: Construction Business/Landscaping

- PRESENT ZONING CLASSIFICATION Commercial Small tract
- PROPOSED AMOUNT OF ACREAGE TO BE DE-ANNEXED 8.919 Acres
- TAX MAP NUMBER/PARCEL NUMBER C0750160A00
- HOUSING UNITS

- (1) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF REGISTERED VOTERS  NA
- (2) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF ADULTS OF VOTING AGE, IF DIFFERENT NUMBER THAN SHOWN IN NUMBER (1)  NA
- (3) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF ADULTS IN THE HOUSEHOLD.  NA
- (4) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF CHILDREN IN THE HOUSEHOLD.  NA
- (5) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF HOUSING UNITS.  NA
- (6) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION PLACE NUMBER OF RESIDENTS IN APPLICABLE BOX.
 

<input type="checkbox"/> NA CAUCASIAN	<input type="checkbox"/> NA LATINO
<input type="checkbox"/> NA AFRICAN AMERICAN	<input type="checkbox"/> NA OTHER
- (7) IF RESIDENTIAL PROPERTY AT THE TIME OF THIS APPLICATION, LIST THE NUMBER OF PERSONS WHOSE PRIMARY LANGUAGE IS OTHER THAN ENGLISH  NA

SIGNATURE OF APPLICANT [Signature]

DATE 2-26-2024



### OWNERSHIP VERIFICATION

The undersigned is the / an owner of an interest in the lands described in the attached De-Annexation Application, which proposes to amend the Official Zoning Map of Walton, Georgia, and concurs in the application. The undersigned's interest in the lands described in the application is as follows:

8.919 Acres of HWY 78 Monroe CO750160A00

*Describe parcel or parcels and nature of interest and percentage of interest*

Construction/Landscaping 100% of Property

I hereby appoint Jose A Lemus  
my attorney in fact with full authority, my name, place, and stead, to apply for the zoning amendment as set forth in the attached de-annexation application.

[Signature]  
(Officer's Name)

Sworn to and subscribed  
Before me, this 1<sup>th</sup> day  
of MARCH, 2024

[Signature]  
Notary Public

(Seal)



**Exhibit "A"**  
**Legal Description**

All that tract or parcel of land lying and being in Land Lots 10 and 11 of the 4th District of Walton County, Georgia, being Tract #2 having 9.062 acres, more or less, as shown on a plat of survey entitled "Survey for: Equitable Partners II, LLC Fairfield Financial Services and Lawyers Title Insurance Corporation", dated October 5, 2005, prepared for Brewer & Dudley, LLC, certified by John F. Brewer, III, Georgia RLS No. 2905, filed at Plat Book 99, Page 33, of the Walton County, Georgia, Superior Court Records; said plat of survey and the record thereof being incorporated herein for a more metes and bounds description of the property conveyed.

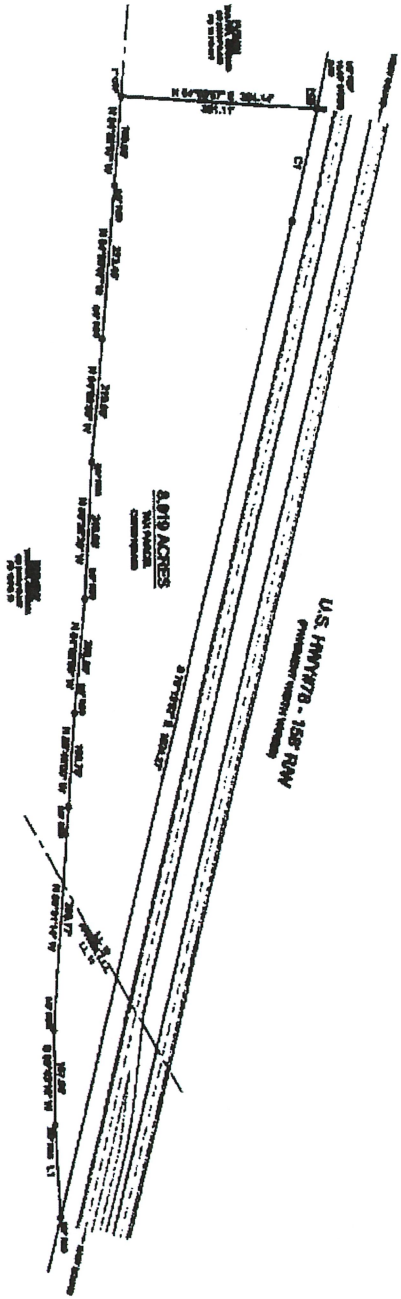
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Subject Property Address: 0 Highway 78, Monroe, GA 30655  
Parcel ID: C0750160A00

THESE RECORDS ARE THE PROPERTY OF THE BUREAU OF LAND MANAGEMENT AND ARE TO BE KEPT IN THE OFFICE OF THE DISTRICT ENGINEER, DENVER, COLORADO. ANY REPRODUCTION OF THESE RECORDS WITHOUT THE WRITTEN PERMISSION OF THE DISTRICT ENGINEER IS PROHIBITED.

THIS PLAN IS A PART OF THE RECORDS OF THE BUREAU OF LAND MANAGEMENT AND IS TO BE KEPT IN THE OFFICE OF THE DISTRICT ENGINEER, DENVER, COLORADO. ANY REPRODUCTION OF THIS PLAN WITHOUT THE WRITTEN PERMISSION OF THE DISTRICT ENGINEER IS PROHIBITED.

**J. W. Smith**  
 Professional Engineer  
 State of Colorado  
 No. 12345  
 Exp. 12/31/2024



DATE: 12/15/2023  
 DRAWN BY: J. W. Smith  
 CHECKED BY: J. W. Smith  
 TITLE: U.S. HWY 78 - 150' RW

**LEGEND**

- Right-of-Way Boundary
- Shoulder Boundary
- Utility Easement Boundary
- Parcel Boundary
- Centerline
- Easement
- Survey Line
- Section Corner
- Section Line
- Section Boundary
- Section Area
- Section Perimeter
- Section Volume
- Section Weight
- Section Length
- Section Width
- Section Height
- Section Depth
- Section Thickness
- Section Density
- Section Temperature
- Section Pressure
- Section Force
- Section Torque
- Section Power
- Section Energy
- Section Entropy
- Section Information
- Section Knowledge
- Section Wisdom
- Section Virtue
- Section Beauty
- Section Goodness
- Section Kindness
- Section Gentleness
- Section Meekness
- Section Patience
- Section Self-control
- Section Faith
- Section Hope
- Section Love

**UNIT CONVERSION TABLE**

1 inch	= 1/12 feet
1 foot	= 12 inches
1 mile	= 5,280 feet
1 acre	= 43,560 square feet
1 square mile	= 640 acres
1 cubic foot	= 7.48 gallons
1 cubic yard	= 27 cubic feet
1 ton	= 2,000 pounds
1 pound	= 16 ounces
1 ounce	= 16 drams
1 dram	= 60 grains
1 grain	= 0.0648 grams
1 gram	= 0.0353 ounces
1 kilogram	= 2.2046 pounds
1 meter	= 39.37 inches
1 centimeter	= 0.3937 inches
1 millimeter	= 0.03937 inches
1 inch	= 25.4 millimeters
1 foot	= 304.8 millimeters
1 mile	= 1,609.344 meters
1 acre	= 0.40468564224 square meters
1 square mile	= 258.9988110336 square kilometers
1 cubic foot	= 0.028316846592 cubic meters
1 cubic yard	= 0.764554857984 cubic meters
1 ton	= 907.18474 kilograms
1 pound	= 0.45359237 kilograms
1 ounce	= 0.028349523125 kilograms
1 dram	= 0.001771835196 kilograms
1 grain	= 0.00006479891 kilograms
1 gram	= 0.001 kilograms
1 kilogram	= 1,000 grams
1 meter	= 1,000 millimeters
1 centimeter	= 10 millimeters
1 millimeter	= 0.1 centimeters
1 inch	= 25.4 millimeters
1 foot	= 304.8 millimeters
1 mile	= 1,609.344 meters
1 acre	= 0.40468564224 square meters
1 square mile	= 258.9988110336 square kilometers
1 cubic foot	= 0.028316846592 cubic meters
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1 pound	= 0.45359237 kilograms
1 ounce	= 0.028349523125 kilograms
1 dram	= 0.001771835196 kilograms
1 grain	= 0.00006479891 kilograms
1 gram	= 0.001 kilograms
1 kilogram	= 1,000 grams

DEED PREPARED BY:  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

AFTER RECORDING RETURN TO:  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

SUBJECT PROPERTY:  
0 HWY 78  
Monroe, GA 30655  
Tax Parcel ID: C0750160A00

MLF File #: 2023-1135

BK:5269 PG:292-293  
Filed and Recorded  
Apr-03-2023 02:28 PM  
DOC# 2023 - 003235  
Real Estate Transfer Tax  
Paid: \$ 225.00  
1472023001271  
KAREN P. DAVID  
CLERK OF SUPERIOR COURT  
WALTON COUNTY, GA  
Participant ID: 9248201397

**LIMITED WARRANTY DEED**

STATE OF GEORGIA  
COUNTY OF NEWTON

This indenture made this 31st day of March, 2023 between True Life Ministries, Inc., as party or parties of the first part, hereinafter called Grantor, and Jose Alexander Lemus, as party or parties of the second part, hereinafter called Grantee (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

WITNESSETH that: Grantor, for and in consideration of the sum of TEN AND 00/100'S (\$10.00) Dollars and other good and valuable considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed, and by these presents does grant, bargain, sell, alien, convey and confirm unto the said Grantee,

**SEE ATTACHED EXHIBIT "A" MADE A PART HEREOF BY REFERENCE**

This Deed is given subject to all easements and restrictions of record, if any.

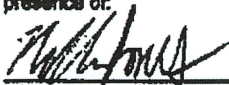

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said Grantee forever in **FEE SIMPLE**.

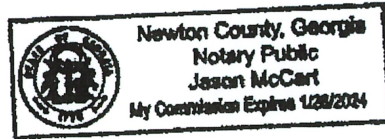
AND THE SAID Grantor will warrant and forever defend the right and title to the above-described property unto the said Grantee, its successors and assigns, against the claims of all persons owning, holding or claiming by, through or under Grantor.

IN WITNESS WHEREOF, Grantor has hereunto set grantor's hand and seal this day and year first above written.

True Life Ministries, Inc. a Corporation  
By:  (SEAL)  
Samuel Head, Jr., Chairman and CEO

Signed, sealed and delivered this 31st day of March, 2023 in the presence of:

  
\_\_\_\_\_  
Witness  
  
\_\_\_\_\_  
Notary Public



**Exhibit "A"**  
**Legal Description**

All that tract or parcel of land lying and being in Land Lots 10 and 11 of the 4th District of Walton County, Georgia, being Tract #2 having 9.052 acres, more or less, as shown on a plat of survey entitled "Survey for: Equitable Partners II, LLC Fairfield Financial Services and Lawyers Title Insurance Corporation", dated October 5, 2005, prepared for Brewer & Dudley, LLC, certified by John F. Brewer, III, Georgia RLS No. 2905, filed at Plat Book 99, Page 33, of the Walton County, Georgia, Superior Court Records; said plat of survey and the record thereof being incorporated herein for a more metes and bounds description of the property conveyed.

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Subject Property Address: 0 Highway 78, Monroe, GA 30655  
Parcel ID: C0750160A00

2023 ADVALOREM TAX NOTICE FOR THE COUNTY OF WALTON

WALTON CO. TAX COMM.  
303 S. HAMMOND DRIVE  
SUITE 100  
MONROE, GA. 30655

BILL NUMB. 2023 41843  
ACCT NUMB. 627645 010  
TAXPAYER TRUE LIFE MINISTRIES INC  
MAP NUMBER C 75 160 A  
LEGAL DESC TR#2 9.05AC  
LOCATION HWY 78  
CURRENT YEAR TAXES NO TAX DUE

PAYMENT DUE NO TAX DUE  
ON OR BEFORE NOVEMBER 15, 2023

If paying by check or money order,  
please include your tax bill number.

TRUE LIFE MINISTRIES INC 41843PT  
P O BOX 482  
SOCIAL CIRCLE GA 30025

WALTON CO. TAX COMM. 2023  
303 S. HAMMOND DRIVE CO. PT.  
SUITE 100 41843  
MONROE, GA. 30655

Please return this portion of your bill with your payment

2023 ADVALOREM TAX NOTICE FOR THE COUNTY OF WALTON

YEAR	BILL NUM	ACCOUNT NUMBER	DI	LOCATION/DESCRIPTION	MAP/PARCEL		FAIR MARKET VALUE
2023	041843	627645 010	1	TR#2 9.05AC	C 75	160 A	456,100
TAXING ENTITY	ASSESSMENT	EXEMPTION	TAXABLE VALUE	MILLAGE RATE	CREDITS	TAXES DUE	
COUNTY	182440		182440	.0104130	554.25	1,899.75	
SCHOOL	182440		182440	.0166930		3,045.47	
SCH BOND	182440		182440	.0013900		253.59	
MONROE	182440		182440	.0064670	807.11	1,179.84	
OTHR CHRGS						55.81	
<b>TOTAL SCHOOL TAXES</b>						<b>3,299.06</b>	
<b>TOTAL COUNTY T</b>						<b>1,899.75</b>	
<b>TOTAL CITY T</b>						<b>1,179.84</b>	
<b>PAYMENTS</b>						<b>-6,434.46</b>	

THIS YEAR TAX NO TAX DUE

**TOTAL TAX DUE NO TAX DUE**

TRUE LIFE MINISTRIES INC  
P O BOX 482  
SOCIAL CIRCLE GA 30025

CREDITS ARE LISTED FOR INFORMATION PURPOSES ONLY  
WALTON CO. TAX COMM.  
303 S. HAMMOND DRIVE  
SUITE 100  
MONROE, GA. 30655

PAYMENT MUST BE MADE ON OR BEFORE  
NOVEMBER 15, 2023  
YOUR CANCELLED CHECK IS YOUR RECEIPT

-----PLEASE READ, THIS IS AN IMPORTANT PART OF YOUR TAX BILL-----

Certain persons are eligible for certain homestead exemptions from ad valorem taxation. In addition to the regular homestead authorized for all homeowners, certain elderly persons are entitled to additional homestead exemptions. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of the exemptions and are not now receiving the benefit of the exemption, you must apply for the exemption not later than 4/01/2024 in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact the office of the County Tax Office at 303 S. HAMMOND DRIVE (770)267-1352. If you feel that your property has been assigned too high a value for tax purposes by the Board of Tax Assessors, you should file a tax return reducing the value not later than 4/01/2024 in order to have an opportunity to have this value lowered for next year's taxes. Information on filing a return can be obtained from the County Tax Office at 303 S. HAMMOND DRIVE and/or (770)267-1352.

**LOCAL OPTION SALES TAX CREDIT:**  
The General Assembly reenacted the Local Option Sales Tax Act and another part of your bill shows the dollar amount of reduction of local property taxes which you have received. The law now requires the following additional information to be provided to each taxpayer:

**LOCAL TAX LEVY:**  
Mill rate required to produce local budget 24.342  
Reduction in mill rate due to rollback to taxpayers of sales tax proceeds this previous year 7.462  
Actual mill rate set by local officials 16.880

# Walton County, GA

**Parcel Number** C0750160A00  
**Location Address** HWY 78  
**Legal Description** TR#2 9.05AC  
 (Note: Not to be used on legal documents)  
**Class** C4-Commercial  
 (Note: This is for tax purposes only. Not to be used for zoning.)  
**Zoning** PCD  
**Tax District** Monroe (District 01)  
**Millage Rate** 39.382  
**Acres** 9.05  
**Neighborhood** 09094-HWY 78 MAJOR (09094)  
**Homestead Exemption** No (50)  
**Lot/District** 10 / 4

[View Map](#)

## Owner

**LEMUS JOSE ALEXANDER**  
 567 HOKE OKELLEY MILL RD SE  
 LOGANVILLE, GA 30052

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Commercial	09094-AC+HWY 78 MAJOR	Acres	394,218	0	0	9.05	0

## Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
3/31/2023	5289 292	099 033	\$225,000	Land Market - Vacant	TRUE LIFE MINISTRIES INC	LEMUS JOSE ALEXANDER
9/12/2013	3585 443	099 033	\$194,618	Land Market - Vacant	ALCOVY RIVER STATION LLC	TRUE LIFE MINISTRIES INC
9/27/2011	3295 329	099 033	\$30,300	NO USE PURCHASE FROM BANK (VACANT)	STATE BANK AND TRUST COMPANY	ALCOVY RIVER STATION LLC
3/30/2011	3283 192	018 075	\$0	Unqualified - Vacant	SECURITY BANK OF BIBB	STATE BANK AND TRUST COMPANY
12/4/2007	2839 499	018 075	\$0	Unqualified - Vacant	EQUITABLE PARTNERS II	SECURITY BANK OF BIBB
2/3/2006	2414 158	018 075	\$384,700	Land Market - Vacant	HUGHES LADYE ARNOLD &	EQUITABLE PARTNERS II
12/27/2004	2109 158	018 075	\$0	Unqualified - Vacant	ARNOLD JOHN R ESTATE	ARNOLD BETTE RUSSELL

## Valuation

	2023	2022	2021	2020
Previous Value	\$456,100	\$244,300	\$244,300	\$244,300
Land Value	\$456,100	\$456,100	\$244,300	\$244,300
+ Improvement Value	\$0	\$0	\$0	\$0
+ Accessory Value	\$0	\$0	\$0	\$0
= Current Value	\$456,100	\$456,100	\$244,300	\$244,300

No data available for the following modules: Rural Land, Residential Improvement Information, Commercial Improvement Information, Manufactured Homes, Accessory Information, Prebill Mobile Homes, Permits, Photos, Sketches.

The Walton County Assessor makes every effort to produce the most accurate information possible. No warranties, expressed or implied are provided for the data herein. Its use or interpretation. The assessment information is from the last certified tax roll. All other data is subject to change.

[User Privacy Policy](#) | [GDPR Privacy Notice](#)  
 Last Data Upload: 3/1/2024, 9:15:30 AM

Contact Us



**DEED PREPARED BY:**  
Jason McCart  
McCart Law Firm, LLC  
2195 Pace Street, Suite E  
Covington, GA 30014

**AFTER RECORDING RETURN TO:**  
Jason McCart  
McCart Law Firm, LLC  
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Real Estate Transfer Tax  
Paid: \$ 225.00  
1472023001271  
KAREN P. DAVID  
CLERK OF SUPERIOR COURT  
WALTON COUNTY, GA  
Participant ID: 9246201397

**LIMITED WARRANTY DEED**

**STATE OF GEORGIA**  
**COUNTY OF NEWTON**

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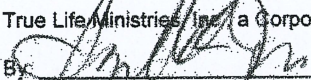
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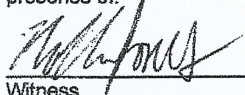

**TO HAVE AND TO HOLD** the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said Grantee forever in **FEE SIMPLE**.


**AND THE SAID** Grantor will warrant and forever defend the right and title to the above-described property unto the said Grantee, its successors and assigns, against the claims of all persons owning, holding or claiming by, through or under Grantor.

**IN WITNESS WHEREOF**, Grantor has hereunto set grantor's hand and seal this day and year first above written.

True Life Ministries, Inc. a Corporation  
By  (SEAL)  
Samuel Head, Jr., Chairman and CEO

Signed, sealed and delivered this 31st day of March, 2023 in the presence of:

  
\_\_\_\_\_  
Witness  
  
\_\_\_\_\_  
Notary Public

 Newton County, Georgia  
Notary Public  
Jason McCart  
My Commission Expires 1/28/2024





**Exhibit "A"**  
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303 S. HAMMOND DRIVE  
SUITE 100  
MONROE, GA. 30655

BILL NUMB. 2023 41843  
ACCT NUMB. 627645 010  
TAXPAYER TRUE LIFE MINISTRIES INC  
MAP NUMBER C 75 160 A  
LEGAL DESC TR#2 9.05AC  
LOCATION HWY 78  
CURRENT YEAR TAXES NO TAX DUE

If paying by check or money order,  
please include your tax bill number.

PAYMENT DUE NO TAX DUE  
ON OR BEFORE NOVEMBER 15, 2023

TRUE LIFE MINISTRIES INC 41843PT  
P O BOX 482  
SOCIAL CIRCLE GA 30025

WALTON CO. TAX COMM. 2023  
303 S. HAMMOND DRIVE CO.PT.  
SUITE 100 41843  
MONROE, GA. 30655

Please return this portion of your bill with your payment

2023 ADVALOREM TAX NOTICE FOR THE COUNTY OF WALTON

YEAR	BILL NUM	ACCOUNT NUMBER	DI	LOCATION/DESCRIPTION	MAP/PARCEL		FAIR MARKET VALUE
2023	041843	627645 010	1	TR#2 9.05AC	C 75	160 A	456,100
TAXING ENTITY		ASSESSMENT	EXEMPTION	TAXABLE VALUE	MILLAGE RATE	CREDITS	TAXES DUE
COUNTY		182440		182440	.0104130	554.25	1,899.75
SCHOOL		182440		182440	.0166930		3,045.47
SCH BOND		182440		182440	.0013900		253.59
MONROE		182440		182440	.0064670	807.11	1,179.84
OTHR CHRGS							55.81
TOTAL SCHOOL TAXES							3,299.06
TOTAL COUNTY T							1,899.75
TOTAL CITY T							1,179.84

PAYMENTS

-6,434.46

THIS YEAR TAX NO TAX DUE

TRUE LIFE MINISTRIES INC  
P O BOX 482  
SOCIAL CIRCLE GA 30025

~~NO TAX DUE~~ NO TAX DUE  
CREDITS ARE LISTED FOR INFORMATION PURPOSES ONLY  
WALTON CO. TAX COMM.  
303 S. HAMMOND DRIVE  
SUITE 100  
MONROE, GA. 30655

PAYMENT MUST BE MADE ON OR BEFORE  
NOVEMBER 15, 2023  
YOUR CANCELLED CHECK IS YOUR RECEIPT

-----PLEASE READ, THIS IS AN IMPORTANT PART OF YOUR TAX BILL-----

Certain persons are eligible for certain homestead exemptions from ad valorem taxation. In addition to the regular homestead authorized for all homeowners, certain elderly persons are entitled to additional homestead exemptions. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of the exemptions and are not now receiving the benefit of the exemption, you must apply for the exemption not later than 4/01/2024 in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact the office of the County Tax Office at 303 S. HAMMOND DRIVE (770)267-1352. If you feel that your property has been assigned too high a value for tax purposes by the Board of Tax Assessors, you should file a tax return reducing the value not later than 4/01/2024 in order to have an opportunity to have this value lowered for next year's taxes. Information on filing a return can be obtained from the County Tax Office at 303 S. HAMMOND DRIVE and/or (770)267-1352.

LOCAL OPTION SALES TAX CREDIT:  
The General Assembly reenacted the Local Option Sales Tax Act and another part of your bill shows the dollar amount of reduction of local property taxes which you have received. The law now requires the following additional information to be provided to each taxpayer:

LOCAL TAX LEVY:	
Mill rate required to produce local budget	24.342
Reduction in mill rate due to rollback to taxpayers of sales tax proceeds this previous year	7.462
Actual mill rate set by local officials	16.880



**To:** City Council  
**From:** Brad Callender, Planning & Zoning Director  
**Department:** Planning & Zoning  
**Date:** 6/3/2024  
**Subject:** Variance #3112 – 802 N Broad Street; From Section 700.2 – Table 11, Minimum 100-foot required lot frontage for a B-3 zoned property

**Budget Account/Project Name:** N/A  
**Funding Source:** N/A  
**Budget Allocation:** N/A  
**Budget Available:** N/A  
**Requested Expense:** N/A      **Company of Record:** N/A

**Description:**  
 The property owner of 802 N Broad Street is petitioning for a variance from the Zoning Ordinance to allow a subdivision with the resulting lots not meeting the minimum required lot frontage on a public street.

**Background:**  
 Please refer to the attached staff report for complete details regarding this variance request.

**Recommendation:**  
 The Planning Commission voted unanimously to recommend approval of the requested variance to allow subdivision of the property without the required minimum lot frontage on a public street as submitted without conditions.

**Attachment(s):**  
 Staff Report  
 Application Documents



**Planning  
City of Monroe, Georgia  
VARIANCE STAFF REPORT**

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**APPLICATION SUMMARY**

**VARIANCE CASE #:** 3112

**DATE:** May 10, 2024

**STAFF REPORT BY:** Brad Callender, Planning & Zoning Director

**APPLICANT NAME:** Janakraja Inc.

**PROPERTY OWNER:** Janakraja Inc.

**LOCATION:** East side of North Broad Street (via unnamed private access drive) – 802 N Broad Street

**ACREAGE:** ±4.861

**EXISTING ZONING:** B-3 (Highway Business District)

**EXISTING LAND USE:** Hotel and commercial building with parking

**ACTION REQUESTED:** The owner is requesting a variance for this property to allow a subdivision with the resulting lots not meeting the minimum required lot frontage on a public street.

**STAFF RECOMMENDATION:** Staff recommends approval of this variance as submitted without conditions.

**DATES OF SCHEDULED MEETINGS**

**PLANNING COMMISSION:** May 21, 2024

**CITY COUNCIL:** June 11, 2024

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**REQUEST SUMMARY**

**VARIANCE REQUEST SUMMARY:**

The applicant is requesting approval of a variance in order to subdivide an existing commercial property without the minimum required lot frontage on a public road. The subject property is zoned B-3. Section 700.2 – Table 11 requires a B-3 zoned property to have a minimum 100-foot frontage on a public street. The applicant proposes to subdivide the subject property into 2 lots. The property is currently accessed from N. Broad Street via private access drive on the adjacent property. The private access drive connects to the intersection at N. Broad Street and Monroe Pavilion. The proposed lots will front upon the private access drive.

**PROPOSED PROJECT SUMMARY:**

- Variance – From Section 700.2 – Table 11; Minimum 100-foot required lot frontage for a B-3 zoned property
  - Existing Land Use – Hotel and Commercial Building
  - Existing Property - ±4.861 acres
  - Existing Zoning – B-3; Minimum required lot frontage is 100-feet

- Proposed Lots – 2; ±3.262 acres and ±1.599 acres
  - The hotel and commercial building will be located on separate, individual lots
  - Resulting lots will front on an existing private access drive currently serving the subject property

**STAFF ANALYSIS**

THE ANALYSIS OF THE APPLICATION IS MADE BASED UPON THE “STANDARDS FOR VARIANCE APPLICATION DECISIONS” AS SET FORTH IN SECTION 1430.6 OF THE *CITY OF MONROE ZONING ORDINANCE*.

- (1) **Whether there are extraordinary and exceptional conditions pertaining to the subject property because of size, shape, or topography:** The size, shape, and topography of the site are not the basis for this variance request.
- (2) **Whether the literal application of this Ordinance would create an unnecessary hardship:** No hardship is created through a literal application of the Zoning Ordinance. The subject property does not have the minimum required road frontage to allow for subdivision of the property into two compliant lots with the minimum required road frontage. Constructing a public street to the subject property would require the permission of the adjacent owner. In this case, constructing a public street without any other purpose other than to allow the subdividing of the subject property would be impractical and potentially not in the City’s best interest.
- (3) **Whether the variance would not cause substantial detriment to the public good or impair the purposes or intent of this Ordinance:** If approved, this variance could impair the current purposes and intent of requiring properties subdivided in the City to have the required minimum amount of road frontage as required by the underlying zoning district. However, there are no other circumstances in the City where commercially zoned property has been randomly subdivided inside other properties without the required minimum road frontage. There is a private access drive serving the subject property. The private access drive is connected to N. Broad Street at the intersection with the Monroe Pavilion. It is reasonable to assume that if the private access drive is ever developed as part of a larger development on the adjacent property, the private access drive could be reconstructed to be dedicated to the City as a public street. It can be assumed if the adjacent property is ever developed, the most likely location of a public street extending from N. Broad Street would be the current location of the existing private access drive. With this in mind, allowing the property to be subdivided should not be a detriment to the public good or impair the purposes or intent of the Zoning Ordinance.
- (4) **Whether a variance will no confer upon the property of the applicant any special privilege denied to other properties in the district:** The standard the applicant is requesting the variance from in Section 700.2 is to insure there will be safe and adequate access to commercial properties City wide. With the property already being accessed only by a private access drive for nearly 40 years, there does not appear to be any special privilege conveyed by the granting of the variance request. The subject property was created without City approval in 1993. If there are attempts in the City to develop other properties in this manner, it would not be allowed under the current standards in the Zoning Ordinance.
- (5) **Whether the special circumstances surrounding the request for the variance are not the result of acts by the applicant:** The special circumstances surrounding this request represent the

proposed intent by the applicant and not the result of any previous actions taken by the applicant. As previously stated, the subject property was created in 1993 without City approval.

- (6) Whether the variance is not a request to permit a use of land, buildings, or structures which is not permitted by right or by conditional use in the district:** The proposed use and structures in this request are permitted by right in the underlying B-3 zoning district.
- (7) Whether the zoning proposal is consistent with the construction and design standards and design criteria adopted by the City of Monroe:** The applicant is not requesting a rezone of this property with this request.
- (8) Whether the variance is the minimum variance that will make possible an economically viable use of the land, building, or structure:** The existing hotel and commercial building were constructed on the property in 1988. At the time of their construction, the subject property had yet to be created. The hotel and the businesses which have occupied the commercial building over the years have done so as a tandem, with the owner of the hotel leasing the commercial building for the most part over the years. The commercial building has been unoccupied now for some time. The ability to separate the hotel from the commercial building onto separate fee simple properties could improve the economic viability of the commercial building by eliminating the need for the hotel operator to act as a landlord with the responsibilities for maintenance and upkeep as a burden.

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**STAFF RECOMMENDATION**

Based upon the City Council’s policies, decision making criteria and standards outlined in the Zoning Ordinance of the City of Monroe, staff recommends approval of the requested variance to allow for the subdivision of property in the B-3 zoning district without the required minimum lot frontage.



# City of Monroe

215 N. Broad Street  
Monroe, GA 30655  
(770) 207-4674

## VARIANCE REQUEST PERMIT

PERMIT #:	3112	DESCRIPTION:	VARIANCE REQUEST
JOB ADDRESS:	802 N BROAD	LOT #:	
PARCEL ID:	M0050039	BLK #:	
SUBDIVISION:		ZONING:	B-3
ISSUED TO:	JANAKRAJA INC	CONTRACTOR:	JANAKRAJA INC
ADDRESS:	409 JAMES HUFF RD	PHONE:	
CITY, STATE ZIP:	MONROE GA 30656	OWNER:	
PHONE:		PHONE:	
PROP.USE:	COMMERCIAL	DATE ISSUED:	4/05/2024
VALUATION:	\$ 0.00	EXPIRATION:	10/02/2024
SQ FT:	0.00		
OCCP TYPE:			
CNST TYPE:			
INSPECTION REQUESTS:	770-207-4674 lwilson@monroega.gov		

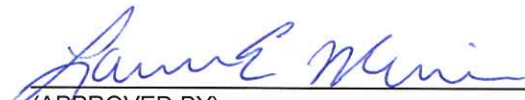
FEE CODE	DESCRIPTION	AMOUNT
PZ-10	VARIANCE	\$ 250.00
<b>FEE TOTAL</b>		\$ 250.00
<b>PAYMENTS</b>		\$- 250.00
<b>BALANCE</b>		\$ 0.00

### NOTES:

NOTICE

THIS PERMIT BECOMES NULL AND VOID IF WORK OR CONSTRUCTION AUTHORIZED IS NOT COMMENCED WITHIN 6 MONTHS, OR IF CONSTRUCTION OR WORK IS SUSPENDED OR ABANDONED FOR A PERIOD OF 6 MONTHS AT ANY TIME AFTER WORK IS STARTED.

I HEREBY CERTIFY THAT I HAVE READ AND EXAMINED THIS DOCUMENT AND KNOW THE SAME TO BE TRUE AND CORRECT. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING THIS TYPE OF WORK WILL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. GRANTING OF A PERMIT DOES NOT PRESUME TO GIVE AUTHORITY TO VIOLATE OR CANCEL THE PROVISION OF ANY OTHER STATE OR LOCAL LAW REGULATING CONSTRUCTION OR THE PERFORMANCE OF CONSTRUCTION.

  
 \_\_\_\_\_  
 (APPROVED BY)

5/10/24  
 DATE



215 North Broad Street  
Monroe, GA 30655  
Tel (770) 267-3429  
Fax (770) 267-3698

Receipt Number: R00633677

224

Cashier Name: LAURA WILSON

Terminal Number: 34

Receipt Date: 4/5/2024 4:26:18 PM

Transaction Code: BP - Building Projects Payment

Name: JANAKRAJA INC \$250.00

Total Balance Due: \$250.00

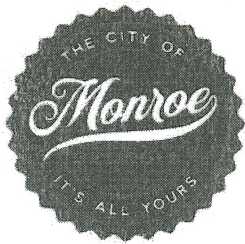
Payment Method: Check Payn Reference: 7142

Amount: \$250.00

Total Payment Received: \$250.00

Change: \$0.00





# CITY OF MONROE VARIANCE APPLICATION

# 3112

### VARIANCE REQUEST LOCATION & DESCRIPTION

Address: 802 North Broad st, Monroe, GA 30656

Parcel #: M0050039 Council Districts: 1 / 7

Zoning: B3 Acreage/Square Feet: 4.861 ACRES

Stated Purpose of Variance Request (Provide ordinance reference): a variance from  
Section 700.2 – Table 11 – Commercial Zoning District Dimensional Requirements:  
Minimum Lot Frontage for a B-3 zoned property (100 Ft.)

### PROPERTY OWNER & APPLICANT INFORMATION

Property Owner: JANAKRAJA INC Phone #: 7062064119

Address: 409 JAMES HUFF RD City: MONROE State: GA Zip: 30656

Applicant (if different than owner): \_\_\_\_\_ Phone #: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

### VARIANCE INFORMATION

Describe the location of the structure and/or use for which the variance is sought (required to be shown on a plat by a licensed surveyor) (1430.2(b)): \_\_\_\_\_  
state the variance is being requested to subdivide the property into two tracts.

Describe the relationship of the structure and/or use to existing structures and uses on adjacent lots (1430.2(c)): EXISTING STRUCTURE AS A CLOSED RESTAURANT (tract2)  
MAIN ADJACENT LOT IS THE HOTEL (tract 1)

Describe the specific sections of the Zoning Ordinance which would cause hardship (Note: Hardship is considered to be the reason compliance is physically not possible, as opposed to financial hardships which are not a basis for a variance) (1430.2(d)): variance is being requested from Section 700.2 – Table 11  
in order to subdivide property without public road frontage on a private access drive.

**VARIANCE INFORMATION CONT.**

Describe the characteristics of the property relating to its size, shape, or topography that prevent compliance with the Zoning Ordinance (1430.2(e)): Track 1 (3.262 acres) and track 2 (1.599 acres)

the variance is being requested because the property has not public road frontage.

Describe the particular hardship that would result from strict application of the Zoning Ordinance (Note: Hardship is considered to be the reason compliance is physically not possible, as opposed to financial hardships which are not a basis for a variance) (1430.2(f)): The application of the

Zoning Ordinance would not permit the subdivision of the property.

If the variance requested is located in the Corridor Design Overlay District or a Historic Preservation District, a letter of approval from either and/or both the Corridor Design Commission or the Historic Preservation Commission is required to be submitted with this application. (1430.2(g))

**REQUIRED SUBMITTAL ITEMS**

- Completed Application
- Fee (see Fee Schedule)
- Survey Plat
- Site Plan; Drawn to Scale
- Deed
- Proof of all property taxes paid in full
- COA or HPC approval
- Other information as required by Code Enforcement

I HEREBY CERTIFY THAT I HAVE EXAMINED AND UNDERSTAND ALL INFORMATION ON THIS APPLICATION AND THAT THE ABOVE STATEMENTS AND INFORMATION SUPPLIED BY ME ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING WORK TO BE PERFORMED SHALL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. APPLICANT HERBY AUTHORIZES THE CODE DEPARTMENT PERSONNEL TO ENTER UPON AND INSPECT THE PROPERTY FOR ALL PURPOSES ALLOWED AND REQUIRED BY THE ZONING ORDINANCE AND THE DEVELOPMENT REGULATIONS.

SIGNATURE:  DATE: 4/4/24

A PUBLIC NOTICE SIGN WILL BE PLACED ON THE SUBJECT PROPERTY PRIOR TO THE PUBLIC HEARING AND REMOVED BY THE CODE DEPARTMENT. THE PUBLIC NOTICE SIGN MUST REMAIN ON THE SUBJECT PROPERTY UNTIL AFTER THE CITY COUNCIL MEETING DECIDES THE MATTER.

**PROPERTY OWNER'S AUTHORIZATION SIGNATURE IF NOT THE APPLICANT**

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**NOTARY PUBLIC:**

SWORN TO AND SUBSCRIBED BEFORE THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

NOTARY SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

SEAL:

It is the responsibility of the applicant and not the staff to ensure that a complete application with all required materials are submitted. Applications and submittals found to be incomplete and incorrect will be rejected. Each applicant is responsible for compliance with the Disclosure of Campaign Contributions and/or Gifts outlined in Section 1450 of the Zoning Ordinance.

**BK:124 PG:110-110**  
 Filed and Recorded  
 Feb-10-2023 02:35 PM  
 DOC# 2023 - 000046  
 KAREN P. DAVID  
 CLERK OF SUPERIOR COURT  
 WALTON COUNTY, GA  
 Participant ID: 9566767899

THE FOLLOWING GOVERNMENTAL BODIES HAVE APPROVED THIS MAP, PLAT, OR PLAN FOR FILING:

CITY OF MONROE, GEORGIA

SIGNED: \_\_\_\_\_

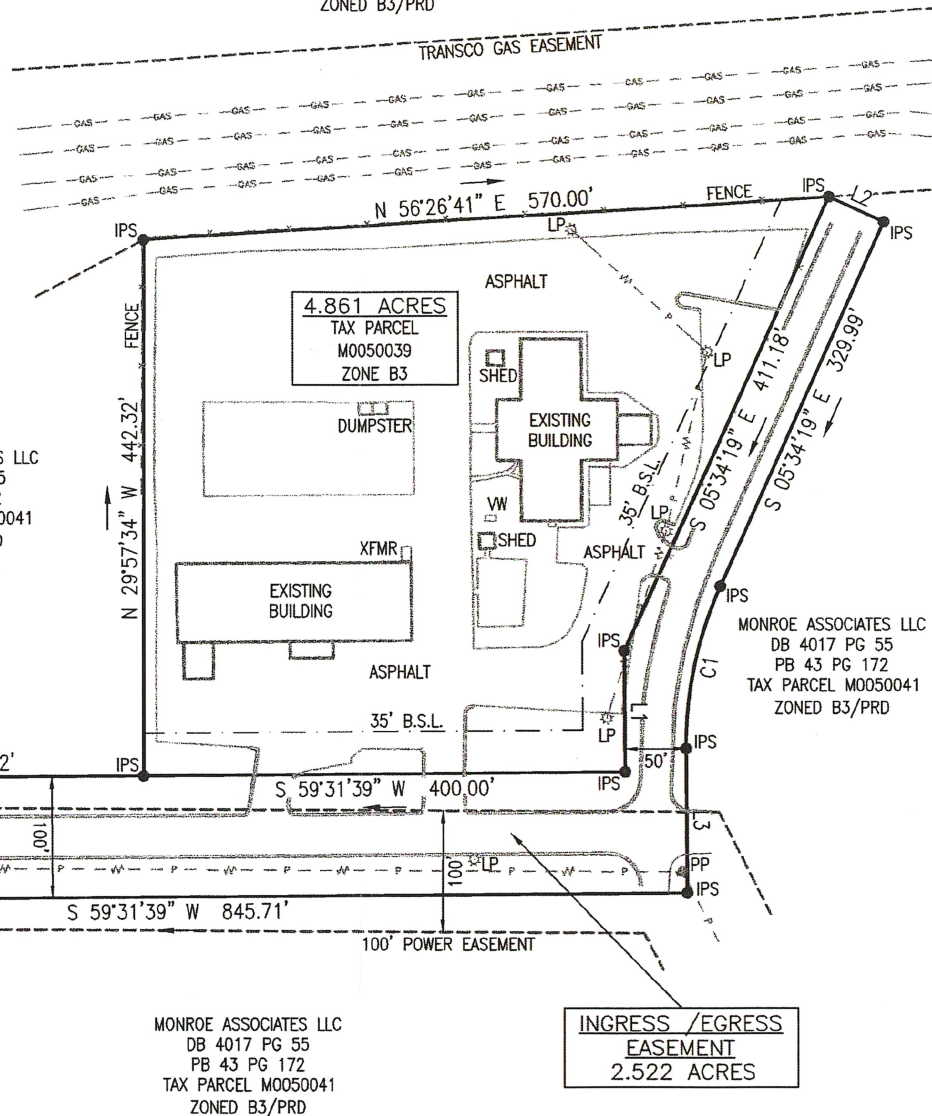
DATE: \_\_\_\_\_

THE APPROVAL SIGNATURES ABOVE WERE NOT IN PLACE WHEN THIS SURVEY WAS ISSUED, AND ARE TO BE PROPERLY OBTAINED PRIOR TO RECORDING.

CURVE CHART				
CURVE #	CHORD BEARING	RADIUS	ARC LENGTH	CHORD LENGTH
C1	S 18°01'19" E	317.72'	138.08'	136.99'

LINE CHART		
LINE #	BEARING	DISTANCE
L1	S 30°28'19" E	100.00'
L2	N 84°25'41" E	50.00'
L3	S 30°28'19" E	118.80'
L4	N 29°34'02" W	100.00'

MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD



MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

MONROE ASSOCIATES LLC  
 DB 4017 PG 55  
 PB 43 PG 172  
 TAX PARCEL M0050041  
 ZONED B3/PRD

INGRESS / EGRESS  
 EASEMENT  
 2.522 ACRES

- SURVEY LEGEND**
- B.S.L. - BUILDING SETBACK LINE
  - CMP - CORRUGATED METAL PIPE
  - DB - DEED BOOK
  - DE - DRAINAGE EASEMENT
  - DIP - DUCTILE IRON PIPE
  - FDC - FIRE DEPARTMENT CONNECTION
  - FES - FLARED END SECTION (STORM)
  - FTE - FINISHED FLOOR ELEVATION
  - GI - GRATE INLET
  - HDPE - HIGH DENSITY POLYETHYLENE
  - IE - INVERT ELEVATION
  - OCS - OUTLET CONTROL STRUCTURE
  - PB - PLAT BOOK
  - PTP - POWER TELEPHONE POLE
  - RCP - REINFORCED CONCRETE PIPE
  - SSE - SANITARY SEWER EASEMENT
  - CMF - CONCRETE MONUMENT FOUND
  - IPF - IRON PIN FOUND
  - IPS - IRON PIN SET (5/8" REBAR)
  - OTP - OPEN TOP PIPE
  - POC - POINT OF COMMENCEMENT
  - R/W - RIGHT-OF-WAY
  - TPOB - TRUE POINT OF BEGINNING
  - WV - WATER VAULT
  - PROPERTY CORNER FOUND
  - PROPERTY CORNER
  - CMF - CONCRETE MONUMENT FOUND
  - ELEVATION BENCHMARK
  - DELTA (SURVEY CONTROL)
  - AIR CONDITIONING UNIT
  - CB - CATCHBASIN
  - CO - CLEANOUT
  - FO - FIBER OPTIC (MARKER)
  - FH - FIRE HYDRANT
  - GSV - GAS VALVE
  - GSM - GAS METER
  - GM - GAS MARKER
  - GUY WIRE/ANCHOR
  - HW - HEADWALL
  - JB - JUNCTION BOX
  - LP - LIGHTPOLE
  - MH - MANHOLE
  - SSMH - SANITARY SEWER MANHOLE
  - TPED - TELEPHONE PEDESTAL
  - WI - WEIR INLET
  - WM - WATER METER
  - WV - WATER VALVE
  - PP - UTILITY POLE
  - TRANSMISSION UTILITY POLE
  - XFMR - POWER TRANSFORMER
  - FENCE LINE
  - OVERHEAD UTILITY
  - OVERHEAD POWER
  - UNDERGROUND POWER
  - OVERHEAD TELEPHONE
  - UNDERGROUND TELEPHONE
  - TRAFFIC UTILITY
  - FIBER-OPTIC
  - NATURAL GAS
  - FLOODPLAIN
  - SANITARY SEWER
  - SEWER FORCEMAIN
  - SANITARY SEWER SERVICE
  - WATERLINE

NORTH BROAD STREET  
 GA. HWY#11  
 R/W VARIES  
 (PAVEMENT VARIES)

**SURVEYOR'S CERTIFICATE**

THIS PLAT IS A RETRACEMENT OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT SUBDIVIDE OR CREATE A NEW PARCEL OR MAKE ANY CHANGES TO ANY REAL PROPERTY BOUNDARIES. THE RECORDING INFORMATION OF THE DOCUMENTS, MAPS, PLATS, OR OTHER INSTRUMENTS WHICH CREATED THE PARCEL OR PARCELS ARE STATED HEREON. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.

*John F. Brewer, III*  
 JOHN F. BREWER, III PLS#2905

2/10/2023

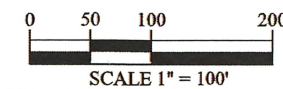
DATE

**REFERENCES:**

DEED BOOK 463 PAGE 458  
 PLAT BOOK 58 PAGE 69  
 PLAT BY JOHN F. BREWER & ASSOC. FOR  
 WALTON VENTURES, LLC DATED 8/19/2016.

**OWNER OF RECORD:**

JANA KRAJA INC.  
 802 NORTH BROAD STREET  
 MONROE, GA 30655



**SURVEY NOTES:**

THE FIELD DATA UPON WHICH THIS PLAT IS BASED UPON HAS A CLOSURE PRECISION OF ONE FOOT IN 51,365 FEET, AND AN ANGULAR ERROR OF 2" PER ANGLE POINT, AND WAS ADJUSTED USING COMPASS RULE. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO BE ACCURATE WITHIN ONE FOOT IN 184,152 FEET BY MAP CHECK.

FIELD INFORMATION FOR THIS SURVEY WAS OBTAINED WITH A 3-SECOND LEICA TS16 TOTAL STATION INSTRUMENT.

HORIZONTAL DATUM IS GRID NORTH, GEORGIA STATE PLANE, WEST ZONE AND VERTICAL DATUM IS NAVD88, ESTABLISHED ON-SITE NETWORK GPS OBSERVATIONS WITH A LEICA GS16 GNSS RTK RECEIVER.

SUBJECT PROPERTY IS LOCATED WITHIN AREAS HAVING ZONE DESIGNATIONS OF "ZONE X", DETERMINED TO BE OUTSIDE THE SPECIAL FLOODPLAIN BY THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT, ON FLOOD INSURANCE RATE MAP NO. 13297C0136E WITH AN EFFECTIVE DATE OF 12/8/2016 FOR COMMUNITY NUMBER 130227, CITY OF MONROE, WALTON COUNTY, GEORGIA.

FIELDWORK COMPLETED: 1/23/2023.

THIS SURVEY WAS PERFORMED WITHOUT A TITLE COMMITMENT AND MAY BE SUBJECT TO LEASES, EASEMENTS, AND RESTRICTIONS OF RECORD NOT REFLECTED UPON THIS SURVEY.

NO EXISTING NATIONAL GEODETIC SURVEY MONUMENT WAS FOUND TO BE WITHIN 500' OF SUBJECT PROPERTY.

THIS SURVEY COMPLIES WITH BOTH THE RULES OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND THE OFFICIAL CODE OF GEORGIA ANNOTATED (OCGA) 15-6-67 AS AMENDED BY HB1004 (2016), IN THAT WHERE A CONFLICT EXISTS BETWEEN THOSE TWO SETS OF SPECIFICATIONS, THE REQUIREMENTS OF LAW PREVAIL.

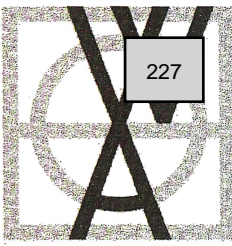
THE CERTIFICATION, AS SHOWN HEREON, IS PURELY A STATEMENT OF PROFESSIONAL OPINION BASED ON KNOWLEDGE, INFORMATION AND BELIEF, AND BASED ON EXISTING FIELD EVIDENCE AND DOCUMENTARY EVIDENCE AVAILABLE. THE CERTIFICATION IS NOT AN EXPRESSED OR IMPLIED WARRANTY OR GUARANTEE.

THIS SURVEY DOES NOT INTEND TO REPRESENT A DIVISION OF AN EXISTING TAX PARCEL.

**SETBACKS:**

- FRONT: 35'
- SIDE: 15'
- REAR: 20'

THE SUBJECT PROPERTY IS NOT LOCATED WITHIN THE HISTORICAL DISTRICT.



**W&A ENGINEERING**  
 A Better Communities Collaborative Company

ATHENS • ATLANTA • AUGUSTA  
 BIRMINGHAM • NASHVILLE

1002 South Broad Street  
 Monroe, GA 30655

770.267.4703

INFO@WAENGINEERING.COM  
 WWW.WAENGINEERING.COM



GA WEST, ZONE  
 1002 NAD 83

RETRACEMENT SURVEY FOR:

JANA KRAJA INC.

LAND LOT 63, 3RD DISTRICT  
 CITY OF MONROE,  
 WALTON COUNTY, GEORGIA

DATED: 2/10/2023

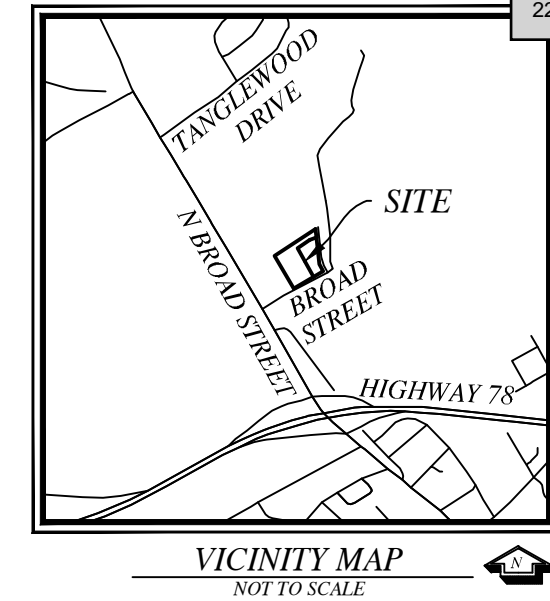


230015



**STATEMENT OF PRIVATE COVENANTS**  
THIS PROPERTY MAY OR MAY NOT BE COVERED BY PRIVATE COVENANTS, NONE WERE PROVIDED TO SURVEYOR.

**NOTE:** The City of Monroe assumes no responsibility for overflow or erosion of natural or artificial drains beyond the extent of the street right of way, or for the extension of culverts beyond the point shown on the approved and recorded subdivision plat.



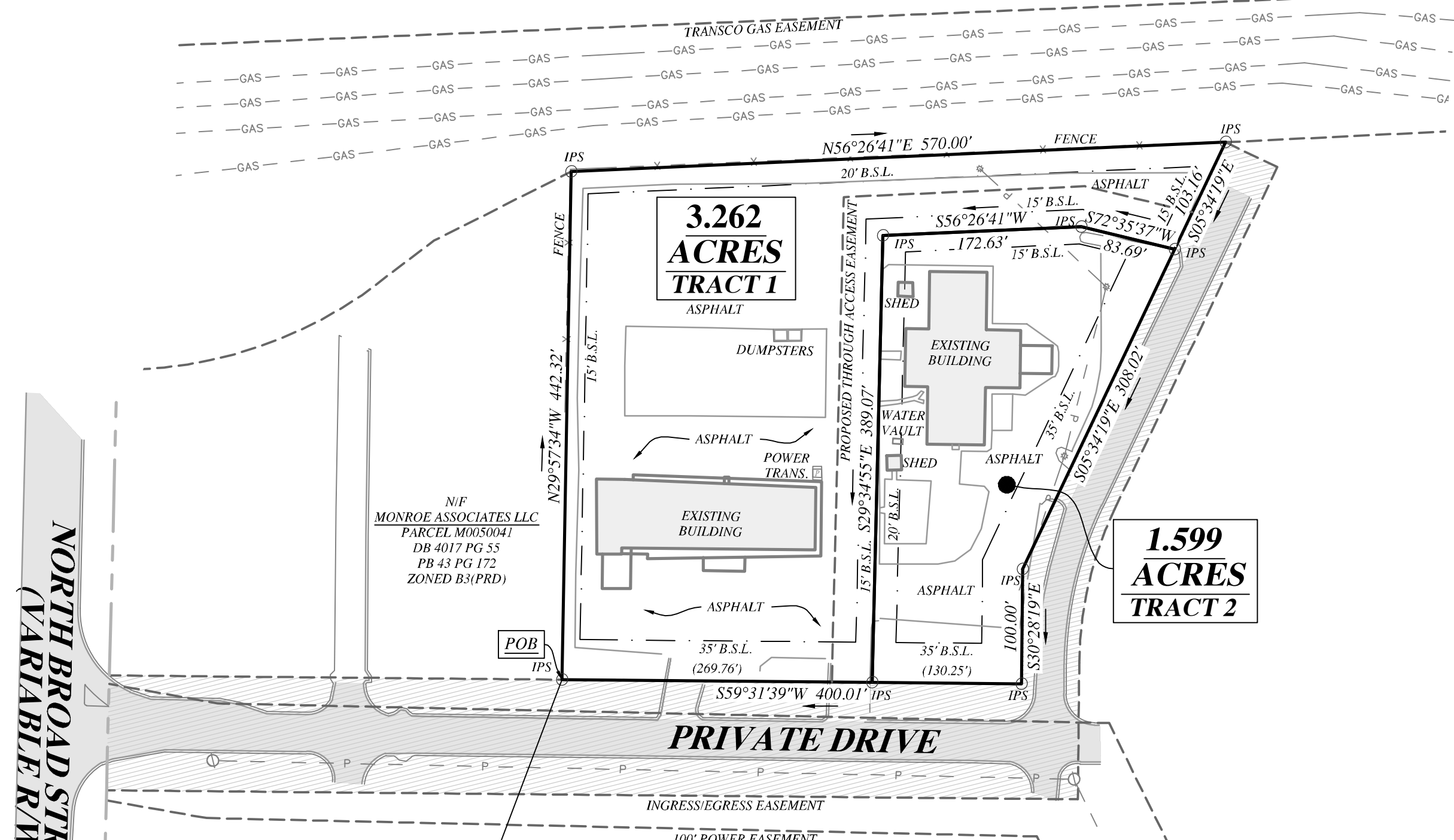
SPACE RESERVED FOR CLERK OF SUPERIOR COURT

**THE PURPOSE OF THIS PLAT IS TO SHOW PARCEL M0050039 IN TWO TRACTS AS SHOWN**

TRACT 1 - 3.262 ACRES  
TRACT 2 - 1.599 ACRES  
  
TOTAL - 4.861 ACRES

**SURVEY LEGEND**

- B.S.L. - BUILDING SETBACK LINE
- CMP - CORRUGATED METAL PIPE
- CMF - CONCRETE MONUMENT FOUND
- DB - DEED BOOK
- DE - DRAINAGE EASEMENT
- DIP - DUCTILE IRON PIPE
- FDC - FIRE DEPARTMENT CONNECTION
- FES - FLARED END SECTION (STORM)
- FFE - FINISHED FLOOR ELEVATION
- GI - GRATE INLET
- HDPE - HIGH DENSITY POLYETHYLENE
- IE - INVERT ELEVATION
- IPF - IRON PIN FOUND
- IPS - IRON PIN SET (CAPPED 1/2" REBAR)
- OCs - OUTLET CONTROL STRUCTURE
- OTF - OPEN TOP PIPE
- PB - PLAT BOOK
- PTP - POWER TELEPHONE POLE
- POC - POINT OF COMMENCEMENT
- R/W - RIGHT-OF-WAY
- RCP - REINFORCED CONCRETE PIPE
- SSE - SANITARY SEWER EASEMENT
- TPOB - TRUE POINT OF BEGINNING
- TYP - TYPICAL
- - PROPERTY CORNER FOUND
- - PROPERTY CORNER
- ⊗ - CMF-CONCRETE MONUMENT FOUND
- ⊕ - ELEVATION BENCHMARK
- △ - DELTA (SURVEY CONTROL)
- ⊠ - AIR CONDITIONING UNIT
- ⊞ - CB - CATCHBASIN
- ⊟ - CO - CLEANOUT
- ⊠ - FO - FIBER OPTIC (MARKER)
- ⊡ - FH - FIRE HYDRANT
- ⊢ - GAS VALVE
- ⊣ - GAS METER
- ⊤ - GAS MARKER
- ⊥ - GUY WIRE/ANCHOR
- ⊦ - HW - HEADWALL
- ⊧ - JB - JUNCTION BOX
- ⊨ - LP - LIGHTPOLE
- ⊩ - MH - MANHOLE
- ⊪ - SSMH-SANITARY SEWER MANHOLE
- ⊫ - TPEL - TELPHONE PEDESTAL
- ⊬ - WI - WEIR INLET
- ⊭ - WM - WATER METER
- ⊮ - WV - WATER VALVE
- ⊯ - UTILITY POLE
- ⊰ - TRANSMISSION UTILITY POLE
- ⊱ - TRANS - POWER TRANSFORMER
- FENCE LINE - X - X - X - X
- OVERHEAD UTILITY - UTL - UTL - UTL
- OVERHEAD POWER - P - P - P - P
- UNDERGROUND POWER - P - P - P - P
- OVERHEAD TELEPHONE - T - T - T - T
- UNDERGROUND TELEPHONE - T - T - T - T
- TRAFFIC UTILITY - TR - TR - TR - TR
- FIBER-OPTIC - FO - FO - FO - FO
- NATURAL GAS - GAS - GAS - GAS - GAS
- FLOODPLAIN - FP - FP - FP - FP
- SANITARY SEWER - SS - SS - SS - SS
- SEWER FORCEMAIN - FM - FM - FM - FM
- SANITARY SEWER SERVICE - SVC - SVC - SVC - SVC
- WATERLINE - W - W - W - W



**REFERENCES**  
DB 5269 PG 277  
PB 124 PG 110

**UTILITY NOTE**  
SOURCE INFORMATION FROM PLANS AND MARKINGS ARE COMBINED WITH OBSERVED EVIDENCE OF UTILITIES TO DEVELOP A VIEW OF THOSE UNDERGROUND UTILITIES. HOWEVER, LACKING EXCAVATION, THE EXACT LOCATION OF UNDERGROUND FEATURES CANNOT BE ACCURATELY, COMPLETELY AND RELIABLY DEPICTED. WHERE ADDITIONAL OR MORE DETAILED INFORMATION IS REQUIRED, THE CLIENT IS ADVISED THAT EXCAVATION MAY BE NECESSARY. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION BUT ARE SHOWN AS ACCURATELY AS POSSIBLE FROM INFORMATION AVAILABLE. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES.

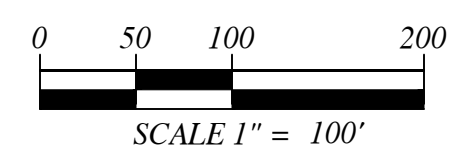
- GENERAL NOTES**
1. FIELD SURVEY WAS COMPLETED ON 01/23/2023.
  2. OWNER OF RECORD FOR THE SUBJECT PROPERTY IS: JANAKRAJA INC, 409 JAMES HUFF RD, MONROE, GA 30656; PARCEL M0050039
  3. TITLE REFERENCES REGARDING ADJOINERS ARE SUBJECT TO INFORMATION PROVIDED BY LOCAL GOVERNMENT.
  4. SUBJECT PROPERTY IS LOCATED WITHIN AREAS HAVING ZONE DESIGNATIONS OF "ZONE X". DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN BY THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT, ON FLOOD INSURANCE RATE MAP NO. 13297C0136E WITH AN EFFECTIVE DATE OF 12/08/2016 FOR COMMUNITY NUMBER 130227, CITY OF MONROE, GEORGIA.
  5. THIS PROPERTY IS SUBJECT TO ANY AND ALL EASEMENT(S) OR RIGHT(S) OF WAY, WHETHER WRITTEN OR UNWRITTEN, RECORDED OR UNRECORDED.
  6. THIS SITE IS ZONED "B3" (HIGHWAY COMMERCIAL DISTRICT). PER CITY OF MONROE GEORGIA, ZONING ORDINANCE SECTION 300, TABLE 1, ACCESSED 03/28/2024.
  7. NO VISIBLE EVIDENCE OF BURIAL GROUNDS WITHIN THIS SITE NOR WERE ANY REPORTED TO THIS FIRM.
  8. THIS PROPERTY MAY OR MAY NOT CONTAIN WETLANDS. NO WETLANDS WERE INVESTIGATED, IDENTIFIED, DELINEATED, LOCATED OR CONFIRMED FOR PURPOSES OF THIS SURVEY.
  9. SUBJECT TO DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS BOTH RECORDED AND UNRECORDED.
  10. DISTANCES SHOWN HEREON ARE HORIZONTAL GROUND DISTANCES BASED ON THE U.S. SURVEY FOOT.
  11. THE BEARINGS SHOWN ON THIS SURVEY ARE COMPUTED ANGLES BASED ON A GRID BEARING BASE (GA WEST ZONE).

**BUILDING SETBACKS:**  
(NO ZONING REPORT PROVIDED)  
BUILDING SETBACKS ARE SHOWN PER CITY OF MONROE, GEORGIA, ZONING ORDINANCE, SECTION 700.2, TABLE 11, ACCESSED 03/28/2024.

THE BUILDING SETBACKS SHOWN ON THIS PLAT ARE SHOWN PER THE SURVEYOR'S OPINION OF THE ABOVE REFERENCED SOURCE, AND THE SURVEYOR DOES NOT GUARANTEE OR CERTIFY THEIR LOCATION OR DIMENSION.

ZONING AND SETBACK REQUIREMENTS BASED ON CITY OF MONROE, GEORGIA, ZONING ORDINANCE, SECTION 700.2, TABLE 11 (B3 ZONING):

PRINCIPAL BUILDING SETBACKS: 35' FRONT | 15' SIDE | 20' REAR  
NO MINIMUM LOT AREA  
60% LOT COVERAGE MAX  
100' MINIMUM LOT WIDTH  
100' MINIMUM LOT FRONTAGE  
35' MAXIMUM BUILDING HEIGHT  
2,000 S.F. MINIMUM GROUND FLOOR AREA



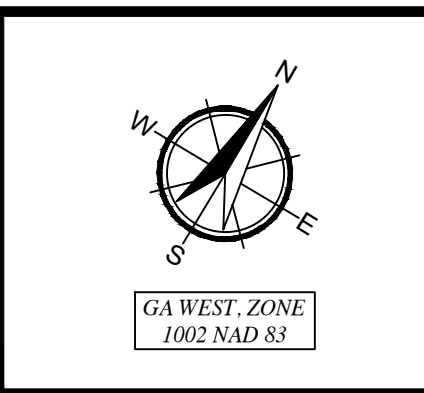
**W&A ENGINEERING**  
CIVIL ENGINEERING | LANDSCAPE ARCHITECTURE  
LAND SURVEYING | TRAFFIC ENGINEERING  
ECONOMIC DEVELOPMENT

355 Oneta Street, Ste. D100  
Athens, GA 30601  
P: (706) 310-0400  
www.waengineering.com | info@waengineering.com

ALL DRAWINGS SHALL REMAIN THE PROPERTY OF W&A ENGINEERING. THESE INSTRUMENTS OF SERVICE ARE TO BE USED SOLELY FOR THIS SPECIFIC PROJECT. W&A ENGINEERING SHALL NOT BE RESPONSIBLE FOR THE USE OF THE INSTRUMENTS OF SERVICE AND SHALL RETAIN FULL PROTECTION UNDER UNITED STATES COPYRIGHT LAW.

DATE	04/032024
REVISIONS	

VARIANCE CONCEPT PLAN FOR:  
**DARPAN PATEL**  
802 N BROAD STREET  
MONROE, GA 30656  
WALTON COUNTY  
LAND LOT 63, 3RD DISTRICT



JOB NUMBER	240121
DRAFTED BY:	REH
CHECKED BY:	TD
SHEET 1 OF 1	



**To:** City Council  
**From:** Beth Thompson  
**Department:** Finance  
**Date:** 6/11/2024  
**Subject:** FY2023 Annual Comprehensive Financial Report

**Budget Account/Project Name:**

**Funding Source:**

**Budget Allocation:** \$0.00

**Budget Available:** \$0.00

**Requested Expense:** \$0.00 **Company of Record:**

**Description:**

Will Derzis with Mauldin & Jenkins, the City’s external auditors, will present the audited Fiscal Year 2023 Annual Comprehensive Financial Report (ACFR).

**Background:**

Annually, the City of Monroe engages with an external audit firm, Mauldin & Jenkins to conduct an audit of the City of Monroe’s financials, internal controls, operating efficiency, etc.

**Attachment(s):**

FY2023 ACFR



**2023**  
**Annual**  
**Comprehensive**  
**Financial**  
**Report**

For the Fiscal Year Ended December 31, 2023

**CITY OF MONROE, GEORGIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2023**

DRAFT - NO ASSURANCE PROVIDED

Prepared by Authority of:  
City Council, City of Monroe, Georgia  
Beth Thompson, Finance Director



**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2023**

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**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
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DRAFT - NO ASSURANCE PROVIDED



215 N Broad Street  
Post Office Box 1249  
Monroe, GA 30655



(770) 267-3429

## DATE

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

The Annual Comprehensive Financial Report (ACFR) of the City of Monroe, Georgia for the fiscal year ended December 31, 2023 is hereby submitted as mandated by Official Code of Georgia §36-81-7. The financial statements were prepared in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

City Management assumes full responsibility for the accuracy, completeness, and reliability of the presented data. To provide a reasonable basis for making these representations, management of the City of Monroe has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Monroe's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Monroe's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Mauldin & Jenkins, LLC, a firm of certified public accountants, issued an unmodified opinion on the City of Monroe's financial statements for the year ended December 31, 2023. The independent auditor's report is located at the front of the financial section of this report.

If the threshold is met, the City of Monroe is required as part of the independent audit of the financial statements, to undergo a federally mandated "Single Audit" designed to meet the needs of federal grantor agencies. Information related to the single audit if applicable, including a schedule of expenditures of federal awards, the independent auditor's reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings are included in a separately issued single audit report. For fiscal year 2023, a Single Audit was required.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Monroe's MD&A can be found immediately following the report of the independent auditors.

**Profile of the Government**

The City of Monroe incorporated in 1821, is located in Northeast Georgia, approximately 40 miles east of Atlanta. Monroe is the county seat of Walton County. The City encompasses approximately 15 square miles and serves an estimated population of 15,673. The City of Monroe is empowered to levy a property tax on both real and personal property located within its boundaries.

The City operates under a Mayor/Council form of government. Policy-making and legislative authority are vested in a governing council consisting of the mayor and eight other members. The mayor is elected at large, two Council Members are elected from super districts and six Council Members are elected by districts. Council members and the Mayor serve four-year staggered terms, with an election held every two years. City elections are conducted by the Walton County Board of Elections. In 2022, a redistricting process was completed for the next ten years with the first election cycle under the new districts maps that occurred in November 2023.

The City Administrator, who is appointed by the Mayor and Council, is responsible for carrying out the policies and ordinances of the Council and for overseeing the day-to-day operations of the City of Monroe.

The City of Monroe provides a full range of municipal services including police and fire protection, maintenance of streets, solid waste, building and zoning, code enforcement and library facilities. In addition to the usual government services, the City also provides a full range of utility services including electric, gas, water, wastewater, storm water, cable, internet and telephone. The City owns and operates the Cy Nunnally Memorial Airport as well as the Georgia Utility Training Academy whereby classes are conducted to train municipal and private sector employees in Electric, Water, Sewer, and Gas utilities with our own employees.

A goal of the Mayor and City Council is to maintain the highest quality of citizen and business services while keeping the property tax millage rates at some of the lowest among surrounding areas.

Also included as part of the City’s reporting are the City of Monroe Downtown Development Authority (DDA) and the Monroe Area Convention and Visitors Bureau Authority (CVB). While both are legally separate entities, they are included as a component unit in the City of Monroe’s financial statements.

The annual budget serves as the foundation for the City of Monroe’s financial planning and control. All departments are required to submit budget requests to the City Administrator who compiles the proposed operating and capital budgets. The City Administrator presents a proposed budget to the Council during their annual retreat work session. The final budget is adopted in accordance with state law. Budget to actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted.

**Local Economy**

Monroe has been fortunate to not experience a downturn in the local economy due to pandemic of COVID-19, instead has embarked into a new period of substantial commercial and residential growth. This has given stability to the overall economy in Monroe and the surrounding area, stabilized the City’s revenues and positioned the City for additional growth while also positioning to buffer against a future downturn. Tax revenues have been strong because of the strong local economy. However, subsequent inflationary

pressures have begun to creep into each facet of the City business adding pressures to current rate structures of all types.

The majority of the City’s commercial development lies along the Highway US 78/GA 138 corridor with a new commercial expansion around the Highway 138 extension at Charlotte Rowell Boulevard with what is one of the largest retail projects under construction in the State. This commercial complex opened in early 2022 with many additional store openings continuing through 2024. New outparcel stores are currently under construction and will continue to open in 2024 and into 2025.

Among the top ten employers in the City, four are governments accounting for approximately 19% of the number of jobs in the top ten employers. Two of those government employers, Walton County Board of Commissioners and Walton County Board of Education, are also two of the City’s top ten electric, water, gas, and sewer customers.

Economic development is one of the City’s main priorities. Local Option Sales Tax (LOST) and Special Purpose Local Option Sale Tax (SPLOST) revenues have steadily increased over the last few years, which is a result of revitalizing our downtown area and with more consumer-friendly shopping online.

All elements of the City, from Downtown to other commercial and residential corridors have thrived through and during the post COVID eras, contributing to a robust and stable local economy.

***Long-term Financial Planning***

The City began in 2018 an aggressive plan to create better walkability in our urban core that also links neighborhoods to downtown. The City has recently completed approximately 3 miles of new, fully streetscaped sidewalk. Additionally, in 2018 the City applied for (and was later awarded in early 2019) a Transportation Alternatives Project (TAP) Grant that will link the N. Broad project with the rest of Downtown’s streetscaping that will create over two continuous miles of downtown streetscaping along the Broad St. corridor. Design and engineering for the TAP grant is currently underway with construction slated for early 2025. An additional TAP grant award for design and engineering was awarded in late 2022 for more streetscape to link the S. Madison Street area to the new Downtown Green as well as McDaniel Street to the Downtown area.

In 2020, the City issued Combined Utility Revenue Bonds in the amount of \$43.7 million for several major projects throughout the City. The proceeds of the bonds will be used for construction, extending and/or improving the City’s water, sewer, natural gas, and telecommunications systems. A great deal of progress on these projects was made in 2022 with most of the projects expected to be completed by the end of 2025.

Capital projects are generally financed using available grants and the SPLOST fund. A SPLOST continuation was passed by voters in 2018 with collections to begin in 2019. Capital Projects in the Enterprise Fund are paid from an Expansion and Repair fund and the Utility Municipal Competitive Trust fund. A SPLOST referendum for continuation of the tax is on the ballot in May 2024.

**Major Initiatives**

The City of Monroe continues to work closely with Georgia Department of Transportation and Walton County to implement the area’s transportation initiatives. The Highway US 78/GA 138 area’s growth has seen the need to address traffic in this area. This is one example of the partnership to improve our local transportation network. Another example is the partnership between Monroe and Walton County to complete a truck by-pass around the historic downtown area. This much needed connector is managed and now funded by the Georgia DOT and is in the initial stages of right-of-way acquisition. Construction commenced in April 2023 with anticipated full completion in late 2025. Additional intergovernmental partnership initiatives include an East-bound on-ramp from W. Spring to Hwy 78, now open, a West-bound on-ramp from Charlotte Rowell Boulevard to Hwy 78, under construction now, and a possible interchange improvement at Hwy 78 and Hwy 11 to align with the forthcoming truck connector. These projects aim to keep Monroe and Walton County traffic moving.

Additionally, the City has begun to address the public’s need for quality passive parks. One of the major initiatives in this realm is the property acquisition and Brownfield completion of a new Downtown Green. This almost two-acre site along Church St. and S. Madison Ave. was recently redeveloped into an all-year park and entertainment space that features a splash pad, outdoor amphitheater, walking space, open green space, and tree plantings. The redevelopment of this site will help to broaden the feel of the City’s general downtown area just two blocks east of Broad St. Construction was completed in December, 2023 and is open now with First Friday night concerts beginning in May, 2024.

Additional City Park initiatives involve rehabilitation of existing parks throughout the City such as Mathews Park and Pilot Club Park that were both recently completed. as well as master planning the newly acquired 143-acre park along the Alcovy River, which will contain river access for canoeing, kayaking, and walking and bicycle trails. A full Parks Master Plan is being created now.

The City has continued to address slum and blight by acquiring properties along S. Madison Avenue where some of the buildings may be demolished to make way for event overflow parking and also some redevelopment opportunities.

**Relevant Financial Policies**

The purpose of the City of Monroe’s financial management policy is to ensure that the City conducts its investment, cash, and debt management activities in a responsible manner in full compliance with Federal and State Law. The City is committed to providing adequate cash flows to meet all current and future obligations. Adherence to this policy has allowed the City to maintain financial stability, all cash funds are properly collateralized, and no short-term financing has been needed to meet operations.

Additionally, it is the City’s policy to maintain budgetary controls to ensure compliance with legal requirements of the State of Georgia. Policies are amended and kept up to date as often as possible to ensure legality and efficiency in our controls. 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 annual appropriation resolution approved by the Mayor and Council is adopted for all fund types with the legal level of control at the department level. Finally, a public hearing is advertised and held, and the final budget is advertised. 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. During the year the budget was amended by Council; further details on these amendments can be found in the MD&A.

**Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Monroe for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2022. This was the 21<sup>st</sup> consecutive year that the City has received this award. To be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized comprehensive annual report, whose contents conform to program standards. The ACFR must satisfy both GAAP and applicable legal requirements.

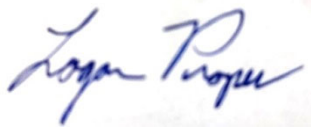
A Certificate of Achievement is valid for a period of one year. We believe our current ACFR continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

In addition, the City submitted to GFOA the 2022 Popular Annual Financial Report (PAFR) for Outstanding Achievement in Popular Annual Financial Reporting Award for the fiscal year ended December 31, 2022. The City was awarded this prestigious award for the 19<sup>th</sup> year for the 2022 PAFR. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, the City must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another certificate. This award is valid for a period of one year.

Last but not least, the City submitted to GFOA its annual budget for the 13<sup>th</sup> consecutive year for the fiscal year beginning January 1, 2024. Last year was the 12<sup>th</sup> consecutive year the City has received this prestigious award for Distinguished Budget Presentation for fiscal year beginning January 1, 2023. In order to receive this award, the City must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our budget continues to meet the program requirements.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Monroe’s finances and our Department Directors for ensuring funds are spent responsibly.

Respectfully submitted,



Logan Propes  
City Administrator



Beth Thompson  
Finance Director





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Monroe  
Georgia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morill*

Executive Director/CEO

DRAFT - NO ASSURANCE PROVIDED

LIST OF ELECTED AND APPOINTED OFFICIALS

DECEMBER 31, 2023

---

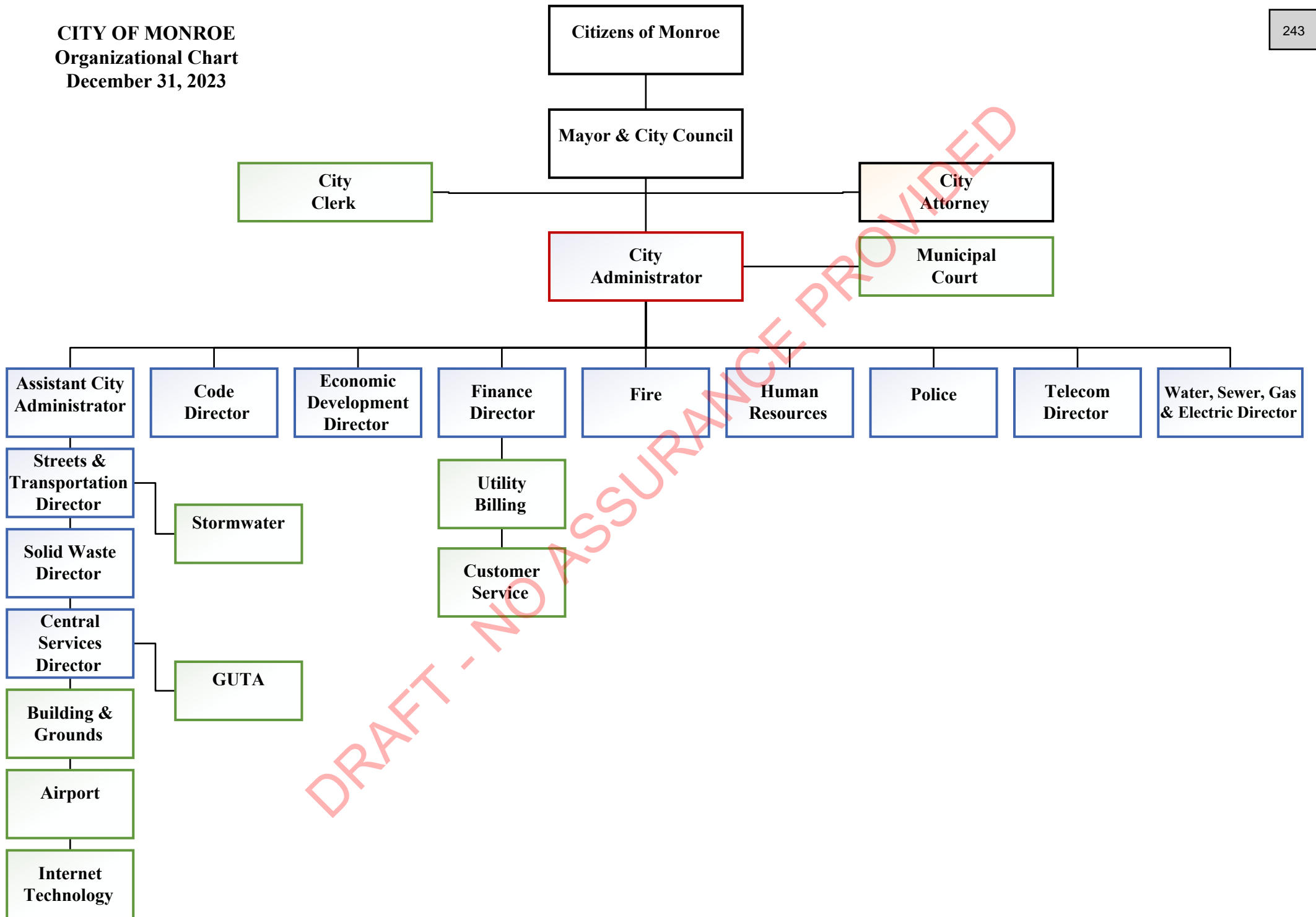
**ELECTED OFFICIALS**

Mayor	John Howard
Vice Mayor and Council Member, District 1	Lee Malcom
Council Member, District 2	Myoshia Crawford
Council Member, District 3	Charles Boyce
Council Member, District 4	Julie Sams
Council Member, District 5	Adriane Brown
Council Member, District 6	Tyler Gregory
Council Member, District 7	Greg Thompson
Council Member, District 8	David Dickinson

**APPOINTED OFFICIALS**

City Administrator	Logan Propes
Assistant City Administrator	Chris Bailey
Electric, Gas, Sewer & Water Director	Rodney Middlebrook
Finance Director	Beth Thompson
Fire Chief	Andrew Dykes
Human Resources Director	Les Russell
Police Chief	R.V. Watts
Solid Waste Director	Danny Smith
Streets and Transportation Director	Jeremiah Still
Telecommunications Director	Mike McGuire

**CITY OF MONROE**  
**Organizational Chart**  
**December 31, 2023**



**FINANCIAL SECTION**

---

DRAFT - NO ASSURANCE PROVIDED

# CITY OF MONROE, GEORGIA

## Management's Discussion and Analysis

### For the Fiscal Year Ended December 31, 2023

---

As management of the City of Monroe, we offer readers of the City of Monroe's financial statements this narrative overview and analysis of the financial activities of the City of Monroe, Georgia (the City) for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with the letter of transmittal at the front of this report and the City's financial statements, which follow this section.

#### Financial Highlights

- The assets and deferred outflows of resources of the City of Monroe exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$156,989,712 (reported as "net position"). Of this amount, \$23,927,033 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- Total net position increased by \$6,496,423 during 2023 resulting primarily from governmental activities.
- As of the close of the fiscal year, the City of Monroe's governmental funds reported combined fund balances of \$10,680,110 a decrease of \$569,243 from the prior year. Approximately 74% or \$7,901,054 of this amount is available for spending at the government's discretion (unassigned fund balance). At the end of the current fiscal year, unrestricted fund balance (the total of the assigned and unassigned components of fund balance) for the General Fund was \$7,906,554 or approximately 41% of total General Fund expenditures.
- At the close of the fiscal year, assets and deferred outflows of resources in the City of Monroe's Utilities Fund exceeded its liabilities and deferred inflows by \$104,730,760. Of this, \$19,653,458 (unrestricted net position) is available to meet the Utilities' on-going obligations to its customers and creditors.

#### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City of Monroe's net position changed during the fiscal year ended December 31, 2023. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development. The business-type activities of the City include utilities (and utility training academy) and solid waste.

The government-wide financial statements include not only the City of Monroe itself (known as the primary government), but also a legally separate Downtown Development Authority and Convention & Visitors Bureau for which the City of Monroe exercises control over these component units by appointing its members. Financial information for these component units is reported separately from the financial information presented for the primary government.

The government-wide financial statements can be found on pages 17 and 18 of this report.

**Fund Financial Statements.** The fund financial statements provide a more detailed look at the City’s most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Monroe, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Monroe maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, SPLOST Fund, and American Rescue Plan Fund, which are considered major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 65 and 66 of this report.

The City adopts an annual appropriated budget for its General and special revenue funds. A budgetary comparison statement has been provided for the General Fund and American Rescue Plan Fund to demonstrate compliance with this budget and can be found on pages 22-23 of this report. Budgetary comparisons for special revenue funds can be found on pages 66-68 of this report.

**Proprietary Funds.** The City of Monroe maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its utility, solid waste and training center operations. The Utilities and Solid Waste funds are considered major. They are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

The City's proprietary fund financial statements are presented on pages 24-26.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-62 of this report.

**Required Supplementary Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Monroe's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 62 and 63 of this report.

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. In the case of the City of Monroe, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$156,989,712 at the close of the most recent fiscal year.

By far the largest portion of the City's net position, \$125,634,702 (80%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (streets, bridges, sidewalks and utility service lines) less any related outstanding debt or capital related payables that were used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The table on the following page summarizes the City's net position as of December 31, 2023, compared to the prior year end.

DRAFT - NO FINANCIAL STATEMENTS PROVIDED

**CITY OF MONROE, GEORGIA**  
**Net Position**  
**Fiscal Years 2023 and 2022**

	Governmental		Business-Type		Total	
	Activities		Activities		Primary Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 15,491,793	\$ 18,767,681	\$ 56,002,093	\$ 67,820,809	\$ 71,493,886	\$ 86,588,490
Capital assets	49,142,201	42,348,683	117,869,660	108,282,963	167,011,861	150,631,646
Total assets	<u>64,633,994</u>	<u>61,116,364</u>	<u>173,871,753</u>	<u>176,103,772</u>	<u>238,505,747</u>	<u>237,220,136</u>
Total deferred outflows						
of resources	<u>2,409,294</u>	<u>1,358,889</u>	<u>2,472,959</u>	<u>1,565,111</u>	<u>4,882,253</u>	<u>2,924,000</u>
Long-term liabilities	12,854,487	9,263,234	62,662,124	61,812,429	75,516,611	71,075,663
Other liabilities	4,369,881	6,896,703	5,690,835	7,586,947	10,060,716	14,483,650
Total liabilities	<u>17,224,368</u>	<u>16,159,937</u>	<u>68,352,959</u>	<u>69,399,376</u>	<u>85,577,327</u>	<u>85,559,313</u>
Total deferred inflows						
of resources	<u>338,846</u>	<u>1,931,415</u>	<u>482,115</u>	<u>2,160,119</u>	<u>820,961</u>	<u>4,091,534</u>
Net Position:						
Net investment in capital assets	42,913,337	36,672,527	82,721,365	78,429,495	125,634,702	115,102,022
Restricted	2,645,826	3,502,108	4,782,151	4,830,532	7,427,977	8,332,640
Unrestricted	3,920,911	4,209,266	20,006,122	22,849,361	23,927,033	27,058,627
Total net position	<u>\$ 49,480,074</u>	<u>\$ 44,383,901</u>	<u>\$ 107,509,638</u>	<u>\$ 106,109,388</u>	<u>\$ 156,989,712</u>	<u>\$ 150,493,289</u>

An additional portion of the City’s net position (5%) represents resources that are subject to external restrictions on how they may be used. Finally, the remaining balance of net position, classified as unrestricted net position, totals \$23,927,033 (15%) and may be used to meet the government’s ongoing obligations to citizens and creditors.

Although the net position in our business-type activities represents 68% of total net position, the City generally can only use these resources to finance the continuing operations of the business-type activities.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position. The overall net position of the City increased \$6,496,423 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.



**CITY OF MONROE, GEORGIA**  
**Changes in Net Position**  
**Fiscal Years 2023 and 2022**

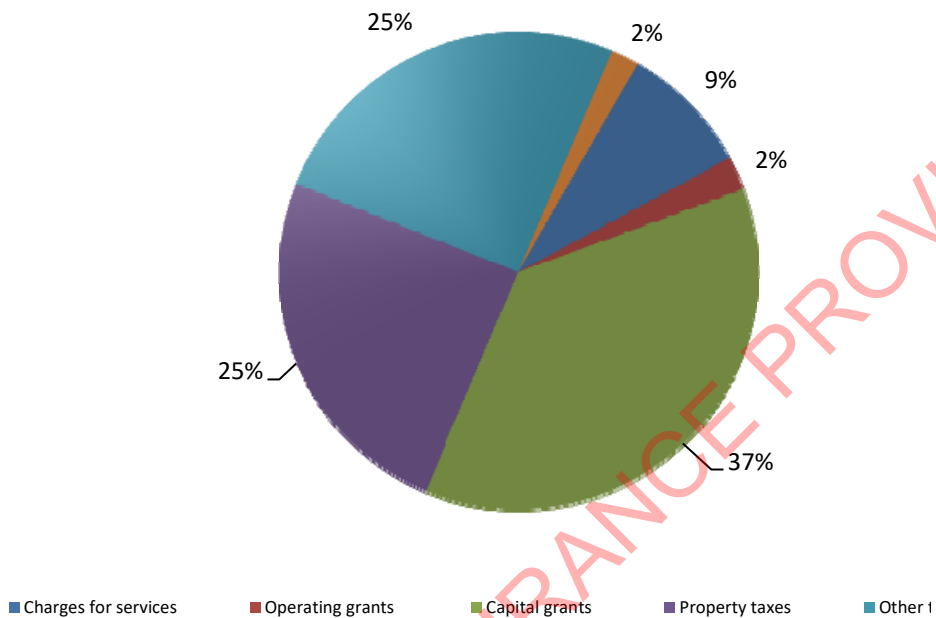
	Governmental		Business-type		Total	
	Activities		Activities		Primary Government	
	2023	2022	2023	2022	2023	2022
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 2,016,402	\$ 2,061,313	\$ 51,049,549	\$ 53,929,028	\$ 53,065,951	\$ 55,990,341
Operating grants	512,721	610,748	-	-	512,721	610,748
Capital grants	8,470,077	10,273,084	240,556	701,967	8,710,633	10,975,051
General revenues:						
Property taxes	5,664,129	5,038,571	-	-	5,664,129	5,038,571
Other taxes	5,831,892	5,778,276	-	-	5,831,892	5,778,276
Other	432,994	53,199	2,507,443	(192,053)	2,940,437	(138,854)
<b>Total revenues</b>	<b>22,928,215</b>	<b>23,815,191</b>	<b>53,797,548</b>	<b>54,438,942</b>	<b>76,725,763</b>	<b>78,254,133</b>
<b>Expenses:</b>						
General government	2,534,693	1,467,296	-	-	2,534,693	1,467,296
Judicial	263,204	233,601	-	-	263,204	233,601
Public Safety	11,225,168	9,396,012	-	-	11,225,168	9,396,012
Public Works	3,390,055	2,543,896	-	-	3,390,055	2,543,896
Health and welfare	38,628	47,242	-	-	38,628	47,242
Culture and recreation	1,042,520	904,497	-	-	1,042,520	904,497
Housing and development	1,819,418	1,788,522	-	-	1,819,418	1,788,522
Interest on long-term debt	263,277	174,796	-	-	263,277	174,796
Utilities	-	-	41,989,806	43,023,787	41,989,806	43,023,787
Solid Waste	-	-	7,662,571	6,789,922	7,662,571	6,789,922
<b>Total expenses</b>	<b>20,576,963</b>	<b>16,555,862</b>	<b>49,652,377</b>	<b>49,813,709</b>	<b>70,229,340</b>	<b>66,369,571</b>
Increase (decrease) in net position before transfers	2,351,252	7,259,329	4,145,171	4,625,233	6,496,423	11,884,562
Transfers	2,744,921	1,863,255	(2,744,921)	(1,863,255)	-	-
<b>Increase in net position</b>	<b>5,096,173</b>	<b>9,122,584</b>	<b>1,400,250</b>	<b>2,761,978</b>	<b>6,496,423</b>	<b>11,884,562</b>
<b>Net position, beginning</b>	<b>44,383,901</b>	<b>35,261,317</b>	<b>106,109,388</b>	<b>103,347,410</b>	<b>150,493,289</b>	<b>138,608,727</b>
<b>Net position, ending</b>	<b>\$ 49,480,074</b>	<b>\$ 44,383,901</b>	<b>\$ 107,509,638</b>	<b>\$ 106,109,388</b>	<b>\$ 156,989,712</b>	<b>\$ 150,493,289</b>

**Governmental Activities.** Governmental activities increased the City of Monroe’s net position by \$5,096,173. Key elements of this increase are as follows:

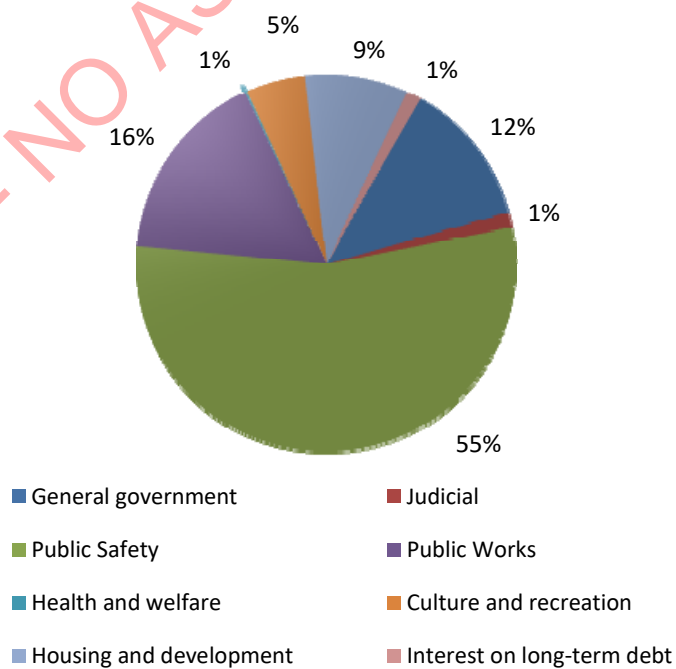
- Transfers in from business-type activities totaling \$2,744,921.
- Local Option Sales Tax totaling \$3,585,842.
- Various activity in the General Fund exceeding budget for other financing sources.

The following graphs show the breakdown by percentage of governmental revenues and expenses.

### Governmental Revenues FY 2023



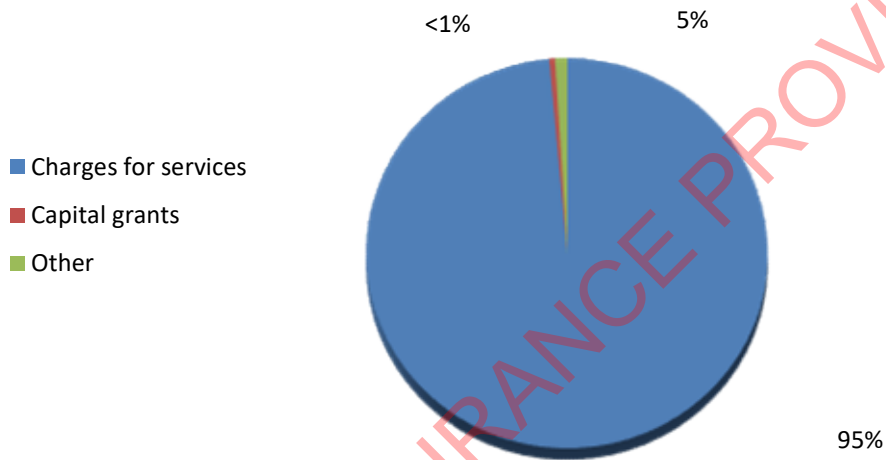
### Governmental Expenses FY 2023



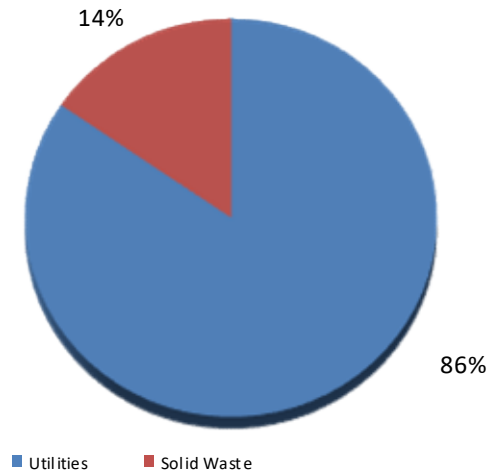
**Business-Type Activities.** Business-type activities increased the City of Monroe’s net position by \$1,400,250. The Utilities Fund, largest of the City’s business-type activities, accounted for 85% of the operating expenses and approximately 86% of the operating revenues among business-type activities. Key elements are as follows:

- Increase in Solid Waste revenue due in part to the increase in solid waste service revenues.
- Decrease in Utility revenues due to decrease in sales of service of electricity & natural gas due to milder temperatures in summer and winter months.

**Business-type Revenues FY 2023**



**Business-type Expenses FY 2023**



## Financial Analysis of Governmental Funds

As noted earlier, the City of Monroe uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City of Monroe's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Mayor and City Council.

The City's governmental funds reported combined fund balances of \$10,680,110, a decrease of \$569,243 in comparison with the prior year. Approximately 74% of this amount (\$7,901,054) constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form \$138,962, 2) restricted for particular purposes \$2,634,594, or 3) assigned for particular purposes \$5,500.

The General Fund is the chief operating fund of the City of Monroe. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$7,901,054 of the total General Fund fund balance of \$8,045,516. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 41% of total General Fund expenditures, while total fund balance also represents approximately 41% of total General Fund expenditures.

The amount of nonspendable fund balance for the General Fund is made up of prepaid expenditures of \$117,638 or 1% of the General Fund's total fund balance.

Fund balance of the City of Monroe's General Fund increased by \$85,529 during the current fiscal year. A key factor in this increase was due to transfers in from other funds of \$2,744,921, intergovernmental revenues totaling \$733,529 and tax revenues totaling \$11,448,429.

Fund balance of the City of Monroe's SPLOST Fund decreased by \$728,199 during the current fiscal year. A key factor in this decrease was due to an overall increase in expenditures of \$349,451 in 2023.

Fund balance of the City of Monroe's American Rescue Plan Fund increased by \$30,493 during the current fiscal year. The increase in fund balance is fully attributable to interest income received on the unspent coronavirus state and local fiscal recovery funds held by the City.

Total fund balance for nonmajor special revenue funds at year-end was \$195,510. This total had a net increase of \$42,934. Included in the total are the Forfeited Drug Fund, Hotel/Motel Tax Fund and the Opioid Remediation Fund. In the Forfeited Drug Fund, the decrease of \$1,745 was primarily due to a decrease in revenue for law enforcement purposes. The Hotel/Motel Tax Fund was unchanged. This fund accounts for local room taxes collected with the fund balance restricted for tourism in the City. Fund balance was \$44,679 for the Opioid Remediation Fund. This fund is set aside for prevention, treatment, and reduction in opioid use.

Fund Balance of the nonmajor governmental funds in total increased \$42,934 from the prior year, primarily due to increase in revenues in the nonmajor funds.

**Proprietary Funds.** The proprietary funds share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. This provides a perspective like that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

Unrestricted net position of the Utilities Fund at the end of the year amounted to \$19,653,458, the Solid Waste Fund amounted to \$352,664. The combined increase in total net position for these funds was \$1,400,250.

For the year, the total net position of the Utilities Fund increased by \$2,228,380, and the Solid Waste Fund decreased by \$828,130. Financial analysis in regard to these funds can be found in the business-type activities section. This gives a total increase in proprietary funds net position of \$1,400,250.

### General Fund Budgetary Highlights

The City of Monroe's General Fund budget is prepared according to Georgia Law and was amended as necessary by Council during the fiscal year. Primary differences between the original budget and the final amended budget for the General Fund are summarized as follows:

#### Revenues:

- Total budgeted revenues were amended from original to final budgets from \$15,873,358 to \$15,337,236, respectively.
- Actual revenues were \$900,826 less than final budgeted amounts.

#### Expenditures:

- Total budgeted expenditures increased slightly from original to final budgets from \$19,475,719 to \$19,480,713, respectively.
- Total expenditures came in at final budgeted amounts.

A comparison on General Fund actual expenditures to budget can be found on page 22. The most significant variances in budget to actual within revenues resulted from increases in various taxes collections and charges for services in total \$88,994.

### Capital Asset and Debt Administration

**Capital Assets.** The City of Monroe's investment in capital assets for its governmental and business-type activities as of December 31, 2023, amounts to \$167,011,861 (net of accumulated depreciation and amortization). This investment in capital assets includes land, infrastructure, buildings and improvements, equipment, furniture & vehicles, construction in progress and leased assets.

Major capital asset events during the current fiscal year included the following:

#### Governmental type activities:

- Purchase of \$1,906,719 in machinery, equipment, and vehicles.
- Purchase of land totaling \$961,480.
- Construction in progress as of the end of the current fiscal year totaling \$1,551,773.
- Disposals or sale of equipment, furniture or vehicles totaled \$717,178.
- Vehicle lease additions of \$979,512.

Business-type activities:

- Purchase of \$1,870,826 in specialized service installation equipment and vehicles.
- Construction in progress additions of \$11,303,013 in utility infrastructure & improvements.
- Construction in progress as of the end of the current fiscal year totaling \$28,961,240 for electric, gas, sewer, water and cable upgrades and projects.
- Disposals or sale of equipment, furniture or vehicles totaled \$277,046.
- Vehicle lease additions of \$356,322.

**CITY OF MONROE, GEORGIA**  
**Capital Assets**  
 (net of depreciation and amortization)  
**Fiscal Years 2023 and 2022**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Land	\$ 6,940,207	\$ 5,978,727	\$ 2,676,238	\$ 2,676,238	\$ 9,616,445	\$ 8,654,965
Infrastructure	25,109,979	19,106,792	60,870,131	60,596,847	85,980,110	79,703,639
Buildings and Improvements	11,749,775	11,177,397	16,684,129	17,068,698	28,433,904	28,246,095
Equipment, furniture & vehicles	2,699,064	1,102,109	8,335,901	7,775,907	11,034,965	8,878,016
Construction in progress	1,551,773	4,400,991	28,961,240	20,165,273	30,513,013	24,566,264
Lease assets	1,091,403	582,667	342,021	-	1,433,424	582,667
<b>Total</b>	<b>\$ 49,142,201</b>	<b>\$ 42,348,683</b>	<b>\$ 117,869,660</b>	<b>\$ 108,282,963</b>	<b>\$ 167,011,861</b>	<b>\$ 150,631,646</b>

Additional information on the capital assets can be found in the Notes to Financial Statements on pages 45-47 of this report.

**Long-term Debt.** As of December 31, 2023, the City of Monroe’s total long-term debt outstanding is \$62,520,839. The majority of this balance represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

**CITY OF MONROE, GEORGIA**  
**Outstanding Debt**  
**Fiscal Years 2023 and 2022**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenue bonds, net of premiums	\$ 2,268,100	\$ 2,689,300	\$ 55,042,669	\$ 57,043,638	\$ 57,310,769	\$ 59,732,938
Financed purchases	976,440	185,196	-	-	976,440	185,196
Lease liabilities	1,094,861	588,835	340,647	-	1,435,508	588,835
Notes payable	1,878,231	2,000,083	919,891	1,029,509	2,798,122	3,029,592
<b>Total</b>	<b>\$ 6,217,632</b>	<b>\$ 5,463,414</b>	<b>\$ 56,303,207</b>	<b>\$ 58,073,147</b>	<b>\$ 62,520,839</b>	<b>\$ 63,536,561</b>

The City of Monroe’s total debt decreased a net \$1,015,722 during the current fiscal year. State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. The current debt limitation for the City of Monroe is approximately \$80.9 million. The City incurred a utility revenue bond in the amount of \$50 million in 2020 for water, sewer, gas and telecom projects.

The City of Monroe’s outstanding governmental activity debt or general obligation (GO) debt enjoys a favorable rating of A+ from Standard & Poor’s Rating Service. The City’s outstanding business-type activity debt or utility revenue bond debt is rated A- by Standard & Poor’s Rating Service and A2 by Moody’s Investors Service.

Additional information on the City of Monroe’s long-term debt can be found in the Notes to Financial Statements on pages 47-53.

**Economic Factors and Next Year’s Budgets and Rates**

Although the City is seeing revenue and overall economic improvement over the past several years, Council and the Finance Department are keen to carefully manage fund balances and to maintain an adequate amount of fund balance to meet debt obligations and help to mitigate against any future economic downturns.

The following indicators were taken into account when adopting the General Fund budget for 2024:

- A 12.94% net increase in property tax was budgeted for 2024. Although the city adopted the full rollback rate of 6.467 mills, the increase in budgeted collections is contributed to new growth.
- Building Permit collections are expected to remain stable.
- The cost of implementation of an average 3% merit increase for employee salaries was included for a half year along with a COLA (cost of living adjustment) effective January 1, 2024, of 3%.
- A total of ten positions were added city-wide for fiscal year 2024, in the Parks department, Police department, Telecom department, Electric department & Solid Waste department.
- Implementation of the new SPLOST passed in 2018; budgeted a slight increase for 2024.

Anticipated revenues in the General Fund 2024 budget are \$17.5 million which includes transfers and other financing sources, this is a decrease of 10% from the 2023 budget. This substantial decrease is due to a \$2 million grant received in 2023 from the Department of Community Affairs for the Town Green park construction. The 2024 budget was developed and adopted before 2023 fiscal year-end and reflects conservative revenue figures.

**Requests for Information**

This financial report is designed to provide a general overview of City of Monroe's finances for all those with an interest in our government’s finances. Questions concerning this report or requests for additional information may be addressed to:

Beth Thompson  
Finance Director  
City of Monroe  
P.O. Box 1249  
Monroe, GA 30655  
770-267-7536

CITY OF MONROE, GEORGIA

STATEMENT OF NET POSITION  
DECEMBER 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority	Convention & Visitors Bureau
<b>ASSETS</b>					
Cash and cash equivalents	\$ 12,855,977	\$ 1,742,079	\$ 14,598,056	\$ 566,233	\$ 97,962
Investments	-	20,136,041	20,136,041	-	-
Accounts receivable, net of allowances	393,493	5,151,305	5,544,798	2,799	21,062
Taxes receivable	255,001	-	255,001	-	-
Internal balances	561,743	(561,743)	-	-	-
Due from other governments	947,771	-	947,771	-	-
Leases receivable	360,170	498,910	859,080	-	-
Inventories and prepaid items	117,638	1,446,754	1,564,392	-	-
Restricted assets:					
Cash and cash equivalents	-	26,001,436	26,001,436	-	-
Investments	-	1,587,311	1,587,311	-	-
Land held for development	-	-	-	243,000	-
Capital assets:					
Non-depreciable	8,491,980	31,637,478	40,129,458	-	-
Depreciable, net of accumulated depreciation and amortization	40,650,221	86,232,182	126,882,403	-	-
Total assets	64,633,994	173,871,753	238,505,747	812,032	119,024
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges on refunding	-	93,366	93,366	-	-
Pension related items	2,409,294	2,379,593	4,788,887	-	-
Total deferred outflows of resources	2,409,294	2,472,959	4,882,253	-	-
<b>LIABILITIES</b>					
Accounts payable	947,220	2,971,494	3,918,714	15,331	-
Retainage payable	11,232	224,138	235,370	-	-
Accrued liabilities	1,227,410	2,495,203	3,722,613	-	-
Unearned revenues	2,184,019	-	2,184,019	-	-
Long-term liabilities:					
Portion due or payable within one year:					
Compensated absences	640,647	534,973	1,175,620	-	-
Lease liabilities	403,472	78,711	482,183	-	-
Financed purchases	232,327	-	232,327	-	-
Notes payable	123,774	110,177	233,951	242,500	-
Bonds payable	431,600	1,680,000	2,111,600	-	-
Portion due or payable in more than one year:					
Compensated absences	99,564	-	99,564	-	-
Lease liabilities	691,389	261,936	953,325	-	-
Financed purchases	744,113	-	744,113	-	-
Notes payable	1,754,457	809,704	2,564,161	-	-
Bonds payable	1,836,500	53,362,669	55,199,169	-	-
Net pension liability	5,896,644	5,823,954	11,720,598	-	-
Total liabilities	17,224,368	68,352,959	85,577,327	257,831	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Leasing arrangements	338,846	482,115	820,961	-	-
Total deferred inflows of resources	338,846	482,115	820,961	-	-
<b>NET POSITION</b>					
Net investment in capital assets	42,913,337	82,721,365	125,634,702	-	-
Restricted for law enforcement	145,251	-	145,251	-	-
Restricted for debt service	-	319,146	319,146	-	-
Restricted for federal programs	85,070	-	85,070	-	-
Restricted for capital projects	2,409,925	4,463,005	6,872,930	-	-
Restricted for tourism	5,580	-	5,580	-	119,024
Unrestricted	3,920,911	20,006,122	23,927,033	554,201	-
Total net position	\$ 49,480,074	\$ 107,509,638	\$ 156,989,712	\$ 554,201	\$ 119,024

The accompanying notes are an integral part of these financial statements.



CITY OF MONROE, GEORGIA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 2,534,693	\$ 1,164,868	\$ 139,322	\$ 2,344,841
Judicial	263,204	280,912	-	487,075
Public safety	11,225,168	162,047	242,346	376,435
Public works	3,390,055	7,349	-	3,777,539
Health and welfare	38,628	-	-	-
Culture and recreation	1,042,520	110,061	-	825,425
Housing and development	1,819,418	291,165	131,053	658,762
Interest on long-term debt	263,277	-	-	-
Total governmental activities	<u>20,576,963</u>	<u>2,016,402</u>	<u>512,721</u>	<u>8,470,077</u>
Business-type activities:				
Utilities	41,989,806	43,854,063	-	240,556
Solid waste	7,662,571	7,195,486	-	-
Total business-type activities	<u>49,652,377</u>	<u>51,049,549</u>	<u>-</u>	<u>240,556</u>
Total primary government	<u>\$ 70,229,340</u>	<u>\$ 53,065,951</u>	<u>\$ 512,721</u>	<u>\$ 8,710,633</u>
<b>Component units:</b>				
Downtown Development Authority	\$ 133,349	\$ 61,795	\$ -	\$ -
Convention & Visitors Bureau	40,525	-	-	-
Total component units	<u>\$ 173,874</u>	<u>\$ 61,795</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:  
 Property taxes  
 Sales taxes  
 Franchise taxes  
 Business taxes  
 Unrestricted investment earnings  
 Miscellaneous  
 Gain on sale of capital assets  
 Transfers  
 Total general revenues and transfers  
 Change in net position  
 Net position, beginning of year  
 Net position, end of year

The accompanying notes are an integral part of these financial statements.

Net (Expenses) Revenues and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Downtown Development Authority	Convention & Visitors Bureau
\$ 1,114,338	\$ -	\$ 1,114,338	\$ -	\$ -
504,783	-	504,783	-	-
(10,444,340)	-	(10,444,340)	-	-
394,833	-	394,833	-	-
(38,628)	-	(38,628)	-	-
(107,034)	-	(107,034)	-	-
(738,438)	-	(738,438)	-	-
(263,277)	-	(263,277)	-	-
<u>(9,577,763)</u>	<u>-</u>	<u>(9,577,763)</u>	<u>-</u>	<u>-</u>
-	2,104,813	2,104,813	-	-
-	(467,085)	(467,085)	-	-
-	1,637,728	1,637,728	-	-
<u>\$ (9,577,763)</u>	<u>\$ 1,637,728</u>	<u>\$ (7,940,035)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (71,554)	\$ -
-	-	-	-	(40,525)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (71,554)</u>	<u>\$ (40,525)</u>
\$ 5,664,129	\$ -	\$ 5,664,129	\$ -	\$ -
3,585,842	-	3,585,842	25,000	82,038
381,060	-	381,060	-	-
1,864,990	-	1,864,990	-	-
93,788	2,399,604	2,493,392	27,001	-
-	66,077	66,077	174,298	6
339,206	41,762	380,968	-	-
2,744,921	(2,744,921)	-	-	-
<u>14,673,936</u>	<u>(237,478)</u>	<u>14,436,458</u>	<u>226,299</u>	<u>82,044</u>
5,096,173	1,400,250	6,496,423	154,745	41,519
44,383,901	106,109,388	150,493,289	399,456	77,505
<u>\$ 49,480,074</u>	<u>\$ 107,509,638</u>	<u>\$ 156,989,712</u>	<u>\$ 554,201</u>	<u>\$ 119,024</u>

CITY OF MONROE, GEORGIA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023

	General Fund	American Rescue Plan Fund	SPLOST Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash	\$ 7,629,590	\$ 2,004,752	\$ 3,052,582	\$ 169,053	\$ 12,855,977
Taxes receivable	249,421	-	-	5,580	255,001
Accounts receivable	393,493	-	-	-	393,493
Due from other governments	579,199	1,710	366,862	-	947,771
Due from other funds	1,577,544	-	-	134,186	1,711,730
Leases receivable	360,170	-	-	-	360,170
Prepaid items	117,638	-	-	-	117,638
Total assets	<u>\$ 10,907,055</u>	<u>\$ 2,006,462</u>	<u>\$ 3,419,444</u>	<u>\$ 308,819</u>	<u>\$ 16,641,780</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 813,984	\$ 26,209	\$ 85,965	\$ 21,062	\$ 947,220
Retainage payable	-	-	-	11,232	11,232
Accrued liabilities	1,133,604	-	-	-	1,133,604
Due to other funds	134,186	-	1,015,801	-	1,149,987
Unearned revenue	244,157	1,939,862	-	-	2,184,019
Total liabilities	<u>2,325,931</u>	<u>1,966,071</u>	<u>1,101,766</u>	<u>32,294</u>	<u>5,426,062</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	196,762	-	-	-	196,762
Leasing arrangements	338,846	-	-	-	338,846
Total deferred inflows of resources	<u>535,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>535,608</u>
<b>FUND BALANCES</b>					
Fund balances:					
Nonspendable:					
Prepaid items	117,638	-	-	-	117,638
Leasing arrangements	21,324	-	-	-	21,324
Restricted:					
Law enforcement	-	-	-	145,251	145,251
Capital projects	-	-	2,317,678	81,015	2,398,693
Tourism	-	-	-	5,580	5,580
Federal programs	-	40,391	-	44,679	85,070
Assigned:					
Public safety	5,500	-	-	-	5,500
Unassigned	7,901,054	-	-	-	7,901,054
Total fund balances	<u>8,045,516</u>	<u>40,391</u>	<u>2,317,678</u>	<u>276,525</u>	<u>10,680,110</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,907,055</u>	<u>\$ 2,006,462</u>	<u>\$ 3,419,444</u>	<u>\$ 308,819</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets and right-to-use lease assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	49,142,201
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.	196,762
Deferred outflows and inflows of resources as well as the net pension liability related to the City's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.	(3,487,350)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(7,051,649)

Net position of governmental activities \$ 49,480,074

The accompanying notes are an integral part of these financial statements.

**CITY OF MONROE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	General Fund	American Rescue Plan Fund	SPLOST Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 11,448,429	\$ -	\$ -	\$ 82,031	\$ 11,530,460
Licenses and permits	542,092	-	-	-	542,092
Intergovernmental	733,529	2,344,841	5,637,422	-	8,715,792
Fines and forfeitures	280,912	-	-	91,512	372,424
Charges for services	1,044,353	-	-	-	1,044,353
Interest income	63,295	30,493	739	-	94,527
Miscellaneous	323,800	-	-	-	323,800
Total revenues	<u>14,436,410</u>	<u>2,375,334</u>	<u>5,638,161</u>	<u>173,543</u>	<u>22,623,448</u>
<b>Expenditures</b>					
Current:					
General government	1,510,784	950,900	-	-	2,461,684
Judicial	259,434	-	-	-	259,434
Public safety	11,750,068	56,000	-	113,005	11,919,073
Public works	1,679,205	-	816,019	-	2,495,224
Health and welfare	24,159	-	-	-	24,159
Culture and recreation	1,193,216	-	3,970,283	-	5,163,499
Housing and development	1,687,201	70,014	-	82,031	1,839,246
Capital outlay	-	1,267,927	1,541,513	-	2,809,440
Debt service:					
Principal retirements	1,187,344	-	37,848	28,500	1,253,692
Interest	189,292	-	697	-	189,989
Total expenditures	<u>19,480,703</u>	<u>2,344,841</u>	<u>6,366,360</u>	<u>223,536</u>	<u>28,415,440</u>
Excess (deficiency) of revenues over expenditures	<u>(5,044,293)</u>	<u>30,493</u>	<u>(728,199)</u>	<u>(49,993)</u>	<u>(5,791,992)</u>
<b>Other financing sources:</b>					
Issuance of lease liabilities	882,920	-	-	92,927	975,847
Issuance of financed purchases	1,032,063	-	-	-	1,032,063
Sales of capital assets	469,918	-	-	-	469,918
Transfers in	2,744,921	-	-	-	2,744,921
Total other financing sources	<u>5,129,822</u>	<u>-</u>	<u>-</u>	<u>92,927</u>	<u>5,222,749</u>
Net change in fund balances	85,529	30,493	(728,199)	42,934	(569,243)
<b>Fund balances, beginning of year</b>	<u>7,959,987</u>	<u>9,898</u>	<u>3,045,877</u>	<u>233,591</u>	<u>11,249,353</u>
<b>Fund balances, end of year</b>	<u>\$ 8,045,516</u>	<u>\$ 40,391</u>	<u>\$ 2,317,678</u>	<u>\$ 276,525</u>	<u>\$ 10,680,110</u>

The accompanying notes are an integral part of these financial statements.

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (569,243)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense of capital assets, and amortization expense of right to use assets. This is the amount by which capital outlay exceeded depreciation and amortization in the current period.	6,924,230
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(34,439)
The effect of capital asset disposals is to decrease net position.	(130,712)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(754,218)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(339,445)</u>
Change in net position - governmental activities.	<u>\$ 5,096,173</u>

The accompanying notes are an integral part of these financial statements.

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 11,166,615	\$ 11,395,729	\$ 11,448,429	\$ 52,700
Licenses and permits	532,400	542,992	542,092	(900)
Fines and forfeitures	300,000	280,912	280,912	-
Charges for services	1,003,230	1,008,059	1,044,353	36,294
Intergovernmental	2,514,972	733,529	733,529	-
Interest	500	63,295	63,295	-
Miscellaneous	355,641	326,375	323,800	(2,575)
Total revenues	15,873,358	14,350,891	14,436,410	85,519
<b>Expenditures</b>				
Current:				
General government:				
Legislative	251,706	260,812	260,812	-
Executive	472,190	477,080	477,080	-
Board of elections	20,300	23,342	23,342	-
General administration	79,544	87,903	87,903	-
Financial administration	421,473	467,817	467,817	-
Law	160,000	153,840	153,840	-
Internal audit	40,000	40,000	39,990	10
Total general government	1,445,213	1,510,794	1,510,784	10
Judicial:				
Municipal court	254,944	259,434	259,434	-
Total judicial	254,944	259,434	259,434	-
Public safety:				
Police	7,062,605	8,843,338	8,843,338	-
Fire	2,788,336	2,906,730	2,906,730	-
Total public safety	9,850,941	11,750,068	11,750,068	-
Public works:				
Highways and streets administration	1,828,191	1,679,205	1,679,205	-
Total public works	1,828,191	1,679,205	1,679,205	-
Health and welfare:				
Community center	19,080	24,159	24,159	-
Total health and welfare	19,080	24,159	24,159	-
Culture and recreation:				
Parks	2,460,321	335,187	335,187	-
Special facilities	651,665	698,707	698,707	-
Library	154,443	159,322	159,322	-
Total culture and recreation	3,266,429	1,193,216	1,193,216	-
Housing and development:				
Protective inspection administration	883,133	873,565	873,565	-
Planning and zoning	4,844	4,844	4,844	-
Economic development	864,338	808,792	808,792	-
Total housing and development	1,752,315	1,687,201	1,687,201	-
Debt service:				
Principal	867,461	1,187,344	1,187,344	-
Interest	191,145	189,292	189,292	-
Total debt service	1,058,606	1,376,636	1,376,636	-
Total expenditures	19,475,719	19,480,713	19,480,703	10
Deficiency of revenues over expenditures	(3,602,361)	(5,129,822)	(5,044,293)	85,529
<b>Other financing sources</b>				
Issuance of lease liabilities	210,824	882,920	882,920	-
Issuance of financed purchases	393,258	1,032,063	1,032,063	-
Sales of capital assets	-	469,918	469,918	-
Transfers in	2,998,279	2,744,921	2,744,921	-
Total other financing sources	3,602,361	5,129,822	5,129,822	-
Net change in fund balances	-	-	85,529	85,529
<b>Fund balance, beginning of year</b>	7,959,987	7,959,987	7,959,987	-
<b>Fund balance, end of year</b>	\$ 7,959,987	\$ 7,959,987	\$ 8,045,516	\$ 85,529

The accompanying notes are an integral part of these financial statements.

**CITY OF MONROE, GEORGIA**  
**AMERICAN RESCUE PLAN FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 2,343,841	\$ 2,343,841	\$ 2,344,841	\$ 1,000
Interest	1,000	1,000	30,493	29,493
Total revenues	<u>2,344,841</u>	<u>2,344,841</u>	<u>2,375,334</u>	<u>30,493</u>
<b>Expenditures</b>				
General government	950,900	950,900	950,900	-
Public safety	56,000	56,000	56,000	-
Housing and development	70,014	70,014	70,014	-
Capital outlay	1,267,927	1,267,927	1,267,927	-
Total expenditures	<u>2,344,841</u>	<u>2,344,841</u>	<u>2,344,841</u>	<u>-</u>
Net change in fund balances	-	-	30,493	30,493
<b>Fund balance, beginning of year</b>	<u>9,898</u>	<u>9,898</u>	<u>9,898</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 9,898</u>	<u>\$ 9,898</u>	<u>\$ 40,391</u>	<u>\$ 30,493</u>

The accompanying notes are an integral part of these financial statements.

DRAFT - NO ASSURANCE PROVIDED

## CITY OF MONROE, GEORGIA

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2023**

ASSETS	Utilities Fund	Solid Waste Fund	Totals
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 1,071,013	\$ 671,066	\$ 1,742,079
Investments	20,136,041	-	20,136,041
Accounts receivable, net of allowances	4,829,930	321,375	5,151,305
Leases receivable	498,910	-	498,910
Due from other funds	-	399,820	399,820
Prepaid items	136,450	12,092	148,542
Inventories	1,298,212	-	1,298,212
	<u>27,970,556</u>	<u>1,404,353</u>	<u>29,374,909</u>
<b>RESTRICTED ASSETS</b>			
Cash and cash equivalents	26,001,436	-	26,001,436
Investments	1,587,311	-	1,587,311
	<u>27,588,747</u>	<u>-</u>	<u>27,588,747</u>
Total current assets	<u>55,559,303</u>	<u>1,404,353</u>	<u>56,963,656</u>
<b>CAPITAL ASSETS</b>			
Non-depreciable	31,229,018	408,460	31,637,478
Depreciable, net of accumulated depreciation and amortization	84,174,477	2,057,705	86,232,182
	<u>115,403,495</u>	<u>2,466,165</u>	<u>117,869,660</u>
Total assets	<u>170,962,798</u>	<u>3,870,518</u>	<u>174,833,316</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charges on refunding	93,366	-	93,366
Pension related items	1,989,228	390,365	2,379,593
Total deferred outflows of resources	<u>2,082,594</u>	<u>390,365</u>	<u>2,472,959</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	2,595,347	376,147	2,971,494
Accrued liabilities	144,210	108	144,318
Retainage payable	224,138	-	224,138
Compensated absences payable	459,266	75,707	534,973
Due to other funds	926,874	34,689	961,563
	<u>4,349,835</u>	<u>486,651</u>	<u>4,836,486</u>
<b>CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>			
Revenue bonds payable	1,680,000	-	1,680,000
Notes payable	110,177	-	110,177
Lease liabilities	69,202	9,509	78,711
Customer deposits	2,193,136	-	2,193,136
Accrued interest	157,749	-	157,749
	<u>4,210,264</u>	<u>9,509</u>	<u>4,219,773</u>
Total current liabilities	<u>8,560,099</u>	<u>496,160</u>	<u>9,056,259</u>
<b>NONCURRENT LIABILITIES</b>			
Revenue bonds payable	53,362,669	-	53,362,669
Notes payable	809,704	-	809,704
Lease liabilities	231,494	30,442	261,936
Net pension liability	4,868,551	955,403	5,823,954
Total noncurrent liabilities	<u>59,272,418</u>	<u>985,845</u>	<u>60,258,263</u>
Total liabilities	<u>67,832,517</u>	<u>1,482,005</u>	<u>69,314,522</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Leasing arrangements	482,115	-	482,115
Total deferred inflows of resources	<u>482,115</u>	<u>-</u>	<u>482,115</u>
<b>NET POSITION</b>			
Net investment in capital assets	80,295,151	2,426,214	82,721,365
Restricted for capital projects	4,463,005	-	4,463,005
Restricted for debt service	319,146	-	319,146
Unrestricted	19,653,458	352,664	20,006,122
Total net position	<u>\$ 104,730,760</u>	<u>\$ 2,778,878</u>	<u>\$ 107,509,638</u>

The accompanying notes are an integral part of these financial statements.



**CITY OF MONROE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Utilities Fund	Solid Waste Fund	Totals
<b>OPERATING REVENUES</b>			
Charges for sales and services	\$ 43,854,063	\$ 7,195,486	\$ 51,049,549
Total operating revenues	43,854,063	7,195,486	51,049,549
<b>OPERATING EXPENSES</b>			
Cost of sales and services	18,251,880	3,855,194	22,107,074
General operating expenses	18,477,846	3,530,011	22,007,857
Depreciation and amortization	3,662,297	276,527	3,938,824
Total operating expenses	40,392,023	7,661,732	48,053,755
Operating income (loss)	3,462,040	(466,246)	2,995,794
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment income	2,399,604	-	2,399,604
Gain on sale of capital assets	41,500	262	41,762
Lease revenue	66,077	-	66,077
Interest and fiscal charges	(1,597,783)	(839)	(1,598,622)
Total non-operating revenues (expenses)	909,398	(577)	908,821
Income (loss) before capital contributions and transfers	4,371,438	(466,823)	3,904,615
Capital contributions	240,556	-	240,556
Transfers out	(2,383,614)	(361,307)	(2,744,921)
	(2,143,058)	(361,307)	(2,504,365)
Change in net position	2,228,380	(828,130)	1,400,250
<b>Net position, beginning of year</b>	102,502,380	3,607,008	106,109,388
<b>Net position, end of year</b>	<u>\$ 104,730,760</u>	<u>\$ 2,778,878</u>	<u>\$ 107,509,638</u>

The accompanying notes are an integral part of these financial statements.

DRAFT - NO ASSURANCE PROVIDED

## CITY OF MONROE, GEORGIA

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Utilities Fund	Solid Waste Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 44,110,752	\$ 7,500,733	\$ 51,611,485
Payments to suppliers	(29,221,403)	(5,709,101)	(34,930,504)
Payments to employees	(9,690,299)	(1,679,891)	(11,370,190)
Net cash provided by operating activities	<u>5,199,050</u>	<u>111,741</u>	<u>5,310,791</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfers out to other funds	(2,383,614)	(361,307)	(2,744,921)
Net cash used in non-capital financing activities	<u>(2,383,614)</u>	<u>(361,307)</u>	<u>(2,744,921)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of capital assets	(12,800,915)	(372,924)	(13,173,839)
Principal payments on bonds	(1,640,000)	-	(1,640,000)
Principal payments on notes	(109,628)	-	(109,628)
Principal payments on leases	(12,563)	(3,112)	(15,675)
Interest paid on long-term borrowings	(1,930,624)	(839)	(1,931,463)
Lease income received	58,849	-	58,849
Proceeds from sale of capital assets	46,140	262	46,402
Capital grants	91,840	-	91,840
Cash capital contributions	148,716	-	148,716
Net cash used in capital and related financing activities	<u>(16,148,185)</u>	<u>(376,613)</u>	<u>(16,524,798)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	2,402,413	-	2,402,413
Purchase of investments	(603,616)	-	(603,616)
Net cash provided by investing activities	<u>1,798,797</u>	<u>-</u>	<u>1,798,797</u>
Net decrease in cash and cash equivalents	(11,533,952)	(626,179)	(12,160,131)
Cash and cash equivalents, beginning of year	38,606,401	1,297,245	39,903,646
Cash and cash equivalents, end of year	<u>\$ 27,072,449</u>	<u>\$ 671,066</u>	<u>\$ 27,743,515</u>
<b>Classified as:</b>			
Cash and cash equivalents	\$ 1,071,013	\$ 671,066	\$ 1,742,079
Restricted cash and cash equivalents	26,001,436	-	26,001,436
	<u>\$ 27,072,449</u>	<u>\$ 671,066</u>	<u>\$ 27,743,515</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 3,462,040	\$ (466,246)	\$ 2,995,794
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization expense	3,662,297	276,527	3,938,824
Change in assets and liabilities:			
Decrease in accounts receivable	206,953	305,247	512,200
Increase in due from other funds	-	(34,622)	(34,622)
Increase in prepaid items	(13,844)	(3,527)	(17,371)
Increase in inventories	(195,921)	-	(195,921)
Increase in deferred outflows of resources for pension items	(783,599)	(155,370)	(938,969)
Increase (decrease) in accounts payable	(1,936,313)	13,302	(1,923,011)
Decrease in accrued liabilities	(19,844)	-	(19,844)
Increase in customer deposits	49,736	-	49,736
Increase (decrease) in compensated absences payable	62,908	(444)	62,464
Increase (decrease) in due to other funds	(81,029)	17,286	(63,743)
Increase in net pension liability	2,134,655	422,526	2,557,181
Decrease in deferred inflows of resources for pension items	(1,348,989)	(262,938)	(1,611,927)
Net cash provided by operating activities	<u>\$ 5,199,050</u>	<u>\$ 111,741</u>	<u>\$ 5,310,791</u>
<b>NON CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Issuance of leases	\$ 313,259	\$ 43,063	\$ 356,322

The accompanying notes are an integral part of these financial statements.

**CITY OF MONROE, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Monroe, Georgia (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

**A. Reporting Entity**

Incorporated in 1821, under the laws of the State of Georgia, the City of Monroe is governed by a nine member Mayor/Council form of government. The mayor is elected to a four-year term, and council members are elected to staggered four-year terms. The Mayor serves as the Chief Executive Officer and the other eight council members serve on a part-time basis. The Mayor is assisted by a city administrator to handle the daily operations of the City.

The City's major operations include public safety, fire protection, public works maintenance, utility services and general administrative services. In addition, the City exercises sufficient control over other governmental authorities that are included as part of the City's reporting entity.

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable and can impose its will. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the City.

The Downtown Development Authority was activated by resolution in 1985 to promote and further develop trade, commerce, industry and employment opportunities within the City of Monroe, Georgia. It operates under an eight member board appointed by the City, one of which is a member of the City Council. The City has the ability to impose its will on the Authority. The Authority does not issue separate financial statements and is included as a discretely presented component unit in the City's financial report.

The Monroe Area Convention and Visitors Bureau Authority was activated by resolution in 2008 to promote and further develop trade and tourism opportunities within the City of Monroe, Georgia. It operates under an eight member board appointed by the City, one of which is a member of the City Council. The City has the ability to impose its will on the Convention and Visitors Bureau. The Convention and Visitors Bureau does not issue separate financial statements and is included as a discretely presented component unit in the City's financial report.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****A. Reporting Entity (Continued)**

The Urban Redevelopment Authority was activated by resolution in 2018 to promote and further develop trade and tourism opportunities within the City of Monroe, Georgia. It operates under an eight-member board appointed by the Mayor and approved by the City Council. All debt issued by the Authority is expected to be repaid entirely with City resources. The Authority does not issue separate financial statements and is included as a blended component unit in the City's financial report.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable. The statement of net position will include non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes received up to sixty days after year end, sales taxes, franchise taxes, licenses, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **American Rescue Plan Act Fund** is a special revenue fund and accounts for the amounts awarded to the City under the Coronavirus State and Local Fiscal Recovery Funds program, provided for under the American Rescue Plan Act of 2021.

The **SPLOST Fund** is used to account for the one percent Special Purpose Local Option Tax (SPLOST) funds collected by Walton County and disbursed to the City. The funds are used for specific capital projects as approved by voter referendum.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

The City reports the following major proprietary funds:

The **Utilities Fund** accounts for the operation and maintenance of the City's water and sewer, gas, electric, and cable utility services.

The **Solid Waste Fund** accounts for the operation and maintenance of the City's transfer station and solid waste disposal.

Additionally, the City reports the following fund types:

The **Special Revenue Funds** account for revenue sources that are restricted or committed to expenditure for specific purposes.

The **Capital Project Funds** account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of facilities or other capital assets.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements with the exception of interfund services provided and used.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**D. Budgets**

Annual appropriated budgets are adopted for all governmental funds, with the exception of capital projects funds for which project length budgets are adopted. Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles for governmental funds. All appropriations lapse at fiscal year-end. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is used in the City's General Fund. Encumbrances outstanding at year end are reported as committed or assigned fund balance since they do not constitute expenditures or liabilities. There were no outstanding encumbrances at December 31, 2023.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****E. Deposits and Investments**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City's nonparticipating interest earning investment contracts are recorded at cost. The remaining investments are recorded at fair value. Increases or decreases in the fair value during the year are recognized as a component of interest income.

**F. Receivables and Payables**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds is reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**G. Inventories**

The costs of governmental fund type inventories (which are not significant to the City) are recorded as expenditures when purchased rather than when consumed (purchase method). Inventories of the proprietary funds are valued at cost using the first-in/first-out (FIFO) method.

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items in both government-wide and fund financial statements. The City accounts for prepaid items using the consumption method (i.e., the cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased).

**I. Capital Assets**

Capital assets and right to use lease assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The City capitalizes intangible assets with an initial, individual cost of more than \$100,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The City has elected to capitalize all general infrastructure assets regardless of the acquisition date and has used the estimated historical cost to value these assets.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Capital Assets (Continued)**

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the City are depreciated and amortized using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Infrastructure	15-50
Buildings and improvements	20-50
Vehicles	5
Right to use leased vehicles	4-5
Furniture and fixtures	10
Machinery and equipment	5-15

**J. Restricted Assets**

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants. The “revenue bond current debt service” account is used to segregate resources accumulated for debt service payments over the next twelve months. In addition, the City has a certificate of deposit account that is used to cover any customer deposit refunds for utilities services.

**K. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred charge on refunding reported in the proprietary fund statement of net position qualifies for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.



**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****K. Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two (2) types of item that qualify for reporting in this category. The governmental funds balance sheet reports unavailable revenues from property taxes as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available under the modified accrual basis of accounting. The second item reported, deferred inflows of lease revenue, is reported in the governmental funds balance sheet, as well as the government wide statement of net position, and will be recognized in the period in which the lease payments are received.

The City also has deferred inflows and outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the City's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the City to the pension plan before year end but subsequent to the measurement date of the City's net pension liability are reported as deferred outflows of resources. These contributions will reduce the net pension liability in the subsequent period.

**L. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for non-vesting accumulated rights to receive sick pay benefits since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****M. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Issuance costs are expensed in the period in which they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**N. Leases*****Lessee***

The City is a lessee for noncancellable leases of vehicles. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$10,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****N. Leases (Continued)*****Lessee (Continued)***

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

***Lessor***

The City is a lessor for noncancellable leases of real property. The City recognizes a lease receivable asset and a deferred inflow of resources in the fund level and government wide financial statements. The City recognizes lease receivable assets with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments that the City is reasonably certain to collect.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****O. Fund Equity**

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

**Fund Balance** – Generally, fund balance represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

*Nonspendable* – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

*Restricted* – Fund balances are reported as restricted when they include amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

*Committed* – Fund balances are reported as committed when they include amounts that can be used only for the specific purposes determined by a formal action (passage of a resolution) of the City Council. Furthermore, a resolution of the City Council is also required to rescind the commitment of fund balance.

*Assigned* – Fund balances are reported as assigned when they include amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The resolution passed by the City Council which adopted the City’s fund balance policy has delegated the Finance Director the authority to assign amounts to be used for specific purposes.

*Unassigned* – Fund balances are reported as unassigned as the residual classification for the City’s general fund and includes all spendable amounts not contained in the other classifications. The General Fund is the only fund of the City that may report a positive unassigned fund balance. Deficits in fund balance in other funds will be reported as unassigned.

The City has established a minimum fund balance policy in the General Fund for working capital purposes to eliminate cash flow issues, cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. The City will maintain the equivalent of approximately two (2) months of operating and debt service expenditures, including transfers to other funds, which amounts to approximately 49% of budgeted General Fund expenditures.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****O. Fund Equity (Continued)**

**Flow Assumptions** – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: (1) Committed, (2) Assigned, (3) Unassigned.

**Net Position** – Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**P. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Monroe Retirement Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Q. Management Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

**NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “deferred outflows and inflows of resources as well as the net pension liability related to the City’s pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.” The details of this \$3,487,350 difference are as follows:

Deferred outflows of resources - pension related items	\$ 2,409,294
Net pension liability	<u>(5,896,644)</u>
Net adjustment to reduce <i>fund balances - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (3,487,350)</u></u>

Another element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$7,051,649 difference are as follows:

Revenue bonds payable	\$ (2,268,100)
Notes payable	(1,878,231)
Financed purchases payable	(976,440)
Lease liabilities payable	(1,094,861)
Accrued interest payable	(93,806)
Compensated absences	<u>(740,211)</u>
Net adjustment to reduce <i>fund balances - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (7,051,649)</u></u>

DRAFT - WORK IN PROGRESS - SURVIVAL PROCEEDINGS

**NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense and amortization expense.” The details of this \$6,924,230 difference are as follows:

Capital outlay	\$ 9,110,367
Depreciation and amortization expense	<u>(2,186,137)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 6,924,230</u>

Another element of that reconciliation explains that “The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has an effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$754,218 difference are as follows:

Principal repayments:	
Revenue bonds	\$ 421,200
Notes payable	121,852
Financed purchases	240,819
Lease liabilities	469,821
Issuance of lease liabilities	(975,847)
Issuance of financed purchases	<u>(1,032,063)</u>
Net adjustment to reduce <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (754,218)</u>

**NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)**

The final element of that reconciliation explains that “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$339,445 difference are as follows:

Compensated absences	\$	(21,820)
Accrued interest		(73,288)
Pension expense		(244,337)
Net adjustment to reduce <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>		(339,445)

**NOTE 3. LEGAL COMPLIANCE – BUDGETS**

**A. Budgets and Budgetary Accounting**

The City of Monroe, Georgia employs the following procedures in establishing its annual budget:

1. 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.
2. The City Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of the City of Monroe, Georgia.
3. 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.
4. 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 therein 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 without council approval. The final budget amounts shown in these financial statements reflect amendments approved by the City Council.



**NOTE 4. DEPOSITS AND INVESTMENTS**

Total deposits and investments as of December 31, 2023 are summarized as follows:

Amounts as presented on the entity wide statement of net position:

Cash and cash equivalents	\$ 14,598,056
Investments	20,136,041
Restricted cash and cash equivalents	26,001,436
Restricted investments	1,587,311
Total	<u>\$ 62,322,844</u>
Deposits with financial institutions	\$ 20,722,652
Fidelity Treasury Portfolio	21,464,151
Investments in the Municipal Competitive Trust	20,136,041
	<u>\$ 62,322,844</u>

At December 31, 2023, the City had the following investments:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Balance</u>
Municipal Competitive Trust - Short-term	181 days	\$ 7,837,663
Municipal Competitive Trust - Intermediate	2.14 years	4,241,965
Municipal Competitive Trust - Intermediate Extended Maturity	2.80 years	<u>8,056,413</u>
Total		<u>\$ 20,136,041</u>

**Credit risk:** The Fidelity Treasury Portfolio trades exclusively in short term cash equivalents and U.S. Treasury securities and is rated AAAM by Standard & Poor’s criteria. As of December 31, 2023, the weighted-average maturity of the fund was 41 days.

State statutes authorize the City to invest in U.S. Government obligations; U.S. Government agency (or other corporation of the U.S. Government) obligations; obligations fully insured or guaranteed by the U.S. Government or a U.S. Government agency; obligations of the State of Georgia or other states; obligations of other counties, municipal corporations, and political subdivisions of the State of Georgia, negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America; prime bankers’ acceptances; repurchase agreements; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds. The City’s investments in the Municipal Competitive Trust were not rated.

**NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)**

**Fair Value Measurements:** The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The City's only investments that are required to be disclosed in the fair value hierarchy are its holdings in the Municipal Competitive Trust, which are considered to be Level 2 investments. These investments are valued using comparative observable input market data, including, but not limited to: benchmark yields or yield curves; historic sector, security, or issuer relative pricing; observed or reported trades of like assets broker dealer quotes; or quantitative pricing models using any or all of these market data.

The Fidelity Treasury Portfolio is a money market mutual fund and is classified in level 1 of the hierarchy. It is valued using prices quoted in active markets for the exact same money market mutual funds.

**Interest rate risk:** The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Custodial credit risk:** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and City policy require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of December 31, 2023, the City had deposits with two (2) financial institutions collateralized by the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer and requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on tier assigned by the State.

**NOTE 5. RECEIVABLES**

Property taxes are levied on property values assessed as of January 1. The Walton County Tax Commissioner bills and collects the City’s property taxes. The taxes are levied by August 1 based on the assessed value of property as listed on the previous January 1 and are due on November 15 of each year.

The billings are considered past due on November 16, at which time the applicable property is subject to lien and penalties and interest are assessed.

Property taxes are recorded as receivables and deferred inflows of resources in the General Fund when assessed and revenues are recognized when available.

Receivables at December 31, 2023, for the City’s individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>American Rescue Fund</u>	<u>SPLOST</u>	<u>Utilities</u>	<u>Solid Waste</u>	<u>Nonmajor Governmental Funds</u>
Receivables:						
Taxes	\$ 249,421	\$ -	\$ -	\$ -	\$ -	\$ 5,580
Accounts	393,493	-	-	4,953,832	321,375	-
Due from other governments	579,199	1,710	366,862	-	-	-
Leases	360,170	-	-	498,910	-	-
Less allowance for uncollectible	-	-	-	(123,902)	-	-
Net total receivable	<u>\$ 1,582,283</u>	<u>\$ 1,710</u>	<u>\$ 366,862</u>	<u>\$ 5,328,840</u>	<u>\$ 321,375</u>	<u>\$ 5,580</u>

**NOTE 6. LEASES RECEIVABLE**

**Governmental Activities:** The City has leased a building to a third party. The City receives variable monthly payments ranging from \$2,917 to \$4,583, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 1.13% as the discount rate for the lease. For the current year, the City recognized \$47,885 in lease revenue and \$1,282 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on July 31, 2025. This deferred inflows of resources has a balance of \$75,876 as of December 31, 2023. As of December 31, 2023, the City’s receivable for lease payments was \$86,269.

The City has leased airport hangar space and land to a third party. The City receives monthly payments of \$238, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 5.00% as the discount rate for the lease. For the current year, the City recognized \$813 in lease revenue and \$2,047 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on August 31, 2048. This deferred inflows of resources has a balance of \$39,098 as of December 31, 2023. As of December 31, 2023, the City’s receivable for lease payments was \$40,506.

**NOTE 6. LEASES RECEIVABLE (CONTINUED)**

**Governmental Activities (continued):** The City has leased airport hangar space and land to a third party. The City receives monthly payments ranging from \$1,250 to \$1,450, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 3.25% as the discount rate for the lease. For the current year, the City recognized \$13,798 in lease revenue and \$1,802 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on December 31, 2026. This deferred inflows of resources has a balance of \$44,814 as of December 31, 2023. As of December 31, 2023, the City's receivable for lease payments was \$47,922.

The City has leased airport hangar space and land to a third party. The City receives monthly payments of \$113, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 3.25% as the discount rate for the lease. For the current year, the City recognized \$284 in lease revenue and \$1,066 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on June 30, 2071. This deferred inflows of resources has a balance of \$31,951 as of December 31, 2023. As of December 31, 2023, the City's receivable for lease payments was \$32,648.

The City has leased airport hangar space and land to a third party. The City receives monthly payments of \$1,000, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 5.25% as the discount rate for the lease. For the current year, the City recognized \$3,866 in lease revenue and \$8,134 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on January 31, 2045. This deferred inflows of resources has a balance of \$147,107 as of December 31, 2023. As of December 31, 2023, the City's receivable for lease payments was \$152,825.

**Business Type Activities:** The City has leased land to a third party on which to operate a cellular service tower. The City receives monthly payments ranging from \$2,373 to \$3,158, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 1.13% as the discount rate for the lease. For the current year, the City recognized \$27,087 in lease revenue and \$11,022 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on June 30, 2039. This deferred inflows of resources has a balance of \$416,594 as of December 31, 2023. As of December 31, 2023, the City's receivable for lease payments was \$432,711.

**NOTE 6. LEASES RECEIVABLE (CONTINUED)**

**Business Type Activities (continued):** The City has leased land to a third party on which to operate a cellular service tower. The City receives monthly payments of \$3,042, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used its incremental borrowing rate of 1.13% as the discount rate for the lease. For the current year, the City recognized \$38,990 in lease revenue and \$966 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on October 31, 2025. This deferred inflows of resources has a balance of \$65,521 as of December 31, 2023. As of December 31, 2023, the City's receivable for lease payments was \$66,199.

**NOTE 7. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2023 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 5,978,727	\$ 961,480	\$ -	\$ -	\$ 6,940,207
Construction in progress	4,400,991	5,262,656	(766)	(8,111,108)	1,551,773
Total	<u>10,379,718</u>	<u>6,224,136</u>	<u>(766)</u>	<u>(8,111,108)</u>	<u>8,491,980</u>
Capital assets, being depreciated:					
Infrastructure	39,962,601	-	-	6,762,005	46,724,606
Buildings and improvements	19,202,529	32,228	(464,720)	1,210,209	19,980,246
Equipment, furniture & vehicles	6,885,387	1,874,491	(252,458)	138,894	8,646,314
Total	<u>66,050,517</u>	<u>1,906,719</u>	<u>(717,178)</u>	<u>8,111,108</u>	<u>75,351,166</u>
Less accumulated depreciation for:					
Infrastructure	(20,855,809)	(758,818)	-	-	(21,614,627)
Buildings and improvements	(8,025,132)	(548,305)	342,966	-	(8,230,471)
Equipment, furniture & vehicles	(5,783,278)	(408,238)	244,266	-	(5,947,250)
Total	<u>(34,664,219)</u>	<u>(1,715,361)</u>	<u>587,232</u>	<u>-</u>	<u>(35,792,348)</u>
Total capital assets, being depreciated, net	<u>31,386,298</u>	<u>191,358</u>	<u>(129,946)</u>	<u>8,111,108</u>	<u>39,558,818</u>
Governmental activities capital assets, net excluding leased assets	<u>\$ 41,766,016</u>	<u>\$ 6,415,494</u>	<u>\$ (130,712)</u>	<u>\$ -</u>	<u>48,050,798</u>
Leased assets, net (Note 8)					<u>1,091,403</u>
Total capital assets, net as reported in the statement of net position					<u>\$ 49,142,201</u>

**NOTE 7. CAPITAL ASSETS (CONTINUED)**

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 2,676,238	\$ -	\$ -	\$ -	\$ 2,676,238
Construction in progress	20,165,273	11,303,013	(4,640)	(2,502,406)	28,961,240
Total	<u>22,841,511</u>	<u>11,303,013</u>	<u>(4,640)</u>	<u>(2,502,406)</u>	<u>31,637,478</u>
Capital assets, being depreciated:					
Infrastructure	90,786,148	10,050	-	2,032,972	92,829,170
Buildings and improvements	36,011,443	11,217	-	392,233	36,414,893
Equipment, furniture & vehicles	27,383,261	1,849,559	(277,046)	77,201	29,032,975
Total	<u>154,180,852</u>	<u>1,870,826</u>	<u>(277,046)</u>	<u>2,502,406</u>	<u>158,277,038</u>
Less accumulated depreciation for:					
Infrastructure	(30,189,301)	(1,769,738)	-	-	(31,959,039)
Buildings and improvements	(18,942,745)	(788,019)	-	-	(19,730,764)
Equipment, furniture & vehicles	(19,607,354)	(1,366,766)	277,046	-	(20,697,074)
Total	<u>(68,739,400)</u>	<u>(3,924,523)</u>	<u>277,046</u>	<u>-</u>	<u>(72,386,877)</u>
Total capital assets, being depreciated, net	<u>85,441,452</u>	<u>(2,053,697)</u>	<u>-</u>	<u>2,502,406</u>	<u>85,890,161</u>
Business-type activities capital assets, net excluding leased assets	<u>\$ 108,282,963</u>	<u>\$ 9,249,316</u>	<u>\$ (4,640)</u>		<u>117,527,639</u>
Leased assets, net (Note 8)					<u>342,021</u>
Total capital assets, net as reported in the statement of net position					<u>\$ 117,869,660</u>

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 51,765
Public safety	524,295
Public works	864,588
Health and welfare	21,879
Housing and development	171,572
Culture and recreation	81,262
Total depreciation expense - governmental activities	<u>\$ 1,715,361</u>
Business-type activities:	
Utilities	\$ 3,650,687
Solid waste	273,836
Total depreciation expense - business-type activities	<u>\$ 3,924,523</u>

**NOTE 8. LEASE ASSETS**

A summary of lease asset activity for the City for the year ended December 31, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities lease assets</b>				
Vehicles	\$ 938,875	\$ 979,512	\$ -	\$ 1,918,387
Less accumulated amortization for:				
Vehicles	(356,208)	(470,776)	-	(826,984)
Total governmental activities lease assets, net	<u>\$ 582,667</u>	<u>\$ 508,736</u>	<u>\$ -</u>	<u>\$ 1,091,403</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities lease assets</b>				
Vehicles	\$ -	\$ 356,322	\$ -	\$ 356,322
Less accumulated amortization for:				
Vehicles	-	(14,301)	-	(14,301)
Total business-type activities lease assets, net	<u>\$ -</u>	<u>\$ 342,021</u>	<u>\$ -</u>	<u>\$ 342,021</u>

Amortization expense was charged to functions/programs of the City as follows:

Governmental activities:		
Public safety		\$ 470,776
Total amortization expense, governmental activities		<u>\$ 470,776</u>
Business-type activities:		
Public safety		\$ 14,301
Total amortization expense, business-type activities		<u>\$ 14,301</u>

**NOTE 9. LONG-TERM DEBT**

Long-term liability activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Revenue bonds - direct placement	\$ 2,689,300	\$ -	\$ (421,200)	\$ 2,268,100	\$ 431,600
Financed purchases	185,196	1,032,063	(240,819)	976,440	232,327
Lease liabilities	588,835	975,847	(469,821)	1,094,861	403,472
Notes payable from direct borrowing	2,000,083	-	(121,852)	1,878,231	123,774
Compensated absences	718,391	794,889	(773,069)	740,211	640,647
Net pension liability	3,081,429	3,719,240	(904,025)	5,896,644	-
Governmental activity					
Long-term liabilities	<u>\$ 9,263,234</u>	<u>\$ 6,522,039</u>	<u>\$ (2,930,786)</u>	<u>\$ 12,854,487</u>	<u>\$ 1,831,820</u>
<b>Business-type activities:</b>					
Revenue bonds - direct placement	\$ 50,490,000	\$ -	\$ (1,640,000)	\$ 48,850,000	\$ 1,680,000
Bond premium	6,553,638	-	(360,969)	6,192,669	-
Note payable from direct borrowings	1,029,509	-	(109,628)	919,881	110,177
Lease liabilities	-	356,322	(15,675)	340,647	78,711
Compensated absences	472,509	782,561	(720,097)	534,973	534,973
Net pension liability	3,266,773	3,673,392	(1,116,211)	5,823,954	-
Business-type activity					
Long-term liabilities	<u>\$ 61,812,429</u>	<u>\$ 4,812,275</u>	<u>\$ (3,962,580)</u>	<u>\$ 62,662,124</u>	<u>\$ 2,403,861</u>

For governmental funds, compensated absences and the net pension liability are liquidated by the General Fund. The City estimates the current portion of compensated absences based on historical trends of usage by employees. Based on historical data collected by the City, the City deems it appropriate to classify the entire compensated absences balance of the business-type activities as short term.

**A. Governmental Activities**

**Direct Placement Revenue Bonds.** In February 2019, the Urban Redevelopment Authority issued direct placement, Series 2019 Revenue Bonds to finance the City's urban redevelopment project. The bonds were issued for an original amount of \$3,600,000 bearing interest at 2.46% per annum payable quarterly on February 1, May 1, August 1, and November 1 and maturing in November 2028. As of December 31, 2023, the outstanding principal is \$2,268,100. The bonds are secured by an ad valorem tax levied by the City. In the event of default, outstanding bonds payable accrue additional interest, but there is no acceleration clause enforceable for immediate payment upon default.



**NOTE 9. LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

The debt service to maturity on the direct placement revenue bond is as follows:

Year Ending December 31,	Principal	Interest	Total
2024	\$ 431,600	\$ 51,834	\$ 483,434
2025	442,400	41,117	483,517
2026	453,400	30,134	483,534
2027	464,600	18,877	483,477
2028	476,100	7,343	483,443
	<u>\$ 2,268,100</u>	<u>\$ 149,305</u>	<u>\$ 2,417,405</u>

**Notes Payable from Direct Borrowing.** In December 2017, the City entered into an agreement with Walton Plaza Shopping Center, LLC in order to finance the purchase of a building. The original amount of the loan was \$1,500,000 bearing interest at 3.00% per annum payable quarterly in equal principal installments until maturity on December 31, 2037.

In September 2021, the City entered into an agreement with a financial institution to in order to finance the purchase of land for transportation projects. The original amount of the loan was \$920,000 bearing interest at 4.25% per annum payable yearly until maturity on September 30, 2036.

The City's total notes payable debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	\$ 123,774	\$ 66,950	\$ 190,724
2025	125,973	62,382	188,355
2026	128,169	57,905	186,074
2027	130,461	53,332	183,793
2028	132,777	48,797	181,574
2029-2033	703,799	169,578	873,377
2034-2037	533,278	39,778	573,056
Total	<u>\$ 1,878,231</u>	<u>\$ 498,722</u>	<u>\$ 2,376,953</u>

**Lease Liabilities:** During the fiscal year, the City had active noncancelable lease agreements as lessee. A description of those agreements and the related balances are as follows:

The City has entered into agreements with a third party to lease vehicles for various departmental use, terminating at various dates through November of 2025. As the leases do not reflect stated interest rates, the City utilized its incremental borrowing rate as calculated at the inception of each lease agreement, ranging from 3.25% to 8.13%. Monthly payments range from \$538 to \$967 for each vehicle, over the various terms of the individual leases. The outstanding balance of the City's lease liabilities for vehicles as of December 31, 2023 was \$951,770.

**NOTE 9. LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

**Lease Liabilities (continued):** The City has entered into agreements with a third party to lease cameras for various departmental use, terminating in September 2025 and April 2026. As the leases do not reflect stated interest rates, the City utilized its incremental borrowing rate as calculated at the inception of each lease agreement, ranging from 1.13% to 8.00%. Annual payments range from \$25,000 to \$44,000 over the terms of the individual leases. The outstanding balance of the City’s lease liabilities for cameras as of December 31, 2023 was \$143,091.

The City’s total lease liabilities debt service requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending December 31,			
2024	\$ 403,472	\$ 59,397	\$ 462,869
2025	343,972	38,889	382,861
2026	239,482	19,291	258,773
2027	105,780	3,526	109,306
2028	2,155	20	2,175
	<u>\$ 1,094,861</u>	<u>\$ 121,123</u>	<u>\$ 1,215,984</u>

**Financed Purchase from Direct Borrowing.** In February 2020, the City entered into a financed purchase agreement in the amount of \$323,500 for the acquisition of a report management system for the police department. Annual principal and interest payments are required until February 2026 at an interest rate of 5.20%.

In January 2023, the City entered into a financed purchase agreement in the amount of \$645,566 for the acquisition of tasers and body cameras for the police department. Annual principal and interest payments are required through January 2027 at an interest rate of 7.50%.

In October 2023, the City entered into a financed purchase agreement in the amount of \$386,497 for the acquisition of in-car cameras for the police department. Annual principal and interest payments are required through October 2027 at an interest rate of 8.50%.

As of December 31, 2023, the City had \$1,355,563 of capital assets under the financed purchase agreement with \$112,194 of accumulated depreciation. Annual amortization of these assets is included in depreciation expense. The City’s total debt service requirements to maturity on its financed purchase are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending December 31,			
2024	\$ 232,327	\$ 76,567	\$ 308,894
2025	247,035	61,859	308,894
2026	262,910	45,984	308,894
2027	234,168	18,495	252,663
	<u>\$ 976,440</u>	<u>\$ 202,905</u>	<u>\$ 1,179,345</u>

**NOTE 9. LONG-TERM DEBT (CONTINUED)**

**B. Business-Type Activities**

**Direct Placement Revenue Bonds.** In December 2016, the City issued the direct placement Combined Utility Revenue Bonds (Series 2016) to provide funds to advance refund \$12,865,000 and \$1,065,000 in aggregate principal amount of the City's Series 2006 and Series 2003 Combined Utility Revenue Bonds, respectively. Proceeds from the bonds were also used to retire a note payable to the Georgia Environmental Finance Authority with an outstanding balance of \$2,610,111. These bonds were issued for an original amount of \$16,770,000 bearing interest at 2.19% per annum payable semi-annually on June 1 and December 1 and maturing in 2026. The Series 2016 bonds contain (1) a provision that in an event of default, the timing of repayment of outstanding amounts become immediately due if pledged revenues during the year are less than 115 percent of debt service coverage due in the following year and (2) a provision that if the City is unable to make payment, outstanding amounts are due immediately.

In December 2020, the City issued direct placement Combined Utility Revenue Bonds (Series 2020) in the original amount of \$43,700,000 bearing interest at rates ranging from 3.0% to 5.0% payable each June 1 and December 1 beginning 2020 through 2050. The proceeds of the bonds were used for the purpose of (a) acquiring, constructing and equipping certain additions, extensions and improvements to the City's combined water and sewerage system, gas distribution system, electric distribution system, telecommunications and internet system (b) paying the premium for debt service reserve surety bond to be issued by the insurer and the premium for a municipal bond insurance policy to be issued by the insurer and (c) paying the costs of issuing the Series 2020 bonds. The Series 2020 bonds contain (1) a provision that in an event of default, the timing of repayment of outstanding amounts become immediately due if pledged revenues during the year are less than 115 percent of debt service coverage due in the following year and (2) a provision that if the City is unable to make payment, outstanding amounts are due immediately.

The debt service to maturity on the Series 2016 and Series 2020 direct placement revenue bonds is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending			
December 31,			
2024	\$ 1,680,000	\$ 1,886,587	\$ 3,566,587
2025	1,715,000	1,849,576	3,564,576
2026	1,755,000	1,811,799	3,566,799
2027	1,090,000	1,783,000	2,873,000
2028	1,130,000	1,740,100	2,870,100
2029-2033	6,535,000	7,833,100	14,368,100
2034-2038	7,990,000	6,374,800	14,364,800
2039-2043	9,720,000	4,644,000	14,364,000
2044-2048	11,825,000	2,538,000	14,363,000
2049-2050	5,410,000	326,600	5,736,600
Total	<u>\$ 48,850,000</u>	<u>\$ 30,787,562</u>	<u>\$ 79,637,562</u>

**NOTE 9. LONG-TERM DEBT (CONTINUED)**

**B. Business-Type Activities (Continued)**

**Notes Payable from Direct Borrowings.** The City has incurred debt to the Georgia Environmental Finance Authority (GEFA) to replace 7,000 water meters with new automated meter reading technology, repayment of which commenced in December 2016. The note bears interest at 5.00%. Payments of principal and interest are due in equal monthly installments of \$9,530 until the note matures on November 1, 2031. The note contains (1) a provision that in an event of default, the timing of repayment of outstanding amounts become immediately due if pledged revenues during the year are less than 115 percent of debt service coverage due in the following year and (2) a provision that if the City is unable to make payment, outstanding amounts are due immediately.

The City obtained a second note with GEFA to install new water mains, an elevated storage tank, and the necessary related appurtenance. As of December 31, 2023 the City had drawn \$32,376 of the available \$2,935,000 to cover debt issuance costs. The City is required to pay interest of 1.13% on this note until the related project is completed, at which date principal repayment will commence, and at which date a note maturity date will be established.

Debt service requirements to maturity on these notes payable to GEFA are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending			
December 31,			
2024	\$ 110,177	\$ 4,185	\$ 114,362
2025	110,730	3,633	114,363
2026	111,284	3,078	114,362
2027	111,842	2,520	114,362
2028	112,403	1,960	114,363
2029-2031	331,069	2,490	333,559
Total	<u>\$ 887,505</u>	<u>\$ 17,866</u>	<u>\$ 905,371</u>

**Lease Liabilities:** During the fiscal year, the City had active noncancelable lease agreements as lessee. A description of those agreements and the related balances are as follows:

The City has entered into agreements with a third party to lease vehicles for utilities and solid waste, terminating at various dates through November of 2027. As the leases do not reflect stated interest rates, the City utilized its incremental borrowing rate as calculated at the inception of each lease agreement, ranging from 8.04% to 8.28%. Monthly payments range from \$625 to \$1,347 for each vehicle, over the various terms of the individual leases. The outstanding balance of the City's lease liabilities for vehicles as of December 31, 2023 was \$340,647.

**NOTE 9. LONG-TERM DEBT (CONTINUED)**

**B. Business-Type Activities (Continued)**

**Lease Liabilities (continued):** The City's total lease liabilities debt service requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending December 31,			
2024	\$ 78,711	\$ 25,024	\$ 103,735
2025	85,413	18,321	103,734
2026	92,686	11,049	103,735
2027	83,837	3,238	87,075
	<u>\$ 340,647</u>	<u>\$ 57,632</u>	<u>\$ 398,279</u>

**NOTE 10. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of December 31, 2023 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Utilities Fund	\$ 527,054
General Fund	Solid Waste Fund	34,689
General Fund	SPLOST Fund	1,015,801
	Total	<u>\$ 1,577,544</u>
Solid Waste Fund	Utilities Fund	<u>\$ 399,820</u>
Nonmajor governmental funds	General Fund	<u>\$ 134,186</u>

The outstanding balances between funds result mainly from the time lag between the dates that reimbursable expenditures occurred and the payments between funds were made. Interfund balances are expected to be repaid in the next year.

Interfund transfers:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
Utilities Fund	General Fund	\$ 2,383,614
Solid Waste Fund	General Fund	361,307
		<u>\$ 2,744,921</u>

Transfers were used to use unrestricted revenues collected in the Utilities and Solid Waste Funds to finance various programs accounted for in the General Fund.

**NOTE 11. PENSION PLAN**

**Plan Description**

The City, as authorized by the City Council, has established a non-contributory defined benefit pension plan (The City of Monroe Retirement Plan) covering all full-time employees. The City's pension plan is administered through the Georgia Municipal Employee Benefit System (GMEBS), an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members and beneficiaries. All employees, excluding elected officials, who work thirty hours or more per week, are eligible to participate after one year. Benefits vest after five years of service. A City employee who retires at age 65 with five years of service is entitled to benefits of 2.0% of final average earnings in excess of covered compensation. An employee may elect early retirement at age 55 provided he has a minimum of 25 years total credited service to receive full benefits, otherwise early retirement may be elected after only 10 years of service for reduced benefits. Elected officials are entitled to \$30 for each year of service after reaching normal retirement age.

The City Council, in its role as the Plan sponsor, has the governing authority to establish and amend, from time to time, the benefits provided and the contribution rates of the City and its employees. The Georgia Municipal Association issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. That report may be obtained at [www.gmanet.com](http://www.gmanet.com) or by writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, 201 Pryor Street NW, Atlanta, Georgia, 30303 or by calling (404) 688-0472.

*Plan membership.* As of July 1, 2023, the date of the most recent actuarial valuation, Plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	105
Terminated vested participants not yet receiving benefits	115
Active employees - vested	158
Active employees - nonvested	98
Total	<u><u>476</u></u>

**NOTE 11. PENSION PLAN (CONTINUED)**

**Plan Description (Continued)**

*Contributions.* The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the City Council, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by Plan members during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of Plan members, as determined by the City Council. For the year ended December 31, 2023, the City's contribution rate was 15.76% of annual payroll and contributions to the Plan totaled \$1,967,023. Currently, Plan members do not contribute although some participants still have contributions remaining in the Plan.

**Net Pension Liability of the City**

The City's net pension liability was measured as of March 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022 with update procedures performed by the actuary to roll forward to the total pension liability measured as of March 31, 2023.

*Actuarial assumptions.* The total pension liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement:

Inflation		2.25%
Salary increases		2.25% plus service based merit increases
Investment rate of return	7.375%, net of pension plan investment expense, including inflation	

Mortality rates for the July 1, 2022 valuation were based on the sex-distinct Pri-2012 head-count weighted Healthy Mortality Rate Table with rates multiplied by 1.25.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2015–June 30, 2019.

**NOTE 11. PENSION PLAN (CONTINUED)****Net Pension Liability of the City (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2022 are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Domestic equity	45%	6.40%
International equity	20%	6.80
Global fixed income	5%	0.46
Real estate	10%	3.90
Domestic fixed income	20%	0.40
Cash	—%	
Total	100%	

\* Rates shown are net of the 2.25% assumed rate of inflation

*Discount rate.* The discount rate used to measure the total pension liability was 7.375%, which did not change from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Amounts reported for the year ending December 31, 2023 and later reflect assumption changes based on an actuarial study conducted in November and December 2019. This study recommended changes in mortality tables, retirement rates, and inflation rate changes from 2.75% to 2.25%.



**NOTE 11. PENSION PLAN (CONTINUED)**

**Net Pension Liability of the City (Continued)**

*Changes in the Net Pension Liability of the City.* The changes in the components of the net pension liability of the City for the year ended December 31, 2023 were as follows:

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) - (b)</b>
<b>Balances at 12/31/22</b>	\$ 40,116,917	\$ 33,768,715	\$ 6,348,202
<b>Changes for the year:</b>			
Service cost	648,832	-	648,832
Interest	2,938,557	-	2,938,557
Differences between expected and actual experience	1,512,113	-	1,512,113
Contributions-employer	-	1,858,347	(1,858,347)
Contributions-employee	-	161,889	(161,889)
Net investment income	-	(2,242,596)	2,242,596
Benefit payments, including refunds of employee contributions	(1,841,818)	(1,841,818)	-
Administrative expense	-	(50,534)	50,534
<b>Net changes</b>	<b>3,257,684</b>	<b>(2,114,712)</b>	<b>5,372,396</b>
<b>Balances at 12/31/23</b>	<b>\$ 43,374,601</b>	<b>\$ 31,654,003</b>	<b>\$ 11,720,598</b>

The required schedule of changes in the City's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the City, calculated using the discount rate of 7.375 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375 percent) or 1-percentage-point higher (8.375 percent) than the current rate:

	1% Decrease (6.375%)	Current Discount Rate (7.375%)	1% Increase (8.375%)
City's net pension liability	\$ 17,275,138	\$ 11,720,598	\$ 7,065,535

**NOTE 11. PENSION PLAN (CONTINUED)**

**Net Pension Liability of the City (Continued)**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of March 31, 2023 and the current sharing pattern of costs between employer and employee.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2023, the City recognized pension expense of \$2,218,569. At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,635,384	\$ -
Changes in assumptions	295,726	-
Net difference between projected and actual earnings on pension plan investments	1,382,510	-
City contributions subsequent to the measurement date	1,475,267	-
<b>Total</b>	<b>\$ 4,788,887</b>	<b>\$ -</b>

City contributions subsequent to the measurement date of \$1,475,267 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:		
2024		\$ 1,063,318
2025		(101,786)
2026		1,404,537
2027		947,551
	Total	<b>\$ 3,313,620</b>

**NOTE 12. JOINT VENTURE**

Under Georgia law, the City, in conjunction with other cities and counties in the 12 county Northeast Georgia area, is a member of the Northeast Georgia Regional Commission (RC). Dues to the RC are assessed at the County level and are, accordingly, paid by Walton County. Membership in the RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the RC. Separate financial statements may be obtained from the RC's administrative office at 305 Research Drive, Athens, Georgia 30605.

**NOTE 13. RELATED ORGANIZATIONS**

The City's council is responsible for appointing a majority of the board members of the City of Monroe, Georgia Housing Authority. However, the City has no further accountability for the Authority.

**NOTE 14. RISK MANAGEMENT**

The City is exposed to various risks of losses related to: torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Municipal Association Group Self-Insurance Workers' Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of this risk pool, the City is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issues, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defined by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense. Settled claims have not exceeded coverage in the past three years.

The City carries commercial insurance for other risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the last three years.

**NOTE 14. RISK MANAGEMENT (CONTINUED)**

The City is self-insured for employee group health insurance. The City maintains specific stop loss coverage in the amount \$50,000 per covered individual for employee group health insurance. A liability for employee group health insurance and workers' compensation claims is recognized in the General Fund when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The liability includes an estimate for claims that have been incurred but not reported.

Changes in the balances of claims liabilities during the past two years are as follows:

Fiscal Year	Beginning of Year Claims Liability	Current Year Claims and Changes in Estimates	Claims Paid	End of Year Claims
2023	\$ 303,557	\$ 4,339,441	\$ 4,087,317	\$ 555,681
2022	216,656	3,846,723	3,759,822	303,557

The ending claims liability is expected to be paid during 2024 and, therefore, has been classified as a current liability, included in accounts payable in the General Fund.

**NOTE 15. COMMITMENTS AND CONTINGENCIES**

**Agreements with the Municipal Electric Authority of Georgia:**

The Municipal Electric Authority of Georgia (MEAG) is a public corporation and an instrumentality of the State of Georgia created to supply electricity to local government electric distribution systems. As provided by State law, MEAG establishes rates and charges so as to produce revenues sufficient to cover its costs, including debt service, but it may not operate any of its projects for profit unless any such profits inure to the benefit of the public.

As of December 31, 2023, the City is an electric utility participant in MEAG and obligated to purchase all of its bulk power supply requirements from MEAG for a period not to exceed 50 years. The City has agreed to purchase all of its future power and energy requirements in excess of that received by the City through the Southeastern Power Administration at prices intended to cover the operating costs of the systems and to retire any debt incurred by MEAG. In the event that revenues are insufficient to cover all costs and retire the outstanding debt, each participating City has guaranteed a portion of the unpaid debt based on its individual entitlement shares of the output and services of generating units acquired or constructed by MEAG. In addition, in the event of discontinued service to a participant in default, the City would be obligated to purchase additional power subject to contractual limitations. Payments to MEAG are made monthly based on KWH usage. The total payments under these contracts amounted to \$13,785,673 in 2023.

At December 31, 2023, the outstanding debt of MEAG was approximately \$8.19 billion. The City's guarantee varies by individual projects undertaken by MEAG and as of December 31, 2023 totals approximately \$141.6 million.

**NOTE 15. COMMITMENTS AND CONTINGENCIES (CONTINUED)****Agreements with the Municipal Gas Authority of Georgia:**

The City has also entered into a contract for wholesale natural gas purchases with the Municipal Gas Authority of Georgia (MGAG) that requires the City to purchase all of its natural gas from MGAG. The gas supply contract with MGAG authorizes MGAG to establish rates and charges so as to produce revenues sufficient to cover its operating costs and retire its bonds issued to acquire long-term gas supplies for sale to its members, including the City. In the event that revenues are insufficient to cover all costs and retire the bonds issued by MGAG, the City is obligated to pay its "obligation share" of the costs of the gas supply and related services MGAG provides to the City, which costs includes amounts equal to principal and interest on MGAG's bonds. These obligations, which extend through the year 2023, are general obligations of the City to which the City's full faith, credit and taxing powers are pledged. The City's obligation to MGAG for gas supply costs are based on MGAG's costs to provide such supply, including bonds issued to purchase long-term rights to bulk supply. Payments to MGAG are made monthly based on actual usage. The total payments under these contracts amounted to \$2,208,964 in 2023.

At December 31, 2023, the outstanding debt of MGAG was approximately \$100.3 million. The City's guarantee varies by individual projects undertaken by MGAG and totals approximately \$812,000 at December 31, 2023.

**Grant Contingencies:**

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the City believes such disallowances, if any, will not be significant.

**Contractual Commitments:**

As of December 31, 2023, the City has contractual commitments on uncompleted contracts of \$618,538 primarily for infrastructure improvements to its highways and streets as well as to its utilities system.

**Litigation:**

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

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**NOTE 16. HOTEL/MOTEL LODGING TAX**

The City imposes a 5% hotel/motel tax on lodging facilities within the City. Revenues were \$82,031 for the year ended December 31, 2023. Of this amount, \$82,031, or 100% was expended for the promotion of tourism.

**NOTE 17. TAX ABATEMENTS**

For the year ended December 31, 2023, City property tax revenues were reduced by \$94,842 under agreements entered into by the Walton County Development Authority. Under the agreements, taxes on both real property and personal property are reduced based on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

DRAFT - NO ASSURANCE PROVIDED

**REQUIRED SUPPLEMENTARY INFORMATION**

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DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**RETIREMENT PLAN**  
**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY**  
**AND RELATED RATIOS**

	2023	2022	2021	2020	2019
<b>Total pension liability</b>					
Service cost	\$ 648,832	\$ 616,610	\$ 598,509	\$ 546,700	\$ 518,359
Interest on total pension liability	2,938,557	2,717,595	2,583,337	2,339,127	2,239,018
Differences between expected and actual experience	1,512,113	380,413	325,510	904,448	(15,158)
Changes of assumptions	-	-	-	1,478,629	-
Benefit payments, including refunds of employee contributions	(1,841,818)	(1,903,339)	(1,506,677)	(1,454,885)	(1,416,673)
Changes of benefit terms	-	1,121,837	-	-	-
<b>Net change in total pension liability</b>	<b>3,257,684</b>	<b>2,933,116</b>	<b>2,000,679</b>	<b>3,814,019</b>	<b>1,325,546</b>
<b>Total pension liability - beginning</b>	<b>40,116,917</b>	<b>37,183,801</b>	<b>35,183,122</b>	<b>31,369,103</b>	<b>30,043,557</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 43,374,601</b>	<b>\$ 40,116,917</b>	<b>\$ 37,183,801</b>	<b>\$ 35,183,122</b>	<b>\$ 31,369,103</b>
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 1,858,347	\$ 1,815,185	\$ 1,613,609	\$ 1,574,328	\$ 1,595,213
Contributions - employee	161,889	-	29,619	-	-
Net investment income	(2,242,596)	1,956,299	9,951,404	(1,676,580)	824,327
Benefit payments, including refunds of member contributions	(1,841,818)	(1,903,339)	(1,506,677)	(1,454,885)	(1,416,673)
Administrative expenses	(50,534)	(45,423)	(46,107)	(47,619)	(41,474)
<b>Net change in plan fiduciary net position</b>	<b>(2,114,712)</b>	<b>1,822,722</b>	<b>10,041,848</b>	<b>(1,604,756)</b>	<b>961,393</b>
<b>Plan fiduciary net position - beginning</b>	<b>33,768,715</b>	<b>31,945,993</b>	<b>21,904,145</b>	<b>23,508,901</b>	<b>22,547,508</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 31,654,003</b>	<b>\$ 33,768,715</b>	<b>\$ 31,945,993</b>	<b>\$ 21,904,145</b>	<b>\$ 23,508,901</b>
<b>City's net pension liability - ending (a) - (b)</b>	<b>\$ 11,720,598</b>	<b>\$ 6,348,202</b>	<b>\$ 5,237,808</b>	<b>\$ 13,278,977</b>	<b>\$ 7,860,202</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>72.98%</b>	<b>84.18%</b>	<b>85.91%</b>	<b>62.26%</b>	<b>74.94%</b>
<b>Covered payroll</b>	<b>\$ 12,261,287</b>	<b>\$ 11,912,385</b>	<b>\$ 11,411,180</b>	<b>\$ 10,727,956</b>	<b>\$ 9,703,676</b>
<b>City's net pension liability as a percentage of covered payroll</b>	<b>95.59%</b>	<b>53.29%</b>	<b>45.90%</b>	<b>123.78%</b>	<b>81.00%</b>
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	
<b>Total pension liability</b>					
Service cost	\$ 490,025	\$ 483,726	\$ 502,642	\$ 535,685	
Interest on total pension liability	2,078,904	2,005,035	1,821,757	1,734,555	
Differences between expected and actual experience	793,401	(253,518)	1,184,399	261,577	
Changes of assumptions	527,237	-	-	(381,710)	
Benefit payments, including refunds of employee contributions	(1,341,167)	(1,223,017)	(1,064,806)	(985,044)	
<b>Net change in total pension liability</b>	<b>2,548,400</b>	<b>1,012,226</b>	<b>2,443,992</b>	<b>1,165,063</b>	
<b>Total pension liability - beginning</b>	<b>27,495,157</b>	<b>26,482,931</b>	<b>24,038,939</b>	<b>22,873,876</b>	
<b>Total pension liability - ending (a)</b>	<b>\$ 30,043,557</b>	<b>\$ 27,495,157</b>	<b>\$ 26,482,931</b>	<b>\$ 24,038,939</b>	
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 1,476,334	\$ 1,446,150	\$ 1,460,554	\$ 1,498,029	
Contributions - employee	151,350	-	-	38,115	
Net investment income	2,489,925	2,202,837	46,793	1,473,880	
Benefit payments, including refunds of member contributions	(1,341,167)	(1,223,017)	(1,064,806)	(985,044)	
Administrative expenses	(39,798)	(39,342)	(27,372)	(24,874)	
<b>Net change in plan fiduciary net position</b>	<b>2,736,644</b>	<b>2,386,628</b>	<b>415,169</b>	<b>2,000,106</b>	
<b>Plan fiduciary net position - beginning</b>	<b>19,810,864</b>	<b>17,424,236</b>	<b>17,009,067</b>	<b>15,008,961</b>	
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 22,547,508</b>	<b>\$ 19,810,864</b>	<b>\$ 17,424,236</b>	<b>\$ 17,009,067</b>	
<b>City's net pension liability - ending (a) - (b)</b>	<b>\$ 7,496,049</b>	<b>\$ 7,684,293</b>	<b>\$ 9,058,695</b>	<b>\$ 7,029,872</b>	
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>75.05%</b>	<b>72.05%</b>	<b>65.79%</b>	<b>70.76%</b>	
<b>Covered payroll</b>	<b>\$ 9,334,662</b>	<b>\$ 8,834,774</b>	<b>\$ 8,409,066</b>	<b>\$ 8,717,479</b>	
<b>City's net pension liability as a percentage of covered payroll</b>	<b>80.30%</b>	<b>86.98%</b>	<b>107.73%</b>	<b>80.64%</b>	

**Notes to the Schedule:**  
The schedule will present 10 years of information once it is accumulated.



CITY OF MONROE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION  
RETIREMENT PLAN  
SCHEDULE OF CITY CONTRIBUTIONS

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 1,967,023	\$ 1,820,889	\$ 1,812,084	\$ 1,542,384	\$ 1,582,909
Contributions in relation to the actuarially determined contribution	1,967,023	1,820,889	1,812,084	1,542,384	1,582,909
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 12,481,110	\$ 12,188,012	\$ 11,820,509	\$ 11,274,737	\$ 10,545,696
Contributions as a percentage of covered payroll	15.76%	14.94%	15.33%	13.68%	15.01%

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,466,150	\$ 1,514,182	\$ 1,422,940	\$ 1,472,825	\$ 1,506,697
Contributions in relation to the actuarially determined contribution	1,439,383	1,576,845	1,422,940	1,472,825	1,506,697
Contribution deficiency (excess)	\$ 26,767	\$ (62,663)	\$ -	\$ -	\$ -
Covered payroll	\$ 9,423,002	\$ 9,305,215	\$ 8,677,960	\$ 8,319,435	\$ 8,850,160
Contributions as a percentage of covered payroll	15.28%	16.95%	16.40%	17.70%	17.02%

Notes to the Schedule of Contributions and Related Assumptions:

(1) Actuarial Assumptions:

Valuation Date	July 1, 2022
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amounts that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Assumed Rate of Return on Investments	7.375%
Projected Salary Increases	2.25% plus service based merit increases
Cost-of-living Adjustment	0.00%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	Remaining amortization period varies for the bases, with a net effective amortization period of 10 years.

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS**

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**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for specific revenues that are restricted or committed to expenditures for specified purposes.

**Forfeited Drug 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.

**Opioid Remediation Fund** – This fund is used to account for restricted funds received from legal settlements related to the nationwide opioid epidemic.

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

**Capital Projects Fund** – This fund is used to account for the receipts and disbursements of grant money used to fund various capital outlay projects of the City.

**Urban Redevelopment Authority Fund** – This fund is used to account for the proceeds of the Series 2019 Revenue Bond issuance, which is to be used to fund the City’s urban redevelopment plan.

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2023**

ASSETS	Special Revenue Funds			Capital Project Funds		Total Nonmajor Governmental Funds
	Forfeited Drug Fund	Hotel/Motel Tax Fund	Opioid Remediation Fund	Capital Projects Fund	Urban Redevelopment Authority Fund	
	Cash and cash equivalents	\$ 145,251	\$ 21,062	\$ -	\$ 2,740	
Taxes receivable	-	5,580	-	-	-	5,580
Due from other funds	-	-	44,679	-	89,507	134,186
<b>Total assets</b>	<b>\$ 145,251</b>	<b>\$ 26,642</b>	<b>\$ 44,679</b>	<b>\$ 2,740</b>	<b>\$ 89,507</b>	<b>\$ 308,819</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 21,062	\$ -	\$ -	\$ -	\$ 21,062
Retainage payable	-	-	-	-	11,232	11,232
<b>Total liabilities</b>	<b>-</b>	<b>21,062</b>	<b>-</b>	<b>-</b>	<b>11,232</b>	<b>32,294</b>
<b>FUND BALANCES</b>						
Restricted:						
Law enforcement	145,251	-	-	-	-	145,251
Capital projects	-	-	-	2,740	78,275	81,015
Tourism	-	5,580	-	-	-	5,580
Health and welfare	-	-	44,679	-	-	44,679
<b>Total fund balances</b>	<b>145,251</b>	<b>5,580</b>	<b>44,679</b>	<b>2,740</b>	<b>78,275</b>	<b>276,525</b>
<b>Total liabilities and fund balances</b>	<b>\$ 145,251</b>	<b>\$ 26,642</b>	<b>\$ 44,679</b>	<b>\$ 2,740</b>	<b>\$ 89,507</b>	<b>\$ 308,819</b>

DRAFT - NO ASSURANCE PROVIDED

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Special Revenue Funds			Capital Project Funds		Total Nonmajor Governmental Funds
	Forfeited Drug Fund	Hotel/Motel Tax Fund	Opioid Remediation Fund	Capital Projects Fund	Urban Redevelopment Authority Fund	
<b>REVENUES</b>						
Taxes	\$ -	\$ 82,031	\$ -	\$ -	\$ -	\$ 82,031
Fines and forfeitures	46,833	-	44,679	-	-	91,512
Total revenues	46,833	82,031	44,679	-	-	173,543
<b>EXPENDITURES</b>						
Current						
Public safety	113,005	-	-	-	-	113,005
Housing and development	-	82,031	-	-	-	82,031
Debt service						
Principal	28,500	-	-	-	-	28,500
Total expenditures	141,505	82,031	-	-	-	223,536
Excess (deficiency) of revenues over expenditures	(94,672)	-	44,679	-	-	(49,993)
<b>Other Financing Sources:</b>						
Issuance of lease liabilities	92,927	-	-	-	-	92,927
Total other financing sources	92,927	-	-	-	-	92,927
Net change in fund balances	(1,745)	-	44,679	-	-	42,934
<b>FUND BALANCES, beginning of year</b>	146,996	5,580	-	2,740	78,275	233,591
<b>FUND BALANCES, end of year</b>	\$ 145,251	\$ 5,580	\$ 44,679	\$ 2,740	\$ 78,275	\$ 276,525

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

FORFEITED DRUG FUND  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines & forfeitures	\$ 45,000	\$ 46,833	\$ 46,833	\$ -
<b>EXPENDITURES</b>				
Public safety	45,000	113,005	113,005	-
Debt service:				
Principal	-	28,500	28,500	-
Total expenditures	45,000	141,505	141,505	-
Deficiency of revenues over expenditures	-	(94,672)	(94,672)	-
<b>OTHER FINANCING SOURCES</b>				
Issuance of lease liabilities	-	92,927	92,927	-
Net change in fund balances	-	(1,745)	(1,745)	-
<b>FUND BALANCES, beginning of year</b>	146,996	146,996	146,996	-
<b>FUND BALANCES, end of year</b>	\$ 146,996	\$ 145,251	\$ 145,251	\$ -

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**

**HOTEL/MOTEL TAX FUND  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 60,000	\$ 82,031	\$ 82,031	\$ -
<b>EXPENDITURES</b>				
Housing and development	60,000	82,031	82,031	-
Net change in fund balances	-	-	-	-
<b>FUND BALANCES, beginning of year</b>	5,580	5,580	5,580	-
<b>FUND BALANCES, end of year</b>	\$ 5,580	\$ 5,580	\$ 5,580	\$ -

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

OPIOID REMEDIATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ 44,679	\$ 44,679	\$ -
<b>EXPENDITURES</b>				
Public safety	-	44,679	-	44,679
Net change in fund balances	-	-	44,679	44,679
<b>FUND BALANCES, beginning of year</b>	-	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ 44,679	\$ 44,679

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE  
 LOCAL OPTION SALES TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Current Estimated Cost</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>
<b>SPLOST - 2013 SERIES</b>					
Transportation, drainage and sidewalks	\$ 5,900,000	\$ 6,093,486	\$ 5,971,380	\$ 122,106	\$ 6,093,486
Public safety improvements	1,200,000	1,230,856	1,181,709	49,147	1,230,856
Solid waste improvements	2,100,000	2,119,132	2,119,012	-	2,119,012
	<u>\$ 9,200,000</u>	<u>\$ 9,443,474</u>	<u>\$ 9,272,101</u>	<u>171,253</u>	<u>\$ 9,443,354</u>
<b>SPLOST - 2019 SERIES</b>					
Transportation, drainage and sidewalks	\$ 6,139,675	\$ 9,000,000	\$ 5,768,685 (1)	1,522,097	\$ 7,290,782
Parks improvements	2,631,289	8,000,000	3,130,822	2,912,700	6,043,522
	<u>\$ 8,770,964</u>	<u>\$ 17,000,000</u>	<u>\$ 8,899,507</u>	<u>4,434,797</u>	<u>\$ 13,334,304</u>
Total 2013 and 2019 SPLOST				\$ 4,606,050	
Expenditures funded by non-SPLOST revenues				<u>1,760,310</u>	
Total SPLOST Fund expenditures for year ended December 31, 2023				<u>\$ 6,366,360</u>	

(1) The prior year total was revised to exclude expenditures that were funded with intergovernmental revenues.

DRAFT - NO ASSURANCE PROVIDED



**COMPONENT UNITS**

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**STATEMENT OF CASH FLOWS  
COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customers	\$ 126,234
Payments to suppliers	<u>(127,050)</u>
Net cash used in operating activities	<u>(816)</u>

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES**

Payments of interest on note payable	<u>(18,614)</u>
Net cash used in capital financing activities	<u>(18,614)</u>

**CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES**

Tax receipts	25,000
Other nonoperating receipts	<u>174,298</u>
Net cash provided by non-capital financing activities	<u>199,298</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received	27,001
Purchase of land for redevelopment	<u>(150,758)</u>
Net cash used in investing activities	<u>(123,757)</u>

Net increase in cash	56,111
Cash, beginning of year	<u>510,122</u>
Cash, end of year	<u><u>\$ 566,233</u></u>

**RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES**

Operating loss	\$ (52,940)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Decrease in accounts receivable	64,439
Decrease in accounts payable	<u>(12,315)</u>
Net cash used in operating activities	<u><u>\$ (816)</u></u>

**CITY OF MONROE, GEORGIA**

**BALANCE SHEET  
COMPONENT UNIT - CONVENTION & VISITORS BUREAU  
DECEMBER 31, 2023**

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<b>ASSETS</b>	
Cash	\$ 97,962
Accounts receivable	<u>21,062</u>
Total assets	<u>\$ 119,024</u>
<b>FUND BALANCE</b>	
<b>FUND BALANCE</b>	
Restricted - tourism	<u>\$ 119,024</u>
Total liabilities and fund balance	<u>\$ 119,024</u>

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**COMPONENT UNIT - CONVENTION & VISITORS BUREAU**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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<b>REVENUES</b>	
Taxes	\$ 82,038
Miscellaneous	<u>6</u>
Total revenues	<u>82,044</u>
<b>EXPENDITURES</b>	
Tourism	<u>40,525</u>
Total expenditures	<u>40,525</u>
Net change in fund balance	<u>41,519</u>
<b>FUND BALANCE, beginning of year</b>	<u>77,505</u>
<b>FUND BALANCE, end of year</b>	<u><u>\$ 119,024</u></u>

DRAFT - NO ASSURANCE PROVIDED

# STATISTICAL SECTION

This part of the City of Monroe’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

	<u>Page</u>
<b>Financial Trends</b> .....	<b>72</b>
<b>These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.</b>	
<b>Revenue Capacity</b> .....	<b>79</b>
<b>These schedules contain information to help the reader assess the City’s most significant local revenue sources, property taxes and utility charges.</b>	
<b>Debt Capacity</b> .....	<b>93</b>
<b>These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.</b>	
<b>Demographic and Economic Information</b> .....	<b>98</b>
<b>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.</b>	
<b>Operating Information</b> .....	<b>101</b>
<b>These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.</b>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

**CITY OF MONROE, GEORGIA**  
**NET POSITION BY COMPONENT**  
**LAST TEN YEARS**  
**(accrual basis of accounting)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Governmental activities</b>										
Net investment in capital assets	\$ 42,913,337	\$ 36,672,527	\$ 28,233,566	\$ 25,489,636	\$ 22,930,759	\$ 20,485,983	\$ 16,771,849	\$ 16,598,632	\$ 16,304,765	\$ 15,731,687
Restricted for law enforcement	145,251	146,996	188,709	150,249	63,237	23,265	7,885	14,495	40,614	45,678
Restricted for debt service	-	-	-	-	-	310,849	92,856	47,966	83,893	86,421
Restricted for federal programs	85,070	9,898	341	-	-	-	-	-	-	-
Restricted for capital projects	2,409,925	3,339,634	5,528,728	5,074,619	4,414,265	4,022,139	5,448,014	4,501,818	4,248,927	2,009,916
Restricted for tourism	5,580	5,580	6,085	4,416	3,996	4,634	3,537	3,197	8,371	12,639
Unrestricted	3,920,911	4,209,266	1,303,888 (1)	784,851	(300,215)	(970,461)	(763,091)	(639,323)	(787,256)	2,382,343
<b>Total governmental activities net position</b>	<b>\$ 49,480,074</b>	<b>\$ 44,383,901</b>	<b>\$ 35,261,317</b>	<b>\$ 31,503,771</b>	<b>\$ 27,112,042</b>	<b>\$ 23,876,409</b>	<b>\$ 21,561,050</b>	<b>\$ 20,526,785</b>	<b>\$ 19,899,314</b>	<b>\$ 20,268,684</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 82,721,365	\$ 78,429,495	\$ 71,061,679	\$ 65,203,406	\$ 58,967,998	\$ 55,240,661	\$ 51,733,299	\$ 50,771,001	\$ 51,299,882	\$ 49,699,327
Restricted for debt service	319,146	292,572	282,650	277,896	255,363	252,617	249,332	186,716	215,898	215,898
Restricted for capital projects	4,463,005	4,537,960	7,174,707	8,022,915	9,696,380	9,139,113	12,097,845	9,441,663	8,383,507	15,244,250
Unrestricted	20,006,122	22,849,361	24,828,374	23,339,704	21,527,290	18,957,214	14,621,384	13,463,671	9,252,608	1,883,885
<b>Total business-type activities net position</b>	<b>\$ 107,509,638</b>	<b>\$ 106,109,388</b>	<b>\$ 103,347,410</b>	<b>\$ 96,843,921</b>	<b>\$ 90,447,031</b>	<b>\$ 83,589,605</b>	<b>\$ 78,701,860</b>	<b>\$ 73,863,051</b>	<b>\$ 69,151,895</b>	<b>\$ 67,043,360</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 125,634,702	\$ 115,102,022	\$ 99,420,938	\$ 90,693,042	\$ 81,898,757	\$ 75,726,644	\$ 68,505,148	\$ 67,369,633	\$ 67,604,647	\$ 65,431,014
Restricted for law enforcement	145,251	146,996	188,709	150,249	63,237	23,265	7,885	14,495	40,614	45,678
Restricted for debt service	319,146	292,572	282,650	277,896	255,363	563,466	342,188	234,682	299,791	302,319
Restricted for federal programs	85,070	9,898	341	-	-	-	-	-	-	-
Restricted for capital projects	6,872,930	7,877,594	12,703,435	13,097,534	14,110,645	13,161,252	17,545,859	13,943,481	12,632,434	17,254,166
Restricted for tourism	5,580	5,580	6,085	4,416	3,996	4,634	3,537	3,197	8,371	12,639
Unrestricted	23,927,033	27,058,627	26,132,262	24,124,555	21,227,075	17,986,753	13,858,293	12,824,348	8,465,352	4,266,228
<b>Total primary government net position</b>	<b>\$ 156,989,712</b>	<b>\$ 150,493,289</b>	<b>\$ 138,734,420</b>	<b>\$ 128,347,692</b>	<b>\$ 117,559,073</b>	<b>\$ 107,466,014</b>	<b>\$ 100,262,910</b>	<b>\$ 94,389,836</b>	<b>\$ 89,051,209</b>	<b>\$ 87,312,044</b>

(1) Net position of governmental activities was restated as of December 31, 2021 due to the implementation of GASB Statement No. 87, Leases, during fiscal year 2022.

DRAFT - NO ASSURANCE PROVIDED

# CITY OF MONROE, GEORGIA

## CHANGES IN NET POSITION LAST TEN YEARS (accrual basis of accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Expenses</b>										
Governmental activities:										
General government	\$ 2,534,693	\$ 1,467,296	\$ 1,957,147	\$ 1,721,026	\$ 1,657,185	\$ 1,348,382	\$ 1,517,879	\$ 1,546,075	\$ 1,497,183	\$ 1,355,733
Judicial	263,204	233,601	196,437	107,436	84,279	96,110	103,571	121,714	112,734	97,474
Public safety	11,225,168	9,396,012	7,508,143	7,774,304	7,032,501	6,269,746	5,515,442	5,268,876	5,282,765	5,327,544
Public works	3,390,055	2,543,896	2,240,826	1,629,163	2,302,320	2,288,588	2,403,390	2,515,879	2,608,923	2,876,346
Health and welfare	38,628	47,242	129,405	110,172	28,153	23,470	12,325	14,713	16,296	13,571
Culture and recreation	1,042,520	904,497	743,703	721,854	523,148	575,482	427,499	389,367	382,685	389,091
Housing and development	1,819,418	1,788,522	1,721,414	1,580,085	1,547,514	1,211,958	1,030,921	785,841	755,074	541,373
Interest on long-term debt	263,277	174,796	178,258	188,998	245,557	116,266	64,856	120,015	178,624	208,995
Total governmental activities expenses	20,576,963	16,555,862	14,675,333	13,833,038	13,420,657	11,930,002	11,075,883	10,762,480	10,834,284	10,810,127
Business-type activities:										
Utilities	41,989,806	43,023,787	37,604,762	37,126,841	35,171,102	36,101,902	32,120,416	31,479,006	29,794,440	30,534,057
Solid Waste	7,662,571	6,789,922	5,846,638	5,832,852	5,159,271	4,311,889	4,052,539	3,864,628	3,851,963	3,604,884
GUTA	-	-	-	-	- (1)	-	333,199	296,924	79,193	54,165
Total business-type activities expenses	49,652,377	49,813,709	43,451,400	42,959,693	40,330,373	40,413,791	36,506,154	35,640,558	33,725,596	34,193,106
Total primary government expenses	\$ 70,229,340	\$ 66,369,571	\$ 58,126,733	\$ 56,792,731	\$ 53,751,030	\$ 52,343,793	\$ 47,582,037	\$ 46,403,038	\$ 44,559,880	\$ 45,003,233
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,164,868	\$ 1,016,451	\$ 957,149	\$ 915,960	\$ 828,086	\$ 745,943	\$ 747,865	\$ 801,829	\$ 702,850	\$ 711,630
Judicial	280,912	247,393	293,141	269,919	454,901	332,014	275,966	287,674	405,299	408,191
Public safety	162,047	174,919	156,682	129,367	84,181	59,583	73,869	50,448	125,489	97,188
Public works	7,349	30,883	48,398	31,811	34,410	23,748	61,123	30,411	35,930	31,530
Culture and recreation	110,061	86,832	4,508	4,508	3,335	12,496	15,520	12,920	8,785	12,313
Housing and development	291,165	504,835	567,006	465,658	441,280	233,299	328,659	227,155	212,784	70,504
Operating grants and contributions	512,721	610,748	371,937	1,217,152	640,872	587,422	133,651	169,506	182,306	74,634
Capital grants and contributions	8,470,077	10,273,084 (3)	4,161,444	4,544,584	4,096,477	2,490,759	1,998,249	1,686,099	3,907,075	2,255,155
Total governmental activities program revenues	10,999,200	12,945,145	6,560,265	7,578,959	6,583,542	4,485,264	3,634,902	3,266,042	5,580,518	3,661,145
Business-type activities:										
Charges for services:										
Utilities	43,854,063	46,958,455	44,515,756	40,893,970	42,580,660	42,193,778	37,997,407	37,484,700	35,898,925	35,424,676
Solid Waste	7,195,486	6,970,573	6,367,207	6,100,901	5,795,498	4,461,913	4,580,937	4,272,845	4,413,332	4,207,418
GUTA	-	-	-	-	-	- (1)	119,824	120,868	73,468	36,965
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	240,556	701,967	1,612,424	4,119,604 (2)	283,684	644,842	41,862	43,351	512,575	489,720
Total business-type activities program revenues	51,290,105	54,630,995	52,495,387	51,114,475	48,659,842	47,320,533	42,740,030	41,921,764	40,898,300	40,158,779
Total primary government program revenues	\$ 62,289,305	\$ 67,576,140	\$ 59,055,652	\$ 58,693,434	\$ 55,243,384	\$ 51,805,797	\$ 46,374,932	\$ 45,187,806	\$ 46,478,818	\$ 43,819,924

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**CHANGES IN NET POSITION**  
**LAST TEN YEARS**  
**(accrual basis of accounting)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Net (expense)/revenue</b>										
Governmental activities	\$ (9,577,763)	\$ (3,610,717)	\$ (8,115,068)	\$ (6,254,079)	\$ (6,837,115)	\$ (7,444,738)	\$ (7,440,981)	\$ (7,496,438)	\$ (5,253,766)	\$ (7,148,982)
Business-type activities	1,637,728	4,817,286	9,043,987	8,154,782	8,329,469	6,906,742	6,233,876	6,281,206	7,172,704	5,965,673
Total primary government net (expense) revenue	\$ (7,940,035)	\$ 1,206,569	\$ 928,919	\$ 1,900,703	\$ 1,492,354	\$ (537,996)	\$ (1,207,105)	\$ (1,215,232)	\$ 1,918,938	\$ (1,183,309)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Property taxes	\$ 5,664,129	\$ 5,038,571	\$ 4,445,499	\$ 3,920,564	\$ 3,684,076	\$ 3,448,522	\$ 3,184,467	\$ 2,985,136	\$ 3,158,414	\$ 3,216,546
Sales taxes	3,585,842	4,032,765	3,507,991	3,098,527	2,717,391	2,379,975	2,176,049	2,011,809	2,049,892	2,050,222
Franchise taxes	381,060	343,038	316,483	313,397	320,400	333,951	317,921	303,920	282,669	263,862
Other taxes	1,864,990	1,402,473	1,221,181	1,194,514	1,136,010	1,079,020	1,006,432	970,831	898,936	852,020
Unrestricted investment earnings	93,788	37,967	2,144	20,468	55,803	2	78	-	-	-
Miscellaneous	-	-	-	-	-	109,182	91,966	56,691	-	164,450
Gain on sale of capital assets	339,206	15,232	-	1,155	-	-	32,366	-	89,099	25,051
Transfers	2,744,921	1,863,255	2,505,009	2,097,183	2,159,068	2,409,445	1,665,967	1,795,522	1,680,148	1,867,001
Total governmental activities	14,673,936	12,733,301	11,998,307	10,645,808	10,072,748	9,760,097	8,475,246	8,123,909	8,159,158	8,439,152
Business-type activities:										
Investment earnings (loss)	2,399,604	(334,619)	(40,683)	336,274	669,317	388,841	265,069	175,847	76,109	43,644
Gain on sale of capital assets	41,762	79,740	5,194	3,017	17,708	1,607	5,831	49,625	-	-
Miscellaneous	66,077	62,826	-	-	-	-	-	-	-	-
Transfers	(2,744,921)	(1,863,255)	(2,505,009)	(2,097,183)	(2,159,068)	(2,409,445)	(1,665,967)	(1,795,522)	(1,680,148)	(1,867,001)
Total business-type activities	(237,478)	(2,055,308)	(2,540,498)	(1,757,892)	(1,472,043)	(2,018,997)	(1,395,067)	(1,570,050)	(1,604,039)	(1,823,357)
Total primary government	\$ 14,436,458	\$ 10,677,993	\$ 9,457,809	\$ 8,887,916	\$ 8,600,705	\$ 7,741,100	\$ 7,080,179	\$ 6,553,859	\$ 6,555,119	\$ 6,615,795
<b>Change in Net Position</b>										
Governmental activities	\$ 5,096,173	\$ 9,122,584	\$ 3,883,239	\$ 4,391,729	\$ 3,235,633	\$ 2,315,359	\$ 1,034,265	\$ 627,471	\$ 2,905,392	\$ 1,290,170
Business-type activities	1,400,250	2,761,978	6,503,489	6,396,890	6,857,426	4,887,745	4,838,809	4,711,156	5,568,665	4,142,316
Total primary government	\$ 6,496,423	\$ 11,884,562	\$ 10,386,728	\$ 10,788,619	\$ 10,093,059	\$ 7,203,104	\$ 5,873,074	\$ 5,338,627	\$ 8,474,057	\$ 5,432,486

(1) During 2018, the GUTA fund was consolidated with the Utilities Fund.  
(2) Intergovernmental (i.e. grant) revenues are included as capital contributions in 2020.  
(3) During 2022, the City received significant donated infrastructure, included as capital contributions.

DRAFT - NO ASSURANCE PROVIDED



**CITY OF MONROE, GEORGIA**

**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE  
LAST TEN YEARS  
(accrual basis of accounting)**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Franchise Tax</b>	<b>Other Tax</b>	<b>Total</b>
2014	\$ 3,216,546	\$ 2,050,222	\$ 263,862	\$ 852,020	\$ 6,382,650
2015	3,158,414	2,049,892	282,669	898,936	6,389,911
2016	2,985,136 <sup>(1)</sup>	2,011,809	303,920	970,831	6,271,696
2017	3,184,467	2,176,049	317,921	1,006,432	6,684,869
2018	3,448,522	2,379,975	333,951	1,079,020	7,241,468
2019	3,684,076	2,717,391	320,400	1,136,010	7,857,877
2020	3,920,564	3,098,527	313,397	1,194,514	8,527,002
2021	4,445,499 <sup>(2)</sup>	3,507,991	316,483	1,221,181	9,491,154
2022	5,038,571	4,032,765	343,038	1,402,473	10,816,847
<b>2023</b>	<b>5,664,129</b>	<b>3,585,842</b>	<b>381,060</b>	<b>1,864,990</b>	<b>11,496,021</b>

(1) Property tax decrease in 2016 due to a decrease in title ad-valorem tax (TAVT) due to a change in the State formula.

(2) Property tax increase in 2021 attributable to a general increase in assessed property values.

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General fund										
Nonspendable	\$ 138,962	\$ 98,756	\$ 74,138	\$ 115,806	\$ 120,013	\$ 115,624	\$ 112,615	\$ 99,052	\$ 79,697	\$ 93,464
Restricted	-	-	-	-	-	310,734	92,741	47,850 (1)	197,243	199,305
Assigned	5,500	5,500	5,551	9,028	6,007	5,500	10,739	17,108	10,359	5,209
Unassigned	7,901,054	7,855,731	5,332,318	4,913,245	3,065,644	2,311,710	2,537,155	2,807,490	2,570,778	2,607,515
Total general fund	<u>\$ 8,045,516</u>	<u>\$ 7,959,987</u>	<u>\$ 5,412,007</u>	<u>\$ 5,038,079</u>	<u>\$ 3,191,664</u>	<u>\$ 2,743,568</u>	<u>\$ 2,753,250</u>	<u>\$ 2,971,500</u>	<u>\$ 2,858,077</u>	<u>\$ 2,905,493</u>
Other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,634,594	3,289,366	5,712,631	5,433,509	7,222,881 (4)	4,050,153 (3)	5,459,551	4,519,626 (2)	177,061	1,955,349
Assigned	-	-	-	97	97	-	-	-	-	-
Total other governmental funds	<u>\$ 2,634,594</u>	<u>\$ 3,289,366</u>	<u>\$ 5,712,631</u>	<u>\$ 5,433,606</u>	<u>\$ 7,222,978</u>	<u>\$ 4,050,153</u>	<u>\$ 5,459,551</u>	<u>\$ 4,519,626</u>	<u>\$ 177,061</u>	<u>\$ 1,955,349</u>

- (1) Restricted for General Obligation debt service. Decrease due to refunding of General Obligation Bonds.
- (2) Increase in capital projects in the SPLOST Fund for street enhancement projects.
- (3) The decrease in restricted fund balance is due to the expending of funds on capital projects in 2018.
- (4) The increase in restricted fund balance is due to the addition of the Urban Redevelopment Authority Fund in 2019, whose fund balance is restricted for capital projects.

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST TEN YEARS  
 (modified accrual basis of accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Revenues</b>										
Taxes	\$ 11,530,460	\$ 10,709,323	\$ 9,495,844	\$ 8,568,786	\$ 7,892,828	\$ 7,189,628	\$ 6,689,354	\$ 6,357,296	\$ 6,502,341	\$ 6,348,447
Licenses and permits	542,092	640,611	496,979	408,082	375,517	217,263	165,100	248,648 (1)	122,927	138,792
Intergovernmental	8,715,792 (6)	5,635,156	4,413,547	3,940,345	4,536,646 (6)	3,001,050 (6)	2,093,558	1,850,796 (2)	3,974,481	2,064,479
Fines and forfeitures	372,424	357,423	444,717	391,462	515,984	371,036	294,986	321,644	494,682	488,314
Charges for services	1,044,353	1,009,132	849,452	808,257	741,049	694,141	779,484	647,933	676,607	690,311
Interest income	94,527	39,137	2,144	20,468	55,803	2	78	-	-	-
Miscellaneous	323,800	448,074	355,572	327,249	414,346	310,956	385,249	253,712	336,449	176,163
<b>Total revenues</b>	<b>22,623,448</b>	<b>18,838,856</b>	<b>16,058,255</b>	<b>14,464,649</b>	<b>14,532,173</b>	<b>11,784,076</b>	<b>10,407,809</b>	<b>9,680,029</b>	<b>12,107,487</b>	<b>9,906,506</b>
<b>Expenditures</b>										
General government	2,461,684	1,432,644	2,397,579	1,225,749	1,412,678	1,191,278	2,764,072	1,433,553	1,508,238	1,212,677
Judicial	259,434	234,500	197,999	101,493	84,243	96,480	105,338	121,372	115,074	97,474
Public safety	11,919,073	9,165,916	8,050,254	8,037,212	6,718,003	6,719,909	5,653,123	4,951,030	5,186,269	5,036,599
Public works	2,495,224	1,771,810	2,005,635	1,383,222	1,700,711	1,762,131	1,946,854	1,704,309	1,889,017	1,916,788
Health and welfare	24,159	18,701	23,280	23,203	28,153	23,840	12,325	14,713	16,296	13,571
Culture and recreation	5,163,499	1,082,939	1,352,137	579,368	542,739	337,518	445,762	372,073	396,114	364,867
Housing and development	1,839,246	1,570,818	1,455,232	1,271,228	1,420,204	1,179,170	1,035,645	656,720	633,359	561,720
Capital outlay	2,809,440	5,682,752	2,672,942	4,470,520	4,294,629	3,512,703	333,013	652,189	789,827	1,035,642
Debt service										
Principal retirements	1,253,692	927,171	786,124	477,392	1,154,552	1,025,524	810,000	961,791	902,070	838,524
Issuance Costs	-	-	-	-	83,000	-	-	34,693 (3)	-	-
Interest and fiscal charges	189,989	182,542	175,243	176,250	144,857	87,496	32,725	145,959	182,929	215,725
<b>Total expenditures</b>	<b>28,415,440</b>	<b>22,069,793</b>	<b>19,116,425</b>	<b>17,745,637</b>	<b>17,583,769</b>	<b>15,936,049</b>	<b>13,138,857</b>	<b>11,048,402</b>	<b>11,619,193</b>	<b>11,293,587</b>
Excess (deficiency) of revenues over expenditures	(5,791,992)	(3,230,937)	(3,058,170)	(3,280,988)	(3,051,596)	(4,151,973)	(2,731,048)	(1,368,373)	488,294	(1,387,081)

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (continued)  
 LAST TEN YEARS  
 (modified accrual basis of accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Other financing sources (uses)</b>										
Issuance of note payable	\$ -	\$ -	\$ 920,000	\$ -	\$ -	\$ -	\$ 1,500,000 (5)	\$ -	\$ -	\$ -
Issuance of lease liabilities	975,847	96,331	-	-	-	-	-	-	-	-
Issuance of long-term debt	-	-	-	-	3,600,000 (7)	-	-	2,513,000 (4)	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(2,478,307) (4)	-	-
Financed purchases	1,032,063	-	286,114	783,432	226,855	322,523	245,900	-	-	-
Proceeds from sale of capital assets	469,918	15,232	-	1,155	23,086	925	32,366	-	89,099	25,709
Transfers in	2,744,921	3,803,494	2,945,905	2,645,444	3,704,520	3,271,585	2,807,434	2,774,323	2,737,479	2,659,802
Transfers out	-	(559,405)	(440,896)	(92,000)	(881,944)	(862,140)	(1,141,467)	(978,801)	(1,057,331)	(792,801)
<b>Total other financing sources (uses)</b>	<b>5,222,749</b>	<b>3,355,652</b>	<b>3,711,123</b>	<b>3,338,031</b>	<b>6,672,517</b>	<b>2,732,893</b>	<b>3,444,233</b>	<b>1,830,215</b>	<b>1,769,247</b>	<b>1,892,710</b>
<b>Net change in fund balances</b>	<b>\$ (569,243)</b>	<b>\$ 124,715</b>	<b>\$ 652,953</b>	<b>\$ 57,043</b>	<b>\$ 3,620,921</b>	<b>\$ (1,419,080)</b>	<b>\$ 713,185</b>	<b>\$ 461,842</b>	<b>\$ 2,257,541</b>	<b>\$ 505,629</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.48%</b>	<b>7.08%</b>	<b>6.82%</b>	<b>5.26%</b>	<b>10.52%</b>	<b>9.54%</b>	<b>7.69%</b>	<b>10.99%</b>	<b>10.02%</b>	<b>10.28%</b>

(1) Large increase in building permits, specifically a major hospital renovation for a regional mental health center and a new addition to the new hospital.

(2) Large decrease in intergovernmental due to in 2015 the City received a 2007 SPLOST settlement in the amount of \$2.1 million.

(3) Issuance costs broken out for 2016 and forward, prior years not updated.

(4) Result of refunding of General Obligation Bonds in December 2016.

(5) Purchase of the Walton Plaza property & building.

(6) Increase in federal and/or state grant funding.

(7) Issuance of the Urban Redevelopment Authority Revenue Bonds.

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**

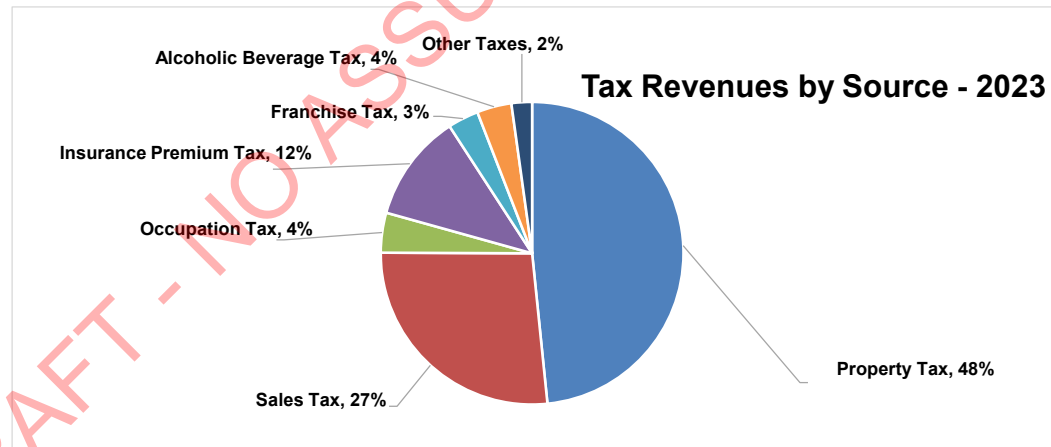
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
LAST TEN YEARS  
(modified accrual basis of accounting)**

Fiscal Year	Property Tax	Sales Tax	Occupation Tax	Insurance Premium Tax	Franchise Tax	Alcoholic Beverage Tax	Other Taxes	Total
2014	\$ 3,139,290	\$ 1,732,915	\$ 81,700	\$ 712,964	\$ 263,862	\$ 317,307	\$ 100,409	\$ 6,348,447
2015	3,218,624	1,694,943	84,150	761,685	282,669	314,926	105,321	6,462,318
2016	3,045,230	1,672,504	86,200	825,052	303,920	296,799	127,591	6,357,296
2017	3,155,876	1,782,464	87,339	852,827	317,921	347,533	99,342	6,643,302
2018	3,355,741 (2)	2,027,527 (1)	93,850	919,876	333,951	308,455	150,228	7,189,628
2019	3,627,222	2,356,109	93,079	977,418	320,400	313,204	205,396	7,892,828
2020	3,836,132	2,700,402	93,275	1,031,761	313,397	346,399	247,420	8,568,786
2021	4,332,742 (3)	3,091,556	96,525	1,065,543	316,482	353,971	239,025	9,495,844
2022	4,839,599	3,561,495	100,700	1,250,774	343,038	396,766	216,951	10,709,323
<b>2023</b>	<b>5,579,503</b>	<b>3,077,101</b>	<b>488,036</b>	<b>1,326,983</b>	<b>381,060</b>	<b>426,710</b>	<b>251,067</b>	<b>11,530,460</b>

(1) Sales tax increase due to Local Option Sales Tax (LOST) collections, effect of increased local sales.

(2) Property tax increased with collections performed by Walton County Tax Commissioner's office.

(3) Property tax increased with general increase in assessed property values.



# CITY OF MONROE, GEORGIA

## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN YEARS

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other Property (1)	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2014	\$ 111,572,435	\$ 151,640,759	\$ 65,604,578	\$ 24,586,089	\$ 13,654,853	\$ 339,749,008	8.353	\$ 849,372,520	40%
2015	122,503,729	149,253,961	63,854,238	20,097,713	13,888,756	341,820,885	8.115	854,552,213	40%
2016	138,620,409	155,101,971	77,120,434	17,224,710	21,630,049	366,437,475	7.802	916,093,688	40%
2017	162,883,341	157,978,674	90,977,408	16,089,194	31,688,869	396,239,748	7.421	990,599,370	40%
2018	172,994,149	165,084,770	88,379,597	14,737,546	22,627,411	418,568,651	7.277	1,046,421,628	40%
2019	188,366,699	152,320,597	95,099,296	14,125,236	27,839,611	422,072,217	7.802	1,055,180,543	40%
2020	221,454,383	155,153,319	106,346,324	13,898,876	43,995,439	452,857,463	7.588	1,132,143,658	40%
2021	253,910,497	166,764,263	103,093,385	14,544,499	27,522,333	510,790,311	7.404	1,276,975,778	40%
2022	340,245,309	192,980,799	120,329,317	15,443,362	43,489,292	625,509,495	7.060	1,563,773,738	40%
<b>2023</b>	<b>446,663,329</b>	<b>224,265,024</b>	<b>122,094,037</b>	<b>15,700,761</b>	<b>37,489,038</b>	<b>771,234,113</b>	<b>6.467</b>	<b>1,928,085,283</b>	<b>40%</b>

Source: Walton County Tax Assessors Office

Note: Property in the City is reassessed periodically. Property is assessed at 40% of the fair market value; therefore, the assessed values are equal to 40% of the estimated actual value. Tax rates are per \$1,000 of assessed value.

(1) Other property consists of historic, agricultural, conservation use, utility, motor vehicle and mobile homes.



CITY OF MONROE, GEORGIA

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

Fiscal Year	City of Monroe, Georgia			Overlapping Rates (1)					Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total City Millage	County	School District			State	
					Operating Millage	Debt Service Millage	Total School Millage		
2014	6.017	2.336	8.353	11.773	19.502	3.500	23.002	0.10	43.228
2015	5.734	2.381	8.115	11.194	19.250	3.350	22.600	0.05	41.959
2016	5.582	2.220	7.802	11.325	18.900	3.200	22.100	-	41.227
2017	5.418	2.003	7.421	10.905	18.700	2.900	21.600	-	39.926
2018	5.298	1.979	7.277	10.905	18.600	2.600	21.200	-	39.382
2019	5.821	1.981	7.802	10.905	18.600	2.300	20.900	-	39.607
2020	7.588	-	7.588	10.677	19.100	2.300	21.400	-	39.665
2021	7.404	-	7.404	10.413	18.593	2.239	20.832	-	38.649
2022	7.060	-	7.060	10.413	17.737	2.134	19.871	-	37.344
<b>2023</b>	<b>6.467</b>	<b>-</b>	<b>6.467</b>	<b>10.413</b>	<b>16.693</b>	<b>1.390</b>	<b>18.083</b>	<b>-</b>	<b>34.963</b>

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

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

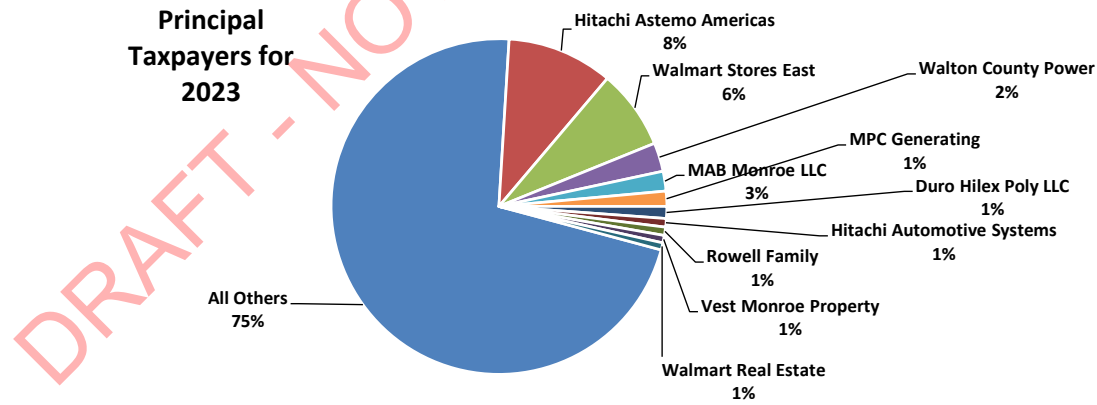
(1) Overlapping rates are those of local and county governments that apply to property owners within the City of Monroe.

## CITY OF MONROE, GEORGIA

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

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Hitachi Astemo Americas	\$ 57,033	1	7.40 %			
Wal-Mart Stores East	42,283	2	5.48	\$ 51,979	1	15.30 %
MAB Monroe LLC	21,007	3	2.72			
Walton County Power	14,233	4	1.85	17,979	3	5.29
Duro Hilex Poly LLC	9,965	5	1.29			
MPC Generating	9,716	6	1.26	13,634	5	4.01
Hitachi Automotive Systems	7,594	7	0.98	19,453	2	5.73
RS Rental III-A LLC	6,555	8	0.85			
Nucor Warehouse Systems (was Elite Storage)	6,322	9	0.82	3,331	10	0.98
Rowell Family	6,191	10	0.80			
Monroe HMA LLC dba Clearview Medical				16,959	4	4.99
Harry Arnold Jr				7,296	6	2.15
E. Kenneth Murray				7,246	7	2.13
Windstream Georgia				6,070	8	1.79
Home Depot USA, Inc.				4,969	9	1.46
<b>Totals</b>	<b>\$ 180,899</b>		<b>23.45 %</b>	<b>\$ 148,916</b>		<b>43.83 %</b>

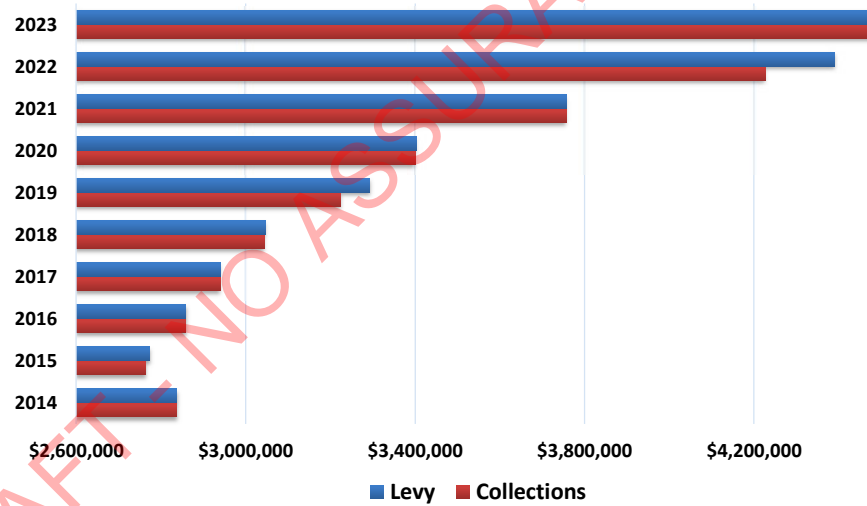
Source: Walton County Tax Commissioner's Office





**CITY OF MONROE, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS**

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 2,837,923	\$ 2,381,738	83.9	\$ 455,018	\$ 2,836,756	100.0 %
2015	2,773,876	2,391,671	86.2	372,439	2,764,110	99.6
2016	2,858,945	2,610,797	91.3	247,551	2,858,348	100.0
2017	2,940,495	2,645,638	90.0	294,441	2,940,079	100.0
2018	3,045,924	2,755,055	90.5	288,627	3,043,682	99.9
2019	3,293,007	3,022,004	91.8	201,093	3,223,097	97.9
2020	3,403,182	3,148,315	92.5	252,111	3,400,426	99.9
2021	3,757,391	3,631,085	96.6	126,306	3,757,391	100.0
2022	4,389,981	4,031,043	91.8	195,884	4,226,927	96.3
<b>2023</b>	<b>4,964,176</b>	<b>4,599,812</b>	<b>92.7</b>	<b>-</b>	<b>4,599,812</b>	<b>92.7</b>

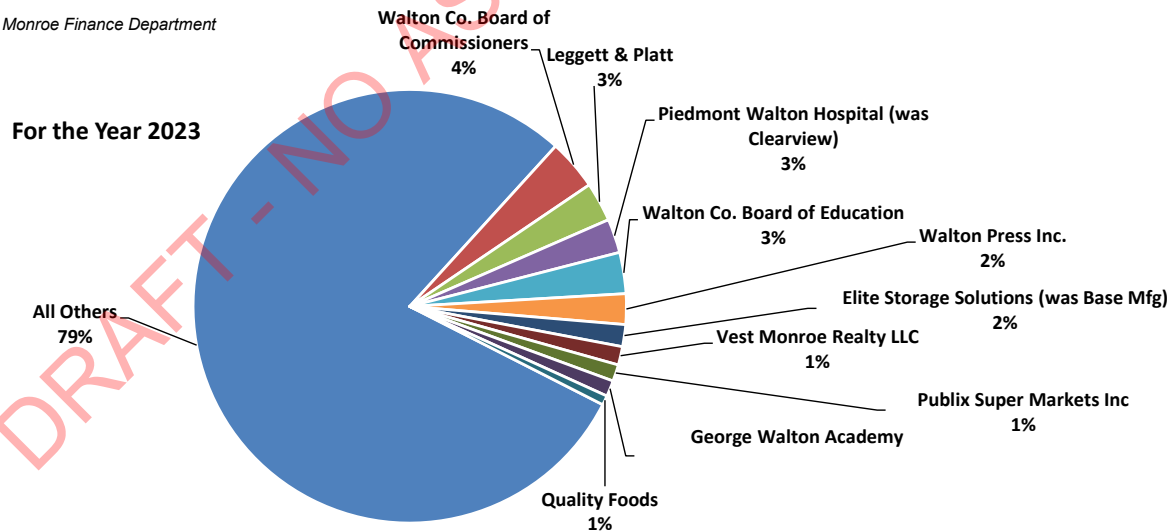


CITY OF MONROE, GEORGIA

TOP TEN ELECTRIC CUSTOMERS  
CURRENT AND NINE YEARS AGO

Customer	2023			2014				
	Usage in MWh	Annual Revenue (thousands)	Rank	Percentage of Total Revenues	Usage in MWh	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Board of Commissioners	5,647	\$ 688	1	3.77 %	6,125	\$ 661	2	4.04 %
Leggett & Platt	4,776	533	2	2.92	9,290	663	1	4.05
Piedmont Walton Hospital (was Clearview)	4,642	460	3	2.52	5,006	447	3	2.73
Walton Co. Board of Education	4,572	561	4	3.07	3,808	426	4	2.60
Walton Press Inc.	3,650	417	5	2.29	2,766	294	5	1.80
Elite Storage Solutions (was Base Mfg)	2,517	298	6	1.63	2,542	274	6	1.68
Vest Monroe Realty LLC	2,394	253	7	1.39				
Publix Super Markets Inc	2,117	228	8	1.25				
George Walton Academy	1,646	215	9	1.18	2,157	231	7	1.41
Quality Foods	1,167	129	10	0.71	1,547	146	9	0.89
Great Oaks					1,563	167	8	1.02
Home Depot					1,496	154	10	0.94
<b>Totals</b>	<b>33,128</b>	<b>3,782</b>		<b>20.73</b>	<b>36,300</b>	<b>3,463</b>		<b>21.17</b>
All Others	116,873	14,466		79.27	109,064	12,895		78.83
<b>Annual Totals</b>	<b>150,001</b>	<b>\$ 18,248</b>		<b>100.00 %</b>	<b>145,364</b>	<b>\$ 16,358</b>		<b>100.00 %</b>

Source: City of Monroe Finance Department

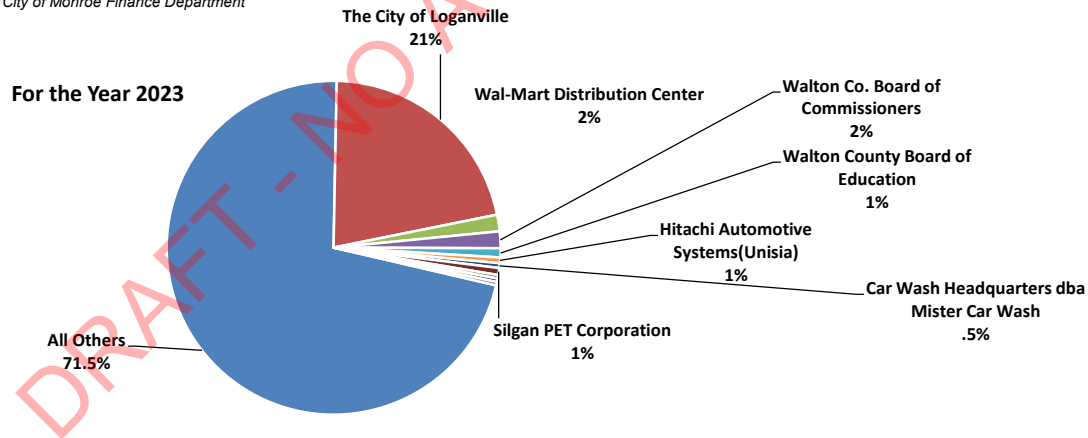


### CITY OF MONROE, GEORGIA

#### TOP TEN WATER CUSTOMERS CURRENT AND NINE YEARS AGO

Customer	2023				2014			
	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
The City of Loganville	406,752	1,497	1	21.51 %				
Wal-Mart Distribution Center	20,675	113	2	1.62	9,049	40	4	0.95 %
Walton Co. Board of Commissioners	17,398	112	3	1.61	9,930	67	2	1.59
Walton County Board of Education	7,704	62	4	0.89	6,203	45	3	1.07
Hitachi Automotive Systems(Unisia)	6,127	38	5	0.55	3,686	20	7	0.48
Car Wash Headquarters dba Mister Car Wash	6,042	33	6	0.47				
Silgan PET Corporation	5,546	46	7	0.66	2,530	17	9	0.40
Piedmont Walton Hospital (was Clearview)	4,307	25	8	0.36	7,289	33	5	0.79
Wow Express	3,990	23	9	0.33				
Walton County Power LLC	3,677	21	10	0.30				
Walton Co. Water & Sewerage Authority					51,419	88	1	2.09
Park Place Nursing Facility					3,259	21	6	0.50
George Walton Academy					3,175	19	8	0.45
Great Oaks					3,187	16	10	0.38
<b>Totals</b>	<b>482,218</b>	<b>1,970</b>		<b>28.31</b>	<b>99,727</b>	<b>366</b>		<b>8.71</b>
All Others	609,782	4,989		71.69	489,273	3,835		91.29
<b>Annual Totals</b>	<b>1,092,000</b>	<b>6,959</b>		<b>100.00 %</b>	<b>589,000</b>	<b>\$ 4,201</b>		<b>100.00 %</b>

Source: City of Monroe Finance Department



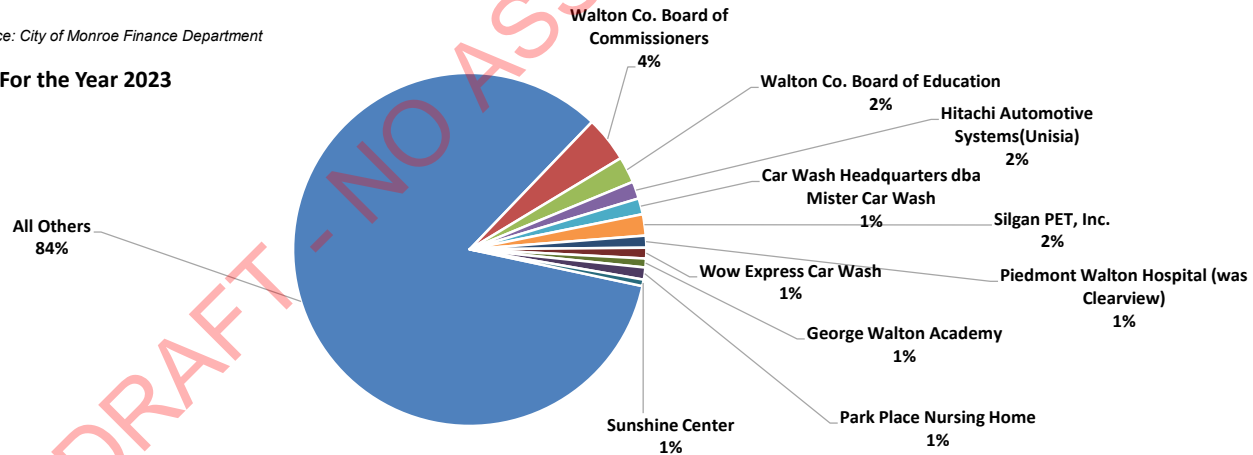
CITY OF MONROE, GEORGIA

TOP TEN SEWER CUSTOMERS  
CURRENT AND NINE YEARS AGO

Customer	2023				2014			
	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues	Usage in Gallons (thousands)	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Walton Co. Board of Commissioners	16,055	\$ 183	1	4.20 %	7,749	\$ 93	1	2.71 %
Walton Co. Board of Education	7,704	104	2	2.39	4,368	58	3	1.69
Hitachi Automotive Systems(Unisia)	6,127	70	3	1.61	3,686	36	4	
Car Wash Headquarters dba Mister Car Wash	6,042	63	4	1.44				0.00
Silgan PET, Inc.	5,546	86	5	1.97	2,530	32	6	0.93
Piedmont Walton Hospital (was Clearview)	4,366	47	6	1.08	4,519	38	2	
Wow Express Car Wash	3,990	43	7	0.99				0.00
George Walton Academy	3,326	35	8	0.80	2,007	24	9	0.70
Park Place Nursing Home	3,079	48	9	1.10	3,254	40	5	1.16
Sunshine Center	2,491	26	10	0.60				
Endwell Associates Inc					2,443	20	7	0.58
Great Oaks of Monroe					2,153	19	8	0.55
Base Manufacturing					1,861	19	10	0.55
Totals	<u>58,726</u>	<u>705</u>		<u>16.18</u>	<u>34,570</u>	<u>379</u>		<u>8.88</u>
All Others		3,655		83.82		3,055		88.96
Annual Totals	<u>\$ 4,360</u>			<u>100.00 %</u>	<u>\$ 3,434</u>			<u>100.00 %</u>

Source: City of Monroe Finance Department

For the Year 2023

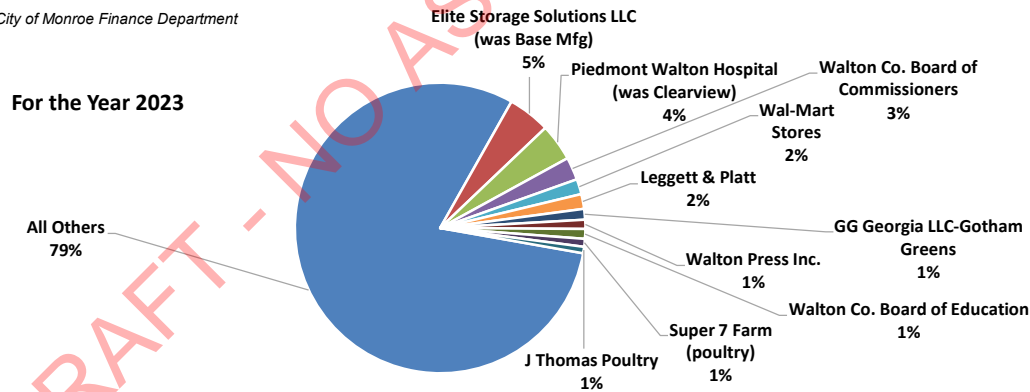


CITY OF MONROE, GEORGIA

TOP TEN GAS CUSTOMERS  
CURRENT AND NINE YEARS AGO

Customer	2023				2014			
	Usage in MCF	Annual Revenue (thousands)	Rank	Percentage of Total Revenues	Usage in MCF	Annual Revenue (thousands)	Rank	Percentage of Total Revenues
Elite Storage Solutions LLC (was Base Mfg)	20,420	\$ 197	1	4.72 %	30,683	\$ 300	1	7.13 %
Piedmont Walton Hospital (was Clearview)	16,213	171	2	4.10	22,791	248	2	5.89
Walton Co. Board of Commissioners	9,174	106	3	2.54	10,948	129	4	3.06
Wal-Mart Stores	6,106	71	4	1.70	2,784	33	9	0.78
Leggett & Platt	5,500	68	5	1.63	15,244	171	3	4.06
GG Georgia LLC-Gotham Greens	4,582	50	6	1.20				
Walton Press Inc.	4,072	43	7	1.03				
Walton Co. Board of Education	3,812	45	8	1.08	5,520	66	6	1.57
Super 7 Farm (poultry)	3,622	36	9	0.86				
J Thomas Poultry	3,049	30	10	0.72				
George Walton Academy					4,160	49	7	1.16
Hitachi Automotive Systems(Unisia)					5,985	64	5	1.52
Wal-Mart Distribution					3,535	40	8	0.95
Athens Technical College					2,052	24	10	0.57
Totals	<u>76,550</u>	<u>817</u>		<u>19.58</u>	<u>103,702</u>	<u>1,124</u>		<u>26.69</u>
All Others	<u>246,041</u>	<u>3,356</u>		<u>80.42</u>	<u>233,661</u>	<u>3,086</u>		<u>73.31</u>
Annual Totals	<u><u>322,591</u></u>	<u><u>\$ 4,173</u></u>		<u><u>100.00 %</u></u>	<u><u>337,363</u></u>	<u><u>\$ 4,210</u></u>		<u><u>100.00 %</u></u>

Source: City of Monroe Finance Department

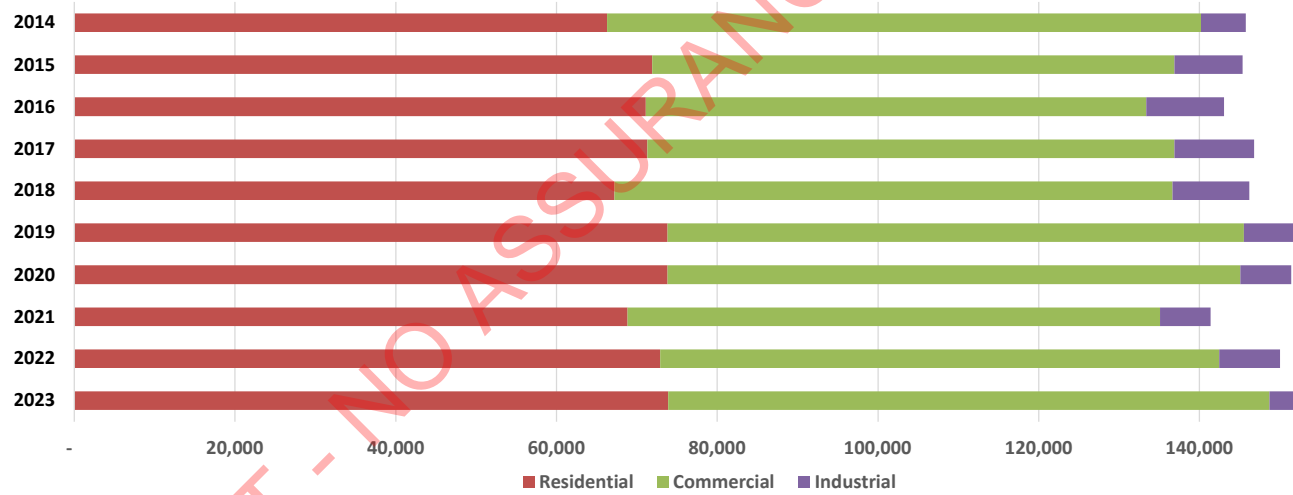


## CITY OF MONROE, GEORGIA

### ELECTRIC MWH SOLD BY TYPE OF CUSTOMER LAST TEN YEARS

Type of Customer	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Residential	71,311	73,885	72,903	68,836	73,811	73,816	67,191	71,297	71,109	71,914
Commercial	75,079	74,802	69,534	66,263	71,250	71,693	69,461	65,589	62,282	64,971
Industrial	3,282	3,816	7,564	6,262	6,359	9,025	9,543	9,896	9,651	8,479
<b>Total</b>	<b>149,672</b>	<b>152,503</b>	<b>150,001</b>	<b>141,361</b>	<b>151,420</b>	<b>154,534</b>	<b>146,195</b>	<b>146,782</b>	<b>143,042</b>	<b>145,364</b>

Source: City of Monroe Finance Department

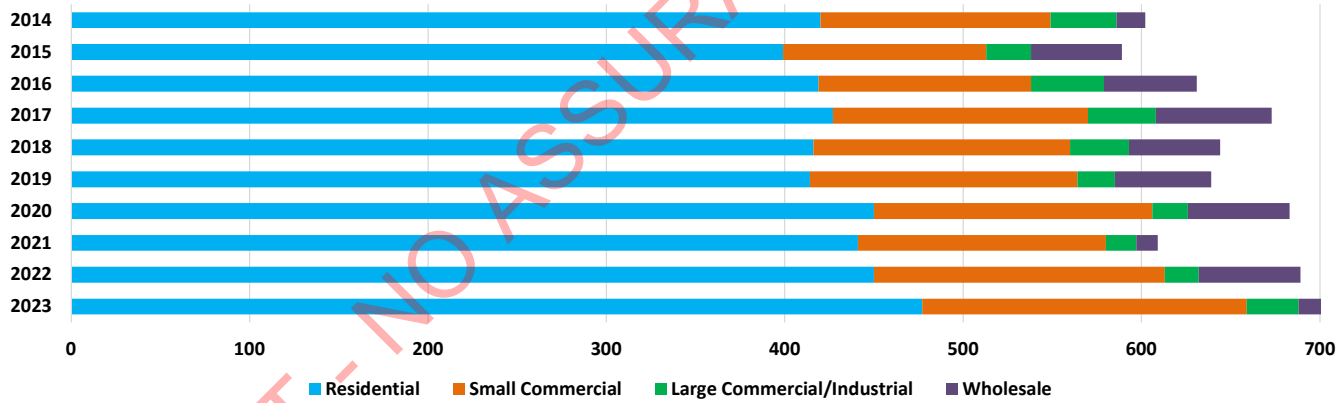


**CITY OF MONROE, GEORGIA**  
**WATER GALLONS SOLD BY TYPE OF CUSTOMER**  
**LAST TEN YEARS**  
 (amounts expressed in millions)

Type of Customer	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Residential	471	477	450	441	450	414	416	427	419	399
Small Commercial	184	182	163	139	156	150	144	143	119	114
Large Commercial & Industrial	30	29	19	17	20	21	33	38	41	25
Wholesale	407	469 (1)	57	12	57	54	51	65	52	51
<b>Total</b>	<b>1,092</b>	<b>1,157</b>	<b>689</b>	<b>609</b>	<b>683</b>	<b>639</b>	<b>644</b>	<b>673</b>	<b>631</b>	<b>589</b>

(1) Started selling wholesale water to the City of Loganville in 2022

Source: City of Monroe Finance Department



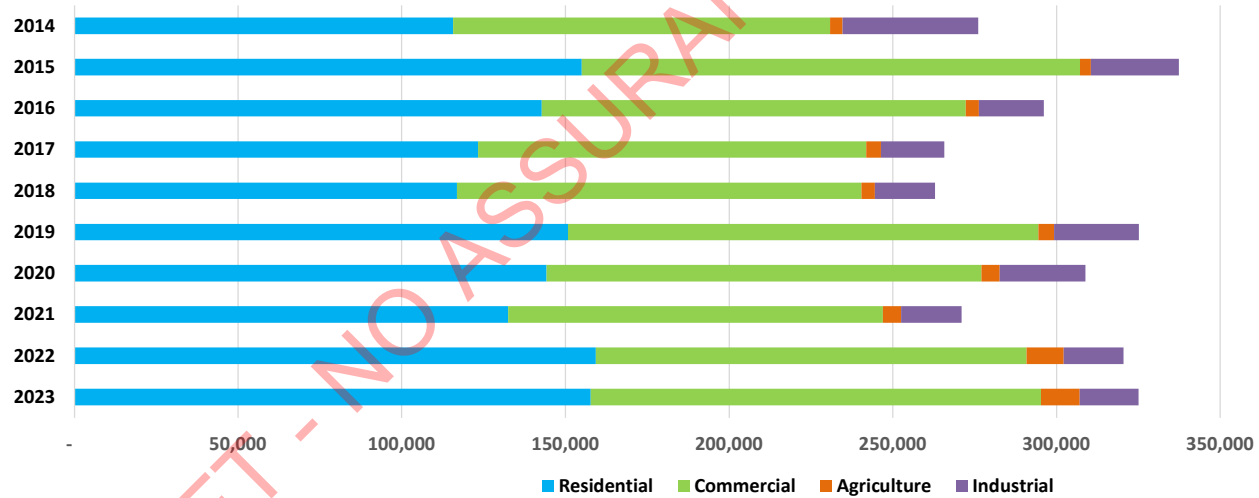
## CITY OF MONROE, GEORGIA

### GAS MCF SOLD BY TYPE OF CUSTOMER LAST TEN YEARS

Type of Customer	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Residential	153,697	157,755	159,298	132,481	144,240	150,822 (1)	116,889	123,276	142,784	154,956
Commercial	139,534	137,490	131,516	114,507	132,831	143,580 (1)	123,504	118,610	129,427	152,196
Agriculture	12,797	11,800	11,324	5,570	5,581	4,790	4,092	4,448	4,046	3,341
Industrial	16,563	18,008	18,331	18,401	26,125	25,909	18,428	19,411	19,837	26,870
<b>Total</b>	<b>322,591</b>	<b>325,053</b>	<b>320,469</b>	<b>270,959</b>	<b>308,777</b>	<b>325,101</b>	<b>262,913</b>	<b>265,745</b>	<b>296,094</b>	<b>337,363</b>

(1) Increase as a result of colder winter conditions

Source: City of Monroe Finance Department





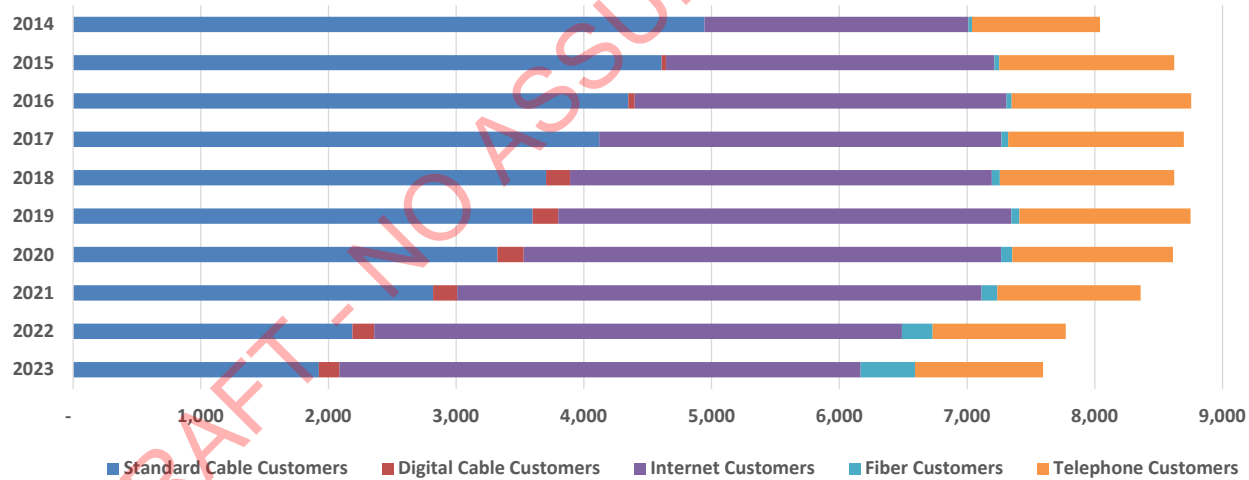
### CITY OF MONROE, GEORGIA

#### TELECOMMUNICATION SALES LAST TEN YEARS

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Standard Cable Customers	1,566	1,924	2,188	2,820	3,323	3,598	3,703	4,119	4,348	4,607
Digital Cable Customers	125	162	170	186	206	202	188 (1)	-	49	36
Internet Customers	3,436	4,081	4,133	4,107	3,738	3,547	3,303 (2)	3,149	2,912	2,570
Fiber Customers	2,006	425	240	124	88	62	62	54	41	39
Telephone Customers	952	1,002	1,042	1,121	1,256	1,340	1,365	1,375	1,405	1,371
Annual Sales (in thousands)	\$ 6,530	\$ 6,684	\$ 7,022	\$ 6,392	\$ 6,383 (3)	\$ 5,511	\$ 5,276	\$ 5,138	\$ 4,911	\$ 4,839

- (1) Digital service started again in 2017
- (2) Wireless Internet service started in 2017
- (3) Implemented a \$20 programming fee for all cable customers in 2019

Source: City of Monroe Finance Department



CITY OF MONROE, GEORGIA

RESIDENTIAL UTILITY RATES  
LAST TEN YEARS

Fiscal Year	Electric				Gas			Water		Sewer	
	Monthly Base Rate	First 700 KWH or less	Over 700 KWH (Summer)	Over 700 KWH (Winter)	Monthly Base Rate	Rate per CCF (Summer)	Rate per CCF (Winter)	Monthly Base Rate	Rate per 1,000 Gallons	Monthly Base Rate	Rate per 1,000 Gallons
2014	\$ 10.00	\$ 0.0900	\$ 0.1280	\$ 0.0780	\$ 12.00	\$ 0.375	\$ 0.375	\$ 15.00	\$ 2.07	\$ 15.00	\$ 3.58
2015	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2016	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2017	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2018	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2019	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2020	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2021	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
2022	10.00	0.0900	0.1280	0.0780	12.00	0.375	0.375	15.00	2.07	15.00	3.58
<b>2023</b>	<b>10.00</b>	<b>0.0900</b>	<b>0.1280</b>	<b>0.0780</b>	<b>12.00</b>	<b>0.375</b>	<b>0.375</b>	<b>15.00</b>	<b>2.07</b>	<b>15.00</b>	<b>3.58</b>

Note: Rates are plus fuel adjustment and applicable sales tax. Rates have not increased since 01/01/2014.

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN YEARS**

Fiscal Year	Governmental Activities					Business-type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Notes Payable	Financed Purchases	Lease Liabilities	Utility Revenue Bonds	Notes Payable	Lease Liabilities			
2014	\$ 3,853,240	\$ -	\$ -	\$ 518,861	\$ -	\$ 17,545,917	\$ 3,707,085	-	\$ 25,625,103	5.27 %	\$ 1,903
2015	3,189,021	-	-	261,791	-	15,863,975	3,998,323	-	23,313,110	5.21	1,706
2016	2,513,000	-	-	-	-	16,770,000	1,643,516	-	20,926,516	4.48	1,532
2017	1,703,000	-	1,500,000	245,900	-	14,810,000	1,537,127	-	19,796,027	4.07	1,469
2018	868,000	-	1,425,000	452,899	-	13,010,000	1,430,205	-	17,186,104	3.28	1,275
2019	-	3,600,000 (2)	1,350,000	468,202	-	11,505,000	1,322,748	-	18,245,950	3.32	1,344
2020	-	3,501,300	1,275,000	947,942	-	53,665,000 (3)	1,214,752	-	60,603,994	10.41	4,432
2021	-	3,100,300	2,120,000 (4)	231,410 (5)	842,544 (5)	52,095,000	1,106,214	-	59,495,468	8.86	3,985
2022	-	2,689,300	2,000,083	185,196	588,835	50,490,000	1,029,509	-	56,982,923	7.61	3,733
<b>2023</b>	<b>-</b>	<b>2,268,100</b>	<b>1,878,231</b>	<b>976,440</b>	<b>1,094,861</b>	<b>48,850,000</b>	<b>919,881</b>	<b>340,647</b>	<b>56,328,160</b>	<b>6.36</b>	<b>3,594</b>

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

- (1) See the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) Governmental Revenue Bond for construction of the new police & municipal court building.
- (3) Utility Revenue Bond for water, sewer, gas & telecom project.
- (4) Governmental Notes Payable for land purchased for future transportation project, Hwy 138.
- (5) Restated with the implementation of GASB Statement No. 87, Leases.

DRAFT - NO ASSURANCE PROVIDED

**CITY OF MONROE, GEORGIA**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2014	\$ 3,853,240	\$ 116	\$ 3,853,124	0.45 %	\$ 286
2015	3,189,021	116	3,188,905	0.37	233
2016	2,513,000	116	2,512,884	0.27	184
2017	1,703,000	115	1,702,885	0.17	126
2018	868,000	115	867,885	0.08	64
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-
<b>2023</b>	-	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for Property Value Data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

CITY OF MONROE, GEORGIA

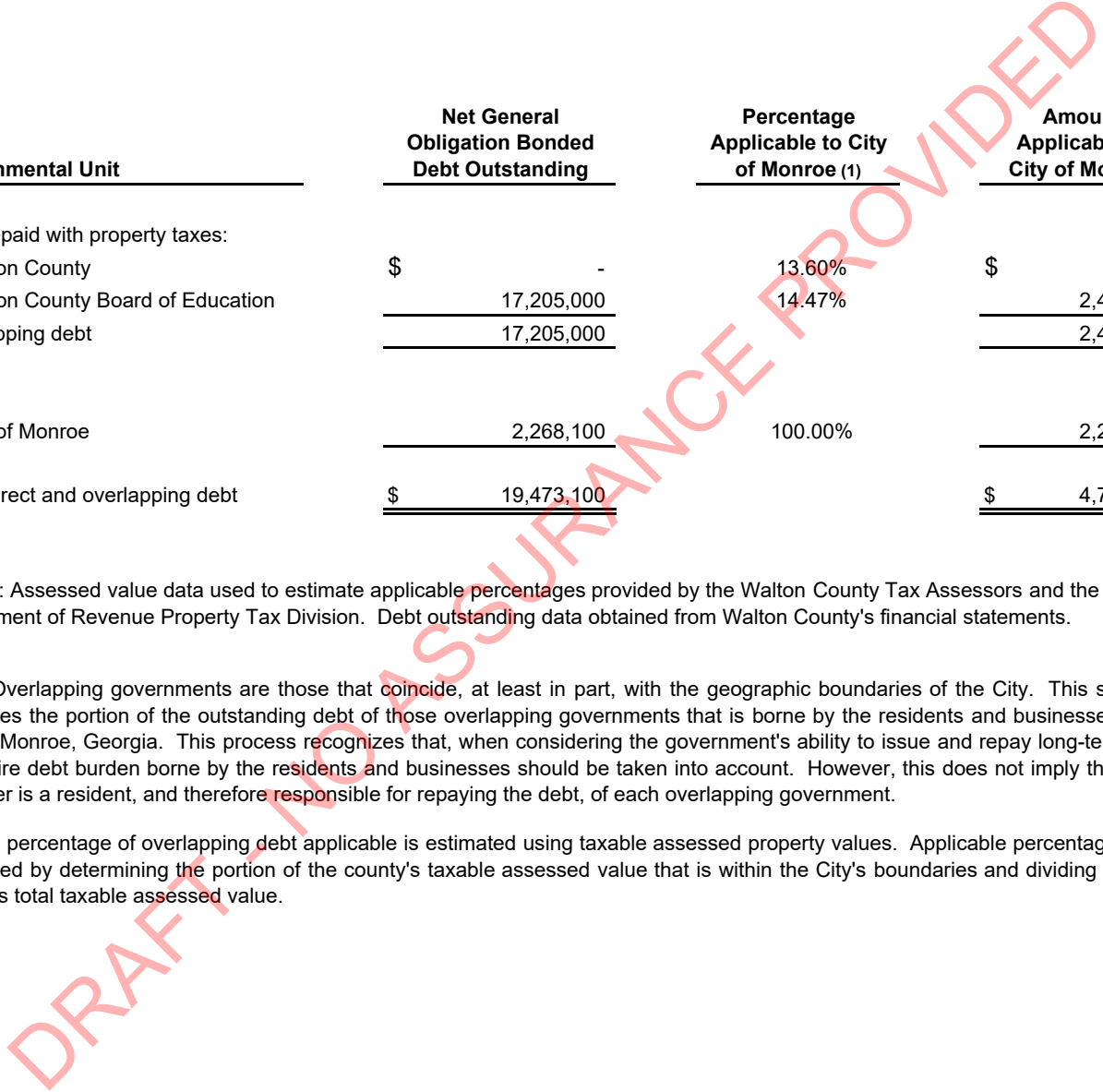
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

<u>Governmental Unit</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to City of Monroe (1)</u>	<u>Amount Applicable to City of Monroe</u>
Debt repaid with property taxes:			
Walton County	\$ -	13.60%	\$ -
Walton County Board of Education	17,205,000	14.47%	2,489,564
Overlapping debt	<u>17,205,000</u>		<u>2,489,564</u>
Direct:			
City of Monroe	<u>2,268,100</u>	100.00%	<u>2,268,100</u>
Total direct and overlapping debt	<u>\$ 19,473,100</u>		<u>\$ 4,757,664</u>

Source: Assessed value data used to estimate applicable percentages provided by the Walton County Tax Assessors and the Georgia Department of Revenue Property Tax Division. Debt outstanding data obtained from Walton County's financial statements.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Monroe, Georgia. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the City's boundaries and dividing it by the county's total taxable assessed value.



**CITY OF MONROE, GEORGIA**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN YEARS**  
**(amounts expressed in thousands)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt Limit	\$ 80,872	\$ 66,900	\$ 53,831	\$ 49,685	\$ 44,991	\$ 44,120	\$ 42,793	\$ 38,807	\$ 35,571	\$ 35,340
Total Net Debt Applicable to Limit	-	-	-	-	-	868	3,203	2,513	4,288	4,286
Legal Debt Margin	<u>\$ 80,872</u>	<u>\$ 66,900</u>	<u>\$ 53,831</u>	<u>\$ 49,685</u>	<u>\$ 44,991</u>	<u>\$ 43,252</u>	<u>\$ 39,590</u>	<u>\$ 36,294</u>	<u>\$ 31,283</u>	<u>\$ 31,054</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%	1.97%	7.48%	6.48%	12.05%	12.13%

Note: Under state finance law, the City's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

DRAFT - NO ASSURANCE PROVIDED

CITY OF MONROE, GEORGIA

COMBINED UTILITY REVENUE BOND COVERAGE  
 LAST TEN YEARS  
 (amounts expressed in thousands)

Fiscal Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Bond Coverage Ratio
				Principal	Interest	Total	
2014	\$ 35,357	\$ 27,342	\$ 8,015	\$ 1,691	\$ 837	\$ 2,528	3.17
2015	35,974	26,544	9,430	1,635	797	2,432	3.88
2016	37,661	27,216	10,445	1,715	721	2,436	4.29
2017	37,996	29,268	8,728	1,960	359	2,319	3.76
2018	42,150	33,018	9,132	1,800	319	2,119	4.31
2019	42,378	32,427	9,951	1,505	281	1,786	5.57
2020	39,524	32,757	6,767	1,561	493	2,054	3.29
2021	42,551	32,882	9,669	1,931	1,990	3,921	2.47
2022	45,398	38,118	7,280	1,966	1,955	3,921	1.86
<b>2023</b>	<b>45,653</b>	<b>36,730</b>	<b>8,923</b>	<b>2,001</b>	<b>1,923</b>	<b>3,924</b>	<b>2.27</b>

(1) Total revenues include interest, but not tap fees.  
 (2) Operating expenses do not include depreciation.  
 (3) Represents principal and interest for revenue bonds only.

DRAFT - NO ASSURANCE PROVIDED

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

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income* (in thousands)</b>	<b>Per Capita Personal Income (2)*</b>	<b>Median Age (1)</b>	<b>Housing Units (1)</b>	<b>Unemployment Rate (3)*</b>	<b>Wage &amp; Salary Employment # of Jobs (2)*</b>
2014	13,466	\$ 486,567	\$ 36,133	35	6,131	6.5	24,443
2015	13,664	447,728	32,767	36	6,446	5.3	25,178
2016	13,664	467,623	34,223	35	6,512	4.8	22,335
2017	13,478	485,801	36,044	32	5,379	3.8	33,151
2018	13,484	524,137	38,871	36	9,611	3.3	36,430
2019	13,573	549,136	40,458	33	9,850	2.5	37,751
2020	13,673	582,306	42,588	32	10,055	4.3	38,042
2021	14,928	671,417	44,977	30	10,126	2.1	37,051
2022	15,264	748,882	49,062	32	10,214	2.8	48,037
<b>2023</b>	<b>15,673</b>	<b>886,324</b>	<b>56,551</b>	<b>29</b>	<b>10,275</b>	<b>2.7</b>	<b>49,131</b>

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

(2) Source: Bureau of Economic Analysis

(3) Source: BLS/Georgia Stats UGA

\* Data only available at the County level

DRAFT - NO ASSURANCE PROVIDED



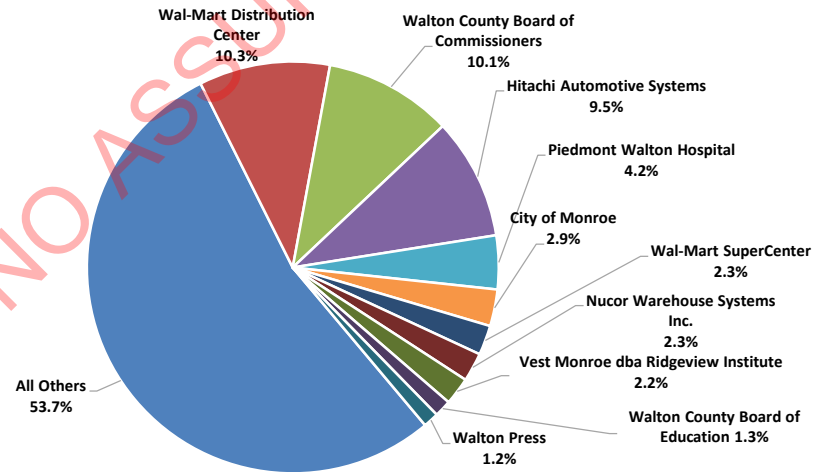
CITY OF MONROE, GEORGIA

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

Employer	2023			2014		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Wal-Mart Distribution Center	897	1	10.3 %	706	1	4.5 %
Walton County Board of Commissioners	877	2	10.1	587	2	13.9
Hitachi Automotive Systems	829	3	9.5	301	3	9.9
Piedmont Walton Hospital (was Clearview)	366	4	4.2	260	4	4.9
City of Monroe	251	8	2.9	210	5	4.0
Nucor Warehouse Systems Inc	204	6	2.3			
Wal-Mart SuperCenter	196	7	2.3	197	7	3.7
Vest Monroe dba Ridgeview Institute	188	8	2.2			
Walton County Board of Education	117	9	1.3	178	8	3.7
Walton Press	104	10	1.2	94	9	4.4
Elite Storage Solutions (Base Mfg)				210	6	1.5
State of Georgia				87	10	2.0
Totals	<u>4,029</u>		<u>46.3 %</u>	<u>2,830</u>		<u>52.5 %</u>

Source: City of Monroe Code Department

For the Year 2023



CITY OF MONROE, GEORGIA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS

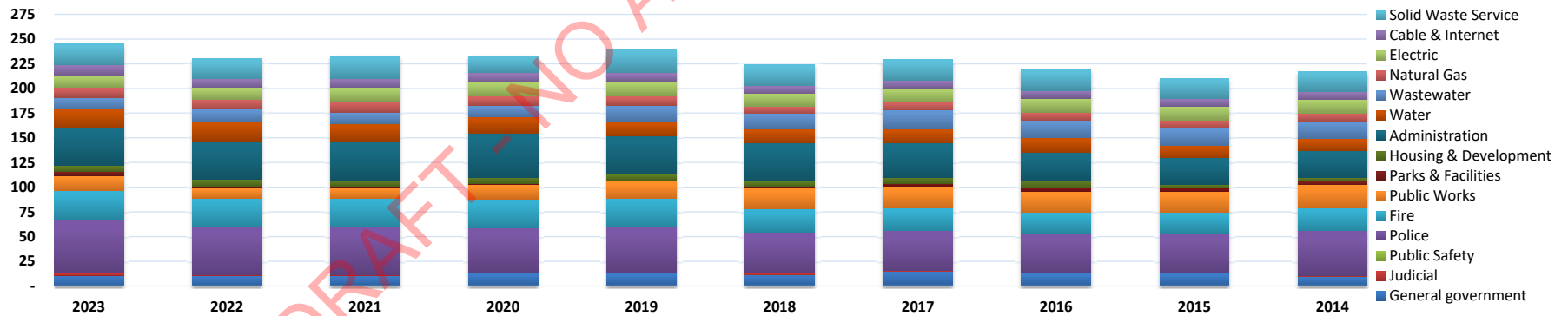
Function	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government Administration	11	11	11	11	13	13	12	15	13	13
Judicial	2	2	1	1	1	1	1	1	1	1
Public Safety										
Police	56	55	48	48	45	46	42	40	40	40
Fire	26	29	29	29	29	29	23	23	21	21
Public Works	15	15	11	11	15	17	22	22	21	21
Culture & Recreation										
Parks & Facilities	4	1	1	1	1	1	3	3	3	3
Buildings & Grounds	4	4	3	3 (1)						
Housing & Development	6	7	6	6	6	5	6	8	4	4
Utilities										
Administration	38	39	40	45	39	39	35	28	27	27
Water	19	19	17	16	14	14	14	15	12	12
Wastewater	12	13	12	12	17	16	19	18	18	18
Natural Gas	10	10	11	9	9	7	8	8	8	8
Electric	12	12	14	14	15	13	14	14	14	14
Cable & Internet	11	9	9	10	9	8	8	8	8	8
Stormwater	4	4	3	3 (2)						
Solid Waste Service	21	20	23	17	24	21	21	21	20	20
<b>Totals</b>	<b>251</b>	<b>250</b>	<b>239</b>	<b>236</b>	<b>237</b>	<b>230</b>	<b>228</b>	<b>224</b>	<b>210</b>	<b>210</b>

Source: City Payroll Department

(1) Buildings & Grounds employees previously reported under separate departments

(2) Stormwater employees previously reported under wastewater department

Employees by Function for 2023



**CITY OF MONROE, GEORGIA**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Police</b>										
Number of dispatches	26,701	22,467	20,843	20,453	32,256	40,569	38,403	38,353	47,513	45,624
Number of traffic citations issued	3,344	2,843	2,984	2,934	5,310	6,269	3,478	2,087	3,624	4,510
<b>Fire</b>										
Number of fire/EMS dispatches	2,385	2,457	2,525	2,410	2,471	2,721	2,596	2,531	2,223	2,063
<b>Highways &amp; Streets</b>										
Street resurfacing (lane miles)	1.09	1.45	3.14	-	1.9	2.36	2.52	1.64	2.12	2.18
<b>Housing &amp; Development</b>										
Value of new building construction (000's)	\$ 74,933	\$ 89,592	\$ 334,577	\$ 259,644 (1)	\$ 43,230 (1)	\$ 24,577	\$ 12,638	\$ 43,219 (1)	\$ 7,110	\$ 13,797
Number of permits issued	894	1,276	899	874	121	174	149	98	76	149
<b>Utilities</b>										
<b>Cable &amp; Internet</b>										
Number of customers standard cable	1,566	1,924	2,188	2,820	3,323	3,598	3,703	4,119	4,348	4,348
Number of customers digital cable	125	162	170	186	206	202	188	-	49	49
Number of Internet customers	5,442	4,506	4,373	4,231	3,826	3,639	3,303	3,149	2,912	2,953
Number of phone customers	952	1,002	1,042	1,121	1,256	1,343	1,365	1,375	1,405	1,405
<b>Electric</b>										
Number of customers	6,964	6,856	6,768	6,647	6,444	6,290	6,286	6,252	6,191	6,154
Average daily consumption (KWh)	410,057	417,817	410,962	387,288	414,848	446,257	400,533	416,643	405,877	398,256
<b>Natural gas</b>										
Number of customers	4,441	4,319	4,173	3,997	3,852	3,760	3,756	3,716	3,692	3,700
Average daily consumption (MCF)	8,838	8,906	8,780	742	846	891	720	747	831	924
<b>Wastewater</b>										
Number of customers	7,844	7,785	7,667	7,427	7,163	6,937	6,863	6,834	6,804	6,757
Average daily sewage treatment (MGD)	2.1	2.0	1.7	1.9	1.7	1.9	1.8	1.7	1.7	1.6
<b>Water</b>										
Number of customers	10,888	10,764	10,528	10,128	9,545	9,239	9,136	9,059	8,986	8,941
Average daily consumption (000's)	2,992	3,175	1,891	1,669	1,875	1,752	1,763	1,842	1,731	1,615
<b>Solid Waste Service</b>										
Refuse collected (tons)	14,246	14,149	14,684	14,184	13,525	13,004	11,993	10,181	11,604	11,032
Recyclables collected (tons)	1,557	1,505	1,541	1,606	1,392	1,681	1,852	1,463	1,562	1,545
Number of residential customers	6,638	6,460	6,036	5,933	5,735	5,542	5,530	5,378	5,361	5,381
Number of commercial customers	625	615	613	609	620	653	622	650	625	655
Number of transfer station customers	21	19	18	17	15	14	15	15	15	16

Source: Various City Departments

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

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

**CITY OF MONROE, GEORGIA  
CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN FISCAL YEARS**

Function	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Administration										
Vehicles	12	12	11	11	11	12	12	12		
Code										
Vehicles	5	5	3	3	3	3	5	5		
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicles	8	8	8	8	8	8	8	8		
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicles	72	72	69	69	65	54	43	52	44	46
Streets & Transportation										
Streets (miles)	88.1	81	81	81	81	81	81	80	80	80
Streetlights	1,137	1,137	1,139	1,139	1,139	1,124	1,136	1,136	1,136	1,136
Traffic Signals	3	3	3	3	3	3	3	3	3	3
Vehicles	14	14	14	14	14	16	28	28		
Utilities										
Cable										
Cable/Telecom (miles)		375	330.5 (1)	278	278	273	270	267	267	267
Vehicles	5	5	5	5	5	6	10	10		
Electric										
Lines (miles)	201.7	201	197.9	195.5	193	188	186	185	185	185
Substations	3	3	3	3	3	3	3	3	3	3
Vehicles	20	20	21	21	21	23	21	21		
Natural Gas										
Mains (miles)	198.6	198.0	183.8	182.8	167.3 (2)	114	114	114	114	114
Vehicles	10	10	9	9	8	8	8	8		
Stormwater										
Vehicles	2	2	2	2	1	1	2	2		
Telecom										
Vehicles	3	2	2	2	2	2	1	1		
Wastewater										
Sanitary sewer (miles)	149.7	146.5	144.5	143	141	140	140	140	140	140
Maximum daily treatment capacity (MGD)	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
Vehicles	16	16	17	17	16	16	16	16		
Water										
Mains (miles)	243.4	241.3	239.5	228	220	218	218	218	218	215
Maximum daily treatment capacity (MGD)	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Treated water storage capacity (MG)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Reservoir (raw) storage capacity (MG)	795.0	795.0	795.0	795.0	795.0	795.0	795.0	795.0	795.0	795.0
Vehicles	7	7	8	8	8	8	11	11		
Solid Waste Service										
Collection trucks	9	9	9	9	8	8	11	11	11	11
Recycling trucks	1	1	1	1	1	1	1	1	2	1
Transfer stations	1	1	1	1	1	1	1	1	1	1
Yard Trimmings trucks	4	4	4	4	3	3	3	3		
Administration vehicles	2	2	2	2	2	2	2	2		
GUTA-Georgia Utility Training Academy										
Vehicles	0	1	1	1	1	1	1	1		

Source: Various City Departments

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

(1) Increase in miles of cable/telecom miles due to expansion in fiber.

(2) Increase in miles of gas mains due to City expansion.

**APPOINTMENTS**

Updated

May 14, 2024


**Appointed**


**Term Expires**

**LIBRARY BOARD (Six-year term)**

Vacant - Lynn Warren	July 9, 2013	July 1, 2019
Vacant - Peggy Leicht	June 12, 2018	July 1, 2024
Hope Reese	April 9, 2019	July 1, 2025
Joseph Boyd	December 10, 2019	July 1, 2025
Lynn Laird	July 7, 2020	July 1, 2026



 215 N Broad Street  
Post Office Box 1249  
Monroe, GA 30655

 (770) 267-3429

Dear Mayor Howard.

The Monroe-Walton County Library has a vacancy on the Board of Trustees. It is requested that **Sally Short** be appointed to fill this vacancy for a term beginning on July 11, 2024 and ending on June 30, 2030.

Ms. Short resides in Walton County; proof of address and contact information are available upon request.


Thank you for your attention to and consideration of this item. Please reach out if you have any questions or concerns.


Sincerely,

*Sarah Johnson*  
*Employee Relations Specialist*  
*City of Monroe*



---

 215 N Broad Street  
Post Office Box 1249  
Monroe, GA 30655

 (770) 267-3429

Dear Mayor Howard.

The Monroe-Walton County Library has a vacancy on the Board of Trustees. It is requested that **Marc Hammes** be appointed to fill this vacancy for a term beginning on July 11, 2024 and ending on June 30, 2030.

Mr. Hammes resides within the city limits of Monroe; proof of address and contact information are available upon request.

Thank you for your attention to and consideration of this item. Please reach out if you have any questions or concerns.

Sincerely,

*Sarah Johnson*  
*Employee Relations Specialist*  
*City of Monroe*

**To:** City Council  
**From:** Logan Propes, City Administrator  
Chris Croy, Central Services Director  
**Department:** Central Services  
**Date:** 06/11/24  
**Subject:** GMA Agreement



---

**Budget Account/Project Name:** 520-4115-521300

**Funding Source:** Utility Finance

**Budget Allocation:** N/A

**Budget Available:** N/A

**Requested Expense:**

FY24	\$5,119.87
FY25	\$8,776.88

---

**Description:**

Georgia Municipal Association (GMA) has available a telecommunication and right of way management consulting program. This will provide the City of Monroe with consulting and negotiating services of cellular sites.

**Attachment(s):**

Resolution/Agreement – 8 pages



A RESOLUTION OF THE CITY OF MONROE THROUGH THE COUNCIL TO  
AUTHORIZE THE MAYOR OF SAID CITY TO EXECUTE A  
TELECOMMUNICATIONS & RIGHT OF WAY MANAGEMENT PROGRAM  
AGREEMENT

WHEREAS, the City of Monroe desires to regulate the provision of cable television and other telecommunications management services so as to assure that the citizens of said City receive quality service;

WHEREAS, the Georgia Municipal Association has available a telecommunications and right of way management program to assist the City in such regulation;

NOW THEREFORE BE IT RESOLVED, that the Mayor of the City of Monroe is hereby authorized to execute a telecommunications and right of way management program agreement on behalf of the City, in substantially the same form as Appendix A which is attached to and made a part of this resolution.

RESOLVED by the Mayor and Council of the City of Monroe this 11<sup>th</sup> day of June, 2024.

ATTEST:

By: \_\_\_\_\_  
City Clerk

Mayor: \_\_\_\_\_  
City of Monroe

(SEAL)

**AGREEMENT BETWEEN  
THE CITY OF MONROE  
AND  
THE GEORGIA MUNICIPAL ASSOCIATION, INC.  
FOR TELECOMMUNICATIONS & RIGHT OF WAY MANAGEMENT**

WHEREAS, the City of Monroe ("City") desires to provide regulation and oversight of cable television and other telecommunications services being provided to the citizens of the City;

WHEREAS, the Georgia Municipal Association, Inc. ("GMA") has available a telecommunications and right of way management program; and,

WHEREAS, the City has a need for such telecommunications and right of way management program. THEREFORE, THE CITY AND GMA AGREE AS FOLLOWS:

**Section 1. Services Provided to the City of Monroe**

GMA agrees to provide, either directly or through its agents or subcontractors, the following consulting services, (all of which are explained more fully below) which are to be known as GMA's Telecommunications and Right of Way Management Program:

- a) Local Franchise Management, as more fully described in Section 2 of this agreement;
- b) State Issued Franchise Management, as more fully described in Section 3 of this agreement;
- c) Cellular Tower and PCS Tower Site Consultation Services, as more fully described in Section 4 of this agreement;
- d) Franchise Compliance Monitoring Services as more fully described in Section 5 of this agreement.
- e) Right of Way Ordinance Development as more fully described in Section 6 of this agreement.

**Section 2. Local Franchise Management**

Local Franchise Management shall include assisting the City with the following:

- a) Facilitating the City's compliance with the 1984 and 1992 Federal Cable Acts, the Telecommunications Act of 1996 and the rules of the FCC affecting municipal regulation of cable and video service providers;
- b) Regulating cable rates for basic service, equipment and installation, and performing rate analysis to determine compliance with the Federal Communications Commission ("FCC") rate regulations, if the City is a rate regulator;
- c) Evaluating and responding to requests for approval of franchise grant, transfer, modification or renewal;

- d) Recommending and developing customer service standards for cable and video service providers; and
- e) Assisting with Public Educational and Government Channel (PEG) development and implementation issues.

### **Section 3. State Issued Franchise Management**

State Issued Franchise Management shall include assisting the City as needed with the following based on O.C. G. A. 36-76-1 *et seq.*:

- a) Reviewing requests for state issued franchises submitted to the Secretary of State's Office to provide service within the city's corporate limits, including facilitating the Secretary of State's procedural processes related to the franchise fee percentage for a holder of a state issued franchise;
- b) Assisting with Public Educational and Government Channel (PEG) development and implementation issues;
- c) Reviewing requests for transfers of state issued franchises submitted to the Secretary of State's Office for service provided within the city's corporate limits; and
- d) Assisting with customer complaints rules as established by the Governor's Office of Consumer Affairs.

### **Section 4. Cellular and PCS Tower Site Consultation Services**

Cellular and PCS and Tower Site Consultation Services shall include:

- a) Negotiating agreement between the City and any cellular or PCS provider for use of the city's property by the provider;
- b) Advising Cities on the provisions of tower site agreements for the use of public land;
- c) Informing Cities concerning federal policies related to siting of wireless technologies; and
- d) Referring Cities to engineering or other professional resources on an as needed basis.

### **Section 5. State and Local Franchise Compliance Monitoring Services**

Franchise compliance monitoring services shall include systematically reviewing the cable operator's or video provider's compliance with the terms of certain aspects of a local or state issued franchise agreement to encompass the following:

- a) Upon receipt of revenue report forms from the city, monitor compliance with the definition of "gross revenue" and assist with recovery of any identified underpayments;
- b) Periodically perform a review of the franchisee's books and records to determine compliance with the definition of gross revenue and assisting with recovery of any identified underpayment;
- c) Advising government concerning conducting the local performance review of an operator's performance in compliance with provisions of a local franchise agreement;

- d) Reviewing funding or other issues related to the government channel, tower rental fees or pole agreement fees if applicable;
- e) Documenting operator's carriage of appropriate insurance coverage;
- f) Checking and documenting the status of system construction timeframes, if applicable;
- g) Handling and resolving subscriber complaints as referred;
- h) Monitoring operator's adherence to federal, state or local customer service standards;
- i) Notifying Cities of any identified areas of noncompliance and resolution of same or notification that the operator was found to be in compliance;

#### **Section 6. Rights of Way Ordinance Development**

- a) Review existing Rights of Way Ordinance to determine City's current rights of way practices;
- b) Review existing permit process and other ordinances that impact use and restoration of the rights of way;
- c) Evaluate current Rights of Way practices and recommend changes; and
- d) Provide updated Rights of Way Ordinance based on the unique needs of the City

#### **Section 7. Other Services**

In addition to the services outlined above, the City may obtain technical performance auditing of a cable operator or telecommunications company and technical assistance in the development of public, educational and governmental access channels and institutional networks as well as engineering consulting services concerning cellular tower siting. These other services may be obtained from GMA, its agents, employees or subcontractors. The parties to the agreement may execute an addendum or addenda to this agreement for the City to obtain such services; provided, however, the additional fee for each such additional service shall not exceed \$10,000.

#### **Section 8. Effective Date, Renewal and Termination.**

- a) This Agreement shall terminate absolutely and without further obligation on the part of the City at the close of the Calendar year in which it was executed and at the close of each succeeding Calendar year for which it may be renewed as provided for herein.
- b) This Agreement shall commence as of June 12, 2024. It is automatically renewed for successive one-year calendar terms thereafter, unless terminated by either GMA or the City by giving 30 days advance written notice of such termination to the other party. GMA shall be entitled to payment for services rendered to the City, including compensation due for additional services rendered to the City, including compensation due for additional services reasonably substantiated by GMA as of the effective date of termination.

- c) The total obligation of the City under this Agreement for the calendar year of execution shall initially be \$8,776.88 **and will be prorated based on the first day of the month in which the agreement is executed.** The total obligation of the City which will be incurred in each Calendar year renewal term shall be reflected in an annual invoice to be submitted to the City thirty (30) days prior to the due date. The invoice shall state the total amount of obligation for the upcoming year exclusive of amounts for any Other Services as the City may elect to obtain through the provisions of Section 7 of this agreement. The rendering of services by GMA or its subcontractors to the City after any renewal of this Agreement for such services shall result in additional obligations for the City.

### **Section 9. Hold Harmless**

Each party shall bear the responsibility for liability for negligence, errors or omissions of its own officers, agents, employees or subcontractors in carrying out this agreement. To the extent permitted by law, the City holds harmless GMA for liability for the negligence of the City, its officers, agents, employees, or subcontractors arising out of this agreement. GMA holds harmless the City for the negligence of GMA, its officers, agents, employees, or subcontractors arising out of this agreement. No agency relationship created for other purposes including but not limited to workers compensation and employee benefits and neither party or their officers, agents or employees shall be deemed employees of the other party.

### **Section 10. Agency**

In addition, by executing the attached Agent Representation Form the City designates GMA, its officers, agents, employees, and contractors as agents of the City for purposes of Section 635A of the Communications Act of 1934, as amended, the applicable provisions of the Local Government Antitrust Act of 1984 and O.C. G. A. 36-76-1 *et seq* known as the Georgia Consumer's Choice for Television Act of 2008.

### **Section 11. Amendments.**

This contract may be amended by future written agreements executed on behalf of the City and GMA.

### **Section 12. Georgia Security and Immigration Compliance Act**

GMA attests compliance with the requirements of O.C.G.A. §13-10-91 and Rule 300-10-1-.02 by the execution of the contractor affidavit attached as Appendix A as shown in Rule 300-10-1-.07, or a substantially similar contractor affidavit, which document is attached to and made a part of this contract as Exhibit A.

GMA agrees that, in the event GMA employs or contracts with any subcontractor(s) in connection with the covered contract, GMA will secure from such subcontractor(s) attestation of the subcontractor's compliance with O.C.G.A. 13-10-91 and Rule 300-10-1-.02 by the subcontractor's execution of the subcontractor affidavit shown in Rule 300-10-1-.08 or a substantially similar subcontractor affidavit, and maintain records of such attestation for inspection by the City at any time.

### **Section 13. Law Applicable.**

This agreement shall be construed under the laws of the State of Georgia.

**Section 14. Consulting Services**

None of the services provided pursuant to this agreement shall be regarded or treated as the practice of law or accountancy.

EXECUTED ON BEHALF OF THE CITY OF MONROE THIS 11 DAY OF June, 2024.

ATTEST:

**CITY OF MONROE:**

\_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Authorized Signatory, Title

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney

GEORGIA MUNICIPAL ASSOCIATION, INC.

By: \_\_\_\_\_  
Larry H. Hanson, Executive Director





EXHIBIT A

GEORGIA MUNICIPAL ASSOCIATION  
FEDERAL WORK AUTHORIZATION PROGRAM COMPLIANCE AFFIDAVIT

By executing this affidavit, the Georgia Municipal Association, Inc. ("GMA") verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that GMA, which is engaged in the physical performance of services in Georgia, has registered with, is authorized to use, and uses the federal work authorization program commonly known as E-verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. §13-10-91. Furthermore, GMA will continue to use the federal work authorization program throughout the contract period and will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. §13-10-91(b). GMA hereby attests that its federal work authorization user identification number and date of authorization are as follows:

69371  
Federal Work Authorization User Identification Number

November 26, 2007  
Date of Authorization

Telecommunications and Right of Way Management Service  
Name of Project

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on July 12, 20 23, in Atlanta (city), Georgia (state).

Larry H. Hanson  
BY: GMA Authorized Officer or Agent

7-12-23  
Date

Larry H. Hanson, CEO and Executive Director  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

12<sup>th</sup> DAY OF July, 2023

Regina Y. Gresham  
Notary Public

My Commission Expires: August 1, 2026

SEAL

