

Dear Partners:

Continuing the Mayor and City Council's policy of open information exchange, presented is a brief financial overview of the City of Perry's operations in its fiscal year 2004 (July 1, 2003-June 30, 2004). The purpose of this report is to outline how the City pays for the many services it provides. It also illustrates the relationship between income sources and expenditures.

I've provided a brief description of the types of income and expenses to assist you. This is the first attempt at providing this information. Please give me your comments, questions and suggestions.

This is your money, your government, your City. On behalf of your employees, I thank you for the opportunity to assist Perry as it continues to be the most desirable community to live in and a "Georgia City of Ethics".

**November 2, 2004**

## Reference Guide

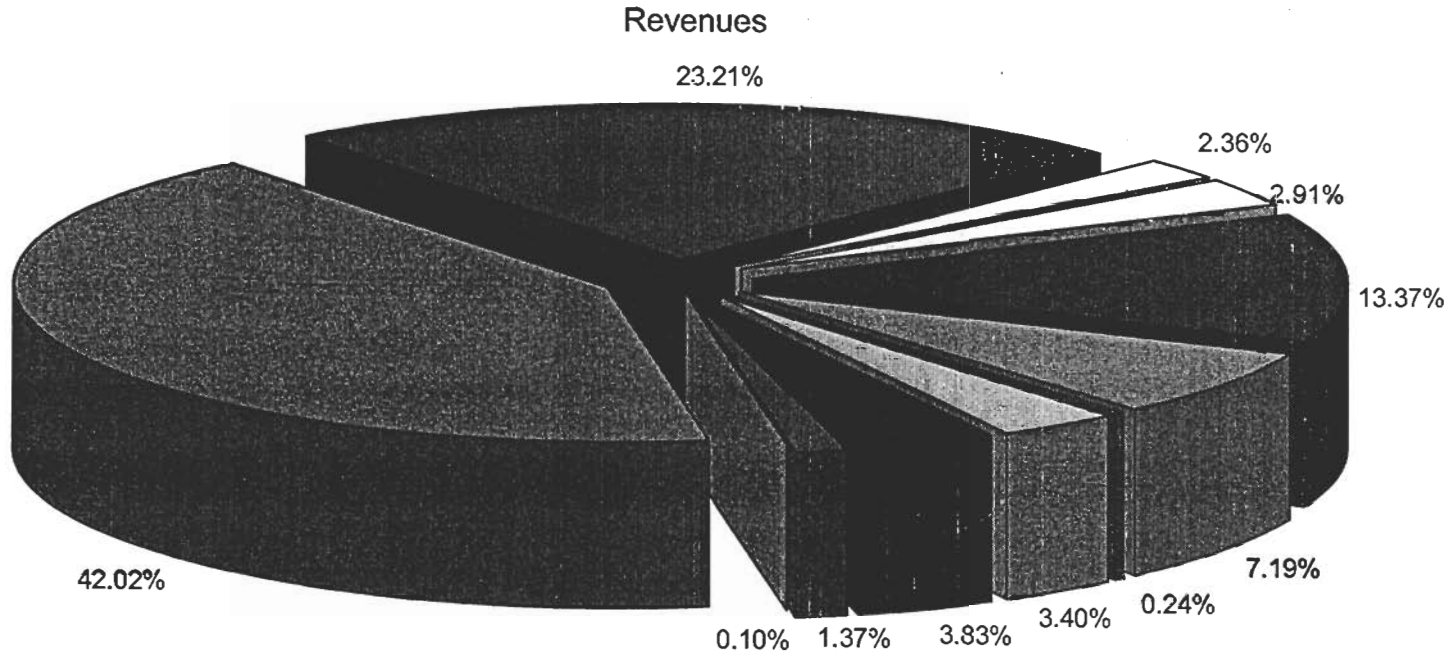
<b>Term</b>	<b>Definition</b>
Fund:	Combination of income and expenses restricted for a particular purpose by law or general accounting practices.
Revenue:	Monies deposited to the City of Perry for its costs.
Expenditures:	Costs of providing services. Includes personnel, contractual obligations, supplies and materials, debt service and capital.
Income:	Monies obtained by providing a particular services.
Expenses:	Costs of providing a particular service.
Other Taxes:	Tax monies coming from a non-property source. For example: hotel/motel tax, franchise tax, alcoholic beverage tax.
Licenses/Permits:	Fees from Council action to authorize certain activities. For example: building permit, alcoholic beverage retail sale license, fishing permit.
Intergovernmental:	Monies from state, federal or private groups authorized for a particular program. For example: domestic violence grant.
Charge for Services:	Fee charged for a participation or provision of a service. For example: basketball fees, driveway pipe, animal adoption fees.
Fines:	Fees levied by Municipal Court for violations of statutes/ordinances. For example: speeding tickets, DUI, littering.
Interest:	Monies earned from investing cash not immediately needed.
Miscellaneous:	Monies collected from sources not covered in the above categories, i.e.: rents, insurance reimbursement, reinsurance payments.
Other Financing:	Monies deposited in a fund that comes from a non-reoccurring source. For example: lease income, interfund transfers, sale of assets.

<b>Term</b>	<b>Definitions</b>
Reserve:	Monies set aside from prior years for a particular purpose. For example: grant monies, health insurance coverage, donations from past years for a particular purpose.
Donations:	Monies deposited in the current fiscal year for a particular activity or program. For example: Christmas decorations, greenspace, fountains.
Inventory:	Items purchased having an individual value of less than \$5,000.00 and an expected use life of more than a year. For example: police cars, dump truck, improvements to well.
Debt Service:	Money paid to lenders on a set schedule including principal and interest.
Other Financing:	Monies transferred from one fund to another for a particular purpose. For example: money from Confiscated Assets Fund to pay for police equipment in the General Fund.

## General Fund

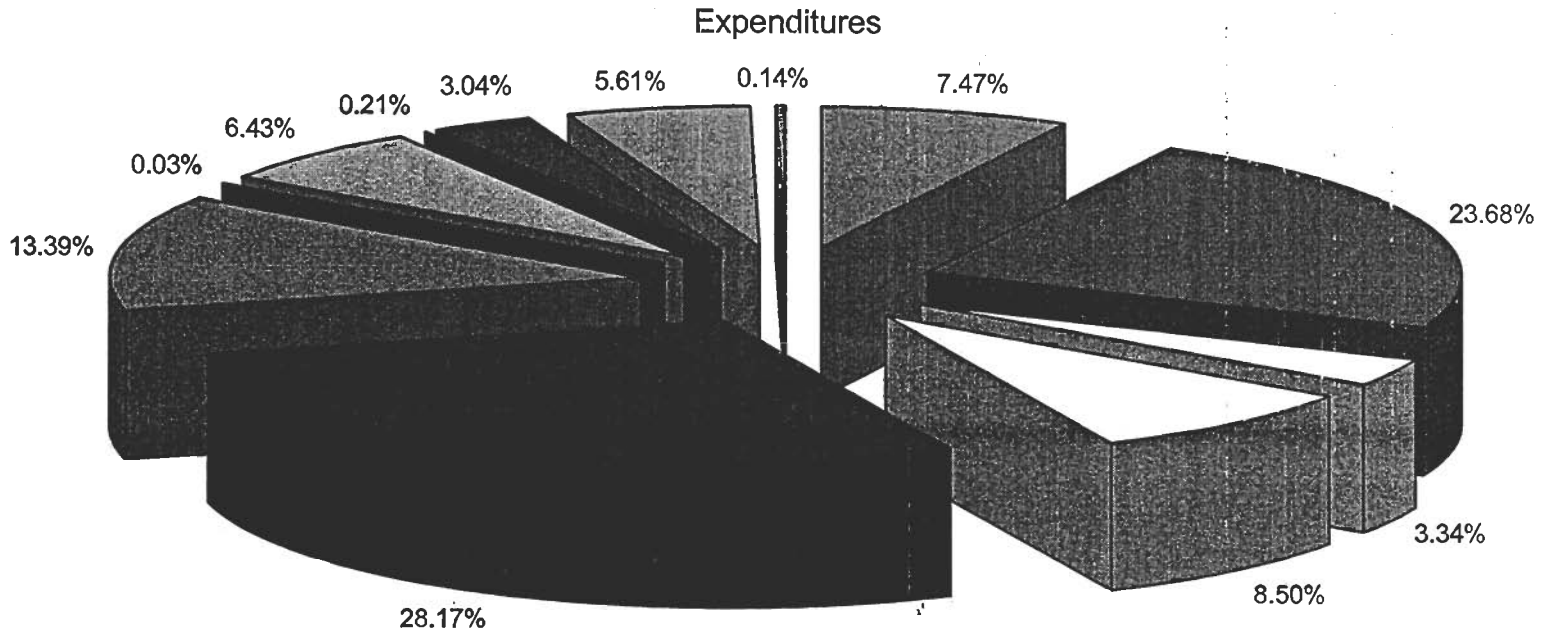
The General Fund accounts for the general operations of the City. All income such as property taxes, fines and forfeitures, not required to be deposited in a special fund, support the General Fund. Most city operations such as public safety, recreation and streets are supported by the General Fund.

**City of Perry  
July 1, 2003 - June 30, 2004  
General Fund**



<u>Revenues</u>	<u>Amount</u>	<u>Portion</u>
Property Taxes	\$ 3,020,541	42.02%
Other Taxes	1,668,740	23.21%
License & Permits	169,506	2.36%
Intergovernmental	209,379	2.91%
Charges for Services	961,223	13.37%
Fines	517,111	7.19%
Interest	17,089	0.24%
Miscellaneous	244,409	3.40%
Other Financing	275,055	3.83%
Health Claims Reserve	98,369	1.37%
Donations	7,379	0.10%
<b>Total</b>	<b>\$ 7,188,801</b>	<b>100.00%</b>

**City of Perry**  
**July 1, 2003 - June 30, 2004**  
**General Fund**



<u>Expenditures</u>	<u>Amount</u>	<u>Portion</u>
General Government	\$ 536,273	7.47%
Department of Administration	1,699,849	23.68%
Department of Community Development	239,597	3.34%
Perry Fire Department	609,977	8.50%
Perry Police Department	2,021,956	28.17%
Department of Public Works	961,520	13.39%
Older Americans Council	2,088	0.03%
Department of Parks & Recreation	461,629	6.43%
Inventory	15,218	0.21%
Capital	218,023	3.04%
Debt Service	402,490	5.61%
Other Financing	10,300	0.14%
<b>Total</b>	<b>\$ 7,178,920</b>	<b>100.00%</b>

GENERAL FUND  
Operations Detail

General Government

Income		Expenditures	
Court Technology Fee	\$ 15,620	Office of the Council	\$ 49,162
CSI Court Support Fee	15,620	Office of the Mayor	19,500
Administrative Charges	91,800	Office of the City Manager	151,059
Election Fee	378	Office of Elections	4,495
		Office of City Attorney	32,342
		Office of City Auditor	78,441
		Municipal Court	<u>201,274</u>
Total	<u>\$ 123,468</u>		<u>\$ 536,273</u>

Accomplishments in Fiscal Year 04

- Amended personnel policy to provide assistance to public safety officers injured in the line of duty.
- Annexed 1,156 acres into the City compared to 183 in FY 03.
- Approved leasing of General Courtney Hodges Armory to Uptown Perry Partnership for development of a regional arts center.
- Initiated co-operative program with Houston County Commissioners and cities to develop a county-wide stormwater management program.
- Initiated wastewater treatment facility upgrade process.
- Established historic area protection program that effectively balances property rights with historic preservation.
- Commissioned engineering for Ball Street extension road project.

Goals for FY 05

- Balance income to expenditures in utility funds to end use of General Fund advances.
- Develop process tying particular programs to property taxes.
- Commence construction of wastewater plant upgrade.
- Determine location of second fire station.

## Department of Administration

Income		Expenditures	
Alcoholic Beverage License	\$ 62,650	Administrative	\$ 69,820
Adm. Service (Interfund) Charges	299,186	Division of Finance	
Interfund Benefits Charges	192,727	Accounting	169,011
Sale of Documents	124	Purchasing	<u>86,596</u>
Occupational Tax Fee	7,245	Sub-Total	255,607
Employee Contribution – Health	211,679	Div of Inform Technology	
Employee Contribution – Dental	22,090	Information Resources	61,816
Employee Contribution – Life	8,351	Telecommunications	<u>55,638</u>
Return Check Fee	2,825	Sub-Total	117,454
Misc – Service Charges	2,070	Division of Human Resources	
Interest	17,089	Personnel	54,819
Rents	5,200	Employee Benefits	919,656
Commission	365	Safety Vest Grant	<u>687</u>
Catering Permit	30	Sub-Total	975,162
Safety Grant	343	Division of Risk Management	
Specific Health Reimbursements	120,426	Risk Management	35,987
		Division of Public Buildings	
		Operation	52,179
		Municipal Complex	189,582
		Misc. Buildings	<u>4,058</u>
		Sub-Total	245,819
Income Total	\$ 952,400	Expenditure-Total	\$1,699,849

### Accomplishments in FY 04

- Awarded Certificate of Achievement for Excellence in Financial Department for FY 03 by Government Finance Officers Association.
- Collected 91.81% of FY 04 property taxes.
- Initiated city web-site and e-mail on city server saving outside costs.
- Initiated posting forms, applications and fee schedules on web-site for public review and access.
- Initiated contract with State surplus auction in Americus tying into larger market and reducing the City's surplus sale costs.

### Goals for FY 05

- Offer budget billing for City's utility customers.
- Accept credit/debit cards for payment of services.
- Offer customers opportunity to view accounts on-line.
- Complete customer's handbook of services for distribution.

## Department of Community Development

Income			Expenses		
Building Permit Fees	\$	81,658	Administration	\$	93,286
Rezoning Fees		9,215	Division of Regulations		
Special Exception Fees		300	Inspections		42,312
Variance Fees		500	Housing Abatement		2,975
Sign permit Fees		2,297	Plan Review		<u>22,971</u>
Land Disturbance Fees		10,963	Sub-Total		68,258
Demolition Permit Fees		25	Division of Planning		
Other Building Fees		200	Grant Management		3,507
Subdivision Review Fees		2,515	Pre-Disaster Mitigation		
Demolition Charges		1,200	Planning		364
			Planning & Zoning		53,300
			Planning Commission		6,403
			Capital Programs Planning		<u>14,479</u>
			Sub-Total		78,053
Income Total	\$	108,873	Expenses Total	\$	239,597

### Accomplishments in FY 04

- Adoption of alternate transportation plan for City.
- Adoption of major arterial road plan for Perry service area.
- Permitting for regional impact planned unit development - mixed use development; Houston Springs projected to add 1,800 homes.
- Became member of Warner Robins Area Transportation Study Group.
- Issued 81 single family housing permits compared to 35 in FY 03.
- Initiated power point presentation at public meetings to provide visual information to all attending.
- Reviewed and updated official street map.
- Developed digitized master plan for each parcel identifying zoning, land use, vacancy and acreage.
- Completed five-year solid waste management plan update.

### Goals for FY 05

- Begin progress to upgrade permit services on the web-page.
- Hire additional inspector for building and soil erosion permits paid by new growth fees.
- Develop developer/builder's guide book outlining processes and requirements to develop property in the City.

## Perry Fire Department

Income		Expenses	
		Administration	\$ 66,101
		Division of Suppression	
		Station 1	541,773
		Volunteers	<u>1,831</u>
		Sub-Total	543,604
		Division of Community Services	
		Education	<u>272</u>
		Sub-Total	272
Income-Total	-0-	Expenses-Total	\$ 609,977

### Accomplishments in FY 04

- Participated in GSAR team training which is regional emergency response group.
- Obtained commitment from the Council for new fire station/equipment/manpower to meet public safety needs and reduce ISO rating resulting in lower insurance costs.

### Goals for FY 05

- Receive a new fire truck that was spec and bid in FY 04.
- Develop administrative capacity to help input department data in to fire software.
- Host first Citizens Fire Academy.
- Hire three (3) new firefighter positions.
- Purchase site for new fire station.
- Develop plans and have them approved for new fire station.
- Make application(s) for fire department grants to obtain needed items to help with City budget.
- Develop a more progressive and community oriented public safety education program.
- Increase training level for all firefighters and volunteers.
- Study ISO requirements to see where future stations might be needed.
- Begin working on requirement to obtain Fire Department accreditation.

## Perry Police Department

Income		Expenses	
Annual License	\$ 750	Administration	\$ 127,948
Walmart Safety Grant	750	Patrol Division	
Domestic Violence Grant	15,650	Squads	1,105,363
Criminal History Check	21,190	Animal Control	39,629
DARE Donations	758	School Crossing Guard	<u>11,425</u>
Citizen Police Academy Don.	666	Sub-Total	1,156,417
BOE Contract	40,129	Criminal Investigation Div	
Confiscated Assets	1,476	Investigations	294,705
Parade Permits	100	Domestic Violence	43,482
		Auxiliary Services	<u>170,279</u>
		Sub-Total	508,466
		Community Services Div	
		Citizen Police Academy	2,152
		School Programs	116,852
		DARE	1,166
		Community Services	108,054
		Safe Neighborhood Grant	<u>901</u>
		Sub-Total	\$ 229,125
Income-Total	\$ 81,469	Expenses-Total	\$2,021,956

### Accomplishments in FY 04

- Department assessed by outside review group and awarded State of Georgia certification.
- Entered into agreement with Houston County Sheriff to handle city prisoners funded by extra court fee reducing operation expenditures for department.
- Implemented 800 MHz county-wide public safety communication system funded through SPLOST 01 monies.
- Continued active cooperative assistance program with the Houston County Sheriff's Office. Such cooperation resulted in the award of the Purple Heart to Officer Chris Sutcliff for injuries incurred.
- Received recognition from Federal Bureau of Investigations for outstanding assistance provided by department staff in apprehending multi-state bank robbery ring.
- Chief Potter served as the President of the Georgia Association of Police Chiefs.
- Department rescheduled to 12-hour shifts providing better overlap of coverage, reduction in overtime and more family time for officers.

### Goals for FY 05

- Implement a Business Police Academy patterned after successful Citizens Police Academy.
- Implement remote access to police reports.
- Implementation in conjunction with Houston County Sheriff's Department, a High Risk Warrant and Search Team.

## Department of Public Works

Income		Expenses	
Vehicle Maintenance Chgs. (Interfund)	\$ 78,631	Administrative	\$ 62,145
Public Works Adm. Chgs. (Interfund)	38,445	Division of Infrastructure Maint.	
Driveway Pipe (PACVB)	13,750	Street Maintenance	318,510
Facility Rental (Interfund)	15,793	Street Lighting	234,576
Interstate Lighting (PACVBA)	20,230	Grounds Maintenance	10,826
		Cemeteries	<u>750</u>
		Sub-Total	564,662
		Division of Environmental Managmt.	
		Mosquito Control	9,041
		Stormwater Control	<u>21,293</u>
		Sub-Total	30,334
		Division of Vehicle Maintenance	
		Public Works Facility	23,039
		Vehicle Maintenance	<u>281,340</u>
		Sub-Total	304,379
Income-Total	\$ 166,849	Expense-Total	\$ 961,520

### Accomplishments in FY 04

- Constructed in-house tool/chemicals storage building saving \$ 6,500 if contracted out.
- Increased productivity in vehicle maintenance shop team from 60 servicings/month to 100/servicings month.

### Goals for FY 05

- Complete continuation and installation of traffic control devises at intersection of Macon Road (U.S. 41) and Perimeter Road.
- Develop stormwater preventive maintenance program.
- Repair drainage structure on Perimeter Road.
- Install sidewalk improvements in downtown and Sam Nunn Boulevard. Develop plan for other areas of City.
- Examine options to reduce staffing in vehicle maintenance.

## Department of Parks and Recreation

Income		Expenses	
Fishing Permits	\$ 817	Administration	\$ 90,674
Recreation Grant	1,000	Division of Parks	
Tennis Association Grant	1,427	Rozar Park	60,075
Pool Fees	817	Creekwood Park	43,950
Community Center Fees	13,237	Passive Parks	4,808
Rozar Park Fees	1,704	Calhoun Park	1,335
Creekwood Park Fees	706	Beautification	<u>69,764</u>
Special Event Fees	1,657	Sub-Total	\$ 179,932
Aerobic Fees	1,923	Division of Facilities	
Contract Program Fees	890	Creekwood Pool	14,337
Adult Fall Ball Fees	3,150	Rozar Community Center	63,969
Sports Camp Fees	2,517	Hodges MGA	<u>9,450</u>
Adult Sports	6,058	Sub-Total	87,756
Youth Football Fees	9,128	Division of Programs	
Youth Cheerleading Fees	5,761	Donations	3,680
Youth Fall Soccer Fees	10,153	Operations	35,155
Youth Basketball/Softball	5,365	Youth Football	7,920
Youth Track	70	Youth Basketball	8,980
Youth Spring Soccer	5,542	Youth Spring Soccer	5,835
Youth Baseball/Softball	7,851	Youth Baseball/Softball	14,448
Youth Tennis	280	Intramural Program	846
Creekwood Park Concess.	1,394	Youth Cheerleading	4,375
Rozar Park Concessions	106	Youth Sports Camp	3,060
Department Concessions	637	Athletic Special Events	985
Donations	1,618	Concessions	613
Fundraisers	4,337	Aerobics	1,160
OAC Utilities	2,756	Contracted Programs	1,272
		Leisure Special Events	40
		Adult Fall Baseball	3,888
		Youth Fall Soccer	<u>11,010</u>
		Sub-Total	103,267
Income-Total	\$ 90,901	Expenses-Total	\$ 461,629

## **Department of Parks and Recreation - *continued***

### **Accomplishments in FY 04**

- Expanded programs offered to youth by adding archery, tennis and golf.
- Started program for Middle School students with youth oriented dances.
- Expanded cooperation with school system. As an example cheerleading classes by Perry Middle School coaches.
- Expanded planting pots downtown for more floral arrangements.
- Completed new restroom at Creekwood Park.
- Developed VISION statement for department.
- Collaborated with Houston Healthcare to provide various programs to seniors and youth.

### **Goals for FY 05**

- Improve facilities for rental groups at Creekwood Park.
- Develop booster group for each youth sport offered to offset costs.
- Enhance Rozar Park nature trail.
- Improve playing surface at Calhoun Park and install lights for night play.

## Capital

Income		Expenses	
Lease/Purchasing	\$ 197,246	Fixed Assets	
GA/DOT Houston Lake	18,670	Police	\$ 156,109
		Public Works	30,665
		City Manager	<u>16,226</u>
		Sub-Total	203,000
		Community Facilities	
		Houston Lake Road Imp.	14,303
		Perry Country Club	
		Retention Pond	<u>720</u>
		Sub-Total	15,023
Income-Total	\$ 215,916	Expense-Total	\$ 218,023

## Accomplishments in FY 04

- Continued program to replace high mileage vehicles.
- Purchased large dump truck for Public Works – reducing wear/tear on smaller trucks.
- Purchased computer equipment for Police Safe Kid program.

## Debt Service

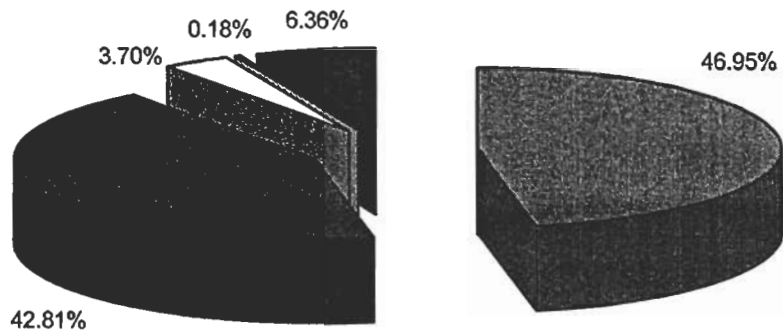
Income		Expenses	
		Administration	\$ 27,310
		Community Development	4,052
		Fire	155,047
		Police	175,034
		Public Works	31,147
		Parks/Recreation	<u>9,900</u>
Income-Total	-0-	Expenses-Total	\$ 402,490

## Water and Sewerage Revenue System Fund

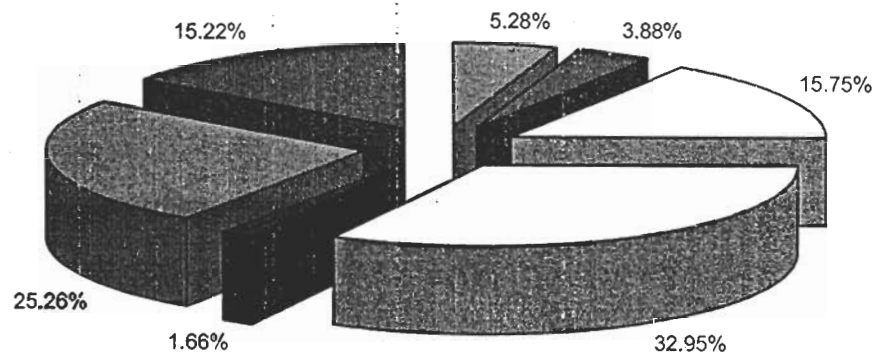
This is an enterprise fund, which is self-supporting through the charges it collects and services it provides for a particular purpose, like a business. The Water and Sewerage Revenue System Fund accounts for the administration, operation, depreciation, debt service and capital costs involved in providing customers with drinking water, treating wastewater and transporting both commodities to and from the customer. The water and sewer fees are required to pay for all these costs not paid by other income.

# Water and Sewer Revenue Fund

Income



Expenses



## OPERATIONS

<u>Income</u>	<u>Amount</u>	<u>Portion</u>
Water Charges	\$ 1,420,667	46.95%
Sewer Charges	1,295,349	42.81%
Administrative Charges	111,922	3.70%
Interest	5,408	0.18%
Miscellaneous	192,388	6.36%
<b>Total</b>	<b>\$ 3,025,734</b>	<b>100.00%</b>

<u>Expenses</u>	<u>Amount</u>	<u>Portion</u>
General Administration	\$ 178,690	5.28%
Department of Administration	131,214	3.88%
Department of Public Works	532,993	15.75%
Department of Utilities	1,114,753	32.95%
Franchise Fee	56,061	1.66%
Debt Service	854,847	25.26%
Depreciation	515,000	15.22%
<b>Total</b>	<b>\$ 3,383,558</b>	<b>100.00%</b>

## CAPITAL

<u>Income</u>	<u>Amount</u>
Depreciation	\$ 515,000
Lease Proceeds	41,915
Bond Proceeds	119,267
Sewer Taps	16,980
<b>Total</b>	<b>\$ 693,162</b>

<u>Expenses</u>	<u>Amount</u>
Fixed Assets	\$ 50,130
Bond Proceeds	119,267
Community Facilities	169,678
<b>Total</b>	<b>\$ 339,075</b>

## WATER AND SEWER SYSTEM REVENUE FUND DETAILS

### Department of Administration

Income		Expenses	
Administrative Charges (Interfund)	\$ 41,458	Division of Finance	
Return Check Fees	250	Customer Service	\$ 131,214
Water Penalties	29,519		
Sewer Penalties	<u>24,032</u>		
Income-Total	\$ 95,259	Expenses-Total	<u>\$ 131,214</u>

### Department of Public Works

Income		Expenses	
Administrative Charges (Interfund)	\$ 38,770	Division of Utilities	
Water On/Off	<u>21,592</u>	Meter Readers	\$ 118,124
		Line Maintenance	<u>414,869</u>
		Sub-Total	532,993
Income-Total	\$ 60,362	Expenses-Total	\$ 532,993

### Accomplishments in FY 04

- Repaired 218 water leaks, repaired 528 water meters, replaced 172 water meters, repaired 39 sewer laterals, installed 98 new water services, installed 15 garden meters and installed 32 new sewer services.
- Reduced time for reading meters from 15 days to 9 days per cycle.

### Goals for FY 05

- Establish radio meter reading in outer service areas.
- Continue replacement of all meters over ten (10) year period.

## Department of Utilities

Income		Expenses	
Administrative Charges (Interfund)	\$ 31,694	Administration	\$ 115,492
		Division of Water Provision	
		Treatment Plants	505,566
		Meter Program	37,221
		Fire Hydrant Maintenance	1,755
		Ho County Water Supply	<u>2,649</u>
		Sub-Total	547,191
		Division of Wastewater Treatment	
		Treatment Facility	449,245
		Grease Trap Program	<u>50</u>
		Sub-Total	449,295
		Capital Planning	<u>2,775</u>
Income-Total	\$ 31,694	Expenses-Total	\$1,114,753

### Accomplishments in FY 04

- Completed water system vulnerability assessment as required by the United State Environmental Protection Agency and prepared implementation plan.
- Commenced engineering on wastewater plant upgrade as required by growth and new permit parameters.
- Blanket depth monitors installed at wastewater treatment facility to automatically monitor sludge blanket levels to avoid spillage.
- Citywide grease trap cleaning program initiated.
- Completed computer model of water distribution system to assess system delivery problems and impact of changing conditions.
- Began monitoring system to locate and correct infiltration problems with sewer lines.
- Adjust fees to compensate for 9,911,000 gallon drop in water billed and 12,141,900 gallon drop in wastewater billed.

### Goals for FY 05

- Begin construction of improvements at wastewater treatment facility.
- Adjust grease trap program to fit customer needs.
- Identify and correct five major sources of infiltration which will reduce unbilled volume of the wastewater treatment plant.

## Capital

### Income

Depreciation	\$ 515,000
Bond Proceeds	119,267
Lease/Purchase	41,254
Sewer Taps-Upgrade	9,900
Sewer Taps-Expansion	7,080

Income-Total      \$ 692,501

### Expenses

Fixed Assets	\$ 50,130
Community Facilities	
Bond Proceeds	
South Perry Parkway Sewer	2,610
Intrusion	<u>116,657</u>
Sub-Total	119,267
Holiday Inn Well Improvements	525
Line Extensions	14,220
Wastewater Plant Upgrade	135,568
Wastewater Plant Expansion	<u>19,365</u>

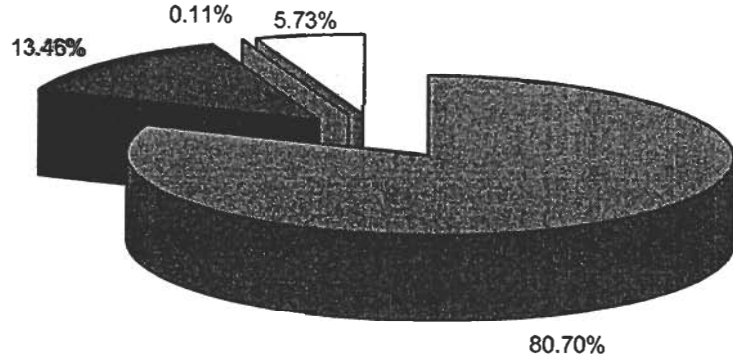
Expenses-Total      \$ 339,075

## Gas System Revenue Fund

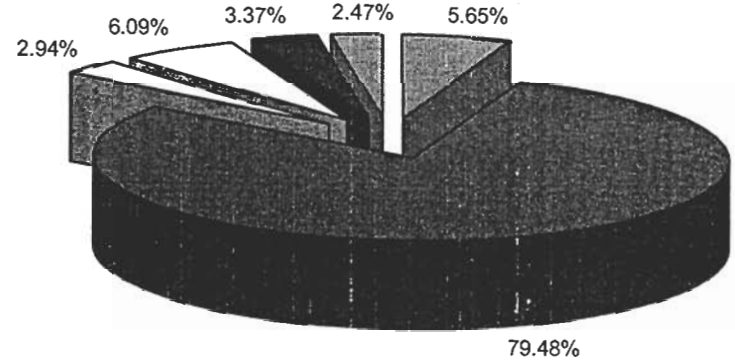
This is an enterprise fund, which is self-supporting through the charges it collects and services it provides for a particular purpose, like a business. The Gas System Revenue Fund accounts for the administration, operations, depreciation, debt service and capital costs involved in providing natural gas to its customers. The gas charges are required to pay for all those costs not paid by other income.

# Gas System Revenue Fund

Income



Expenses



## OPERATIONS

<u>Income</u>	<u>Amount</u>	<u>Portion</u>
Gas Charges	\$ 3,071,683	80.70%
Other Gas Charges	512,534	13.46%
Interest	4,088	0.11%
Other	218,167	5.73%
<b>Total</b>	<b>\$ 3,806,472</b>	<b>100.00%</b>

<u>Expenses</u>	<u>Amount</u>	<u>Portion</u>
General Administration	\$ 206,031	5.65%
Department of Utilities	2,898,394	79.48%
Franchise Fee	107,188	2.94%
Jointly Owned Natural Gas	222,009	6.09%
Debt Service	122,945	3.37%
Depreciation	89,926	2.47%
<b>Total</b>	<b>\$ 3,646,493</b>	<b>100.00%</b>

## CAPITAL

<u>Income</u>	<u>Amount</u>
Depreciation	\$ 89,926
Lease Proceeds	90,021
<b>Total</b>	<b>\$ 179,947</b>

<u>Expenses</u>	<u>Amount</u>
Fixed Assets	\$ 82,565
<b>Total</b>	<b>\$ 82,565</b>

GAS SYSTEM REVENUE FUND  
DETAILS

Department of Utilities

Income		Expenses	
Penalties	\$ 29,562	Division of Natural Gas	
Gas On/Off	7,365	Capital Planning	\$ 1,250
Meter sales	975	Meter Program	45,728
Inspection Fees	38	Operations	310,552
		Supply	2,524,772
		Inventory	<u>11,906</u>
Income-Total	\$ 37,940	Expenses-Total	\$2,894,208

Accomplishments in FY 04

- Equipped two complete crews to operate independently increasing production.
- Inspection by Georgia Public Service Commission showed operations in compliance with federal guidelines.
- Trained two (2) employees to perform high skill welding, reducing need for outside contractor.

Goals for FY 05

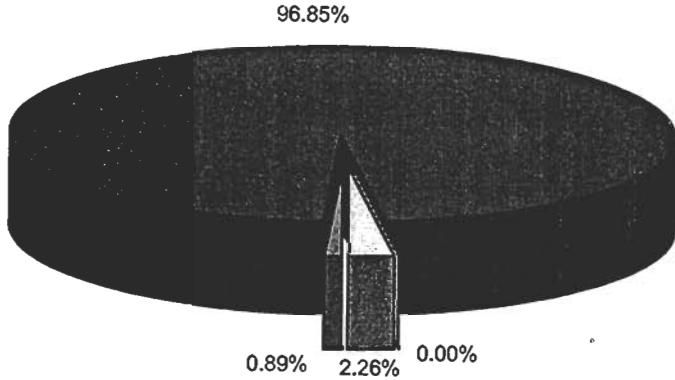
- Develop market plan for home builders to expand customer base.
- Extend gas service to Gurr Road area.
- Continue replacement of all meters over ten (10) year period.

## Solid Waste System Revenue Fund

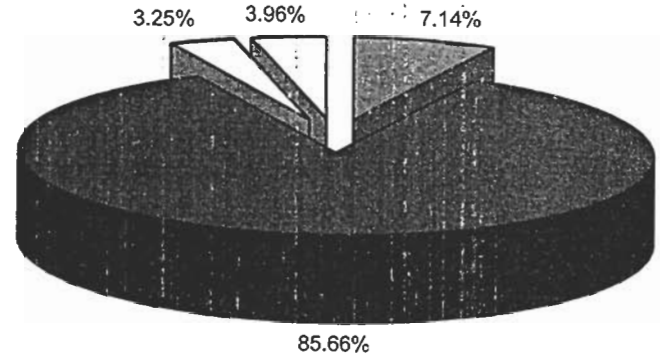
This is an enterprise fund, which is self-supporting through the charges it collects and services it provides for a particular purpose, like a business. The Solid Waste System Revenue Fund accounts for the administration, operation, depreciation, debt service and capital costs involved in collecting residential/business solid waste, yard debris and bulk waste from customers. The fees are required to pay for all those costs not paid by other income.

# Solid Waste System Fund

Income



Expenses



## OPERATIONS

<u>Income</u>	<u>Amount</u>	<u>Portion</u>
Franchise Fee	\$ 5,793	0.89%
Charges for Services	633,216	96.85%
Interest	14	0.00%
Other	14,779	2.26%
<b>Total</b>	<b>\$ 653,802</b>	<b>100.00%</b>

<u>Expenses</u>	<u>Amount</u>	<u>Portion</u>
General Administration	\$ 52,617	7.14%
Department of Public Works	631,474	85.66%
Depreciation	23,938	3.25%
Debt Service	29,195	3.96%
<b>Total</b>	<b>\$ 737,224</b>	<b>100.00%</b>

## CAPITAL

<u>Income</u>	<u>Amount</u>
Depreciation	\$ 23,938
Lease Proceeds	31,752
<b>Total</b>	<b>\$ 55,690</b>

<u>Expenses</u>	<u>Amount</u>
Fixed Assets	\$ 31,752
<b>Total</b>	<b>\$ 31,752</b>

SOLID WASTE SYSTEM REVENUE FUND  
DETAILS

Department of Public Works

Income	Expenses		
		Division of Sanitation	
		Yard/Bulk Waste Collection	\$ 321,349
		Solid Waste Collection	306,514
		Recycling Operations	530
		Landfill Operations	2,405
		Keep Perry Beautiful	<u>676</u>
Income-Total	\$ -0-	Expenses-Total	\$ 631,474

Accomplishments in FY 04

- Bid and contracted for solid waste collection services at constant per unit cost for next four (4) years reducing cost increases in upcoming years.

Goals for FY 05

- Eliminate need for General Fund to advance cash to Solid Waste Fund to operate.
- Begin payback of advanced monies from prior years.

## Special Revenue Funds

Special revenue funds are governmental purpose activities whose revenues and expenditures are required by federal or state law or standards to be accounted for separately.

### Hotel/Motel Tax Special Revenue Fund

Income		Expenses	
Hotel/Motel Tax	\$ 615,511	Community Projects	\$ 6,694
Tree donation	1,490	Perry Area Chamber of Commerce	12,870
Christmas Decoration Don.	3,960	21 <sup>st</sup> Century Partnership	5,400
Interest	28	Perry Beautification Commission	415
Transfer in General Fund	300	Streets-DDA	11,302
Industrial Building Auth.	38,338	Uptown Perry Partnership	4,850
Transfer in Multi-Grant Fd.	100	Ho. Co. Development Authority	38,338
		Perry Area CVB Authority	369,306
		Downtown Development Authority	86,495
		Vision 2020	2,000
		Perry Ho.Co. Airport Authority	42,010
		Transfer to General Fund	<u>59,462</u>
Income-Total	\$ 659,727	Expenses-Total	\$ 639,142

### Hazard Mitigation Special Revenue Fund

Income		Expenses	
		Administration	\$ 29
		Habitat for Humanity	<u>13,300</u>
Income-Total	\$ -0-	Expenses-Total	\$ 13,329

Use fund balance from prior year to balance.

### Confiscated Assets Special Revenue Fund

Income		Expenses	
Confiscation	\$ 21,911	Perry Police Department	
Interest	50	Vice Control	\$ 10,288
		Transfer to General Fund	<u>1,476</u>
Income-Total	\$ 21,961	Expenses-Total	\$ 11,764

## Construction Funds

A construction fund is established to account for revenues and expenditures that are authorized to be used for only particular purposes area more than one fiscal year.

### SPLOST 01 Construction Fund

Income		Expenses	
Houston County SPLOST		Roads/Bridges/Sidewalks	
Direct Appropriation	\$ 509,833	Resurface Streets	\$ 5,000
Reimbursement	5,500	Hickory Drive	11,229
LWCF Grant	6,900	Hill Lane Resurfacing	7,721
Interest	468	Ball Street Extension	10,450
Transfer from General Fund	10,000	Airport/Walton Road	135,703
		Justice/Roughton Streets	2,997
		Five Points Area Streets/Drainage	4,705
		Gaines Drive Improvements	4,500
		Kings Chapel Road Improvements	2,995
		TE Construction	<u>13,759</u>
		Sub-Total	\$ 199,059
		Water/Sewer	
		Macon Road Sewer Extension	12,190
		Houston Lake Drive Sewer Ext.	208,551
		Hickory Drive W/S	2,117
		Gurr Road Area Sewer Ext.	16,931
		Ivy Sewer Extention	<u>19,695</u>
		Sub-Total	\$ 259,484
		Parks/Recreation	
		Passive Parks	18,177
		LWCF Big Indian Creek Imp.	14,445
		Nunn Memorial Park	<u>11,665</u>
		Sub-Total	44,287
Income-Total	\$ 532,701	Expenses-Total	\$ 502,830

### TEA Construction Fund

Income		Expenses	
		Transfer to General Fund	<u>\$ 8,869</u>
Income-Total	\$ -0-	Expenses-Total	\$ 8,869

Closed out fund projects complete.

### TE Construction Fund

Income		Expenses	
Transfer SPLOST 01	<u>\$ 13,759</u>	General Courtney Hodges	<u>\$ 36,808</u>
Income-Total	\$ 13,759	Expenses-Total	\$ 36,808

Used fund balance from prior year to balance.

## City Hall Debt Service Fund

This fund is required by the financing instrument to be processed separately. It accounts for those monies transferred in, plus interest, and used to pay for the expansion of City Hall. When the debt is paid off, the fund ceases.

## City Hall Debt Service Fund

### Income

### Expenses

Interest	\$ 242	Fiscal Agent Fee	\$ 1,013
Transfer – General Fund	97,628	Principal	90,000
Transfer – Gas Fund	<u>27,488</u>	Interest	<u>30,000</u>
Income-Total	\$ 125,358	Expenses-Total	\$ 121,013