City of Gautier
October 1, 2013 - September 30, 2014
Annual Budget

GENERAL FUND: FUND 001	BUDGET FY 2013	PROPOSED BUDGET FY 2014
REVENUES		
Licenses & Permits	$ 58,700.00	$ 65,700.00
Inter-Governmental Revenue:		
In Lieu of Taxes	$ 377,500.00	$ 382,400.00
Franchise Fees	$ 170,000.00	$ 150,000.00
General Sales Tax	$ 2,235,000.00	$ 2,235,000.00
ABC Licenses	$ 13,500.00	$ 12,500.00
Homestead Reimbursement	$ 65,000.00	$ 70,000.00
Motor Fuel Tax	$ 12,000.00	$ 9,000.00
Shared Revenues - Road Tax	$ 550,000.00	$ 500,000.00
Shared Revenues - Recreation	$ 132,000.00	$ 132,000.00
Rail Car Tax	$ 850.00	$ 700.00
Privilege Tax-Heavy Duty Vehicle	$ 4,650.00	$ 4,900.00
Municipal Aid Surplus	$ 7,000.00	$ 9,300.00
FEMA/MEMA Reimbursement		
Fine & Forfeits	$ 1,010,000.00	$ 780,000.00
Grants	$ 53,000.00	$ 26,000.00
Surplus Property	$ -	$ 114,548.00
Loan - HIDTA Vehicle	$ 25,200.00	$ -
Loan - Police Cars	$ -	$ 200,000.00
Miscellaneous	$ 38,504.00	$ 43,000.00
Transfer from Other Funds	$ -	$ -
Transfer from Solid Waste Fund	$ 289,877.00	$ 100,500.00
Transfer from Enterprise Fund	$ 590,075.00	$ 545,007.00
Total revenue from sources other than taxation	$ 5,632,856.00	$ 5,380,555.00
Balance at beginning of year	$ 300,000.00	$ 486,000.00
Total from all sources other than taxation	$ 5,932,856.00	$ 5,866,555.00
Amount necessary to be raised by tax levy	$ 3,626,357.00	$ 3,878,712.00
Total available cash and anticipated revenue	$ 9,559,213.00	$ 9,745,267.00
GENERAL FUND		
EXPENDITURES		
LEGISLATIVE DEPARTMENT		
Personnel Services	$ 87,013.00	$ 95,889.00
Supplies	$ 150.00	$ 1,000.00
Other Services & Charges	$ 10,872.00	$ 10,000.00
Total	$ 98,035.00	$ 106,889.00
CITY COURT		
Personnel Services	$ 139,501.00	$ 124,923.00
Supplies	$ 5,000.00	$ 3,000.00
Other Services & Charges	$ 134,300.00	$ 171,550.00
Total	$ 278,801.00	$ 299,473.00
CITY MANAGER		
Personnel Services	$ 152,013.00	$ 156,281.00
Supplies	$ 4,650.00	$ 2,500.00
Other Services & Charges	$ 10,500.00	$ 13,600.00
Total	$ 167,163.00	$ 172,381.00
HUMAN RESOURCES		
Personnel Services	$ 124,857.00	$ 126,335.00
Supplies	$ 2,000.00	$ 3,500.00
Other Services & Charges	$ 7,750.00	$ 13,500.00
Total	$ 134,607.00	$ 143,335.00
ELECTIONS		
Supplies	$ 1,000.00	$ -
Other Services & Charges	$ 14,500.00	$ -
Total	$ 15,500.00	$ -
CITY CLERK		
Personnel Services	$ 416,007.00	$ 230,195.00
Supplies	$ 19,000.00	$ 11,500.00
Other Services & Charges	$ 15,550.00	$ 19,350.00
Capital Outlay	$ 25,000.00	$ 9,804.00
Total	$ 475,557.00	$ 270,849.00
FINANCE		
Personnel Services	$ -	$ 178,471.00
Supplies	$ -	$ 1,500.00
Total	$ -	$ 179,971.00

CITY ATTORNEY				
Personnel Services	$	80,878.00	$	-
Other Services & Charges			$	95,000.00
Total	$	80,878.00	$	95,000.00
ECONOMIC DEVELOPMENT & PLANNING				
Personnel Services	$	487,085.00	$	723,057.00
Supplies	$	23,500.00	$	18,700.00
Other Services & Charges	$	112,600.00	$	74,700.00
Total	$	623,185.00	$	816,457.00
ANTIQUE FAIR				
Supplies	$	3,400.00	$	-
Other Services & Charges	$	1,600.00	$	-
Total	$	5,000.00	$	-
BUILDINGS AND FACILITIES				
Personnel Services	$	31,700.00	$	-
Supplies	$	10,700.00	$	9,500.00
Other Services & Charges	$	331,500.00	$	374,600.00
Total	$	373,900.00	$	384,100.00
POLICE DEPARTMENT				
Personnel Services	$	2,884,791.00	$	2,732,735.00
Supplies	$	247,000.00	$	238,000.00
Other Services & Charges	$	145,000.00	$	133,000.00
Capital Outlay	$	31,700.00	$	237,500.00
Debt Service	$	205,953.00	$	205,056.00
Total	$	3,514,444.00	$	3,546,291.00
FIRE DEPARTMENT				
Personnel Services	$	1,720,016.00	$	1,999,588.00
Supplies	$	43,700.00	$	66,035.00
Other Services & Charges	$	45,350.00	$	62,200.00
Capital Outlay	$	-	$	3,000.00
Total	$	1,809,066.00	$	2,130,823.00
RECREATION DEPARTMENT				
Personnel Services	$	95,452.00	$	-
Supplies	$	15,800.00	$	28,500.00
Other Services & Charges	$	44,800.00	$	50,100.00
Capital Outlay	$	5,000.00	$	-
Total	$	161,052.00	$	78,600.00
PUBLIC WORKS DEPARTMENT				
ADMINISTRATION				
Personnel Services	$	26,059.00	$	-
Supplies	$	950.00	$	-
Other Services & Charges	$	632.00	$	-
Total	$	27,641.00	$	-
STREETS				
Personnel Services	$	54,060.00	$	-
Supplies	$	6,700.00	$	53,000.00
Other Services & Charges	$	160,235.00	$	154,000.00
Total	$	220,995.00	$	207,000.00
MAINTENANCE				
Personnel Services	$	114,766.00	$	192,551.00
Supplies	$	2,750.00	$	20,750.00
Other Services & Charges	$	250.00	$	2,500.00
Total	$	117,766.00	$	215,801.00
DEBT SERVICE				
FEMA CDL 1604MS18	$	86,161.00	$	-
Total	$	86,161.00	$	-
INTERFUND TRANSFERS				
Transfer to Other Funds	$	768,094.00	$	798,146.00
Transfer to Enterprise Fund	$	250,000.00	$	-
Total	$	1,018,094.00	$	798,146.00
TOTAL EXPENDITURES	$	9,207,845.00	$	9,445,116.00
YEAR END BALANCE	$	351,368.00	$	300,151.00
BALANCE	$	9,559,213.00	$	9,745,267.00

MS DEVELOPMENT BANK KATRINA LOAN FUND: FUND 007 (Original issue $2.5 million)

REVENUE				
Balance at beginning of year	$	3,495.00	$	2,960.45
Debt Service Reserve Fund - Restricted Funds	$	-	$	-
Debt Service Interest Fund - Restricted Funds	$	-	$	-
Transfer from General Fund	$	278,566.00	$	280,977.00
Total available cash and anticipated revenue	$	282,061.00	$	283,937.45
EXPENDITURES				
Annual Fees	$	1,050.00	$	1,050.00
Ms Dev Katrina Loan - Debt Service	$	278,566.00	$	280,977.00
TOTAL EXPENDITURES	$	279,616.00	$	282,027.00
YEAR END BALANCE	$	2,445.00	$	1,910.45
BALANCE	$	282,061.00	$	283,937.45

CDBG-DOWNTOWN REVITALIZATION - FUND 012

REVENUES				
Balance at beginning of year	$	(213,563.47)	$	(344.20)
Grant	$	3,093,900.20	$	454,896.08
Total available cash and anticipated revenue	$	2,880,336.73	$	454,551.88
EXPENDITURES				
Capital Outlay	$	2,880,336.73	$	454,551.88
TOTAL EXPENDITURES	$	2,880,336.73	$	454,551.88
YEAR END BALANCE	$	-	$	-
BALANCE	$	2,880,336.73	$	454,551.88

TRANSPORTATION ENHANCEMENT - DOWNTOWN: FUND 13

REVENUE				
Balance at beginning of year	$	-	$	45,000.00
Grant	$	420,000.00	$	420,000.00
Transfer from Bond Fund	$	30,000.00	$	-
Total available cash and anticipated revenue	$	450,000.00	$	465,000.00
EXPENDITURES				
Capital Outlay	$	450,000.00	$	465,000.00
TOTAL EXPENDITURES	$	450,000.00	$	465,000.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	450,000.00	$	465,000.00

CIAP - TOWN CENTER: FUND 14

REVENUE				
Balance at beginning of year	$	-	$	(13,677.00)
Grant	$	777,000.00	$	774,143.75
Transfer from General Fund	$	-	$	30,000.00
Total available cash and anticipated revenue	$	777,000.00	$	790,466.75
EXPENDITURES				
Other Services and Charges	$	17,000.00	$	466.75
Capital Outlay	$	760,000.00	$	760,000.00
Debt Service	$	-	$	30,000.00
TOTAL EXPENDITURES	$	777,000.00	$	790,466.75
YEAR END BALANCE	$	-	$	-
BALANCE	$	777,000.00	$	790,466.75

ALLEN ROAD WIDENING: FUND 20

REVENUES				
Balance at beginning of year	$	-	$	(38,631.00)
CAP Loan	$	-	$	995,980.00
Total available cash and anticipated revenue	$	-	$	957,349.00
EXPENDITURES				
Other Services & Charges	$	-	$	957,349.00
TOTAL EXPENDITURES	$	-	$	957,349.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	957,349.00

MOHS DUI ENFORCEMENT: FUND 25

REVENUES				
Balance at beginning of year	$	-	$	-
Grant	$	-	$	46,088.00
Total available cash and anticipated revenue	$	-	$	46,088.00
EXPENDITURES				
Personnel Services	$	-	$	37,020.00
Supplies	$	-	$	1,713.00
Capital Outlay	$	-	$	7,355.00
TOTAL EXPENDITURES	$	-	$	46,088.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	46,088.00

MDOT SAFE ROUTES TO SCHOOL: FUND 29

REVENUES				
Balance at beginning of year	$	-	$	-
Grant	$	-	$	100,000.00
Other Funding Sources	$	-	$	25,000.00
Total available cash and anticipated revenue	$	-	$	125,000.00
EXPENDITURES				
Street Improvements (Sidewalks)	$	-	$	125,000.00
TOTAL EXPENDITURES	$	-	$	125,000.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	125,000.00

HAZARD MITIGATION 1794-23-01: FUND 100

REVENUES				
Balance at beginning of year	$	-	$	(16,800.00)
Grant	$	-	$	16,800.00
Total available cash and anticipated revenue	$	-	$	-
EXPENDITURES				
Building Improvements	$	-	$	-
TOTAL EXPENDITURES	$	-	$	-
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	-

US DOJ BALLISTIC VEST GRANT: FUND 103

REVENUES				
Balance at beginning of year	$	-	$	-
Grant	$	-	$	12,276.00
Transfer from Fund 157	$	-	$	12,276.00
Total available cash and anticipated revenue	$	-	$	24,552.00
EXPENDITURES				
Capital Outlay	$	-	$	24,552.00
TOTAL EXPENDITURES	$	-	$	24,552.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	24,552.00

MARTIN BLUFF ROAD PROJECT: FUND 128

REVENUES				
Balance at beginning of year	$	259,683.00	$	240,330.69
Total available cash and anticipated revenue	$	259,683.00	$	240,330.69
EXPENDITURES				
Capital Outlay	$	-	$	50,000.00
TOTAL EXPENDITURES	$	-	$	50,000.00
YEAR END BALANCE	$	259,683.00	$	190,330.69
BALANCE	$	259,683.00	$	240,330.69

$7M CAPITAL IMPROVEMENT BOND ISSUE - FUND 130

REVENUES				
Balance at beginning of year	$	2,565,825.00	$	2,040,022.79
Interest	$	2,100.00	$	1,800.00
Transfer from GF Debt Service	$	484,488.00	$	487,169.00
Total available cash and anticipated revenue	$	3,052,413.00	$	2,528,991.79
EXPENDITURES				
Annual Bond Fees	$	2,100.00	$	2,100.00
Annual Bond Payment - Debt Service	$	484,488.00	$	486,869.00
Capital Improvements	$	2,535,825.00	$	2,040,022.79
Transfer to General Fund	$	30,000.00	$	-
TOTAL EXPENDITURES	$	3,052,413.00	$	2,528,991.79
YEAR END BALANCE	$	-	$	-
BALANCE	$	3,052,413.00	$	2,528,991.79

U S JUSTICE EQUITABLE SHARING: FUND 157

REVENUES				
Balance at beginning of year	$	169,000.00	$	206,397.66
Assets Forfeited	$	-	$	-
Total available cash and anticipated revenue	$	169,000.00	$	206,397.66
EXPENDITURES				
Capital Outlay	$	-	$	-
Transfer to Fund 103	$	-	$	12,276.00
TOTAL EXPENDITURES	$	-	$	12,276.00
YEAR END BALANCE	$	169,000.00	$	194,121.66
BALANCE	$	169,000.00	$	206,397.66

FIRE PROTECTION FUND: FUND 160

REVENUES				
Balance at beginning of year	$	225,631.00	$	160,790.49
Fire Insurance Rebate	$	93,659.00	$	95,500.00
MS Code Rebate	$	3,126.00	$	3,141.00
Loan Proceeds	$	80,000.00	$	-
Total available cash and anticipated revenue	$	402,416.00	$	259,431.49
EXPENDITURES				
Other Services & Charges	$	8,126.00	$	8,141.00
Capital Outlay	$	172,000.00	$	12,000.00
Debt Service	$	75,863.00	$	93,313.00
Transfer to Fund 161	$	-	$	5,288.00
TOTAL EXPENDITURES	$	255,989.00	$	118,742.00
YEAR END BALANCE	$	146,427.00	$	140,689.49
BALANCE	$	402,416.00	$	259,431.49

FF GRANT EMW-2012-FO-02393: FUND 161

REVENUES				
Balance at beginning of year	$	-	$	0.50
Grant			$	24,091.00
Transfer from Fund 160	$	-	$	5,288.00
Total available cash and anticipated revenue	$	-	$	29,379.50
EXPENDITURES				
Capital Outlay	$	-	$	29,379.50
TOTAL EXPENDITURES	$	-	$	29,379.50
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	29,379.50

MDOT YOUTH CORP PROGRAM - FUND 166

REVENUES				
Balance at beginning of year	$	(34,150.53)	$	(31,508.01)
Grant	$	29,110.97	$	31,508.01
Transfer from General Fund	$	5,039.56	$	-
Total available cash and anticipated revenue	$	-	$	-
EXPENDITURES				
Personnel Services	$	28,775.00	$	28,775.00
Supplies	$	5,625.00	$	5,625.00
Service and Other charges	$	600.00	$	600.00
TOTAL EXPENDITURES	$	35,000.00	$	35,000.00
YEAR END BALANCE	$	(35,000.00)	$	(35,000.00)
BALANCE	$	-	$	-

TIDELANDS GRANT FUND - FUND 171

REVENUES				
Balance at beginning of year	$	(5,856.00)	$	237,375.00
Grant	$	701,713.00	$	404,736.76
Total available cash and anticipated revenue	$	695,857.00	$	642,111.76
EXPENDITURES				
Capital Outlay	$	695,857.00	$	642,111.76
TOTAL EXPENDITURES	$	695,857.00	$	642,111.76
YEAR END BALANCE	$	-	$	-
BALANCE	$	695,857.00	$	642,111.76

LIBRARY SUPPORT FUND: FUND 172

REVENUES				
Balance at Beginning of Year	$	-	$	-
Amount to be raised by tax levy	$	117,603.00	$	111,698.00
Total available cash and anticipated revenue	$	117,603.00	$	111,698.00
EXPENDITURES				
Other Services & Charges	$	117,603.00	$	111,698.00
TOTAL EXPENDITURES	$	117,603.00	$	111,698.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	117,603.00	$	111,698.00

MSWFP RECREATION TRAILS: FUND 175

REVENUES				
Balance at Beginning of Year	$	-	$	-
Grant	$	-	$	99,840.00
Total available cash and anticipated revenue	$	-	$	99,840.00
EXPENDITURES				
Capital Outlay	$	-	$	99,840.00
TOTAL EXPENDITURES	$	-	$	99,840.00
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	99,840.00

SHEPARD STATE PARK: FUND 176

REVENUES				
Balance at beginning of year	$	-	$	4,000.00
Camping Fees	$	-	$	90,000.00
Admission Fees/Day Use	$	-	$	1,000.00
Total available cash and anticipated revenue	$	-	$	95,000.00
EXPENDITURES				
Personnel Services	$	-	$	20,000.00
Supplies	$	-	$	17,500.00
Service and Other charges	$	-	$	48,500.00
TOTAL EXPENDITURES	$	-	$	86,000.00
YEAR END BALANCE	$	-	$	9,000.00
BALANCE	$	-	$	95,000.00

WATER AND SEWER UTILITY FUND: FUND 400

REVENUES				
Water Sales	$	2,700,000.00	$	2,840,000.00
Sewer Sales	$	1,640,000.00	$	1,730,000.00
Wastewater Treatment Collections	$	1,258,000.00	$	1,240,000.00
Service Connections	$	50,000.00	$	50,000.00
Inspection Fees	$	250.00	$	250.00
Miscellaneous	$	431,800.00	$	431,800.00
Surplus Property	$	-	$	424,597.00
Transfer from Solid Waste Fund	$	50,000.00	$	120,000.00
Transfer from General Fund	$	250,000.00	$	-
Total Revenue from All Sources	$	6,380,050.00	$	6,836,647.00
Balance at Beginning of Year	$	920,000.00	$	800,000.00
Total available cash and anticipated revenue	$	7,300,050.00	$	7,636,647.00

EXPENDITURES				
WATER & SEWER - ADMINISTRATION				
Personnel Services	$	33,166.00	$	-
Supplies	$	-	$	-
Other Services & Charges	$	103,500.00	$	1,937,700.00
Capital Outlay	$	-	$	-
Total Water & Sewer	$	136,666.00	$	1,937,700.00
WATER & SEWER - OPERATION & MAINTENANCE				
Personnel Services	$	234,040.00	$	103,727.00
Supplies	$	42,500.00	$	360,000.00
Other Services & Charges	$	3,663,000.00	$	1,720,000.00
Capital Outlay	$	-	$	160,000.00
Total Water & Sewer	$	3,939,540.00	$	2,343,727.00
OTHER				
Debt Service	$	2,016,748.00	$	2,348,397.00
Transfer to General Fund	$	590,075.00	$	545,007.00
Total Other	$	2,606,823.00	$	2,893,404.00
TOTAL EXPENDITURES	$	6,683,029.00	$	7,174,831.00
YEAR END BALANCE	$	617,021.00	$	461,816.00
BALANCE	$	7,300,050.00	$	7,636,647.00

SOLID WASTE FUND: FUND 404

REVENUES				
Balance at beginning of year	$	49,800.00	$	3,500.00
Garbage Collection Fees	$	1,330,000.00	$	1,205,000.00
Total available cash and anticipated revenue	$	1,379,800.00	$	1,208,500.00
EXPENDITURES				
Public Works - Sanitation				
Personnel Service	$	6,542.00	$	-
Supplies	$	2,200.00	$	-
Other Services & Charges	$	920.00	$	-
Transfer to Other Funds	$	339,877.00	$	220,500.00
Total Solid Waste Fund	$	349,539.00	$	220,500.00
Solid Waste Collection				
Other Services and Charges	$	1,028,000.00	$	985,000.00
Total Solid Waste Collection	$	1,028,000.00	$	985,000.00
TOTAL EXPENDITURES	$	1,377,539.00	$	1,205,500.00
YEAR END BALANCE	$	2,261.00	$	3,000.00
BALANCE	$	1,379,800.00	$	1,208,500.00

CIAP - OLD SHELLING LANDING: FUND 414

REVENUES				
Balance at beginning of year	$	-	$	-
Grant	$	513,825.00	$	474,615.12
Total available cash and anticipated revenue	$	513,825.00	$	474,615.12
EXPENDITURES				
Capital Outlay	$	513,825.00	$	474,615.12
TOTAL EXPENDITURES	$	513,825.00	$	474,615.12
YEAR END BALANCE	$	-	$	-
BALANCE	$	513,825.00	$	474,615.12

MSB - WATER IONIZATION PROJECT: FUND 421

REVENUES				
Balance at beginning of year	$	-	$	2,864,351.86
Loan Proceeds	$	-	$	-
Total available cash and anticipated revenue	$	-	$	2,864,351.86
EXPENDITURES				
Other Services & Charges	$	-	$	82,000.00
Capital Outlay	$	-	$	2,782,351.86
TOTAL EXPENDITURES	$	-	$	2,864,351.86
YEAR END BALANCE	$	-	$	-
BALANCE	$	-	$	2,864,351.86

RESERVE FUND: 2012 GUD BOND REFINANCE: FUND 495

REVENUES				
Balance at Beginning of Year	$	484,230.00	$	484,740.00
Miscellaneous - Interest	$	480.00	$	480.00
Total available cash and anticipated revenue	$	484,710.00	$	485,220.00
EXPENDITURES				
Other Services and Charges	$	-	$	-
TOTAL EXPENDITURES	$	-	$	-
YEAR END BALANCE	$	484,710.00	$	485,220.00
BALANCE	$	484,710.00	$	485,220.00

GUD BOND ESCROW FUND 602 - RESTRICTED DEBT SERVICE

REVENUES				
Cash at Beginning of Year	$	846,515.00	$	820,596.24
Miscellaneous - Interest	$	60.00	$	600.00
Transfers from Enterprise Fund	$	1,414,275.00	$	1,395,800.00
Total available cash and anticipated revenue	$	2,260,850.00	$	2,216,996.24
EXPENDITURES				
Bonds Payable	$	1,441,000.00	$	1,395,800.00
TOTAL EXPENDITURES	$	1,441,000.00	$	1,395,800.00
YEAR END BALANCE	$	819,850.00	$	821,196.24
BALANCE	$	2,260,850.00	$	2,216,996.24