

City of Gautier
October 1, 2016 - September 30, 2017
Annual Budget

<u>GENERAL FUND: FUND 001</u>	PROPOSED	
<u>REVENUES</u>	<u>BUDGET</u>	<u>BUDGET</u>
	<u>FY 2016</u>	<u>FY 2017</u>
Licenses & Permits	\$ 75,000.00	\$ 80,000.00
Inter-Governmental Revenue:		
In Lieu of Taxes	\$ 376,000.00	\$ 355,000.00
Franchise Fees	\$ 163,000.00	\$ 163,000.00
General Sales Tax	\$ 2,120,000.00	\$ 2,225,000.00
ABC Licenses	\$ 12,500.00	\$ 11,000.00
Homestead Reimbursement	\$ 80,000.00	\$ 90,000.00
Motor Fuel Tax	\$ 14,000.00	\$ 14,000.00
Shared Revenues - Road Tax	\$ 500,000.00	\$ 487,000.00
Shared Revenues - Recreation	\$ 135,000.00	\$ 135,000.00
Rail Car Tax	\$ 800.00	\$ 2,000.00
Privilege Tax-Heavy Duty Vehicle	\$ 2,200.00	\$ 1,600.00
Municipal Aid Surplus	\$ 9,200.00	\$ 9,200.00
FEMA/MEMA Reimbursement	\$ -	\$ -
Fine & Forfeits	\$ 770,000.00	\$ 476,000.00
Grants	\$ 32,000.00	\$ 36,855.00
Surplus Property	\$ -	\$ -
Loan - HIDTA Vehicle	\$ -	\$ -
Loan - Police Cars	\$ -	\$ 170,000.00
Miscellaneous	\$ 67,100.00	\$ 88,200.00
Transfer from Other Funds	\$ -	\$ 200,000.00
Transfer from Solid Waste Fund	\$ 100,000.00	\$ 316,500.00
Transfer from Enterprise Fund	\$ -	\$ 200,000.00
Total revenue from sources other than taxation	\$ 4,456,800.00	\$ 5,060,355.00
Balance at beginning of year	\$ 2,694,965.00	\$ 1,525,000.00
Total from all sources other than taxation	\$ 7,151,765.00	\$ 6,585,355.00
Amount necessary to be raised by tax levy	\$ 3,985,247.00	\$ 4,091,088.00
Total available cash and anticipated revenue	\$ 11,137,012.00	\$ 10,676,443.00
<u>GENERAL FUND</u>		
<u>EXPENDITURES</u>		
<u>LEGISLATIVE DEPARTMENT</u>		
Personnel Services	\$ 95,889.00	\$ 95,274.00
Supplies	\$ 1,000.00	\$ 1,000.00
Other Services & Charges	\$ 10,500.00	\$ 21,200.00
Total	\$ 107,389.00	\$ 117,474.00
<u>CITY COURT</u>		
Personnel Services	\$ 127,216.00	\$ 128,941.00
Supplies	\$ 3,000.00	\$ 3,000.00
Other Services & Charges	\$ 241,550.00	\$ 130,550.00
Capital Outlay	\$ 2,500.00	\$ -
Total	\$ 374,266.00	\$ 262,491.00
<u>CITY MANAGER</u>		
Personnel Services	\$ 157,379.00	\$ 224,297.00
Supplies	\$ 2,500.00	\$ 2,500.00
Other Services & Charges	\$ 19,500.00	\$ 65,300.00
Total	\$ 179,379.00	\$ 292,097.00
<u>HUMAN RESOURCES</u>		
Personnel Services	\$ 123,122.00	\$ 124,281.00
Supplies	\$ 3,700.00	\$ 3,700.00
Other Services & Charges	\$ 12,200.00	\$ 10,700.00
Capital Outlay	\$ 1,500.00	\$ -
Total	\$ 140,522.00	\$ 138,681.00
<u>ELECTIONS</u>		
Supplies	\$ -	\$ 1,500.00
Other Services & Charges	\$ -	\$ 14,500.00
Total	\$ -	\$ 16,000.00
<u>CITY CLERK</u>		
Personnel Services	\$ 236,438.00	\$ 227,766.00
Supplies	\$ 11,500.00	\$ 11,500.00
Other Services & Charges	\$ 25,250.00	\$ 18,104.00
Capital Outlay	\$ 2,454.00	\$ -
Total	\$ 275,642.00	\$ 257,370.00

FINANCE		
Personnel Services	\$ 188,562.00	\$ 190,580.00
Supplies	\$ 2,000.00	\$ 1,500.00
Total	\$ 190,562.00	\$ 192,080.00
CITY ATTORNEY		
Other Services & Charges	\$ 95,000.00	\$ 120,000.00
Total	\$ 95,000.00	\$ 120,000.00
ECONOMIC DEVELOPMENT & PLANNING		
Personnel Services	\$ 381,995.00	\$ 243,810.00
Supplies	\$ 18,000.00	\$ 10,000.00
Other Services & Charges	\$ 54,510.00	\$ 56,760.00
Capital Outlay	\$ 6,500.00	\$ -
Total	\$ 461,005.00	\$ 310,570.00
BUILDINGS AND FACILITIES		
Supplies	\$ 14,500.00	\$ 13,000.00
Other Services & Charges	\$ 518,600.00	\$ 519,600.00
Capital Outlay	\$ 31,100.00	\$ 14,500.00
Total	\$ 564,200.00	\$ 547,100.00
POLICE DEPARTMENT		
Personnel Services	\$ 2,837,797.00	\$ 2,820,469.00
Supplies	\$ 246,000.00	\$ 190,000.00
Other Services & Charges	\$ 145,500.00	\$ 163,350.00
Capital Outlay	\$ 223,000.00	\$ 231,415.00
Debt Service	\$ 74,485.00	\$ 75,100.00
Total	\$ 3,526,782.00	\$ 3,480,334.00
FIRE DEPARTMENT		
Personnel Services	\$ 2,267,018.00	\$ 2,167,129.00
Supplies	\$ 68,784.00	\$ 67,867.00
Other Services & Charges	\$ 109,355.00	\$ 113,920.00
Capital Outlay	\$ 3,000.00	\$ 6,000.00
Total	\$ 2,448,157.00	\$ 2,354,916.00
RECREATION DEPARTMENT		
Personnel Services	\$ 267,163.00	\$ 272,919.00
Supplies	\$ 36,500.00	\$ 37,700.00
Other Services & Charges	\$ 81,400.00	\$ 85,900.00
Capital Outlay	\$ 13,500.00	\$ -
Total	\$ 398,563.00	\$ 396,519.00
STREETS		
Supplies	\$ 50,000.00	\$ 50,000.00
Other Services & Charges	\$ 127,000.00	\$ 152,000.00
Capital Outlay	\$ 15,000.00	\$ 15,000.00
Total	\$ 192,000.00	\$ 217,000.00
MAINTENANCE		
Personnel Services	\$ 200,825.00	\$ 205,708.00
Supplies	\$ 18,500.00	\$ 14,900.00
Other Services & Charges	\$ 4,000.00	\$ 2,830.00
Capital Outlay	\$ 1,000.00	\$ -
Total	\$ 224,325.00	\$ 223,438.00
PUBLIC SAFETY		
Unappropriated	\$ 80,500.00	\$ -
Total	\$ 80,500.00	\$ -
INTERFUND TRANSFERS		
Transfer to Other Funds	\$ 911,329.00	\$ 791,839.00
Transfer to Health Benefit Fund	\$ 200,000.00	\$ -
Total	\$ 1,111,329.00	\$ 791,839.00
TOTAL EXPENDITURES	\$ 10,369,621.00	\$ 9,717,909.00
YEAR END BALANCE	\$ 767,391.00	\$ 958,534.00
BALANCE	\$ 11,137,012.00	\$ 10,676,443.00

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

REVENUE

Balance at beginning of year	\$	210.45	\$	309.95
Transfer from General Fund	\$	281,220.00	\$	277,854.00
Total available cash and anticipated revenue	\$	281,430.45	\$	278,163.95

EXPENDITURES

Annual Fees	\$	1,200.00	\$	1,200.00
Ms Dev Katrina Loan - Debt Service	\$	280,020.00	\$	276,654.00

TOTAL EXPENDITURES

	\$	281,220.00	\$	277,854.00
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YEAR END BALANCE

	\$	210.45	\$	309.95
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BALANCE

TRANSPORTATION ENHANCEMENT - DOWNTOWN: FUND 13

REVENUE

Balance at beginning of year	\$	(92,426.04)	\$	(29,555.01)
Grant	\$	238,793.53	\$	84,158.13
Transfer from General Fund	\$	68,540.00	\$	-
Total available cash and anticipated revenue	\$	214,907.49	\$	54,603.12

EXPENDITURES

Capital Outlay	\$	214,904.18	\$	54,603.12
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TOTAL EXPENDITURES

	\$	214,904.18	\$	54,603.12
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YEAR END BALANCE

	\$	3.31	\$	-
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BALANCE

ALLEN ROAD WIDENING: FUND 20

REVENUES

Balance at beginning of year	\$	9,301.60	\$	(744,218.40)
MDOT Reimbursements	\$	40,174.40	\$	6,438.40
Interlocal Funding (JCBS)	\$	-	\$	-
CAP Loan	\$	995,980.00	\$	995,980.00
Transfer from General Fund	\$	16,000.00	\$	-
Total available cash and anticipated revenue	\$	1,061,456.00	\$	258,200.00

EXPENDITURES

Other Services & Charges	\$	1,000,456.00	\$	-
Debt Service	\$	61,000.00	\$	61,000.00

TOTAL EXPENDITURES

	\$	1,061,456.00	\$	61,000.00
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YEAR END BALANCE

	\$	-	\$	197,200.00
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BALANCE

MOHS DUI ENFORCEMENT GRANT: FUND 25

REVENUES

Balance at beginning of year	\$	-	\$	-
Grant	\$	-	\$	21,732.00
Transfer from General Fund	\$	-	\$	5,866.00
Total available cash and anticipated revenue	\$	-	\$	27,598.00

EXPENDITURES

Personnel Services		\$	26,866.00
Capital Outlay		\$	732.00

TOTAL EXPENDITURES

	\$	-	\$	27,598.00
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YEAR END BALANCE

	\$	-	\$	-
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BALANCE

MDOT SAFE ROUTES TO SCHOOL: FUND 29

REVENUES

Balance at beginning of year	\$	2,735.56	\$	21,556.50
MDOT Reimbursements	\$	206,000.00	\$	173,216.00
Transfer from General Fund	\$	36,500.00	\$	-
Total available cash and anticipated revenue	\$	245,235.56	\$	194,772.50

EXPENDITURES

Street Improvements (Sidewalks)	\$	245,235.56	\$	194,772.50
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TOTAL EXPENDITURES

	\$	245,235.56	\$	194,772.50
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YEAR END BALANCE

	\$	-	\$	-
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BALANCE

MDAH 2014 COMM PRES HERITAGE GRANT: FUND 30**REVENUES**

Balance at beginning of year	\$	(8,501.60)	\$	(130,000.00)
Grant	\$	80,000.00	\$	130,000.00
Transfer from General Fund	\$	9,000.00	\$	-
Total available cash and anticipated revenue	\$	80,498.40	\$	-

EXPENDITURES

Other Services and Charges	\$	2,246.25	\$	-
Capital Outlay	\$	78,095.00	\$	-

TOTAL EXPENDITURES	\$	80,341.25	\$	-
YEAR END BALANCE	\$	157.15	\$	-
BALANCE	\$	80,498.40	\$	-

MARTIN BLUFF ROAD PROJECT: FUND 128**REVENUES**

Balance at beginning of year	\$	238,358.64	\$	232,012.64
Total available cash and anticipated revenue	\$	238,358.64	\$	232,012.64

EXPENDITURES

Capital Outlay	\$	20,000.00	\$	130,000.00
Transfer to General Fund	\$	-	\$	100,000.00

TOTAL EXPENDITURES	\$	-	\$	230,000.00
YEAR END BALANCE	\$	218,358.64	\$	2,012.64
BALANCE	\$	218,358.64	\$	232,012.64

\$7M CAPITAL IMPROVEMENT BOND ISSUE - FUND 130**REVENUES**

Balance at beginning of year	\$	1,745,796.78	\$	193,141.37
Interest	\$	2,100.00	\$	1,200.00
MDOT Reimbursements	\$	-	\$	1,537,940.07
Transfer from GF Debt Service	\$	500,069.00	\$	508,119.00
Total available cash and anticipated revenue	\$	2,247,965.78	\$	2,240,400.44

EXPENDITURES

Annual Bond Fees	\$	2,100.00	\$	2,200.00
Annual Bond Payment - Debt Service	\$	500,069.00	\$	505,919.00
Capital Improvements	\$	1,745,796.78	\$	1,731,011.25
Transfer to General Fund				

TOTAL EXPENDITURES	\$	2,247,965.78	\$	2,239,130.25
YEAR END BALANCE	\$	-	\$	1,270.19
BALANCE	\$	2,247,965.78	\$	2,240,400.44

U S JUSTICE EQUITABLE SHARING: FUND 157**REVENUES**

Balance at beginning of year	\$	156,450.67	\$	397,099.00
Assets Forfeited	\$	-	\$	-
Total available cash and anticipated revenue	\$	156,450.67	\$	397,099.00

EXPENDITURES

Capital Outlay	\$	-	\$	-
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TOTAL EXPENDITURES	\$	-	\$	-
YEAR END BALANCE	\$	156,450.67	\$	397,099.00
BALANCE	\$	156,450.67	\$	397,099.00

FIRE PROTECTION FUND: FUND 160**REVENUES**

Balance at beginning of year	\$	239,398.96	\$	281,311.42
Fire Insurance Rebate	\$	97,000.00	\$	110,000.00
MS Code Rebate	\$	3,100.00	\$	3,100.00
Loan Proceeds	\$	345,000.00	\$	430,000.00
Total available cash and anticipated revenue	\$	684,498.96	\$	824,411.42

EXPENDITURES

Other Services & Charges	\$	11,123.02	\$	12,527.68
Capital Outlay	\$	357,000.00	\$	495,000.00
Debt Service	\$	17,750.00	\$	17,750.00
Transfer to Fund 161				

TOTAL EXPENDITURES	\$	385,873.02	\$	525,277.68
YEAR END BALANCE	\$	298,625.94	\$	299,133.74
BALANCE	\$	684,498.96	\$	824,411.42

MDOT YOUTH CORP PROGRAM - FUND 166**REVENUES**

Balance at beginning of year	\$	(34,033.38)	\$	(30,476.66)
Grant	\$	34,033.38	\$	30,476.66
Transfer from General Fund	\$	-	\$	-
Total available cash and anticipated revenue	\$	-	\$	-

EXPENDITURES

Personnel Services	\$	24,320.00	\$	24,320.00
Supplies	\$	10,080.00	\$	10,080.00
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	\$	(16,366.76)	\$	(144,233.01)
Grant: Public Access	\$	850,000.00	\$	522,271.17
Grant: Town Center	\$	445,780.51	\$	538,740.92
Total available cash and anticipated revenue	\$	1,279,413.75	\$	916,779.08

EXPENDITURES

Capital Outlay: Town Center	\$	682,513.51	\$	414,172.42
Capital Outlay: Public Access	\$	596,900.24	\$	502,606.66

TOTAL EXPENDITURES	\$	1,279,413.75	\$	916,779.08
YEAR END BALANCE	\$	-	\$	-
BALANCE	\$	1,279,413.75	\$	916,779.08

LIBRARY SUPPORT FUND: FUND 172**REVENUES**

Balance at Beginning of Year	\$	-	\$	-
Amount to be raised by tax levy	\$	105,062.00	\$	108,639.00
Total available cash and anticipated revenue	\$	105,062.00	\$	108,639.00

EXPENDITURES

Other Services & Charges	\$	105,062.00	\$	108,639.00
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TOTAL EXPENDITURES	\$	105,062.00	\$	108,639.00
YEAR END BALANCE	\$	-	\$	-
BALANCE	\$	105,062.00	\$	108,639.00

MSWFP RECREATION TRAILS: FUND 175**REVENUES**

Balance at Beginning of Year	\$	(8,500.25)	\$	(95,258.57)
Grant	\$	99,840.00	\$	95,258.57
Total available cash and anticipated revenue	\$	91,339.75	\$	-

EXPENDITURES

Capital Outlay	\$	91,339.75	\$	-
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TOTAL EXPENDITURES	\$	91,339.75	\$	-
YEAR END BALANCE	\$	-	\$	-
BALANCE	\$	91,339.75	\$	-

SHEPARD STATE PARK: FUND 176**REVENUES**

Balance at beginning of year	\$	25,000.00	\$	49,600.00
Other Revenue	\$	12,000.00	\$	9,000.00
Camping Fees	\$	90,000.00	\$	82,000.00
Admission Fees/Day Use	\$	4,250.00	\$	3,400.00
Total available cash and anticipated revenue	\$	131,250.00	\$	144,000.00

EXPENDITURES

Personnel Services	\$	31,808.00	\$	30,678.00
Supplies	\$	35,700.00	\$	36,850.00
Service and Other charges	\$	47,500.00	\$	55,400.00
Capital Outlay	\$	1,200.00	\$	1,200.00

TOTAL EXPENDITURES	\$	116,208.00	\$	124,128.00
YEAR END BALANCE	\$	15,042.00	\$	19,872.00
BALANCE	\$	131,250.00	\$	144,000.00

WATER AND SEWER UTILITY FUND: FUND 400**REVENUES**

Water Sales	\$ 3,558,837.00	\$ 4,082,434.00
Sewer Sales	\$ 1,577,971.00	\$ 1,749,221.00
Wastewater Treatment Collections	\$ 2,366,956.00	\$ 2,185,740.00
Service Connections	\$ 50,000.00	\$ 75,000.00
Inspection Fees	\$ 250.00	\$ 500.00
Miscellaneous	\$ 471,000.00	\$ 561,000.00
Transfer from Solid Waste Fund	\$ 175,000.00	\$ -
Total Revenue from All Sources	\$ 8,200,014.00	\$ 8,653,895.00
Balance at Beginning of Year	\$ 670,000.00	\$ 400,000.00
Total available cash and anticipated revenue	\$ 8,870,014.00	\$ 9,053,895.00

EXPENDITURES**WATER & SEWER - ADMINISTRATION**

Other Services & Charges	\$ 2,606,442.00	\$ 2,621,143.00
Capital Outlay	\$ -	\$ -
Total Water & Sewer	\$ 2,606,442.00	\$ 2,621,143.00

WATER & SEWER - OPERATION & MAINTENANCE

Supplies	\$ 232,500.00	\$ 238,000.00
Other Services & Charges	\$ 2,840,240.00	\$ 2,556,216.00
Capital Outlay	\$ 160,000.00	\$ 200,000.00
Total Water & Sewer	\$ 3,232,740.00	\$ 2,994,216.00

OTHER

Debt Service	\$ 2,481,584.00	\$ 2,477,584.00
Transfer to General Fund	\$ -	\$ 200,000.00
Transfer to Fund 449	\$ 28,264.00	\$ -
Total Other	\$ 2,509,848.00	\$ 2,677,584.00

TOTAL EXPENDITURES

TOTAL EXPENDITURES	\$ 8,349,030.00	\$ 8,292,943.00
YEAR END BALANCE	\$ 520,984.00	\$ 760,952.00
BALANCE	\$ 8,870,014.00	\$ 9,053,895.00

SOLID WASTE FUND: FUND 404**REVENUES**

Balance at beginning of year	\$ 84,000.00	\$ 78,000.00
Garbage Collection Fees	\$ 1,260,000.00	\$ 1,260,000.00
Total available cash and anticipated revenue	\$ 1,344,000.00	\$ 1,338,000.00

EXPENDITURES

Other Services and Charges	\$ 1,040,000.00	\$ 1,010,000.00
Transfer to General Fund	\$ 100,000.00	\$ 316,500.00
Transfer to Enterprise Fund	\$ 175,000.00	\$ -

TOTAL EXPENDITURES

TOTAL EXPENDITURES	\$ 1,315,000.00	\$ 1,326,500.00
YEAR END BALANCE	\$ 29,000.00	\$ 11,500.00
BALANCE	\$ 1,344,000.00	\$ 1,338,000.00

MDEQ SOLID WASTE GRANT: FUND 405**REVENUES**

Balance at Beginning of Year	\$ (165.00)	\$ -
Grant	\$ 13,670.00	\$ 13,280.00
Total available cash and anticipated revenue	\$ 13,505.00	\$ 13,280.00

EXPENDITURES

Other Services & Charges	\$ 13,505.00	\$ 13,280.00
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TOTAL EXPENDITURES

TOTAL EXPENDITURES	\$ 13,505.00	\$ 13,280.00
YEAR END BALANCE	\$ -	\$ -
BALANCE	\$ 13,505.00	\$ 13,280.00

EPA BROWNFIELDS ASSESSMENT GRANT: FUND 409**REVENUES**

Balance at Beginning of Year	\$ -	\$ (64,550.00)
Grant	\$ 365,175.03	\$ 288,249.85
Total available cash and anticipated revenue	\$ 365,175.03	\$ 223,699.85

EXPENDITURES

Personnel Services	\$ 20,045.00	\$ 20,045.00
Supplies	\$ 390.00	\$ 333.52
Other Services & Charges	\$ 344,740.03	\$ 203,321.33

TOTAL EXPENDITURES

TOTAL EXPENDITURES	\$ 365,175.03	\$ 223,699.85
YEAR END BALANCE	\$ -	\$ -
BALANCE	\$ 365,175.03	\$ 223,699.85

MSB - WATER IONIZATION PROJECT: FUND 421**REVENUES**

Balance at beginning of year	\$	249,899.89	\$	141,813.04
Loan Proceeds	\$	-	\$	-
Total available cash and anticipated revenue	\$	249,899.89	\$	141,813.04

EXPENDITURES

Capital Outlay	\$	249,899.89	\$	141,813.04
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TOTAL EXPENDITURES	\$	249,899.89	\$	141,813.04
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YEAR END BALANCE	\$	-	\$	-
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BALANCE	\$	249,899.89	\$	141,813.04
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RESERVE FUND: 2012 GUD BOND REFINANCE: FUND 495**REVENUES**

Balance at Beginning of Year	\$	485,966.00	\$	486,716.00
Miscellaneous - Interest	\$	480.00	\$	700.00
Total available cash and anticipated revenue	\$	486,446.00	\$	487,416.00

EXPENDITURES

Other Services and Charges	\$	-	\$	-
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TOTAL EXPENDITURES	\$	-	\$	-
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YEAR END BALANCE	\$	486,446.00	\$	487,416.00
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BALANCE	\$	486,446.00	\$	487,416.00
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GUD BOND ESCROW FUND 602 - RESTRICTED DEBT SERVICE**REVENUES**

Cash at Beginning of Year	\$	822,381.00	\$	823,458.00
Miscellaneous - Interest	\$	600.00	\$	1,000.00
Transfers from Enterprise Fund	\$	1,404,600.00	\$	1,398,200.00
Total available cash and anticipated revenue	\$	2,227,581.00	\$	2,222,658.00

EXPENDITURES

Bonds Payable	\$	1,404,600.00	\$	1,398,200.00
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TOTAL EXPENDITURES	\$	1,404,600.00	\$	1,398,200.00
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YEAR END BALANCE	\$	822,981.00	\$	824,458.00
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BALANCE	\$	2,227,581.00	\$	2,222,658.00
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