

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

GENERAL FUND: FUND 001 REVENUES	BUDGET		PROPOSED
	FY 2016	FY 2017	BUDGET
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	

GENERAL FUND EXPENDITURES			
LEGISLATIVE DEPARTMENT			
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	
CITY COURT			
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	
CITY MANAGER			
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	
HUMAN RESOURCES			
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	
ELECTIONS			
Supplies	\$ -	\$ 1,500.00	
Other Services & Charges	\$ -	\$ 14,500.00	
Total	\$ -	\$ 16,000.00	
CITY CLERK			
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			
YEAR END BALANCE			
BALANCE			
	\$ 10,369,621.00	\$ 9,717,909.00	
	\$ 767,391.00	\$ 958,534.00	
	\$ 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	<u>\$ 281,430.45</u>	<u>\$ 278,163.95</u>

EXPENDITURES

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

TOTAL EXPENDITURES

YEAR END BALANCE	\$ 281,220.00	\$ 277,854.00
BALANCE	\$ 210.45	\$ 309.95
	<u>\$ 281,430.45</u>	<u>\$ 278,163.95</u>

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	<u>\$ 214,907.49</u>	<u>\$ 54,603.12</u>

EXPENDITURES

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

YEAR END BALANCE	\$ 214,904.18	\$ 54,603.12
BALANCE	\$ 3.31	\$ -
	<u>\$ 214,907.49</u>	<u>\$ 54,603.12</u>

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	<u>\$ 1,061,456.00</u>	<u>\$ 258,200.00</u>

EXPENDITURES

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

TOTAL EXPENDITURES

YEAR END BALANCE	\$ 1,061,456.00	\$ 61,000.00
BALANCE	\$ -	\$ 197,200.00
	<u>\$ 1,061,456.00</u>	<u>\$ 258,200.00</u>

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	<u>\$ -</u>	<u>\$ 27,598.00</u>

EXPENDITURES

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

TOTAL EXPENDITURES

YEAR END BALANCE	\$ -	\$ 27,598.00
BALANCE	\$ -	\$ 27,598.00
	<u>\$ -</u>	<u>\$ 27,598.00</u>

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	<u>\$ 245,235.56</u>	<u>\$ 194,772.50</u>

EXPENDITURES

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

YEAR END BALANCE	\$ 245,235.56	\$ 194,772.50
BALANCE	\$ -	\$ -
	<u>\$ 245,235.56</u>	<u>\$ 194,772.50</u>

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

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

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

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	\$ -	\$ -

TOTAL EXPENDITURES

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

TOTAL EXPENDITURES

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**YEAR END BALANCE****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**YEAR END BALANCE****BALANCE****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**YEAR END BALANCE****BALANCE****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**YEAR END BALANCE****BALANCE****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**YEAR END BALANCE****BALANCE**

\$ 116,208.00	\$ 124,128.00
\$ 15,042.00	\$ 19,872.00
\$ 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

YEAR END BALANCE	\$ 8,349,030.00	\$ 8,292,943.00
BALANCE	\$ 520,984.00	\$ 760,952.00
	\$ 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

YEAR END BALANCE	\$ 1,315,000.00	\$ 1,326,500.00
BALANCE	\$ 29,000.00	\$ 11,500.00
	\$ 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
 TOTAL EXPENDITURES	 \$ 13,505.00	 \$ 13,280.00
YEAR END BALANCE	\$ -	\$ -

BALANCE	\$ 13,505.00	\$ 13,280.00
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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	 \$ 365,175.03	 \$ 223,699.85
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 YEAR END BALANCE	 \$ -	 \$ -
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 BALANCE	 \$ 365,175.03	 \$ 223,699.85
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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
TOTAL EXPENDITURES	\$ 249,899.89	\$ 141,813.04
YEAR END BALANCE	\$ -	\$ -

BALANCE**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	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -
YEAR END BALANCE	\$ 486,446.00	\$ 487,416.00

BALANCE**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
TOTAL EXPENDITURES	\$ 1,404,600.00	\$ 1,398,200.00
YEAR END BALANCE	\$ 822,981.00	\$ 824,458.00

BALANCE