

City of Pascagoula, MS
Budget of Estimated Revenues and Expenditures
All Funds and Departments Except Fire Department and Fire Rebate Fund
For Fiscal Year Ending September 30, 2023

	Adopted Budget - Fiscal Year 2021-2022	Proposed Budget - Fiscal Year 2022-2023	Change
<u>GENERAL FUND</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ -	\$ -
<i>Revenues</i>			
Licenses and Permits	1,707,000	1,690,000	(17,000)
Intergovernmental Revenues	7,428,600	7,987,400	558,800
Charges for Governmental Services	1,886,600	1,807,100	(79,500)
Fines and Forfeits	329,000	293,500	(35,500)
Miscellaneous	104,000	220,000	116,000
Interest Income	60,000	45,000	(15,000)
Other Financing Sources	45,000	25,000	(20,000)
Transfers In	260,000	550,000	290,000
Total from All Sources, Other than Taxation	<u>11,820,200</u>	<u>12,618,000</u>	<u>797,800</u>
Needed to Raise from Ad Valorem Taxes	11,109,796	12,247,340	1,137,544
Total Available from All Sources	<u>\$ 22,929,996</u>	<u>\$ 24,865,340</u>	<u>\$ 1,935,344</u>
<i>Expenditures</i>			
<u>General Government and Administration</u>			
Personnel Services	\$ 1,109,977	\$ 1,115,605	\$ 5,628
Supplies	35,650	43,050	7,400
Other Services and Charges	2,974,085	3,321,530	347,445
Capital Outlay	60,000	175,000	115,000
Debt Service	150,000	-	(150,000)
Transfers	186,838	1,000,000	813,162
Total General Government	<u>4,516,550</u>	<u>5,655,185</u>	<u>1,138,635</u>
<u>Public Safety - Police & Courts</u>			
Personnel Services	6,735,430	6,589,260	(146,170)
Supplies	280,775	300,875	20,100
Other Services and Charges	529,600	580,320	50,720
Debt Service	81,685	221,750	140,065
Total Public Safety - Police	<u>7,627,490</u>	<u>7,692,205</u>	<u>64,715</u>
<u>Public Safety - Fire</u>			
Personnel Services	4,592,940	4,883,705	290,765
Supplies	126,200	143,400	17,200
Other Services and Charges	33,300	35,850	2,550
Capital Outlay	197,600	87,985	(109,615)
Total Public Safety - Fire	<u>4,950,040</u>	<u>5,150,940</u>	<u>200,900</u>
<u>Planning, Bldg. & Code Enforcement</u>			
Personnel Services	542,560	608,650	66,090
Supplies	14,150	16,650	2,500
Other Services and Charges	144,700	138,750	(5,950)
Total Planning, Bldg. & Code Enforcement	<u>701,410</u>	<u>764,050</u>	<u>62,640</u>
<u>Public Works</u>			
Supplies	191,050	285,750	94,700
Other Services and Charges	2,042,880	2,089,625	46,745
Capital Outlay	195,000	-	(195,000)
Total Public Works	<u>\$ 2,428,930</u>	<u>\$ 2,375,375</u>	<u>\$ 141,445</u>
<u>Health & Welfare</u>			
Personnel Services	93,900	109,205	15,305
Supplies	9,450	15,900	6,450
Other Services and Charges	26,900	28,550	1,650
Capital Outlay	23,900	100,000	76,100
Total Health & Welfare	<u>154,150</u>	<u>253,655</u>	<u>99,505</u>

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For Fiscal Year Ending September 30, 2023

	Adopted Budget - Fiscal Year 2021-2022	Proposed Budget - Fiscal Year 2022-2023	Change
<u>GENERAL FUND (Continued)</u>			
<i>Culture & Recreation</i>			
Personnel Services	717,478	798,690	81,212
Supplies	152,800	182,750	29,950
Other Services and Charges	1,497,850	1,828,595	330,745
Capital Outlay	100,000	62,500	(37,500)
Total Culture & Recreation	<u>2,468,128</u>	<u>2,872,535</u>	<u>404,407</u>
<i>Economic, Urban & Comm. Development</i>			
Personnel Services	72,898	80,645	7,747
Supplies	400	500	100
Other Services and Charges	10,000	20,250	10,250
Total Econ. Urban & Comm. Development	<u>83,298</u>	<u>101,395</u>	<u>18,097</u>
Total General Fund Expenditures	<u>22,929,996</u>	<u>24,865,340</u>	<u>2,130,344</u>
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>SPECIAL TAX FUND</u>			
Funds Available from Beginning Fund Balance	\$ 1,231,036	\$ 1,040,905	(190,131)
<i>Revenues</i>			
Intergovernmental Revenues	1,080,000	1,295,000	215,000
Total Available from All Sources	<u>2,311,036</u>	<u>2,335,905</u>	<u>24,869</u>
<i>Expenditures</i>			
Other Services and Charges	125,000	125,000	-
Capital Outlay	1,065,131	107,320	(957,811)
Transfers	80,000	1,062,680	982,680
Total Expenditures	<u>1,270,131</u>	<u>1,295,000</u>	<u>24,869</u>
Ending Fund Balance	<u>\$ 1,040,905</u>	<u>\$ 1,040,905</u>	<u>\$ -</u>
<u>MODERN INFRASTRUCTURE USE TAX FUND</u>			
Funds Available from Beginning Fund Balance	\$ 512,250	\$ 615,500	103,250
<i>Revenues</i>			
Intergovernmental Revenues	500,000	900,000	400,000
Total Available from All Sources	<u>1,012,250</u>	<u>1,515,500</u>	<u>503,250</u>
<i>Expenditures</i>			
Other Services and Charges	25,000	-	(25,000)
Capital Outlay	50,000	-	(50,000)
Transfers	350,000	1,249,155	899,155
Total Expenditures	<u>425,000</u>	<u>1,249,155</u>	<u>899,155</u>
Ending Fund Balance	<u>\$ 587,250</u>	<u>\$ 266,345</u>	<u>\$ (395,905)</u>

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All Funds and Departments Except Fire Department and Fire Rebate Fund
For Fiscal Year Ending September 30, 2023

	Adopted Budget - Fiscal Year 2021-2022	Proposed Budget - Fiscal Year 2022-2023	Change
<u>INNER HARBOR FUND</u>			
Funds Available from Beginning Fund Balance	\$ 40,140	\$ 48,000	7,860
<i>Revenues</i>			
Charges for Governmental Services	21,480	20,480	20,480
Total Available from All Sources	<u>61,620</u>	<u>68,480</u>	<u>28,340</u>
<i>Expenditures</i>			
Supplies	2,000	2,000	2,000
Other Services and Charges	47,500	47,500	47,500
Total Expenditures	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>
Ending Fund Balance	<u>\$ 12,120</u>	<u>\$ 18,980</u>	<u>\$ (21,160)</u>
<u>MACHPELAH CEMETERY FUND</u>			
Funds Available from Beginning Fund Balance	\$ 98,800	\$ 400,000	\$ 301,200
<i>Revenues</i>			
Interest Income	1,300	1,300	2,000
Other Financing Sources	73,500	75,000	2,000
Total Revenue	<u>74,800</u>	<u>76,300</u>	<u>4,000</u>
Total Available from All Sources	<u>173,600</u>	<u>476,300</u>	<u>305,200</u>
<i>Expenditures</i>			
Other Services and Charges	130,500	157,500	27,000
Total Expenditures	<u>130,500</u>	<u>157,500</u>	<u>27,000</u>
Ending Fund Balance	<u>\$ 43,100</u>	<u>\$ 318,800</u>	<u>\$ 278,200</u>
<u>LIBRARY FUND</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ -	\$ -
<i>Revenues</i>			
Intergovernmental Revenues	7,455	5,000	(2,455)
Interest Income	250	250	-
Total Revenue	<u>7,705</u>	<u>5,250</u>	<u>(2,455)</u>
Needed to Raise from Ad Valorem Taxes	316,735	415,000	98,265
Total Available from All Sources	<u>324,440</u>	<u>420,250</u>	<u>95,810</u>
<i>Expenditures</i>			
Other Services and Charges	317,000	420,250	103,250
Total Expenditures	<u>317,000</u>	<u>420,250</u>	<u>103,250</u>
Ending Fund Balance	<u>\$ 7,440</u>	<u>\$ -</u>	<u>\$ (7,440)</u>

City of Pascagoula, MS
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For Fiscal Year Ending September 30, 2023

	Adopted Budget - Fiscal Year 2021-2022	Proposed Budget - Fiscal Year 2022-2023	Change
<u>HURRICANE CAPITAL PROJECT FUNDS</u>			
Funds Available from Beginning Fund Balance	\$ (600,000)	\$ -	\$ 600,000
<i>Revenues</i>			
Intergovernmental	696,000	454,630	(241,370)
Total Revenue	<u>696,000</u>	<u>454,630</u>	<u>(241,370)</u>
Total Available from All Sources	<u>96,000</u>	<u>454,630</u>	<u>358,630</u>
<i>Expenditures</i>			
Capital Outlay	26,000	164,630	138,630
Transfers to General Fund	70,000	290,000	220,000
Total Expenditures	<u>96,000</u>	<u>454,630</u>	<u>358,630</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CAPITAL PROJECT FUNDS - COMBINED</u>			
Funds Available from Beginning Fund Balance	\$ 7,359,884	\$ 19,764,000	\$ 12,404,116
<i>Revenues</i>			
Intergovernmental	3,404,509	-	(3,404,509)
Interest Income	35,000	154,660	119,660
Transfers In	350,000	1,350,000	1,000,000
Total Revenue	<u>3,789,509</u>	<u>1,504,660</u>	<u>(2,284,849)</u>
Total Available from All Sources	<u>11,149,393</u>	<u>21,268,660</u>	<u>10,119,267</u>
<i>Expenditures</i>			
Capital Outlay	6,800,248	16,374,515	9,574,267
Total Expenditures	<u>6,800,248</u>	<u>16,374,515</u>	<u>9,574,267</u>
Ending Fund Balance	<u>\$ 4,349,145</u>	<u>\$ 4,894,145</u>	<u>\$ 545,000</u>
<u>COMMUNITY DEVELOPMENT FUND</u>			
Funds Available from Beginning Fund Balance	\$ 200,000	\$ 200,000	\$ -
<i>Revenues</i>			
Intergovernmental Revenues	986,838	863,505	(123,333)
Total Revenue	<u>986,838</u>	<u>863,505</u>	<u>(123,333)</u>
Total Available from All Sources	<u>1,186,838</u>	<u>1,063,505</u>	<u>(123,333)</u>
<i>Expenditures</i>			
Other Services and Charges	250,000	250,000	-
Capital Outlay	736,838	613,505	(123,333)
Total Expenditures	<u>986,838</u>	<u>863,505</u>	<u>(123,333)</u>
Ending Fund Balance	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>

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Budget of Estimated Revenues and Expenditures
All Funds and Departments Except Fire Department and Fire Rebate Fund
For Fiscal Year Ending September 30, 2023

	Adopted Budget - Fiscal Year 2021-2022	Proposed Budget - Fiscal Year 2022-2023	Change
<u>BOND & INTEREST DEBT SERVICE FUND</u>			
Funds Available from Beginning Fund Balance	\$ 2,303,736	\$ 2,697,400	\$ 393,664
<i>Revenues</i>			
Intergovernmental Revenues	37,275	3,500	(33,775)
Interest Income	3,000	300	(2,700)
Transfer In	805,131	1,701,835	896,704
Total Revenue	<u>845,406</u>	<u>1,705,635</u>	<u>860,229</u>
Needed to Raise from Ad Valorem Taxes	<u>1,520,623</u>	<u>612,565</u>	<u>(908,058)</u>
Total Available from All Sources	<u>4,669,765</u>	<u>5,015,600</u>	<u>345,835</u>
<i>Expenditures</i>			
Debt Service	<u>1,972,366</u>	<u>2,846,355</u>	<u>873,989</u>
Total Expenditures	<u>1,972,366</u>	<u>2,846,355</u>	<u>873,989</u>
Ending Fund Balance	<u>\$ 2,697,399</u>	<u>\$ 2,169,245</u>	<u>\$ (528,154)</u>
<u>PUBLIC UTILITIES FUND</u>			
Funds Available from Beginning Fund Balance	\$ 9,274,699	\$ 12,837,285	\$ 3,562,586
<i>Revenues</i>			
Charges for Governmental Services	12,463,000	12,193,000	(270,000)
Interest Income	10,000	10,000	-
Miscellaneous	5,000	5,000	-
Total Revenues	<u>12,478,000</u>	<u>12,208,000</u>	<u>(270,000)</u>
Total Available from All Sources	<u>21,752,699</u>	<u>25,045,285</u>	<u>3,292,586</u>
<i>Expenditures</i>			
Personnel Services	464,565	477,350	12,785
Supplies	477,725	705,625	227,900
Other Services and Charges	7,858,908	8,466,775	607,867
Capital Outlay	1,470,000	2,808,000	1,338,000
Debt Service	<u>1,244,215</u>	<u>744,125</u>	<u>(500,090)</u>
Total Expenditures	<u>11,515,413</u>	<u>13,201,875</u>	<u>1,686,462</u>
Ending Fund Balance	<u>\$ 10,237,286</u>	<u>\$ 11,843,410</u>	<u>\$ 1,606,124</u>
<u>SOLID WASTE MANAGEMENT FUND</u>			
Funds Available from Beginning Fund Balance	\$ 3,115,548	\$ 1,360,000	\$ (1,755,548)
<i>Revenues</i>			
Charges for Governmental Services	1,470,000	2,721,500	1,251,500
Interest Income	1,500	1,500	-
Total Revenue	<u>1,471,500</u>	<u>2,723,000</u>	<u>1,251,500</u>
Total Available from All Sources	<u>4,587,048</u>	<u>4,083,000</u>	<u>(504,048)</u>
<i>Expenditures</i>			
Other Services and Charges	<u>1,798,000</u>	<u>2,723,000</u>	<u>925,000</u>
Total Expenditures	<u>1,798,000</u>	<u>2,723,000</u>	<u>925,000</u>
Ending Fund Balance	<u>\$ 2,789,048</u>	<u>\$ 1,360,000</u>	<u>\$ (1,429,048)</u>

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For Fiscal Year Ending September 30, 2023

	Adopted Budget - Fiscal Year 2021-2022	Proposed Budget - Fiscal Year 2022-2023	Change
<u>POLICE & FIRE DISABILITY & RELIEF FUND</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ -	\$ -
<i>Revenues</i>			
Intergovernmental Revenues	7,454	7,675	221
Total Revenue	7,454	7,675	221
Needed to Raise from Ad Valorem Taxes	401,560	264,565	(136,995)
Total Available from All Sources	409,014	272,240	(136,774)
<i>Expenditures</i>			
Other Services and Charges	409,014	272,240	(136,774)
Total Expenditures	409,014	272,240	(136,774)
Ending Fund Balance	\$ -	\$ -	\$ -
<u>ASSET FORFEITURE - POLICE</u>			
Funds Available from Beginning Fund Balance	\$ 483,485	\$ 335,000	\$ (148,485)
<i>Revenues</i>			
Intergovernmental Revenues	200,000	-	(200,000)
Interest Income	450	450	-
Total Revenue	200,450	450	(200,000)
Total Available from All Sources	683,935	335,450	(348,485)
<i>Expenditures</i>			
Supplies	5,300	5,000	(300)
Other Services and Charges	188,250	180,000	(8,250)
Capital Outlay	65,000	65,000	-
Total Expenditures	258,550	250,000	(8,550)
Ending Fund Balance	\$ 425,385	\$ 85,450	\$ (339,935)
<u>CITY-WIDE TOTAL BUDGET WITHOUT FIRE DEPT & FIRE INSURANCE REBATE</u>			
Estimated Beginning Fund Balance	\$ 18,519,578	\$ 39,298,090	\$ 20,778,512
<i>Revenues</i>			
Estimated Receipts	32,377,373	30,626,090	(1,751,283)
Needed to Raise from Ad Valorem Taxes	13,348,714	13,562,230	213,516
Transfers In from Other Funds	1,601,969	3,601,835	1,999,866
Total Revenues	47,328,056	47,790,155	462,099
Total Available from All Sources	65,847,634	87,088,245	21,240,611
<i>Expenditures</i>			
Current Proposed Expenditures	42,406,557	56,138,190	13,731,633
Transfers Out To Other Funds	1,601,969	3,601,835	1,999,866
Total Expenditures	44,008,526	59,740,025	15,731,499
Estimated Ending Fund Balance	\$ 21,839,108	\$ 27,348,220	\$ 5,509,112