

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, 2024

	Adopted Budget - Fiscal Year 2022-2023	Proposed Budget - Fiscal Year 2023-2024	Change
<u>GENERAL FUND</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ -	\$ -
<i>Revenues</i>			
Licenses and Permits	1,690,000	1,655,000	(35,000)
Intergovernmental Revenues	7,987,400	8,115,805	128,405
Charges for Governmental Services	1,807,100	1,888,700	81,600
Fines and Forfeits	293,500	259,500	(34,000)
Miscellaneous	220,000	91,500	(128,500)
Interest Income	45,000	65,000	20,000
Other Financing Sources	25,000	15,000	(10,000)
Transfers In	550,000	430,000	(120,000)
Total from All Sources, Other than Taxation	<u>12,618,000</u>	<u>12,520,505</u>	<u>(97,495)</u>
Needed to Raise from Ad Valorem Taxes	7,096,400	8,413,310	1,316,910
Total Available from All Sources	<u>\$ 19,714,400</u>	<u>\$ 20,933,815</u>	<u>\$ 1,219,415</u>
<i>Expenditures</i>			
<u>General Government and Administration</u>			
Personnel Services	\$ 1,115,605	\$ 1,469,235	\$ 353,630
Supplies	43,050	51,090	8,040
Other Services and Charges	3,321,530	3,406,380	84,850
Capital Outlay	175,000	100,800	(74,200)
Transfers	1,000,000	1,450,000	450,000
Total General Government	<u>5,655,185</u>	<u>6,477,505</u>	<u>822,320</u>
<u>Public Safety - Police & Courts</u>			
Personnel Services	6,589,260	6,569,395	(19,865)
Supplies	300,875	279,150	(21,725)
Other Services and Charges	580,320	671,515	91,195
Debt Service	221,750	165,905	(55,845)
Total Public Safety - Police	<u>7,692,205</u>	<u>7,685,965</u>	<u>(6,240)</u>
<u>Planning, Bldg. & Code Enforcement</u>			
Personnel Services	608,650	653,285	44,635
Supplies	16,650	17,750	1,100
Other Services and Charges	138,750	135,050	(3,700)
Total Planning, Bldg. & Code Enforcement	<u>764,050</u>	<u>806,085</u>	<u>42,035</u>
<u>Public Works</u>			
Supplies	285,750	390,450	104,700
Other Services and Charges	2,089,625	2,094,840	5,215
Capital Outlay	-	55,000	55,000
Total Public Works	<u>\$ 2,375,375</u>	<u>\$ 2,540,290</u>	<u>\$ 109,915</u>
<u>Health & Welfare</u>			
Personnel Services	109,205	108,740	(465)
Supplies	15,900	10,900	(5,000)
Other Services and Charges	28,550	58,150	29,600
Capital Outlay	100,000	50,000	(50,000)
Total Health & Welfare	<u>253,655</u>	<u>227,790</u>	<u>(25,865)</u>
<u>Culture & Recreation</u>			
Personnel Services	798,690	824,190	25,500
Supplies	182,750	161,050	(21,700)
Other Services and Charges	1,828,595	2,085,805	257,210
Capital Outlay	62,500	20,000	(42,500)
Total Culture & Recreation	<u>2,872,535</u>	<u>3,091,045</u>	<u>218,510</u>

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For Fiscal Year Ending September 30, 2024

	Adopted Budget - Fiscal Year 2022-2023	Proposed Budget - Fiscal Year 2023-2024	Change
<u>GENERAL FUND (Continued)</u>			
<i>Economic, Urban & Comm. Development</i>			
Personnel Services	80,645	84,585	3,940
Supplies	500	500	-
Other Services and Charges	20,250	20,050	(200)
Total Econ. Urban & Comm. Development	<u>101,395</u>	<u>105,135</u>	<u>3,740</u>
Total General Fund Expenditures	<u>19,714,400</u>	<u>20,933,815</u>	<u>1,164,415</u>
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>SPECIAL TAX FUND</u>			
Funds Available from Beginning Fund Balance	\$ 1,040,905	\$ 1,406,905	366,000
<i>Revenues</i>			
Intergovernmental Revenues	1,295,000	1,460,000	165,000
Total Available from All Sources	<u>2,335,905</u>	<u>2,866,905</u>	<u>531,000</u>
<i>Expenditures</i>			
Other Services and Charges	125,000	125,000	-
Capital Outlay	107,320	250,000	142,680
Transfers	1,062,680	1,064,935	2,255
Total Expenditures	<u>1,295,000</u>	<u>1,439,935</u>	<u>144,935</u>
Ending Fund Balance	<u>\$ 1,040,905</u>	<u>\$ 1,426,970</u>	<u>\$ 386,065</u>
<u>MODERN INFRASTRUCTURE USE TAX FUND</u>			
Funds Available from Beginning Fund Balance	\$ 615,500	\$ 1,330,000	714,500
<i>Revenues</i>			
Intergovernmental Revenues	900,000	1,500,000	600,000
Total Available from All Sources	<u>1,515,500</u>	<u>2,830,000</u>	<u>1,314,500</u>
<i>Expenditures</i>			
Transfers	1,249,155	2,248,805	999,650
Total Expenditures	<u>1,249,155</u>	<u>2,248,805</u>	<u>999,650</u>
Ending Fund Balance	<u>\$ 266,345</u>	<u>\$ 581,195</u>	<u>\$ 314,850</u>

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For Fiscal Year Ending September 30, 2024

	Adopted Budget - Fiscal Year 2022-2023	Proposed Budget - Fiscal Year 2023-2024	Change
<u>INNER HARBOR FUND</u>			
Funds Available from Beginning Fund Balance	\$ 48,000	\$ 70,000	22,000
<i>Revenues</i>			
Charges for Governmental Services	20,480	18,500	(1,980)
Total Available from All Sources	<u>68,480</u>	<u>88,500</u>	<u>20,020</u>
<i>Expenditures</i>			
Supplies	2,000	2,000	-
Other Services and Charges	47,500	47,500	-
Total Expenditures	<u>49,500</u>	<u>49,500</u>	<u>-</u>
Ending Fund Balance	<u>\$ 18,980</u>	<u>\$ 39,000</u>	<u>\$ 20,020</u>
<u>MACHPELAH CEMETERY FUND</u>			
Funds Available from Beginning Fund Balance	\$ 400,000	\$ 318,800	\$ (81,200)
<i>Revenues</i>			
Interest Income	1,300	400	(900)
Other Financing Sources	75,000	75,000	-
Total Revenue	<u>76,300</u>	<u>75,400</u>	<u>(900)</u>
Total Available from All Sources	<u>476,300</u>	<u>394,200</u>	<u>(82,100)</u>
<i>Expenditures</i>			
Other Services and Charges	157,500	175,000	17,500
Total Expenditures	<u>157,500</u>	<u>175,000</u>	<u>17,500</u>
Ending Fund Balance	<u>\$ 318,800</u>	<u>\$ 219,200</u>	<u>\$ (99,600)</u>
<u>LIBRARY FUND</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ 150,000	\$ 150,000
<i>Revenues</i>			
Intergovernmental Revenues	5,000	6,250	1,250
Interest Income	250	50	(200)
Total Revenue	<u>5,250</u>	<u>6,300</u>	<u>1,050</u>
Needed to Raise from Ad Valorem Taxes	415,000	445,000	30,000
Total Available from All Sources	<u>420,250</u>	<u>601,300</u>	<u>181,050</u>
<i>Expenditures</i>			
Other Services and Charges	420,250	320,000	(100,250)
Total Expenditures	<u>420,250</u>	<u>320,000</u>	<u>(100,250)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 281,300</u>	<u>\$ 281,300</u>

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, 2024

	Adopted Budget - Fiscal Year 2022-2023	Proposed Budget - Fiscal Year 2023-2024	Change
<u>HURRICANE CAPITAL PROJECT FUNDS</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ 125,000	\$ 125,000
<i>Revenues</i>			
Intergovernmental	454,630	450,000	(4,630)
Total Revenue	<u>454,630</u>	<u>450,000</u>	<u>(4,630)</u>
Total Available from All Sources	<u>454,630</u>	<u>575,000</u>	<u>120,370</u>
<i>Expenditures</i>			
Capital Outlay	164,630	405,000	240,370
Transfers to General Fund	290,000	170,000	(120,000)
Total Expenditures	<u>454,630</u>	<u>575,000</u>	<u>120,370</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CAPITAL PROJECT FUNDS - COMBINED</u>			
Funds Available from Beginning Fund Balance	\$ 19,764,000	\$ 15,871,140	\$ (3,892,860)
<i>Revenues</i>			
Intergovernmental	-	1,037,780	1,037,780
Interest Income	154,660	154,660	-
Transfers In	1,350,000	2,800,000	1,450,000
Total Revenue	<u>1,504,660</u>	<u>3,992,440</u>	<u>2,487,780</u>
Total Available from All Sources	<u>21,268,660</u>	<u>19,863,580</u>	<u>(1,405,080)</u>
<i>Expenditures</i>			
Capital Outlay	16,374,515	12,856,295	(3,518,220)
Total Expenditures	<u>16,374,515</u>	<u>12,856,295</u>	<u>(3,518,220)</u>
Ending Fund Balance	<u>\$ 4,894,145</u>	<u>\$ 7,007,285</u>	<u>\$ 2,113,140</u>
<u>COMMUNITY DEVELOPMENT FUND</u>			
Funds Available from Beginning Fund Balance	\$ 200,000	\$ 200,000	\$ -
<i>Revenues</i>			
Intergovernmental Revenues	863,505	250,000	(613,505)
Total Revenue	<u>863,505</u>	<u>250,000</u>	<u>(613,505)</u>
Total Available from All Sources	<u>1,063,505</u>	<u>450,000</u>	<u>(613,505)</u>
<i>Expenditures</i>			
Other Services and Charges	250,000	250,000	-
Capital Outlay	613,505	-	(613,505)
Total Expenditures	<u>863,505</u>	<u>250,000</u>	<u>(613,505)</u>
Ending Fund Balance	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>

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, 2024

	Adopted Budget - Fiscal Year 2022-2023	Proposed Budget - Fiscal Year 2023-2024	Change
<u>BOND & INTEREST DEBT SERVICE FUND</u>			
Funds Available from Beginning Fund Balance	\$ 2,697,400	\$ 2,169,245	\$ (528,155)
<i>Revenues</i>			
Intergovernmental Revenues	3,500	3,000	(500)
Interest Income	300	300	-
Transfer In	1,701,835	1,703,740	1,905
Total Revenue	<u>1,705,635</u>	<u>1,707,040</u>	<u>1,405</u>
Needed to Raise from Ad Valorem Taxes	612,565	397,683	(214,882)
Total Available from All Sources	<u>5,015,600</u>	<u>4,273,968</u>	<u>(741,632)</u>
<i>Expenditures</i>			
Debt Service	2,846,355	2,831,316	(15,039)
Total Expenditures	<u>2,846,355</u>	<u>2,831,316</u>	<u>(15,039)</u>
Ending Fund Balance	<u>\$ 2,169,245</u>	<u>\$ 1,442,652</u>	<u>\$ (726,593)</u>
<u>PUBLIC UTILITIES FUND</u>			
Funds Available from Beginning Fund Balance	\$ 12,837,285	\$ 16,915,000	\$ 4,077,715
<i>Revenues</i>			
Charges for Governmental Services	12,193,000	12,193,000	-
Interest Income	10,000	10,000	-
Miscellaneous	5,000	5,000	-
Total Revenues	<u>12,208,000</u>	<u>12,208,000</u>	<u>-</u>
Total Available from All Sources	<u>25,045,285</u>	<u>29,123,000</u>	<u>4,077,715</u>
<i>Expenditures</i>			
Personnel Services	477,350	494,535	17,185
Supplies	705,625	912,425	206,800
Other Services and Charges	8,466,775	9,334,210	867,435
Capital Outlay	308,000	5,868,000	5,560,000
Debt Service	744,125	737,130	(6,995)
Total Expenditures	<u>10,701,875</u>	<u>17,346,300</u>	<u>6,644,425</u>
Ending Fund Balance	<u>\$ 14,343,410</u>	<u>\$ 11,776,700</u>	<u>\$ (2,566,710)</u>
<u>SOLID WASTE MANAGEMENT FUND</u>			
Funds Available from Beginning Fund Balance	\$ 1,360,000	\$ 500,000	\$ (860,000)
<i>Revenues</i>			
Charges for Governmental Services	2,721,500	2,523,000	(198,500)
Interest Income	1,500	2,000	500
Total Revenue	<u>2,723,000</u>	<u>2,525,000</u>	<u>(198,000)</u>
Total Available from All Sources	<u>4,083,000</u>	<u>3,025,000</u>	<u>(1,058,000)</u>
<i>Expenditures</i>			
Other Services and Charges	2,723,000	2,525,000	(198,000)
Total Expenditures	<u>2,723,000</u>	<u>2,525,000</u>	<u>(198,000)</u>
Ending Fund Balance	<u>\$ 1,360,000</u>	<u>\$ 500,000</u>	<u>\$ (860,000)</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, 2024

	Adopted Budget - Fiscal Year 2022-2023	Proposed Budget - Fiscal Year 2023-2024	Change
<u>POLICE & FIRE DISABILITY & RELIEF FUND</u>			
Funds Available from Beginning Fund Balance	\$ -	\$ -	\$ -
<i>Revenues</i>			
Intergovernmental Revenues	7,675	2,980	(4,695)
Total Revenue	7,675	2,980	(4,695)
Needed to Raise from Ad Valorem Taxes	264,565	391,540	126,975
Total Available from All Sources	272,240	394,520	122,280
<i>Expenditures</i>			
Other Services and Charges	272,240	394,520	122,280
Total Expenditures	272,240	394,520	122,280
Ending Fund Balance	\$ -	\$ -	\$ -
<u>ASSET FORFEITURE - POLICE</u>			
Funds Available from Beginning Fund Balance	\$ 335,000	\$ 85,450	\$ (249,550)
<i>Revenues</i>			
Intergovernmental Revenues	-	100,000	100,000
Interest Income	450	450	-
Total Revenue	450	100,450	100,000
Total Available from All Sources	335,450	185,900	(149,550)
<i>Expenditures</i>			
Supplies	5,000	-	(5,000)
Other Services and Charges	180,000	80,900	(99,100)
Capital Outlay	65,000	55,000	(10,000)
Total Expenditures	250,000	135,900	(114,100)
Ending Fund Balance	\$ 85,450	\$ 50,000	\$ (35,450)
<u>CITY-WIDE TOTAL BUDGET WITHOUT FIRE DEPT & FIRE INSURANCE REBATE</u>			
Estimated Beginning Fund Balance	\$ 39,298,090	\$ 39,141,540	\$ (156,550)
<i>Revenues</i>			
Estimated Receipts	30,626,090	31,882,875	1,256,785
Needed to Raise from Ad Valorem Taxes	13,562,230	9,647,533	(3,914,697)
Transfers In from Other Funds	3,601,835	8,191,205	4,589,370
Total Revenues	47,790,155	49,721,613	1,774,908
Total Available from All Sources	87,088,245	88,863,153	1,774,908
<i>Expenditures</i>			
Current Proposed Expenditures	56,138,190	57,147,646	1,009,456
Transfers Out To Other Funds	3,601,835	8,191,205	4,589,370
Total Expenditures	59,740,025	65,338,851	5,598,826
Estimated Ending Fund Balance	\$ 27,348,220	\$ 23,524,302	\$ (3,823,918)