



**CITY OF PASCAGOULA**  
**Revenues & Expenditures Report**  
**Budget to Actual**  
**For Seven Months Ended**  
**April 30, 2020**

**CITY OF PASCAGOULA**  
**Table of Contents**  
**As of April 30, 2020**

	<u>Pages</u>
<b>Fund Schedules:</b>	
General Fund	1-2
Special Revenue Funds	
Special Tax Fund	3
Infrastructure Modernization Act Tax Fund	4
Forfeitures & Seizures Fund	5
Fire Rebate Fund	6
Inner Harbor	7
MacPelah Cemetery	8
Library Fund	9
Debt Service Fund	10
Capital Project Funds	
Hurricane Capital Project Funds (Combined)	11
Community Development & Grants Fund	12
Recreation Bond Capital Projects Fund	13
Bond Improvements Capital Projects Fund	14
2019 Infrastructure Capital Projects Fund	15
Capital Project Fund - Gas Sale	16
Enterprise Funds	
Pascagoula Utilities Fund	17
Solid Waste Management Fund	18
Internal Service Funds	
Group Insurance Fund	19
Fiduciary Funds	
Unemployment Fund	20
Police & Fire Disability Fund	21

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## **General Fund**

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This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. All tax revenues and other receipts that are not restricted by law or contractual agreements are accounted for in this fund. The activities being paid for through the General Fund constitute the core administrative and operational tasks of the City.

**CITY OF PASCAGOULA**  
**General Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Property taxes	\$ 8,323,274	\$ 7,668,517	\$ 588,930	\$ 654,757	92%
Licenses and permits	1,592,000	1,314,475	304,817	277,525	83%
Intergovernmental	8,719,160	5,185,292	624,704	3,533,868	59%
Charges for services	1,906,650	134,961	3,176	1,771,689	7%
Fines & Forfeitures	422,100	157,055	15,276	265,045	37%
Miscellaneous	136,726	320,983	-	(184,257)	235%
Investment earnings	40,000	96,796	2,739	(56,796)	242%
Other financing sources	1,710,000	-	-	1,710,000	0%
<b>Total Revenues</b>	<b>22,849,910</b>	<b>14,878,079</b>	<b>1,539,642</b>	<b>7,971,831</b>	<b>65%</b>
<b>Expenditures:</b>					
<b>General Government:</b>					
Personnel services	1,361,634	694,897	82,618	666,737	51%
Supplies	59,330	21,180	2,615	38,150	36%
Other services and charges	2,815,050	1,498,848	283,648	1,316,202	53%
Capital outlay/Debt service	107,384	46,963	-	60,421	44%
<b>Total</b>	<b>4,343,398</b>	<b>2,261,888</b>	<b>368,881</b>	<b>2,081,510</b>	<b>52%</b>
<b>Public Safety - Police</b>					
Personnel services	6,287,712	3,391,694	440,507	2,896,018	54%
Supplies	287,625	141,689	12,711	145,936	49%
Other services and charges	580,455	302,268	42,277	278,187	52%
Capital outlay/Debt service	355,290	197,012	697	158,278	55%
<b>Total</b>	<b>7,511,082</b>	<b>4,032,663</b>	<b>496,192</b>	<b>3,478,419</b>	<b>54%</b>
<b>Public Safety - Fire</b>					
Personnel services	4,304,075	2,492,180	342,611	1,811,895	58%
Supplies	110,950	63,243	6,761	47,707	57%
Other services and charges	80,100	33,508	143	46,592	42%
Capital outlay/Debt service	-	-	-	-	0%
<b>Total</b>	<b>4,495,125</b>	<b>2,588,931</b>	<b>349,515</b>	<b>1,906,194</b>	<b>58%</b>
<b>Planning, Bldg. &amp; Code Enforcement</b>					
Personnel services	569,894	339,406	44,620	230,488	60%
Supplies	14,300	6,782	1,423	7,518	47%
Other services and charges	218,750	131,858	33,866	86,892	60%
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>802,944</b>	<b>478,046</b>	<b>79,909</b>	<b>324,898</b>	<b>60%</b>
<b>Public Works</b>					
Personnel services	-	-	-	-	0%
Supplies	245,600	58,784	13,542	186,816	24%
Other services and charges	2,299,621	1,146,489	323,456	1,153,132	50%
Capital outlay/Debt service	1,444,954	924,133	288,598	520,821	64%
<b>Total</b>	<b>3,990,175</b>	<b>2,129,406</b>	<b>625,596</b>	<b>1,860,769</b>	<b>53%</b>

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**CITY OF PASCAGOULA**  
**General Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Health &amp; Welfare</b>					
Personnel services	100,310	53,330	6,787	46,980	53%
Supplies	11,200	3,407	326	7,793	30%
Other services and charges	34,450	8,946	944	25,504	26%
Capital outlay/Debt Service	-	-	-	-	-
Total	<u>145,960</u>	<u>65,683</u>	<u>8,057</u>	<u>80,277</u>	<u>45%</u>
<b>Culture &amp; Recreation</b>					
Personnel services	545,010	212,550	27,233	332,460	39%
Supplies	117,600	41,606	6,598	75,994	35%
Other services and charges	844,350	425,452	113,224	418,898	50%
Capital outlay/Debt Service	6,718	-	-	6,718	-
Total	<u>1,513,678</u>	<u>679,608</u>	<u>147,055</u>	<u>834,070</u>	<u>45%</u>
<b>Economic, Urban &amp; Comm. Development</b>					
Personnel services	68,658	39,781	5,495	28,877	58%
Supplies	500	-	-	500	0%
Other services and charges	4,100	192	1	3,908	5%
Capital outlay/Debt Service	-	-	-	-	-
Total	<u>73,258</u>	<u>39,973</u>	<u>5,496</u>	<u>33,285</u>	<u>55%</u>
Transfers to Comm. Dev.	<u>19,554</u>	<u>-</u>	<u>-</u>	<u>19,554</u>	<u>-</u>
Total Expenditures	<u>22,895,174</u>	<u>12,276,198</u>	<u>2,080,701</u>	<u>10,618,976</u>	<u>54%</u>
<b>Excess (Deficiency) of Revenues</b>					
Over Expenditures	<u>(45,264)</u>	2,601,881	<u>(541,059)</u>		
Cash in Bank at October 1		(14,425,593)			
Due to Insurance Fund		(497,728)			
Due to Unemployment Insurance		(22,669)			
Change in Accruals		<u>1,908,292</u>			
Ending Cash Balance		<u>\$ (10,435,817)</u>			

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## **Special Revenue Funds**

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These funds are used to record all resource inflows and outflows that are restricted by law or contractual agreement to be accounted for within a separate fund (other than major capital projects) for specific expenditure purposes. The activities being paid for through these funds are generally associated with a specific grant or funding source.

***Special Tax Revenue Fund*** – this fund accounts for the receipts and designated recreation bond debt service expenditures from the 2% restaurant sales tax and the 3% hotel/motel tax designated for the promotion of recreation, economic development, and tourism.

***Infrastructure Modernization Act Tax Fund*** – this fund accounts for the receipts and designated infrastructure improvements from the Mississippi Infrastructure Modernization Act Use Tax allocation.

***Forfeitures and Seizures Fund*** – this fund accounts for the monies seized and forfeited through drug enforcement actions and are specifically restricted for drug enforcement expenditures and other such public safety operations.

***Fire Rebate Fund*** – this fund accounts for the monies received from the State as part of the insurance premium tax rebate and specific expenditures that are restricted to purposes including capital construction, training expenses, purchase of fire-fighting equipment, including payments on any loans made for the purpose of purchasing fire-fighting equipment, and purchase of insurance.

***Inner Harbor*** – this fund accounts for the rental and maintenance expenditures of the City's inner harbor.

***MacPelah Cemetery*** – this fund accounts for the sale of cemetery plots and for specific expenditures associated with the maintenance of the City's cemetery.

***Library Fund*** – this fund accounts for the portion of ad valorem taxes collected that exceed 1 mill used for expenditures of library repairs and maintenance.

**CITY OF PASCAGOULA**  
**Special Tax Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
Revenues:					
Intergovernmental	\$ 1,275,000	\$ 776,133	\$ 113,021	\$ 498,867	61%
Total Revenues	<u>1,275,000</u>	<u>776,133</u>	<u>113,021</u>	<u>498,867</u>	<u>61%</u>
-					
Expenditures:					
Public Works					
Capital outlay/Debt service	1,283,210	7,220	-	1,275,990	1%
Total	<u>1,283,210</u>	<u>7,220</u>	<u>-</u>	<u>1,275,990</u>	<u>1%</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(8,210)</u>	768,913	<u>113,021</u>	<u>(777,123)</u>	
Cash in Bank at October 1		1,048,336			
Change in Accruals		<u>-</u>			
Ending Cash Balance		<u>\$ 1,817,249</u>			

**CITY OF PASCAGOULA**  
**Infrastructure Modernization Act Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
Revenues:					
Intergovernmental	\$ 145,100	\$ 72,517	\$ -	\$ 72,583	50%
Total Revenues	<u>145,100</u>	<u>72,517</u>	<u>-</u>	<u>72,583</u>	<u>50%</u>
-					
Expenditures:					
Public Works					
Capital outlay/Debt service	-	-	-	-	0%
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>145,100</u>	72,517	<u>-</u>	<u>72,583</u>	
Cash in Bank at October 1			-		
Change in Accruals		<u>(13,500)</u>			
Ending Cash Balance		<u>\$ 59,017</u>			



**CITY OF PASCAGOULA**  
**Forfeitures & Seizures Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Fines & Forfeitures	\$ 220,000	\$ 114,705	\$ -	\$ 105,295	52%
Investment earnings	-	-	-	-	0%
Total Revenues	<u>220,000</u>	<u>114,705</u>	<u>-</u>	<u>105,295</u>	<u>0%</u>
<b>Expenditures:</b>					
Public Safety - Police					
Personnel services	87,535	-	-	87,535	0%
Supplies	5,300	-	-	5,300	0%
Other services and charges	56,700	15,751	2,406	40,949	28%
Capital outlay/Debt service	<u>48,000</u>	<u>3,659</u>	<u>-</u>	<u>44,341</u>	<u>8%</u>
Total	<u>197,535</u>	<u>19,410</u>	<u>2,406</u>	<u>178,125</u>	<u>0%</u>
Transfers	-	-	-	-	0%
Total Expenditures	<u>197,535</u>	<u>19,410</u>	<u>2,406</u>	<u>178,125</u>	<u>10%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>22,465</u>	95,295	<u>(2,406)</u>	<u>(72,830)</u>	
Cash in Bank at October 1		398,426			
Change in Accruals		<u>2,407</u>			
Ending Cash Balance		<u>\$ 496,128</u>			

**CITY OF PASCAGOULA**  
**Fire Rebate Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 132,250	\$ -	\$ -	\$ 132,250	0%
Investment earnings	-	-	-	-	-
<b>Total Revenues</b>	<b>132,250</b>	<b>-</b>	<b>-</b>	<b>132,250</b>	<b>0%</b>
<b>Expenditures:</b>					
Public Safety - Fire					
Personnel services	-	-	-	-	0%
Supplies	15,000	1,545	-	13,455	10%
Other services and charges	10,000	1,322	-	8,678	13%
Capital outlay/Debt service	-	-	-	-	0%
<b>Total</b>	<b>25,000</b>	<b>2,867</b>	<b>-</b>	<b>22,133</b>	<b>11%</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>25,000</b>	<b>2,867</b>	<b>-</b>	<b>22,133</b>	<b>11%</b>
<b>Excess (Deficiency) of Revenues</b>					
Over Expenditures	<u>107,250</u>	(2,867)	<u>-</u>	<u>110,117</u>	
Cash in Bank at October 1		237,404			
Change in Accruals		<u>(13,483)</u>			
<b>Ending Cash Balance</b>		<b>\$ 221,054</b>			

**CITY OF PASCAGOULA**  
**Inner Harbor**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Miscellaneous	\$ 24,000	\$ 11,899	\$ 1,817	\$ 12,101	50%
Investment earnings	-	-	-	-	-
<b>Total Revenues</b>	<b>24,000</b>	<b>11,899</b>	<b>1,817</b>	<b>12,101</b>	<b>50%</b>
<b>Expenditures:</b>					
Supplies	5,000	-	-	5,000	0%
Other services and charges	19,000	-	-	19,000	0%
Capital outlay/Debt Service	-	-	-	-	0%
<b>Total</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>-</b>
Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>-</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>11,899</u>	<u>1,817</u>	<u>(11,899)</u>	
Cash in Bank at October 1		43,306			
Change in Accruals		<u>(1,457)</u>			
Ending Cash Balance		<u><u>\$ 53,748</u></u>			

**CITY OF PASCAGOULA**  
**Macpelah Cemetery**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Investment earnings	\$ 1,300	\$ -	\$ -	\$ 1,300	0%
Other financing sources	75,000	38,000	4,000	37,000	51%
<b>Total Revenues</b>	<b>76,300</b>	<b>38,000</b>	<b>4,000</b>	<b>38,300</b>	<b>50%</b>
<b>Expenditures:</b>					
General Government:					
Supplies	-	-	-	-	-
Other services and charges	7,500	1,090	19	6,410	15%
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>7,500</b>	<b>1,090</b>	<b>19</b>	<b>6,410</b>	<b>15%</b>
Transfers	100,000	-	-	100,000	-
<b>Total Expenditures</b>	<b>107,500</b>	<b>1,090</b>	<b>19</b>	<b>106,410</b>	<b>1%</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31,200)</u>	36,910	<u>3,981</u>	<u>(68,110)</u>	
Cash in Bank at October 1		130,570			
Change in Accruals		<u>19</u>			
<b>Ending Cash Balance</b>		<u><u>\$ 167,499</u></u>			

**CITY OF PASCAGOULA**  
**Library Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Property taxes	\$ 31,069	\$ 31,069	\$ -	\$ -	100%
Investment earnings	-	-	-	-	0%
<b>Total Revenues</b>	<b>31,069</b>	<b>31,069</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures:</b>					
General Government:					
Supplies	-	-	-	-	0%
Other services and charges	-	-	-	-	0%
Capital outlay/Debt service	31,069	-	-	31,069	0%
<b>Total</b>	<b>31,069</b>	<b>-</b>	<b>-</b>	<b>31,069</b>	<b>0%</b>
Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>31,069</b>	<b>-</b>	<b>-</b>	<b>31,069</b>	<b>0%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	<b>-</b>	<b>31,069</b>	<b>-</b>	<b>(31,069)</b>	
Cash in Bank at October 1		-			
Change in Accruals		-			
<b>Ending Cash Balance</b>		<b>\$ 31,069</b>			

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## **Debt Service Fund**

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This fund is used to account for financial resources designated by law for debt payments (such as tax levy or assessment to repay bonded debt).

**CITY OF PASCAGOULA**  
**Debt Service**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget	Percentage Collected/Used
Revenues:					
Property taxes	\$ 2,777,961	\$ 2,611,058	\$ 192,115	\$ 166,903	94%
Intergovernmental	42,000	36,812	-	5,188	88%
Investment earnings	1,500	-	-	1,500	0%
<b>Total Revenues</b>	<b>2,821,461</b>	<b>2,647,870</b>	<b>192,115</b>	<b>173,591</b>	<b>94%</b>
Expenditures:					
Debt Service	3,935,766	3,305,214	7,925	630,552	84%
<b>Total Expenditures</b>	<b>3,935,766</b>	<b>3,305,214</b>	<b>7,925</b>	<b>630,552</b>	<b>84%</b>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(1,114,305)</u>	<u>(657,344)</u>	<u>184,190</u>	<u>(456,961)</u>	
Cash in Bank at October 1		3,023,774			
Change in Accruals		<u>-</u>			
Ending Cash Balance		<u>\$ 2,366,430</u>			

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## **Capital Project Funds**

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These funds are used to account for financial resources designated by law for major capital projects (such as proceeds of any bond issue). The activities being paid for through these funds are generally capital projects and associated contractual expenditures.

***Hurricane Capital Projects Fund*** – these funds account for the receipts and designated capital expenditures for repairs and re-construction of capital assets that have been damaged in a federally declared disaster area.

***Community Development Fund*** – this fund accounts for the monies received from the Community Development Block Grant and various other grants received by the City. Expenditures recorded in these funds reflect the reimbursed portion of expenditures for the various grants which mostly reflect construction projects.

***Recreation Bond Capital Projects Fund*** – this fund accounts for the monies received from the General Obligation Bonds issuance for specific expenditures for culture & recreation improvements and construction.

***Bond Improvement Capital Projects Fund*** – this fund accounts for remaining monies received from the General Obligation Bonds issuance for specific street and drainage repairs.

***2019 Infrastructure Capital Projects Fund*** – this fund accounts the receipt of capital improvement funds issued by the state for specific designated expenditures of capital improvements to Ingalls Avenue.

***Capital Projects Fund*** – these funds account for the gas sale funds and designated capital expenditures for repairs and re-construction of capital assets as approved by council.



**CITY OF PASCAGOULA**  
**Hurricane Capital Project**  
**Funds (Combined)**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 35,000	\$ 9,530	\$ -	\$ 25,470	27%
Miscellaneous	-	-	-	-	0%
Investment earnings	-	-	-	-	0%
<b>Total Revenues</b>	<b>35,000</b>	<b>9,530</b>	<b>-</b>	<b>25,470</b>	<b>27%</b>
<b>Expenditures:</b>					
<b>Public Works</b>					
Personnel services	-	-	-	-	0%
Supplies	-	-	-	-	0%
Other services and charges	35,000	24,789	12,575	10,211	71%
Capital outlay/Debt service	-	-	-	-	0%
<b>Total Expenditures</b>	<b>35,000</b>	<b>24,789</b>	<b>12,575</b>	<b>10,211</b>	<b>71%</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures and Transfers</b>	<b>35,000</b>	<b>24,789</b>	<b>12,575</b>	<b>10,211</b>	<b>71%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>(15,259)</b>	<b>(12,575)</b>	<b>15,259</b>	
Cash in Bank at October 1		691,576			
Change in Accruals		-			
<b>Ending Cash Balance</b>		<b>\$ 676,317</b>			

**CITY OF PASCAGOULA**  
**Community Development &**  
**Grant Funds**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Usec
<b>Revenues:</b>					
Intergovernmental	403,954	367,718	71,977	\$ 36,236	91%
Total Revenues	<u>403,954</u>	<u>367,718</u>	<u>71,977</u>	<u>36,236</u>	<u>91%</u>
				-	
<b>Expenditures:</b>					
Public Safety - Police					
Other services and charges	103,954	-	-	103,954	0%
Capital outlay/Debt service	-	-	-	-	0%
Total	<u>103,954</u>	<u>-</u>	<u>-</u>	<u>103,954</u>	<u>0%</u>
Public Works					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	500,000	183,058	6,586	316,942	37%
Total	<u>500,000</u>	<u>183,058</u>	<u>6,586</u>	<u>316,942</u>	<u>37%</u>
Total Expenditures	<u>603,954</u>	<u>183,058</u>	<u>6,586</u>	<u>420,896</u>	<u>30%</u>
Transfers from General Fund	<u>19,554</u>	<u>-</u>	<u>-</u>	<u>19,554</u>	<u>0%</u>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	<u>(180,446)</u>	184,660	<u>65,391</u>	<u>(365,106)</u>	
Cash in Bank at October 1		274,472			
Change in Accruals		<u>73,758</u>			
Ending Cash Balance		<u>\$ 532,890</u>			

**CITY OF PASCAGOULA**  
**Recreation Bond**  
**Capital Projects Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Investment earnings	\$ 35,000	\$ 12,398	\$ 276	\$ 22,602	35%
Other financing sources	-	-	-	-	0%
Total Revenues	<u>35,000</u>	<u>12,398</u>	<u>276</u>	<u>22,602</u>	<u>11%</u>
Expenditures:					
Public Works					
Other services and charges	-	-	-	-	0%
Capital outlay/Debt service	<u>5,535,000</u>	<u>2,616,323</u>	<u>499,752</u>	<u>2,918,677</u>	<u>47%</u>
Total Expenditures	<u>5,535,000</u>	<u>2,616,323</u>	<u>499,752</u>	<u>2,918,677</u>	<u>47%</u>
Transfers	-	-	-	-	0%
Total Expenditures and Transfers	<u>5,535,000</u>	<u>2,616,323</u>	<u>499,752</u>	<u>2,918,677</u>	<u>47%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,500,000)</u>	<u>(2,603,925)</u>	<u>(499,476)</u>	<u>(2,896,075)</u>	
Cash in Bank at October 1		7,221,970			
Change in accruals		<u>(31,950)</u>			
Ending Cash Balance		<u>\$ 4,586,095</u>			

**CITY OF PASCAGOULA**  
**Bond Improvement**  
**Capital Projects Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaning Budget	Percentage Collected/Used
Revenues:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	-
Investment earnings	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures:					
Public Works					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	35,454	35,454	-	-	100%
Total	35,454	35,454	-	-	100%
Transfers	-	-	-	-	-
Total Expenditures	35,454	35,454	-	-	100%
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,454)</u>	<u>(35,454)</u>	<u>-</u>	<u>-</u>	
Cash in Bank at October 1		158,554			
Change in accruals		<u>                    </u>			
Ending Cash Balance		<u>\$ 123,100</u>			

**CITY OF PASCAGOULA**  
**2019 Infrastructure**  
**Capital Projects Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	0%
Investment earnings	-	-	-	-	0%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>Public Works</b>					
Other services and charges	-	-	-	-	0%
Capital outlay/Debt service	2,000,000	149,947	33,579	1,850,053	7%
<b>Total</b>	<b>2,000,000</b>	<b>149,947</b>	<b>33,579</b>	<b>1,850,053</b>	<b>7%</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>149,947</b>	<b>33,579</b>	<b>1,850,053</b>	<b>7%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b><u>(2,000,000)</u></b>	<b><u>(149,947)</u></b>	<b><u>(33,579)</u></b>	<b><u>(1,850,053)</u></b>	
Cash in Bank at October 1		1,632,500			
Change in accruals		<u>(452,799)</u>			
<b>Ending Cash Balance</b>		<b><u>\$ 1,029,754</u></b>			

**CITY OF PASCAGOULA**  
**Capital Projects Fund**  
**(Gas Sale)**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	0%
Investment earnings	-	13,056	329	(13,056)	0%
Total Revenues	-	13,056	329	(13,056)	0%
Expenditures:					
Public Works					
Other services and charges	50,000	-	-	50,000	0%
Capital outlay/Debt service	1,725,000	110,108	31,191	1,614,892	6%
Total Expenditures	1,775,000	110,108	31,191	1,664,892	6%
Transfers in from Gas Sale	3,000,000	3,000,000	-	-	100%
Excess (Deficiency) of Revenues and Transfers Over Expenditures	<u>1,225,000</u>	2,889,892	<u>(31,191)</u>	<u>(1,664,892)</u>	
Cash in Bank at October 1		27,559			
Change in Accruals		<u>354,039</u>			
Ending Cash Balance		<u>\$ 3,271,490</u>			

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## **Enterprise Funds**

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These funds are used to account for financial resources received from customers of services provided by the City. The activities being paid for through these funds are for operations and maintenance of the utilities of the City.

***Pascagoula Utilities*** – these funds account for the receipts and expenditures for the water and sewer operations of the City. Expenditures recorded in this fund reflects the cost of operating and maintaining the water and sewer systems for the City's citizens.

***Solid Waste Management Fund*** – this fund accounts for the monies received from a 1% tax levy and from customers for solid waste management. Expenditures recorded in this fund reflects the cost of solid waste management by a third-party service provider.

**CITY OF PASCAGOULA**  
**Pascagoula Utilities Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Charges for services	\$ 11,200,000	\$ 6,962,675	\$ 894,112	\$ 4,237,325	62%
Miscellaneous	5,000	4,862	380	138	97%
Investment earnings	30,000	5,185	-	24,815	17%
Other financing sources	-	362	29	(362)	>100%
<b>Total Revenues</b>	<b>11,235,000</b>	<b>6,973,084</b>	<b>894,521</b>	<b>4,261,916</b>	<b>62%</b>
<b>Expenditures:</b>					
<b>Water &amp; Sewer</b>					
Personnel services	650,002	361,305	37,698	288,697	56%
Supplies	488,690	164,319	15,350	324,371	34%
Other services and charges	7,972,364	3,533,049	584,870	4,439,315	44%
Capital outlay/Debt service	2,799,713	192,230	9,721	2,607,483	7%
<b>Total Expenditures</b>	<b>11,910,769</b>	<b>4,250,903</b>	<b>647,639</b>	<b>7,659,866</b>	<b>36%</b>
Transfers to Capital Projects	6,275,000	3,000,000	-	3,275,000	48%
<b>Total Expenditures and Transfers</b>	<b>18,185,769</b>	<b>7,250,903</b>	<b>647,639</b>	<b>10,934,866</b>	<b>40%</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,950,769)</u>	<u>(277,819)</u>	<u>246,882</u>	<u>(6,672,950)</u>	
Cash in Bank at October 1		8,942,364			
Change in Accruals		<u>(755,438)</u>			
Ending Cash Balance		<u>\$ 7,909,107</u>			



**CITY OF PASCAGOULA**  
**Solid Waste Management Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Property taxes	\$ 221,547	\$ 208,355	\$ 15,396	\$ 13,192	94%
Intergovernmental	8,000	2,945	-	5,055	37%
Charges for services	1,360,712	878,482	119,540	482,230	65%
Investment earnings	1,500	-	-	1,500	0%
<b>Total Revenues</b>	<u>1,591,759</u>	<u>1,089,782</u>	<u>134,936</u>	<u>501,977</u>	<u>68%</u>
<b>Expenditures:</b>					
<b>Solid Waste</b>					
Other services and charges	1,420,000	763,650	110,259	656,350	54%
Capital outlay/Debt service	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,420,000</u>	<u>763,650</u>	<u>110,259</u>	<u>656,350</u>	<u>54%</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures and Transfers</b>	<u>1,420,000</u>	<u>763,650</u>	<u>110,259</u>	<u>656,350</u>	<u>54%</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>171,759</u>	326,132	<u>24,677</u>	<u>(154,373)</u>	
Cash in Bank at October 1		2,882,136			
Change in accruals		<u>63,222</u>			
<b>Ending Cash Balance</b>		<u>\$ 3,271,490</u>			

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## **Internal Service Funds**

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These funds are used to account for funds received from one department/fund from another department/fund for services rendered.

***Group Insurance Fund*** – this fund accounts for the allocated receipts from each department for employee insurance and receipts from employees for their portion of insurance premiums. Expenditures recorded in this fund reflects the costs of insurance for all City covered employees and dependents.

***Unemployment Fund*** – this fund accounts for the City's portion of the unemployment claims. (Note: This fund was originally set up as an Internal Service Fund; however, it should, and will be, transferred to the General Fund).

**CITY OF PASCAGOULA**  
**Group Insurance Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget
Revenues:				
Contributions	\$ -	\$ 1,697,691	\$ 205,378	\$ (1,697,691)
Investment earnings	-	-	-	-
Total Revenues	<u>-</u>	<u>1,697,691</u>	<u>205,378</u>	<u>(1,697,691)</u>
-				
Expenditures:				
Self Insurance				
Other services and charges	-	1,669,472	394,921	(1,669,472)
Total	<u>-</u>	<u>1,669,472</u>	<u>394,921</u>	<u>(1,669,472)</u>
Transfers	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,669,472</u>	<u>394,921</u>	<u>(1,669,472)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	28,219	<u>(189,543)</u>	<u>(28,219)</u>
Cash in Bank at October 1		(525,947)		
Due from General Fund		497,728		
Change in accruals		<u>-</u>		
Ending Cash Balance		<u>\$ -</u>		

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## **Agency Funds**

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These funds are used to account for resources and expenditures that are not subject to control of the City's Council.

***Unemployment Fund*** – this fund accounts for the City's portion of the unemployment claims. This is a trust fund set up in lieu of paying unemployment insurance into the state pool.

***Police & Fire Disability Fund*** – this trust fund accounts for the monies received from a tax levy to support the Mississippi Municipal Retirement System established for City of Pascagoula's police and fire personnel.

**CITY OF PASCAGOULA**  
**Unemployment Fund**  
**As of April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	(Over)/Under Budget
Revenues:				
Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
General Government:				
Personnel services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Cash in Bank at October 1		(22,669)		
Due from General Fund		22,669		
Change in Accounts Payable		<u>-</u>		
Ending Cash Balance		<u><u>\$ -</u></u>		

**CITY OF PASCAGOULA**  
**Police & Fire Disability Fund**  
**April 30, 2020**

	Budget Adjusted	7 Months as of April 30, 2020	Month of April 30, 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Property taxes	\$ 656,023	\$ 625,064	\$ 46,188	\$ 30,959	95%
Intergovernmental	25,000	8,835	-	16,165	35%
Total Revenues	<u>681,023</u>	<u>633,899</u>	<u>46,188</u>	<u>47,124</u>	<u>93%</u>
-					
Expenditures:					
Public Safety					
Personnel services	681,023	180,815	98,394	500,208	27%
Total	<u>681,023</u>	<u>180,815</u>	<u>98,394</u>	<u>500,208</u>	<u>27%</u>
Transfers	-	-	-	-	0%
Total Expenditures	<u>681,023</u>	<u>180,815</u>	<u>98,394</u>	<u>500,208</u>	<u>27%</u>
Excess (Deficiency) of Revenues					
Over Expenditures	<u>-</u>	453,084	<u>(52,206)</u>	<u>(453,084)</u>	
Cash in Bank at October 1		109,710			
Change in Accounts Payable		<u>-</u>			
Ending Cash Balance		<u>\$ 562,794</u>			