

Annual Budget



For Year Ending September 30, 2019

Adopted Budget

*See modifications to budget from budget adoption meeting September 14, 2018 after Page 50
9/14/2018*



Comptroller

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To: Mayor Billy Hewes and Members of the City Council
From: Linda Elias, Comptroller
Date: August 31, 2018
RE: Proposed Budget for Fiscal Year Ending September 30, 2019

Introduction

The Comptroller is pleased to submit the proposed budget for fiscal year ending September 30, 2019. An executive summary has been prepared in a manner that will assist the reader in understanding the overall financial conditions of the City, identify material changes in the City's resources (revenues and cash), identify how funds will be spent as compared to the prior year (expenses), and communicate currently known facts or conditions that are expected to have a major impact on the financial position and operation of the City during the upcoming and perhaps subsequent years.

The Mississippi economy, as measured by gross domestic product (GDP) appears to have increased by 1.7% for 2017 with an estimated forecasted increase in GDP of 2.0 %¹ for 2018 and 2019. As another measure, personal income growth in Mississippi for 2019 is projected to equal 4.6%. This forecast would see the strongest income growth in Mississippi since 2008.¹

The overall financial condition of the City can be best described as "Steady Growth." The cost of insurance and insurability issues continue to create challenges for homeowners, local businesses, and investors. Unemployment continues to remain high, but consumer confidence is improving as indicated by increased sales tax revenue starting in 2012 and continuing through current times.

Proposed Calendar for 2019 Budget Adoption

- ✓ August 21st and August 28th - Advertisement for notice of tax levy and public hearing.
- ✓ September 4th – Public Hearing and Tax Levy Adoption
- ✓ September 11th – Final Adoption of Budget

Note: The Administration does not support a tax increase. However, if the City Council chooses to consider this, a final determination must be made as to a tax increase no later than August 29th in order to meet legal advertisement requirements and deadlines.

¹ Mississippi Economic Outlook, Publication of the University Research Center, Mississippi Institution of Higher Learning, Winter 2018, Volume 4, Number 1

Major Issues, Challenges, and Considerations for the 2019 Budget

This section identified the major issues and challenges that were considered in the formulation of this budget. Solutions to these issues will be presented in a subsequent section of this report.

1. General Fund Operating Surplus –

The most recent completed audit for the City's 2017 fiscal year revealed that the City's General Fund operated in the black with revenues at \$55.4 million and expenditures at \$55.3 million. It is expected for the current 2018 fiscal year that the City will operate at a surplus of \$290,061. The Administration feels the City's outlook is beginning to reflect a more positive outcome. The Administration is of the opinion that additional budget reductions beyond those being proposed would negatively impact essential services that are provided to our citizens; therefore, much effort needs to be channeled towards increasing the City's revenue stream through economic development activities while creating and maintaining efficiencies within the City's operations to further reduce expenditures.

2. Economic Development –

Continued effort in the area of economic development will be a must as local jurisdictions compete for business. To attract new businesses, the City must continue to review and revise its zoning, architectural and construction standards, and incentive packages. Some of the City's current incentives include: tax incentive programs in designated areas, city beautification (landscaping, facade grants, streetscapes), and a more developer friendly code department. The City continues to see steady growth in new restaurants and businesses opening throughout the year.

3. Asset / Infrastructure Deterioration –

The City's book value of its capital assets totaled \$580.6 million for the most recent audited year with infrastructure totaling \$479.8 million or 83% of this amount. Capital assets include the following: Land, Buildings, Machinery, Equipment, Vehicles, and infrastructure, (i.e. roads, drainage systems, and water and sewer systems). Relating to this, the City's annual depreciation expense was \$17.0 million. These amounts are significant. In December, 2014 a bond was issued to assist in alleviating this replacement deficit. Fourteen million was earmarked for water and sewer improvements, \$10 million for infrastructure and \$6 million for drainage and equipment. In addition, the City adopted a twelve year capital Water and Sewer Master Plan which will address some of the infrastructure needs. For FYE 2019, \$2.8 million is budgeted for new infrastructure improvements and capital equipment/replacements. However, the City does not have a policy in place regarding a perpetual asset lifecycle replacement program for all of its assets. Depreciation is an important and often underutilized tool in the financial planning process and should become a recurring expense item in future years' budgets to replace assets as their useful lives become expired.

City needs for asset replacement/updates

- Gulfport South Sewer Treatment Facility – It has been communicated to the City by the Harrison County Utility Authority that the Gulfport South Treatment Plant no longer meets EPA standards regarding sewer treatment and disposal. The cost of addressing this issue is expected to exceed \$20 million. Although this will not affect the current proposed budget, subsequent years' budgets will be impacted.
- 4. Recovering Economy –**

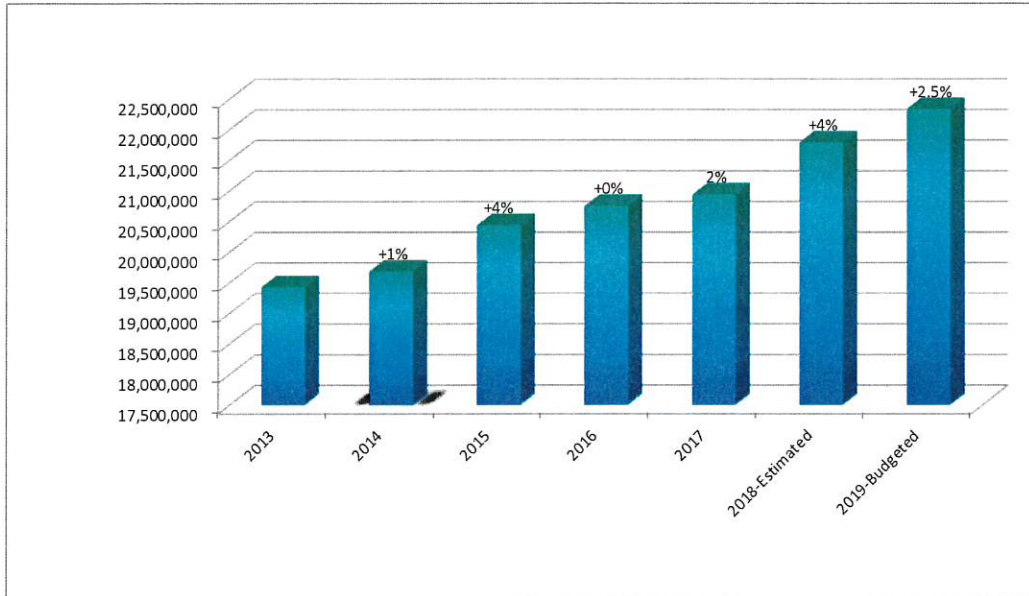
The current FYE 2018 General Fund's revenue budget is \$58.6 million while the proposed FYE 2019 revenue budget is \$59.0 million; representing an increase of \$0.4 million. This near neutral revenue is the result of a small steady increase in sales and property tax revenues in FYE 18.
 - 5. Water and Sewer Fund –**

For the current 2018 year, expected revenues budget is \$34.9 million with budgeted expenses at \$31.9 million, not including capital projects of \$8.7 million. For FYE 19, revenues are budgeted to be \$35.6 million and budgeted expenses at \$32.8 million, excluding new and existing capital projects. New capital projects are expected to be \$2.8 million
 - 6. Cash Reserves –**

Given the projected surplus, the City is projecting cash reserves for its General Fund for the FYE 17 to be at \$7.9 million. This is slightly lower than in 2017 with cash at \$8.6 million but much improved from years prior to 2016. It is recommended by the Government Finance Officers' Association (GFOA) that Cities maintain cash reserves equal to 15% of its operating budget. Given the City's General Fund revenue budget of \$59.1 million, Gulfport's cash reserves should be approximately \$8.9 million. The purpose of unobligated cash reserves is to: stabilize tax rates in the event of an economic downturn, cover short term funding gaps created from federal grants, and cover unforeseen emergencies. Without a doubt, all of these events have been experienced by Gulfport over the past several years; so, it would make perfect sense that cash reserves would have been at low levels; however, the City has been able to increase and stabilize the cash reserves the past four fiscal years and is proposing a budget that will be cash neutral in FYE 19.

The Local Economy

Annual Sales Tax History



Sales Tax revenue comprises approximately 38% of the City's total general fund revenue and is considered the most important indicator of how the local economy is performing. As evidenced by the above chart, the City has experienced a steady increase in sales tax revenue; increasing from \$19.0 million to an estimated \$21.8 million between 2013 and 2018. The City projects sales tax revenue to increase by approximately 2.5% or \$.5 million to \$22.3 million in FYE 19.

Staffing Summary Additions-Modified with changes at budget adoption meeting September 14, 2018

Below are the additions/changes in positions budgeted for fiscal year ending September 30, 2019. Each department has been affected with an increase in PERS costs from 15.75 to 16.16 and a further increase in the following year.

Legislative

- Change of Clerk of Council to exempt status-\$1,107 including benefits

Legal

- Step increases for three city attorneys-\$6,000 including benefits

Administration

- Adding a part time receptionist to city hall needed due to added volume of work involving bringing waste pickup in house. This will be reimbursed by water and sewer due to increase in call volumes by in house waste pick up. This position was a temp position in the past year. \$19,344 including benefits
- Salary increase for CAO of \$6,000 including benefits
- Step increase for comptroller per salary survey and job responsibilities-\$6,466 including benefits

Police

- Various sworn staff step increases but stay within proposed budget

Fire

- Step increase for Fire Chief-\$4,960 including benefits
- Elimination of auto mechanic position to outsource fire truck and equipment repairs, net neutral

Public Works

- Part time community service driver to full time-\$15,288 including benefits

Engineering

- Step increase for staff engineer-\$2,042 including benefits

Leisure Services

- Step increase for special events manager-\$3,414 including benefits
- New arborist position-\$50,050 including benefits

Harbor

- Marine assistants step increases to align with salary survey-\$3,438 including benefits

Water and Sewer

- New survey instrument operator position-\$52,910 including benefits
- New engineering technician/inspector position-\$64,455 including benefits

Budget in Brief

Proposed Revised Summary of Revenues, Expenses, for Fiscal Year Ending September 30, 2019		
	Estimated FYE 2018 Actual	FYE 19 Proposed Budget
Estimated Revenues:		
Property Taxes	\$ 25,319,152	\$ 25,818,489
Sales Tax	21,790,237	22,334,900
License/Permits/Franchise Fees	4,839,660	4,839,660
Gaming Fees	4,046,500	4,101,790
Grants (Federal, state & local)	49,817,922	10,234,911
Fines and Forfeitures	1,276,242	1,340,054
Intergovernmental	3,140,516	1,885,000
Charges for Services	38,146,065	39,451,375
Miscellaneous - includes Other Financing Sources	36,855,937	2,620,695
Total Estimated Revenues	\$ 185,232,232	\$ 112,626,874
Proposed Expenses:		
Capital Projects	\$ 40,601,000	\$ 51,184,582
Public Works/Water and Sewer	30,950,744	33,925,907
General Government	19,070,045	19,928,576
Police Protection	19,855,120	19,408,789
Debt Service	14,318,526	15,914,721
Fire Protection	12,519,291	12,689,233
Culture and Recreation	7,842,720	7,818,462
Urban, Community & Economic Dev	2,051,015	2,563,694
Total Proposed Expenses	\$ 147,208,460	\$ 163,433,964
Note: Does not include Self Insured Health Insurance Fund and Self Insurance Claims Fund		

Financial Overview

Debt Management

The City currently has \$103.2 million in general and special obligation outstanding debt consisting of \$68.1 million relating to debt being supported by property taxes for purposes of maintaining and upgrading streets, bridges, drainage systems, parks and state of the art aquarium; while, \$35.1 million is related to water and sewer infrastructure expansions and upgrades. For detail of all general fund debt see Page 36 and for water and sewer debt see Page 47.

Legal debt Margin Calculation

- State Law restricts the amount of outstanding debt a Municipality can have which is repaid through property taxes. Debt that is repaid by rates and fees is exempt from this calculation, i.e. water and sewer. Total debt outstanding repaid through property tax shall not exceed 15% of gross assessed value of all assessed value of property within the municipality. However, the limitation is increased to 20% whenever a city issues bonds to repair or replace washed out or collapsed bridges on the public roads of the city. Below is a calculation of Gulfport's legal debt margin for FYE 2019.

Loan Debt Margin Calculation	
FYE 2018 Estimated Gross Assessed Valuation	\$ 788,776,307
Times 15% Allowable	*15%
Allowable Debt Outstanding-15% Rule	\$ 118,316,446
Actual Debt Outstanding	\$ 24,139,900
Debt Margin - Borrowing Capacity	\$ 94,176,546

Gulfport is currently at 20.4% of capacity which allows for \$94.2 million for further debt issuance(s) under the State's formula. Gulfport currently is in excellent shape with regards to the amount of outstanding debt (subject to being repaid through property taxes) as a percentage of property value.

Contributions to Not for Profit Agencies

The City has budgeted \$495,750 for contributions to Not for Profit Agencies who either perform a service for the Citizens of Gulfport or promote economic development activities throughout Gulfport.

Adopted list at end of report.

General Fund Financial Summary

2018 Budget versus 2019 Proposed Budget			
	2018 Revised Budget	2018 Estimated Actual	2019 Proposed Budget
Operating Revenues	58,285,518	57,470,384	59,006,640
Operating Expenditures	59,607,625	57,180,323	60,415,228
Excess/(deficiency) of Revenues over expenditures	(1,322,110)*	290,061	(1,408,588)*

* The \$1,322,110 expenditures over revenues for 2018 revised budget includes a carry forward of \$1,676,148 which will result in a positive \$290,061 of revenues over expenditures for FY 18 budget and for 2019 proposed budget deficit of \$1,408,588 includes carry forwards of \$1,401,414 which results in a deficit of \$7,174.

FYE 2019 General Fund Budget Plan

As per the Financial Summary above, the FYE 2018 reflects a surplus with projected revenues exceeding expenditures by \$290,061.

Revenue Enhancements:

1. Sales Taxes
 - An increase of \$544,663 over current year estimated sales tax revenue. The current estimated revenue for this category is \$22,334,900. A projection of a 2.5% increase for FYE 2019 over actual estimated revenues for FYE 2018 is due to a general increase of sales taxes collected for Gulfport.

2. Property Taxes
 - An increase of \$503,609 over prior year estimated revenues. The every “four year new value assessment” was included in the FY 17 fiscal year budget. It is anticipated that actual property taxes collected in FYE 2018 will be \$19.7 million with a FYE 19 budget of \$20.2 million for the general fund.

3. Gaming Revenues

- An increase of \$55,289. The current anticipated revenue for this category is \$4.0 million. Island View Casino has recently completed another casino on the beach side of Highway 90. For the current year, it is expected that gaming revenue will not meet current budget by a mere \$61,561. Due to this current year, the increases experience over the last three years and the newly built second casino, the projected gaming revenues were increased over current estimated revenues by a conservative \$55,289 (1.4 %).

4. Court Fines

- An increase of \$63,812 from current estimated budget. Fines and forfeiture revenues have been decreasing for several years; however, due to new policies and procedures and the hiring of a new collection manager and an experienced court administrator, collections are expected to be slightly less than budget by \$26,389. With these new steps in place in FYE 2018, it is anticipated that an additional \$63,812 (5%) in revenue over current year will be received.

5. Charges for Service/Rents/Leases

- An increase of \$100,583 from current estimated budget. It is anticipated that this growth is due to the new sportsplex expansion in both marketing, tournaments and concession sales. An increase of .05 percent in administration fee charged to the water and sewer department representing \$200,000, will assist in offsetting the increase in PERS as well as rising CPI index.

Significant Expenditure Increases:

Below are discussions of significant increases in expenditures excluding salary costs described on Page 5.

Overall increase for state retirement (PERS) effective July 1, 2019, is included in all salary budgets. The percentage used for FY 19 for PERS is 16.16%

Mississippi Power announced a 9% increase which is included across all departments.

1. Legislative

- Increase of \$4,744 in printing and binding
- Moving of \$650,000 of BP money reserves to fund \$650,000 of capital projects

2. Legal Department

- Increase of \$33,810 in contractual fees
- Transferring of one staff (grant) to a contract vendor.

3. Police

- Moving of building and repairs budget of \$70,000 from the Court budget to the Police budget and increase of \$10,000 for anticipated repairs to the Municipal Court building

- Addition of \$150,000 to the prisoner meals and housing budget for increase in number of inmates
 - Increase of \$50,000 due to rising costs to gas/oil
 - Increase of \$50,000 for anticipated telephone expenditures
 - Increase in capital of \$27,000 to purchase a new vehicle for the Mayor
 - Increase of \$10,250 for confidential informants
4. Fire
- Increase of \$20,567 due to anticipated repairs and maintenance
 - Addition of \$58,361 to cover anticipated uniform costs for new hires
 - Increase of \$10,800 for anticipated training programs
 - It is anticipated that a new fire truck will be purchased in FY19 but no payments will be due until the following fiscal year
 - It is anticipated that a new fire station will begin construction but will not be completed nor any payments due until the next fiscal year
5. Public Works
- Streets and drainage various expense account increases totaling \$106,630
 - Financing of replacement of totaled sweeper for \$70,332
 - Traffic control department various expenses of \$25,380
 - ADA compliance project of \$50,000
 - Newly funded projects with funding thru transfer of BP monies carryforward will be used for:
 - Building a pathway and pedestrian bridge on Seaway Road \$100,000
 - Building a pathway from Flat Branch to Old Highway 49 \$50,000
 - Widening Landon Road to five lanes \$500,000
 - Increase in privatization contract of \$49,615
6. Leisure Services
- Purchase of two vehicles for \$43,000
 - Park maintenance and repairs of \$60,000
 - Increase of grass cutting contract of Clower Thornton Trail and north side of 28th Street cemetery of \$88,000
7. Urban Development
- Increase legal fees of \$11,000
 - Increase lot assessment costs by \$24,921
8. Operating transfers
- Increase of \$458,899 to cover debt payments

Water and Sewer Fund Financial Summary

2018 Budget versus 2019 Proposed Budget			
	2018 Revised Budget	2018 Estimated Actual	2019 Proposed Budget
Operating Revenues	34,914,623	34,774,689	35,632,002
Operating Expenses	40,619,025	34,776,359	37,817,142
Excess/(deficiency) of Revenues			
over expenses	(5,704,402)	(1,670)	(2,185,140)

Notes:

1. The above amount includes water and sewer capital projects carry forward of \$5,704,402 for FY18 and carryforward of \$2,185,140 for FY19 which are funded by bond issues.
2. New capital projects for FYE 2019 of \$2.6 million are funded due to approved rate increases in prior years as outlined in the 2013 Water and Sewer Master Plan.
3. Operating revenues include an increase in both commercial and residential water and solid waste rates approved by Council.

Self-Insurance Funds Financial Summary

Health Insurance 2018 Revised Budget versus 2019 Proposed Budget			
	2018 Revised Budget	2018 Estimated Actual	2019 Proposed Budget
Operating Revenues	6,349,317	5,991,934	6,071,898
Operating Expenditures	6,303,627	5,943,605	6,035,000
Excess/(deficiency) of Revenues over expenditures	45,690	48,329	36,898

Claims Contingency 2018 Revised Budget versus 2019 Proposed Budget			
	2018 Revised Budget	2018 Estimated Actual	2019 Proposed Budget
Operating Revenues	2,622,554	2,512,564	2,520,637
Operating Expenditures	2,601,210	2,497,600	2,497,146
Excess/(deficiency) of Revenues over expenditures	21,344	14,964	23,491

Future Economic Development Activities on the Horizon

1. Aquarium—The City has received State and Federal funding to build a state of the art aquarium which is expected to be completed in Winter 2019/Spring 2020. This aquarium is expected to attract tourists from all around the country and will bring a large boost to the local economy.
2. Markham Building—The Markham building was recently sold and is currently being restored for hotel accommodations. This downtown icon will enhance the attraction to downtown Gulfport.
3. Centennial Plaza – The long anticipated renovations for Centennial Plaza with multiple hotels including a water theme pool are expected to be complete early next fiscal year.
4. Island View – The Island View Casino has recently completed a second casino south of Highway 90 offering its visitors a smoke free environment along with multiple restaurants.
5. Adding “name brand” stores such as Kate Spade, H & M, and Vera Bradley to the premium outlet mall will entice visitors along Interstate 10.

Future Issues, Concerns, and Uncertainties

1. Unfunded Katrina Projects-

In excess of \$250 million in Hurricane Katrina Recovery related work was performed in Gulfport. Ninety eight percent (98%) of this work was performed without any eligibility issues; however, It has been determined that several Katrina related recovery projects which were originally thought to be wholly funded by FEMA may not meet FEMA's eligibility requirements. In total, these items are estimated in excess of \$4-\$5 million which represents about 2% of all City FEMA funded Katrina Recovery projects. The City is currently appealing the outcome of this decision and anticipates a positive outcome.

2. Infrastructure Deterioration and Obsolescence and Machinery and Equipment Replacements-

As discussed on Page 3 of this report, there is a need for an overall plan for capital asset replacements and upgrades. While progress has been made through the Water and Sewer Master Plan and the issuance of a \$30 million bond in December, 2014, additional funds and planning are needed to meet the future needs of the City and its Citizens through the upcoming years.

3. Gulfport South Sewer Treatment Facility –

It has been communicated to the City by the Harrison County Utility Authority that the Gulfport South Treatment Plant no longer meets EPA standards regarding sewer treatment and disposal. The cost of addressing this issue is expected to exceed \$20 million. Although this will not affect the current proposed budget, subsequent years' budgets will be impacted.

Closing

In closing, I would like to commend all of those City Directors and department heads who worked so hard in streamlining and reducing their respective budgets to help ensure the City's continued financial solvency. This has been an ongoing process over the past several years. None of this has been easy.

Also, I would like to thank the Mayor, Chief Administrative Officer, and City Council in supporting the Administration during the budget process. As a result, many positive discussions took place; which in turn, provided an appropriate forum for citizens to learn about the financial and economic challenges facing this City while allowing the City to continue to move in a positive direction.

Sincerely,

Linda K. Elias
Comptroller

Appendix A

State of Mississippi Budgeting Laws and Regulations

- ✓ Budget shall be adopted no later than September 15 for the subsequent year's budget beginning October 1.
- ✓ A public hearing shall be held no later than one week prior to the adoption of the budget. Also, the Tax Levy must be adopted at this same meeting or at a separate meeting at least one week before final adoption of budget.
- ✓ Advertisement for both tax levy and public hearing shall take place two weeks prior to public hearing and adoption of levy and no less than seven (7) days from the first advertisement.

Appendix B

Accounting Structure

State Law requires the City establish individual Funds to separately account for resources and expenses relating to such activities as capital projects, debt service, public utility, etc. Funds are similar in nature to a private sector's division or segment. Listed below is a breakdown of the City's individual funds with a brief explanation of their purpose:

Fund Name	Fund Purpose
General Fund	Established to account for activities that are traditional in nature to governmental entities and which are not required to be reported in another fund. Examples of General Fund activities include: public safety (police and fire), public works (non-water and sewer), recreation, planning \ zoning, general administration, legal, courts, etc.
Capital Projects	This fund is used to account for resources relating to the acquisition and construction of major facilities and infrastructure improvements other than those financed by the water and sewer utility fund. Primary funding for this fund comes from Grants, bond issues, funds transferred in from the General Fund.
Debt Service	This fund is used to account for resources relating to the repayment of debt (principal and interest). Note: this does not include water and sewer related debt which is paid by the water and sewer utility fund. This fund's primary source of revenue is property taxes.
Public Employees Retirement Fund	This fund is used to account for resources used in funding the "old" Police and Fire retirement system. This fund's primary revenue source is property taxes.
Community Development Block Grant Fund (CDBG)	This fund is used to account for resources associated with various Federal Grants. These funds must be spent according to strict guidelines. Resources of this fund are being used to fund activities such as the downtown façade program, downtown streetscapes, long term workforce housing, housing rehab, and activities benefiting low to moderate income households.
Disaster Relief Fund	This fund is used to account for resources associated with "major" natural and man-made disasters when Federal and State Grants will be received by the City to help in its recovery. Recent examples of this are Hurricanes Katrina, Gustav, and BP oil spill.
Employee's Health Insurance Fund	This fund is used to account for resources relating to providing health care to City employees.
Claims Contingency Fund	This fund is used to account for resources relating to property, general liability, and worker's compensation claims.
Police Forfeits and Seizure Fund	This fund is used to account for resources relating to assets seized by the City's Police Department.
Joseph T. Jones Fund	This fund is used to account for resources relating to the operations and maintenance of leasing of boat slips and other facilities within the Joseph T. Jones Yacht Basin.
Water and Sewer Fund	This fund is used to account for resources relating to the operations of the City's water and sewer utility system. It is intended that all of the resources associated with this fund are to be derived from user charges.

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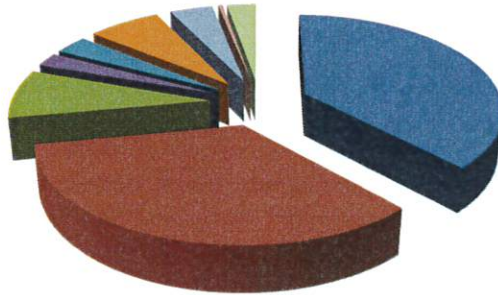


GENERAL FUND

The General Fund is the City's largest fund and is used to account for all activities that are traditional in nature to governmental entities and which are not required to be accounted for in another fund. Examples of General Fund activities include the following:

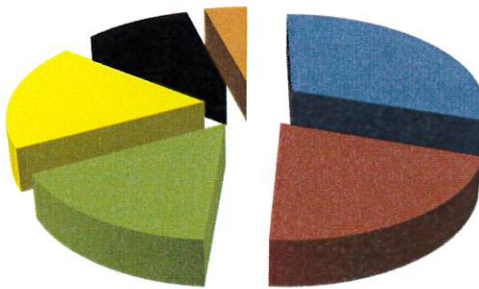
- General Government – Serves as the administrative arm of the city. Departments which carry out this function include: Executive (Mayor), Legislative (Council), Judicial (Courts), Legal (City Attorney), General Administration, and Public Transportation.
- Public Safety – Serves as protection to the general public with regards to life, health, and property. Departments which carry out this function include Police and Fire.
- Public Works – Serves to manage the City's overall infrastructure. This includes but is not limited to road and bridge maintenance, drainage prevention and control, and traffic signalization.
- Culture and Recreation – Serves to promote cultural activities for all ages. These activities include summer day camps for our youth, senior citizen programs for our elderly, various sports and recreational programs, and maintenance of parks and playgrounds. Divisions which carry out this function include Leisure Services, Building Maintenance, Senior Citizens, and Cemetery.
- Urban and Economic Development – Serves to ensure zoning laws and building codes are enforced. This entails such activities as building plans review, inspections, and the issuance of building permits. The major divisions which carry out this function are Building Code, Planning and Zoning, and Code Enforcement.

**General Fund Revenue
Where Does the Money Come From?**



- | | |
|---------------------------------|-------------------------|
| ■ Sales Tax 38% | ■ Property Taxes 34% |
| ■ Licenses/Permits/Fran Fees 8% | ■ Fines and Forfeits 2% |
| ■ Intergovernmental 3% | ■ Gaming 7% |
| ■ Charges for Services 4% | ■ Other \ Misc 1% |
| ■ Grants 3% | |

**General Fund Expenditures
Where Does the Money Go?**



- | | |
|----------------------------------|-----------------------------|
| ■ Police 30% | ■ Fire 21% |
| ■ Public Works & Engineering 17% | ■ General Government 18% |
| ■ Culture and Recreation 10% | ■ Urban and Economic Dev 4% |

City of Gulfport
General Fund Proposed Budget
For Fiscal Year Ending 9/30/19

	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FY 2019 Proposed Budget
Operating Revenues			
1 Sales Tax	21,162,929	21,790,237	22,334,900
2 Property Tax	19,660,000	19,650,000	20,153,609
3 Licenses, Permits, & Franchise Fee	5,180,685	4,839,660	4,839,660
4 Gaming Fees	4,108,061	4,046,500	4,101,790
5 Grants (Federal, State, Local)	2,209,468	1,623,951	1,635,000
6 Court Fines	1,302,631	1,276,242	1,340,054
7 Intergovernmental	2,032,976	1,881,700	1,885,000
8 Charges for Service/Rents/Leases	2,400,392	2,146,694	2,447,277
9 Misc/Other	228,376	215,400	269,350
10 Total Projected Revenues	<u>58,285,518</u>	<u>57,470,384</u>	<u>59,006,640</u>
Operating Expenses			
11 Executive (Mayor)			
12 Personnel Services	289,621	282,651	304,223
13 Materials and Supplies	1,200	664	1,200
14 Other Services and Charges	24,115	16,669	28,144
15 Capital Outlay	-	-	-
16 Total Executive	<u>314,936</u>	<u>299,984</u>	<u>333,567</u>
17 Legislative (Council)			
18 Personnel Services	383,107	382,053	358,137
19 Materials and Supplies	5,700	4,837	5,700
20 Other Services and Charges	1,531,774	684,774	894,723
21 Capital Outlay	12,311	640	10,593
22 Total Legislative	<u>1,932,892</u>	<u>1,072,305</u>	<u>1,269,153</u>
23 Judicial (Courts)			
24 Personnel Services	1,174,026	1,030,880	1,130,412
25 Materials and Supplies	15,700	7,267	16,200
26 Other Services and Charges	505,096	440,137	445,616
27 Capital Outlay	5,000	3,722	5,000
28 Total Judicial	<u>1,699,822</u>	<u>1,482,006</u>	<u>1,597,228</u>
29 Legal			
30 Personnel Services	1,028,493	949,233	954,183
31 Materials and Supplies	5,079	2,221	6,479
32 Other Services and Charges	306,779	252,291	342,127
33 Capital Outlay	8,000	-	8,000
34 Total Legal	<u>1,348,351</u>	<u>1,203,745</u>	<u>1,310,789</u>

City of Gulfport
General Fund Proposed Budget
For Fiscal Year Ending 9/30/19

	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FY 2019 Proposed Budget
35 Administration and Finance			
36 Personnel Services	2,309,486	2,305,020	2,335,542
37 Materials and Supplies	97,782	47,720	75,961
38 Other Services and Charges	1,609,848	1,553,252	1,478,363
39 Capital Outlay	390,536	370,065	273,526
40 Total Admin and Finance	<u>4,407,652</u>	<u>4,276,057</u>	<u>4,163,392</u>
41 Public Transportation			
	<u>356,933</u>	<u>356,933</u>	<u>356,933</u>
42 Police			
43 Personnel Services	14,458,524	14,458,524	14,689,102
44 Materials and Supplies	1,289,809	1,289,809	1,387,354
45 Other Services and Charges	2,218,020	2,218,020	2,044,430
46 Capital Outlay	54,833	27,386	27,000
47 Total Police	<u>18,021,186</u>	<u>17,993,739</u>	<u>18,147,886</u>
48 Fire			
49 Personnel Services	11,256,535	11,256,535	11,285,176
50 Materials and Supplies	590,991	495,244	667,706
51 Other Services and Charges	619,073	578,115	616,351
52 Capital Outlay	309,396	189,396	120,000
53 Total Fire	<u>12,775,995</u>	<u>12,519,291</u>	<u>12,689,233</u>
54 Public Works			
55 Personnel Services	1,550,857	1,538,952	1,627,443
56 Materials and Supplies	1,308,677	1,208,733	1,477,198
57 Other Services and Charges	4,037,358	4,030,426	3,685,111
58 Capital Outlay	162,318	162,318	1,008,923
59 Total Public Works	<u>7,059,210</u>	<u>6,940,429</u>	<u>7,798,675</u>
60 Engineering			
61 Personnel Services	513,792	523,855	532,885
62 Materials and Supplies	9,114	6,216	15,264
63 Other Services and Charges	1,618,465	1,439,229	1,904,839
64 Capital Outlay	4,000	4,000	4,000
65 Total Engineering	<u>2,145,371</u>	<u>1,973,300</u>	<u>2,456,989</u>

City of Gulfport
General Fund Proposed Budget
For Fiscal Year Ending 9/30/19

	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FY 2019 Proposed Budget
66 Leisure Services			
67 Personnel Services	3,135,937	3,135,937	3,297,308
68 Materials and Supplies	901,072	849,904	961,072
69 Other Services and Charges	1,707,074	1,698,100	1,940,079
70 Capital Lease Payments	114,131	114,131	131,883
71 Capital Outlay	275,000	275,000	-
72 Total Leisure Services	<u>6,133,214</u>	<u>6,073,072</u>	<u>6,330,342</u>
73 Urban Development			
74 Personnel Services	1,570,274	1,511,740	1,589,972
75 Materials and Supplies	39,940	20,153	44,940
76 Other Services and Charges	228,897	203,443	287,267
77 Capital Outlay	-	-	-
78 Total Urban Development	<u>1,839,111</u>	<u>1,735,336</u>	<u>1,922,179</u>
79 Economic Development			
80 Personnel Services	281,456	210,688	307,955
81 Materials and Supplies	14,100	15,805	14,100
82 Other Services and Charges	102,951	68,888	128,460
83 Capital Outlay	236,000	20,298	191,000
84 Total Economic Development	<u>634,507</u>	<u>315,679</u>	<u>641,515</u>
Operating Transfers	<u>938,447</u>	<u>938,447</u>	<u>1,397,346</u>
85 Total Proposed Operating Expenditure	<u>59,607,628</u>	<u>57,180,323</u>	<u>60,415,228</u>
86 Excess/(deficiency)	<u>(1,322,110)</u>	<u>290,061</u>	<u>(1,408,588)</u>
Adjustments for carryforwards:			
Paving c/f from 2018	382,507		238,591
Legal capital carryforward	-		8,000
Architect Fees	120,000		120,000
BP Oil Leak 2010 c/f	987,641		837,641
Train Depot Grant	186,000		186,000
Money set aside for Mayor auto	-		11,182
Excess/(deficiency) without carryover	<u>354,038</u>		<u>(7,174)</u>



CAPITAL PROJECTS FUND

The Capital Projects fund is used to account for the acquisition and construction of major capital facilities and infrastructure improvements other than those financed by the Water and Sewer, Hurricane, Insurance, and Joseph T. Jones Funds. Examples of these types of activities include the following:

- Street Improvements – Paving \ Widening
- Drainage prevention and control
- Right of way acquisitions
- Building Construction and Renovation
- Parks and Recreational Facilities

City of Gulfport Capital Projects Funds Revised Proposed Budget For the Fiscal Year Ending 9/30/2019		
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	FYE 2018 Revised Budget	FYE 2019 Proposed Budget
Estimated Revenues		
Grants - (Federal, State & Local)	<u>80,746,988</u>	<u>234,537</u>
Total Projected Revenues	<u>80,746,988</u>	<u>234,537</u>
 Proposed Expenditures		
Capital Projects Fund- Work in Progress	<u>33,921,956</u>	<u>39,104,343</u>
Total Proposed Expenditures	<u>33,921,956</u>	<u>39,104,343</u>
 Excess/(deficiency) of Revenues over Expenditures	<u>46,825,032</u>	<u>(38,869,806)</u>

Note:

See detail on following pages for project balances remaining as of 8/23/18.

CAPITAL PROJECTS AS OF AUGUST 23, 2018

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANC	AVAILABLE
			ES	BUDGET
00100 Bayou Vista Golf Clubhou	236,701	22,835	193,361	20,505
00101 Splash Pad North of Dede	125,000	0	0	125,000
00103 Sullivan Lane Paving/Kin	50,099	50,099	0	0
00106 Dedeaux Rd Widening Phas	6,449,854	1,754,235	4,170,930	524,689
00108 34TH AVE BOX CULVERT	119,850	0	119,850	0
00109 SHIP ISLAND FERRY TERMIN	1,399,659	565,878	833,780	0
00110 40th St Paving (Wash to	51,741	47,137	0	4,604
00111 19th St Paving (49th to	43,400	0	0	43,400
00112 John Ross Rd Paving (605	123,000	0	0	123,000
00113 Trace/Angela/Whitney Dr	39,739	37,531	0	2,208
02203 CREOSOTE/THREE RIVERS/US	0	-1,526	0	1,526
02341 SEAWAY ROAD WIDENING TEA	1,607	1,607	0	0
02386 JONES PARK \ HARBOR IMP	811,885	0	0	811,885
02393 28TH STREET WIDENING(TEA	1,923,647	1,584,425	196,555	142,667
02405 DEDEAUX ROAD WIDENING PH	93,512	0	0	93,512
02444 JONES PARK LIGHTING AND	58,692	46,077	12,614	0
02503 THREE RIVRS RD/CREOSOTE	3,863	3,863	0	0
02506 AIRPORT RD WDNG/WASH AVE	641,857	30,019	61,669	550,169
02507 WAYFINDING PROJECT	34,890	1,531	25,375	7,984
02508 ORANGE GROVE ROOF	383,261	0	30,000	353,261
02748 HAR CO DIST 4 PAVING PRO	21,436	0	0	21,436
02765 JONES PARK IMP-BARKSDALE	45,182	36,488	8,694	0
02770 JONES PARK IMP-LEO SEAL	110,049	83,428	26,621	0
02785 2012 BOND ISSUE-PHASE 5	34,062	0	0	34,062
02788 PHASE 8/ E TAYLOR RD	0	0	0	0
02796 COURTHOUSE RD IMP/WIDENI	5,051,179	2,898,624	2,002,554	150,000
02804 LONDON RD WIDENING	1,265,706	4,199	0	1,261,507
02810 PASS RD TRAFFIC SIGNALS	17,368	0	0	17,368
02814 TIDELANDS 14 YACHT BASIN	227,218	0	0	227,218
02817 TIDELANDS 15-COURTHOUSE	99,425	9,121	17,965	72,340
02818 SEASONAL LIGHT SHOW	122,576	100,793	21,665	118
02819 AQUARIUM	43,701,407	11,329,771	0	32,371,636
02820 TIDELANDS 16-IMPROV JONE	300,000	147,528	65,436	87,037
02821 E TAYLOR RD TRAFFIC STUD	6,865	0	0	6,865
02822 20TH AVE MATCH	130,000	47,064	60,380	22,556
02823 Seaway Road Pedestrian P	983,773	66,878	53,914	862,981
02824 Tidelands-FY17 Yacht Bas	125,000	0	0	125,000
02826 Tidelands-FY17 Bulkhead	22,500	0	0	22,500
02904 AIRPORT ROAD PAVING	62,067	62,067	0	0
02909 EPA STORMWATER PHASE 2 P	24,611	24,611	0	0
02914 ROYAL STREET/ST CHARLES	19,040	0	0	19,040
02918 MILL RD DRAINAGE PROJECT	40,000	0	0	40,000
02919 53RD AVE BOX CULVERT PRO	35,000	0	0	35,000
02920 LEISURE SERVICES PROJECT	11,970	0	0	11,970

CAPITAL PROJECTS AS OF AUGUST 23, 2018

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANC	AVAILABLE
			ES	BUDGET
02921 FLAT BRANCH/QUBBIE CREEK	705,845	93,053	200,789	412,003
02930 SOCCER FIELDS	2,061,182	1,996,294	3,889	60,999
02935 BAYOU VIEW ADA IMPROVEME	21,620	0	0	21,620
02940 SOFTBALL FIELD EXPANSION	4,643,072	4,546,497	109,514	-12,938
05849 BRICKYARD BAYOU DRAINAGE	535,766	137,349	3,500	394,917
05850 COFFEE CREEK DRAINAGE/RE	42,384	1,600	4,844	35,940
05851 MDA HWY 49 AND 18TH ST D	5,000	314	3,079	1,606
29008 LEASE PURCHASE OF 5 FIRE	1,502,330	163,115	1,352,807	-13,592
31113 Flat Branch Panel Replac	24,326	0	24,326	0
41147 PLAYGROUND MODULES	62,548	52,124	0	10,425
82585 VEH MOUNTED CAMERA TRUCK	320	0	0	320
100 CAPITAL PROJECTS	74,653,084	25,944,628	9,604,113	39,104,343
00105 FY18 CAPITAL EQUIP/MACHI	625,000	372,701	251,290	1,009
00107 GRAHAM STREET CAVE-IN	150,000	137,159	0	12,842
00108 34TH AVE BOX CULVERT	82,546	0	82,546	0
00115 Laurelwood	300,000	0	0	300,000
00117 N Wastewater Trmt Plant	60,000	10,000	50,000	0
02787 ST PAVING PHASE 7	20,912	0	0	20,912
02922 PW EQUIPMENT	269,298	235,653	0	33,645
02940 SOFTBALL FIELD EXPANSION	180,953	189,139	0	-8,186
82562 SEAWAY ISLAND WATER MAIN	49,335	3,133	12,901	33,302
82564 38TH AVE SEWER PROJECT	213,785	202,299	0	11,486
82565 BAYOU VIEW TANK REPLACEM	2,726,680	31,002	2,678,230	17,448
82567 POPLAR CIRCLE CHAMBERLAI	188,803	135,663	0	53,140
82568 PH 1WEST 28TH ST WATER M	76,060	0	0	76,060
82569 PH 2WEST 28TH ST WATER M	480,703	164,945	730	315,027
82571 PUMP STATION REHABILITAT	99,857	73,678	0	26,179
82572 BENEFIELD SEWER REPLACEM	1,290,384	1,105,615	40,081	144,688
82575 FIBER OPTIC COMM PLAN	11,566	0	0	11,566
82578 HERRING ROAD SEWER	11,891	11,727	0	165
82579 SAUCIER LN/BEAULAH CHURC	158,910	41,410	5,190	112,310
82580 HWY 49/OR GR/SSWAN/3 RVR	611,050	577,588	27,720	5,741
82581 FORREST HEIGHTS SEWER SY	9,345	0	0	9,345
82582 LAURELWOOD,SULLIVAN,DUCK	51,434	19,025	0	32,409
82583 THREE RVRS FR ONEAL TO D	5,892	3,000	2,874	17
82584 THREE RIVERS RD/MAYS RD	1,006,322	27,085	7,505	971,732
82585 VEH MOUNTED CAMERA TRUCK	49,980	45,815	0	4,165
83102 NORTH ORANGE GROVE INTER	0	-139	0	139
400 WATER/SEWER UTILITY FUND	8,730,706	3,386,497	3,159,069	2,185,140

CAPITAL PROJECTS AS OF AUGUST 23, 2018

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANC ES	AVAILABLE BUDGET
05697 GASTON POINT CENTER IMPR	200,000	72,300	0	127,700
05755 I.FREDERICKS BASEBALL FE	100,000	0	0	100,000
05756 GASTON PT GYM FLOOR/AC 2	250,000	0	0	250,000
05803 MDA Streetscape Improvem	2,542,131	73,279	1,464,833	1,004,020
05849 BRICKYARD BAYOU DRAINAGE	4,183,859	77,277	695,178	3,411,404
05850 COFFEE CREEK DRAINAGE/RE	988,468	635,812	91,188	261,468
05851 MDA HWY 49 AND 18TH ST D	1,364,672	21,329	132,888	1,210,456
91667 SILVER RIDGE PARK 1/2 CO	35,000	0	0	35,000
200 COMMUNITY DEVELOPMENT	9,664,131	879,996	2,384,086	6,400,048



POLICE AND FIREMENS' RETIREMENT FUND

This fund is used to account for tax revenues legally restricted for funding the police and firemen's' retirement plan. All collections are forwarded to the Public Employees' Retirement system (PERS). All resources accumulated in this fund are legally restricted for the above mentioned purpose. This fund's principal source of revenue is General Property Taxes.

City of Gulfport
Public Employees' Retirement Fund Budget
For the Fiscal Year Ending 9/30/2019

	FYE 2018 Revised Budget	FYE 2019 Proposed Budget
Estimated Revenues		
General Property Taxes	1,028,046	934,022
Shared Revenues	<u>34,000</u>	<u>34,000</u>
Total Projected Revenues	<u>1,062,046</u>	<u>968,022</u>
 Proposed Expenditures		
PERS Contributions	<u>1,062,046</u>	<u>968,022</u>
 Excess/(deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>



MUNICIPAL DEBT SERVICE FUND

This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest. All resources accumulated in this fund are legally restricted for the above mentioned purpose. This fund's principal source of revenue is General Property Taxes. Note that water and sewer related debt is not included within this fund.

City of Gulfport
Municipal Debt Service Fund Proposed Budget
For the Fiscal Year Ending 9/30/2019

	FYE 2018 Revised Budget	FYE 2019 Proposed Budget
Estimated Revenues		
General Property Taxes	4,641,106	4,730,858
Transfer In	938,447	1,397,345
Interest and Misc Revenue	183,000	425,000
Total Projected Revenues	<u>5,762,553</u>	<u>6,553,203</u>
Proposed Expenditures		
Debt Service Payments	<u>5,802,084</u>	<u>6,522,832</u>
Excess/(deficiency) of Revenues over Expenditures	<u>(39,531)</u>	<u>30,371</u>

City of Gulfport, MS
General Fund Long Term Debt Schedule

Note Holder	Original	2019		Total
	Issue	Principal	Interest	
<u>General Obligation Bonds--Debt Service Fund</u>				
BancorpSouth/Century Construction	480,000	20,000	16,200	36,200
Hancock Bank	15,025,000	1,147,600	423,413	1,571,013
Hancock Bank	6,160,000	-	-	-
Peoples Bank	10,000,000	-	-	-
<u>General Obligation Bonds--Capital Projects Fund</u>				
Hancock Bank	16,000,000	747,000	405,662	1,152,662
Hancock Bank	<u>35,000,000</u>		<u>1,750,000</u>	1,750,000
Total GO Bonds	82,185,000	1,914,600	2,595,275	4,509,875
<u>Special Obligation Bonds--Debt Service Fund</u>				
BancorpSouth-MDB	10,000,000	1,040,000	130,800	1,170,800
Total SO Bonds	10,000,000	1,040,000	130,800	1,170,800
<u>General Obligation Capital Leases--General Fund</u>				
Trustmark Bank-82.9%	1,163,948			-
Regions Bank	415,679	43,151	362	43,513
Regions Bank	517,622	-	-	-
The First	1,910,117	118,432	44,683	163,115
First Security Finance	<u>1,705,500</u>	<u>196,278</u>	<u>49,251</u>	<u>245,529</u>
Total Capital Leases	5,712,866	357,861	94,296	452,157
GRC Aquarium LOC interest			<u>350,000</u>	<u>350,000</u>
Total Governmental Activities	<u>\$ 97,897,866</u>	<u>\$3,312,461</u>	<u>\$3,170,371</u>	<u>\$6,482,832</u>



COMMUNITY DEVELOPMENT FUND

This fund is used to account for resources associated with various federal grants which addresses such areas as affordable housing, community revitalization, and urban and economic development. The following programs are examples of how these funds are used:

- Housing Rehabilitation loans to persons meeting the low to moderate income criteria
- Construction of Park and Recreational facilities in qualifying areas.
- Social service agencies for activities such as day care services, summer day camps, after school programs, job training, and other related programs
- Funding for street upgrades, drainage prevention and control, sidewalks, and other public improvement projects for blighted areas as defined by HUD.
- Downtown Revitalization
- Long Term Workforce Housing

City of Gulfport Community Development Fund Proposed Budget For the Fiscal Year Ending 9/30/2019		
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	FYE 2018 Estimated Actual	FYE 2019 Proposed Budget
Estimated Revenues		
Federal Grant Revenue	1,064,896	7,172,769
Proposed Expenditures		
CDBG Grant - Work in Progress	669,241	695,889
HOME Grant - Work in Progress	507,591	476,880
MDA - Katrina Supplement Grant Work in Progress	825,277	6,000,000
Total Proposed Expenditures	2,002,109	7,172,769
Excess/(deficiency) of Revenues over Expenses	-937,213	0

Note: See Page 31 for details of capital projects funded by the Community Development Fund



SELF INSURANCE FUNDS

The City of Gulfport is partially self-funded with regards to its Health, Dental, Worker's Compensation, and General Liability Insurance. The City has two separate funds established to account for the resources associated with providing the above referenced insurance coverages; Employee Health Care Fund and Claims Contingency Fund. The budget for both of these funds is contained within this section of the report. Significant losses are covered by commercial insurance while smaller losses are absorbed by the City.

City of Gulfport
Self Insured Fund (Health Insurance) Proposed Budget
For the Fiscal Year Ending 9/30/2019

	FYE 2018 Current Budget	FYE 2018 Estimated Actual	FYE 2019 Proposed Budget
Estimated Revenues			
1 Employer Contributions	4,463,732	4,424,135	4,493,934
2 Employee Contributions	1,195,083	1,203,247	1,203,247
3 Retiree Contributions	190,502	149,717	149,717
4 Other Revenues	500,000	214,835	225,000
5 Total Projected Revenues	<u>6,349,317</u>	<u>5,991,934</u>	<u>6,071,898</u>
Proposed Expenditures			
6 Professional Fees	250,000	259,979	260,000
7 Administrative Fees	259,987	169,879	200,000
8 Bank Fees	1,000	-	-
9 Specific Stop Loss Insurance	550,000	672,338	675,000
10 Insurance Premium -Vision	68,000	11,292	-
11 Claims	5,174,640	4,830,117	4,900,000
12 Total Proposed Expenditures	<u>6,303,627</u>	<u>5,943,605</u>	<u>6,035,000</u>
13 Excess/(Deficiency) of Revenues over Expenditures	<u>45,690</u>	<u>48,329</u>	<u>36,898</u>

City of Gulfport
Self Insured General Liability and Claims Fund Proposed Budget
For the Fiscal Year Ending 9/30/2019

	FYE 2018 Current Budget	FYE 2018 Estimated Actual	FYE 2019 Proposed Budget
Estimated Revenues			
Interest Earnings and Miscellaneous Revenues	225,000	270,255	270,000
Employer Contributions	<u>2,397,554</u>	<u>2,242,309</u>	<u>2,250,637</u>
Total Projected Revenues	<u>2,622,554</u>	<u>2,512,564</u>	<u>2,520,637</u>
Proposed Expenditures			
Claims and judgments	803,674	727,268	730,000
Insurance premiums	1,601,686	1,595,000	1,591,146
Other services and charges	<u>195,850</u>	<u>175,332</u>	<u>176,000</u>
Total Proposed Expenditures	<u>2,601,210</u>	<u>2,497,600</u>	<u>2,497,146</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>21,344</u>	<u>14,964</u>	<u>23,491</u>

Note: For 2018 and 2019 workers' compensation, a specific rate was used by departments based on established risk rate.



JOSEPH T. JONES FUND Operations and Maintenance

This fund is used to account for the operations, maintenance, and leasing of boat slips and other facilities within the Joseph T. Jones Municipal Marina.

City of Gulfport
Joseph T. Jones Fund Proposed Budget
For the Fiscal Year Ending 9/30/2019

	FYE 2018 Current Budget	FYE 2018 Estimated Actual	FYE 2019 Proposed Budget
Estimated Revenues			
Holiday Events	385,000	433,373	517,500
Harbor	436,000	442,965	447,000
Rent/Leases	103,500	47,801	83,000
Fuel/Retail Sales	288,500	244,125	290,000
FEMA Nate Reimbursement			75,000
Total Projected Revenues	<u>1,213,000</u>	<u>1,168,265</u>	<u>1,412,500</u>
Proposed Expenditures			
Personal Services	308,724	311,008	319,420
Materials and Supplies	412,031	436,197	469,767
Other Services	953,804	985,953	698,933
Capital Outlay/Capital Projects	-	-	-
Total Proposed Expenses	<u>1,674,559</u>	<u>1,733,159</u>	<u>1,488,119</u>
Income/(Loss) from Operations	<u>(461,559)</u>	<u>(564,894)</u>	<u>(75,619)</u>



WATER AND SEWER FUND

This fund is used to account for the activities of the City's water and sewer operations. The City of Gulfport is in a joint venture with the Harrison County Wastewater and Solid Waste Management District. "The District" is made up of a governing board consisting of the mayors from the cities of Gulfport, Biloxi, Long Beach, Pass Christian, D'Iberville, and a representative from the Harrison County Board of Supervisors.

This joint venture was formed as a result of the Clean Water Act. The purpose of this act is to ensure that sewage and solid waste disposal is handled in a manner as to not pose a threat to the environment. The district carries out this function by overseeing the construction and operations of sewage treatment facilities and contracting with private companies for solid waste collection and disposal. The district will in turn charge the various municipalities for the cost associated with providing these services.

City of Gulfport
Water and Sewer Proposed Budget
For Fiscal Year Ending 9/30/19

	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FYE 2019 Proposed Budget	
Operating Revenues				
1	Water Charges	6,722,854	6,848,761	7,122,711
2	Sewer Charges	11,463,865	10,943,855	11,381,609
3	Sewer Treatment Charges	10,135,228	10,029,246	10,029,246
4	Solid Waste Charges	4,532,888	4,852,001	4,997,561
5	Rents	245,817	264,528	264,528
6	Other Services and Charges	1,813,971	1,836,298	1,836,347
8	Total Projected Revenues	34,914,623	34,774,689	35,632,002
Operating Expenses				
9 Billing and Collecting				
10	Personnel Services	964,422	925,163	980,888
11	Materials and Supplies	68,500	51,023	65,500
12	Other Services and Charges	2,006,896	1,615,276	1,964,726
13	Capital Outlay	30,000	30,000	-
14	Total Billing and Collecting	3,069,818	2,621,461	3,011,114
15 Water Operations				
16	Personnel Services			
17	Materials and Supplies	1,838,763	1,630,273	1,939,650
18	Other Services and Charges	2,897,397	2,762,971	2,906,549
19	Capital Outlay	214,003	214,003	-
20	Total Water Operations	4,950,163	4,607,247	4,846,199
21 Sewer Operations				
22	Personnel Services	114,230	56,284	162,808
23	Materials and Supplies	962,120	826,948	947,120
24	Other Services and Charges	3,058,558	2,681,045	2,990,552
25	Capital Outlay	20,565	20,565	-
26	Total Sewer Operations	4,155,473	3,584,842	4,100,480

City of Gulfport
Water and Sewer Proposed Budget
For Fiscal Year Ending 9/30/19

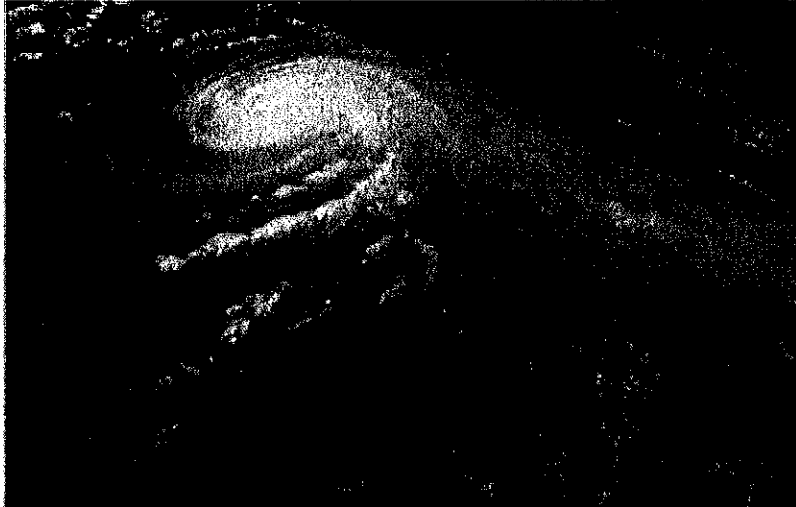
	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FYE 2019 Proposed Budget
27 City Debt (Water and Sewer)	8,466,462	8,466,462	9,341,909
28 HCUA and Solid Waste Costs			
29 Sewer Treatment (Debt and O&M)	11,223,464	11,223,464	7,427,427
30 Solid Waste	<u>4,285,023</u>	<u>4,285,023</u>	<u>4,285,023</u>
31 Total HCUA Cost	<u>11,223,464</u>	<u>11,223,464</u>	<u>11,712,450</u>
32 Water and Sewer Projects			
33 Capital Projects-new	2,999,263		2,569,870
34 Capital Projects-current	5,704,402	4,222,903	2,185,140
35 Debt Service	<u>49,980</u>	<u>49,980</u>	<u>49,980</u>
Total Water and Sewer Project	<u>8,753,645</u>	<u>4,272,883</u>	<u>4,804,990</u>
Transfers out to general fund			
36 Total Projected Expenses	<u>40,619,025</u>	<u>34,776,359</u>	<u>37,817,142</u>
37 Excess/(Deficiency) of Revenues over Expenses	<u>(5,704,402)</u>	<u>(1,670)</u>	<u>(2,185,140)</u>

Note:

- Revenues include Council approved water and sewer rate increases as well as a solid waste rate increase.
- Included in debt expenses is a \$1 million payment due to Dedeaux Utilities final payment
- See Page 30 for a listing of current capital projects to be carried forward to FY 19

City of Gulfport, MS
Water & Sewer Fund Long term Debt Schedule

Note Holder	Original	2019		
	Issue	Principal	Interest	Total
General Obligation Bonds				
Hancock Bank	2,850,000	217,400	80,650	298,050
Hancock Bank-MDB	9,500,000	1,095,000	36,573	1,131,573
Hancock Bank	14,000,000	653,000	359,738	1,012,738
Mississippi Development B	<u>18,465,000</u>	<u>2,700,000</u>	<u>515,425</u>	<u>3,215,425</u>
Total GO Bonds	53,825,000	4,665,400	992,386	5,657,786
Special Obligation Bonds				
Peoples Bank	<u>47,565,000</u>	-	<u>561,750</u>	<u>561,750</u>
Total SO Bonds	47,565,000	-	561,750	561,750
Notes Payable				
State Revolving Fund-MDEQ	3,229,424	176,011	18,191	194,202
State Revolving Fund-MDEQ	8,093,778	421,030	65,690	486,720
State Revolving Fund-MDEQ	2,214,059	120,145	12,998	133,143
State Revolving Fund-MDEQ	15,025,311	777,058	126,491	903,549
State Revolving Fund-MDEQ	5,715,121	292,567	51,112	343,679
Total Notes Payable	36,275,094	1,786,811	274,482	2,061,293
Utility Capital Lease				
Trustmark Bank	240,091	48,078	1,902	49,980
Total Capital Leases	734,509	48,078	1,902	49,980
Total Business-type Activities	<u>\$ 138,399,603</u>	<u>\$ 6,500,289</u>	<u>\$ 1,830,520</u>	<u>\$ 8,330,809</u>



Disaster Relief Fund

The City has the Hurricane Fund established to account for resources associated with covering the cost of damages caused by acts of nature such as Hurricanes, Tropical Storms, and Floods. The resources associated with this fund are comprised mostly of Federal Emergency Management Funds (FEMA), Mississippi Emergency Management Funds (MEMA), and City funds which are required for matching purposes.

The scope of these funds center around restoring and rebuilding city owned assets which were damaged by Hurricanes Katrina and Gustav. Examples include rebuilding city owned buildings, restoring water and sewer services to citizens who live along the coastline, and restoring streets and drainage systems throughout the City.

City of Gulfport
Disaster Relief Fund Proposed Budget
For the Fiscal Year Ending 9/30/2019

	FYE 2018 Current Budget	FYE 2019 Proposed Budget
Estimated Revenues		
Grants - FEMA & MEMA	<u>1,382,088</u>	<u>1,192,605</u>
Proposed Expenditures		
Work in Progress	<u>454,032</u>	<u>459,532</u>
Excess/(deficiency) of Revenues over Expenditures	<u><u>928,056</u></u>	<u><u>733,073</u></u>



Police Forfeiture and Seizure Fund

This fund is used to account for resources relating to assets which were seized by various law enforcement agencies. These assets fall into two types of categories: County/Local shared and Federal seizures. The federal process is handled by the U.S. Marshall's Service while the County/Local seized assets are handled by municipal and county law enforcement agencies. Drug forfeited assets including both cash and property are subject to strict federal guidelines that dictate the use of these funds and other requirements such as non-supplanting of local funds.

**Police Forfeiture and Seizure Fund
For the Fiscal Year Ending 9/30/2019**

	FYE 2018 Revised Budget	FYE 2019 Proposed Budget
Estimated Revenues		
Shared Revenue (Federal and County)	424,748	-
Proposed Expenditures		
Personnel Services	-	-
Materials and Supplies	85,659	-
Other Services and Charges	20,000	-
Capital Outlay	548,357	484,560
Total Proposed Expenditures	654,016	484,560
Excess/(deficiency) of Revenues over Expenditures	(229,268)	(484,560)

City of Gulfport
General Fund Proposed Budget
For Fiscal Year Ending 9/30/19

	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FY 2019 Proposed Budget
Operating Revenues			
1 Sales Tax	21,162,929	21,790,237	22,334,900
2 Property Tax	19,660,000	19,650,000	20,153,609
3 Licenses, Permits, & Franchise Fees	5,180,685	4,839,660	4,839,660
4 Gaming Fees	4,108,061	4,046,500	4,101,790
5 Grants (Federal, State, Local)	2,209,468	1,623,951	1,635,000
6 Court Fines	1,302,631	1,276,242	1,340,054
7 Intergovernmental	2,032,976	1,881,700	1,885,000
8 Charges for Service/Rents/Leases	2,400,392	2,146,694	2,447,277
9 Misc/Other	228,376	215,400	269,350
10 Total Projected Revenues	<u>58,285,518</u>	<u>57,470,384</u>	<u>59,006,640</u>
Operating Expenses			
11 Executive (Mayor)			
12 Personnel Services	289,621	282,651	304,223
13 Materials and Supplies	1,200	664	1,200
14 Other Services and Charges	24,115	16,669	28,144
15 Capital Outlay	-	-	-
16 Total Executive	<u>314,936</u>	<u>299,984</u>	<u>333,567</u>
17 Legislative (Council)			
18 Personnel Services	383,107	382,053	359,244
19 Materials and Supplies	5,700	4,837	5,700
20 Other Services and Charges	1,531,774	684,774	1,604,573
21 Capital Outlay	12,311	640	10,593
22 Total Legislative	<u>1,932,892</u>	<u>1,072,305</u>	<u>1,980,110</u>
23 Judicial (Courts)			
24 Personnel Services	1,174,026	1,030,880	1,103,477
25 Materials and Supplies	15,700	7,267	16,200
26 Other Services and Charges	505,096	440,137	445,616
27 Capital Outlay	5,000	3,722	5,000
28 Total Judicial	<u>1,699,822</u>	<u>1,482,006</u>	<u>1,570,293</u>
29 Legal			
30 Personnel Services	1,028,493	949,233	954,183
31 Materials and Supplies	5,079	2,221	6,479
32 Other Services and Charges	306,779	252,291	342,127
33 Capital Outlay	8,000	-	8,000
34 Total Legal	<u>1,348,351</u>	<u>1,203,745</u>	<u>1,310,789</u>

City of Gulfport General Fund Proposed Budget For Fiscal Year Ending 9/30/19			
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	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals		FY 2019 Proposed Budget
35 Administration and Finance				
36 Personnel Services	2,309,486	2,305,020		2,335,542
37 Materials and Supplies	97,782	47,720		75,961
38 Other Services and Charges	1,609,848	1,553,252		1,478,363
39 Capital Outlay	390,536	370,065		273,526
40 Total Admin and Finance	4,407,652	4,276,057		4,163,392
41 Public Transportation	356,933	356,933		356,933
42 Police				
43 Personnel Services	14,458,524	14,458,524		14,689,885
44 Materials and Supplies	1,289,809	1,289,809		1,387,354
45 Other Services and Charges	2,218,020	2,218,020		2,044,430
46 Capital Outlay	54,833	27,386		27,000
47 Total Police	18,021,186	17,993,739		18,148,669
48 Fire				
49 Personnel Services	11,256,535	11,256,535		11,285,176
50 Materials and Supplies	590,991	495,244		667,706
51 Other Services and Charges	619,073	578,115		616,351
52 Capital Outlay	309,396	189,396		120,000
53 Total Fire	12,775,995	12,519,291		12,689,233
54 Public Works				
55 Personnel Services	1,550,857	1,538,952		1,623,634
56 Materials and Supplies	1,308,677	1,208,733		1,477,198
57 Other Services and Charges	4,037,358	4,030,426		3,685,111
58 Capital Outlay	162,318	162,318		358,923
59 Total Public Works	7,059,210	6,940,429		7,144,866
60 Engineering				
61 Personnel Services	513,792	523,855		532,885
62 Materials and Supplies	9,114	6,216		15,264
63 Other Services and Charges	1,618,465	1,439,229		1,904,839
64 Capital Outlay	4,000	4,000		4,000
65 Total Engineering	2,145,371	1,973,300		2,456,989

City of Gulfport
 General Fund Proposed Budget
 For Fiscal Year Ending 9/30/19

	FYE 2018 Revised Budget	FYE 2018 Estimated Actuals	FY 2019 Proposed Budget
66 Leisure Services			
67 Personnel Services	3,135,937	3,135,937	3,265,882
68 Materials and Supplies	901,072	849,904	961,072
69 Other Services and Charges	1,707,074	1,698,100	1,940,079
70 Capital Lease Payments	114,131	114,131	131,883
71 Capital Outlay	275,000	275,000	-
72 Total Leisure Services	<u>6,133,214</u>	<u>6,073,072</u>	<u>6,298,916</u>
73 Urban Development			
74 Personnel Services	1,570,274	1,511,740	1,589,972
75 Materials and Supplies	39,940	20,153	44,940
76 Other Services and Charges	228,897	203,443	287,267
77 Capital Outlay	-	-	-
78 Total Urban Development	<u>1,839,111</u>	<u>1,735,336</u>	<u>1,922,179</u>
79 Economic Development			
80 Personnel Services	281,456	210,688	233,531
81 Materials and Supplies	14,100	15,805	14,100
82 Other Services and Charges	102,951	68,888	128,460
83 Capital Outlay	236,000	20,298	191,000
84 Total Economic Development	<u>634,507</u>	<u>315,679</u>	<u>567,091</u>
Operating Transfers	<u>938,447</u>	<u>938,447</u>	<u>1,470,027</u>
85 Total Proposed Operating Expenditures	<u>59,607,628</u>	<u>57,180,323</u>	<u>60,413,054</u>
86 Excess/(deficiency)	<u>(1,322,110)</u>	<u>290,061</u>	<u>(1,406,414)</u>
Adjustments for carryforwards:			
Paving c/f from 2018	382,507		238,591
Legal capital carryforward			8,000
Architect Fees	120,000		120,000
BP Oil Leak 2010 c/f	987,641		837,641
Train Depot Grant	186,000		186,000
Money set aside for Mayor auto			11,182
Excess/(deficiency) without carryovers	<u>354,038</u>		<u>(5,000)</u>
Proposed budget presented at budget hearing - net of revenues and expenses			(7,174)
Adjustments:			
Increase in donations from Council over last year number used			(59,850)
Salary changes-legislature			(1,107)
Salary changes - judicial			26,935
Salary changes-Police			(782)
Salary changes-Public Works			3,809
Salary changes-Leisure Services			31,426
Salary changes-Economic Development			74,424
Transfer to Capital Projects			(67,681)
Adjusted revenues over expenses			<u>(0)</u>

CITY OF GULFPORT	2019
Contributions	Adopted
Harrison County Library	\$ 418,350
Coast Transit Authority-Operating Subsidy	\$ 325,990
Gulf Regional Planning	\$ 30,943
Motor Vehicles For Hire Authority	\$ 26,000
Mental Health Assoc Of Ms	\$ 20,000
Harrison County Soil & Conservation	\$ 15,000
Fairgrounds Horseshow	\$ 15,000
Memorial Day Concert(Sounds By The Sea)	\$ 9,500
Gulf Coast Women's Center For Nonviolence	\$ 7,500
American Red Cross	\$ 5,000
Casa - Harrison County	\$ 5,000
Lynn Meadows Discovery Center	\$ 3,750
Disability Connection	\$ 3,000
NAACP- MLK Parade for Gulfport	\$ 3,500
American Public Works	\$ 1,500
Gulf Coast Legislative Reception	\$ 1,500
Innovation Center Foundation	\$ 1,000
Crusin the Coast	\$ 20,000
TOTAL	\$ 912,533

CAPITAL PROJECTS AS OF AUGUST 23, 2018-modified at budget adoption meeting 9/14/2018

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE S	AVAILABLE BUDGET	COUNCIL ADJUST	NEW AVAIL BUDGET
00100 Bayou Vista Golf Clubhou	236,701	22,835	193,361	20,505		20,505
00101 Splash Pad North of Dede	125,000	-	-	125,000		125,000
00103 Sullivan Lane Paving/Kin	50,099	50,099	-	-		-
00106 Dedeaux Rd Widening Phas	6,449,854	1,754,235	4,170,930	524,689		524,689
00108 34TH AVE BOX CULVERT	119,850	-	119,850	-		-
00109 SHIP ISLAND FERRY TERMIN	1,399,659	565,878	833,780	0		0
00110 40th St Paving (Wash to	51,741	47,137	-	4,604	4,604	0
00111 19th St Paving (49th to	43,400	-	-	43,400		43,400
00112 John Ross Rd Paving (605	123,000	-	-	123,000		123,000
00113 Trace/Angela/Whitney Dr	39,739	37,531	-	2,208	2,208	(0)
02203 CREOSOTE/THREE RIVERS/US	-	(1,526)	-	1,526	1,526	-
02341 SEAWAY ROAD WIDENING TEA	1,607	1,607	-	-		-
02386 JONES PARK \ HARBOR IMP	811,885	-	-	811,885		811,885
02393 28TH STREET WIDENING(TEA	1,923,647	1,584,425	196,555	142,667		142,667
02405 DEDEAUX ROAD WIDENING PH	93,512	-	-	93,512		93,512
02444 JONES PARK LIGHTING AND	58,692	46,077	12,614	-		-
02503 THREE RIVRS RD/CREOSOTE	3,863	3,863	-	-		-
02506 AIRPORT RD WDNG/WASH AVE	641,857	30,019	61,669	550,169		550,169
02507 WAYFINDING PROJECT	34,890	1,531	25,375	7,984		7,984
02508 ORANGE GROVE ROOF	383,261	-	30,000	353,261		353,261
02748 HAR CO DIST 4 PAVING PRO	21,436	-	-	21,436		21,436
02765 JONES PARK IMP-BARKSDALE	45,182	36,488	8,694	-		-
02770 JONES PARK IMP-LEO SEAL	110,049	83,428	26,621	-		-
02785 2012 BOND ISSUE-PHASE 5	34,062	-	-	34,062		34,062
02788 PHASE 8 / E TAYLOR RD	-	-	-	-		-
02796 COURTHOUSE RD IMP/WIDENI	5,051,179	2,898,624	2,002,554	150,000		150,000
02804 LONDON RD WIDENING	1,265,706	4,199	-	1,261,507		1,261,507
02810 PASS RD TRAFFIC SIGNAL S	17,368	-	-	17,368	17,368	(0)
02814 TIDELANDS 14 YACHT BASIN	227,218	-	-	227,218		227,218
02817 TIDELANDS 15-COURTHOUSE	99,425	9,121	17,965	72,340		72,340
02818 SEASONAL LIGHT SHOW	122,576	100,793	21,665	118	(5,000)	5,118
02819 AQUARIUM	43,701,407	11,329,771	-	32,371,636		32,371,636
02820 TIDELANDS 16-IMPROV JONE	300,000	147,528	65,436	87,037		87,037
02821 E TAYLOR RD TRAFFIC STUD	6,865	-	-	6,865	6,865	-
02822 20TH AVE MATCH	130,000	47,064	60,380	22,556		22,556
02823 Seaway Road Pedestrian P	983,773	66,878	53,914	862,981		862,981
02824 Tidelands-FY17 Yacht Bas	125,000	-	-	125,000		125,000
02826 Tidelands-FY17 Bulkhead	22,500	-	-	22,500		22,500
02904 AIRPORT ROAD PAVING	62,067	62,067	-	-		-
02909 EPA STORMWATER PHASE 2 P	24,611	24,611	-	-		-
02914 ROYAL STREET/ST CHARLES	19,040	-	-	19,040		19,040
02918 MILL RD DRAINAGE PROJECT	40,000	-	-	40,000		40,000
02919 53RD AVE BOX CULVERT PRO	35,000	-	-	35,000		35,000
02920 LEISURE SERVICES PROJECT	11,970	-	-	11,970	11,970	(0)
02921 FLAT BRANCH/QUBBIE CREEK	705,845	93,053	200,789	412,003		412,003
02930 SOCCER FIELDS	2,061,182	1,996,294	3,889	60,999	60,999	0
02935 BAYOU VIEW ADA IMPROVEME	21,620	-	-	21,620	(25,000)	46,620
02940 SOFTBALL FIELD EXPANSION	4,643,072	4,546,497	109,514	(12,938)		(12,938)
05849 BRICKYARD BAYOU DRAINAGE	535,766	137,349	3,500	394,917		394,917
05850 COFFEE CREEK DRAINAGE/RE	42,384	1,600	4,844	35,940		35,940
05851 MDA HWY 49 AND 18TH ST D	5,000	314	3,079	1,606		1,606
29008 LEASE PURCHASE OF 5 FIRE	1,502,330	163,115	1,352,807	(13,592)	(13,592)	(0)
31113 Flat Branch Panel Replac	24,326	-	24,326	-		-
41147 PLAYGROUND MODULES	62,548	52,124	-	10,425	10,425	(0)
82585 VEH MOUNTED CAMERA TRUCK	320	-	-	320		320
100 CAPITAL PROJECTS	74,653,084	25,944,628	9,604,113	39,104,343	72,373	39,031,970
00105 FY18 CAPITAL EQUIP/MACHI	625,000	372,701	251,290	1,009	1,009	(0)
00107 GRAHAM STREET CAVE-IN	150,000	137,159	-	12,842		12,842
00108 34TH AVE BOX CULVERT	82,546	-	82,546	-		-
00115 Laurelwood	300,000	-	-	300,000		300,000
00117 N Wastewater Trmt Plant	60,000	10,000	50,000	-		-

02787 ST PAVING PHASE 7	20,912	-	-	20,912		20,912
02922 PW EQUIPMENT	269,298	235,653	-	33,645		33,645
02940 SOFTBALL FIELD EXPANSION	180,953	189,139	-	(8,186)	(8,186)	0
81522 UTILITY ACQUISITION	-	1,000,000	-	(1,000,000)		(1,000,000)
82562 SEAWAY ISLAND WATER MAIN	49,335	3,133	12,901	33,302		33,302
82564 38TH AVE SEWER PROJECT	213,785	202,299	-	11,486	11,486	(0)
82565 BAYOU VIEW TANK REPLACEM	2,726,680	31,002	2,678,230	17,448		17,448
82567 POPLAR CIRCLE CHAMBERLAI	188,803	135,663	-	53,140	23,140	30,000
82568 PH 1WEST 28TH ST WATER M	76,060	-	-	76,060		76,060
82569 PH 2WEST 28TH ST WATER M	480,703	164,945	730	315,027		315,027
82571 PUMP STATION REHABILITAT	99,857	73,678	-	26,179		26,179
82572 BENEFIELD SEWER REPLACEM	1,290,384	1,105,615	40,081	144,688		144,688
82575 FIBER OPTIC COMM PLAN	11,566	-	-	11,566	11,566	(0)
82578 HERRING ROAD SEWER	11,891	11,727	-	165	165	(0)
82579 SAUCIER LN/BEAULAH CHURC	158,910	41,410	5,190	112,310		112,310
82580 HWY 49/OR GR/SSWAN/3 RVR	611,050	577,588	27,720	5,741		5,741
82581 FORREST HEIGHTS SEWER SY	9,345	-	-	9,345		9,345
82582 LAURELWOOD,SULLIVAN,DUCK	51,434	19,025	-	32,409		32,409
82583 THREE RVRS FR ONEAL TO D	5,892	3,000	2,874	17		17
82584 THREE RIVERS RD/MAYS RD	1,006,322	27,085	7,505	971,732		971,732
82585 VEH MOUNTED CAMERA TRUCK	49,980	45,815	-	4,165	4,165	0
83102 NORTH ORANGE GROVE INTER	-	(139)	-	139	139	(0)
400 WATER/SEWER UTILITY FUND	8,730,706	4,386,497	3,159,069	1,185,140	43,484	1,141,656
05697 GASTON POINT CENTER IMPR	200,000	72,300	-	127,700		127,700
05755 I.FREDERICKS BASEBALL FE	100,000	-	-	100,000		100,000
05756 GASTON PT GYM FLOOR/AC 2	250,000	-	-	250,000		250,000
05803 MDA Streetscape Improvem	2,542,131	73,279	1,464,833	1,004,020		1,004,020
05849 BRICKYARD BAYOU DRAINAGE	4,183,859	77,277	695,178	3,411,404		3,411,404
05850 COFFEE CREEK DRAINAGE/RE	988,468	635,812	91,188	261,468		261,468
05851 MDA HWY 49 AND 18TH ST D	1,364,672	21,329	132,888	1,210,456		1,210,456
91667 SILVER RIDGE PARK 1/2 CO	35,000	-	-	35,000		35,000
200 COMMUNITY DEVELOPMENT	9,664,131	879,996	2,384,086	6,400,048	-	6,400,048

ADD FOLLOWING NEW PROJECTS	New Budget
Available from General Fund	3,835
E. Chipwood Drainage Collapse/Retreat Villa	30,000
Soria City Sidewalk Repairs/Drainage	30,000
Wrd1 EmpwrDist Sdwlk/Crb/Gttr Repair	45,000
Baker St Flooding Repair	30,000
Total New Accounts	138,835