

CITY OF BILOXI  
 COMBINED FUNDS STATEMENT  
 FISCAL YEAR ENDING SEPTEMBER 30, 2013

|  | FY 11/12<br>BUDGET  | CHANGE              | FY 12/13<br>BUDGET  | GENERAL<br>FUND    | SPECIAL REVENUE  |                  | DEBT<br>SERVICE<br>FUNDS | CAPITAL<br>PROJECTS<br>FUNDS | ENTERPRISE FUNDS  |                  | TRUST &<br>AGENCY | SELF INSUR<br>INTERNAL<br>SERVICE |
|--|---------------------|---------------------|---------------------|--------------------|------------------|------------------|--------------------------|------------------------------|-------------------|------------------|-------------------|-----------------------------------|
|  |                     |                     |                     |                    | C.D.B.G.<br>FUND | D & R<br>FUNDS   |                          |                              | WATER &<br>SEWER  | PORT             |                   |                                   |
| <b>PROJECTED BEGIN FUND BALANCE</b>  |                     |                     |                     | 5,000,000          | 0                | 0                | 14,178,045               | 12,549,631                   | 2,629,429         | 3,928,838        | 478,222           |                                   |
| <b>REVENUES</b>  |                     |                     |                     |                    |                  |                  |                          |                              |                   |                  |                   |                                   |
| GENERAL PROPERTY TAX   | 39,267,894          | 586,581             | 39,854,475          | 9,715,756          |                  | 1,300,673        | 6,401,521                |                              |                   |                  | 22,436,524        |                                   |
| LICENSES AND PERMITS   | 4,034,000           | (18,900)            | 4,015,100           | 4,015,100          |                  |                  |                          |                              |                   |                  |                   |                                   |
| INTERGOVERNMENTAL  | 39,216,305          | (604,597)           | 38,611,708          | 31,253,400         |                  | 39,700           | 1,393,608                |                              |                   | 225,000          | 5,700,000         |                                   |
| FEDERAL & STATE GRANTS   | 413,704,603         | (27,118,642)        | 386,585,961         | 894,307            | 1,399,054        |                  |                          | 384,292,600                  | 0                 | 0                |                   |                                   |
| CHARGES AND SERVICES   | 15,372,200          | 713,250             | 16,085,450          | 1,965,450          |                  |                  |                          |                              | 13,240,000        | 880,000          | 0                 | 11,588,000                        |
| FINES AND FORFEITS   | 1,435,000           | 100,000             | 1,535,000           | 1,535,000          |                  |                  |                          |                              |                   |                  |                   |                                   |
| OTHER  | 4,967,769           | (68,797)            | 4,898,972           | 4,145,600          | 103,610          | 0                | 61,800                   | 106                          | 18,000            | 566,116          | 3,740             | 127,000                           |
| <b>TOTAL REVENUES</b>  | <b>517,997,771</b>  | <b>(26,411,106)</b> | <b>491,586,665</b>  | <b>53,524,613</b>  | <b>1,502,664</b> | <b>1,340,373</b> | <b>7,856,929</b>         | <b>384,292,706</b>           | <b>13,258,000</b> | <b>1,671,116</b> | <b>28,140,264</b> | <b>11,715,000</b>                 |
| <b>EXPENDITURES</b>  |                     |                     |                     |                    |                  |                  |                          |                              |                   |                  |                   |                                   |
| ADMINISTRATION   | 3,169,622           | (386,830)           | 2,782,792           | 2,782,792          |                  |                  |                          |                              |                   |                  |                   |                                   |
| EXECUTIVE  | 308,023             | (29,283)            | 278,740             | 278,740            |                  |                  |                          |                              |                   |                  |                   |                                   |
| LEGISLATIVE  | 714,342             | (35,508)            | 678,834             | 678,834            |                  |                  |                          |                              |                   |                  |                   |                                   |
| COURT  | 656,861             | 25,465              | 682,326             | 682,326            |                  |                  |                          |                              |                   |                  |                   |                                   |
| JUDICIAL   | 163,680             | 1,144               | 164,824             | 164,824            |                  |                  |                          |                              |                   |                  |                   |                                   |
| COMMUNITY DEVELOPMENT  | 4,347,657           | (579,373)           | 3,768,284           | 3,768,284          |                  |                  |                          |                              |                   |                  |                   |                                   |
| PARKS & RECREATION   | 5,246,140           | (368,736)           | 4,877,404           | 4,877,404          |                  |                  |                          |                              |                   |                  |                   |                                   |
| POLICE DEPARTMENT  | 16,705,284          | (1,535,730)         | 15,169,554          | 15,169,554         |                  |                  |                          |                              |                   |                  |                   |                                   |
| FIRE DEPARTMENT  | 13,108,193          | 255,874             | 13,364,067          | 13,364,067         |                  |                  |                          |                              |                   |                  |                   |                                   |
| PUBLIC WORKS   | 10,968,436          | (999,429)           | 9,969,007           | 9,969,007          |                  |                  |                          |                              |                   |                  |                   |                                   |
| <b>TOTAL DEPARTMENTAL BUDGETS</b>  |                     |                     |                     | <b>51,735,831</b>  |                  |                  |                          |                              |                   |                  |                   |                                   |
| WATER AND SEWER  | 12,745,414          | 278,955             | 13,024,369          |                    |                  |                  |                          |                              | 13,024,369        |                  |                   |                                   |
| W/S Debt Service   | 216,794             | (97,321)            | 119,473             |                    |                  |                  |                          |                              | 119,473           |                  |                   |                                   |
| PORT   | 1,505,842           | 24,120              | 1,529,962           |                    |                  |                  |                          |                              |                   | 1,529,962        |                   |                                   |
| PORT Debt Service  | 222,105             | (2,322)             | 219,783             |                    |                  |                  |                          |                              |                   | 219,783          |                   |                                   |
| CDBG   | 3,517,624           | (2,169,738)         | 1,347,886           |                    | 1,347,886        |                  |                          |                              |                   |                  |                   |                                   |
| NONDEPARTMENTAL  |                     |                     |                     |                    |                  |                  |                          |                              |                   |                  |                   |                                   |
| PUBLIC HEALTH & WELFARE - MATCH  | 310,440             | (157,180)           | 153,260             | 153,260            |                  |                  |                          |                              |                   |                  |                   |                                   |
| PUBLIC HEALTH & WELFARE - OTHER  | 106,400             | (53,200)            | 53,200              | 53,200             |                  |                  |                          |                              |                   |                  |                   |                                   |
| COMMUNITY DEVL - MATCH   | 15,960              | (7,980)             | 7,980               | 7,980              |                  |                  |                          |                              |                   |                  |                   |                                   |
| COMMUNITY DEVL - ADVERTISING   | 143,768             | (57,684)            | 86,084              | 86,084             |                  |                  |                          |                              |                   |                  |                   |                                   |
| COMMUNITY DEVL - OTHER MCA   | 905,307             | (782,507)           | 122,800             | 122,800            |                  |                  |                          |                              |                   |                  |                   |                                   |
| <b>NON-DEPARTMENTAL NON-CONTRACTUAL</b>  |                     |                     |                     | <b>423,324</b>     |                  |                  |                          |                              |                   |                  |                   |                                   |
| <b>NON-DEPARTMENTAL CONTRACTUAL</b>  |                     | <b>762,507</b>      | <b>762,507</b>      | <b>762,507</b>     |                  |                  |                          |                              |                   |                  |                   |                                   |
| PUBLIC TRANSPORTATION  | 280,000             | (140,000)           | 140,000             | 140,000            |                  |                  |                          |                              |                   |                  |                   |                                   |
| INSURANCE  | 2,880,432           | 607,033             | 3,487,465           | 3,487,465          |                  |                  |                          |                              |                   |                  |                   | 12,223,000                        |
| <b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>   |                     |                     |                     | <b>4,813,296</b>   |                  |                  |                          |                              |                   |                  |                   |                                   |
| PENSIONS & DISABILITY  | 1,362,620           | (22,247)            | 1,340,373           |                    |                  | 1,340,373        |                          |                              |                   |                  |                   |                                   |
| MS UNEMPLOYMENT TRUST  | 21,000              | 0                   | 21,000              |                    |                  |                  |                          |                              |                   |                  | 21,000            |                                   |
| PUBLIC EDUCATION   | 27,381,727          | 754,797             | 28,136,524          |                    |                  |                  |                          |                              |                   |                  | 28,136,524        |                                   |
| DEBT SERVICE   | 6,276,096           | 355,998             | 6,632,094           |                    |                  | 6,632,094        |                          |                              |                   |                  |                   |                                   |
| CAPITAL PROJECTS   | 430,565,779         | (23,165,167)        | 407,400,612         |                    |                  |                  |                          | 407,400,612                  |                   |                  |                   |                                   |
| <b>TOTAL EXPENDITURES</b>  | <b>543,845,546</b>  | <b>(27,524,344)</b> | <b>514,571,457</b>  | <b>56,549,127</b>  | <b>1,347,886</b> | <b>1,340,373</b> | <b>6,632,094</b>         | <b>407,400,612</b>           | <b>13,143,842</b> | <b>1,749,745</b> | <b>28,157,524</b> | <b>12,223,000</b>                 |
| <b>EXCESS (DEFICIENCIES) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES (USES)</b> | <b>(25,847,775)</b> | <b>1,113,238</b>    | <b>(22,984,792)</b> | <b>(3,024,514)</b> | <b>154,778</b>   | <b>0</b>         | <b>1,224,836</b>         | <b>(23,107,906)</b>          | <b>114,158</b>    | <b>(78,629)</b>  | <b>(17,260)</b>   | <b>(508,000)</b>                  |

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|   | FY 11/12<br>BUDGET | CHANGE   | FY 12/13<br>BUDGET  | GENERAL<br>FUND    | SPECIAL REVENUE  |                | DEBT<br>SERVICE<br>FUNDS | CAPITAL<br>PROJECTS<br>FUNDS | ENTERPRISE FUNDS   |                    | TRUST &<br>AGENCY | SELF INSUR<br>INTERNAL<br>SERVICE |
|---|--------------------|----------|---------------------|--------------------|------------------|----------------|--------------------------|------------------------------|--------------------|--------------------|-------------------|-----------------------------------|
|   |                    |          |                     |                    | C.D.B.G.<br>FUND | D & R<br>FUNDS |                          |                              | WATER &<br>SEWER   | PORT               |                   |                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                    |          |                     |                    |                  |                |                          |                              |                    |                    |                   |                                   |
| PROCEEDS OF REVOLVING LOAN  | 6,455,288          | 0        | 6,455,288           |                    |                  |                |                          | 6,455,288                    |                    |                    |                   |                                   |
| PROCEEDS OF BOND ISSUE  | 0                  | 0        | 0                   |                    |                  |                |                          | 0                            |                    |                    |                   |                                   |
| PROCEEDS OF MS DEV BANK   | 0                  | 0        | 0                   |                    |                  |                |                          | 0                            |                    |                    |                   |                                   |
| TRANSFER GEN. FD TO CAP PROJ.   |                    | 0        | 0                   | (961,111)          |                  |                |                          | 961,111                      |                    |                    |                   |                                   |
| TRANSFER TO CDBG FROM TIF   |                    | 0        | 0                   |                    |                  | 0              |                          | 0                            |                    |                    |                   |                                   |
| TRANSFER TO CDBG FROM MSDB  |                    | 0        | 0                   |                    |                  | 0              |                          | 0                            |                    |                    |                   |                                   |
| TRANSFER W/S TO CAP PROJ.   |                    | 0        | 0                   |                    |                  |                |                          | 1,941,603                    | (1,941,603)        |                    |                   |                                   |
| TRANSFER PORT TO CAP PROJ   |                    | 0        | 0                   |                    |                  |                |                          | 1,319,407                    |                    | (1,319,407)        |                   |                                   |
| TRANSFER GAMING REV SI FD TO GEN FD   | 2,000,000          | 0        | 2,000,000           | 2,000,000          |                  |                |                          |                              |                    |                    |                   | (2,000,000)                       |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>8,455,288</b>   | <b>0</b> | <b>8,455,288</b>    | <b>1,038,889</b>   | <b>0</b>         | <b>0</b>       | <b>0</b>                 | <b>10,677,409</b>            | <b>(1,941,603)</b> | <b>(1,319,407)</b> | <b>0</b>          | <b>(2,000,000)</b>                |
| <b>EXCESS (DEFICIENCIES) OF REVENUES<br/>AND OTHER FINANCING SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |                    |          | <b>(14,529,504)</b> | <b>(1,985,625)</b> | <b>154,778</b>   | <b>0</b>       | <b>1,224,836</b>         | <b>(12,430,497)</b>          | <b>(1,827,445)</b> | <b>(1,398,036)</b> | <b>(17,260)</b>   | <b>(2,508,000)</b>                |
| <b>PROJECTED END FUND BALANCE</b>   |                    |          |                     | <b>3,014,375</b>   | <b>154,778</b>   | <b>0</b>       | <b>15,402,881</b>        | <b>119,134</b>               | <b>801,984</b>     | <b>2,530,802</b>   | <b>460,962</b>    |                                   |