

**CITY OF BILOXI
AGENDA ITEM
FACT SHEET**

Item No.: 4C

Council Meeting Date: September 14, 2021

ITEM TITLE: RESOLUTION
INTRODUCED BY: Mayor Andrew "FoFo" Gilich
CONTACT PERSON: E. Michael Leonard, CAO

SUMMARY EXPLANATION:

Resolution to adopt the Fiscal Year 2021-2022 Municipal Budget for the City of Biloxi, Mississippi.

Resolution Ordinance _____ Public Hearing _____ Routine Agenda _____

Exhibits for Review

Contract _____ Minutes _____ Plans/Maps _____ Deed _____ Lease _____

Other (Specify): Exhibit "A"

Submittal Authorization: Council President _____ Mayor

STAFF RECOMMENDATION: Staff recommends approval.

COUNCIL ACTION: Motion By: _____ Second By: _____

Vote:	<u>Councilmember</u>	<u>Yes</u>	<u>No</u>	<u>Other</u>	<u>Councilmember</u>	<u>Yes</u>	<u>No</u>	<u>Other</u>
	Lawrence	___	___	___	Tisdale	___	___	___
	Gines	___	___	___	Glavan	___	___	___
	Newman	___	___	___	Barrett	___	___	___
	Deming	___	___	___				

ACTION TAKEN:

Resolution No. _____

**RESOLUTION TO ADOPT THE FISCAL YEAR 2021-2022 MUNICIPAL BUDGET FOR
THE CITY OF BILOXI, MISSISSIPPI**

WHEREAS, pursuant to Section 21-35-5 of the Mississippi Code of 1972, annotated, the governing authorities of the City of Biloxi shall prepare a complete budget of the municipal revenues, expenses and working cash balances proposed and estimated for the next approaching year; and

WHEREAS, the Executive Department has previously prepared and presented the proposed budget for the fiscal year ending September 30, 2022, to the City Council of the City of Biloxi, Mississippi for consideration; and

WHEREAS, the City Council has given due consideration and debate to the proposed budget and has made modifications, additions and deletions which the Council determined to be appropriate; and

WHEREAS, the City Council has heard and considered the public's comments on the taxing and spending plan incorporated in the proposed budget; and

WHEREAS, the attached Exhibit "A" is presented for fiscal year ending September 30, 2022, as the budget of the city of Biloxi, Mississippi; and

WHEREAS, the following grants which were approved during the previous fiscal year which were added to the budget; and

WHEREAS, any remaining budget of these grants, revenue and expense will be amended to this budget with this authorization.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL
OF THE CITY OF BILOXI, MISSISSIPPI, THAT:**

SECTION ONE: The Municipal Budget for the Fiscal Year to end September 30, 2022, is hereby approved, adopted and ordered to be spread upon the official minutes of the City Council (Per the attached Exhibit "A").

SECTION TWO: The approved budget is to be hereby amended for the remaining balances of the General Fund grants, revenue and expense, remaining at year end from the previous fiscal year. Grants are to include, GR080, GR089, GR105, GR107, GR108, GR109, GR151 and GR153.

SECTION THREE: Said budget shall be published at least one time during the month of September in accordance with Section 21-35-5, Mississippi Code of 1972.

CITY OF BLOOMINGDALE
COMBINED FUNDS STATEMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2022

	4	5	6	7	8	9	10	11	12	13	14	15	17		18	19	20
	REVISED FY 2021 BUDGET	CHANGE REVISED/ PROPOSED	FY 2022	GENERAL FUND	FIRE REBATE FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASEBALL STADIUM OPERATIONS	SPECIAL REVENUE C.D.B.G. FUND	D & R FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS WATER & SEWER PORT		PORT BOND FUND	TRUST & AGENCY	SELF INSUR INTERNAL SERVICE
1 PROJECTED BEGINNING CASH BALANCE			32,023,203	8,000,000	-	4,000,000	516,591	75,000	2,000	0	4,483,011	8,699,010	2,500,000	2,000,000	1,000,000	547,590	
2 REVENUES																	
3 GENERAL PROPERTY TAX	41,459,748	1,577,357	47,037,105	12,337,160						1,182,611	6,739,516						26,777,818
4 LICENSES AND PERMITS	4,237,800	(264,852)	3,972,948	1,972,948													
5 INTERGOVERNMENTAL	50,010,881	(4,262,715)	45,748,166	36,577,779	275,000					39,000	1,463,412			2,165,000			5,227,975
6 FEDERAL & STATE GRANTS	170,374,051	(29,781,699)	140,592,352	6,427,058					1,463,485			132,519,345	582,465				
7 CHARGES AND SERVICES	28,106,436	726,073	28,832,709	3,022,009									17,057,000	753,700			12,411,185
8 FINES AND FORFEITS	591,000	(136,000)	455,000	455,000													
9 OTHER	19,910,405	(12,506,271)	7,404,134	6,008,322		3,600		407,500	3,922		10,400		13,200	931,190			750,000
11 TOTAL REVENUES	309,090,521	(42,446,106)	266,644,415	68,806,276	275,000	3,600		407,500	1,467,407	1,221,611	8,213,328	132,519,345	17,652,665	3,849,890		32,031,793	13,183,185
13 EXPENDITURES																	
14 ADMINISTRATION	4,135,449	290,617	4,426,067	4,426,067													
15 EXECUTIVE	757,291	123,813	881,104	881,104													
16 LEGISLATIVE	754,817	(16,924)	717,893	717,893													
17 LEGAL	3,723,315	(45,881)	3,677,434	3,677,434													
18 COMMUNITY DEVELOPMENT	3,186,974	78,153	3,265,127	3,265,127													
19 PARKS & RECREATION	3,896,707		3,896,707	3,896,707													
20 POLICE DEPARTMENT	18,071,801	2,040,678	20,112,479	20,112,479													
21 FIRE DEPARTMENT	16,243,994	1,152,131	17,396,125	17,396,125													
22 PUBLIC WORKS	8,387,018	1,427,589	9,814,607	9,814,607													
23 ENGINEERING	1,201,248	318,333	1,519,581	1,519,581													
24 TOTAL DEPARTMENTAL EXPENDITURES	56,980,613	6,250,209	63,230,823	63,230,823													
25 NONDEPARTMENTAL																	
26 GENERAL NON-SPECIFIC (01899)	-	442,296	442,296	442,296													
27 COMM. DEVL - ADVERTISING (01812)	244,795	(23,295)	221,500	221,500													
28 COMM. DEVL - OTHER MCA (01832)	673,000	402,000	1,075,000	1,075,000													
29 ECONOMIC DEV - Pg 2 (13851)	565,000	(18,500)	546,500	546,500				516,500									
30 NON-CONTRACTUAL	1,482,795	787,501	2,270,296	2,270,296				516,500									
31 PUBLIC TRANSPORTATION (01833)	34,200	293,384	327,584	327,584				326,900									
32 INSURANCE (01834)	-	3,196,000	3,196,000	3,196,000													13,810,000
33 PUBLIC HEALTH & WELFARE (01851)	-	20,000	20,000	20,000													
34 CONTRACTUAL	34,200	3,507,344	3,541,544	3,541,544													
35 TOTAL ALL NONDEPARTMENTAL EXPENSES	1,516,995	4,289,845	5,806,840	5,806,840				516,500									
37 BASEBALL STADIUM OPERATIONS	187,000	30,890	217,890	217,890				167,890									50,000
38 PENSIONS & DISABILITY	1,213,904	6,107	1,220,011	1,220,011					1,221,611								
39 MS UNEMPLOYMENT TRUST	10,000	-	10,000	10,000													10,000
40 PUBLIC EDUCATION	36,172,839	1,832,954	38,005,793	38,005,793													32,005,793
41 DEBT SERVICE	8,101,499	9,241	8,110,740	8,110,740						8,110,740							
42 CAPITAL PROJECTS	172,478,039	(16,057,888)	156,420,151	156,420,151							136,420,151						
43 FIRE REBATE REBATE FUND	265,770	9,230	275,000	275,000	275,000												
44 WATER AND SEWER	17,976,182	(1,667,336)	16,308,846	16,308,846									16,308,826				
45 W/S Debt Service	757,497	(713,512)	43,985	43,985									43,985				
46 PORT	2,088,497	(159,197)	1,929,300	1,929,300										1,929,300			
47 PORT Debt Service	507,344	11,800	519,144	519,144										519,144			
48 CDIG	1,367,364	21,685	1,389,051	1,389,051				1,389,051									
49 Sub-Total	236,127,817	(18,876,074)	217,251,743	217,251,743													
50 TOTAL EXPENDITURES	295,625,126	(24,315,931)	269,489,195	269,489,195	275,000	516,500		167,890	1,389,051	1,221,611	8,110,740	136,420,151	16,352,811	2,448,444		32,063,793	13,810,000
52 PROJECTED EXCESS REVENUE OVER/																	
53 UNDER EXPENDITURES	13,465,396	(16,512,175)	(3,046,779)	(1,718,927)	-	(122,900)		238,610	78,356	-	102,588	(3,900,806)	1,299,854	1,401,446	-	(34,000)	(626,815)
55 OTHER FINANCING SOURCES (USES)																	
56 LOAN PAYBACK	-	-	-	-													
57 PROCEEDS OF STATE REVOLVING LOAN	-	-	-	-													
58 PROCEEDS FOR CAPITALIZATION	-	1,728,270	1,728,270	1,728,270													
59 PROCEEDS OF BOND ISSUE	-	-	-	-													
60 TRANSFER W/S TO GENERAL FD	-	-	-	-													
61 TRANSFER GEN. FD TO CAP PROJ.	-	-	-	(27,884)								27,884					
62 TRANSFER DRUG FORFEITURE TO GEN. FD	-	-	-	-													
63 TRANSFER ECON DEV TO CAP PROJ.	-	(0)	(0)	-								(0)					
64 TRANSFER CAPITAL MAINT.	-	-	-	(25,000)													25,000
65 TRANSFER FROM CDIG TO GF	-	-	-	-													
66 TRANSFER W/S TO CAP PROJ.	-	-	-	-													
67 TRANSFER PORT TO CAP PROJ.	-	-	-	-								1,300,430		(1,300,430)			
68 TRANSFER PORT BOND FD TO CAP PROJ.	-	-	-	-								82,993			(82,993)		
69 TRANSFER SR	-	(636,815)	(636,815)	(636,815)													636,815
70 TRANSFER BB STADIUM	-	-	-	-				(200,000)									
71 TOTAL OTHER FINANCING SOURCES	-	15,597	1,102,455	1,248,573				(100,000)				1,411,307		(1,300,430)	(82,993)	25,000	626,815
72 PROJECTED EXCESS REVENUE OVER/																	
73 UNDER EXPENDITURES AND OTHER USES	-	(16,496,578)	(1,845,324)	(461,356)	-	(122,900)		39,610	78,356	-	102,588	(2,489,500)	1,299,854	101,016	(82,993)	(9,000)	-
74																	
77 PROJECTED ENDING CASH BALANCE			30,077,879	7,537,444	-	3,477,300	516,591	114,610	80,356	0	4,785,599	6,309,511	3,799,854	2,101,216	937,007		538,500

CITY OF BILOXI
 STATEMENT OF REVENUES-ALL FUNDS
 FISCAL YEAR ENDING SEPTEMBER 30, 2022

GENERAL PROPERTY TAXES:

- 1 AD VALOREM TAXES
- 2 PRIOR YEAR TAXES
- 3 PENALTIES & INTEREST
- 4 TOTAL GENERAL PROPERTY TAXES

LICENSES & PERMITS:

- 7 PRIVILEGE LICENSES
- 8 FRANCHISE CHARGES-UTILITIES
- 9 BUILDING PERMITS
- 10 OTHER LICENSES, PERMITS, FEES
- 11 TOTAL LICENSES & PERMITS

INTERGOVERNMENTAL REVENUES:

- 14 GENERAL SALES TAX/USE TAX
- 15 HOMESTEAD REIMBURSEMENT
- 16 HARCO/PRO RATA ROAD TAX/IE
- 17 STATE FIRE INSURANCE REBATE
- 17 MOTOR FUELS SHARING
- 18 GAMING LICENSES, PERMITS
- 19 STATE MUNICIPAL AID SURPLUS
- 20 COUNTY RAILROAD TAXES
- 21 GAMING REVENUES
- 22 HWY PRIVILEGE TAX MCA 27-19-11
- 23 HARRISON CO AD VALOREM
- 24 OTHER INTERGOVERNMENTAL
- 25 TOTAL INTERGOVERNMENTAL REVENUES

FEDERAL & STATE GRANTS:

- 28 HUD CDBG
- 29 ARP PLAN 2021
- 30 TIDELANDS
- 31 DEPT OF HOMELAND SECURITY
- 32 OTHER GRANTS
- 35 FED HWY ADM
- 37 OTHER GRANTS
- 38 TOTAL FEDERAL & STATE GRANTS

CHARGES FOR SERVICES:

- 42 RECREATION FEES
- 43 OTHER FEES *NOTE BELOW
- 44 WATER AND SEWER USER CHARGES
- 45 SOLID WASTE USER CHARGES
- 46 DUMPSTER CHARGES
- 47 PORT BERTH RENTALS
- 48 JOBS BILLING-ADMIN-WATER & SEWER
- 49 JOBS BILLING-C.D. ADMIN
- 50 SPEC ASSESS-CODE VIOL-COM COURT***
- 51 INSURANCE PREMIUMS
- 52 TOTAL CHARGES FOR SERVICES

FINES & FORFEITS:

- 55 COURT FINES
- 56 FORFEITURES
- 57 TOTAL FINES & FORFEITS

MISCELLANEOUS REVENUES:

- 60 RENTS
- 63 INTEREST ON INVESTMENTS/CLAIM CONT
- 64 RESTITUTION
- 66 RECOVERIES
- 67 OTHER MISCELLANEOUS REVENUE***
- 68 TOTAL MISCELLANEOUS REVENUE
- 70 TOTAL REVENUES

	1 GENERAL FUND	2 FIRE REBATE FUND	3 ECONOMIC DEVELOPMENT FUND	4 DRUG FORFEITURE FUND	5 BASEBALL OPERATIONS	6 SPECIAL REVENUE		8 DEBT SERVICE	9 CAPITAL PROJECTS	10 ENTERPRISE FUNDS		12 PORT BOND FUND	13 TRUST & AGENCY	14 TOTALS	15 SIR INTERNAL SERVICE
						C.D.B.G. FUND	D & R FUNDS			WATER & SEWER	PORT				
1 AD VALOREM TAXES	11,997,160						1,157,611	6,727,016					26,497,818	46,379,605	
2 PRIOR YEAR TAXES	50,000						25,000	12,500					280,000	367,500	
3 PENALTIES & INTEREST	790,000													290,000	
4 TOTAL GENERAL PROPERTY TAXES	12,837,160						1,182,611	6,739,516					26,777,818	47,037,105	
6 LICENSES & PERMITS:															
7 PRIVILEGE LICENSES	130,000													130,000	
8 FRANCHISE CHARGES-UTILITIES	2,845,993													2,845,993	
9 BUILDING PERMITS	450,000													450,000	
10 OTHER LICENSES, PERMITS, FEES	547,025													547,025	
11 TOTAL LICENSES & PERMITS	3,972,948													3,972,948	
13 INTERGOVERNMENTAL REVENUES:															
14 GENERAL SALES TAX/USE TAX	14,014,000							165,000						14,179,000	
15 HOMESTEAD REIMBURSEMENT	380,000						39,000	160,000					(442,025)	136,975	
16 HARCO/PRO RATA ROAD TAX/IE	436,000													436,000	
17 STATE FIRE INSURANCE REBATE		275,000												275,000	
17 MOTOR FUELS SHARING	30,000													30,000	
18 GAMING LICENSES, PERMITS	1,350,000													1,350,000	
19 STATE MUNICIPAL AID SURPLUS	22,000													22,000	
20 COUNTY RAILROAD TAXES	9,000													9,000	
21 GAMING REVENUES	20,321,779												5,670,000	25,991,779	
22 HWY PRIVILEGE TAX MCA 27-19-11															
23 HARRISON CO AD VALOREM										2,165,000				2,165,000	
24 OTHER INTERGOVERNMENTAL	15,000							1,138,412						1,153,412	
25 TOTAL INTERGOVERNMENTAL REVENUES	36,577,779	275,000					39,000	1,469,412			2,165,000		5,227,975	45,748,166	
27 FEDERAL & STATE GRANTS:															
28 HUD CDBG							1,463,485							1,463,485	
29 ARP PLAN 2021	5,549,152													5,549,152	
30 TIDELANDS									1,197,347					1,197,347	
31 DEPT OF HOMELAND SECURITY	114,899								112,154,843					112,269,742	
32 OTHER GRANTS									9,823,515					9,823,515	
35 FED HWY ADM									9,343,639					9,343,639	
37 OTHER GRANTS	763,007									582,465				1,345,472	
38 TOTAL FEDERAL & STATE GRANTS	6,427,058						1,463,485		192,519,345	582,465				140,992,352	
41 CHARGES FOR SERVICES:															
42 RECREATION FEES	221,600													221,600	
43 OTHER FEES *NOTE BELOW	153,405													153,405	
44 WATER AND SEWER USER CHARGES										17,057,000				17,057,000	
45 SOLID WASTE USER CHARGES	2,517,404													2,517,404	
46 DUMPSTER CHARGES	39,600													39,600	
47 PORT BERTH RENTALS											753,700			753,700	
48 JOBS BILLING-ADMIN-WATER & SEWER															
49 JOBS BILLING-C.D. ADMIN															
50 SPEC ASSESS-CODE VIOL-COM COURT***	90,000													90,000	
51 INSURANCE PREMIUMS															12,433,185
52 TOTAL CHARGES FOR SERVICES	3,022,009									17,057,000	753,700			20,832,709	12,433,185
54 FINES & FORFEITS:															
55 COURT FINES	435,000													435,000	
56 FORFEITURES	20,000													20,000	
57 TOTAL FINES & FORFEITS	455,000													455,000	
59 MISCELLANEOUS REVENUES:															
60 RENTS	3,914,193				317,500						887,049			5,113,742	
63 INTEREST ON INVESTMENTS/CLAIM CONT	22,500		3,600			3,922		10,400		13,200	8,400		1,000	63,022	
64 RESTITUTION	4,500													4,500	
66 RECOVERIES	250,000										40,741			290,741	750,000
67 OTHER MISCELLANEOUS REVENUE***	1,817,129				90,000								25,000	1,932,129	
68 TOTAL MISCELLANEOUS REVENUE	6,008,322		3,600		407,500	3,922		10,400		13,200	931,190		25,000	7,464,134	750,000
70 TOTAL REVENUES	68,800,276	275,000	3,600		407,500	1,467,407	1,221,611	8,213,928	192,519,345	17,652,665	3,849,890		52,031,795	266,442,415	13,183,185

**SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 21-22 BUDGET**

	REVISED BUDGET FYE 09-30-21	PROPOSED BUDGET FYE 09-30-22	INCREASE/ DECREASE
Administration			
Personal Services	1,950,973	2,020,940	69,966
Supplies/Serv.Charges/Contractual/Debt Service	2,032,788	2,226,881	194,093
Capital Outlay	151,688	178,266	26,578
Total Administration	4,135,449	4,426,087	290,637
Executive			
Personal Services	424,441	487,604	63,163
Supplies/Serv.Charges/Contractual	331,350	352,000	20,650
Capital Outlay	1,500	41,500	40,000
Total Executive	757,291	881,104	123,813
Legislative			
Personal Services	583,678	548,977	(34,701)
Supplies/Serv.Charges/Contractual	168,916	168,916	-
Capital Outlay	2,223	-	(2,223)
Total Legislative	754,817	717,893	(36,924)
Legal Department (Court/Judges)			
Personal Services	833,585	834,204	619
Supplies/Serv.Charges/Contractual	889,730	843,230	(46,500)
Capital Outlay	-	-	-
Total Legal	1,723,315	1,677,434	(45,881)
Community Development			
Personal Services	2,106,390	2,096,784	(9,606)
Supplies/Serv.Charges/Contractual	1,053,384	1,027,743	(25,641)
Capital Outlay	27,200	140,600	113,400
Total Community Development	3,186,974	3,265,127	78,153
Parks & Recreation			
Personal Services	2,843,479	3,099,795	256,316
Supplies/Serv.Charges/Contractual	1,015,182	1,377,122	361,940
Capital Outlay	40,047	323,500	283,453
Total Parks & Recreation	3,898,707	4,800,417	901,709
Police Division			
Personal Services	13,809,995	15,091,463	1,281,467
Supplies/Serv.Charges/Contractual/Debt	2,634,176	3,011,764	377,588
Capital Outlay	1,627,630	2,009,252	381,623
Total Police	18,071,801	20,112,479	2,040,678

**SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 21-22 BUDGET**

	REVISED BUDGET FYE 09-30-21	PROPOSED BUDGET FYE 09-30-22	INCREASE/ DECREASE
Fire Division			
Personal Services	13,657,713	13,694,470	36,757
Supplies/Serv.Charges/Contractual	886,560	952,894	66,334
Debt Service	531,930	768,803	236,873
Capital Outlay	1,187,791	1,999,958	812,167
Total Fire	16,263,994	17,416,125	1,152,131
Public Works			
Personal Services	3,432,995	3,845,105	412,110
Supplies/Serv.Charges/Contractual	5,494,023	5,541,501	47,478
Capital Outlay	60,000	1,028,000	968,000
Total Public Works	8,987,018	10,414,606	1,427,588
Engineering			
Personal Services	1,429,815	1,598,958	169,143
Supplies/Serv.Charges/Contractual	(253,567)	(170,807)	82,760
Capital Outlay	25,000	91,400	66,400
Total Engineering	1,201,248	1,519,551	318,303
TOTAL DEPARTMENTS	58,980,613	65,230,821	6,250,208
Non-Departmental			
Interest/Debt	31,797	442,296	410,499
Services & Charges	105,000	3,301,000	3,196,000
Other Contractual Services	846,995	1,537,084	690,089
Total Non-Departmental	983,792	5,280,380	4,296,588
TOTAL ALL GENERAL FUND EXPENDITURES	59,964,405	70,511,201	10,546,796
Water/Sewer Fund			
Personal Services	740,383	1,942,995	1,202,612
Supplies/Serv.Charges/Contractual/Debt Service	9,589,347	13,196,703	3,607,356
Capital Outlay	641,195	1,213,113	571,918
Total Water and Sewer Fund	10,970,925	16,352,811	5,381,886
Port Enterprise Fund			
Personal Services	1,312,318	1,270,050	(42,268)
Supplies/Serv.Charges/Contractual/Debt Service	1,273,066	1,150,394	(122,672)
Capital Outlay	10,457	28,000	17,543
Total Port Enterprise Fund	2,595,841	2,448,444	(147,397)
TOTAL ENTERPRISE FUNDS	13,566,766	18,801,255	5,234,489
TOTAL GENERAL AND ENTERPRISE FUNDS	73,531,172	89,312,456	15,781,284