

CITY OF BILOXI
AGENDA ITEM
FACT SHEET

Item No.: 5 H

Council Meeting Date: November 21, 2023

ITEM TITLE: RESOLUTION

INTRODUCED BY: Mayor Andrew "FoFo" Gilich

CONTACT PERSON: E. Michael Leonard, CAO *ML*

Diana G. Thornton Manager of Accounting/Controller

SUMMARY EXPLANATION:

Resolution Amending the Municipal Budget for the Fiscal Year ending September 30, 2023, with the attached Omnibus Budget Amendment.

Resolution Ordinance _____ Public Hearing _____ Routine Agenda _____

Exhibits for Review

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

Other (Specify): Exhibit "A"-Omnibus

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 AUTHORIZING AND AMENDING THE FISCAL YEAR 2023 MUNICIPAL BUDGET WITH THE ATTACHED OMNIBUS BUDGET AMENDMENT

WHEREAS, Section 21-35-25 Mississippi Code of 1972 provides authorization for the governing authorities of a municipality to amend the budget if it affirmatively appears at any time during the current fiscal year that there is in any account any sum remaining unexpended and not needed for the purpose for which appropriated in said budget; and

WHEREAS, the city has an inherent need to amend the budget to close out fiscal year 2023; and

WHEREAS, this will adjust expense throughout the budget for those funds where it is necessary; and

WHEREAS, the attached Exhibit "A", appropriates the necessary amounts needed to adjust the aforementioned expenses; and

WHEREAS, the Council of the City of Biloxi is authorized, required and empowered to amend the Municipal Budget.

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

Section 1: The findings, conclusions, and statement of fact contained in the preamble are hereby adopted, ratified and incorporated herein.

Section 2: The amount reflected in Exhibit "A" is hereby authorized to be reflected in Fiscal Year 2023.

Section 3: This resolution shall take effect and be in force from and after adoption.

**CITY OF BILOXI
OMNIBUS BUDGET AMENDMENT
EXHIBIT A**

Org	Object	Project	Description	2023 Budget Adjustment	
General Fund					
Legislative					
01221	6048		Employee Health Insurance	14,173.23	Increase
01221	6402		Accounting/Auditing/Consulting	<u>(14,173.23)</u>	Decrease
				-	

EXPLANATION: Shortfall in legislative personnel services. Funding from legislative other services and charges.

Parks & Recreation					
01411	6494		Electricity	36,386.58	Increase
01435	6010		Salaries/Wages	<u>(36,386.58)</u>	Decrease
				-	

EXPLANATION: Shortfall in parks & recreation other services and charges. Funding from parks & recreation personnel services.

Police Department					
01511	6226		Uniform	(26,596.17)	Decrease
01511	6228		Training Supplies	(48,341.04)	Decrease
01511	6230		Fuel-Gasoline	(70,669.54)	Decrease
01511	6284		Vehicle-Repair Parts	(16,128.78)	Decrease
01511	6602		Buildings	(10,141.87)	Decrease
01511	6610		Vehicles	(22,177.76)	Decrease
01511	6612		Repairs M&E	(16,241.25)	Decrease
01511	6636		Harrison County Jail	(60,591.59)	Decrease
01511	6672		Conference Training	<u>(29,647.58)</u>	Decrease
				<u>(300,535.58)</u>	

EXPLANATION: To cover shortfall in general non-specified for Seafood Museum electricity and general fund insurance premium expense.

Engineering					
01712	6760		Other Miscellaneous	75,779.48	Increase
01712	6010		Salaries/Wages	(54,996.59)	Decrease
01712	6044		State Retirement	(6,187.53)	Decrease
01712	6048		Employee Health Insurance	<u>(14,595.36)</u>	Decrease
				-	

EXPLANATION: Shortfall in project management other services and charges. Funding from project management personnel services.

**CITY OF BILOXI
OMNIBUS BUDGET AMENDMENT
EXHIBIT A**

Org	Object	Project	Description	2023 Budget Adjustment	
Administration					
01111	6632		HarCo Tax Collector Fees	(14,089.00)	Decrease
01111	6689		Software/Licensing Maintenance	(229,503.08)	Decrease
01111	6695		Penalties & Interest	(85,989.59)	Decrease
				<u>(329,581.67)</u>	

EXPLANATION: To cover shortfall in general non-specified for Seafood Museum electricity and general fund insurance premium expense.

General Non-Specified					
01822	6494	ND152	Electricity	4,296.91	Increase
01834	6488		Insurance/Premium Expense	749,876.83	Increase
01822	6612	ND141	Repairs M&E	(10,256.05)	Decrease
01822	6649	ND514	Other Contractual Services	(10,000.00)	Decrease
01822	6649	ND518	Other Contractual Services	(65,791.24)	Decrease
01835	6649	ND182	Other Contractual Services	(10,000.00)	Decrease
01899	6740		Other Debt Interest	(28,009.20)	Decrease
				<u>630,117.25</u>	

EXPLANATION: Shortfall in Seafood Museum electricity and general fund insurance premium expense. Funding from non-departmental debt service and other contractual services; funding from administration other contractual services; funding from police supplies and other contractual services.

2014 TIF Debt Service Fund

25000	6710		Bond Principal	16.34	Increase
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EXPLANATION: Assessed value more than budget projection. Funding from beginning cash.

Water Sewer Fund

WS Sewer Division

40653	6014		Overtime	14,245.56	Increase
40653	6230		Fuel-Gasoline	(14,245.56)	Decrease
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EXPLANATION: Shortfall in sewer personnel services. Funding from sewer supplies.

**CITY OF BILOXI
OMNIBUS BUDGET AMENDMENT
EXHIBIT A**

Org	Object	Project	Description	2023 Budget Adjustment
Self Insurance Internal Service Fund				
53000	4872		Premium Revenue-Property	985,815.50 Increase
53000	4866		Premium Revenue-ALA	(2,000.00) Decrease
53000	4870		Premium Revenue-WC	(37,006.29) Decrease
53000	4871		Premium Revenue-Liability	(234,548.58) Decrease
				<u>712,260.63</u>

EXPLANATION: Insurance premium revenues higher than budget projections due to increase in allocated premium expense to general fund, water/sewer fund and port fund.

53882	6488		Insurance & Premium Expense	9,861.25 Increase
53883	6488		Insurance & Premium Expense	984,984.90 Increase
53881	6432		Other Professional Services	(2,000.00) Decrease
53882	6405		Legal-General	(91,413.53) Decrease
53882	6432		Other Professional Services	(51,169.43) Decrease
53882	6484		Claims Paid	(151,826.87) Decrease
53883	6432		Other Professional Services	(4,169.40) Decrease
53884	6405		Legal-General	(4,337.15) Decrease
53884	6432		Other Professional Services	(57,744.38) Decrease
53884	6484		Claims Paid	(40,319.76) Decrease
53884	6488		Insurance & Premium Expense	(4,605.00) Decrease
				<u>587,260.63</u>

EXPLANATION: Insurance premium expenses higher than budget projections due to rising construction costs/inflation and natural disasters. Funding from beginning cash balance, \$125,000. (Increased revenues of \$712,260.63 minus increased expenses of \$587,260.63, equals \$125,000.)

School Agency Fund

80000	4010		Ad Valorem Tax	(1,726,175.43) Decrease
80000	4030		Personal Property Tax	1,558,159.68 Increase
80000	4040		Prior Year Tax	(82,761.87) Decrease
80000	4050		Homestead Exemption	7,103.49 Increase
80000	4320		Gaming Tax	2,814,892.39 Increase
				<u>2,571,218.26</u>
80000	6649		Other Contractual Services	2,571,218.26 Increase

EXPLANATION: Taxes collected were higher than budget projections. Therefore, payment to the Biloxi School District more than budget projections. Transactions nets to zero.