

**CITY OF BILOXI
AGENDA ITEM
FACT SHEET**

Item No.:

4 B

Council Meeting Date:

September 9, 2025

ITEM TITLE: RESOLUTION

INTRODUCED BY: Mayor Andrew "FoFo" Gilich

CONTACT PERSON: Rick Weaver, CAO

SUMMARY EXPLANATION:

Resolution to adopt the Fiscal Year 2025-2026 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" (Departmental Summary, Combined Funds Statement and Statement of Revenues)

Submittal Authorization:

Council President ☐

Mayor ☒

STAFF RECOMMENDATION: Mayor recommends approval

COUNCIL ACTION: Motion By: _____ Second By: _____

Vote:	Councilmember	Yes	No	AFR	ABST	Councilmember	Yes	No	AFR	ABST
	Gray	___	___	___	___	Tisdale	___	___	___	___
	Marshall	___	___	___	___	Glavan	___	___	___	___
	Nail	___	___	___	___	Shoemaker	___	___	___	___
	Creel	___	___	___	___					

ACTION TAKEN:

/slt 090925dexc

Resolution No. _____

RESOLUTION TO ADOPT THE FISCAL YEAR 2025-2026 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, 2026, 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, 2026, as the budget of the City of Biloxi, Mississippi;

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

SECTION ONE: The findings, conclusions and statement of facts contained in the preamble are hereby adopted, ratified and incorporated herein.

SECTION TWO: The Municipal Budget for the Fiscal Year to end September 30, 2026, is hereby approved, adopted and ordered to be spread upon the official minutes of the City Council (Per the attached Exhibit "A").

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 BLOOM
STATEMENT OF REVENUES-ALL FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 2026

GENERAL PROPERTY TAXES:

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

6 LICENSES & PERMITS:

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

13 INTERGOVERNMENTAL REVENUES:

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

27 FEDERAL & STATE GRANTS:

28 HUD CDBG
29 FEMA/MEMA
30 TIDE LANDS
31 DEPT OF HOMELAND SECURITY
32 DEPT OF JUSTICE
33 FED HWY ADMIN
34 OTHER GRANTS
35 TOTAL FEDERAL & STATE GRANTS

41 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

54 FINES & FORFEITS:

55 COURT/DIVERSION FINES
56 FORFEITURES
57 TOTAL FINES & FORFEITS

59 MISCELLANEOUS REVENUES:

60 RENTS
61 INTEREST ON INVESTMENTS/CLAIM CONT
62 RESTITUTION
63 RECOVERIES
64 OTHER MISCELLANEOUS REVENUE**
65 TOTAL MISCELLANEOUS REVENUE
66 TOTAL REVENUES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
GENERAL FUND	FIRE REBATE FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASEBALL OPERATIONS	SPECIAL REVENUE		DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS			PORT BOND FUND	TRUST & AGENCY	TOTALS
					C.D.B.G. FUND	D & R FUNDS			WATER & SEWER	PORT				
13,843,439						1,072,814	7,386,157					30,115,651	52,438,061	
250,000						19,000	80,000					400,000	749,000	
700,000													200,000	
14,293,439	-	-	-	-	-	1,091,814	7,466,157	-	-	-	-	30,515,651	53,367,061	-
145,000													345,000	
3,177,707													3,177,707	
575,000													575,000	
692,012													692,012	
4,589,719	-	-	-	-	-	-	-	-	-	-	-	-	4,589,719	-
19,250,000							462,179						19,712,179	
525,000						37,500	180,000					(409,595)	332,906	
565,000													565,000	
325,000	325,000												325,000	
35,000													35,000	
1,100,000													1,100,000	
25,000													25,000	
10,000													10,000	
23,100,000												7,636,000	30,736,000	
-										2,500,000			2,500,000	
15,000							1,183,330						1,183,330	
46,625,000	325,000	-	-	-	-	37,500	1,825,509	-	-	2,500,000	-	7,226,406	56,539,415	-
38,520						1,878,750							1,878,750	
100,000								51,408,639					51,447,159	
19,953								2,356,962					2,356,962	
35,930								17,690,182					17,690,182	
194,403	-	-	-	-	-	1,878,750	-	92,010,970	582,465	-	-	-	94,666,588	-
223,000													223,000	
146,000													146,000	
4,543,563									17,981,100				17,981,100	
64,224													64,224	
96,000										966,500			966,500	
5,072,787	-	-	-	-	-	-	-	-	17,981,100	966,500	-	-	24,020,387	16,137,523
600,000													600,000	
15,000													15,000	
615,000	-	-	-	-	-	-	-	-	-	-	-	-	615,000	-
4,130,620				151,000	191,270					955,053			5,427,943	
275,000		147,000	48,000				75,700	269,000	250,000		50,000	18,440	1,345,640	
4,500													4,500	
275,000										40,741			315,741	
2,123,667				510,000					7,500			25,000	2,906,167	
7,008,787	-	147,000	48,000	701,000	191,270	-	75,700	269,000	257,500	1,208,294	50,000	43,440	9,999,981	-
76,399,134	325,000	147,000	48,000	701,000	2,070,020	1,129,314	9,367,366	92,279,970	18,821,065	4,674,794	50,000	37,785,497	243,798,160	16,137,523



CITY OF BILLOXI
COMBINED FUNDS STATEMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026

	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	REVISED FY 2025 BUDGET	CHANGE REVISED/ PROPOSED	FY 2026 BUDGET	GENERAL FUND	FIRE REBATE FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASERBALL 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			34,440,663	13,556,943	274,000	1,875,814	946,884	103,234	3,666		2,588,077	4,882,378	3,106,047	4,049,331	1,102,312	273,933	(66,760)
2 REVENUES																	
3 GENERAL PROPERTY TAX	50,448,114	2,918,947	53,367,061	14,293,439							1,091,814	7,466,157				30,515,651	
4 LICENSES AND PERMITS	4,444,000	145,719	4,589,719	4,589,719													
5 INTERGOVERNMENTAL	53,088,531	3,450,884	56,539,415	44,625,000	325,000									2,500,000		7,226,406	
6 FEDERAL & STATE GRANTS	107,482,221	(12,825,633)	94,656,588	194,403								92,010,970	582,465				
7 CHARGES AND SERVICES	23,297,175	723,211	24,020,387	5,072,787					1,878,750				17,981,100	966,500			16,137,523
8 FINES AND FORFEITS	1,170,000	(555,000)	615,000	615,000													
9 OTHER	10,985,908	(885,917)	9,999,991	7,008,787		147,000	48,000	701,000	191,270		75,700	269,000	257,500	1,208,294	10,000	43,440	
11 TOTAL REVENUES	250,925,950	(7,127,790)	243,798,160	76,399,134	329,000	147,000	48,000	701,000	2,070,020	1,129,314	9,367,366	92,278,970	18,821,065	4,674,794	10,000	37,785,497	16,137,523
13 EXPENDITURES																	
14 ADMINISTRATION	8,275,233	239,280	8,514,513	8,514,513													
15 EXECUTIVE	973,074	23,424	998,498	998,498													
16 LEGISLATIVE	802,808	(29,914)	772,994	772,994													
17 LEGAL	1,618,827	14,102	1,832,929	1,832,929													
18 COMMUNITY DEVELOPMENT	4,023,419	(277,396)	3,796,023	3,796,023													
19 PARKS & RECREATION	5,556,219	(590,243)	4,965,976	4,965,976													
20 POLICE DEPARTMENT	25,832,366	(1,907,689)	23,924,677	23,924,677													
21 FIRE DEPARTMENT	20,858,845	1,902,349	22,761,194	22,761,194													
22 PUBLIC WORKS	13,056,693	(1,837)	13,054,856	13,054,856													
23 ENGINEERING	1,587,808	54,455	1,642,263	1,642,263													
24 TOTAL DEPARTMENTAL EXPENDITURES	82,787,293	(923,489)	82,263,803	82,263,803	-	-	-	-	-	-	-	-	-	-	-	-	-
25 NONDEPARTMENTAL																	
26 COMM. DEVA - ADVERTISING (01822)	391,477	(35,272)	356,205	356,205													
27 COMM. DEVA - OTHER MCA (01832)	1,181,500	25,107	1,206,607	1,206,607													
28 ECONOMIC DEV. Pg 2 (13851)	-	510,000	510,000	-		510,000											
29 NON-CONTRACTUAL	1,572,077	499,839	2,071,916	1,582,832	-	510,000	-										
30 PUBLIC TRANSPORTATION (01833)	429,535	22,815	452,350	452,350													
31 INSURANCE (01834)	-	-	-	-													15,851,975
32 PUBLIC HEALTH & WELFARE (01835)	60,000	(11,400)	48,600	48,600													
33 CONTRACTUAL	489,535	13,435	500,950	500,950	-	-	-	-	-	-	-	-	-	-	-	-	-
34 TOTAL ALL NONDEPARTMENTAL EXPENSES	2,062,512	513,259	2,575,782	2,063,782	-	510,000	-										
36 BASEBALL STADIUM OPERATIONS	457,500	76,500	534,000					284,000								250,000	
37 PENSIONS & DISABILITY	1,138,095	(8,781)	1,129,314							1,129,314							
38 MS UNEMPLOYMENT TRUST	10,000	-	10,000													10,000	
39 PUBLIC EDUCATION	33,233,214	4,510,843	37,742,057													37,742,057	
40 DEBT SERVICE	8,960,008	404,876	9,364,884								9,364,884						
41 CAPITAL PROJECTS	137,235,391	(15,050,749)	122,184,643									122,184,643					
42 FIRE REBATE REBATE FUND	573,652	(61,951)	511,701		511,701												
43 WATER AND SEWER	19,005,478	739,206	19,744,684										19,744,684				
44 W/S Debt Service	673,376	148,807	822,183										822,183				
45 PORT	2,314,020	277,702	2,591,722											2,591,722			
46 PORT Debt Service	515,244	4,350	523,594											523,594			
47 CDBG	1,855,165	218,521	2,073,686						2,073,686								
48 Sub-Total	205,973,344	(8,740,678)	197,232,667														
49 TOTAL EXPENDITURES	290,823,248	(8,792,896)	282,030,352	84,327,685	511,701	510,000	-	284,000	2,073,686	1,129,314	9,364,884	122,184,643	20,566,867	3,115,316	-	38,002,057	15,851,975

CITY OF BILOXI
COMBINED FUNDS STATEMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2024

	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	REVISED FY 2023 BUDGET	CHANGE REVISED/ PROPOSED	FY 2024 BUDGET	GENERAL FUND	FIRE REBATE FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASEBALL STADIUM OPERATIONS	SPECIAL REVENUE		DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS		PORT BOND FUND	TRUST & AGENCY	SELF INSUR INTERNAL SERVICE
									C.D.B.G. FUND	D & R FUND			WATER & SEWER	PORT			
51 PROJECTED EXCESS REVENUE OVER/ 52 UNDER EXPENDITURES	(19,897,299)	1,425,106	(18,272,193)	(2,928,558)	(186,781)	(563,000)	48,000	417,000	(1,666)	-	2,482	(29,904,873)	(1,743,802)	1,555,478	50,000	(216,560)	285,548
54 OTHER FINANCING SOURCES (USES)																	
55 TRANSFER ANPA TO CAP PROJ	-	-	-			(179,251)						179,251					
56 TRANSFER ANPA TO CAP PROJ	-	-	-														
57 PROCEEDS FOR CAPITALIZATION	2,000,000	4,605,436	6,605,436	5,905,436									700,000				
58 PROCEEDS OF BOND ISSUE	-	10,000,000	10,000,000									10,000,000					
59 TRANSFER W/S TO GENERAL FD	-	-	-	-													
60 TRANSFER GEN. FD TO CAP PROJ	-	(0)	-	(0)	(11,209,276)												
61 TRANSFER DRUG FORFEITURE TO GEN. FD	-	-	-	6,681			(6,681)						11,209,275				
62 TRANSFER ECON DEV TO CAP PROJ	-	-	-	-													
63 TRANSFER CAPITAL MAINT.	-	-	-	(225,000)												225,000	
64 TRANSFER FROM CDBG TO GF	-	-	-	-													
65 TRANSFER W/S TO CAP PROJ	-	-	-	-								1,953,447	(1,953,447)				
66 TRANSFER PORT BOND TO CAP PROJ	-	-	-	-								2,931,071		(2,931,071)			
67 TRANSFER PORT BOND FD TO CAP PROJ	-	-	-	-													
68 TRANSFER SIR	-	-	-	-													
69 TRANSFER BB STADIUM	-	-	-	500,000				(500,000)									
70 TOTAL OTHER FINANCING SOURCES	2,000,000	15,597	16,605,436	(7,672,159)	-	(179,251)	(6,681)	(500,000)	-	-	-	26,279,044	(1,253,447)	(2,931,071)	-	225,000	-
71																	
72																	
73 PROJECTED EXCESS REVENUE OVER/ 74 UNDER EXPENDITURES AND OTHER USES		1,640,703	(21,666,757)	(12,950,709)	(186,781)	(542,251)	41,319	(83,000)	(1,666)	-	2,482	(1,621,829)	(2,999,249)	(1,371,593)	50,000	8,440	285,548
75																	
76 PROJECTED ENDING CASH BALANCE			12,774,104	556,234	37,799	1,133,563	988,203	20,256	0	(0)	2,590,560	1,230,249	106,788	2,677,558	1,132,512	280,373	718,783

**SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 25-26 BUDGET**

	PROPOSED BUDGET FYE 09-30-26	REVISED BUDGET FYE 09-30-25	INCREASE/ (DECREASE)
Administration			
Personnel Services	2,050,161	2,064,374	(14,213)
Supplies/Serv.Charges/Contractual	4,989,471	5,127,977	(138,506)
Debt Service	1,389,581	933,024	456,557
Capital Outlay	85,300	149,858	(64,558)
Total Administration	8,514,513	8,275,233	239,280
Executive			
Personnel Services	547,768	517,984	29,784
Supplies/Serv.Charges/Contractual	450,730	457,090	(6,360)
Capital Outlay	-	-	-
Total Executive	998,498	975,074	23,424
Legislative			
Personnel Services	712,865	605,633	107,232
Supplies/Serv.Charges/Contractual	60,129	197,275	(137,146)
Capital Outlay	-	-	-
Total Legislative	772,994	802,908	(29,914)
Legal Department (Court/Judges)			
Personnel Services	845,204	922,090	(76,886)
Supplies/Serv.Charges/Contractual	987,725	896,737	90,988
Capital Outlay	-	-	-
Total Legal	1,832,929	1,818,827	14,102
Community Development			
Personnel Services	2,320,172	2,514,064	(193,892)
Supplies/Serv.Charges/Contractual	1,327,851	1,446,720	(118,869)
Capital Outlay	148,000	62,635	85,365
Total Community Development	3,796,023	4,023,419	(227,396)
Parks & Recreation			
Personnel Services	3,283,048	3,841,284	(558,236)
Supplies/Serv.Charges/Contractual	1,538,928	1,590,435	(51,507)
Capital Outlay	144,000	124,500	19,500
Total Parks & Recreation	4,965,976	5,556,219	(590,243)

**SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 25-26 BUDGET**

	PROPOSED BUDGET FYE 09-30-26	REVISED BUDGET FYE 09-30-25	INCREASE/ (DECREASE)
Police Division			
Personnel Services	17,483,055	18,780,077	(1,297,023)
Supplies/Serv.Charges/Contractual	5,204,645	5,076,959	127,686
Debt Service	-	4,114	(4,114)
Capital Outlay	1,236,978	1,971,216	(734,238)
Total Police	23,924,677	25,832,366	(1,907,689)
Fire Division			
Personnel Services	17,121,069	17,040,641	80,428
Supplies/Serv.Charges/Contractual	1,080,259	1,040,853	39,406
Debt Service	671,540	671,542	(2)
Capital Outlay	3,888,326	2,105,808	1,782,518
Total Fire	22,761,194	20,858,845	1,902,349
Public Works			
Personnel Services	3,778,107	4,293,658	(515,551)
Supplies/Serv.Charges/Contractual	3,400,790	3,259,290	141,500
Sanitation	4,713,459	4,439,600	273,859
Capital Outlay	1,162,500	1,064,145	98,355
Total Public Works	13,054,856	13,056,693	(1,837)
Engineering			
Personnel Services	1,569,362	1,676,879	(107,517)
Supplies/Serv.Charges/Contractual	27,902	(93,571)	121,473
Capital Outlay	45,000	4,500	40,500
Total Engineering	1,642,263	1,587,808	54,455
TOTAL DEPARTMENTS	82,263,923	82,787,393	(523,469)
Non-Departmental			
Services & Charges	266,850	325,477	(58,627)
Other Contractual Services	1,796,912	1,737,035	59,877
Total Non-Departmental	2,063,762	2,062,512	1,250
TOTAL ALL GENERAL FUND EXPENDITURES	84,327,685	84,849,905	(522,220)

SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 25-26 BUDGET

	PROPOSED BUDGET FYE 09-30-26	REVISED BUDGET FYE 09-30-25	INCREASE/ (DECREASE)
Water/Sewer Fund			
Personnel Services	2,322,618	2,287,692	34,926
Supplies/Serv.Charges/Contractual	16,037,067	15,362,148	674,919
Debt Service	822,183	673,376	148,807
Capital Outlay	1,385,000	1,355,638	29,362
Total Water and Sewer Fund	20,566,867	19,678,854	888,013
Port Enterprise Fund			
Personnel Services	1,567,497	1,509,236	58,261
Supplies/Serv.Charges/Contractual	850,224	804,784	45,440
Debt Service	523,594	519,244	4,350
Capital Outlay	174,000	-	174,000
Total Port Enterprise Fund	3,115,316	2,833,264	282,052
TOTAL ENTERPRISE FUNDS	23,682,183	22,512,118	1,170,065
TOTAL GENERAL AND ENTERPRISE FUNDS	108,009,868	107,362,023	647,846