CITY OF BILOXI
AGENDA ITEM
FACT SHEET

Item No.: 4E

Council Meeting Date: September 15, 2026

ITEM TITLE: RESOLUTION

INTRODUCED BY: Mayor Andrew "FoFo" Gilich

CONTACT PERSON: Richard Weaver, Chief Administrative Officer

SUMMARY EXPLANATION:

Resolution to adopt the Fiscal Year 2026-2027 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:

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 091526cexc

Resolution No.

RESOLUTION TO ADOPT THE FISCAL YEAR 2026-2027 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, 2027, 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, 2027, 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, 2027, 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.

SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 26-27 BUDGET

	PROPOSED BUDGET FYE 09-30-27	REVISED BUDGET FYE 09-30-26	INCREASE/ (DECREASE)
Administration			
Personnel Services	2,072,534	2,050,159	22,375
Supplies/Serv.Charges/Contractual	4,626,976	5,006,971	(379,995)
Debt Service	1,241,652	1,259,581	(17,929)
Capital Outlay	-	85,300	(85,300)
Total Administration	**7,941,162**	**8,402,011**	**(460,849)**
Executive			
Personnel Services	553,396	547,769	5,627
Supplies/Serv.Charges/Contractual	137,025	450,730	(313,705)
Capital Outlay	-	-	-
Total Executive	**690,421**	**998,499**	**(308,078)**
Legislative			
Personnel Services	711,769	712,865	(1,096)
Supplies/Serv.Charges/Contractual	43,450	63,879	(20,429)
Capital Outlay	-	-	-
Total Legislative	**755,219**	**776,744**	**(21,525)**
Legal Department (Court/Judges)			
Personnel Services	787,962	845,203	(57,241)
Supplies/Serv.Charges/Contractual	1,105,225	985,961	119,264
Capital Outlay	-	-	-
Total Legal	**1,893,187**	**1,831,164**	**62,023**
Community Development			
Personnel Services	1,957,000	2,320,173	(363,173)
Supplies/Serv.Charges/Contractual	577,368	1,327,851	(750,483)
Capital Outlay	-	154,469	(154,469)
Total Community Development	**2,534,368**	**3,802,493**	**(1,268,125)**
Parks & Recreation			
Personnel Services	3,023,467	3,283,045	(259,578)
Supplies/Serv.Charges/Contractual	1,400,350	1,572,752	(172,402)
Capital Outlay	-	118,000	(118,000)
Total Parks & Recreation	**4,423,817**	**4,973,797**	**(549,980)**

EXHIBIT
A

SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 26-27 BUDGET

	PROPOSED BUDGET FYE 09-30-27	REVISED BUDGET FYE 09-30-26	INCREASE/ (DECREASE)
Police Division			
Personnel Services	19,578,299	18,018,545	1,559,754
Supplies/Serv.Charges/Contractual	4,476,773	4,996,094	(519,321)
Capital Outlay	195,429	1,135,144	(939,715)
Total Police	**24,250,502**	**24,149,783**	**100,719**
Fire Division			
Personnel Services	17,316,348	17,121,068	195,280
Supplies/Serv.Charges/Contractual	984,440	1,037,367	(52,927)
Debt Service	511,989	671,540	(159,551)
Capital Outlay	3,841,946	3,890,676	(48,730)
Total Fire	**22,654,723**	**22,720,651**	**(65,928)**
Public Works			
Personnel Services	3,554,388	3,778,106	(223,718)
Supplies/Serv.Charges/Contractual	2,943,600	3,410,191	(466,591)
Sanitation	5,119,760	4,713,459	406,301
Capital Outlay	-	1,156,031	(1,156,031)
Total Public Works	**11,617,748**	**13,057,787**	**(1,440,039)**
Engineering			
Personnel Services	1,501,537	1,569,362	(67,825)
Supplies/Serv.Charges/Contractual	(83,666)	17,902	(101,568)
Capital Outlay	-	45,000	(45,000)
Total Engineering	**1,417,871**	**1,632,264**	**(214,393)**
TOTAL DEPARTMENTS	**78,179,018**	**82,345,193**	**(4,166,175)**
Non-Departmental			
Services & Charges	202,500	276,850	(74,350)
Other Contractual Services	1,589,301	1,796,912	(207,611)
Total Non-Departmental	**1,791,801**	**2,073,762**	**(281,961)**
TOTAL ALL GENERAL FUND EXPENDITURES	**79,970,819**	**84,418,955**	**(4,448,136)**

SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 26-27 BUDGET

	PROPOSED BUDGET FYE 09-30-27	REVISED BUDGET FYE 09-30-26	INCREASE/ (DECREASE)
Water/Sewer Fund			
Personnel Services	296,392	2,274,617	(1,978,225)
Supplies/Serv.Charges/Contractual	19,971,243	16,085,067	3,886,176
Debt Service	753,684	822,183	(68,499)
Capital Outlay	370,000	1,385,000	(1,015,000)
Total Water and Sewer Fund	**21,391,319**	**20,566,867**	**824,452**
Port Enterprise Fund			
Personnel Services	1,824,816	1,567,498	257,318
Supplies/Serv.Charges/Contractual	1,130,799	863,165	267,634
Debt Service	522,444	523,594	(1,150)
Capital Outlay	-	174,000	(174,000)
Total Port Enterprise Fund	**3,478,059**	**3,128,257**	349,802
TOTAL ENTERPRISE FUNDS	**24,869,378**	**23,695,124**	**1,174,254**
TOTAL GENERAL AND ENTERPRISE FUNDS	**104,840,197**	**108,114,079**	**(3,273,882)**

CITY OF BILOXI
STATEMENT OF REVENUES-ALL FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 2027

	1	2	3	3	4	5	6	7	8	9	10	11	12	13	14	15
								SPECIAL REVENUE				ENTERPRISE FUNDS				
	GENERAL FUND	FIRE REBATE FUND	EMS OPERATIONS FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASEBALL OPERATIONS	SAENGER THEATER OPERATIONS	C.D.B.G. FUND	D & R FUNDS	DEBT SERVICE	CAPITAL PROJECTS	WATER & SEWER	PORT	TRUST & AGENCY	TOTALS	SIR INTERNAL SERVICE
GENERAL PROPERTY TAXES :																
1 AD VALOREM TAXES	15,051,319								977,175	7,428,960				30,450,880	53,908,334	
2 PRIOR YEAR TAXES	250,000								19,000	80,000				400,000	749,000	
3 PENALTIES & INTEREST	200,000														200,000	
4 TOTAL GENERAL PROPERTY TAXES	15,501,319	-	-	-	-	-	-	-	996,175	7,508,960	-	-	-	30,850,880	54,857,334	-
5																
6 LICENSES & PERMITS :																
7 PRIVILEGE LICENSES	190,000														190,000	
8 FRANCHISE CHARGES-UTILITIES	3,292,935														3,292,935	
9 BUILDING PERMITS	575,000														575,000	
10 OTHER LICENSES, PERMITS, FEES	642,012														642,012	
11 TOTAL LICENSES & PERMITS	4,699,947	-	-	-	-	-	-	-	-	-	-	-	-	-	4,699,947	-
12																
13 INTERGOVERNMENTAL REVENUES :																
14 GENERAL SALES TAX/USE TAX	20,847,591					155,000				1,114,571					22,117,162	
15 HOMESTEAD REIMBURSEMENT	545,000								36,000	180,000				(394,748)	366,252	
16 HARCO/PRO RATA ROAD TAX/HE	555,000														555,000	
17 STATE FIRE INSURANCE REBATE		325,000													325,000	
18 MOTOR FUELS SHARING	35,000														35,000	
19 GAMING LICENSES, PERMITS	1,085,000														1,085,000	
20 STATE MUNICIPAL AID SURPLUS	25,000														25,000	
21 COUNTY RAILROAD TAXES	10,000														10,000	
22 GAMING REVENUES	23,975,000													7,926,500	31,901,500	
23 EMS OPERATIONS DISTRICT	-		30,155												30,155	
24 HARRISON CO AD VALOREM	-												2,669,000		2,669,000	
25 OTHER INTERGOVERNMENTAL	14,500									1,183,487					1,197,987	
26 TOTAL INTERGOVERNMENTAL REVENUES	47,092,091	325,000	30,155	-	-	155,000	-	-	36,000	2,478,058	-	-	2,669,000	7,531,752	60,317,056	-
27																
28 FEDERAL & STATE GRANTS :																
29 HUD CDBG								903,156							903,156	
30 FEMA/MEMA											42,217,905				42,217,905	
31 TIDELANDS											1,349,043				1,349,043	
32 DEPT OF HOMELAND SECURITY															-	
33 DEPT OF JUSTICE											-				-	
36 FED HWY ADM											17,705,996				17,705,996	
38 OTHER GRANTS	25,000										20,945,345				20,970,345	
39 TOTAL FEDERAL & STATE GRANTS	25,000	-	-	-	-	-	-	903,156	-	-	82,218,290	-	-	-	83,146,445	-
40																
41																
42 CHARGES FOR SERVICES :																
43 RECREATION FEES	225,000														225,000	
44 OTHER FEES *NOTE BELOW	143,800														143,800	
45 WATER AND SEWER USER CHARGES												17,962,825			17,962,825	
46 SOLID WASTE USER CHARGES	4,933,293														4,933,293	
47 DUMPSTER CHARGES	135,841														135,841	
48 PORT BERTH RENTALS													931,500		931,500	
49 JOBS BILLING-ADMIN-WATER & SEWER															-	
50 JOBS BILLING-C.D. ADMIN															-	
51 SPEC ASSESS-CODE VIOL-COM COURT***	50,000														50,000	
52 INSURANCE PREMIUMS															-	16,429,162
53 TOTAL CHARGES FOR SERVICES	5,487,934	-	-	-	-	-	-	-	-	-	-	17,962,825	931,500	-	24,382,259	16,429,162
54																
55 FINES & FORFEITS :																
56 COURT/DIVERSION FINES	600,000														600,000	
57 FORFEITURES	10,000														10,000	
58 TOTAL FINES & FORFEITS	610,000	-	-	-	-	-	-	-	-	-	-	-	-	-	610,000	-
59																
60 MISCELLANEOUS REVENUES :																
61 RENTS	4,346,321					306,000	12,000	183,050					950,253		5,797,624	
64 INTEREST ON INVESTMENTS/CLAIM CONT	350,000			99,000	36,000				-	75,700	393,500	96,000	224,000	7,500	1,281,700	-
65 RESTITUTION	4,500														4,500	
67 RECOVERIES	250,000											97,184	40,741		387,925	-
68 OTHER MISCELLANEOUS REVENUE**	2,897,081					240,000	43,800					1,193,500		75,000	4,449,381	
69 TOTAL MISCELLANEOUS REVENUE	7,847,902	-	-	99,000	36,000	546,000	55,800	183,050	-	75,700	393,500	1,386,684	1,214,994	82,500	11,921,130	-
70																
71 TOTAL REVENUES	81,264,193	325,000	30,155	99,000	36,000	701,000	55,800	1,086,206	1,032,175	10,062,718	82,611,790	19,349,509	4,815,494	38,465,132	239,934,171	16,429,162

EXHIBIT
A

CITY OF BILOXI
COMBINED FUNDS STATEMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
												SPECIAL REVENUE				ENTERPRISE FUNDS			
		REVISED FY 2026 BUDGET	CHANGE REVISED/ PROPOSED	FY 2027 BUDGET	GENERAL FUND	FIRE REBATE FUND	EMS OPERATIONS FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASEBALL STADIUM OPERATIONS	SAENGER THEATER OPERATIONS	C.D.B.G. FUND	D & R FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	WATER & SEWER	PORT	TRUST & AGENCY	SELF INSUR INTERNAL SERVICE
1	PROJECTED BEGINNING CASH BALANCE			54,938,432	11,627,654	274,141	7,513	3,405,947	963,151	138,366	7,201	1,440	-	4,324,716	23,846,064	2,395,220	7,664,130	282,889	(1,467,166)
2	REVENUES																		
3	GENERAL PROPERTY TAX	53,367,061	1,490,273	54,857,334	15,501,319								996,175	7,508,960				30,850,880	
4	LICENSES AND PERMITS	4,589,719	110,229	4,699,947	4,699,947														
5	INTERGOVERNMENTAL	56,832,661	3,484,395	60,317,056	47,092,091	325,000	30,155			155,000			36,000	2,478,058			2,669,000	7,531,752	
6	FEDERAL & STATE GRANTS	94,951,039	(11,804,594)	83,146,445	25,000							903,156			82,218,290	-			
7	CHARGES AND SERVICES	24,020,387	361,872	24,382,259	5,487,934											17,962,825	931,500		16,429,162
8	FINES AND FORFEITS	639,000	(29,000)	610,000	610,000														
9	OTHER	10,394,191	1,526,939	11,921,130	7,847,902			99,000	36,000	546,000	55,800	183,050		75,700	393,500	1,386,684	1,214,994	82,500	
11	TOTAL REVENUES	244,794,057	(4,859,886)	239,934,171	81,264,193	325,000	30,155	99,000	36,000	701,000	55,800	1,086,206	1,032,175	10,062,718	82,611,790	19,349,509	4,815,494	38,465,132	16,429,162
13	EXPENDITURES																		
14	ADMINISTRATION	8,402,011	(460,849)	7,941,162	7,941,162														
15	EXECUTIVE	998,499	(308,078)	690,421	690,421														
16	LEGISLATIVE	776,744	(21,525)	755,219	755,219														
17	LEGAL	1,831,164	62,023	1,893,187	1,893,187														
18	COMMUNITY DEVELOPMENT	3,802,493	(1,268,125)	2,534,368	2,534,368														
19	PARKS & RECREATION	4,973,797	(549,980)	4,423,817	4,423,817														
20	POLICE DEPARTMENT	24,149,783	100,719	24,250,502	24,250,502														
21	FIRE DEPARTMENT	22,720,651	(65,928)	22,654,723	22,654,723														
22	PUBLIC WORKS	13,057,787	(1,440,039)	11,617,748	11,617,748														
23	ENGINEERING	1,632,264	(214,393)	1,417,871	1,417,871														
24	TOTAL DEPARTMENTAL EXPENDITURES	82,345,193	(4,166,175)	78,179,018	78,179,018	-	-	-	-										
25	NONDEPARTMENTAL																		
26	COMM. DEVL - ADVERTISING (01822)	366,205	(95,205)	271,000	271,000														
27	COMM. DEVL - OTHER MCA (01832)	1,186,607	(177,107)	1,009,500	1,009,500														
28	ECONOMIC DEV. Pg 2 (13851)	-	276,655	276,655	-			276,655											
29	NON-CONTRACTUAL	1,552,812	4,344	1,557,155	1,280,500	-	-	276,655	-										
30	PUBLIC TRANSPORTATION (01833)	452,350	3,451	455,801	455,801														
31	INSURANCE (01834)	-	-	-	-														15,729,162
32	PUBLIC HEALTH & WELFARE (01835)	68,600	(13,100)	55,500	55,500														
33	CONTRACTUAL	520,950	(9,649)	511,301	511,301	-	-	-	-										
34	TOTAL ALL NONDEPARTMENTAL EXPENSES	2,073,762	(5,305)	2,068,456	1,791,801	-	-	276,655	-										
36	BASBALL STADIUM OPERATIONS	1,100,000	(695,000)	405,000						305,000								100,000	
37	SAENGER THEATER OPERATIONS	-	108,500	108,500							108,500								
38	PENSIONS & DISABILITY	1,129,314	(97,139)	1,032,175									1,032,175						
39	MS UNEMPLOYMENT TRUST	17,500	(7,500)	10,000														10,000	
40	PUBLIC EDUCATION	37,742,057	640,575	38,382,632														38,382,632	
41	DEBT SERVICE	9,365,345	722,951	10,088,296										10,088,296					
42	CAPITAL PROJECTS	123,168,646	(12,491,806)	110,676,840											110,676,840				
43	FIRE REBATE REBATE FUND	511,701	63,799	575,500		575,500													
44	WATER AND SEWER	19,744,684	892,951	20,637,635												20,637,635			
45	W/S Debt Service	822,183	(68,499)	753,684												753,684			
46	PORT	2,604,663	350,952	2,955,615													2,955,615		
47	PORT Debt Service	523,594	(1,150)	522,444													522,444		
48	CDBG	2,010,965	(924,867)	1,086,098								1,086,098							
49	Sub-Total Sub-Total	198,740,652	(11,506,233)	187,234,419															
50	TOTAL EXPENDITURES	283,159,607	(15,677,714)	267,481,893	79,970,819	575,500	-	276,655	-	305,000	108,500	1,086,098	1,032,175	10,088,296	110,676,840	21,391,319	3,478,059	38,492,632	15,729,162

EXHIBIT
A

CITY OF BILOXI
COMBINED FUNDS STATEMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
												SPECIAL REVENUE				ENTERPRISE FUNDS			
		REVISED FY 2026 BUDGET	CHANGE REVISED/ PROPOSED	FY 2027 BUDGET	GENERAL FUND	FIRE REBATE FUND	EMS OPERATIONS FUND	ECONOMIC DEVELOPMENT FUND	DRUG FORFEITURE FUND	BASEBALL STADIUM OPERATIONS	SAENGER THEATER OPERATIONS	C.D.B.G. FUND	D & R FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	WATER & SEWER	PORT	TRUST & AGENCY	SELF INSUR INTERNAL SERVICE
52	PROJECTED EXCESS REVENUE OVER/																		
53	UNDER EXPENDITURES	(38,365,550)	10,817,828	(27,547,722)	1,293,375	(250,500)	30,155	(177,655)	36,000	396,000	(52,700)	108	-	(25,578)	(28,065,051)	(2,041,810)	1,337,435	(27,500)	700,000
55	OTHER FINANCING SOURCES (USES)																		
56			-	-															
57	TRANSFER ARPA TO CAP PROJ.	-	-	-															
58	PROCEEDS FOR CAPITALIZATION	6,605,436	(2,775,244)	3,830,192	3,830,192														
59	PROCEEDS OF BOND ISSUE	10,000,000	(10,000,000)	-															
60	TRANSFER GEN. FD TO SAENGER	-	-	-	(46,500)						46,500								
61	TRANSFER GEN. FD TO CAP PROJ.	-	-	-	(17,145,662)										17,145,662				
62	TRANSFER DRUG FORFETITURE TO GEN. FD	-	-	-															
63	TRANSFER ECON DEV TO CAP PROJ.	-	-	-	-										-				
64	TRANSFER CAPITAL MAINT.	-	-	-	(25,000)													25,000	
65	TRANSFER FROM PORT TO ECO DEV	-	-	-	-			376,000									(376,000)		
66	TRANSFER W/S TO CAP PROJ.	-	-	-											47,282	(47,282)			
67	TRANSFER PORT TO CAP PROJ	-	-	-											5,404,699		(5,404,699)		
68	TRANSFER PORT TO GEN. FD	-	-	-	842,700												(842,700)		
69	TRANSFER SIR	-	-	-	(800,000)														800,000
70	TRANSFER BB STADIUM		-	-	500,000					(500,000)	-								
72	TOTAL OTHER FINANCING SOURCES	16,605,436	15,597	3,030,192	(12,844,270)	-	-	376,000	-	(500,000)	46,500	-	-	-	22,597,642	(47,282)	(6,623,399)	25,000	800,000
74	PROJECTED EXCESS REVENUE OVER/																		
75	UNDER EXPENDITURES AND OTHER USES		10,833,425	(24,517,530)	(11,550,895)	(250,500)	30,155	198,345	36,000	(104,000)	(6,200)	108	-	(25,578)	(5,467,408)	(2,089,092)	(5,285,964)	(2,500)	1,500,000
77	PROJECTED ENDING CASH BALANCE			30,420,902	76,759	23,641	37,668	3,604,291	999,151	34,366	1,001	1,547	-	4,299,138	18,378,656	306,128	2,378,166	280,389	32,834