CITY OF BILOXI
AGENDA ITEM
FACT SHEET

Item No.: 5A

Council Meeting Date: November 17, 2026

ITEM TITLE: RESOLUTION

INTRODUCED BY: Mayor Andrew "FoFo" Gilich

CONTACT PERSON: Rick Weaver, CAO

SUMMARY EXPLANATION:

Resolution authorizing and amending the Fiscal Year 2026 Municipal Budget 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 Budget Amendment

Submittal Authorization: **Council President** _____ **Mayor** ✓

STAFF RECOMMENDATION: Staff 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:

dt/111726aadm

RESOLUTION NO.

RESOLUTION AUTHORIZING AND AMENDING THE FISCAL YEAR 2026 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 2026; and

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

WHEREAS, the Omnibus Budget Amendment, attached hereto as Exhibit "A", appropriates the necessary amounts needed to adjust the aforementioned expenses and revenues; 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 the Omnibus Budget Amendment, attached as Exhibit "A", is hereby authorized to be reflected in Fiscal Year 2026.

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	2026 Budget Adjustment	
General Fund					
01552	6050		W/C	71,073.43	Increase
01111	6052		Tuition	(10,500.00)	Decrease
01335	6048		Health Insurance	(12,500.00)	Decrease
01435	6010		Salaries	(48,073.43)	Decrease
				-	

EXPLANATION: To cover shortfall in fire workers comp expense after reconciliation of SIR fund.

Police & Fire Retirement Fund					
11000	4010		Ad Valorem Tax	(53,242.20)	Decrease
11000	4030		Personal Property Tax	67,453.91	Increase
11000	4040		Prior Year Tax	2,721.31	Increase
11000	4310		Homestead Exemption Reimbursement	2,730.88	Increase
				19,663.90	
11000	6030		Pensions & Relief	29,090.21	Increase

EXPLANATION: Ad valorem and homestead exemption higher than budget projections. Timing difference in expenses.

General Employe Retirement					
12000	4010		Ad Valorem Tax	(14,300.23)	Decrease
12000	4030		Personal Property Tax	10,493.10	Increase
12000	4040		Prior Year Tax	(203.31)	Decrease
12000	4310		Homestead Exemption Reimbursement	682.72	Increase
				(3,327.72)	
12000	6030		Pensions & Relief	(3,172.69)	Decrease

EXPLANATION: Ad valorem, homestead exemption and expense lower than budget projections.

Saenger Theater					
17000	4799		Rent-Other	3,921.00	Increase
17000	4858		Other Misc Revenue	814.05	Increase
17000	4898		Other Revenue	3,239.70	Increase
				7,974.75	

EXPLANATION: New fund for Saenger Theater operations.

2026 MDB Special Obligation Bond					
23000	4851		Interest on Investments	6,713.10	Increase

EXPLANATION: New fund for 2026 bond proceeds.

2017 Port Bond Fund					
45000	4851		Interest on Investments	(41,099.45)	Decrease
45000	5030		Transfers	(673,889.52)	Decrease
				(714,988.97)	

EXPLANATION: Reclassed 2017 port bond funds to ongoing port projects to meet arbitrage requirements.

CITY OF BILOXI
OMNIBUS BUDGET AMENDMENT
EXHIBIT A

Org	Object	Project	Description	2026 Budget Adjustment	
Self Insurance Internal Service Fund					
53000	4866		Premium Revenue-ALA	(1,250.00)	Decrease
53000	4870		Premium Revenue-WC	588,626.55	Increase
53000	4871		Premium Revenue-Liability	273,786.11	Increase
53000	4872		Premium Revenue-Property	(508,674.80)	Decrease
				352,487.86	
53881	6432		ALA-Other Professional Services	(1,250.00)	Decrease
53882	6405		Liability-Legal	386,682.73	Increase
53882	6432		Liability-Other Professional Services	1,729.41	Increase
53882	6484		Liability-Claims Paid	(114,622.22)	Decrease
53882	6488		Liability-Insur & Premium Expense	(3.81)	Decrease
53883	6432		Property-Other Professional Services	(5,000.00)	Decrease
53883	6488		Property-Insur & Premium Expense	(503,674.80)	Decrease
53884	6405		WC-Legal	(22,876.50)	Decrease
53884	6432		WC-Other Professional Services	139,511.72	Increase
53884	6484		WC-Claims Paid	471,996.33	Increase
53884	6488		WC-Insur & Premium Expense	(5.00)	Decrease
				352,487.86	

EXPLANATION: General liability legal fees and worker comp claims higher than projected, offset by savings in property premiums. Increase in revenue based on allocated expenses. Transactions net to zero.

School Agency Fund					
80000	4010		Ad Valorem Tax	(2,025,360.65)	Decrease
80000	4030		Personal Property Tax	1,702,159.49	Increase
80000	4040		Prior Year Tax	49,409.02	Increase
80000	4050		Homestead Exemption	6,102.00	Increase
80000	4320		Gaming Tax	229,086.40	Increase
				(38,603.74)	
80000	6649		Other Contractual Services	(38,604.24)	Decrease

EXPLANATION: Taxes collected were lower than budget projections. Therefore, payment to the Biloxi School District lower than budget projections.