

Office of the Mayor
A.M. Gilich, Jr.



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MEMORANDUM

TO: Councilmember George Lawrence
Councilmember Felix O. Gines
Councilmember Dixie Newman
Councilmember Robert L. Deming III
Councilmember Paul A. Tisdale
Councilmember Kenny Glavan
Councilmember Nathan Barrett

FROM: Stacy Thacker

DATE: September 7, 2023

RE: FY 23/24 Budget

Attached are the final budget documents that will be presented to you for approval on September 12th. I would ask that you please do the following in your budget notebook:

Replace the Combined Funds Statement
Replace the Statement of Revenues
Replace the Departmental Summary
Replace the Non-Departmental

If you have any questions, please feel free to contact me.

/slt

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	21	
	REVISED FY 2023 BUDGET	CHANGE REVISED/ PROPOSED	FY 2024 BUDGET	GENERAL FUND	ARPA RECEIPTS	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				
1 CTED BEGINNING CASH BALANCE			49,474,044	9,600,000	10,000,000	400,000	3,800,000	750,000	95,000	33,400	-	3,000,000	11,176,515	5,000,000	4,000,000	975,000	644,130	1,296,965	
2																			
3	GENERAL PROPERTY TAX	47,505,978	1,180,476	48,686,454	13,807,214						1,133,807	6,462,943					27,282,490		
4	LICENSES AND PERMITS	4,134,615	242,385	4,377,000	4,377,000														
5	INTERGOVERNMENTAL	52,062,354	245,501	52,307,855	43,199,000	325,000					39,000	1,798,975			2,310,000		4,635,880		
6	FEDERAL & STATE GRANTS	141,911,412	(1,052,613)	140,858,799	655,957					2,454,658			137,165,719	582,465	-				
7	CHARGES AND SERVICES	21,186,634	1,476,758	22,663,392	4,421,292									17,377,800	864,300			16,590,236	
8	FINES AND FORFEITS	434,000	136,000	570,000	570,000														
9	OTHER	8,574,081	1,100,033	9,674,114	7,012,236		144,000	38,400	510,000	175,784	-	32,400	297,500	232,500	1,151,304	36,000	43,990	-	
11	TOTAL REVENUES	275,809,073	3,328,541	279,137,615	74,042,699	-	325,000	144,000	38,400	510,000	2,630,442	1,172,807	8,294,318	137,463,219	18,192,765	4,325,604	36,000	31,962,360	16,590,236
13	EXPENDITURES																		
14	ADMINISTRATION	4,682,929	3,572,636	8,255,565	8,255,565														
15	EXECUTIVE	840,241	97,506	937,747	937,747														
16	LEGISLATIVE	784,729	(24,658)	760,071	760,071														
17	LEGAL	1,933,683	47,437	1,981,120	1,981,120														
18	COMMUNITY DEVELOPMENT	3,597,076	61,409	3,658,485	3,658,485														
19	PARKS & RECREATION	5,035,405	531,228	5,566,633	5,566,633														
20	POLICE DEPARTMENT	23,103,559	2,053,655	25,157,213	25,157,213														
21	FIRE DEPARTMENT	21,495,645	(2,300,936)	19,194,709	19,194,709														
22	PUBLIC WORKS	11,285,004	2,094,677	13,379,681	13,379,681														
23	ENGINEERING	1,569,986	145,920	1,715,906	1,715,906														
24	TOTAL DEPARTMENTAL EXPENDITURES	74,328,255	6,278,874	80,607,129	80,607,129	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	NONDEPARTMENTAL																		
26	GENERAL NON-SPECIFIC (01899)	492,296	(492,296)	-	-														
27	COMM. DEVL - ADVERTISING (01822)	264,005	16,195	280,200	280,200														
28	COMM. DEVL - OTHER MCA (01832)	1,126,289	(1,789)	1,124,500	1,124,500														
29	ECONOMIC DEV. Pg 2 (13851)	280,000	(30,000)	250,000	250,000		250,000												
30	NON-CONTRACTUAL	2,162,590	(507,890)	1,654,700	1,404,700	-	250,000	-											
31	PUBLIC TRANSPORTATION (01833)	425,638	4,563	430,200	430,200														
32	INSURANCE (01834)	3,100,000	(3,100,000)	-	-													16,522,861	
33	PUBLIC HEALTH & WELFARE (01835)	40,000	(3,500)	36,500	36,500														
34	CONTRACTUAL	3,565,638	(3,098,938)	466,700	466,700	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	TOTAL ALL NONDEPARTMENTAL EXPENSES	5,728,227	(3,606,827)	2,121,400	1,871,400	-	250,000	-	-	-	-	-	-	-	-	-	-	-	
37	BASBALL STADIUM OPERATIONS	331,500	(14,900)	316,600	316,600				266,600									50,000	
38	PENSIONS & DISABILITY	1,141,497	31,310	1,172,807	1,172,807					1,172,807									
39	MS UNEMPLOYMENT TRUST	10,000	-	10,000	10,000													10,000	
40	PUBLIC EDUCATION	31,263,952	654,418	31,918,370	31,918,370													31,918,370	
41	DEBT SERVICE	8,967,332	(388,793)	8,578,539	8,578,539							8,578,539							
42	CAPITAL PROJECTS	216,512,443	(71,114,893)	145,397,550	145,397,550								145,397,550						
43	FIRE REBATE FUND	640,250	(165,250)	475,000	475,000	475,000													
44	WATER AND SEWER	18,590,953	909,166	19,500,119	19,500,119									19,500,119					
45	W/S Debt Service	707,645	(43,981)	663,664	663,664									663,664					
46	PORT	2,211,925	203,615	2,415,540	2,415,540										2,415,540				
47	PORT Debt Service	519,644	2,600	522,244	522,244										522,244				
48	CDBG	2,584,034	46,408	2,630,442	2,630,442					2,630,442									
49	Sub-Total	283,481,174	(69,880,299)	213,600,875	213,600,875														
50	TOTAL EXPENDITURES	363,537,656	(67,208,252)	296,329,404	82,478,529	-	475,000	250,000	-	266,600	2,630,442	1,172,807	8,578,539	145,397,550	20,163,783	2,937,784	-	31,978,370	16,522,861
52	PROJECTED EXCESS REVENUE OVER/ UNDER EXPENDITURES	(87,728,583)	70,536,794	(17,191,789)	(8,435,830)	-	(150,000)	(106,000)	38,400	243,400	-	-	(284,221)	(7,934,331)	(1,971,018)	1,387,820	36,000	(16,010)	67,375
55	OTHER FINANCING SOURCES (USES)																		
56	TRANSFER CAP PROJ TO DEBT SVC	-	-	-	-							232,500	(232,500)						
57	TRANSFER ARPA TO CAP PROJ.	-	-	-	(10,000,000)								10,000,000						
58	PROCEEDS FOR CAPITALIZATION	-	3,268,275	3,268,275	3,268,275														
59	PROCEEDS OF BOND ISSUE	-	-	-	-														
60	TRANSFER W&S TO GENERAL FD	-	-	-	-														
61	TRANSFER GEN. FD TO CAP PROJ.	-	-	-	(2,971,225)								2,971,225						
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 CDBG TO GF	-	-	-	-														
66	TRANSFER W/S TO CAP PROJ.	-	-	-	-								2,430,248	(2,430,248)					
67	TRANSFER PORT TO CAP PROJ	-	-	-	-								2,209,770		(2,209,770)				
68	TRANSFER PORT BOND FD TO CAP PROJ	-	-	-	-														
69	TRANSFER SIR	-	-	-	-														
70	TRANSFER BB STADIUM	-	-	-	250,000				(250,000)										
72	TOTAL OTHER FINANCING SOURCES	-	15,597	3,268,275	522,050	(10,000,000)	-	-	(250,000)	-	-	232,500	17,378,744	(2,430,248)	(2,209,770)	-	25,000	-	
74	PROJECTED EXCESS REVENUE OVER/ UNDER EXPENDITURES AND OTHER USES		70,552,391	(13,923,514)	(7,913,780)	(10,000,000)	(150,000)	(106,000)	38,400	(6,600)	-	-	(51,721)	9,444,414	(4,401,266)	(821,951)	36,000	8,990	67,375
7	CTED ENDING CASH BALANCE			35,550,530	1,686,220	(0)	250,000	3,694,000	788,400	88,400	33,400	2,948,279	20,620,928	598,734	3,178,049	1,011,000	653,120	1,364,339	

CITY OF BILOXI
STATEMENT OF REVENUES-ALL FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 2024

	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		D & R FUNDS	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS		PORT	PORT BOND FUND	TRUST & AGENCY	TOTALS	SIR INTERNAL SERVICE
						C.D.B.G. FUND					WATER & SEWER						
GENERAL PROPERTY TAXES :																	
1 AD VALOREM TAXES	13,267,214							1,108,807	6,450,443						26,882,490	47,708,954	
2 PRIOR YEAR TAXES	250,000							25,000	12,500						400,000	687,500	
3 PENALTIES & INTEREST	290,000															290,000	
4 TOTAL GENERAL PROPERTY TAXES	13,807,214	-	-	-	-	-	-	1,133,807	6,462,943	-	-	-	-	-	27,282,490	48,686,454	-
LICENSES & PERMITS :																	
7 PRIVILEGE LICENSES	135,000															135,000	
8 FRANCHISE CHARGES-UTILITIES	3,137,000															3,137,000	
9 BUILDING PERMITS	450,000															450,000	
10 OTHER LICENSES, PERMITS, FEES	655,000															655,000	
11 TOTAL LICENSES & PERMITS	4,377,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,377,000	-
INTERGOVERNMENTAL REVENUES :																	
14 GENERAL SALES TAX/USE TAX	17,800,000								480,993							18,280,993	
15 HOMESTEAD REIMBURSEMENT	540,000							39,000	180,000						(424,120)	334,880	
16 HARCO/PRO RATA ROAD TAX/HE	525,000															525,000	
17 STATE FIRE INSURANCE REBATE		325,000														325,000	
17 MOTOR FUELS SHARING	35,000															35,000	
18 GAMING LICENSES, PERMITS	1,250,000															1,250,000	
19 STATE MUNICIPAL AID SURPLUS	25,000															25,000	
20 COUNTY RAILROAD TAXES	9,000															9,000	
21 GAMING REVENUES	23,000,000													5,060,000		28,060,000	
22 HWY PRIVILEGE TAX MCA 27-19-11	-															-	
23 HARRISON CO AD VALOREM													2,310,000			2,310,000	
24 OTHER INTERGOVERNMENTAL	15,000								1,137,982							1,152,982	
25 TOTAL INTERGOVERNMENTAL REVENUES	43,199,000	325,000	-	-	-	-	-	39,000	1,798,975	-	-	-	2,310,000	-	4,635,880	52,307,855	-
FEDERAL & STATE GRANTS :																	
28 HUD CDBG						2,454,658										2,454,658	
29	-															-	
30 TIDELANDS										1,579,646						1,579,646	
31 DEPT OF HOMELAND SECURITY	398,981									84,304,663						84,703,644	
32 OTHER GRANTS										-						-	
35 FED HWY ADM										3,486,390						3,486,390	
37 OTHER GRANTS	256,976									47,795,020	582,465					48,634,461	
38 TOTAL FEDERAL & STATE GRANTS	655,957	-	-	-	-	2,454,658	-	-	-	137,165,719	582,465	-	-	-	-	140,858,799	-
CHARGES FOR SERVICES :																	
42 RECREATION FEES	170,000															170,000	
43 OTHER FEES *NOTE BELOW	139,000															139,000	
44 WATER AND SEWER USER CHARGES											17,377,800					17,377,800	
45 SOLID WASTE USER CHARGES	3,982,020															3,982,020	
46 DUMPSTER CHARGES	60,272															60,272	
47 PORT BERTH RENTALS													864,300			864,300	
48 JOBS BILLING-ADMIN-WATER & SEWER																-	
49 JOBS BILLING-C.D. ADMIN																-	
50 SPEC ASSESS-CODE VIOL-COM COURT***	70,000															70,000	
51 INSURANCE PREMIUMS																-	16,590,236
52 TOTAL CHARGES FOR SERVICES	4,421,292	-	-	-	-	-	-	-	-	-	17,377,800	864,300	-	-	-	22,663,392	16,590,236
FINES & FORFEITS :																	
55 COURT FINES	550,000															550,000	
56 FORFEITURES	20,000															20,000	
57 TOTAL FINES & FORFEITS	570,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	570,000	-
MISCELLANEOUS REVENUES :																	
60 RENTS	4,233,821				420,000	175,784							898,063			5,727,668	
63 INTEREST ON INVESTMENTS/CLAIM CONT	350,000		144,000	38,400					32,400	297,500	225,000	212,500	36,000	18,990		1,354,790	
64 RESTITUTION	4,500															4,500	
66 RECOVERIES	250,000											40,741				290,741	
67 OTHER MISCELLANEOUS REVENUE**	2,173,915				90,000						7,500			25,000		2,296,415	
68 TOTAL MISCELLANEOUS REVENUE	7,012,236	-	144,000	38,400	510,000	175,784	-	-	32,400	297,500	232,500	1,151,304	36,000	43,990	-	9,674,114	-
70 TOTAL REVENUES	74,042,699	325,000	144,000	38,400	510,000	2,630,442	1,172,807	8,294,318	137,463,219	18,192,765	4,325,604	36,000	31,962,360	279,137,615	16,590,236		

SUMMARY OF DEPARTMENTAL EXPENDITURE BUDGET
FY 23-24 BUDGET

	PROPOSED BUDGET FYE 09-30-24	REVISED BUDGET FYE 09-30-23	INCREASE/ (DECREASE)
Administration			
Personal Services	2,013,062	1,945,250	67,812
Supplies/Serv.Charges/Contractual	5,195,620	2,237,370	2,958,250
Debt Service	952,683	-	952,683
Capital Outlay	94,200	500,309	(406,109)
Total Administration	8,255,565	4,682,929	3,572,636
Executive			
Personal Services	487,639	471,699	15,940
Supplies/Serv.Charges/Contractual	450,108	364,642	85,466
Capital Outlay	-	3,900	(3,900)
Total Executive	937,747	840,241	97,506
Legislative			
Personal Services	608,981	581,010	27,971
Supplies/Serv.Charges/Contractual	151,090	203,719	(52,629)
Capital Outlay	-	-	-
Total Legislative	760,071	784,729	(24,658)
Legal Department (Court/Judges)			
Personal Services	930,981	878,347	52,634
Supplies/Serv.Charges/Contractual	1,050,139	1,053,086	(2,947)
Capital Outlay	-	2,250	(2,250)
Total Legal	1,981,120	1,933,683	47,437
Community Development			
Personal Services	2,416,230	2,313,240	102,990
Supplies/Serv.Charges/Contractual	1,167,855	1,094,632	73,223
Capital Outlay	74,400	189,204	(114,804)
Total Community Development	3,658,485	3,597,076	61,409
Parks & Recreation			
Personal Services	3,708,622	3,444,683	263,938
Supplies/Serv.Charges/Contractual	1,548,511	1,425,321	123,190
Capital Outlay	309,500	165,400	144,100
Total Parks & Recreation	5,566,633	5,035,405	531,228
Police Division			
Personal Services	17,852,569	17,333,409	519,160
Supplies/Serv.Charges/Contractual	4,104,725	3,447,432	657,293
Debt Service	123,975	123,975	-
Capital Outlay	3,075,944	2,198,743	877,201
Total Police	25,157,213	23,103,559	2,053,655
Fire Division			
Personal Services	15,918,879	16,163,695	(244,816)
Supplies/Serv.Charges/Contractual	1,189,744	1,266,939	(77,196)
Debt Service	858,812	812,496	46,316
Capital Outlay	1,227,275	3,252,515	(2,025,240)
Total Fire	19,194,709	21,495,645	(2,300,936)
Public Works			
Personal Services	4,286,825	3,522,840	763,985
Supplies/Serv.Charges/Contractual	7,825,256	3,442,925	4,382,331
Sanitation	-	3,039,797	(3,039,797)
Capital Outlay	1,267,600	1,279,442	(11,842)
Total Public Works	13,379,681	11,285,004	2,094,677
Engineering			
Personal Services	1,624,110	1,226,854	397,256
Supplies/Serv.Charges/Contractual	(23,204)	299,532	(322,736)
Capital Outlay	115,000	43,600	71,400
Total Engineering	1,715,906	1,569,986	145,920
TOTAL DEPARTMENTS	80,607,129	74,328,255	6,278,874
Non-Departmental			
Interest/Debt	-	492,296	(492,296)
Services & Charges	105,000	3,205,000	(3,100,000)
Other Contractual Services	1,766,400	1,750,931	15,469
Total Non-Departmental	1,871,400	5,448,227	(3,576,827)
TOTAL ALL GENERAL FUND EXPENDITURES	82,478,529	79,776,482	2,702,047
Water/Sewer Fund			
Personal Services	2,253,427	1,978,754	274,673
Supplies/Serv.Charges/Contractual	15,084,021	14,636,727	447,294
Debt Service	663,661	707,645	(43,984)
Capital Outlay	2,162,671	1,975,472	187,199
Total Water and Sewer Fund	20,163,780	19,298,598	865,182
Port Enterprise Fund			
Personal Services	1,538,144	1,399,567	138,576
Supplies/Serv.Charges/Contractual	860,396	784,358	76,038
Debt Service	522,244	519,644	2,600
Capital Outlay	17,000	28,000	(11,000)
Total Port Enterprise Fund	2,937,784	2,731,569	206,215
TOTAL ENTERPRISE FUNDS	23,101,567	22,030,167	1,071,400
TOTAL GENERAL AND ENTERPRISE FUNDS	105,580,096	101,806,650	3,773,446

CITY OF BILOXI
SUMMARY OF NON-DEPARTMENTAL EXPENDITURES
FY 2024

				BUDGETED	BUDGET	(INCREASE)/
				FY 2024	FY 2023	DECREASE
				BUDGET	BUDGET	
Community Development Advertising MCA 17-3-1 (Not to exceed 1 mill, \$737,113)						
01822	6494	ND141	George E. Ohr O&M Electricity	60,000	60,000	0
01822	6494	ND152	Seafood Museum O&M Electricity	45,000	45,000	0
01822	6494	ND189	Mardi Gras Museum O&M Electricity	12,000	12,000	0
01822	6612	ND141	George E. Ohr Repair and Maintenance	53,800	50,000	(3,800)
01822	6612	ND152	Seafood Museum Repair & Maintenance	21,900	27,000	5,100
01822	6649	ND129	Cruisin the Coast	25,000	25,000	0
01822	6649	ND142	MLK Celebration	10,000	0	(10,000)
01822	6649	ND161	Juneteenth Celebration	10,000	0	(10,000)
01822	6649	ND161	Gulf Coast Legislative Reception	1,500	1,500	0
01822	6649	ND166	Boombom Fund	12,500	12,500	0
01822	6649	ND192	Christmas on the Water	3,500	0	(3,500)
01822	6649	ND514	MS Gulf Coast Resort Classic		10,000	10,000
01822	6649	ND518	Library Other Expenses	25,000	16,005	(8,995)
01822	6649	ND190	Tunnels to Towers		5,000	5,000
Total Community Development - Advertising				280,200	264,005	(16,195)
Community Development - Other (Specific Code Sections)						
01832	6602	ND515	West End Fire Museum		0	0
01832	6649	ND126	Main Street	50,000	80,000	30,000
01832	6649	ND130	HARCO Soil Conservation 69-27-24	5,000	5,000	0
01832	6649	ND132	Greater Biloxi Economic Foundation	10,000	10,000	0
01832	6649	ND133	Gulf Regional Planning 17-1-29/37	20,000	20,000	0
01832	6649	ND136	Hibernia Marching Society of Mississippi	7,500	10,000	2,500
01832	6649	ND140	George E. Ohr Management Agreement	48,000	48,000	0
01832	6402	ND173	Seafood Museum Annual Audit	13,000	0	(13,000)
01832	6649	ND173	Seafood Museum Management Agreement	92,000	92,000	0
01832	6649	ND177	East Biloxi Community Development		0	0
01832	6649	ND178	CASA	10,000	10,000	0
01832	6649	ND181	Mardi Gras Museum Management Agreement	60,000	60,000	0
01832	6649	ND188	KROC Center		20,000	20,000
01832	6649	ND191	KOPC Workforce Development		10,000	10,000
01832	6649		Crime Stoppers	3,000	0	(3,000)
01832	6649	ND406	Façade Grant	26,000	28,289	2,289
01832	6649	ND501	HARCO Library Commission	780,000	733,000	(47,000)
Total Community Development - Other				1,124,500	1,126,289	1,789
Public Transportation						
01833	6649	ND402	Coast Transit Authority	395,000	395,000	0
01833	6649	ND517	Motor Vehicle For Hire Authority	35,200	30,638	(4,563)
Total Public Transportation				430,200	425,638	(4,563)
Public Insurance						
01834	6488		Premiums	0	3,100,000	3,100,000
Total Public Insurance				0	3,100,000	3,100,000
Public Health and Welfare						
01835	6649	ND114	Gulf Coast Women's Center	5,000	20,000	15,000
01835	6649	ND179	Family Justice (Domestic Violence)	20,000	10,000	(10,000)
01835	6649	ND182	Women's Resource Center	11,500	10,000	(1,500)
Total Public Health and Welfare				36,500	40,000	3,500
Non-Specific Debt Service						
01899	6730		Principal - Lighting Retrofit Note/Motorola	0	384,190	384,190
01899	6740		Interest - Lighting Retrofit Note/Motorola	0	108,106	108,106
Total Non-Specific Debt Service				0	492,296	492,296
Total General Non-Specific				0	492,296	492,296
TOTAL NON-DEPART. EXPENDITURES				1,871,400	5,448,227	3,576,827