

**CITY OF TUPELO, MISSISSIPPI BUDGET
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021**

Under the provisions of Section 21-35-5 of Mississippi Code of 1982 Annotated, it is hereby ordered by the Mayor and the City Council of the City of Tupelo, Mississippi that the following Budget for the City of Tupelo, Mississippi ending September 30, 2021, be hereby fixed, adopted and approved, to wit:

	<u>FY 2021</u> <u>Budget Amounts</u>	<u>FY 2022</u> <u>Budget Amounts</u>
<u>General Fund Revenues</u>		
Local Taxes	7,897,082	7,377,577
Licenses & Permits	1,030,000	1,180,000
Intergovernmental Revenues:		
Federal Grants	60,000	0
State Grants	264,526	284,871
State Shared Revenues	21,395,000	23,845,000
In Lieu of Taxes	3,400,000	3,400,000
District Road Tax	1,305,000	1,355,000
Local Grants	189,759	282,586
Charges for Services	747,000	577,000
Fines & Forfeits	728,000	725,000
Interest Income & Misc Revenues	723,860	763,860
Other Financing Resources	226,471	232,341
Unreserved Fund Balance	0	0
Total General Fund Revenues	<u>37,966,698</u>	<u>40,023,235</u>
<u>General Fund Expenditures</u>		
<u>City Council</u>		
Personnel Cost	294,770	297,861
Supplies	5,000	7,500
Other Services	331,650	204,150
Capital Expenditures	0	0
Total City Council	<u>631,420</u>	<u>509,511</u>
<u>Executive Department</u>		
Personnel Cost	731,445	810,038
Supplies	22,000	30,000
Other Services	277,475	282,975
Capital Expenditures	0	0
Total Executive Department	<u>1,030,920</u>	<u>1,123,013</u>
<u>City Court</u>		
Personnel Cost	838,324	871,718
Supplies	23,100	29,600
Other Services	107,601	109,722
Capital Expenditures	7,000	0
Total City Court	<u>976,025</u>	<u>1,011,040</u>

General Fund Expenditures - Continued

	FY 2021	FY 2022
	Budget Amounts	Budget Amounts
<u>Finance</u>		
Personnel Cost	932,466	812,653
Supplies	68,600	22,150
Other Services	429,858	615,420
Capital Expenditures	41,500	141,500
Total Finance	1,472,424	1,591,723
<u>CVB</u>		
Personnel Cost	142,507	146,202
Total CVB Expenditures	142,507	146,202
<u>Human Resources</u>		
Personnel Cost	153,451	296,309
Supplies	4,100	4,100
Other Services	27,946	119,946
Capital Expenditures	0	0
Total Human Resources	185,497	420,355
<u>Development Services</u>		
Personnel Cost	1,255,521	1,428,247
Supplies	24,000	42,000
Other Services	66,921	82,421
Capital Expenditures	0	0
Total Development Services Dept	1,346,442	1,552,668
<u>Police Department</u>		
Personnel Cost	8,740,619	9,113,670
Supplies	563,000	613,000
Other Services	1,526,293	1,683,517
Capital Expenditures	179,500	174,500
Total Police Department	11,009,412	11,584,687
<u>Fire Department</u>		
Personnel Cost	5,821,595	6,517,902
Supplies	282,150	309,650
Other Services	301,689	255,489
Capital Expenditures	0	10,000
Total Department	6,405,434	7,093,041

General Fund Expenditures - Continued

	FY 2021	FY 2022
	Budget Amounts	Budget Amounts
<u>Public Works Department</u>		
Personnel Cost	2,982,418	3,050,265
Supplies	363,100	363,100
Other Services	2,176,058	2,248,308
Capital Expenditures	17,000	17,000
Total Department	5,538,576	5,678,673
<u>Park & Recreation</u>		
Personnel Cost	1,837,506	2,057,358
Supplies	377,585	391,000
Other Services	921,062	998,262
Capital Expenditures	10,000	20,000
Total Park & Recreation	3,146,153	3,466,620
<u>Aquatics Facility</u>		
Personnel Cost	429,287	456,535
Supplies	103,500	103,500
Other Services	363,075	421,000
Capital Expenditures	5,000	10,000
Total Aquatics Facility	900,862	991,035
<u>Museum</u>		
Personnel Cost	123,282	129,635
Supplies	9,000	9,000
Other Services	30,850	45,350
Capital Expenditures	0	5,000
Total Museum	163,132	188,985
Community Services	1,040,904	1,201,404
Debt Service	664,621	664,621
Other Financing Uses	3,244,483	2,784,145
Reserves	67,886	15,512
Total General Fund Expenditures	37,966,698	40,023,235

Special Revenue Funds	FY 2021	FY 2022
	Budget Amounts	Budget Amounts
Fund #101		
Library Fund		
Revenues		
Advalorem Taxes	502,904	508,022
Interest Income	-	-
Unreserved Fund Balance	-	2,882
Total Revenues	502,904	510,904
Expenditures		
Other Services & Charges	502,904	510,904
Total Expenditures	502,904	510,904
Fund #102		
Convention & Visitors Bureau		
Revenues		
Intergovernmental Revenues	3,461,927	4,582,745
Interest Income	25,000	25,000
Unreserved Fund Balance	768,441	1,000,000
Total Revenues	4,255,368	5,607,745
Expenditures		
Personnel Services	715,556	729,754
Supplies	19,500	16,000
Other Services & Charges	1,984,411	2,329,388
Capital Outlay	10,000	7,500
Other Financing Uses	1,525,901	2,525,103
Reserve for Contingency	0	0
Total Expenditures	4,255,368	5,607,745
Fund #103		
Firemen and Policemen Retirement Fund		
Revenues		
Ad Valorem Taxes	861,701	879,480
Interest Income	0	0
Fund Balance	38,299	35,520
Total Revenues	900,000	915,000
Expenditures		
Personnel Services	900,000	915,000
Total Expenditures	900,000	915,000

Special Revenue Funds - Continued

	FY 2021	FY 2022
	Budget Amounts	Budget Amounts
Fund #104		
Rental Rehabilitation Fund		
Revenues		
Federal Grants	0	0
Interest Income	0	0
Unreserved Fund Balance	12,535	12,883
Total Revenues	12,535	12,883
Expenditures		
Other Services & Charges	12,535	12,883
Other Financing Uses	0	0
Total Expenditures	12,535	12,883
Fund #105		
Coliseum Project Fund		
Revenues		
Other Financing Sources	2,215,120	2,215,120
Interest Income	15,000	15,000
Fund Balance	8,660	698,838
Total Revenues	2,238,780	2,928,958
Expenditures		
Capital Outlay	0	0
Other Financing Uses	2,238,780	2,928,958
Fund Balance	0	0
Total Expenditures	2,238,780	2,928,958
Fund #111		
Transportation Fund		
Revenues		
Federal Grants	0	0
Interest Income	0	0
Other Financing Sources	138,000	144,900
Unreserved Fund Balance	0	0
Total Revenues	138,000	144,900
Expenditures		
Other Services & Charges	138,000	144,900
Total Expenditures	138,000	144,900

Special Revenue Funds - Continued**FY 2021
Budget Amounts****FY 2022
Budget Amounts****Fund #109
Coliseum Operating Fund****Revenues**

Charges For Services	2,988,520	3,779,438
Interest & Misc. Revenue	9,500	9,500
Other Financing Sources	925,830	525,830
Unreserved Fund Balance	250,114	1,912,904

Total Revenues**4,173,964****6,227,672****Expenditures**

Personnel Services	1,315,764	1,315,768
Supplies	425,200	589,293
Other Services & Charges	1,908,000	3,397,611
Capital Outlay	525,000	925,000

Total Expenditures**4,173,964****6,227,672****Fund #106
North MS Narcotic Unit****Revenues**

Grants	10,000	10,000
Interest/Miscellaneous	85,000	85,000
Forfeited Funds	100,000	100,000
Other Financing Sources	60,000	0
Fund Balance	395,600	540,246

Total Revenues**650,600****735,246****Expenditures**

Personnel Services	0	0
Supplies	68,500	87,500
Other Services & Charges	361,000	423,500
Capital Outlay	172,000	172,000
Other Financing Uses	49,100	52,246

Total Expenditures**650,600****735,246**

Debt Service Funds	FY 2021 Budget Amounts	FY 2022 Budget Amounts
Fund #200		
Municipal Bond and Interest Fund		
Revenues		
Ad Valorem Taxes	3,719,765	4,479,339
Interest & Misc Receivables	0	0
Other Financing Sources	1,582,950	763,946
Unreserved Fund Balance	0	0
Total Revenues	5,302,715	5,243,285
Expenditures		
Principal Payment	3,575,000	3,775,000
Interest Payment	1,702,715	1,443,285
Agent Fees	25,000	25,000
Total Expenditures	5,302,715	5,243,285
Fund #201		
Water G.O. Bonds Fund		
Revenues		
Intergovernmental Revenues	4,100,000	4,100,000
Interest	0	0
Transfer from NEMRWSD	320,831	320,981
Unreserved Fund Balance	320,832	320,982
Total Revenues	4,741,663	4,741,963
Expenditures		
Principal Payment	360,000	375,000
Interest Payment	266,663	251,963
Agent Fees	15,000	15,000
Transfer to NEMRWSD	4,100,000	4,100,000
Total Expenditures	4,741,663	4,741,963

<u>Capital Project Funds</u>	<u>FY 2021 Budget Amounts</u>	<u>FY 2022 Budget Amounts</u>
Fund #327		
Tupelo Capital & Infrastructure Fund		
Revenues		
Grants	985,889	920,000
Transfer from Other Funds	3,317,454	5,384,685
Bond Proceeds	-	-
Lease Proceeds	-	-
Contributions	-	-
Unreserved Fund Balance	13,718,230	13,104,822
Total Revenues	18,021,573	19,409,507
Expenditures		
Other Services & Charges		
Neighborhood Revitalization	800,000	1,438,235
Beautification Projects	15,000	15,825
Maintenance Projects	342,522	306,296
Street Overlay	3,060,230	5,068,824
Contingencies/Match	100,000	100,000
Total Other Services & Charges	4,317,752	6,929,180
Capital		
Infrastructure Improvements	7,140,834	7,019,020
Equipment	590,782	499,901
Building Improvements	3,563,973	3,387,197
Park Improvements	967,932	839,275
Vehicles	220,489	259,926
Police Vehicles	300,905	346,794
Fire Equipment	918,906	128,214
Total Capital	13,703,821	12,480,327
Bond Cost	-	-
Total Expenditures	18,021,573	19,409,507

<u>Capital Project Funds-Continued</u>	<u>FY 2021</u> <u>Budget Amounts</u>	<u>FY 2022</u> <u>Budget Amounts</u>
Fund #316		
Capital Projects Fund		
Revenues		
Grants	0	36,550
Unreserved Fund Balance	250,000	220,000
Total Revenues	250,000	256,550
Expenditures		
Police Dept-DPS Funds	0	36,550
Police Dept-Tobacco Funds	250,000	220,000
Total Capital Expenditures	250,000	256,550
Fund #334		
Special Levy Street Improvement Phase VI		
Revenues		
Ad Valorem Taxes	5,182,793	0
Homestead Exemption	169,387	0
Grants-MDA	0	200,000
Interest & Misc Receivables	25,000	0
Unreserved Fund Balance	5,800,000	4,229,898
Total Revenues	11,177,180	4,429,898
Expenditures		
Personnel Costs	106,100	0
Other Services & Charges-Maintenance	2,277,195	1,000,000
Capital Outlay	8,793,885	3,429,898
Other Financing Uses	0	0
Total Expenditures	11,177,180	4,429,898
Fund #335		
Special Levy Street Improvement Phase VII		
Revenues		
Ad Valorem Taxes	0	5,270,739
Homestead Exemption	0	191,869
Interest & Misc Receivables	0	10,000
Total Revenues	0	5,472,608
Expenditures		
Personnel Costs	0	109,066
Other Services & Charges-Maintenance	0	1,365,652
Capital Outlay	0	3,997,890
Other Financing Uses	0	0
Total Expenditures	0	5,472,608

Capital Project Funds-Continued	FY 2021	FY 2022
	<u>Budget Amounts</u>	<u>Budget Amounts</u>
Fund #317		
Fairgrounds Construction Fund		
Revenues		
Grants	0	0
Land Sales	0	0
Unreserved Fund Balance	<u>593,181</u>	<u>473,346</u>
Total Revenues	<u>593,181</u>	<u>473,346</u>
Expenditures		
Other Services & Charges	50,000	50,000
Capital Outlay	543,181	423,346
Other Financing Uses	<u>0</u>	<u>0</u>
Total Expenditures	<u>593,181</u>	<u>473,346</u>
Fund #328		
Special Obligation Fund		
Revenues		
Bond Issue Proceeds	0	0
Unreserved Fund Balance	<u>6,208,379</u>	<u>810,536</u>
Total Revenues	<u>6,208,379</u>	<u>810,536</u>
Expenditures		
Capital Outlay	<u>6,208,379</u>	<u>810,536</u>
Total Expenditures	<u>6,208,379</u>	<u>810,536</u>
Internal Service Funds		
Fund #505		
Self-Insurance Fund		
Revenues		
Transfers From Other Funds	0	0
Fund Balance	<u>400,000</u>	<u>400,000</u>
Total Revenues	<u>400,000</u>	<u>400,000</u>
Expenditures		
Other Services & Charges	<u>400,000</u>	<u>400,000</u>
Total Expenditures	<u>400,000</u>	<u>400,000</u>

Proprietary Funds	FY 2021 Budget Amounts	FY 2022 Budget Amounts
Fund #400		
Waterworks and Sewer System		
Revenues		
SRF Loans	9,000,000	12,150,000
Charges For Services	14,000,000	14,000,000
Interest & Miscellaneous Income	300,000	300,000
Retained Earning-Beginning	5,914,534	4,219,780
Total Revenues	29,214,534	30,669,780
Expenses		
Water & Sewer Expenditures		
Personnel Services	2,726,667	2,726,667
Supplies	406,100	406,100
Other Services & Charges	4,507,225	4,696,696
Capital	15,292,756	16,765,548
Total Water & Sewer Expenditures	22,932,748	24,595,011
Debt Service	1,023,803	988,185
Other Financing Uses	1,257,983	1,257,983
Fund Balance	4,000,000	3,828,601
Total Expenditures	29,214,534	30,669,780


Proprietary Funds - Continued	FY 2021 Budget Amounts	FY 2022 Budget Amounts
Fund #402		
Electric Fund		
Revenues		
Charges For Services	58,772,000	58,772,000
Fines & Forfeits	100,000	140,000
Interest & Miscellaneous Income	1,060,000	1,060,000
Retained Earnings	9,046,444	9,150,000
Total Revenues	68,978,444	69,122,000
Electric Expenditures		
Personnel Services	3,848,884	3,848,884
Supplies	328,000	313,500
Other Services & Charges	55,423,699	55,441,231
Capital	6,638,761	8,864,154
Debt Service	239,100	229,950
Total Operating Expenditures	66,478,444	68,697,719
Retained Earnings-Ending	2,500,000	424,281
Total Expenses	68,978,444	69,122,000
Fund #404		
Solid Waste Management Fund		
Revenues		
Charges For Services	3,499,686	3,522,450
Interest Income	10,000	10,000
Franchise Fees	325,000	325,000
Fund Balance	0	306,404
Total Revenues	3,834,686	4,163,854
Expenses		
Personnel Services	424,457	438,454
Other Services & Charges	3,410,229	3,540,400
Capital	0	185,000
Debt Service	0	0
Other Financing Uses-Transfers	0	0
Total Sanitation Fund	3,834,686	4,163,854

A resolution to adopt the FY 2021-2022 City of Tupelo Budget was proposed in a Motion by Council Member Davis, seconded by Council Member Beard, and after a Discussion was brought to a vote as follows:

Council Member Mims	<u>Aye</u>
Council Member Bryan	<u>Aye</u>
Council Member Beard	<u>Aye</u>
Council Member Davis	<u>Aye</u>
Council Member Palmer	<u>Aye</u>
Council Member Gaston	<u>Aye</u>
Council Member Jones	<u>Aye</u>

Having received a majority of affirmative votes, the President declared the Resolution had passed and was adopted as set for above.

SO RESOLVED AND ORDERED BY THE COUNCIL OF THE CITY OF TUPELO
ON THIS THE, 15th DAY OF SEPTEMBER, 2021.

CITY OF TUPELO
BY: 
President of the City Council

ATTEST:


Clerk of the Council

APPROVED:


Mayor

ATTEST:


City Clerk