

**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:

	<b><u>FY 2021</u></b> <b><u>Budget Amounts</u></b>	<b><u>FY 2022</u></b> <b><u>Budget Amounts</u></b>
<b><u>General Fund Revenues</u></b>		
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
<b>Total General Fund Revenues</b>	<b><u>37,966,698</u></b>	<b><u>40,023,235</u></b>
<b><u>General Fund Expenditures</u></b>		
<b><u>City Council</u></b>		
Personnel Cost	294,770	297,861
Supplies	5,000	7,500
Other Services	331,650	204,150
Capital Expenditures	0	0
<b>Total City Council</b>	<b><u>631,420</u></b>	<b><u>509,511</u></b>
<b><u>Executive Department</u></b>		
Personnel Cost	731,445	810,038
Supplies	22,000	30,000
Other Services	277,475	282,975
Capital Expenditures	0	0
<b>Total Executive Department</b>	<b><u>1,030,920</u></b>	<b><u>1,123,013</u></b>
<b><u>City Court</u></b>		
Personnel Cost	838,324	871,718
Supplies	23,100	29,600
Other Services	107,601	109,722
Capital Expenditures	7,000	0
<b>Total City Court</b>	<b><u>976,025</u></b>	<b><u>1,011,040</u></b>

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

<b>General Fund Expenditures - Continued</b>	<b>FY 2021 Budget Amounts</b>	<b>FY 2022 Budget Amounts</b>
<b><u>Public Works Department</u></b>		
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
<b>Total Department</b>	<b>5,538,576</b>	<b>5,678,673</b>
<b><u>Park &amp; Recreation</u></b>		
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
<b>Total Park &amp; Recreation</b>	<b>3,146,153</b>	<b>3,466,620</b>
<b><u>Aquatics Facility</u></b>		
Personnel Cost	429,287	456,535
Supplies	103,500	103,500
Other Services	363,075	421,000
Capital Expenditures	5,000	10,000
<b>Total Aquatics Facility</b>	<b>900,862</b>	<b>991,035</b>
<b><u>Museum</u></b>		
Personnel Cost	123,282	129,635
Supplies	9,000	9,000
Other Services	30,850	45,350
Capital Expenditures	0	5,000
<b>Total Museum</b>	<b>163,132</b>	<b>188,985</b>
<b>Community Services</b>	<b>1,040,904</b>	<b>1,201,404</b>
<b>Debt Service</b>	<b>664,621</b>	<b>664,621</b>
<b>Other Financing Uses</b>	<b>3,244,483</b>	<b>2,784,145</b>
<b>Reserves</b>	<b>67,886</b>	<b>15,512</b>
<b>Total General Fund Expenditures</b>	<b>37,966,698</b>	<b>40,023,235</b>

<b>Special Revenue Funds</b>	<b>FY 2021 Budget Amounts</b>	<b>FY 2022 Budget Amounts</b>
<b>Fund #101</b>		
<b>Library Fund</b>		
<b>Revenues</b>		
Advalorem Taxes	502,904	508,022
Interest Income	-	-
Unreserved Fund Balance	-	2,882
<b>Total Revenues</b>	<b>502,904</b>	<b>510,904</b>
<b>Expenditures</b>		
Other Services & Charges	502,904	510,904
<b>Total Expenditures</b>	<b>502,904</b>	<b>510,904</b>
<b>Fund #102</b>		
<b>Convention &amp; Visitors Bureau</b>		
<b>Revenues</b>		
Intergovernmental Revenues	3,461,927	4,582,745
Interest Income	25,000	25,000
Unreserved Fund Balance	768,441	1,000,000
<b>Total Revenues</b>	<b>4,255,368</b>	<b>5,607,745</b>
<b>Expenditures</b>		
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
<b>Total Expenditures</b>	<b>4,255,368</b>	<b>5,607,745</b>
<b>Fund #103</b>		
<b>Firemen and Policemen Retirement Fund</b>		
<b>Revenues</b>		
Ad Valorem Taxes	861,701	879,480
Interest Income	0	0
Fund Balance	38,299	35,520
<b>Total Revenues</b>	<b>900,000</b>	<b>915,000</b>
<b>Expenditures</b>		
Personnel Services	900,000	915,000
<b>Total Expenditures</b>	<b>900,000</b>	<b>915,000</b>

**Special Revenue Funds - Continued**

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

	<b>FY 2021</b>	<b>FY 2022</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
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<b>Fund #109</b>		
<b><u>Coliseum Operating Fund</u></b>		
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<b>Revenues</b>		
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
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<b>Total Revenues</b>	<b>4,173,964</b>	<b>6,227,672</b>
	<hr/>	<hr/>
<b>Expenditures</b>		
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
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<b>Total Expenditures</b>	<b>4,173,964</b>	<b>6,227,672</b>
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<b>Fund #106</b>		
<b><u>North MS Narcotic Unit</u></b>		
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<b>Revenues</b>		
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
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<b>Total Revenues</b>	<b>650,600</b>	<b>735,246</b>
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<b>Expenditures</b>		
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
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<b>Total Expenditures</b>	<b>650,600</b>	<b>735,246</b>
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<b>Debt Service Funds</b>	<b>FY 2021 Budget Amounts</b>	<b>FY 2022 Budget Amounts</b>
<b>Fund #200</b>		
<b><u>Municipal Bond and Interest Fund</u></b>		
<b>Revenues</b>		
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
<b>Total Revenues</b>	<b><u>5,302,715</u></b>	<b><u>5,243,285</u></b>
<b>Expenditures</b>		
Principal Payment	3,575,000	3,775,000
Interest Payment	1,702,715	1,443,285
Agent Fees	25,000	25,000
<b>Total Expenditures</b>	<b><u>5,302,715</u></b>	<b><u>5,243,285</u></b>
<b>Fund #201</b>		
<b><u>Water G.O. Bonds Fund</u></b>		
<b>Revenues</b>		
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
<b>Total Revenues</b>	<b><u>4,741,663</u></b>	<b><u>4,741,963</u></b>
<b>Expenditures</b>		
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
<b>Total Expenditures</b>	<b><u>4,741,663</u></b>	<b><u>4,741,963</u></b>

**Debt Service Funds - Continued**

	<b>FY 2021</b>	<b>FY 2022</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
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<b>Fund #224</b>		
<b><u>Tax Increment Debt Service</u></b>		
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<b>Revenues</b>		
Tax Increment Taxes	61,900	127,252
Interest Income	0	0
Transfer from Capital Project Fund	0	0
Fund Balance	0	0
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<b>Total Revenues</b>	<b>61,900</b>	<b>127,252</b>
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<b>Expenditures</b>		
Principal Payment	50,000	85,000
Interest Payment	9,900	37,252
Agent Fees	2,000	5,000
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<b>Total Expenditures</b>	<b>61,900</b>	<b>127,252</b>
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<b>Fund #226</b>		
<b><u>Special Obligation Bond Debt</u></b>		
<hr/>		
<b>Revenues</b>		
Interest	0	0
Other Financing Sources	0	698,838
Unreserved Fund Balance	700,838	0
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<b>Total Revenues</b>	<b>700,838</b>	<b>698,838</b>
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<b>Expenditures</b>		
Sp Obligation-Principal	0	0
Special Oblig-Interest	688,838	688,838
Paying Agent Fees	12,000	10,000
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<b>Total Expenditures</b>	<b>700,838</b>	<b>698,838</b>
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<b>Capital Project Funds</b>	<b>FY 2021 Budget Amounts</b>	<b>FY 2022 Budget Amounts</b>
<b>Fund #327</b>		
<b>Tupelo Capital &amp; Infrastructure Fund</b>		
<b>Revenues</b>		
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
<b>Total Revenues</b>	<b>18,021,573</b>	<b>19,409,507</b>
<b>Expenditures</b>		
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
<b>Total Other Services &amp; Charges</b>	<b>4,317,752</b>	<b>6,929,180</b>
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
<b>Total Capital</b>	<b>13,703,821</b>	<b>12,480,327</b>
<b>Bond Cost</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>18,021,573</b>	<b>19,409,507</b>

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

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

<b>Propriety Funds</b>	<b>FY 2021 Budget Amounts</b>	<b>FY 2022 Budget Amounts</b>
<b>Fund #400</b>		
<b><u>Waterworks and Sewer System</u></b>		
<b>Revenues</b>		
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
<b>Total Revenues</b>	<b>29,214,534</b>	<b>30,669,780</b>
<b>Expenses</b>		
<b>Water &amp; Sewer Expenditures</b>		
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
<b>Total Water &amp; Sewer Expenditures</b>	<b>22,932,748</b>	<b>24,595,011</b>
<b>Debt Service</b>	<b>1,023,803</b>	<b>988,185</b>
<b>Other Financing Uses</b>	<b>1,257,983</b>	<b>1,257,983</b>
<b>Fund Balance</b>	<b>4,000,000</b>	<b>3,828,601</b>
<b>Total Expenditures</b>	<b>29,214,534</b>	<b>30,669,780</b>

<b>Propriety Funds - Continued</b>	<b>FY 2021 Budget Amounts</b>	<b>FY 2022 Budget Amounts</b>
<b>Fund #402</b>		
<b>Electric Fund</b>		
<b>Revenues</b>		
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
<b>Total Revenues</b>	<b>68,978,444</b>	<b>69,122,000</b>
<b>Electric Expenditures</b>		
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
<b>Total Operating Expenditures</b>	<b>66,478,444</b>	<b>68,697,719</b>
<b>Retained Earnings-Ending</b>	<b>2,500,000</b>	<b>424,281</b>
<b>Total Expenses</b>	<b>68,978,444</b>	<b>69,122,000</b>
<b>Fund #404</b>		
<b>Solid Waste Management Fund</b>		
<b>Revenues</b>		
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
<b>Total Revenues</b>	<b>3,834,686</b>	<b>4,163,854</b>
<b>Expenses</b>		
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
<b>Total Sanitation Fund</b>	<b>3,834,686</b>	<b>4,163,854</b>