

**City of Tupelo**  
**Fy 2026 Budget Revision #10**

Whereas, the Mayor and City Council of the City of Tupelo have determined that the budget estimates and certain increases are needed in the operating departments, it is hereby resolved to amend the FY 2026 Budget as follows:

|                                    | Original<br>Budget | Amendment | Amended<br>Budget |
|------------------------------------|--------------------|-----------|-------------------|
| <b>General Fund Revenues</b>       |                    |           |                   |
| Local Taxes                        | 9,921,044          |           | 9,921,044         |
| Licenses & Permits                 | 1,680,000          |           | 1,680,000         |
| Intergovernmental Revenues         | 40,636,462         |           | 40,636,462        |
| Charges for Services               | 816,037            |           | 816,037           |
| Fines & Forfeits                   | 598,000            |           | 598,000           |
| Interest Income & Misc. Revenues   | 1,406,761          |           | 1,406,761         |
| Other Financing Resources          | 315,000            |           | 315,000           |
| Unreserved Fund Balance            | 2,526,719          | -         | 2,526,719         |
| <b>Total General Fund Revenues</b> | <b>57,900,023</b>  | <b>-</b>  | <b>57,900,023</b> |

Purpose: To transfer fund to the aquatics facility for necessary expenditures from the Museum and from Park & Recreation.

**Expenditures:**

**City Council**

|                           |                |          |                |
|---------------------------|----------------|----------|----------------|
| Personnel                 | 340,513        |          | 340,513        |
| Supplies                  | 6,000          |          | 6,000          |
| Other Services & Charges  | 242,600        |          | 242,600        |
| Capital                   | -              | -        | -              |
| <b>Total City Council</b> | <b>589,113</b> | <b>-</b> | <b>589,113</b> |

Purpose:

**Executive Dept.**

|                              |                  |          |                  |
|------------------------------|------------------|----------|------------------|
| Personnel                    | 1,083,614        |          | 1,083,614        |
| Supplies                     | 20,000           |          | 20,000           |
| Other Services & Charges     | 292,850          |          | 292,850          |
| Capital                      | -                | -        | -                |
| <b>Total Executive Dept.</b> | <b>1,396,464</b> | <b>-</b> | <b>1,396,464</b> |

Purpose:

**City Court**

|                          |                  |          |                  |
|--------------------------|------------------|----------|------------------|
| Personnel                | 1,065,998        |          | 1,065,998        |
| Supplies                 | 24,300           |          | 24,300           |
| Other Services & Charges | 108,377          |          | 108,377          |
| Capital                  | -                | -        | -                |
| <b>Total City Court</b>  | <b>1,198,675</b> | <b>-</b> | <b>1,198,675</b> |

Purpose:

|                                  | Original<br>Budget | Amendment | Amended<br>Budget |
|----------------------------------|--------------------|-----------|-------------------|
| <b><u>Finance Department</u></b> |                    |           |                   |
| Personnel                        | 1,126,115          |           | 1,126,115         |
| Supplies                         | 25,600             |           | 25,600            |
| Other Services & Charges         | 1,071,110          |           | 1,071,110         |
| Capital                          | 489,890            | -         | 489,890           |
| <b>Total Finance Department</b>  | <b>2,712,715</b>   | <b>-</b>  | <b>2,712,715</b>  |

Purpose:

|                               |                |          |                |
|-------------------------------|----------------|----------|----------------|
| <b><u>Human Resources</u></b> |                |          |                |
| Personnel                     | 325,212        |          | 325,212        |
| Supplies                      | 3,600          |          | 3,600          |
| Other Services & Charges      | 165,800        |          | 165,800        |
| Capital                       | -              | -        | -              |
| <b>Total Human Resources</b>  | <b>494,612</b> | <b>-</b> | <b>494,612</b> |

Purpose:

|                                    |                  |          |                  |
|------------------------------------|------------------|----------|------------------|
| <b><u>Development Services</u></b> |                  |          |                  |
| Personnel                          | 1,479,377        |          | 1,479,377        |
| Supplies                           | 45,000           |          | 45,000           |
| Other Services & Charges           | 310,065          |          | 310,065          |
| Capital                            | -                | -        | -                |
| <b>Total Development Services</b>  | <b>1,834,442</b> | <b>-</b> | <b>1,834,442</b> |

Purpose:

|                           |                   |          |                   |
|---------------------------|-------------------|----------|-------------------|
| <b><u>Police Dept</u></b> |                   |          |                   |
| Personnel                 | 10,919,339        |          | 10,919,339        |
| Supplies                  | 797,486           |          | 797,486           |
| Other Services & Charges  | 3,083,226         |          | 3,083,226         |
| Capital                   | 394,305           | -        | 394,305           |
| <b>Total Police Dept.</b> | <b>15,194,356</b> | <b>-</b> | <b>15,194,356</b> |

Purpose:

|                          |                  |          |                  |
|--------------------------|------------------|----------|------------------|
| <b><u>Fire Dept</u></b>  |                  |          |                  |
| Personnel                | 8,115,162        |          | 8,115,162        |
| Supplies                 | 511,650          |          | 511,650          |
| Other Services & Charges | 406,700          |          | 406,700          |
| Capital                  | 10,000           | -        | 10,000           |
| <b>Total Fire Dept.</b>  | <b>9,043,512</b> | <b>-</b> | <b>9,043,512</b> |

Purpose:

|                            | Original<br>Budget | Amendment | Amended<br>Budget |
|----------------------------|--------------------|-----------|-------------------|
| <b><u>Public Works</u></b> |                    |           |                   |
| Personnel                  | 3,991,454          |           | 3,991,454         |
| Supplies                   | 413,500            |           | 413,500           |
| Other Services & Charges   | 2,700,780          |           | 2,700,780         |
| Capital                    | 17,000             | -         | 17,000            |
| <b>Total Public Works</b>  | <b>7,122,734</b>   | <b>-</b>  | <b>7,122,734</b>  |

Purpose:

|                                      |                  |                 |                  |
|--------------------------------------|------------------|-----------------|------------------|
| <b><u>Parks &amp; Recreation</u></b> |                  |                 |                  |
| Personnel                            | 2,218,524        |                 | 2,218,524        |
| Supplies                             | 424,706          | (14,000)        | 410,706          |
| Other Services & Charges             | 1,339,261        | (12,000)        | 1,327,261        |
| Capital                              | 19,390           | -               | 19,390           |
| <b>Total Parks &amp; Rec</b>         | <b>4,001,881</b> | <b>(26,000)</b> | <b>3,975,881</b> |

Purpose:

|                                 |                  |               |                  |
|---------------------------------|------------------|---------------|------------------|
| <b><u>Aquatics Facility</u></b> |                  |               |                  |
| Personnel                       | 512,820          |               | 512,820          |
| Supplies                        | 119,037          | (10,000)      | 109,037          |
| Other Services & Charges        | 530,000          | 40,000        | 570,000          |
| Capital                         | 10,000           | -             | 10,000           |
| <b>Total Aquatics Facility</b>  | <b>1,171,857</b> | <b>30,000</b> | <b>1,201,857</b> |

Purpose:

|                          |                |                |                |
|--------------------------|----------------|----------------|----------------|
| <b><u>Museum</u></b>     |                |                |                |
| Personnel                | 144,933        |                | 144,933        |
| Supplies                 | 8,000          |                | 8,000          |
| Other Services & Charges | 34,900         | (4,000)        | 30,900         |
| Capital                  | 4,000          | -              | 4,000          |
| <b>Total Museum</b>      | <b>191,833</b> | <b>(4,000)</b> | <b>187,833</b> |

Purpose:

|                           |                  |          |                  |
|---------------------------|------------------|----------|------------------|
| <b>Community Services</b> | <b>1,121,773</b> | <b>-</b> | <b>1,121,773</b> |
|---------------------------|------------------|----------|------------------|

Purpose:

|                     |                |          |                |
|---------------------|----------------|----------|----------------|
| <b>Debt Service</b> | <b>199,830</b> | <b>-</b> | <b>199,830</b> |
|---------------------|----------------|----------|----------------|

|                             |                   |          |                   |
|-----------------------------|-------------------|----------|-------------------|
| <b>Other Financing Uses</b> | <b>11,626,226</b> | <b>-</b> | <b>11,626,226</b> |
|-----------------------------|-------------------|----------|-------------------|

Purpose:

|                 |          |          |          |
|-----------------|----------|----------|----------|
| <b>Reserves</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|-----------------|----------|----------|----------|

|                                        |                   |          |                   |
|----------------------------------------|-------------------|----------|-------------------|
| <b>Total General Fund Expenditures</b> | <b>57,900,023</b> | <b>-</b> | <b>57,900,023</b> |
|----------------------------------------|-------------------|----------|-------------------|

|                                                | Original<br>Budget | Amendment     | Amended<br>Budget |
|------------------------------------------------|--------------------|---------------|-------------------|
| <b>Fund 103</b>                                |                    |               |                   |
| <b>Firemen &amp; Policemen Retirement Fund</b> |                    |               |                   |
| <b>Revenues</b>                                |                    |               |                   |
| Ad Valorem Taxes                               | 1,087,127          |               | 1,087,127         |
| Interest & Misc Revenues                       | -                  |               | -                 |
| Unreserved Fund Balance                        | 12,873             | 35,000        | 47,873            |
| <b>Total Revenues</b>                          | <b>1,100,000</b>   | <b>35,000</b> | <b>1,135,000</b>  |
| <b>Expenditures</b>                            |                    |               |                   |
| Personnel Services                             | 1,100,000          | 35,000        | 1,135,000         |
| <b>Total Expenditures</b>                      | <b>1,100,000</b>   | <b>35,000</b> | <b>1,135,000</b>  |

**Purpose:** To increase the budget for funds allocated for the Fire & Police Retirement for FY 2026.

**Fund #109**  
**Coliseum Operating Fund**

|                                 |                  |                |                  |
|---------------------------------|------------------|----------------|------------------|
| <b>Revenues</b>                 |                  |                |                  |
| Charges for Services            | 5,682,000        | 350,000        | 6,032,000        |
| Interest & Miscellaneous Income | 100,000          |                | 100,000          |
| Other Financing Sources         | 1,175,830        |                | 1,175,830        |
| Unreserved Fund Balance         | -                | -              | -                |
| <b>Total Revenues</b>           | <b>6,957,830</b> | <b>350,000</b> | <b>7,307,830</b> |
| <b>Expenditures</b>             |                  |                |                  |
| Personnel Services              | 1,529,500        |                | 1,529,500        |
| Supplies                        | 512,500          |                | 512,500          |
| Other Services & Charges        | 4,115,830        | 350,000        | 4,465,830        |
| Capital Outlay                  | 800,000          | -              | 800,000          |
| <b>Total Expenditures</b>       | <b>6,957,830</b> | <b>350,000</b> | <b>7,307,830</b> |

**Purpose:** To increase the budget for unexpected expenditures.

|                                                       | Original<br>Budget | Amendment    | Amended<br>Budget |
|-------------------------------------------------------|--------------------|--------------|-------------------|
| <b>Fund 335</b>                                       |                    |              |                   |
| <b>Special Levy Street Improvement Fund Phase VII</b> |                    |              |                   |
| <b>Revenues</b>                                       |                    |              |                   |
| Ad Valorem Taxes                                      | 6,570,945          |              | 6,570,945         |
| Homestead Exemption                                   | 223,591            |              | 223,591           |
| Interest & Misc Revenues                              | 50,000             | 1,000        | 51,000            |
| Other Financing Sources                               | 6,578,000          |              | 6,578,000         |
| Unreserved Fund Balance                               | 7,564,407          | -            | 7,564,407         |
| <b>Total Revenues</b>                                 | <b>20,986,943</b>  | <b>1,000</b> | <b>20,987,943</b> |

|                           |                   |              |                   |
|---------------------------|-------------------|--------------|-------------------|
| <b>Expenditures</b>       |                   |              |                   |
| Personnel Services        | 135,801           |              | 135,801           |
| Other Services & Charges  | 2,510,054         | 1,000        | 2,511,054         |
| Capital Outlay            | 18,341,088        |              | 18,341,088        |
| Other Financing Uses      | -                 | -            | -                 |
| <b>Total Expenditures</b> | <b>20,986,943</b> | <b>1,000</b> | <b>20,987,943</b> |

**Purpose:** To increase other services for street maintenance expenditures.

**Fund #400**  
**Water & Sewer System**

|                                 |                   |          |                   |
|---------------------------------|-------------------|----------|-------------------|
| <b>Revenues</b>                 |                   |          |                   |
| SRLF Loans                      | 4,000,000         |          | 4,000,000         |
| Charges for Services            | 15,000,000        |          | 15,000,000        |
| Interest & Miscellaneous Income | 200,000           |          | 200,000           |
| Retained Earnings-Beginning     | 3,200,000         | -        | 3,200,000         |
| <b>Total Revenues</b>           | <b>22,400,000</b> | <b>-</b> | <b>22,400,000</b> |

|                                             |                   |                  |                   |
|---------------------------------------------|-------------------|------------------|-------------------|
| <b>Expenditures</b>                         |                   |                  |                   |
| <b>Water &amp; Sewer Expenditures</b>       |                   |                  |                   |
| Personnel Services                          | 3,395,555         |                  | 3,395,555         |
| Supplies                                    | 717,300           |                  | 717,300           |
| Other Services & Charges                    | 5,408,400         |                  | 5,408,400         |
| Capital                                     | 8,062,248         | -                | 8,062,248         |
| <b>Total Water &amp; Sewer Expenditures</b> | <b>17,583,503</b> | <b>-</b>         | <b>17,583,503</b> |
| <b>Debt Service</b>                         | <b>660,594</b>    | <b>3,500</b>     | <b>664,094</b>    |
| <b>Other Financing Uses</b>                 | <b>1,250,000</b>  | <b>100,000</b>   | <b>1,350,000</b>  |
| <b>Retained Earnings-Ending</b>             | <b>2,905,903</b>  | <b>(103,500)</b> | <b>2,802,403</b>  |
| <b>Total Expenditures</b>                   | <b>22,400,000</b> | <b>-</b>         | <b>22,400,000</b> |

**Purpose:** To increase the original budget for transfers to the District for FY 2026 and for agency fees.

|                                     | Original<br>Budget       | Amendment               | Amended<br>Budget        |
|-------------------------------------|--------------------------|-------------------------|--------------------------|
| <b>Fund #402</b>                    |                          |                         |                          |
| <b>Electric Fund</b>                |                          |                         |                          |
| <b>Revenues</b>                     |                          |                         |                          |
| Charges for Services                | 63,220,000               | 3,000,000               | 66,220,000               |
| Fines & Forfeits                    | 150,000                  |                         | 150,000                  |
| Interest & Miscellaneous Income     | 1,200,000                |                         | 1,200,000                |
| Retained Earnings-Beginning         | 5,500,000                | -                       | 5,500,000                |
| <b>Total Revenues</b>               | <b><u>70,070,000</u></b> | <b><u>3,000,000</u></b> | <b><u>73,070,000</u></b> |
| <b>Expenditures</b>                 |                          |                         |                          |
| Personnel Services                  | 4,758,150                |                         | 4,758,150                |
| Supplies                            | 378,500                  |                         | 378,500                  |
| Other Services & Charges            | 54,712,300               | 3,000,000               | 57,712,300               |
| Capital                             | 9,066,630                |                         | 9,066,630                |
| Debt Service                        | 176,500                  | -                       | 176,500                  |
| <b>Total Operating Expenditures</b> | <b><u>69,092,080</u></b> | <b><u>3,000,000</u></b> | <b><u>72,092,080</u></b> |
| <b>Retained Earning - Ending</b>    | <b><u>977,920</u></b>    | <b><u>-</u></b>         | <b><u>977,920</u></b>    |
| <b>Total Expenditures</b>           | <b><u>70,070,000</u></b> | <b><u>3,000,000</u></b> | <b><u>73,070,000</u></b> |

**Purpose:** To increase the original budget for any necessary needs for FY 2026

Voting

Councilman Chad Mims  
Councilman Lynn Bryan  
Councilman Travis Beard  
Councilman Nettie Davis  
Councilman Bentley Nolan  
Councilman Janet Gaston  
Councilman Rosie Jones

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Approved:

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President of the Council  
City of Tupelo

Attest:

\_\_\_\_\_  
Clerk of the Council

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Mayor  
City of Tupelo

Attest:

\_\_\_\_\_  
City Clerk