

**CITY OF TUPELO, MISSISSIPPI BUDGET  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025**

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, 2024, be hereby fixed, adopted and approved, to writ:

	<b>FY 2024 Budget Amounts</b>	<b>FY 2025 Budget Amounts</b>
<b><u>General Fund Revenues</u></b>		
Local Taxes	8,718,760	9,745,838
Licenses & Permits	1,125,000	1,585,000
Intergovernmental Revenues:		
Federal Grants	100,000	100,000
State Grants	303,174	330,000
State Shared Revenues	30,684,964	31,030,000
In Lieu of Taxes	3,550,000	3,550,000
District Road Tax	1,435,000	1,555,000
Local Grants	306,000	443,333
Charges for Services	698,000	756,000
Fines & Forfeits	577,000	462,000
Interest Income & Misc Revenues	983,428	1,484,260
Other Financing Resources	224,209	89,500
Unreserved Fund Balance	0	0
<b>Total General Fund Revenues</b>	<b>48,705,535</b>	<b>51,130,931</b>
<b><u>General Fund Expenditures</u></b>		
<b><u>City Council</u></b>		
Personnel Cost	307,461	322,341
Supplies	6,000	6,000
Other Services	196,250	354,100
Capital Expenditures	0	3,600
<b>Total City Council</b>	<b>509,711</b>	<b>686,041</b>
<b><u>Executive Department</u></b>		
Personnel Cost	1,128,882	1,097,816
Supplies	23,500	23,500
Other Services	289,850	289,850
Capital Expenditures	0	0
<b>Total Executive Department</b>	<b>1,442,232</b>	<b>1,411,166</b>
<b><u>City Court</u></b>		
Personnel Cost	977,461	1,003,787
Supplies	32,300	32,300
Other Services	107,342	115,248
Capital Expenditures	0	0
<b>Total City Court</b>	<b>1,117,103</b>	<b>1,151,335</b>

**General Fund Expenditures - Continued**

	<b>FY 2024</b>	<b>FY 2025</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
<b><u>Finance</u></b>		
Personnel Cost	872,613	897,854
Supplies	31,600	33,100
Other Services	624,325	672,966
Capital Expenditures	326,400	469,500
<b>Total Finance</b>	<b>1,854,938</b>	<b>2,073,420</b>
<b><u>Human Resources</u></b>		
Personnel Cost	342,060	355,123
Supplies	4,100	4,100
Other Services	131,400	136,875
Capital Expenditures	0	0
<b>Total Human Resources</b>	<b>477,560</b>	<b>496,098</b>
<b><u>Development Services</u></b>		
Personnel Cost	1,479,927	1,412,615
Supplies	47,000	48,000
Other Services	230,500	313,300
Capital Expenditures	0	0
<b>Total Development Services Dept</b>	<b>1,757,427</b>	<b>1,773,915</b>
<b><u>Police Department</u></b>		
Personnel Cost	9,808,674	10,170,958
Supplies	783,486	783,486
Other Services	2,335,455	2,633,384
Capital Expenditures	253,500	253,500
<b>Total Police Department</b>	<b>13,181,115</b>	<b>13,841,328</b>
<b><u>Fire Department</u></b>		
Personnel Cost	7,073,594	7,254,225
Supplies	410,474	446,474
Other Services	340,100	367,700
Capital Expenditures	10,000	10,000
<b>Total Department</b>	<b>7,834,168</b>	<b>8,078,399</b>

General Fund Expenditures - Continued	FY 2024 Budget Amounts	FY 2025 Budget Amounts
<b><u>Public Works Department</u></b>		
Personnel Cost	3,192,442	3,305,428
Supplies	406,100	419,100
Other Services	2,325,890	2,394,758
Capital Expenditures	17,000	17,000
<b>Total Department</b>	<b>5,941,432</b>	<b>6,136,286</b>
<b><u>Park &amp; Recreation</u></b>		
Personnel Cost	2,323,289	2,435,973
Supplies	452,000	459,000
Other Services	1,159,533	1,289,600
Capital Expenditures	20,000	15,000
<b>Total Park &amp; Recreation</b>	<b>3,954,822</b>	<b>4,199,573</b>
<b><u>Aquatics Facility</u></b>		
Personnel Cost	480,474	493,783
Supplies	103,500	117,500
Other Services	510,000	530,000
Capital Expenditures	10,000	10,000
<b>Total Aquatics Facility</b>	<b>1,103,974</b>	<b>1,151,283</b>
<b><u>Museum</u></b>		
Personnel Cost	145,944	140,031
Supplies	9,000	8,000
Other Services	37,600	36,900
Capital Expenditures	4,000	4,000
<b>Total Museum</b>	<b>196,544</b>	<b>188,931</b>
<b>Community Services</b>	<b>1,065,600</b>	<b>1,132,825</b>
<b>Debt Service</b>	<b>325,480</b>	<b>485,257</b>
<b>Other Financing Uses</b>	<b>7,887,929</b>	<b>8,320,658</b>
<b>Reserves</b>	<b>55,500</b>	<b>4,416</b>
<b>Total General Fund Expenditures</b>	<b>48,705,535</b>	<b>51,130,931</b>

Special Revenue Funds	FY 2024 Budget Amounts	FY 2025 Budget Amounts
<b>Fund #101</b>		
<b>Library Fund</b>		
<b>Revenues</b>		
Advalorem Taxes	416,740	568,753
Interest Income	-	-
Unreserved Fund Balance	122,164	14,151
<b>Total Revenues</b>	<b>538,904</b>	<b>582,904</b>
<b>Expenditures</b>		
Other Services & Charges	538,904	582,904
<b>Total Expenditures</b>	<b>538,904</b>	<b>582,904</b>
<b>Fund #102</b>		
<b>Convention &amp; Visitors Bureau</b>		
<b>Revenues</b>		
Intergovernmental Revenues	5,941,848	6,162,435
Federal Grants	0	0
Interest Income	60,000	300,000
Unreserved Fund Balance	0	0
<b>Total Revenues</b>	<b>6,001,848</b>	<b>6,462,435</b>
<b>Expenditures</b>		
Personnel Services	952,974	973,381
Supplies	19,500	20,500
Other Services & Charges	3,614,252	4,161,054
Capital Outlay	62,500	7,500
Other Financing Uses	1,352,622	1,300,000
Reserve for Contingency	0	0
<b>Total Expenditures</b>	<b>6,001,848</b>	<b>6,462,435</b>
<b>Fund #103</b>		
<b>Firemen and Policemen Retirement Fund</b>		
<b>Revenues</b>		
Ad Valorem Taxes	958,503	1,077,284
Interest Income	0	0
Fund Balance	41,497	22,716
<b>Total Revenues</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Expenditures</b>		
Personnel Services	1,000,000	1,100,000
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,100,000</b>

**Special Revenue Funds - Continued**

	<b>FY 2024</b>	<b>FY 2025</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
<b>Fund #104</b>		
<b>Rental Rehabilitation Fund</b>		
<b>Revenues</b>		
Federal Grants	0	0
Interest Income	0	0
Unreserved Fund Balance	12,883	12,883
<b>Total Revenues</b>	<b>12,883</b>	<b>12,883</b>
<b>Expenditures</b>		
Other Services & Charges	12,883	12,883
Other Financing Uses	0	0
<b>Total Expenditures</b>	<b>12,883</b>	<b>12,883</b>
<b>Fund #105</b>		
<b>Coliseum Project Fund</b>		
<b>Revenues</b>		
Other Financing Sources	2,215,120	2,215,120
Interest Income	0	0
Fund Balance	2,323	0
<b>Total Revenues</b>	<b>2,217,443</b>	<b>2,215,120</b>
<b>Expenditures</b>		
Capital Outlay	0	0
Other Financing Uses	2,217,443	2,215,120
Fund Balance	0	0
<b>Total Expenditures</b>	<b>2,217,443</b>	<b>2,215,120</b>

**Special Revenue Funds - Continued**

**FY 2024  
Budget Amounts**

**FY 2025  
Budget Amounts**

**Fund #109**

**Coliseum Operating Fund**

**Revenues**

Charges For Services	4,562,000	4,563,000
Interest & Misc. Revenue	10,000	15,000
Other Financing Sources	1,025,830	1,025,830
Unreserved Fund Balance	0	0

**Total Revenues**

**5,597,830**

**5,603,830**

**Expenditures**

Personnel Services	1,617,080	1,259,000
Supplies	508,000	462,500
Other Services & Charges	2,822,750	3,232,330
Capital Outlay	650,000	650,000

**Total Expenditures**

**5,597,830**

**5,603,830**

**Fund #106**

**North MS Narcotic Unit**

**Revenues**

Grants	10,000	10,000
Interest/Miscellaneous	74,500	85,000
Forfeited Funds	125,000	40,000
Other Financing Sources	0	0
Fund Balance	421,860	200,000

**Total Revenues**

**631,360**

**335,000**

**Expenditures**

Personnel Services	0	0
Supplies	69,773	51,000
Other Services & Charges	341,500	252,000
Capital Outlay	172,000	12,500
Other Financing Uses	48,087	19,500

**Total Expenditures**

**631,360**

**335,000**

Debt Service Funds	FY 2024 Budget Amounts	FY 2025 Budget Amounts
<b>Fund #200</b>		
<b><u>Municipal Bond and Interest Fund</u></b>		
<b>Revenues</b>		
Ad Valorem Taxes	4,197,172	4,687,612
Interest & Misc Receivables	0	100,000
Other Financing Sources	0	0
Unreserved Fund Balance	0	80,993
<b>Total Revenues</b>	<b><u>4,197,172</u></b>	<b><u>4,868,605</u></b>
<b>Expenditures</b>		
Principal Payment	2,590,000	3,065,000
Interest Payment	1,582,172	1,773,605
Refunding Expense	0	0
Agent Fees	25,000	30,000
<b>Total Expenditures</b>	<b><u>4,197,172</u></b>	<b><u>4,868,605</u></b>
<b>Fund #201</b>		
<b><u>Water G.O. Bonds Fund</u></b>		
<b>Revenues</b>		
Intergovernmental Revenues	4,600,000	4,800,000
Interest	0	0
Transfer from NEMRWSD	325,182	316,881
Unreserved Fund Balance	325,181	316,882
<b>Total Revenues</b>	<b><u>5,250,363</u></b>	<b><u>5,433,763</u></b>
<b>Expenditures</b>		
Principal Payment	415,000	415,000
Interest Payment	220,363	203,763
Agent Fees	15,000	15,000
Transfer to NEMRWSD	4,600,000	4,800,000
<b>Total Expenditures</b>	<b><u>5,250,363</u></b>	<b><u>5,433,763</u></b>

Debt Service Funds - Continued	FY 2024 Budget Amounts	FY 2025 Budget Amounts
<b>Fund #224</b>		
<b>Tax Increment Debt Service</b>		
<b>Revenues</b>		
Tax Increment Taxes	138,900	73,700
Interest Income	0	0
Transfer from Capital Project Fund	0	0
Fund Balance	0	2,300
<b>Total Revenues</b>	<b>138,900</b>	<b>76,000</b>
<b>Expenditures</b>		
Principal Payment	104,000	46,000
Interest Payment	29,900	25,000
Agent Fees	5,000	5,000
<b>Total Expenditures</b>	<b>138,900</b>	<b>76,000</b>
<b>Fund #226</b>		
<b>Special Obligation Bond Debt</b>		
<b>Revenues</b>		
Interest	0	0
Other Financing Sources	1,013,838	1,013,588
Unreserved Fund Balance	0	0
<b>Total Revenues</b>	<b>1,013,838</b>	<b>1,013,588</b>
<b>Expenditures</b>		
Sp Obligation-Principal	305,000	320,000
Special Oblig-Interest	688,838	673,588
Paying Agent Fees	20,000	20,000
<b>Total Expenditures</b>	<b>1,013,838</b>	<b>1,013,588</b>



<u>Capital Project Funds</u>	<u>FY 2024 Budget Amounts</u>	<u>FY 2025 Budget Amounts</u>
<b>Fund #327</b>		
<b><u>Tupelo Capital &amp; Infrastructure Fund</u></b>		
<b>Revenues</b>		
Grants	1,092,972	1,092,972
Transfer from Other Funds	8,410,725	8,077,550
Bond Proceeds	14,035,000	5,900,000
State Funds	500,000	4,600,000
Lease Proceeds	-	-
Miscellaneous Income	22,500	-
Unreserved Fund Balance	16,852,316	25,663,081
<b>Total Revenues</b>	<b><u>40,913,513</u></b>	<b><u>45,333,603</u></b>
<b>Expenditures</b>		
Other Services & Charges		
Neighborhood Revitalization	1,035,940	1,540,298
Neighborhood-Traffic Calming	173,376	218,434
Maintenance Projects	591,275	722,471
Street Overlay	8,424,698	8,409,309
Contingencies/Match	-	-
<b>Total Other Services &amp; Charges</b>	<b><u>10,225,289</u></b>	<b><u>10,890,512</u></b>
Capital		
Infrastructure Improvements	9,948,640	14,138,743
Property Purchase	61,918	11,364
Equipment	1,058,933	636,739
Building Improvements	8,264,849	10,156,544
Park Improvements	7,781,178	6,798,344
Vehicles	661,566	385,081
Police Vehicles & Equipment	630,000	1,148,592
Fire Equipment	2,281,140	2,333,675
<b>Total Capital</b>	<b><u>30,688,224</u></b>	<b><u>35,609,082</u></b>
<b>Bond Cost</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Expenditures</b>	<b><u>40,913,513</u></b>	<b><u>46,499,594</u></b>

<u>Capital Project Funds-Continued</u>	<u>FY 2024</u> <u>Budget Amounts</u>	<u>FY 2025</u> <u>Budget Amounts</u>
<b>Fund #316</b>		
<b>Capital Projects Fund</b>		
<b>Revenues</b>		
Grants	0	0
Unreserved Fund Balance	88,000	27,555
<b>Total Revenues</b>	<b>88,000</b>	<b>27,555</b>
<b>Expenditures</b>		
Police Dept-DPS Funds	0	0
Police Dept-Tobacco Funds	88,000	27,555
<b>Total Capital Expenditures</b>	<b>88,000</b>	<b>27,555</b>
<b>Fund #329</b>		
<b>ARPA Capital Project Fund</b>		
<b>Revenues</b>		
ARPA Funds	5,538,817	3,500,000
ARPA - State Match	5,115,728	3,500,000
Miscellaneous Revenue	0	0
Other Financing Sources	0	0
Unreserved Fund Balance	0	0
<b>Total Revenues</b>	<b>10,654,545</b>	<b>7,000,000</b>
<b>Expenditures</b>		
Capital Outlay	10,654,545	7,000,000
<b>Total Capital Expenditures</b>	<b>10,654,545</b>	<b>7,000,000</b>
<b>Fund #335</b>		
<b>Special Levy Street Improvement Phase VII</b>		
<b>Revenues</b>		
Ad Valorem Taxes	5,757,254	6,467,617
Homestead Exemption	196,181	223,591
Interest & Misc Receivables	0	0
Unreserved Fund Balance	5,651,811	4,000,000
<b>Total Revenues</b>	<b>11,605,246</b>	<b>10,691,208</b>
<b>Expenditures</b>		
Personnel Costs	117,635	124,079
Other Services & Charges-Maintenance	2,737,860	2,172,802
Capital Outlay	8,749,751	8,394,327
Other Financing Uses	0	0
<b>Total Expenditures</b>	<b>11,605,246</b>	<b>10,691,208</b>

<b>Capital Project Funds-Continued</b>	<b>FY 2024</b>	<b>FY 2025</b>
	<b><u>Budget Amounts</u></b>	<b><u>Budget Amounts</u></b>
<b>Fund #317</b>		
<b>Fairgrounds Construction Fund</b>		
<b>Revenues</b>		
Grants	0	0
Land Sales	150,000	0
Unreserved Fund Balance	685,495	700,000
<b>Total Revenues</b>	<b><u>835,495</u></b>	<b><u>700,000</u></b>
<b>Expenditures</b>		
Other Services & Charges	350,000	300,000
Capital Outlay	485,495	400,000
Other Financing Uses	0	0
<b>Total Expenditures</b>	<b><u>835,495</u></b>	<b><u>700,000</u></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	300,000	200,000
<b>Total Revenues</b>	<b><u>300,000</u></b>	<b><u>200,000</u></b>
<b>Expenditures</b>		
Other Services & Charges	300,000	200,000
<b>Total Expenditures</b>	<b><u>300,000</u></b>	<b><u>200,000</u></b>

Propriety Funds	FY 2024 Budget Amounts	FY 2025 Budget Amounts
<b>Fund #400</b>		
<b>Waterworks and Sewer System</b>		
<b>Revenues</b>		
SRF Loans	13,000,000	12,000,000
Charges For Services	15,000,000	15,000,000
Interest & Miscellaneous Income	200,000	200,000
Retained Earning-Beginning	3,500,000	3,000,000
<b>Total Revenues</b>	<b>31,700,000</b>	<b>30,200,000</b>
<b>Expenses</b>		
<b>Water &amp; Sewer Expenditures</b>		
Personnel Services	2,955,095	3,338,894
Supplies	626,800	626,800
Other Services & Charges	5,344,000	5,430,000
Capital	19,238,048	18,230,188
<b>Total Water &amp; Sewer Expenditures</b>	<b>28,163,943</b>	<b>27,625,882</b>
<b>Debt Service</b>	<b>833,027</b>	<b>746,935</b>
<b>Other Financing Uses</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>Fund Balance</b>	<b>1,453,030</b>	<b>577,183</b>
<b>Total Expenditures</b>	<b>31,700,000</b>	<b>30,200,000</b>

Proprietary Funds - Continued	FY 2024 Budget Amounts	FY 2025 Budget Amounts
<b>Fund #402</b>		
<b>Electric Fund</b>		
<b>Revenues</b>		
Charges For Services	61,750,000	63,220,000
Fines & Forfeits	150,000	150,000
Interest & Miscellaneous Income	1,200,000	1,200,000
Retained Earnings	8,000,000	5,000,000
<b>Total Revenues</b>	<b>71,100,000</b>	<b>69,570,000</b>
<b>Electric Expenditures</b>		
Personnel Services	4,519,495	4,629,256
Supplies	386,000	411,000
Other Services & Charges	54,736,300	54,623,300
Capital	10,115,754	7,970,314
Debt Service	210,750	194,000
<b>Total Operating Expenditures</b>	<b>69,968,299</b>	<b>67,827,870</b>
<b>Retained Earnings-Ending</b>	<b>1,131,701</b>	<b>1,742,130</b>
<b>Total Expenses</b>	<b>71,100,000</b>	<b>69,570,000</b>
<b>Fund #404</b>		
<b>Solid Waste Management Fund</b>		
<b>Revenues</b>		
Charges For Services	3,865,425	3,877,860
Interest Income	1,000	48,000
Franchise Fees	210,000	230,000
Fund Balance	876,843	525,268
<b>Total Revenues</b>	<b>4,953,268</b>	<b>4,681,128</b>
<b>Expenses</b>		
Personnel Services	428,146	461,844
Other Services & Charges	3,825,122	3,969,284
Capital	700,000	250,000
Debt Service	0	0
Other Financing Uses-Transfers	0	0
<b>Total Sanitation Fund</b>	<b>4,953,268</b>	<b>4,681,128</b>