



TUPELO CITY COUNCIL SPECIAL CALLED MEETING

SEPTEMBER 08, 2020 AT 4:00 PM
COUNCIL CHAMBERS | CITY HALL

AGENDA

CALL TO ORDER COUNCIL: PRESIDENT MIKE BRYAN

ROUTINE AGENDA

1. IN THE MATTER OF 2021 PROPOSED BUDGET **KH**

ADJOURNMENT



AGENDA REQUEST

TO: Mayor and City Council
FROM: Kim Hanna, CFO
DATE September 8, 2020
SUBJECT: IN THE MATTER OF 2021 PROPOSED BUDGET **KH**

Request:

I am requesting the approval of the fiscal year 2021 City Budget.

ATTACHED:
2021 Budget Resolution

**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 writ:

	<u>FY 2020</u> <u>Budget Amounts</u>	<u>FY 2021</u> <u>Budget Amounts</u>
<u>General Fund Revenues</u>		
Local Taxes	7,553,617	7,897,082
Licenses & Permits	1,067,500	1,030,000
Intergovernmental Revenues:		
Federal Grants	60,000	60,000
State Grants	260,000	264,526
State Shared Revenues	22,303,825	21,395,000
In Lieu of Taxes	3,400,000	3,400,000
District Road Tax	1,255,000	1,305,000
Local Grants	239,759	189,759
Charges for Services	769,000	747,000
Fines & Forfeits	726,000	728,000
Interest Income & Misc Revenues	544,400	723,860
Other Financing Resources	226,471	226,471
Unreserved Fund Balance	0	0
Total General Fund Revenues	<u>38,405,572</u>	<u>37,966,698</u>
<u>General Fund Expenditures</u>		
<u>City Council</u>		
Personnel Cost	289,976	294,770
Supplies	5,000	5,000
Other Services	196,650	331,650
Capital Expenditures	0	0
Total City Council	<u>491,626</u>	<u>631,420</u>
<u>Executive Department</u>		
Personnel Cost	729,898	731,445
Supplies	16,500	22,000
Other Services	285,475	277,475
Capital Expenditures	0	0
Total Executive Department	<u>1,031,873</u>	<u>1,030,920</u>
<u>City Court</u>		
Personnel Cost	838,521	838,324
Supplies	19,100	23,100
Other Services	105,121	107,601
Capital Expenditures	0	7,000
Total City Court	<u>962,742</u>	<u>976,025</u>

General Fund Expenditures - Continued

	FY 2020 Budget Amounts	FY 2021 Budget Amounts
<u>Finance</u>		
Personnel Cost	932,531	932,466
Supplies	56,600	68,600
Other Services	417,093	429,858
Capital Expenditures	50,000	41,500
Total Finance	1,456,224	1,472,424
<u>CVB</u>		
Personnel Cost	142,506	142,507
Total CVB Expenditures	142,506	142,507
<u>Human Resources</u>		
Personnel Cost	197,195	153,451
Supplies	5,100	4,100
Other Services	29,946	27,946
Capital Expenditures	0	0
Total Human Resources	232,241	185,497
<u>Development Services</u>		
Personnel Cost	1,381,776	1,255,521
Supplies	35,500	24,000
Other Services	75,421	66,921
Capital Expenditures	0	0
Total Development Services Dept	1,492,697	1,346,442
<u>Police Department</u>		
Personnel Cost	8,740,620	8,740,619
Supplies	603,000	563,000
Other Services	1,564,385	1,526,293
Capital Expenditures	179,500	179,500
Total Police Department	11,087,505	11,009,412
<u>Fire Department</u>		
Personnel Cost	5,872,541	5,821,595
Supplies	293,500	282,150
Other Services	305,889	301,689
Capital Expenditures	0	0
Total Department	6,471,930	6,405,434

General Fund Expenditures - Continued

	FY 2020 Budget Amounts	FY 2021 Budget Amounts
<u>Public Works Department</u>		
Personnel Cost	3,021,120	2,982,418
Supplies	384,100	363,100
Other Services	2,051,558	2,176,058
Capital Expenditures	17,000	17,000
Total Department	5,473,778	5,538,576
<u>Park & Recreation</u>		
Personnel Cost	1,883,924	1,837,506
Supplies	377,585	377,585
Other Services	921,062	921,062
Capital Expenditures	10,000	10,000
Total Park & Recreation	3,192,571	3,146,153
<u>Aquatics Facility</u>		
Personnel Cost	426,144	429,287
Supplies	113,117	103,500
Other Services	363,075	363,075
Capital Expenditures	5,000	5,000
Total Aquatics Facility	907,336	900,862
<u>Museum</u>		
Personnel Cost	133,567	123,282
Supplies	9,000	9,000
Other Services	30,850	30,850
Capital Expenditures	0	0
Total Museum	173,417	163,132
Community Services	1,082,063	1,040,904
Debt Service	564,791	664,621
Other Financing Uses	3,642,272	3,244,483
Reserves	0	67,886
Total General Fund Expenditures	38,405,572	37,966,698

Special Revenue Funds	FY 2020 Budget Amounts	FY 2021 Budget Amounts
Fund #101		
Library Fund		
Revenues		
Advalorem Taxes	492,130	502,904
Interest Income	-	-
Unreserved Fund Balance	10,774	-
Total Revenues	502,904	502,904
Expenditures		
Other Services & Charges	502,904	502,904
Total Expenditures	502,904	502,904
Fund #102		
Convention & Visitors Bureau		
Revenues		
Intergovernmental Revenues	4,915,669	3,461,927
Interest Income	15,000	25,000
Unreserved Fund Balance	0	768,441
Total Revenues	4,930,669	4,255,368
Expenditures		
Personnel Services	730,620	715,556
Supplies	21,500	19,500
Other Services & Charges	2,614,705	1,984,411
Capital Outlay	40,000	10,000
Other Financing Uses	1,523,844	1,525,901
Reserve for Contingency	0	0
Total Expenditures	4,930,669	4,255,368
Fund #103		
Firemen and Policemen Retirement Fund		
Revenues		
Ad Valorem Taxes	816,834	861,701
Interest Income	0	0
Fund Balance	58,166	38,299
Total Revenues	875,000	900,000
Expenditures		
Personnel Services	875,000	900,000
Total Expenditures	875,000	900,000

Special Revenue Funds - Continued

	FY 2020	FY 2021
	Budget Amounts	Budget Amounts
Fund #104		
Rental Rehabilitation Fund		
Revenues		
Federal Grants	0	0
Interest Income	0	0
Unreserved Fund Balance	22,574	12,535
Total Revenues	22,574	12,535
Expenditures		
Other Services & Charges	22,574	12,535
Other Financing Uses	0	0
Total Expenditures	22,574	12,535
Fund #105		
Coliseum Project Fund		
Revenues		
Other Financing Sources	2,215,120	2,215,120
Interest Income	10,000	15,000
Fund Balance	0	8,660
Total Revenues	2,225,120	2,238,780
Expenditures		
Capital Outlay	0	0
Other Financing Uses	2,225,120	2,238,780
Fund Balance	0	0
Total Expenditures	2,225,120	2,238,780
Fund #111		
Transportation Fund		
Revenues		
Federal Grants	0	0
Interest Income	0	0
Other Financing Sources	160,000	138,000
Unreserved Fund Balance	0	0
Total Revenues	160,000	138,000
Expenditures		
Other Services & Charges	160,000	138,000
Total Expenditures	160,000	138,000

Special Revenue Funds - Continued

	FY 2020 Budget Amounts	FY 2021 Budget Amounts
Fund #109		
Coliseum Operating Fund		
Revenues		
Charges For Services	5,160,830	2,988,520
Interest & Misc. Revenue	25,000	9,500
Other Financing Sources	450,000	925,830
Unreserved Fund Balance	0	250,114
Total Revenues	5,635,830	4,173,964
Expenditures		
Personnel Services	2,048,330	1,315,764
Supplies	600,500	425,200
Other Services & Charges	2,687,000	1,908,000
Capital Outlay	300,000	525,000
Total Expenditures	5,635,830	4,173,964
Fund #106		
North MS Narcotic Unit		
Revenues		
Grants	10,000	10,000
Interest/Miscellaneous	70,000	85,000
Forfeited Funds	100,000	100,000
Other Financing Sources	60,000	60,000
Fund Balance	395,600	395,600
Total Revenues	635,600	650,600
Expenditures		
Personnel Services	0	0
Supplies	68,500	68,500
Other Services & Charges	360,500	361,000
Capital Outlay	157,500	172,000
Other Financing Uses	49,100	49,100
Total Expenditures	635,600	650,600

Debt Service Funds	FY 2020 Budget Amounts	FY 2021 Budget Amounts
Fund #200		
<u>Municipal Bond and Interest Fund</u>		
Revenues		
Ad Valorem Taxes	3,526,085	3,719,765
Interest & Misc Receivables	15,000	0
Other Financing Sources	1,581,751	1,582,950
Unreserved Fund Balance	2,041,279	0
Total Revenues	<u>7,164,115</u>	<u>5,302,715</u>
Expenditures		
Principal Payment	5,690,000	3,575,000
Interest Payment	1,449,115	1,702,715
Agent Fees	25,000	25,000
Total Expenditures	<u>7,164,115</u>	<u>5,302,715</u>
Fund #201		
<u>Water G.O. Bonds Fund</u>		
Revenues		
Intergovernmental Revenues	4,200,000	4,100,000
Interest	0	0
Transfer from NEMRWSD	299,155	320,831
Unreserved Fund Balance	299,154	320,832
Total Revenues	<u>4,798,309</u>	<u>4,741,663</u>
Expenditures		
Principal Payment	340,000	360,000
Interest Payment	249,309	266,663
Agent Fees	9,000	15,000
Transfer to NEMRWSD	4,200,000	4,100,000
Total Expenditures	<u>4,798,309</u>	<u>4,741,663</u>

Debt Service Funds - Continued	FY 2020 Budget Amounts	FY 2021 Budget Amounts
Fund #224		
Tax Increment Debt Service		
Revenues		
Tax Increment Taxes	64,150	61,900
Interest Income	0	0
Transfer from Capital Project Fund	0	0
Fund Balance	0	0
Total Revenues	64,150	61,900
Expenditures		
Principal Payment	50,000	50,000
Interest Payment	12,150	9,900
Agent Fees	2,000	2,000
Total Expenditures	64,150	61,900
Fund #222		
Special Assessments Bond & Interest Fund		
Revenues		
Interest	0	0
Other Financing Sources	0	31,588
Special Assessment Taxes	41,890	0
Unreserved Fund Balance	0	67,500
Total Revenues	41,890	99,088
Expenditures		
375 Principal	35,000	0
375 Interest	1,890	0
Paying Agent Fees	5,000	0
Other Financing Uses	0	99,088
Total Expenditures	41,890	99,088

Debt Service Funds - Continued

	FY 2020	FY 2021
	Budget Amounts	Budget Amounts
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Fund #226		
Special Obligation Bond Debt		
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Revenues		
Interest	0	0
Unreserved Fund Balance	668,309	700,838
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Total Revenues	668,309	700,838
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Expenditures		
Sp Obligation-Principal	0	0
Special Oblig-Interest	656,309	688,838
Paying Agent Fees	12,000	12,000
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Total Expenditures	668,309	700,838
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<u>Capital Project Funds</u>	<u>FY 2020 Budget Amounts</u>	<u>FY 2021 Budget Amounts</u>
Fund #327		
<u>Tupelo Capital & Infrastructure Fund</u>		
Revenues		
Grants	800,000	985,889
Transfer from Other Funds	3,027,590	3,317,454
Bond Proceeds	-	-
Lease Proceeds	-	-
Contributions	-	-
Unreserved Fund Balance	6,014,619	13,718,230
Total Revenues	<u>9,842,209</u>	<u>18,021,573</u>
Expenditures		
Other Services & Charges		
Neighborhood Revitalization	989,922	800,000
Beautification Projects	16,126	15,000
Maintenance Projects	265,000	342,522
Street Overlay	1,835,000	3,060,230
Contingencies/Match	300,000	100,000
Total Other Services & Charges	<u>3,406,048</u>	<u>4,317,752</u>
Capital		
Infrastructure Improvements	2,755,856	7,140,834
Equipment	136,437	590,782
Building Improvements	427,125	3,563,973
Park Improvements	2,482,243	967,932
Vehicles	180,000	220,489
Police Vehicles	320,000	300,905
Fire Equipment	134,500	918,906
Total Capital	<u>6,436,161</u>	<u>13,703,821</u>
Bond Cost	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,842,209</u>	<u>18,021,573</u>

<u>Capital Project Funds-Continued</u>	<u>FY 2020 Budget Amounts</u>	<u>FY 2021 Budget Amounts</u>
Fund #316		
<u>Capital Projects Fund</u>		
Revenues		
Grants	48,166	0
Donations	0	0
Unreserved Fund Balance	204,134	250,000
Total Revenues	<u>252,300</u>	<u>250,000</u>
Expenditures		
Street/Bridge Improvement		
East Tupelo-Curb & Gutter Phase III	14,134	0
Public Safety		
Police Dept-DPS Funds	48,166	0
Police Dept-Tobacco Funds	190,000	250,000
Capital Expenditures	<u>252,300</u>	<u>250,000</u>
Reserve	<u>0</u>	<u>0</u>
Total Expenditures	<u>252,300</u>	<u>250,000</u>
Fund #334		
<u>Special Levy Street Improvement Phase VI</u>		
Revenues		
Ad Valorem Taxes	5,073,503	5,182,793
Homestead Exemption	0	169,387
Grants-MDOT	0	0
Interest & Misc Receivables	25,000	25,000
Unreserved Fund Balance	5,000,000	5,800,000
Total Revenues	<u>10,098,503</u>	<u>11,177,180</u>
Expenditures		
Personnel Costs	103,155	106,100
Other Services & Charges-Maintenance	1,269,000	2,277,195
Capital Outlay	8,726,348	8,793,885
Other Financing Uses	0	0
Total Expenditures	<u>10,098,503</u>	<u>11,177,180</u>

Capital Project Funds-Continued	FY 2020	FY 2021
	<u>Budget Amounts</u>	<u>Budget Amounts</u>
Fund #317		
Fairgrounds Construction Fund		
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Revenues		
Grants	0	0
Land Sales	200,000	0
Unreserved Fund Balance	<u>111,985</u>	<u>593,181</u>
Total Revenues	<u>311,985</u>	<u>593,181</u>
Expenditures		
Other Services & Charges	0	50,000
Capital Outlay	311,985	543,181
Other Financing Uses	<u>0</u>	<u>0</u>
Total Expenditures	<u>311,985</u>	<u>593,181</u>
Fund #328		
Special Obligation Fund		
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Revenues		
Bond Issue Proceeds	0	0
Unreserved Fund Balance	<u>15,410,474</u>	<u>6,208,379</u>
Total Revenues	<u>15,410,474</u>	<u>6,208,379</u>
Expenditures		
Capital Outlay	<u>15,410,474</u>	<u>6,208,379</u>
Total Expenditures	<u>15,410,474</u>	<u>6,208,379</u>
Internal Service Funds		
Fund #505		
Self-Insurance Fund		
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Revenues		
Transfers From Other Funds	0	0
Fund Balance	<u>500,000</u>	<u>400,000</u>
Total Revenues	<u>500,000</u>	<u>400,000</u>
Expenditures		
Other Services & Charges	<u>500,000</u>	<u>400,000</u>
Total Expenditures	<u>500,000</u>	<u>400,000</u>

Propriety Funds	FY 2020 Budget Amounts	FY 2021 Budget Amounts
Fund #400		
<u>Waterworks and Sewer System</u>		
Revenues		
SRF Loans	11,000,000	9,000,000
Charges For Services	13,800,000	14,000,000
Interest & Miscellaneous Income	250,000	300,000
Retained Earning-Beginning	7,000,000	5,914,534
Total Revenues	<u>32,050,000</u>	<u>29,214,534</u>
Expenses		
Water & Sewer Expenditures		
Personnel Services	2,780,311	2,726,667
Supplies	365,500	406,100
Other Services & Charges	4,470,957	4,507,225
Capital	17,817,832	15,292,756
Total Water & Sewer Expenditures	<u>25,434,600</u>	<u>22,932,748</u>
Debt Service	<u>923,449</u>	<u>1,023,803</u>
Other Financing Uses	<u>1,245,528</u>	<u>1,257,983</u>
Fund Balance	<u>4,446,423</u>	<u>4,000,000</u>
Total Expenditures	<u>32,050,000</u>	<u>29,214,534</u>

Proprietary Funds - Continued	FY 2020 Budget Amounts	FY 2021 Budget Amounts
Fund #402		
Electric Fund		
Revenues		
Charges For Services	58,740,629	58,772,000
Fines & Forfeits	100,000	100,000
Interest & Miscellaneous Income	1,060,000	1,060,000
Retained Earnings	9,900,000	9,046,444
Total Revenues	69,800,629	68,978,444
Electric Expenditures		
Personnel Services	3,864,894	3,848,884
Supplies	320,000	328,000
Other Services & Charges	55,331,271	55,423,699
Capital	7,221,741	6,638,761
Debt Service	248,100	239,100
Total Operating Expenditures	66,986,006	66,478,444
Retained Earnings-Ending	2,814,623	2,500,000
Total Expenses	69,800,629	68,978,444
Fund #404		
Solid Waste Management Fund		
Revenues		
Charges For Services	3,214,014	3,499,686
Interest Income	10,000	10,000
Franchise Fees	325,000	325,000
Fund Balance	107,259	0
Total Revenues	3,656,273	3,834,686
Expenses		
Personnel Services	425,928	424,457
Other Services & Charges	3,230,345	3,410,229
Capital	0	0
Debt Service	0	0
Other Financing Uses-Transfers	0	0
Total Sanitation Fund	3,656,273	3,834,686