



# TUPELO CITY COUNCIL SPECIAL CALLED MEETING

SEPTEMBER 13, 2022 AT 4:00 PM  
COUNCIL CHAMBERS | CITY HALL

## AGENDA

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### CALL TO ORDER

COUNCIL PRESIDENT LYNN BRYAN

### ROUTINE AGENDA

1. IN THE MATTER OF THE 2022 TAX LEVY **KH**
2. IN THE MATTER OF 2023 ADOPTED BUDGET **KH**

### ADJOURNMENT



## AGENDA REQUEST

**TO:** Mayor and City Council  
**FROM:** Kim Hanna, CFO  
**DATE** September 13, 2022  
**SUBJECT:** IN THE MATTER OF THE 2022 TAX LEVY **KH**

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**Request:**

I am requesting the approval of 2022 Tax Levy

**ATTACHED:**  
2022 Tax Levy Resolution

**City of Tupelo  
Resolution for Tax Levy for 2022  
Legal Notice**

In the Matter of Tax Levy for the levying of the Ad Valorem Taxes for the City of Tupelo and the Tupelo Municipal Separate School District for the Tax Year 2022 and the current Fiscal Year 2022 - 2023.

Be it remembered that there came on this day for hearing, consideration and determination by the Mayor and the City Council of the City of Tupelo, Mississippi, the matter of levying Ad Valorem Taxes for said City of Tupelo and the Tupelo Municipal Separate School District for the Fiscal Year 2022-2023 as required by Section 21-33-45, Mississippi Code Annotated (1972), as amended; and said Mayor and Council having carefully considered and determined that the tax rate of levies afterward fixed herein are necessary to produce the revenue required to meet the expenses for said Municipality and said Separate School District for the Fiscal Year 2022-2023.

**It is, therefore, by said Mayor and City Council RESOLVED AND ORDERED:**

- 1. That Ad Valorem Rates or Levies expressed in mills or a decimal fraction of a mill, shall be and the same are hereby imposed, assessed and levied and shall be collected for the year 2022 and the Fiscal Year 2022-2023 upon each dollar of assessed value of all real and personal property, except upon the exempted assessed value of homes to the extent exempted by the Homestead Exemption Laws of the State of Mississippi, within the City of Tupelo, Mississippi, Lee County, as follows:

**MUNICIPAL BOND AND INTEREST FUND:**

On each dollar (1.00) valuation, as authorized by Section 21-33-87 of the Mississippi Code Annotated (1972), as amended, 8.2 Mills.

**FIREMEN AND POLICEMEN RETIREMENT FUND:**

On each dollar (1.00) valuation, as authorized by Section 21-29-117 of the Mississippi Code Annotated (1972), as amended, 1.61 Mills.

**GENERAL FUND**

On each dollar (1.00) valuation, as authorized by Section 27-39-307 of the Mississippi Code Annotated (1972), as amended, for general revenue and general improvements 11.79 Mills.

**LIBRARY FUND**

On each dollar (1.00) valuation, as authorized by Section 39-3-7 of the Mississippi Code Annotated (1972), as amended, for support and maintenance of the local public library .87 Mills.

**SPECIAL LEVY - STREET IMPROVEMENTS**

On each dollar (1.00) valuation, as authorized by Section 27-39-321 of the Mississippi Code Annotated (1972), as amended, for constructing, improving or paving streets, sidewalks, driveways parkways, walkways, or public parking facilities and purchasing land therefor, 10.00 Mills

**TOTAL MUNICIPAL LEVY: 32.47 Mills**

**Tax Levy for 2022 - Continued**

- 2. That Ad Valorem Rates or Levies expressed in mills or a decimal fraction of a mill, shall be and the same are hereby imposed, assessed and levied and shall be collected for the year 2022 and the Fiscal Year 2022-2023 upon each dollar of assessed value of all real and personal property, except upon the exempted assessed value of homes to the extent exempted by the Homestead Exemption Laws of the State of Mississippi, within the Tupelo Municipal Separate School District, being all real and personal property in the said School District as the same is extended beyond the corporate limits of said City as follows:

**SCHOOL MAINTENANCE FUND**

On each dollar (1.00) valuation for the maintenance of the Schools of said School District as authorized by Section 27-39-315 of the Mississippi Code Annotated (1972), as amended, 55 Mills.

**SCHOOL BOND AND INTEREST FUND**

On each dollar (1.00) valuation for the purpose of paying bonds and interest of the School District, as authorized by Section 27-39-315 of the Mississippi Code Annotated (1972), as amended, 6.10 Mills

**SHORT TERM DEBT:**

On each dollar (1.00) valuation for the purpose of paying a short-term debt as authorized by Section 37-59-105 of the Mississippi Code Annotated (1972), as amended, secured in the manner set forth in Section 27-39-333, 3 Mills.

**TOTAL SCHOOL LEVY: 64.10 Mills**

- 3. That is now recited as the expressed intention of said Mayor and City Council that all taxable property within the City of Tupelo, Mississippi and all taxable property within the Tupelo Municipal Separate School District (except that exempted by law) shall be and it is hereby taxed, in accordance with the particular separate levies against the assessed valuation thereof as heretofore imposed, assessed and levied by this Resolution at the total rate or levy following:
  - A. On each dollar (1.00) valuation on all real and personal property within the City of Tupelo, Mississippi for all Municipal Purposes, 32.47 Mills, and for all School Purposes, 64.10 Mills.
  - B. On each dollar (1.00) valuation on all real and personal property in the Tupelo Municipal Separate School District as extended into adjacent, annexed territory beyond the corporate limits of the City of Tupelo for all School purposes, 64.10 Mills.

**Tax Levy for 2022 - Continued**

- 4. That the City Clerk by and hereby is authorized, ordered and directed as required by House Bill No. 72, Regular Legislative Session 1950 of the Legislature of the State of Mississippi, to:
  - A. Deliver a copy of this resolution to the State Department of Revenue.
  - B. Have this Resolution printed after the adoption hereof, so that he may furnish a copy thereof to any taxpayer upon request.
  - C. Publish the entire text of this Resolution in an newspaper published within said City, after the Adoption hereof. Unanimously adopted by the Mayor and City Council of the City of Tupelo, Mississippi at a public meeting of said Mayor and City Council, this the 13th day of September, 2022.

After dicussion and review of the 2022 Tax Levy, Council Member\_\_\_\_\_ moved that the forefoing Resolution be adopted and said motion was seconded by Council Member \_\_\_\_\_ and upon the question being put to a vote, the results were as follows:

- Council Member Mims\_\_\_\_\_
- Council Member Bryan\_\_\_\_\_
- Council Member Beard\_\_\_\_\_
- Council Member Davis\_\_\_\_\_
- Council Member Palmer\_\_\_\_\_
- Council Member Gaston\_\_\_\_\_
- Council Member Jones\_\_\_\_\_

The motion having received the affirmative vote of a Majority of the members present, the President declared the motion carried and the resolution adopted

CITY OF TUPELO, MISSISSIPPI

By: \_\_\_\_\_  
Lynn Bryan, President

ATTEST:

\_\_\_\_\_  
Missy Shelton, Clerk of the Council

APPROVED:

\_\_\_\_\_  
Todd Jordan, Mayor

ATTEST:

\_\_\_\_\_  
Kim Hanna, City Clerk



## AGENDA REQUEST

**TO:** Mayor and City Council  
**FROM:** Kim Hanna, CFO  
**DATE** September 13, 2022  
**SUBJECT:** IN THE MATTER OF 2023 ADOPTED BUDGET **KH**

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**Request:**

I am requesting the approval of the fiscal year 2023 City Budget.

**ATTACHED:**  
2023 Budget Resolution

**CITY OF TUPELO, MISSISSIPPI BUDGET  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2023**

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, 2023, be hereby fixed, adopted and approved, to wit:

	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 Budget Amounts</b>
<b><u>General Fund Revenues</u></b>		
Local Taxes	7,377,577	7,564,566
Licenses & Permits	1,180,000	1,190,500
Intergovernmental Revenues:		
Federal Grants	0	100,000
State Grants	284,871	272,666
State Shared Revenues	23,845,000	25,339,000
In Lieu of Taxes	3,400,000	3,400,000
District Road Tax	1,355,000	1,435,000
Local Grants	282,586	298,827
Charges for Services	577,000	628,000
Fines & Forfeits	725,000	621,000
Interest Income & Misc Revenues	763,860	534,260
Other Financing Resources	232,341	255,322
Unreserved Fund Balance	0	0
<b>Total General Fund Revenues</b>	<b>40,023,235</b>	<b>41,639,141</b>
<b><u>General Fund Expenditures</u></b>		
<b><u>City Council</u></b>		
Personnel Cost	297,861	303,337
Supplies	7,500	7,500
Other Services	204,150	204,150
Capital Expenditures	0	0
<b>Total City Council</b>	<b>509,511</b>	<b>514,987</b>
<b><u>Executive Department</u></b>		
Personnel Cost	810,038	889,125
Supplies	30,000	30,000
Other Services	282,975	304,850
Capital Expenditures	0	0
<b>Total Executive Department</b>	<b>1,123,013</b>	<b>1,223,975</b>
<b><u>City Court</u></b>		
Personnel Cost	871,718	943,143
Supplies	29,600	32,300
Other Services	109,722	109,154
Capital Expenditures	0	0
<b>Total City Court</b>	<b>1,011,040</b>	<b>1,084,597</b>

**General Fund Expenditures - Continued**

	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
<b><u>Finance</u></b>		
Personnel Cost	812,653	839,162
Supplies	22,150	27,150
Other Services	615,420	555,897
Capital Expenditures	141,500	218,100
<b>Total Finance</b>	<b>1,591,723</b>	<b>1,640,309</b>
<b><u>CVB</u></b>		
Personnel Cost	146,202	150,935
<b>Total CVB Expenditures</b>	<b>146,202</b>	<b>150,935</b>
<b><u>Human Resources</u></b>		
Personnel Cost	296,309	328,957
Supplies	4,100	4,100
Other Services	119,946	126,900
Capital Expenditures	0	0
<b>Total Human Resources</b>	<b>420,355</b>	<b>459,957</b>
<b><u>Development Services</u></b>		
Personnel Cost	1,428,247	1,548,918
Supplies	42,000	51,500
Other Services	82,421	193,300
Capital Expenditures	0	0
<b>Total Development Services Dept</b>	<b>1,552,668</b>	<b>1,793,718</b>
<b><u>Police Department</u></b>		
Personnel Cost	9,113,670	9,518,269
Supplies	613,000	768,000
Other Services	1,683,517	1,761,019
Capital Expenditures	174,500	269,500
<b>Total Police Department</b>	<b>11,584,687</b>	<b>12,316,788</b>
<b><u>Fire Department</u></b>		
Personnel Cost	6,517,902	6,768,174
Supplies	309,650	403,974
Other Services	255,489	284,600
Capital Expenditures	10,000	10,000
<b>Total Department</b>	<b>7,093,041</b>	<b>7,466,748</b>



**General Fund Expenditures - Continued**

	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
<b><u>Public Works Department</u></b>		
Personnel Cost	3,050,265	3,102,454
Supplies	363,100	406,100
Other Services	2,248,308	2,255,390
Capital Expenditures	17,000	17,000
<b>Total Department</b>	<b>5,678,673</b>	<b>5,780,944</b>
<b><u>Park &amp; Recreation</u></b>		
Personnel Cost	2,057,358	2,175,831
Supplies	391,000	427,000
Other Services	998,262	1,109,533
Capital Expenditures	20,000	20,000
<b>Total Park &amp; Recreation</b>	<b>3,466,620</b>	<b>3,732,364</b>
<b><u>Aquatics Facility</u></b>		
Personnel Cost	456,535	465,684
Supplies	103,500	98,500
Other Services	421,000	462,000
Capital Expenditures	10,000	10,000
<b>Total Aquatics Facility</b>	<b>991,035</b>	<b>1,036,184</b>
<b><u>Museum</u></b>		
Personnel Cost	129,635	140,577
Supplies	9,000	9,000
Other Services	45,350	40,100
Capital Expenditures	5,000	5,000
<b>Total Museum</b>	<b>188,985</b>	<b>194,677</b>
<b>Community Services</b>	<b>1,201,404</b>	<b>1,069,672</b>
<b>Debt Service</b>	<b>664,621</b>	<b>325,480</b>
<b>Other Financing Uses</b>	<b>2,784,145</b>	<b>2,693,219</b>
<b>Reserves</b>	<b>15,512</b>	<b>154,587</b>
<b>Total General Fund Expenditures</b>	<b>40,023,235</b>	<b>41,639,141</b>

Special Revenue Funds	FY 2022 Budget Amounts	FY 2023 Budget Amounts
<b>Fund #101</b>		
<b>Library Fund</b>		
<b>Revenues</b>		
Advalorem Taxes	508,022	492,427
Interest Income	-	-
Unreserved Fund Balance	2,882	50,977
<b>Total Revenues</b>	<b>510,904</b>	<b>543,404</b>
<b>Expenditures</b>		
Other Services & Charges	510,904	543,404
<b>Total Expenditures</b>	<b>510,904</b>	<b>543,404</b>
<b>Fund #102</b>		
<b>Convention &amp; Visitors Bureau</b>		
<b>Revenues</b>		
Intergovernmental Revenues	4,582,745	5,488,352
Federal Grants	0	1,700,000
Interest Income	25,000	20,000
Unreserved Fund Balance	1,000,000	1,171,826
<b>Total Revenues</b>	<b>5,607,745</b>	<b>8,380,178</b>
<b>Expenditures</b>		
Personnel Services	729,754	743,588
Supplies	16,000	16,000
Other Services & Charges	2,329,388	4,987,995
Capital Outlay	7,500	52,500
Other Financing Uses	2,525,103	2,580,095
Reserve for Contingency	0	0
<b>Total Expenditures</b>	<b>5,607,745</b>	<b>8,380,178</b>
<b>Fund #103</b>		
<b>Firemen and Policemen Retirement Fund</b>		
<b>Revenues</b>		
Ad Valorem Taxes	879,480	911,272
Interest Income	0	0
Fund Balance	35,520	13,728
<b>Total Revenues</b>	<b>915,000</b>	<b>925,000</b>
<b>Expenditures</b>		
Personnel Services	915,000	925,000
<b>Total Expenditures</b>	<b>915,000</b>	<b>925,000</b>

**Special Revenue Funds - Continued**

	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 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	15,000	0
Fund Balance	698,838	909,548
<b>Total Revenues</b>	<b>2,928,958</b>	<b>3,124,668</b>
<b>Expenditures</b>		
Capital Outlay	0	0
Other Financing Uses	2,928,958	3,124,668
Fund Balance	0	0
<b>Total Expenditures</b>	<b>2,928,958</b>	<b>3,124,668</b>
<b>Fund #111</b>		
<b>Transportation Fund</b>		
<b>Revenues</b>		
Federal Grants	0	0
Interest Income	0	0
Other Financing Sources	144,900	0
Unreserved Fund Balance	0	0
<b>Total Revenues</b>	<b>144,900</b>	<b>0</b>
<b>Expenditures</b>		
Other Services & Charges	144,900	0
<b>Total Expenditures</b>	<b>144,900</b>	<b>0</b>
Fund is closed and will be expensed through the General Fund Community Services		

**Special Revenue Funds - Continued**

	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
<b>Fund #109</b>		
<b>Coliseum Operating Fund</b>		
<b>Revenues</b>		
Charges For Services	3,779,438	4,500,700
Interest & Misc. Revenue	9,500	11,470
Other Financing Sources	525,830	2,425,830
Unreserved Fund Balance	1,912,904	825,000
	<u>6,227,672</u>	<u>7,763,000</u>
<b>Total Revenues</b>	<b>6,227,672</b>	<b>7,763,000</b>
<b>Expenditures</b>		
Personnel Services	1,315,768	1,451,750
Supplies	589,293	589,500
Other Services & Charges	3,397,611	3,671,750
Capital Outlay	925,000	2,050,000
	<u>6,227,672</u>	<u>7,763,000</u>
<b>Total Expenditures</b>	<b>6,227,672</b>	<b>7,763,000</b>

**Fund #106**  
**North MS Narcotic Unit**

<b>Revenues</b>		
Grants	10,000	10,000
Interest/Miscellaneous	85,000	75,000
Forfeited Funds	100,000	100,000
Other Financing Sources	0	0
Fund Balance	540,246	422,000
	<u>735,246</u>	<u>607,000</u>
<b>Total Revenues</b>	<b>735,246</b>	<b>607,000</b>
<b>Expenditures</b>		
Personnel Services	0	0
Supplies	87,500	69,773
Other Services & Charges	423,500	315,000
Capital Outlay	172,000	172,000
Other Financing Uses	52,246	50,227
	<u>735,246</u>	<u>607,000</u>
<b>Total Expenditures</b>	<b>735,246</b>	<b>607,000</b>

<b>Debt Service Funds</b>	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 Budget Amounts</b>
<b>Fund #200</b>		
<b><u>Municipal Bond and Interest Fund</u></b>		
<b>Revenues</b>		
Ad Valorem Taxes	4,479,339	4,641,264
Interest & Misc Receivables	0	0
Other Financing Sources	763,946	0
Unreserved Fund Balance	0	0
<b>Total Revenues</b>	<b><u>5,243,285</u></b>	<b><u>4,641,264</u></b>
<b>Expenditures</b>		
Principal Payment	3,775,000	2,210,000
Interest Payment	1,443,285	1,318,626
Refunding Expense	0	1,087,638
Agent Fees	25,000	25,000
<b>Total Expenditures</b>	<b><u>5,243,285</u></b>	<b><u>4,641,264</u></b>
<b>Fund #201</b>		
<b><u>Water G.O. Bonds Fund</u></b>		
<b>Revenues</b>		
Intergovernmental Revenues	4,100,000	4,600,000
Interest	0	0
Transfer from NEMRWSD	320,981	315,781
Unreserved Fund Balance	320,982	330,782
<b>Total Revenues</b>	<b><u>4,741,963</u></b>	<b><u>5,246,563</u></b>
<b>Expenditures</b>		
Principal Payment	375,000	395,000
Interest Payment	251,963	236,563
Agent Fees	15,000	15,000
Transfer to NEMRWSD	4,100,000	4,600,000
<b>Total Expenditures</b>	<b><u>4,741,963</u></b>	<b><u>5,246,563</u></b>

**Debt Service Funds - Continued**

	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>
<b>Fund #224</b>		
<b>Tax Increment Debt Service</b>		
<b>Revenues</b>		
Tax Increment Taxes	127,252	136,475
Interest Income	0	0
Transfer from Capital Project Fund	0	0
Fund Balance	0	0
<b>Total Revenues</b>	<b>127,252</b>	<b>136,475</b>
<b>Expenditures</b>		
Principal Payment	85,000	97,000
Interest Payment	37,252	34,475
Agent Fees	5,000	5,000
<b>Total Expenditures</b>	<b>127,252</b>	<b>136,475</b>

**Fund #226**  
**Special Obligation Bond Debt**

<b>Revenues</b>		
Interest	0	0
Other Financing Sources	698,838	698,838
Unreserved Fund Balance	0	0
<b>Total Revenues</b>	<b>698,838</b>	<b>698,838</b>
<b>Expenditures</b>		
Sp Obligation-Principal	0	0
Special Oblig-Interest	688,838	688,838
Paying Agent Fees	10,000	10,000
<b>Total Expenditures</b>	<b>698,838</b>	<b>698,838</b>

<u>Capital Project Funds</u>	<u>FY 2022 Budget Amounts</u>	<u>FY 2023 Budget Amounts</u>
<b>Fund #327</b>		
<b><u>Tupelo Capital &amp; Infrastructure Fund</u></b>		
<b>Revenues</b>		
Grants	920,000	1,352,972
Transfer from Other Funds	5,384,685	5,328,099
Bond Proceeds	-	-
Lease Proceeds	-	-
Contributions	-	200,000
Unreserved Fund Balance	13,104,822	10,556,708
<b>Total Revenues</b>	<b><u>19,409,507</u></b>	<b><u>17,437,779</u></b>
<b>Expenditures</b>		
Other Services & Charges		
Neighborhood Revitalization	1,438,235	850,604
Neighborhood-Traffic Calming	60,000	120,000
Maintenance Projects	262,121	274,628
Street Overlay	5,068,824	2,896,363
Contingencies/Match	100,000	-
<b>Total Other Services &amp; Charges</b>	<b><u>6,929,180</u></b>	<b><u>4,141,595</u></b>
Capital		
Infrastructure Improvements	7,019,020	7,874,297
Property Purchase	-	767,500
Equipment	499,901	1,099,157
Building Improvements	3,387,197	1,453,755
Park Improvements	839,275	1,105,705
Vehicles	259,926	389,151
Police Vehicles	346,794	373,739
Fire Equipment	128,214	232,880
<b>Total Capital</b>	<b><u>12,480,327</u></b>	<b><u>13,296,184</u></b>
<b>Bond Cost</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Expenditures</b>	<b><u>19,409,507</u></b>	<b><u>17,437,779</u></b>

<b>Capital Project Funds-Continued</b>	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 Budget Amounts</b>
<b>Fund #316</b>		
<b>Capital Projects Fund</b>		
<b>Revenues</b>		
Grants	36,550	0
Unreserved Fund Balance	220,000	525,000
<b>Total Revenues</b>	<b>256,550</b>	<b>525,000</b>
<b>Expenditures</b>		
Police Dept-DPS Funds	36,550	0
Police Dept-Tobacco Funds	220,000	525,000
<b>Total Capital Expenditures</b>	<b>256,550</b>	<b>525,000</b>
<b>Fund #334</b>		
<b>Special Levy Street Improvement Phase VI</b>		
<b>Revenues</b>		
Ad Valorem Taxes	0	0
Homestead Exemption	0	0
Grants-MDA	200,000	0
Interest & Misc Receivables	0	0
Unreserved Fund Balance	4,229,898	0
<b>Total Revenues</b>	<b>4,429,898</b>	<b>0</b>
<b>Expenditures</b>		
Other Services & Charges-Maintenance	1,000,000	0
Capital Outlay	3,429,898	0
Other Financing Uses	0	0
<b>Total Expenditures</b>	<b>4,429,898</b>	<b>0</b>
<b>Fund is closed and all remaining funds were transferred to Phase VII</b>		
<b>Fund #335</b>		
<b>Special Levy Street Improvement Phase VII</b>		
<b>Revenues</b>		
Ad Valorem Taxes	5,270,739	5,466,904
Homestead Exemption	191,869	193,101
Interest & Misc Receivables	10,000	0
Unreserved Fund Balance	0	6,215,112
<b>Total Revenues</b>	<b>5,472,608</b>	<b>11,875,117</b>
<b>Expenditures</b>		
Personnel Costs	109,066	112,649
Other Services & Charges-Maintenance	1,365,652	2,780,653
Capital Outlay	3,997,890	8,981,815
Other Financing Uses	0	0
<b>Total Expenditures</b>	<b>472,608</b>	<b>11,875,117</b>



<b>Capital Project Funds-Continued</b>	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 Budget Amounts</b>
<b>Fund #317</b>		
<b>Fairgrounds Construction Fund</b> <hr/>		
<b>Revenues</b>		
Grants	0	0
Land Sales	0	500,000
Unreserved Fund Balance	473,346	800,000
	<hr/>	<hr/>
<b>Total Revenues</b>	<b>473,346</b>	<b>1,300,000</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Expenditures</b>		
Other Services & Charges	50,000	350,000
Capital Outlay	423,346	950,000
Other Financing Uses	0	0
	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>473,346</b>	<b>1,300,000</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Fund #328</b>		
<b>Special Obligation Fund</b> <hr/>		
<b>Revenues</b>		
Bond Issue Proceeds	0	0
Unreserved Fund Balance	810,536	0
	<hr/>	<hr/>
<b>Total Revenues</b>	<b>810,536</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Expenditures</b>		
Capital Outlay	810,536	0
	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>810,536</b>	<b>0</b>
	<hr/> <hr/>	<hr/> <hr/>
Fund is closed		
<b>Internal Service Funds</b>		
<b>Fund #505</b>		
<b>Self-Insurance Fund</b> <hr/>		
<b>Revenues</b>		
Transfers From Other Funds	0	0
Fund Balance	400,000	400,000
	<hr/>	<hr/>
<b>Total Revenues</b>	<b>400,000</b>	<b>400,000</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Expenditures</b>		
Other Services & Charges	400,000	400,000
	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>400,000</b>	<b>400,000</b>
	<hr/> <hr/>	<hr/> <hr/>

<b>Propriety Funds</b>	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 Budget Amounts</b>
<b>Fund #400</b>		
<b>Waterworks and Sewer System</b>		
<b>Revenues</b>		
SRF Loans	12,150,000	13,000,000
Charges For Services	14,000,000	14,000,000
Interest & Miscellaneous Income	300,000	300,000
Retained Earning-Beginning	4,219,780	3,500,000
<b>Total Revenues</b>	<b>30,669,780</b>	<b>30,800,000</b>
<b>Expenses</b>		
<b>Water &amp; Sewer Expenditures</b>		
Personnel Services	2,726,667	2,955,095
Supplies	406,100	586,100
Other Services & Charges	4,696,696	4,980,000
Capital	16,765,548	16,910,348
<b>Total Water &amp; Sewer Expenditures</b>	<b>24,595,011</b>	<b>25,431,543</b>
<b>Debt Service</b>	<b>988,185</b>	<b>907,270</b>
<b>Other Financing Uses</b>	<b>1,257,983</b>	<b>1,250,000</b>
<b>Fund Balance</b>	<b>3,828,601</b>	<b>3,211,187</b>
<b>Total Expenditures</b>	<b>30,669,780</b>	<b>30,800,000</b>

<b>Proprietary Funds - Continued</b>	<b>FY 2022 Budget Amounts</b>	<b>FY 2023 Budget Amounts</b>
<b>Fund #402</b>		
<b>Electric Fund</b>		
<b>Revenues</b>		
Charges For Services	58,772,000	60,750,000
Fines & Forfeits	140,000	140,000
Interest & Miscellaneous Income	1,060,000	1,060,000
Retained Earnings	9,150,000	7,150,000
<b>Total Revenues</b>	<b>69,122,000</b>	<b>69,100,000</b>
<b>Electric Expenditures</b>		
Personnel Services	3,848,884	4,139,616
Supplies	313,500	333,500
Other Services & Charges	55,441,231	54,547,150
Capital	8,864,154	8,961,854
Debt Service	229,950	220,500
<b>Total Operating Expenditures</b>	<b>68,697,719</b>	<b>68,202,620</b>
<b>Retained Earnings-Ending</b>	<b>424,281</b>	<b>897,380</b>
<b>Total Expenses</b>	<b>69,122,000</b>	<b>69,100,000</b>
<b>Fund #404</b>		
<b>Solid Waste Management Fund</b>		
<b>Revenues</b>		
Charges For Services	3,522,450	3,576,066
Interest Income	10,000	1,000
Franchise Fees	325,000	325,000
Fund Balance	306,404	432,234
<b>Total Revenues</b>	<b>4,163,854</b>	<b>4,334,300</b>
<b>Expenses</b>		
Personnel Services	438,454	426,462
Other Services & Charges	3,540,400	3,602,338
Capital	185,000	305,500
Debt Service	0	0
Other Financing Uses-Transfers	0	0
<b>Total Sanitation Fund</b>	<b>4,163,854</b>	<b>4,334,300</b>