

**RESOLUTION FIXING THE AD VALOREM TAX LEVY ON REAL AND
PERSONAL PROPERTY FOR TAXES
AND ESTABLISHING THE BUDGET**

**Appropriations and Expenditures for the Fiscal Year 2025-2026
FOR THE CITY OF SOUTHAVEN, MISSISSIPPI**

**BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE
CITY OF SOUTHAVEN, MISSISSIPPI**

SECTION 1. That for the Fiscal Year beginning October 1, 2025, there shall be and there is hereby levied on all taxable property, Real and Personal, within the corporate limits of the City of Southaven, Mississippi for Ad Valorem taxes for municipal purposes as indicated, the following levies to be collected upon each dollar of assessed value as shown upon the Real and Personal Ad Valorem assessment rolls of the City of Southaven as to such property within the city limits, to-wit:

***FOR GENERAL REVENUE PURPOSES:
THIRTY-FIVE (35) MILLS
SECTION 27-39-307 AND 83-3-37 PARAGRAPH 5 OF THE MISSISSIPPI CODE
OF 1972***

***FOR DEBT RETIREMENT OF GENERAL OBLIGATION BONDS:
FIVE POINT FORTY FIVE (5.45) MILLS
SECTION 21-33-45 OF THE MISSISSIPPI CODE OF 1972***

***TOTAL FOR SAID MUNICIPAL PURPOSES:
FORTY POINT FORTY FIVE (40.45) MILLS***

***FOR PARKS AND LIBRARY DEBT MILLAGE APPLIED TO EXEMPT BUSINESS AS PER
AD VALOREM TAX ABATEMENT PURPOSES:
SIXTEEN POINT FORTY NINE (16.49) MILLS
SECTION 27-39-329 OF THE MISSISSIPPI CODE OF 1972***

WHEREAS, the Mayor and the Board of Aldermen of the City of Southaven, Mississippi, wish to prepare and publish a summarized budget of the municipal revenues and expense estimated for the fiscal year 2025-2026; and

WHEREAS, the budget herein shall be for the period beginning from October 1, 2025 and ending September 30, 2026; and

WHEREAS, the "Municipal Budget Law" of the State of Mississippi provides that said budget shall be adopted and approved as finally determined by governing authorities being the Mayor and Board of Aldermen of the City of Southaven, Mississippi; now therefore,

**BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF
SOUTHAVEN, DESOTO COUNTY, MISSISSIPPI, AS FOLLOWS:**

Fund Description	Budget for FYE 9/30/2026
GENERAL FUND	
REVENUE	
GENERAL PROPERTY TAXES	\$ (35,380,000)
LICENSES & PERMITS	(820,000)
INTERGOVERNMENTAL	(28,060,000)
CHARGES FOR SERVICES	(5,578,500)
FINES	(7,045,000)
FRANCHISE TAXES	(2,775,000)
OTHER	(805,000)
TOTAL REVENUE	\$ (80,463,500)
EXPENDITURES	
GENERAL GOVERNMENT	
PERSONNEL SERVICES	6,357,464
SUPPLIES	393,500
OTHER SERVICES & CHARGES	18,613,036
TOTAL GENERAL GOVERNMENT	25,364,000
PUBLIC SAFETY	
POLICE	
PERSONNEL SERVICES	20,569,400
SUPPLIES	535,200
OTHER SERVICES & CHARGES	5,449,875
TOTAL POLICE	26,554,475
FIRE	
PERSONNEL SERVICES	14,329,900
SUPPLIES	465,000
OTHER SERVICES & CHARGES	929,500
TOTAL FIRE	15,724,400
TOTAL PUBLIC SAFETY	42,278,875
PUBLIC WORKS	
PERSONNEL SERVICES	1,921,900
SUPPLIES	326,500

OTHER SERVICES & CHARGES	583,000
TOTAL PUBLIC WORKS	<u>2,831,400</u>

CULTURE & RECREATION

PERSONNEL SERVICES	4,617,600
SUPPLIES	288,000
OTHER SERVICES & CHARGES	<u>4,000,000</u>
TOTAL CULTURE & RECREATION	8,905,600

HEALTH & WELFARE

PERSONNEL SERVICES	487,300
SUPPLIES	34,000
OTHER SERVICES & CHARGES	<u>161,000</u>
TOTAL HEALTH & WELFARE	682,300

CAPITAL OUTLAY	3,394,791
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TOTAL EXPENDITURES	83,456,966
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NON REVENUE RECEIPTS	
PRIOR YEAR OBLIGATED CASH	(2,993,466)

YEAR END BALANCE	-
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CAPITAL PROJECTS FUND

REVENUE

INTERGOVERNMENTAL	<u>(1,416,087)</u>
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TOTAL REVENUES	(1,416,087)
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EXPENDITURES

CAPITAL PROJECTS	<u>5,096,767</u>
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TOTAL EXPENDITURES	5,096,767
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NON REVENUE RECEIPTS	
PRIOR YEAR OBLIGATED CASH	(3,630,680)
INTEREST INCOME	(50,000)

YEAR END BALANCE -

TOURISM FUND

REVENUE

INTERGOVERNMENTAL (3,300,000)
OTHER (245,000)

TOTAL REVENUES (3,545,000)

EXPENDITURES

PARK IMPROVEMENTS 3,545,000

TOTAL EXPENDITURES 3,545,000

NON REVENUE RECEIPTS

PRIOR YEAR OBLIGATED CASH -

YEAR END BALANCE -

DEBT SERVICE FUND

REVENUE

GENERAL PROPERTY TAX (5,333,000)

TOTAL REVENUE (5,333,000)

EXPENDITURES

DEBT SERVICE 5,333,000

TOTAL EXPENDITURES 5,333,000

YEAR END BALANCE -

UTILITY FUND

REVENUES

CHARGES FOR SERVICES (16,294,300)
INTERGOVERNMENTAL (2,200,000)
OTHER (602,200)
NON REVENUE RECEIPTS (3,459,500)

TOTAL REVENUES (22,556,000)

EXPENDITURES

PERSONNEL SERVICES	4,015,000
SUPPLIES	1,007,000
CAPITAL OUTLAY	7,290,000
DEBT SERVICE	3,180,000
OTHER SERVICES & CHARGES	<u>7,064,000</u>

TOTAL EXPENDITURES 22,556,000

YEAR END BALANCE -

SANITATION FUND**REVENUES**

CHARGES FOR SERVICES	<u>(5,537,700)</u>
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TOTAL REVENUES (5,537,700)

EXPENDITURES

PERSONNEL SERVICES	216,800
PROFESSIONAL SERVICES	<u>5,320,900</u>

TOTAL EXPENDITURES 5,537,700

YEAR END BALANCE -

AMPHITHEATER FUND**REVENUES**

CHARGES FOR SERVICES	<u>(5,796,000)</u>
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TOTAL REVENUES (5,796,000)

EXPENDITURES

PROFESSIONAL SERVICES	4,586,000
SUPPLIES	65,000
OTHER SERVICES & CHARGES	<u>865,000</u>

TOTAL EXPENDITURES 5,516,000

TOTAL YEAR END BALANCE (194,000)

SECTION 2. It is hereby authorized by the Mayor and Board of Aldermen the funds as herein provided shall be appropriated for the provision of municipal services in the City of Southaven, DeSoto County, Mississippi, for the fiscal period 2025-2026.

SECTION 3. The above funds are set forth herein in the budget summary concerning both appropriations and expenditures.

SECTION 4. The Utility Rates for the City of Southaven shall be:

Residential

Water: \$2.89/100 cubic feet
Sewer: \$2.96/100 cubic feet
¾" Tap Fee: \$700
1" Tap Fee: \$800
2" Tap Fee: \$1,500
Irrigation Tee: 1" - \$350 ¾" - \$300
Cut-Off Fee: \$25.00
Pull Meter Fee: \$75

Commercial

Water: \$3.85/100 cubic feet
Sewer: \$4.44/100 cubic feet

¾" Tap Fee: \$950.00
1" Tap Fee: \$1000.00
1 ½" Tap Fee: \$1,300
2" Tap Fee: \$1,900.00
3" Tap Fee: \$2,100.00
4" Tap Fee: \$4,000.00
6" Tap Fee: \$6,000.00
Cut-Off Fee: \$25.00
Pull Meter Fee: \$75.00

Sewer Tap Fees

Inside Basin: \$1,400.00
Outside Basin: \$2,050.00

Fire Tap Fees

8" Water Line or Smaller: \$1,000.00
10" Water Line or Larger: \$2,000.00

These rates are to be effective October 1, 2025 and shall only be amended by the Southaven Board of Alderman.


SECTION 5. The sanitation rate for the City of Southaven shall be: \$20.00 per month.

SECTION 6. The Municipal Budget for the City of Southaven, DeSoto County, Mississippi, presented and reviewed at this public meeting for the fiscal year 2025-2026 shall be published according to law and be in full force and effect after passage.

SECTION 7. The Motion to adopt the budget and establish the millage rate as presented being made by Alderman Payne with a second by Alderman Flores with the following aldermen being present and voting thereon as follows:

Alderman Jenkins-Lewis	YES
Alderman Hoots	ABSENT
Alderman Jerome	YES
Alderman Payne	YES
Alderman Wheeler	YES
Alderman Flores	YES
Alderman Gallagher	YES

RESOLVED THIS 9TH DAY OF SEPTEMBER 2025



Darren Musselwhite, Mayor



Andrea Mullen, City Clerk



CERTIFICATE

I, Andrea Mullen, clerk of the City of Southaven, Mississippi do hereby certify that the above and foregoing is a true and correct copy of a Resolution duly and legally adopted at a Regular Meeting of the Mayor and Board of Aldermen on Tuesday, September 9, 2025 and duly appears of record in Minute book

79 of the proceedings of the said Mayor and Board of Aldermen.

This the 10 day of September 2025.



City Clerk