

**AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
November 5, 2024 @ 6:30 PM**

I. Call to Order

1. Prayer
2. Pledge of Allegiance

II. Agenda Order Approval

III. Announcements

1. Offices will be closed Monday, November 11th in observance of Veterans Day.
2. Gautier Senior Center Thanksgiving Luncheon will be Wednesday, November 20th, starting at 11:30am.
3. Lights and Lagniappe on the Bayou will be Saturday, December 7th starting at 1pm at the former SR Mall Property.

IV. Presentation Agenda

V. Business Agenda

1. Resolution awarding the sale of five million three hundred thousand dollars (\$5,300,000) Combined Utility System Revenue Bonds, Series 2024

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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2. Receive and Accept Audited Financial Statements for the year ended September 30, 2023 and authorization to publish a synopsis of same

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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3. Approve an Ordinance to establish a Leisure and Recreation District

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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4. Approval of a contract between the City of Gautier and Dede Bonderer for the sale and purchase of real estate

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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5. Approval of the Docket of Claims

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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VI. Consent Agenda (All items approved in one motion)

1. Approval of Minutes from Recessed Council Meeting held October 15, 2024, and Recessed Council Meeting held October 22, 2024.
2. Receive September 2024 Finance Reports
3. Approval to accept monetary donations for The City of Gautier's Cruisin' Through the Decades Event
4. Authorization to advertise for bids for the Fairway Drive Boat Launch and Pier Project
5. Approval of Grant Policy and Procedures Revision to add a Notice of Non-Discrimination Policy
6. Approval of Change Order No. 1 to increase the contract time by an additional 30 days for the Hwy 90 Sanitary Sewer and Water Lines-SR Mall Project
7. Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with the construction of the Mississippi Songwriters PAC
8. Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with improvements and purchasing of water meters
9. Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with the construction of Lark Park
10. Authorization for Mayor Vaughan to submit a letter to the MS Department of Public Safety requesting funds from the Wireless Communication Fund for the City of Gautier Police Department

VII. STUDY AGENDA

1. Discuss Citizen Comments
2. Discuss Council Comments
3. Discuss City Manager Comments

4. Discuss City Clerk Comments
5. Discuss City Attorney Comments

Recess until November 19, 2024 at 6:30pm
www.gautier-ms.gov

**CITY OF GAUTIER, MISSISSIPPI
ANNOUNCEMENT AGENDA
November 5, 2024**

ITEM DESCRIPTION:

ANNOUNCEMENTS

1. Offices will be closed Monday, November 11th in observance of Veterans Day
2. Gautier Senior Center Thanksgiving Luncheon will be Wednesday, November 20th starting at 11:30am.
3. Lights and Lagniappe on the Bayou will be Saturday, December 7th starting at 1pm at the former SR Mall Property.

NOTES:

GAUTIER SENIOR CENTER

SENIOR
GAUTIER
CENTER

THANKS GIVING

Luncheon

WEDNESDAY
NOV. 20TH, 2024

11:30AM

COME JOIN US FOR
OUR ANNUAL
THANKSGIVING MEAL!

MEAL WILL BE PROVIDED PLEASE BRING A DESSERT

BINGO, LUNCH, & FELLOWSHIP

914 De La Pointe Dr. GAUTIER
MISSISSIPPI



CITY OF GAUDIER'S ANNUAL

Lights & Lagniappe on the Bayou

Christmas Music

Pictures w/Santa

Face Painting

Children Craft Area

Train Rides

Carnival Rides

Dance Performances

Annual Tree Lighting

Light the Night Fireworks Show

**December 7th
1 PM**

Arts & Craft Vendors

A free event for the entire family to enjoy!

Former SR Mall Property 2800 Hwy 90

For more information call Gaudier Parks & Recreation 228-497-2244

**CITY OF GAUTIER, MISSISSIPPI
PRESENTATION AGENDA
November 5, 2024**

ITEM DESCRIPTION:

PRESENTATION AGENDA

None

NOTES:

**CITY OF GAUTIER
Business Agenda Item #1
Fact Sheet**

Council Meeting:
Title:

November 5, 2024
Resolution awarding the sale of five million three hundred thousand dollars (\$5,300,000) Combined Utility System Revenue Bonds, Series 2024

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000

Summary Explanation: Resolution of the mayor and city council of the city of Gautier, Mississippi awarding the sale of five million three hundred thousand dollars (\$5,300,000) city of Gautier, Mississippi combined utility system revenue bonds, series 2024; directing the issuance of such revenue bonds; authorizing the preparation and distribution of a final official statement in connection with said revenue bonds; and for related purposes.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Second Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came on for consideration the matter of the issuance of combined utility system revenue bonds of the City of Gautier, Mississippi and, after a discussion of the subject matter, Councilman _____ offered and moved the adoption of the following resolution:

RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI AWARDDING THE SALE OF FIVE MILLION THREE HUNDRED THOUSAND DOLLARS (\$5,300,000) CITY OF GAUTIER, MISSISSIPPI COMBINED UTILITY SYSTEM REVENUE BONDS, SERIES 2024; DIRECTING THE ISSUANCE OF SUCH REVENUE BONDS; AUTHORIZING THE PREPARATION AND DISTRIBUTION OF A FINAL OFFICIAL STATEMENT IN CONNECTION WITH SAID REVENUE BONDS; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and City Council of the City of Gautier, Mississippi (the "Governing Body"), acting for and on behalf of the City of Gautier, Mississippi (the "City"), is authorized under the provisions of Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented (the "Utility Act"), to issue revenue bonds of the City in such amounts as it may find necessary and proper and for the purposes set forth in the Utility Act, including, but not limited to, (a) the acquisition, construction, enlargement, improvement, repair and/or extension of the City's combined waterworks, water supply, sewerage and sewer disposal facilities (the "System"), (b) funding a debt service reserve fund for such revenue bonds, including the premium for a surety bond, if any, and (c) paying the costs of issuance of such revenue bonds, including the premium for a municipal bond insurance policy, if any (the "Project"); and

WHEREAS, as a result of the findings in the study of such competent engineers, the Project and the costs thereof are economically feasible; and

WHEREAS, the Project is to be done substantially in accordance with plans and specifications prepared by such competent engineers and approved by the Governing Body; and

WHEREAS, as a result of a study done by such competent engineers, the Governing Body finds and determines that the estimated life of the Project will be at least twenty-five (25) years; and

WHEREAS, the Project is in accordance with the provisions of the Utility Act; and

WHEREAS, the Governing Body has found and determined that it is necessary for the health and well-being of the citizens of the City to issue combined utility system revenue bonds of the City pursuant to the provisions of the Utility Act in order to finance the costs of the Project; and

WHEREAS, on September 3, 2024, the Governing Body adopted a resolution (the "Intent Resolution") declaring its intention to, among other things, issue and sell revenue bonds of the City pursuant to the Utility Act in a total aggregate principal amount not to exceed Five Million Three Hundred Thousand Dollars (\$5,300,000) for the purpose of providing financing for the Project; and

WHEREAS, as required by the Intent Resolution and the Utility Act, a Notice of Resolution of Intent (the "Notice of Intent") was published in the *Sun Herald*, a newspaper having a general circulation in the City and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended and supplemented, on September 4, 11 and 18, 2024, said publication being for three (3) consecutive weeks, with the last publication being made more than ten (10) days prior to October 1, 2024; and

WHEREAS, as of the hour of 6:30 p.m. on October 1, 2024, no qualified elector of the City had filed a written protest or objection of any kind or character against the Project or the sale and issuance of such revenue bonds with the Clerk of the City (the "City Clerk") or any member of the Governing Body; and

WHEREAS, on October 1, 2024, the Governing Body adopted a resolution (the "No Protest Resolution") finding and determining that the Notice of Intent was duly published as required by law and that no written protest or other objection of any kind or character against the issuance of such revenue bonds was presented and that the Governing Body is authorized and empowered by the provisions of the Utility Act to issue revenue bonds without an election on the question thereof within two (2) years from October 1, 2024; and

WHEREAS, pursuant to the No Protest Resolution, the Governing Body authorized and approved the issuance of such revenue bonds of the City, in one or more taxable or tax-exempt series, in an amount not to exceed Five Million Three Hundred Thousand Dollars (\$5,300,000), to raise money for the Project, in accordance with the Utility Act and Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented (the "Infrastructure Modernization Act" and together with the Utility Act, the "Act"), and provided that such revenue bonds would be payable solely from the Net Revenues (as hereinafter defined) of the System and from of the infrastructure modernization use tax revenues (the "Use Tax Revenues") received by the City pursuant to the Infrastructure Modernization Act and are secured by a lien on the Net Revenues and a pledge of fifty percent (50%) of the City's Use Tax Revenues; and

WHEREAS, on October 15, 2024, the Governing Body adopted a resolution (the "Sales Parameter Resolution"), authorizing and directing the sale and issuance of \$5,300,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024 (the "Series 2024 Bonds") for the purpose of paying the costs of the Project; and

WHEREAS, pursuant to the Sales Parameter Resolution, the Governing Body approved the form of the Series 2024 Bonds, approved the form of and authorized the publication of a Notice of Bond Sale (the "Notice of Sale") in connection with the Series 2024 Bonds and approved the form of and authorized the distribution of a Preliminary Official Statement (the "Preliminary Official Statement") in connection with the Series 2024 Bonds; and

WHEREAS, pursuant to the direction of the Sales Parameter Resolution, the Notice of Sale was published in the *Sun Herald*, a newspaper having a general circulation in the City and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended and supplemented, on October 23, 2024 and October 30, 2024, in the form attached hereto as Exhibit A and made a part hereof; and

WHEREAS, at or prior to the hour of 3:00 p.m. on this the 5th day of November, 2024, there were filed with the City, either electronically or by hand delivery on the Bid Form, _____ (____) sealed bids, copies of which are attached hereto as Exhibit B and made a part hereof, for the purchase of the Series 2024 Bonds pursuant to the terms and provisions of the Notice of Sale, as follows:

Name of Bidder

Net Interest Rate

and each of said bids was accompanied by a check or wire transfer in the amount of One Hundred Six Thousand Dollars (\$106,000.00) as evidence of the good faith of each of said bidders; and

WHEREAS, each of said bids has been read at length and considered by the Governing Body; and

WHEREAS, the Governing Body directed Government Consultants, Inc. (the "Municipal Advisor") to verify which bid produced the lowest net interest rate (as defined in the Notice of Sale) for the Series 2024 Bonds; and

WHEREAS, the bid of _____ (the "Purchaser") produces the lowest net interest rate for the Series 2024 Bonds and said bid computes to a net interest rate of _____%; and

WHEREAS, Butler Snow LLP ("Bond Counsel") has examined the bid of the Purchaser and declared it to be in legal form and in accordance with the terms and provisions of the Notice of Sale; and

WHEREAS, it is the opinion of the Governing Body that the best interest of the City will be served by the acceptance of the aforesaid bid of the Purchaser; and

WHEREAS, the issuance of the Series 2024 Bonds for the purpose of providing funds to finance the Project will result in a substantial public benefit to the citizens of the City; and

WHEREAS, the Series 2024 Bonds will be payable solely from the revenues derived and to be derived from the operation of the System after payment of the reasonable and necessary expense of operating and maintaining the System, including debt service on any State Revolving Fund Loans of the City (the "Net Revenues"), and a portion of the City's Use Tax Revenues; and

WHEREAS, the Series 2024 Bonds will be issued on a parity as to Net Revenues with the City's outstanding \$4,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the City's outstanding \$6,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and

the City's outstanding \$2,579,000 (original principal amount) Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020 (collectively, the "Utility Bonds") and any bonds issued on parity as to Net Revenues of the System with the Series 2024 Bonds and the Utility Bonds pursuant to the terms and provisions of the Sales Parameter Resolution (the "Additional Bonds"); and

WHEREAS, it is necessary, proper and economically feasible that the City issue the Series 2024 Bonds pursuant to the Act for the purposes herein stated and under the procedures hereinafter set forth and as provided by law; and

WHEREAS, the amount of the Series 2024 Bonds, when added to the outstanding indebtedness of the City, will not exceed any constitutional or statutory limitation of indebtedness; and

WHEREAS, there are no other available funds on hand or from regular sources of income for such purposes; and

WHEREAS, the Governing Body now finds and determines that it is necessary, advisable and in the public interest that the Series 2024 Bonds be issued as hereinafter provided.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI, ACTING FOR AND ON BEHALF OF THE CITY, AS FOLLOWS:

SECTION 1. Each and all of the facts and findings set forth in the premises clauses of this resolution are hereby found and determined to be true and accurate and are incorporated herein by this reference thereto as though set forth again in words and figures.

SECTION 2. (a) The bid of the Purchaser be, and is hereby, declared to be the best responsible bid and the one offering to purchase the Series 2024 Bonds at such prices and at such rates of interest as will produce the lowest net interest rate on the Series 2024 Bonds and said bid be, and is hereby accepted subject to the conditions of the Notice of Sale and the Sales Parameter Resolution.

(b) The Mayor and the Clerk be, and are hereby, authorized and directed to accept the bid of the Purchaser, and the good faith check or wire transfer received with said bid, in the amount of One Hundred Six Thousand Dollars (\$106,000), shall be collected, deposited and invested by the City in accordance with the terms of the Notice of Sale and the provisions of the Act, and shall be applied in part payment for the Series 2024 Bonds to secure the City from any loss resulting from the failure of the Purchaser to comply with the terms of its bid. All other good faith checks or wire transfers shall be returned to the unsuccessful bidders by the Clerk.

(c) The Mayor and the Clerk, be and are hereby, authorized to endorse upon the Bid Form of the Purchaser, for and on behalf of the City, a suitable notation as evidence of the acceptance of the bid of the Purchaser and to do all other acts and things required to evidence acceptance of the successful bid of the Purchaser.

SECTION 3. (a) The Series 2024 Bonds shall be registered as to both principal and interest; shall be dated the date of delivery thereof; shall be issued in the denomination of \$5,000 each, or integral multiples thereof up to the amount of a single maturity; shall be numbered from one upward in the order of issuance; shall bear interest (calculated on the basis of a year of 360 days and twelve 30-day months) from the date thereof at the following rates per annum in accordance with the bid of the Purchaser, payable semiannually on May 1 and November 1 of each year (each an "Interest Payment Date"), commencing November 1, 2025; and shall mature and become due and payable, with option of prior payment, on November 1 in the years and principal amounts, as follows:

Year	Principal Amount	Interest Rate
2025	\$335,000	
2026	355,000	
2027	370,000	
2028	390,000	
2029	405,000	
2030	425,000	
2031	445,000	
2032	465,000	
2033	490,000	
2034	515,000	
2035	540,000	
2036	565,000	

(b) The Series 2024 Bonds maturing November 1, 2032 and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2031, either in whole or in part on any date, as selected by the City among maturities, and by lot within each maturity, at the principal amount thereof, together with the interest accrued thereon to the date fixed for redemption and without premium. Notice of each such redemption shall be given as set forth in the Sales Parameter Resolution.

SECTION 4. The Series 2024 Bonds shall be in the form and be subject to the covenants and agreements set forth in this resolution and the Sales Parameter Resolution. The Series 2024 Bonds shall be prepared and executed as soon as may be practicable after the adoption of this resolution and shall be delivered thereafter to the Purchaser.

SECTION 5. The Series 2024 Bonds shall be payable equally and ratably, without regard to the date when the Series 2024 Bonds actually shall be delivered and shall enjoy parity of lien, one with the other, and with the Utility Bonds and any Additional Bonds upon Net Revenues.

SECTION 6. The 2024 Debt Service Reserve Fund, established pursuant to the Sales Parameter Resolution, shall be funded at closing with cash from revenues of the System.

SECTION 7. _____, _____, Mississippi, is hereby appointed Paying Agent for the Series 2024 Bonds.

SECTION 8. The decisions and determinations made by the Mayor and the Clerk, relating to the Series 2024 Bonds, and the actions taken by them in connection with the preparation of the Preliminary Official Statement and the Notice of Sale are hereby approved and ratified by the Governing Body. The Mayor be, and is hereby authorized and directed to prepare, execute and distribute a final Official Statement in connection with the Series 2024 Bonds substantially in the form of the Preliminary Official Statement, with such changes, omissions, insertions and revisions from the Preliminary Official Statement as she shall deem necessary and approve, said execution being conclusive evidence of such approval, and to deliver a reasonably sufficient number of such Official Statement to the Purchaser.

SECTION 9. The Mayor, the Clerk, and the proper officers and members of the Governing Body are hereby authorized, empowered, and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of this resolution and are further authorized to take any and all further actions and execute and deliver any and all other documents and certificates as may be necessary or desirable in connection with the issuance of the Series 2024 Bonds, the Preliminary Official Statement, a final Official Statement, or other documents necessary to conclude the sale and issuance of the Series 2024 Bonds, and to document the City's compliance with the Act and the Internal Revenue Code of 1986, as amended.

SECTION 10. All acts and doings of the officers and members of the Governing Body which are in conformity with the purposes and intents of this Bond Resolution and in furtherance of the sale and issuance of the Series 2024 Bonds, from time to time, and the execution, delivery, and performance of the Preliminary Official Statement and the Official Statement, shall be, and the same hereby are, in all respects approved and confirmed.

SECTION 11. In the event any scrivener's errors shall be discovered in this resolution after the adoption hereof but prior to the issuance of the Series 2024 Bonds, the Governing Body hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this resolution prior to the issuance of the Series 2024 Bonds.

SECTION 12. If any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision or provisions had not been contained herein.

SECTION 13. All resolutions or parts thereof in conflict with this resolution, to the extent of such conflict only, are hereby repealed.

SECTION 14. This resolution shall become effective immediately upon the adoption hereof.

Councilman _____ seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Mayor Casey Vaughan voted: _____
Councilman Adam Colledge voted: _____
Councilman Cameron B. George voted: _____
Councilman Richard "DJ" Jackson voted: _____
Councilman Gordon T. Gollott voted: _____
Councilman Rusty Anderson voted: _____
Councilman Dante Elbin voted: _____

The motion having received the affirmative vote of a majority of the members of the Governing Body present, being a quorum of said Governing Body, the Mayor declared the motion carried and the resolution adopted this 5th day of November, 2024.

(SEAL)

CITY OF GAUTIER MISSISSIPPI

By _____
Mayor

Attest:

City Clerk

90591232.v1

EXHIBIT A

PROOF OF PUBLICATION OF NOTICE OF SALE

EXHIBIT B

BIDS

**CITY OF GAUTIER
Business Agenda Item #2
Fact Sheet**

Council Meeting:
Title:

November 5, 2024
Receive and Accept Audited Financial Statements
for the year ended September 30, 2023 and
authorization to publish a synopsis of same

Introduced by:
Contact Person/Telephone

City Manager 497-8000

Summary Explanation: Receive and Accept Audited Financial Statements for the year ended September 30, 2023 and authorization to publish same.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:									
Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐
								Anderson	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐
								Anderson	☐
									Elbin
									☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi the following:

ORDER NUMBER 000-2024

WHEREAS, pursuant to Miss. Code Ann Section 21-35-31, the City is required to have its municipal books audited annually;

WHEREAS, the City has retained a firm to perform such an audit, and these services are complete;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Audited Financial Statements and Special Reports for the year ended September 30, 2023 are hereby received and accepted.

IT IS FURTHER ORDERED that a synopsis of the audit be published in accordance with state law.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting November 5, 2024.

CITY OF GAUTIER, MISSISSIPPI

Audited Financial Statements and Special Reports

For the Year Ended September 30, 2023

CITY OF GAUTIER, MISSISSIPPI
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For the Year Ended September 30, 2023

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INTRODUCTORY SECTION

ELECTED OFFICIALS
As of September 30, 2023



Casey Vaughan
Mayor



Adam Colledge
Councilwoman At-Large



Cameron B. George
Councilman, Ward 1



Richard "DJ" Jackson
Councilman, Ward 2



Gordon Gollott
Councilman, Ward 3

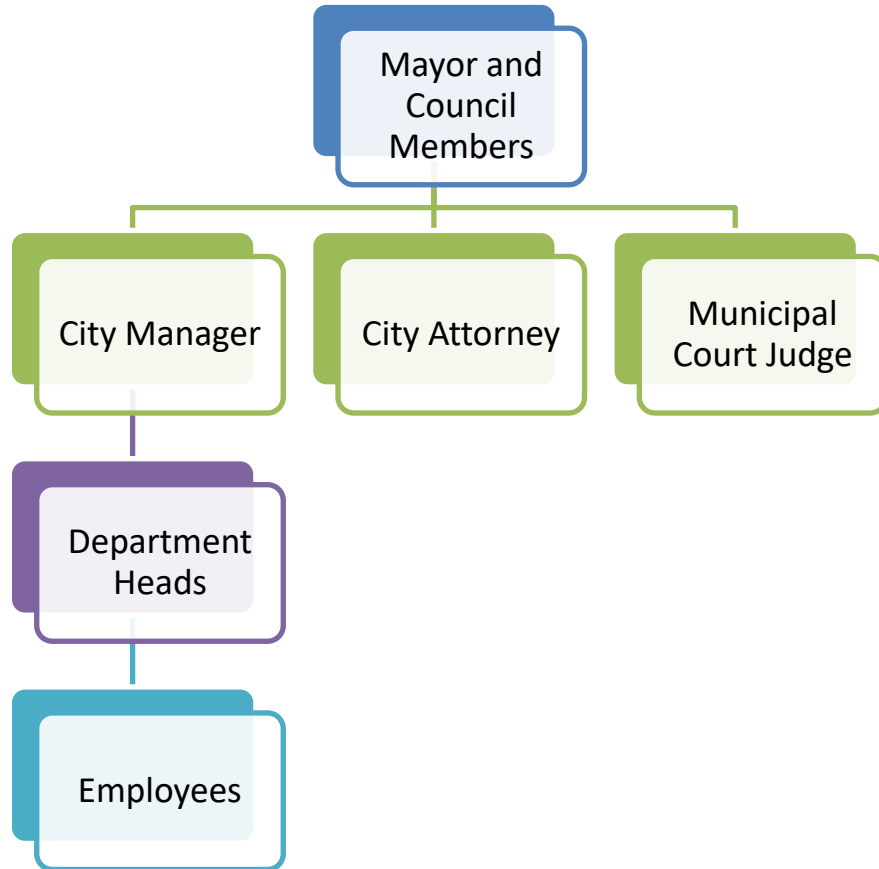


Charles "Rusty" Anderson
Councilman, Ward 4



Dante Elbin
Councilman, Ward 5

ORGANIZATION CHART
As of September 30, 2023



FINANCIAL SECTION

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

Certified Public Accountants

MICHAEL E. GUEL, CPA, CVA, PFS, CFP, CFE
SANDE W. HENTGES, CPA, CFE

CHARLENE KERKOW, CPA

HANCOCK BANK BUILDING

2510 - 14TH STREET

P.O. BOX 129

GULFPORT, MISSISSIPPI 39502

MEMBERS

AMERICAN INSTITUTE OF CPAS
MISSISSIPPI SOCIETY OF CPAS

TELEPHONE (228) 863-6501
FAX NUMBER (228) 863-6544
EMAIL: OFFICE@WWHGCPC.COM

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Gautier, Mississippi

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gautier, Mississippi, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gautier, Mississippi, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood, that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of changes in the City's net pension and related ratios schedule and notes to the pension schedules be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Gautier, Mississippi's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises introductory and the Schedule of Surety Bonds for City Officials but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

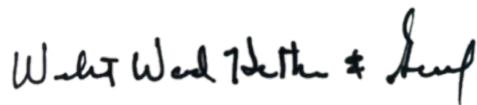
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the City of Gautier, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Gautier, Mississippi's internal control over financial reporting and compliance.

Other Reporting Required by State of Mississippi

In accordance with the State of Mississippi, we have also issued our report dated November 5, 2024, on our consideration of the City of Gautier, Mississippi's compliance with state laws and regulations. The purpose of that report is to describe the scope of our testing of internal controls over compliance with state laws and regulations and the result of that testing, and not to provide an opinion on internal controls or compliance. That report is an integral part of an audit performed in accordance with state guidelines in considering the City of Gautier Mississippi's internal control over financial reporting and compliance.



Wright, Ward, Hatten & Guel
Gulfport, Mississippi
November 5, 2024

MANAGEMENT DISCUSSION AND ANALYSIS

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023



MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Gautier, Mississippi's (the City) Annual Financial Report presents a narrative overview and comparative analysis of the financial activities of the City for the fiscal year ended September 30, 2023 and 2022. Readers are encouraged to consider the information presented here in conjunction with the basic financial statements that immediately follow.

City of Gautier is located on the Mississippi Gulf Coast. According to the United States Census Bureau, the estimated population of City of Gautier as of July 1, 2023, is 19,024. The median household income is \$57,757 with over 88.1% of persons 25 years or older holding a high school degree or higher.

Government-wide Financial Highlights

- Total net position increased \$7,370,099 or 9% from 2022. This increase is primarily due to an increase in federal grant revenues in 2023.
- General revenues amounted to \$10,458,428 or 33% of total revenues. This amount decreased \$1,811,619 from 2022 primarily due to the City's election to treat American Rescue Act funds received as loss revenue under the standard released in 2022 rather than the original capital use only. Program revenues amounted to \$21,923,425 or 67% of total revenues, which decreased \$7,774,073 from 2022. This decrease was mostly due to federal revenues received for capital projects.
- Capital assets, net of accumulated depreciation and amortization, increased by \$5,635,485 in the governmental activities and increased \$3,483,694 in the business-type activities during 2023. The increase in governmental capital assets is primarily a result of additional grant driven capital projects. The increase in business-type activities is primarily a result of additional projects reduced by annual depreciation.
- Long-term debt decreased by \$477,302 in the governmental activities primarily due to principal payments and refunding of bonds. This amount also includes a \$51,345 increase in compensated absences which represents amounts that would be due to an employee from the City upon termination of employment. Long-term debt decreased by \$1,449,825 in the business-type activities which include a reduction of \$117 in compensated absences. The City's total debt outstanding at September 30, 2023 is \$22,724,678 which includes the liability for compensated absences of \$490,582. The net pension liability as of September 30, 2023 was \$19,765,417.

Fund Highlights

- *General Fund* – This fund is used for the general operations of the City. The General Fund had \$10,423,350 in revenues, which shows an increase of \$121,470 from 2022 and \$10,016,914 in expenditures, a decrease of \$561,189 from 2022, in the current year. The General Fund's fund balance increased \$1,075,811, primarily due to a transfer from business-type activities.

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the City of Gautier as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole City, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other non-major funds presented in total in one column.

Statement of Net Position and the Statement of Activities

These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. These bases of accounting take into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the City's net position and the changes in those assets. This change in assets is important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of the City's capital assets will also need to be evaluated.

Table 1 provides a summary of the City's net position for 2023 compared to 2022.

TABLE 1						
Condensed Statement of Net Position						
September 30, 2023 and 2022						
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current assets	\$ 16,101,795	16,495,515	4,474,729	5,114,798	20,576,524	21,610,313
Non-current assets	56,686,510	49,722,799	51,820,262	49,622,277	108,506,772	99,345,076
Total Assets	<u>72,788,305</u>	<u>66,218,314</u>	<u>56,294,991</u>	<u>54,737,075</u>	<u>129,083,296</u>	<u>120,955,389</u>
Deferred Outflows	<u>4,246,210</u>	<u>2,575,822</u>	<u>271,035</u>	<u>181,323</u>	<u>4,517,245</u>	<u>2,757,145</u>
Liabilities						
Current liabilities	2,259,827	1,963,844	1,864,561	1,917,936	4,124,388	3,881,780
Non-current liabilities	26,457,496	23,445,205	14,889,262	15,879,987	41,346,758	39,325,192
Total Liabilities	<u>28,717,323</u>	<u>25,409,049</u>	<u>16,753,823</u>	<u>17,797,923</u>	<u>45,471,146</u>	<u>43,206,972</u>
Deferred Inflows	<u>5,499,797</u>	<u>5,279,750</u>	<u>1,769</u>	<u>3,082</u>	<u>5,501,566</u>	<u>5,282,832</u>
Net Position						
Investment in capital assets, net of related debt	47,101,939	40,083,935	35,004,588	31,682,128	82,106,527	71,766,063
Restricted net assets	676,227	578,362	1,473,872	1,607,265	2,150,099	2,185,627
Unrestricted	(4,960,771)	(2,556,960)	3,331,974	3,828,000	(1,628,797)	1,271,040
Total Net Position	<u>\$ 42,817,395</u>	<u>38,105,337</u>	<u>39,810,434</u>	<u>37,117,393</u>	<u>82,627,829</u>	<u>75,222,730</u>

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Statement of Net Position and the Statement of Activities (Continued)

Governmental Activities

Total net position increased \$4,677,058 as a result primarily due to an increase in grant revenues received for capital projects and land purchase.

Unrestricted cash decreased significantly due to the City electing to recognize American Rescue Act funds as revenue loss under the standard issued in 2022 rather than the original restrictions placed on the funds for capital outlay only.

Governmental net position for fiscal year ended September 30, 2022 was adjusted for \$35,000 in construction in progress that was expensed in error.

Business-type activities

Net position for the business-type activities was \$39,810,434 an increase of \$2,693,041, primarily due to capital grant revenue increasing for on-going construction in progress funded by grants.

Table 2 provides a summary of the City's changes in net position for 2023 compared to 2022.

TABLE 2 Condensed Statement of Activities September 30, 2023 and 2022						
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues	\$ 8,461,571	17,229,211	13,461,854	12,468,287	21,923,425	29,697,498
General revenues	10,008,687	11,831,042	449,741	439,005	10,458,428	12,270,047
Total revenues	18,470,258	29,060,253	13,911,595	12,907,292	32,381,853	41,967,545
Expenses:						
General government	3,558,090	3,230,675	-	-	3,558,090	3,230,675
Public safety	8,612,247	7,812,783	-	-	8,612,247	7,812,783
Public works	1,069,766	689,111	-	-	1,069,766	689,111
Culture and recreation	1,394,861	1,378,399	-	-	1,394,861	1,378,399
Interest on long-term debt	238,236	252,893	-	-	238,236	252,893
Water and sewer	-	-	8,960,151	8,490,386	8,960,151	8,490,386
Solid waste	-	-	1,178,403	1,400,471	1,178,403	1,400,471
Total expenses	14,873,200	13,363,861	10,138,554	9,890,857	25,011,754	23,254,718
Transfers	1,080,000	1,068,953	(1,080,000)	(1,068,953)	-	-
Increase (Decrease) in net assets	4,677,058	16,765,345	2,693,041	1,947,482	7,370,099	18,712,827
Net Position - beginning, as restated	38,140,337	21,339,992	37,117,393	35,169,911	75,257,730	56,509,903
Net Position - ending	\$ 42,817,395	38,105,337	39,810,434	37,117,393	82,627,829	75,222,730

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

Fund financial reports provide detailed information about the City's major funds. Based on restrictions on the use of monies, the City has established many funds, which account for the multitude of services provided to the City's residents. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Gautier, the City's major fund is the General fund.

Governmental Funds

The City's governmental funds focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to the City's residents. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds

The City's proprietary funds focus on business-type activities conducted by the City. These funds are reported using the accrual method of account, which uses an "economic resources" measurement focus. Under the accrual basis of accounting revenues are recognized in the period in which they are earned regardless of when cash flows occur. Expenses are recorded when the recognized service is performed or the goods are received regardless of when the invoice is paid. Proprietary Fund information helps you to determine whether business-type activities are self-maintaining or if they are being subsidized by general government revenues. The proprietary funds show operating revenues and expenses that support the primary operations of the fund.

Fiduciary Funds

Fiduciary Funds show amounts held by the City for the benefit of others and clearing accounts used by the city to track payroll expenditures and property tax receipts and disbursements. The City does not report any fiduciary funds.

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable and nonspendable resources. Such information may be useful in assessing the City's financing requirements. These funds are accounted for by using the modified accrual basis of accounting. Types of governmental funds reported by the City include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

General Fund

The City's General Fund is the main operating fund and accounts for the sources and uses that make up the City's administrative, public safety, general public works and cultural and recreation services provided by the City to and for the general public. The unassigned fund balance of the general fund may serve as a useful measure of a government's net resources available for discretionary use at the end of the fiscal year.

Table 3 provides a condensed summary of the City's changes in general fund sources and uses in 2023 compared to 2022.

TABLE 3
Condensed Sources, Uses and Changes in Fund Balance - General Fund
For the year ended September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Sources:				
<i>Revenues:</i>				
Property taxes	5,781,688	5,627,783	153,905	3%
General Sales taxes	2,937,103	2,781,120	155,983	6%
Franchise fees	104,103	115,531	(11,428)	-10%
Licenses and permit fees	154,868	151,265	3,603	2%
Intergovernmental	995,857	1,184,948	(189,091)	-16%
Charges for services	51,214	52,814	(1,600)	-3%
Fines and forfeitures	329,234	344,887	(15,653)	-5%
Investment earnings	33,677	19,229	14,448	75%
Miscellaneous	35,609	33,303	2,306	7%
<i>Other Sources:</i>				
Proceeds from loans	226,330	39,347	186,983	100%
Sale of capital assets	88,943	-	88,943	100%
Insurance proceeds	75,170	65,384	9,786	15%
Transfers in	1,080,000	1,182,012	(102,012)	-9%
Total sources	<u>11,893,796</u>	<u>11,597,623</u>	<u>296,173</u>	3%
Uses:				
<i>Expenditures:</i>				
Personnel services	7,021,460	8,005,277	(983,817)	-12%
Supplies	574,869	527,132	47,737	9%
Contractual	2,031,712	1,686,616	345,096	20%
Capital outlay	226,330	143,545	82,785	58%
Debt service	162,546	215,533	(52,987)	-25%
<i>Other Uses:</i>				
Transfers out	801,068	1,076,083	(275,015)	-26%
Total uses	<u>10,817,985</u>	<u>11,654,186</u>	<u>(836,201)</u>	-7%
Change in Fund Balance	1,075,811	(56,563)	1,132,374	2002%
Beginning Fund Balance	<u>5,173,630</u>	<u>5,230,193</u>		
Ending Fund Balance	<u><u>6,249,441</u></u>	<u><u>5,173,630</u></u>		

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023

BUDGET HIGHLIGHTS

The City's budget is prepared according to Mississippi law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. Governmental auditing standard require that cities present budgetary comparison schedules as required supplementary information to the financial statements. The most significant budgeted fund is the General Fund.

During the course of 2023, the City amended its general fund budget. All recommendations for a budget change come from the City Clerk to the Board of Alderman for approval. State law does not allow budget changes that modify functional levels of budget amounts within a department without board approval. With the General Fund supporting many of our major activities, such as our police and fire departments, as well as most legislative and executive activities, the General Fund is monitored closely looking for possible revenue shortfalls or over spending by individual departments.

CAPITAL ASSETS

Table 4 shows the Changes in Capital Assets for the years ended September 30, 2023 and 2022.

TABLE 4
Schedule of Capital Assets (Net of Accumulated Depreciation)
September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 11,742,761	11,742,761	1,218,870	1,215,870	12,961,631	12,958,631
Construction in progress	9,566,430	6,894,737	4,873,113	3,125,436	14,439,543	10,020,173
Buildings & improvements	2,273,071	2,336,017	-	-	2,273,071	2,336,017
Infrastructure	16,890,249	13,770,125	39,685,718	37,872,458	56,575,967	51,642,583
Machinery & equipment	1,475,509	1,533,895	170,839	251,082	1,646,348	1,784,977
Total	<u>\$ 41,948,020</u>	<u>36,277,535</u>	<u>45,948,540</u>	<u>42,464,846</u>	<u>87,896,560</u>	<u>78,742,381</u>

The primary increase in capital assets occurred due to completion of capital projects.

GENERAL LONG-TERM DEBT

At September 30, 2023, the City had \$22,724,678 outstanding debt obligations, which included \$490,582 of compensated absences payable.

TABLE 5
Schedule of Long-term Debt
September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 2,940,000	3,379,000	-	-	2,940,000	3,379,000
Special Limited Obligation Bonds	3,940,000	4,095,000	-	-	3,940,000	4,095,000
Revenue Refunding Bonds	-	-	10,904,000	11,490,000	10,904,000	11,490,000
Special Obligation Bonds	-	-	-	155,000	-	155,000
Capital Improvement Loans	960,565	1,033,532	-	-	960,565	1,033,532
Revolving Loans	-	-	1,672,399	2,147,010	1,672,399	2,147,010
Capital Leases	325,788	184,228	1,434,514	1,668,611	1,760,302	1,852,839
Add: Bond Premium	56,830	60,070	-	-	56,830	60,070
Compensated Absences	470,257	418,912	20,325	20,442	490,582	439,354
Total	<u>\$ 8,693,440</u>	<u>9,170,742</u>	<u>14,031,238</u>	<u>15,481,063</u>	<u>22,724,678</u>	<u>24,651,805</u>

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2023

GENERAL LONG-TERM DEBT (Continued)

The compensated absences liability identified above refers to the current balance of what has been earned as a termination benefit that will be paid over-time as people leave or retire. This liability refers to vacation pay for employees of the city. See Note 1 for more details.

ECONOMIC CONDITIONS AND OUTLOOK

The City has acquired the Singing River Mall property and is continuing to convert the property into usable space for economic development. Town Commons Park phase I, including an outdoor amphitheater space has been completed and the venue (The Sound) has hosted 10 concerts this past year and the Inclusion playground has been completed. In addition, multiple infrastructure improvements are in planning and underway for the next few fiscal years. Many of these improvements are being funded through federal and state grants received. Personnel costs continue to rise due to the cost of living increasing and the City trying to be more competitive to keep and attain talented and qualified employees. Although there is slow growth in property tax revenues the City has ample room for expansion of new residential and businesses and predicts an uptake in growth in the next few years. Sales tax revenues rose this year, and further increases are expected due to the economic impact of The Sound.

CONTACT THE CITY'S FINANCIAL MANAGEMENT

Questions about this report or requests for additional financial information may be addressed to:

Paula Yancy, City Manager
City of Gautier, Mississippi
3330 Highway 90
Gautier, MS 39553
(228) 497-8000

FINANCIAL STATEMENTS

City of Gautier, Mississippi

Statement of Net Position

September 30, 2023

	Governmental	Business-Type	Total
ASSETS			
Current Assets			
Cash	\$ 8,622,528	2,730,011	11,352,539
Receivables	7,067,767	2,021,839	9,089,606
Interfund balance	277,121	(277,121)	-
Prepaid	134,379	-	134,379
Total Current Assets	<u>16,101,795</u>	<u>4,474,729</u>	<u>20,576,524</u>
Noncurrent Assets			
Restricted and noncurrent cash	14,738,490	5,871,722	20,610,212
Capital assets			
Land and construction in progress	21,309,191	6,091,983	27,401,174
Other capital assets (net of accumulated depreciation)	20,638,829	39,856,557	60,495,386
Total Noncurrent Assets	<u>56,686,510</u>	<u>51,820,262</u>	<u>108,506,772</u>
Total Assets	<u><u>72,788,305</u></u>	<u><u>56,294,991</u></u>	<u><u>129,083,296</u></u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pensions	4,246,210	271,035	4,517,245
Total Deferred Outflow of Resources	<u><u>4,246,210</u></u>	<u><u>271,035</u></u>	<u><u>4,517,245</u></u>
LIABILITIES			
Current Liabilities:			
Claims and wages payable	1,324,339	445,413	1,769,752
Accrued interest payable	31,687	113,940	145,627
Retainage payable	88,365	82,725	171,090
Capital debt			
Bonds payable	579,000	609,000	1,188,000
Notes payable	64,892	485,863	550,755
Lease obligations	120,143	119,965	240,108
Non-capital debt			
Compensated absences payable	51,401	7,655	59,056
Total Current Liabilities	<u>2,259,827</u>	<u>1,864,561</u>	<u>4,124,388</u>
Noncurrent Liabilities:			
Capital debt:			
Bonds payable	6,357,830	10,295,000	16,652,830
Notes payable	895,673	1,186,536	2,082,209
Lease obligations	205,645	1,314,549	1,520,194
Non-capital debt			
Compensated absences payable	418,856	12,670	431,526
Customer deposits	-	894,582	894,582
Net pension liability	18,579,492	1,185,925	19,765,417
Total Noncurrent Liabilities	<u>26,457,496</u>	<u>14,889,262</u>	<u>41,346,758</u>
Total Liabilities	<u><u>28,717,323</u></u>	<u><u>16,753,823</u></u>	<u><u>45,471,146</u></u>
DEFERRED INFLOW OF RESOURCES			
Property tax for future reporting period	5,472,084	-	5,472,084
Deferred amount on pension	27,713	1,769	29,482
Total Deferred Inflows of Resources	<u><u>5,499,797</u></u>	<u><u>1,769</u></u>	<u><u>5,501,566</u></u>
NET POSITION			
Net investment in capital assets	47,101,939	35,004,588	82,106,527
Restricted Net Position:			
Restricted for debt service	21,034	1,473,872	1,494,906
Restricted for unemployment compensation	4,854	-	4,854
Restricted for grant purposes	650,339	-	650,339
Unrestricted	<u>(4,960,771)</u>	<u>3,331,974</u>	<u>(1,628,797)</u>
Total Net Position	<u><u>\$ 42,817,395</u></u>	<u><u>39,810,434</u></u>	<u><u>82,627,829</u></u>

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Statement of Activities
For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:					\$		
General government	\$ 3,558,090	186,748	1,540	-	(3,369,802)		(3,369,802)
Public safety	8,612,247	344,171	59,489	230,367	(7,978,220)		(7,978,220)
Public works	1,069,766	-	-	7,171,506	6,101,740		6,101,740
Culture, recreation and community services	1,394,861	213,863	-	253,887	(927,111)		(927,111)
Interest on long-term debt	238,236	-	-	-	(238,236)		(238,236)
Total governmental activities	<u>14,873,200</u>	<u>744,782</u>	<u>61,029</u>	<u>7,655,760</u>	<u>(6,411,629)</u>		<u>(6,411,629)</u>
Business-type activities:							
Water and sewer	8,960,151	8,518,436	-	3,348,430		2,906,715	2,906,715
Solid waste	1,178,403	1,594,988	-	-		416,585	416,585
Total business-type activities	<u>10,138,554</u>	<u>10,113,424</u>	<u>-</u>	<u>3,348,430</u>		<u>3,323,300</u>	<u>3,323,300</u>
Total government	<u>\$ 25,011,754</u>	<u>10,858,206</u>	<u>61,029</u>	<u>11,004,190</u>		<u>3,323,300</u>	<u>(3,088,329)</u>
General Revenues:							
Taxes:							
Property taxes, general					4,374,644	-	4,374,644
Property taxes, debt service					1,020,025	-	1,020,025
Property taxes, community support					125,774	-	125,774
Property taxes, in lieu					387,019	-	387,019
General sales and use taxes					2,937,103	-	2,937,103
Road and bridge privilege taxes					533,962	-	533,962
Franchise taxes					104,103	-	104,103
Grants and contributions not restricted to a special purpose					248,054	-	248,054
Unrestricted investment earnings					78,251	45,867	124,118
Miscellaneous					199,752	403,874	603,626
Total general revenues					<u>10,008,687</u>	<u>449,741</u>	<u>10,458,428</u>
Transfers					1,080,000	(1,080,000)	-
Total general revenues and transfers					<u>11,088,687</u>	<u>(630,259)</u>	<u>10,458,428</u>
Changes in net position					4,677,058	2,693,041	7,370,099
Net position - beginning, as restated					38,140,337	37,117,393	75,257,730
Net position - ending					<u>\$ 42,817,395</u>	<u>39,810,434</u>	<u>82,627,829</u>

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Balance Sheet – Governmental Funds
September 30, 2023

	Major Funds				
	General	Town Commons Park Project	Town Center Retail Dev Complex	Other Governmental	Total Governmental
	Fund	Fund	Fund	Funds	Funds
ASSETS					
Cash	\$ 6,006,397	5,772,673	4,475,714	6,444,691	22,699,475
Receivables:					
Property tax	5,299,414	-	-	249,551	5,548,965
Sales tax	381,052	-	-	-	381,052
Franchise taxes	146,407	-	-	-	146,407
Intergovernmental	32,587	-	-	177,683	210,270
Court fines & fees	779,885	-	-	-	779,885
Due from other funds	106,856	-	-	170,326	277,182
Total Assets	<u>12,752,598</u>	<u>5,772,673</u>	<u>4,475,714</u>	<u>7,042,251</u>	<u>30,043,236</u>
LIABILITIES					
Claims payable	174,394	653,627	-	65,057	893,078
Wages payable	322,884	-	-	-	322,884
Retainage payable	-	88,365	-	-	88,365
Due to other funds	-	-	-	61	61
Total Liabilities	<u>497,278</u>	<u>741,992</u>	<u>-</u>	<u>65,118</u>	<u>1,304,388</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes for future reporting period	5,225,994	-	-	246,090	5,472,084
Unavailable revenue - fines	779,885	-	-	-	779,885
Total Deferred Inflows of Resources	<u>6,005,879</u>	<u>-</u>	<u>-</u>	<u>246,090</u>	<u>6,251,969</u>
FUND BALANCES					
Restricted:					
Grant/bond purposes	-	5,030,681	4,475,714	4,478,913	13,985,308
Unemployment compensation	4,853	-	-	-	4,853
Debt service	-	-	-	21,034	21,034
Committed:					
Community support	-	-	-	3,462	3,462
Assigned:					
Emergency travel fund	1,144	-	-	-	1,144
Unassigned	6,243,444	-	-	2,227,634	8,471,078
Total Fund Balances	<u>6,249,441</u>	<u>5,030,681</u>	<u>4,475,714</u>	<u>6,731,043</u>	<u>22,486,879</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>12,752,598</u>	<u>5,772,673</u>	<u>4,475,714</u>	<u>7,042,251</u>	<u>30,043,236</u>

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
September 30, 2023

Total governmental funds balance		\$ 22,486,879
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Governmental capital assets	\$ 49,010,989	
Less: accumulated depreciation	<u>(7,062,969)</u>	41,948,020
Long-term liabilities are not due and payable in the current period expenditures and therefore are not reported in the governmental funds.		
Bonds payable (including premium)	\$ (6,936,830)	
Notes payable	(960,565)	
Lease obligations	(325,788)	
Compensated absences	<u>(470,257)</u>	(8,693,440)
Other long term assets are not available to pay or current period expenditures and therefore are deferred in the funds.		
Court fines receivable	<u>\$ 779,885</u>	779,885
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability		(18,579,492)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 4,246,210	
Deferred inflows of resources related to pensions	<u>(27,713)</u>	4,218,497
Internal Service Funds are used by management to charge the costs of various internal operations to individual funds. The assets and liabilities of Internal Service Funds are included in governmental activities in the Statement of Net Position as follows:		
Current assets	\$ 797,110	
Estimated claims payable	<u>(108,377)</u>	688,733
Accrued interest not due and payable in the current period expenditures and, therefore, not reported in the funds.		
		<u>(31,687)</u>
Net position of governmental activities		<u><u>\$ 42,817,395</u></u>

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Statement of Revenues, Expenditures and
Changes in Fund Balance – Governmental Funds
For the Fiscal Year Ended September 30, 2023

	Major Funds				
	General Fund	Town Commons Park Project Fund	Town Center Retail Dev Complex Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 5,781,688	-	-	125,774	5,907,462
General sales and use taxes	2,937,103	-	-	1,011,189	3,948,292
Franchise fees	104,103	-	-	-	104,103
Licenses and permit fees	154,868	-	-	-	154,868
Intergovernmental	995,857	3,450,000	2,000,000	1,029,656	7,475,513
Charges for services	51,214	-	-	177,589	228,803
Fines and forfeitures	329,231	-	-	-	329,231
Investment earnings	33,677	21,837	2,243	18,730	76,487
Miscellaneous	35,609	-	-	12,489	48,098
Total Revenues	<u>10,423,350</u>	<u>3,471,837</u>	<u>2,002,243</u>	<u>2,375,427</u>	<u>18,272,857</u>
Expenditures					
General government	2,990,020	-	-	58,237	3,048,257
Public safety	5,364,882	-	-	1,645,359	7,010,241
Public works	513,710	-	-	78,001	591,711
Culture & recreation	759,426	-	-	455,633	1,215,059
Capital outlay	226,330	3,947,719	33,245	2,467,641	6,674,935
Debt service:					
Principal	157,737	-	-	594,000	751,737
Interest and bond issue costs	4,809	-	-	237,003	241,812
Total Expenditures	<u>10,016,914</u>	<u>3,947,719</u>	<u>33,245</u>	<u>5,535,874</u>	<u>19,533,752</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>406,436</u>	<u>(475,882)</u>	<u>1,968,998</u>	<u>(3,160,447)</u>	<u>(1,260,895)</u>
Other Financing Sources (Uses)					
Proceeds from leases	226,330	-	-	-	226,330
Sale of capital assets	88,943	-	-	-	88,943
Insurance proceeds	75,170	-	-	-	75,170
Transfers in	1,080,000	-	2,506,716	801,068	4,387,784
Transfers out	(801,068)	(2,506,716)	-	-	(3,307,784)
Total Other Financing Sources (Uses)	<u>669,375</u>	<u>(2,506,716)</u>	<u>2,506,716</u>	<u>801,068</u>	<u>1,470,443</u>
Net changes in fund balances	1,075,811	(2,982,598)	4,475,714	(2,359,379)	209,548
Fund balances - beginning	<u>5,173,630</u>	<u>8,013,279</u>	<u>-</u>	<u>9,090,422</u>	<u>22,277,331</u>
Fund balances - ending	\$ <u>6,249,441</u>	<u>5,030,681</u>	<u>4,475,714</u>	<u>6,731,043</u>	<u>22,486,879</u>

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and
Changes in Fund Balance to the Statement of Activities
For the Fiscal Year Ended September 30, 2023

Net Change in Fund Balances - total governmental funds **\$ 209,548**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 6,674,935	
Depreciation	<u>(911,413)</u>	5,763,522

In the Statement of Activities, only gains and losses from the sale/disposal of capital assets are reported, whereas in the Governmental Funds, proceeds from the sale of capital assets increase financial resources. Thus, the change in net position differs from the change in fund balances by the amount of the net loss of \$128,037. (128,037)

Debt proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces

Proceeds from capital leases		(226,330)
Debt retirement		751,737

Fine revenue recognized on the modified accrual basis in the funds during the current year is reduced because prior year recognition would have been required on the Statement of Activities using the full accrual basis of accounting. 31,525

Pension expense and other related activity do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Changes to proportionate share of pension expense	(1,831,438)
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Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Accrued interest payable	336
Amortization of bond premium	3,240
Compensated absences	(51,345)

Internal service funds are used by management to charge the cost of certain activities, such as insurance costs and risk management, to individual funds.	<u>154,300</u>
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Change in net position of governmental activities	<u><u>\$ 4,677,058</u></u>
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The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi

Statement of Net Position

Proprietary Funds

September 30, 2023

	Business-type Activities			Governmental Activities
	Water and Sewer Funds Combined	Solid Waste Fund	Total	Self Insurance Fund
ASSETS				
Current Assets				
Cash	\$ 2,619,420	110,591	2,730,011	661,543
Receivables:				
Customer accounts, net	1,082,948	214,221	1,297,169	-
Other receivables	724,670	-	724,670	1,188
Due from other funds	-	149,324	149,324	-
Prepaid insurance	-	-	-	134,379
Total Current Assets	4,427,038	474,136	4,901,174	797,110
Noncurrent Assets				
Restricted and noncurrent cash	5,871,722	-	5,871,722	-
Capital assets				
Land and construction in progress	6,091,983	-	6,091,983	-
Other capital assets, net	39,852,863	3,694	39,856,557	-
Total Noncurrent Assets	51,816,568	3,694	51,820,262	-
Total Assets	56,243,606	477,830	56,721,436	797,110
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	271,035	-	271,035	-
Total Deferred Inflows of Resources	271,035	-	271,035	-
LIABILITIES				
Current Liabilities				
Claims and wages payable	445,413	-	445,413	108,377
Accrued interest	113,940	-	113,940	-
Retainage payable	82,725	-	82,725	-
Due to other funds	426,445	-	426,445	-
Capital debt:				
Bonds payable	609,000	-	609,000	-
Notes payable	485,863	-	485,863	-
Capital leases payable	119,965	-	119,965	-
Non-capital debt:				
Compensated absences payable	7,655	-	7,655	-
Total Current Liabilities	2,291,006	-	2,291,006	108,377
Noncurrent Liabilities				
Capital debt:				
Bonds payable	10,295,000	-	10,295,000	-
Notes payable	1,186,536	-	1,186,536	-
Capital leases payable	1,314,549	-	1,314,549	-
Non-capital debt:				
Compensated absences payable	12,670	-	12,670	-
Customer deposits	894,582	-	894,582	-
Net pension liability	1,185,925	-	1,185,925	-
Total Noncurrent Liabilities	14,889,262	-	14,889,262	-
Total Liabilities	17,180,268	-	17,180,268	108,377
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	1,769	-	1,769	-
Total Deferred Inflows of Resources	1,769	-	1,769	-
NET POSITION				
Net investment in capital assets	35,000,894	3,694	35,004,588	-
Restricted Net Position:				
Restricted for debt service	1,473,872	-	1,473,872	-
Unrestricted	2,857,838	474,136	3,331,974	688,733
Total Net Position	\$ 39,332,604	477,830	39,810,434	688,733

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2023

	Business-type Activities			Governmental Activities
	Water and Sewer Funds Combined	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Operating revenues				
Charges for services	\$ 8,518,436	1,594,988	10,113,424	-
Employee contributions	-	-	-	1,623,045
Insurance claim reimbursements	-	-	-	123,816
Miscellaneous operating revenues	390,614	-	390,614	-
Total operating revenues	8,909,050	1,594,988	10,504,038	1,746,861
Operating Expenses:				
Personnel services	657,053	-	657,053	-
Wastewater treatment	2,860,464	-	2,860,464	-
Privatization costs	2,106,518	-	2,106,518	-
Waste collection and disposal	-	1,178,403	1,178,403	-
Supplies	261,220	-	261,220	-
Maintenance and repairs	427,527	-	427,527	-
Other contractual services and charges	976,824	-	976,824	584,897
Claims and estimate changes	-	-	-	1,009,428
Depreciation and amortization	1,333,662	-	1,333,662	-
Total operating expenses	8,623,268	1,178,403	9,801,671	1,594,325
Operating income (loss)	285,782	416,585	702,367	152,536
Non-operating Revenues (Expenses)				
Interest and investment revenue	45,867	-	45,867	1,764
Insurance proceeds	13,260	-	13,260	-
Interest expense and bond issue costs	(336,883)	-	(336,883)	-
Grant revenue	3,348,430	-	3,348,430	-
Transfers out	(780,000)	(300,000)	(1,080,000)	-
Total non-operating Revenues (Expenses)	2,290,674	(300,000)	1,990,674	1,764
Change in net position	2,576,456	116,585	2,693,041	154,300
Net position - beginning	36,756,148	361,245	37,117,393	534,433
Net position - ending	\$ 39,332,604	477,830	39,810,434	688,733

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Statement Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2023

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Cash Flows From Operating Activities				
Cash received from customers	\$ 8,811,917	1,599,849	10,411,766	-
Cash received for premiums	-	-	-	1,614,074
Other operating receipts	390,614	-	390,614	245,523
Cash paid to employees	(530,908)	-	(530,908)	-
Cash paid to suppliers	(261,220)	-	(261,220)	-
Cash paid to contractors	(6,047,996)	(1,286,098)	(7,334,094)	-
Cash paid for judgements and claims	-	-	-	(1,288,633)
Cash paid for administrative services	-	-	-	(584,897)
Net cash provided by (used in) operating activities	2,362,407	313,751	2,676,158	(13,933)
Cash Flows From Non-Capital Financing Activities				
Grant revenues	2,943,533	-	2,943,533	-
Insurance proceeds	13,260	-	13,260	-
Advances from (to) other funds	(502,879)	(300,000)	(802,879)	-
Net cash flows provided by (used in) non-capital financing activities	2,453,914	(300,000)	2,153,914	-
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(4,817,356)	-	(4,817,356)	-
Repayment of debt	(1,449,708)	-	(1,449,708)	-
Interest and amortization on debt	(282,958)	-	(282,958)	-
Net cash provided by (used in) capital and related financing activities	(6,550,022)	-	(6,550,022)	-
Cash Flows From Investing Activities				
Interest received	45,867	-	45,867	1,764
Net cash flows provided by (used in) investing activities	45,867	-	45,867	1,764
Net increase (decrease) in cash	(1,687,834)	13,751	(1,674,083)	(12,169)
Cash - October 1	10,178,976	96,840	10,275,816	673,712
Cash - September 30	\$ 8,491,142	110,591	8,601,733	661,543

The notes to these financial statements are an integral part of this statement.

City of Gautier, Mississippi
Statement Cash Flows
Proprietary Funds (Continued)
September 30, 2023

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Reconciliation of Operating Income (Loss) to Net Cash				
Provided by (Used In) Operating Activities:				
Operating income (loss)	\$ 285,782	416,585	702,367	152,536
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	1,333,661	-	1,333,661	-
(Increase) decrease in assets:				
Accounts receivable	286,756	4,861	291,617	121,707
Prepaid premiums	-	-	-	(8,971)
Customer deposits	6,725	-	6,725	-
Increase (decrease) in liabilities:				
Claims payable	277,840	(107,695)	170,145	(279,205)
Wages payable	(7,546)	-	(7,546)	-
Retainage payable	45,497	-	45,497	-
Compensated absences	(117)	-	(117)	-
Pension liabilities and deferrals	133,809	-	133,809	-
Net cash provided by (used in) operating activities	\$ 2,362,407	313,751	2,676,158	(13,933)

The notes to these financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies

The City of Gautier, Mississippi, (the "City") was incorporated June 17, 1986 under the laws of the State of Mississippi. The City operates under a Council-Manager form of government, which provides for an elected mayor and a six-member council. The following services are authorized by the City's charter: Public Safety (Police, Fire, Civil Defense and Protection Inspection), Street Maintenance, Garbage Collection, Water and Sewer, Culture, Recreation and Community Services, Public Improvements, Planning and Zoning, and General Administrative Services. The accounting and reporting policies of the City relating to the funds and accounts groups included in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the City are described below.

A. Financial Reporting Entity

For financial reporting purposes, the reporting entity includes all funds that are covered by the oversight responsibility of the City's governing board. As defined by accounting principles generally accepted in the United States of America, the City is considered a "primary government." The City is governed by a six member council in which five members were elected by the citizens of each defined ward and one member elected at-large.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth in Accounting Principles Generally Accepted in the United States of America. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity. Based upon the application of these criteria, the City has no component units.

Jackson County Utility Authority

This potential component unit was established by State Code and its governing board is appointed jointly by the area governments' governing bodies. This is an independent unit that selects management staff, sets user charges, establishes budgets and controls all aspects of its daily activities. The City has been determined to be a joint venture of the participating agencies. See Note 16 for details.

B. Basis of Presentation.

The City's basic financial statement consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the City as a whole. The statements include all non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements.

Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

The Statement of Net Position presents the financial condition of the governmental activities and business-type activities of the City at year-end. The Government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenues, not classified as program revenues, are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

Fund Financial Statements:

Fund financial statements of the City are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and presented in a single column as Other Governmental Funds.

C. Measurement Focus and Basis of Accounting.

The Government-wide, Proprietary Funds and Fiduciary Funds (excluding agency funds) financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Shared revenues are recognized when the provider recognizes the liability to the City. Grants are recognized as revenues as soon as all eligibility requirements have been satisfied. Agency funds have no measurement focus, but use the accrual basis of accounting.

The City's proprietary funds apply all applicable GASB pronouncements and only the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: FASB Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure.

The revenues and expenses of the proprietary funds are classified as operating and non-operating. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's primary operations. All other revenue and expenses are reported as non-operating.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

Governmental financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period when they are both measurable and available to finance operations during the year. Available means collected in the current period or within 60 days after year end to liquidate liabilities existing at the end of the year. Measurable means knowing or being able to reasonably estimate the amount. Expenditures are recognized only when payment is due. Property taxes, state appropriations and federal awards are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period.

The City reports the following major Governmental Funds:

General Fund - This is the City's primary operating fund. It is used to account for all activities of the general government for which a separate fund has not been established.

Town Commons Park Project Fund – This fund has been established to account for the development of the Town Commons Park with an amphitheater.

Town Center Retail Development Complex Fund – This fund has been established to account for the development of the Town Center Retail Complex.

Additionally, the City reports the following fund types:

GOVERNMENTAL FUND TYPES

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including acquisition or construction of capital facilities and other assets.

PROPRIETARY FUNDS

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the City has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability.

It is the intent of the City Council that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and that periodic determination of revenues earned, expenses incurred, and net income be identified for capital maintenance, public policy, management control, account ability, or other purposes.

Internal Service Funds - These funds are used to account for those operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The City's internal service funds report on self-insurance for employee medical benefits and risk management for City's legal contingencies.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

D. Account Classifications

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2012 by the Government Finance Officers' Association.

E. Deposits and Investments

State law authorizes the City to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any City, municipality or City of this state. Further, the City may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, and all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less). Investments in governmental securities are stated at fair value. However, the City had an investment that included governmental bonds during the fiscal year.

F. Receivables

All trade receivables are shown net of an allowance for uncollectibles. Miss. Code Ann. (1972) does not allow for write-off of debt owed to municipalities. The amount represented on the financial statements is conclusive of all bad debts owed by customers of the water and sewer department since the City started providing these services to citizens. The allowances are based on trade receivables in excess of 120 days outstanding.

G. Inter-Fund Transactions and Balances

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as "due to/from other funds". Inter-fund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any outstanding balances between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items, such as prepaid insurance, are not reported for Governmental Fund Types since the costs of such items are accounted for as expenditures in the period of acquisition.

I. Restricted Assets

Proprietary Fund assets required to be held and/or used as specified in bond indentures, bond resolutions, trustee agreements, board resolutions and donor specifications have been reported as restricted assets. When both restricted and nonrestricted assets are available for use, the policy is to use restricted assets first. Restricted Assets in the Governmental Activities represent the amounts for cash in accordance with GASB No. 62 which requires cash amounts designated for disbursement in the acquisition or construction of non-current assets designated as non-current.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

J. Capital Assets

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column in the government-wide financial statements. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Capital assets include significant amounts of infrastructure which have been valued at estimated historical cost. The estimated historical cost was based on replacement cost multiplied by the consumer price index implicit price deflator for the year of acquisition. The extent to which capital assets, other than infrastructure, costs have been estimated and the methods of estimation are not readily available. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized; however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Governmental accounting and financial reporting standards allowed governments meeting certain criteria to elect not to report major general infrastructure assets retroactively. The City meets these criteria and has so elected. Therefore, the major general infrastructure assets acquired prior to October 1, 2002, are not reported in the government-wide financial statements. However, as of September 30, 2023, the City has not systematically reported capital assets in accordance with generally accepted accounting principles.

Capital assets acquired or constructed for Proprietary Fund operations are capitalized at cost in the respective funds in which they are utilized. No interest is capitalized on self-constructed assets because non-capitalization of interest does not have a material effect on the City's financial statements. Donated capital assets are recorded at their fair value at the time of donation.

Capitalization thresholds (dollar value above which asset acquisitions are added to the capital asset accounts) and estimated useful lives are used to report capital assets in the government-wide statements. Depreciation is calculated on the straight-line basis for all assets, except land. A full year's depreciation expense is taken for all purchases and sales of capital assets during the year.

The following schedule details those thresholds, estimated useful lives and salvage value percentage of cost:

	Capitalization Threshold	Estimated Useful Life	Salvage Value (% of Cost)
Land	\$ -	N/A	N/A
Buildings	50,000	40 years	20%
Improvements/Infrastructure	25,000	20 years	20%
Machinery & equipment	5,000	5-10 years	10%
Property under capital leases	*	*	*

* Leased property capitalization policy and estimated useful life will correspond with the amounts for the asset classification, as listed above.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources expenditure until then.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

Deferred amounts on pensions – Deferred outflows and inflows of resources should be reported when to show the City's proportionate share of amounts of the effects of actuarial differences and changes in assumptions to economic or demographic factors and differences between actual and projected earnings of multi-employer pension plan. In addition, a deferred inflow should be reported for employer contributions to the pension plan made subsequent to the measurement date.

Property tax for future reporting period/unavailable revenue – property taxes – Deferred inflows of resources should be reported when resources associated with imposed non-exchange revenue transactions are received or reported as a receivable before the period for which property taxes are levied.

Unavailable revenue – fines – When an asset is recorded in the governmental fund financial statements, but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Mississippi (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Leases

Lessee

Capital Assets and Right to Use Lease Assets Capital assets and right to use lease assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The City did not have any Right to Use Assets during the current fiscal year.

Lessor

The City is a lessor for leases of land, mainly consisting of cell tower leases. The City recognizes a lease receivable and deferred inflow of lease receipts in both the fund level and government-wide financial statements. The City recognizes lease receivables with an initial, individual value of \$10,000 or more. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

M. Leases (continued)

The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments related to leases include how the City determines:

- the discount rate it uses to discount the expected lease payments to present value,
- lease term, and,
- lease payments:

The City uses the interest rate as the discount rate. When the interest rate is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments and purchase option prices that the lessee is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow if certain changes occur that are expected to significantly affect the amount of the lease receivable. Deferred inflows of lease receipts are reported with other deferred inflows related to pension and lease receivables are reported with current assets on the Statement of Net Position.

N. Long-term Liabilities

Long-term liabilities are the unmatured principal of bonds, loans, notes or other forms of noncurrent or long-term general obligation indebtedness. Long-term liabilities are not limited to liabilities from debt issuances but may also include liabilities on lease-purchase agreements and other commitments.

In the government-wide financial statements and the Proprietary Fund financial information, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business activities Statement of Net Position.

O. Compensated Absences

The City has adopted a policy of compensation for accumulated unpaid employee personal leave. No payment is authorized for accrued major medical leave. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured.

An employee may accumulate unused vacation leave hours without limitation, however, cash payments upon employee termination or retirement are limited to a maximum of 240 hours of accumulated leave of pay. Employees have no claim for accumulated sick leave at termination, for retirement, lay-off, or cause. As such, no provision for unused sick leave has been provided in the financial statements. Unused vacation and sick leave balances may be credited to the Public Employee's Retirement System (PERS) as time worked.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

P. Fund Balance Policies

In the fund financial statements, governmental funds report fund balance into classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purpose for which amount in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. The following are descriptions of fund classifications used by the City:

Non-spendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by a formal action of the City Council, the City's highest level of decision-making authority. This formal action is an order of the City Council as approved in the board minutes.

Assigned fund balance includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not classified as non-spendable and is neither restricted nor committed. Assignments of fund balance are created by management pursuant to authorization established by the Board of Alderman.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for specified expenditures, restricted resources are considered spent before unrestricted resources. Within unrestricted resources, committed would be considered spent first (if available), followed by assigned (if available), and then unassigned amounts.

Q. Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

Q. Net Position (continued)

Restricted net position - Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position not meeting the definition of “restricted” or “invested in capital assets, net of related debt.”

R. Intergovernmental Revenues in Governmental Funds

Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

S. Property Tax Revenues

Numerous statutes exist under which the City Council may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the City. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The City Council, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectability criteria for property tax recognition because the lien and due date cannot be established until the date of original purchase occurs.

T. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

U. Reporting Changes and New Accounting Pronouncements for Future Implementation

GASB 96, Subscription-Based Information Technology Arrangements (SBITAs), was implemented during the 2023 fiscal year. Prior to the issuance of this statement there was no accounting or financial reporting guidance specifically for SBITAs. The purpose of the standard is to establish uniform accounting and financial reporting requirements for SBITAs, to improve comparability of financial statements among governments that have entered into SBITAs, and to enhance understandability, relatability, relevance, and consistency of information about SBITAs.

Note 2 – Cash

A summary of cash (including restricted cash) at September 30, 2023 is as follows:

	Pooled Cash Deposits	Cash Deposits	Cash Held by Fiscal Agent	Cash on Hand	Total
Governmental Activities					
General Fund	\$ 5,664,443	\$ 340,404	\$ -	\$ 1,550	\$ 6,006,397
Town Commons Park Project Fund	-	5,772,673	-	-	5,772,673
Town Ccenter Retail Dev Complex Fund	-	4,475,714	-	-	4,475,714
Other Nonmajor Governmental Funds	3,709,972	2,734,669	-	50	6,444,691
Total governmental funds	9,374,415	13,323,460	-	1,600	22,699,475
Self Insurance Fund	-	528,227	133,316	-	661,543
Total governmental activities	9,374,415	13,851,687	133,316	1,600	23,361,018
Business-type Activities					
Water and Sewer Funds	2,583,632	5,906,910	-	600	8,491,142
Solid Waste Fund	-	110,591	-	-	110,591
Total business-type activities	2,583,632	6,017,501	-	600	8,601,733
Total cash and cash equivalents	\$ 11,958,047	19,869,188	133,316	2,200	31,962,751

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the City.

Under this program, the collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC). Municipalities select depositories on the basis of competitive bid as allowed by Mississippi statutes.

The carrying amount of cash was \$31,827,235 with city's total deposits with financial institutions at September 30, 2023. The bank balance was \$31,619,760. The amount of \$133,316 is held with a third-party servicer that handles the city's employee benefit fund and cash on hand totaled \$2,200.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 2 – Cash (continued)

GASB requires that assets not readily available for use and assets that have outside restrictions on their use be presented in the noncurrent assets section of the Statement of Net Position. The City had the following restrictions and noncurrent classifications of cash as of September 30, 2023:

Governmental Activities

Cash

Restricted for grant/bond purposes	\$ 14,641,279
Restricted for unemployment compensation	4,853
Restricted for debt service	21,034
Restricted for community support	71,324
Total governmental activities	<u>14,738,490</u>

Business-type Activities

Cash

Noncurrent cash for customer deposits	931,125
Restricted for capital/bond purposes	3,466,725
Restricted for debt service	1,473,872
Total business-type activities	<u>5,871,722</u>

Total restricted and noncurrent cash - government-wide	<u><u>\$ 20,610,212</u></u>
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Note 3 – Receivables

A. Governmental Activities

Receivables in the governmental activities at September 30, 2023, consisted of the following:

Taxes receivable:	
Property taxes	
Current	\$ 76,881
For future reporting period	5,472,084
Total property taxes receivable	<u>5,548,965</u>
Intergovernmental receivable:	
Sales taxes	381,052
Franchise taxes	146,407
County road taxes	32,587
State and federal grants	177,683
Total intergovernmental	<u>737,729</u>
Court fines receivable	15,597,699
Less: allowance for doubtful accounts	<u>(14,817,814)</u>
Total court fines receivable, net	<u>779,885</u>
Self Insurance Fund	
Insurance rebates receivable	1,188
Total receivable - governmental activities	<u><u>\$ 7,067,767</u></u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 3 – Receivables (Continued)

B. Business-type Activities

Receivable in the business-type activities at September 30, 2023, consisted of the following:

Intergovernmental receivable:	
Federal and state grants	724,670
Total intergovernmental	<u>724,670</u>
Customer accounts receivable:	
Customer utility charges (billed)	3,270,327
Customer accounts, earned but unbilled	687,597
Less: allowance for doubtful accounts	<u>(2,660,755)</u>
Total customer accounts receivable, net	<u>1,297,169</u>
Total receivable - business-type activities	<u>\$ 2,021,839</u>

All trade receivables are shown net of an allowance for doubtful accounts. At September 30, 2023, the allowance for doubtful accounts was \$2,660,755. \$2,511,069 has been provided in the Water and Sewer Enterprise Fund and \$149,686 has been provided in the Solid Waste Enterprise Fund.

Note 4 – Interfund Transactions and Balances

Government-wide Financial Statements

A. Internal Balances

At September 30, 2023, the City had the following transfers:

Transfers In	Transfers Out	Amount
Governmental Activities	Business-type Activities	<u>\$ 1,080,000</u>

These amounts represent monies transferred from the governmental-type activities to the business-type activities for construction of water wells.

Fund Financial Statements

A. Due From/To Other Funds:

During the course of the year, certain expenditures were paid on a reimbursement basis requiring the City to borrow monies at year-end from the general fund in order to prevent a deficit cash balance in certain funds. Allocation percentages of federal reimbursement for construction projects caused expenditures to be paid from the wrong fund requiring many “due to/due from” transactions requiring cash transfers after year end.

Receivable	Payable	Amount
General Fund	Water & Sewer Fund	\$ 106,795
General Fund	\$7M Capital Improv Bond Fund	61
ARPA Fund	Water & Sewer Fund	170,326
Solid Waste Fund	Water & Sewer Fund	149,324
		<u>\$ 426,506</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 4 – Interfund Transactions and Balances (Continued)

B. Transfers In/Out:

Transfers were made in the course of the year for loans to various funds. Other transfers were made to reimburse the various funds for expenditures made on the behalf of other fund purposes.

Transfers In	Transfers Out	Amount
General Fund	Water & Sewer Fund	\$ 780,000
General Fund	Solid Waste Fund	300,000
Debt Service Fund	General Fund	801,068
Town Center Complex Fund	Town Commons Park Proj. Fund	2,506,716
		<u>\$ 4,387,784</u>

Note 5 – Capital assets

A. Governmental Activities

The following is a summary of governmental capital assets activity for the year ended September 30, 2023:

	Balance 10/01/2022*	Additions	Adjustments/ Sales	Balance 9/30/2023
Capital assets not being depreciated/amortized:				
Land	\$ 11,742,761	-	-	11,742,761
Construction in Progress	6,929,737	6,242,134	(3,605,441)	9,566,430
Total	18,672,498	6,242,134	(3,605,441)	21,309,191
Capital assets being depreciated/amortized:				
Buildings & Improvements	3,147,307	-	-	3,147,307
Infrastructure	17,284,157	-	3,605,441	20,889,598
Machinery & Equipment	3,722,820	432,801	(490,728)	3,664,893
Total	24,154,284	432,801	3,114,713	27,701,798
Less accumulated depreciation/amortization for:				
Buildings & Improvements	811,290	62,946	-	874,236
Infrastructure	3,514,032	482,572	2,745	3,999,349
Machinery & Equipment	2,188,925	365,895	(365,436)	2,189,384
Total accumulated depreciation/amortization	6,514,247	911,413	(362,691)	7,062,969
Net Capital assets being depreciated/amortized	17,640,037	(478,612)	3,477,404	20,638,829
Total governmental activities capital assets, net	<u>\$ 36,312,535</u>	<u>5,763,522</u>	<u>(128,037)</u>	<u>41,948,020</u>

* 2022 is restated for Prior Period Adjustment (See Note 18)

Depreciation and amortization expense was charged to the following governmental functions:

General Government	\$ 71,409
Public Safety	330,451
Public Works	336,102
Culture & Recreation	173,451
	<u>\$ 911,413</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 5 – Capital assets (continued)

B. Business-type Activities

The following is a summary of business-type capital assets for the year ended September 30, 2023:

	Balance 10/1/2022	Additions	Adjustments/ Sales	Balance 9/30/2023
Capital assets not being depreciated/amortized:				
Land	\$ 1,215,870	3,000	-	1,218,870
Construction in Progress	3,125,436	4,794,633	(3,046,956)	4,873,113
Total	<u>4,341,306</u>	<u>4,797,633</u>	<u>(3,046,956)</u>	<u>6,091,983</u>
Capital assets being depreciated/amortized:				
Infrastructure	54,381,145	35,199	3,046,956	57,463,300
Machinery & Equipment	1,751,413	16,048	(315,220)	1,452,241
Total	<u>56,132,558</u>	<u>51,247</u>	<u>2,731,736</u>	<u>58,915,541</u>
Less accumulated depreciation/amortization for:				
Infrastructure	16,508,687	1,268,895	-	17,777,582
Machinery & Equipment	1,500,331	64,767	(283,696)	1,281,402
Total accumulated depreciation/amortization	<u>18,009,018</u>	<u>1,333,662</u>	<u>(283,696)</u>	<u>19,058,984</u>
Net capital assets being depreciated/amortized	<u>38,123,540</u>	<u>(1,282,415)</u>	<u>3,015,432</u>	<u>39,856,557</u>
Total business-type activities capital assets, net	<u>\$ 42,464,846</u>	<u>3,515,218</u>	<u>(31,524)</u>	<u>45,948,540</u>

Depreciation and amortization expense of \$1,333,662 was charged to the water sewer fund.

C. Construction Commitments

Remaining construction commitments for the City is composed of the following:

Project	Money Spent to Date	Remaining Commitment
Governmental activities:		
Martin Bluff Widening	\$ 2,831,067	\$ 5,597,535
Shephard State Park Expansion	60,480	1,428,152
Town Commons Park - Phase 2	346,150	2,439,533
Town Commons Park - Amphitheatre	3,227,706	1,603,352
Total governmental activities	<u>6,465,403</u>	<u>11,068,572</u>
Business-type activities		
Water Supply and Treatment Plant	4,246,240	3,837,486
MCWI Lift Station Upgrades	43,295	3,222,085
MCWI Water and Sewer Improvements	63,500	1,156,167
MCWI Sanitary Sewer Main Rehabilitation	191,814	270,000
Water and Sewer Improvements	328,215	579,902
Total business-type activities	<u>4,873,064</u>	<u>9,065,640</u>
Total government-wide	<u>\$ 11,338,467</u>	<u>20,134,212</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 6 – Court Fines Receivable/Deferred Inflows of Resources

Court fines receivables are recorded as deferred inflow of sources in the fund financial statements due to the funds using modified accrual basis. However, revenues received during the year are recorded in the government-wide financial statements on the full-accrual basis of accounting. Miss. Code Ann. (1972) does not allow for write-off of debt owed to municipalities. The amount represented on the financial statements is conclusive of all bad debts owed by citizens to the municipal courts since the City started providing court services. Court fines receivable at September 30, 2023, were \$15,597,699, of which an allowance of \$14,817,814 has been determined as uncollectible with \$779,885 deemed collectible.

Note 7 – Claims and Judgments

Risk Financing

The City finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool.

The City pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2022, to January 1, 2023. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

The City is exposed to risk of loss relating to employee health, accident and dental coverage. Pursuant to Section 25-15-101, Miss. Code Ann. (1972), the City established a risk management fund (included as an Internal Service Fund) to account for and finance its uninsured risk of loss. Under the plan, amounts payable to the risk management fund are based on actuarial estimates. Each employee pays a portion of his/her premium through a payroll deduction. The City pays the remaining portion of the premium on a single coverage policy for its respective employees. Employees desiring additional and/or dependent coverage pay the additional premium through a payroll deduction. Premium payments to the risk management fund are determined on an actuarial basis. The City has minimum uninsured risk retention to the extent that actual claims submitted exceed the predetermined premium. The City has implemented the following plans to minimize this potential loss:

The City has purchased coinsurance which functions on specific stop loss coverage. This coverage is purchased from an outside commercial carrier. For the current fiscal year, the specific coverage begins when an individual participant's claim exceeds \$75,000.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). At September 30, 2023, the amount of this liability was \$108,377.

	Amount
Liability at beginning of year	\$ 387,582
Claims and changes of estimates	730,223
Claims payments	<u>(1,009,428)</u>
Liability at end of year	<u><u>\$ 108,377</u></u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 8 – Retirement Plan

The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature.

Plan Description and Provisions

Substantially all of the City's full-time employees participate in PERS, a multi-employer, cost-sharing, defined benefit public employee pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005, or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided

Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public cities. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring.

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007).

PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

Contributions

PERS members are required to contribute 9.00% of their annual covered salary, and the City is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2023, was 17.4% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 8 – Retirement Plan (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2023, the City reported a liability of \$18,579,492 in the governmental activities and \$1,185,925 in the business-type activities for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the PERS net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2023, the City's proportion was .079%. For the year ended September 30, 2023, the City recognized additional PERS pension expense for governmental activities of \$1,831,438 and for the business-type activities of \$133,809 from the City's proportionate share of pension expense. The total pension expense for governmental activities was \$2,794,391 and for the business-type activities was \$195,274.

At September 30, 2023, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	Governmental Activities	Business-Type Activities	Total
Differences between expected and actual experience	\$ 465,203	29,694	494,897
Changes of assumptions	2,181,581	139,250	2,320,831
Net difference between projected and actual earnings on pension plan investments	726,914	46,399	773,313
Changes in proportion and differences between City contributions and proportionate share on contributions	618,678	39,490	658,168
City's contributions subsequent to the measurement date	253,834	16,202	270,036
Total deferred outflows related to pensions	<u>\$ 4,246,210</u>	<u>271,035</u>	<u>4,517,245</u>

At September 30, 2023, the City reported deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources		
	Governmental Activities	Business-Type Activities	Total
Changes in proportion and differences between City contributions and proportionate share on contributions	\$ 27,713	1,769	29,482
Total	<u>\$ 27,713</u>	<u>\$ 1,769</u>	<u>\$ 29,482</u>

Within the deferred outflows, a net amount of \$270,036 of deferred outflows of resources is related to pensions resulting from the City's contributions subsequent to the measurement date and will be recognized as a reduction to the net pension liability in the year ended September 30, 2023.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 8 – Retirement Plan (continued)

The remaining amounts reported as deferred outflows of resources related to pensions of \$4,487,763 and deferred inflows of resources related to pensions of \$29,482 netting to \$4,217,727 will be recognized in pension expense as follows:

Year Ending September 30,	
2024	\$ 1,677,200
2025	1,073,612
2026	1,461,037
2027	5,878
	<u>\$ 4,217,727</u>

Actuarial assumptions

The total pension liabilities in the June 30, 2023, actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	2.65 percent to 17.90 percent, including inflation
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used in the June 30, 2023, valuation was based on the results of an actuarial experience study for the four year period ending June 30, 2022. The experience report is dated April 21, 2023.

The long-term expected rate of return on the investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of the plans' investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rate of return by the target asset allocation percentage and by adding expected inflation.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 8 – Retirement Plan (continued)

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00 %	4.75 %
International Equity	22.00	4.75
Global Equity	12.00	4.95
Fixed Income	20.00	1.75
Real Estate	10.00	3.25
Private Equity	8.00	6.00
Cash Equivalents	1.00	0.25
Total	<u>100.00 %</u>	

Discount rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00 percent) and that employer contributions will be phased in to 22.40 percent over three fiscal years (17.40 percent for fiscal year end 2024, 17.90 percent for fiscal year end 2025, 18.40 percent for fiscal year end 2026, and 22.40 percent for fiscal year end 2027). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate

The following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1 % Increase (8.00%)
City's Proportionate share of PERS	\$ 25,488,006	\$ 19,765,417	\$ 15,069,396

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report which can be obtained at www.pers.ms.gov.

Three-year Trend Information

The City's contributions to PERS for the fiscal years ending September 30, 2023, 2022 and 2021 were \$1,016,778, \$1,018,283, and \$823,651, respectively, which equaled the required contributions for each year.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 9 – Long-term Debt

Debt outstanding at September 30, 2023 consists of the following:

Description and Purpose	Original Issue Amount	Amount Outstanding	Interest Rate	Final Maturity Date
Governmental Activities:				
A. Bonds:				
General Obligation Refunding Bonds, Series 2020	\$ 4,224,000	\$ 2,940,000	1.75%	09/30/30
Special Limited Obligation Bonds, Series 2019	4,390,000	3,940,000	3-00-4.00%	03/01/41
Total Obligation Bonds		<u>6,880,000</u>		
B. Notes Payable				
Notes Payable-MDA Cap Improv Loan	763,087	516,076	2.00%	02/01/36
Notes Payable-SMPDD Cap Improv Loan	500,000	444,489	2.75%	04/01/36
Total Notes Payable		<u>960,565</u>		
C. Capital Leases:				
Hancock Bank				
secured by AS400 Network, \$10,498 annually	46,760	19,805	3.98%	06/04/25
South Mississippi Planning and Development				
secured by three Police Cars, \$27,360 annually	126,201	52,844	2.75%	10/01/25
Community Bank				
secured by Ford Expedition - HIDTA, \$14,024 annually	39,347	26,809	2.20%	08/01/25
Cadence Bank				
secured by five 2023 Ford Explorers, \$84,258 annually	226,330	226,330	5.59%	07/25/26
Total Capital Leases		<u>325,788</u>		
Total governmental activities		<u>8,166,353</u>		
Business-type Activities:				
A. Bonds				
Revenue Refunding Bonds, Series 2018	4,000,000	3,270,000	4.00-4.375%	05/01/35
Revenue Refunding Bonds, Series 2019	6,000,000	5,360,000	2.50-3.50%	07/01/33
Revenue Refunding Bonds, Series 2020	2,579,000	2,274,000	1.75%	07/01/33
Total Bonds Payable		<u>10,904,000</u>		
B. Notes Payable				
Secured by sales tax revenue				
State Revolving Fund Loan, 2006, \$7,877 monthly	1,288,485	147,512	1.75%	04/01/25
State Revolving Fund Loan, 2006, \$10,949 monthly	1,865,320	300,173	1.75%	01/01/26
State Revolving Fund Loan, 2006, \$9,666 monthly	1,760,448	624,479	2.75%	06/01/29
Drinking Water System Impr. Revolving Loan, \$9,019 monthly	1,344,987	242,163	3.56%	01/01/26
Drinking Water System Impr. Revolving Loan, \$2,150 monthly	422,610	109,094	1.95%	02/01/28
Drinking Water System Impr. Revolving Loan, \$3,766 monthly	740,239	248,978	1.95%	05/01/29
Total Notes Payable		<u>1,672,399</u>		
C. Capital Leases:				
Bancorpsouth				
secured by water meters, \$287,450 annually	3,235,000	1,434,514	3.29%	04/04/29
Total business-type activities		<u>14,010,913</u>		
Total government		<u>\$ 22,177,266</u>		

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 9 – Long-term Debt (Continued)

A. Governmental Activities

Transactions for the year ended September 30, 2023 are summarized as follows:

	Balance 10/1/2022	Additions	Retirements	Balance 9/30/2023	Due Within one Year
General Obligation Bonds	\$ 3,379,000	-	(439,000)	2,940,000	419,000
Special Obligation Bonds	4,095,000	-	(155,000)	3,940,000	160,000
Notes Payable	1,033,532	-	(72,967)	960,565	64,892
Capital Leases	184,228	226,330	(84,770)	325,788	120,143
Compensated Absences	418,912	51,345	-	470,257	51,401
	<u>9,110,672</u>	<u>277,675</u>	<u>(751,737)</u>	<u>8,636,610</u>	<u>815,436</u>
Add:					
Bond Premium	60,070	-	(3,240)	56,830	-
	<u>\$ 9,170,742</u>	<u>\$ 277,675</u>	<u>\$ (754,977)</u>	<u>\$ 8,693,440</u>	<u>\$ 815,436</u>

Bonds Payable

General Obligation Bonds

Annual debt service requirements to maturity for general obligation bonds payable are as follows:

September 30,	Principal	Interest	Total
2024	419,000	51,450	470,450
2025	423,000	44,118	467,118
2026	421,000	36,715	457,715
2027	424,000	29,347	453,347
2028	421,000	21,927	442,927
2029-2030	832,000	21,840	853,840
	<u>\$ 2,940,000</u>	<u>205,397</u>	<u>3,145,397</u>

Special Obligation Bonds

Annual debt service requirements to maturity for special obligation bonds payable are as follows:

September 30,	Principal	Interest	Total
2024	160,000	135,182	295,182
2025	165,000	129,482	294,482
2026	170,000	122,782	292,782
2027	180,000	115,780	295,780
2028	185,000	108,481	293,481
2029-2033	1,035,000	437,400	1,472,400
2034-2038	1,210,000	254,752	1,464,752
2039-2041	835,000	44,363	879,363
	<u>\$ 3,940,000</u>	<u>1,348,222</u>	<u>5,288,222</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 9 – Long-term Debt (Continued)

A. Governmental Activities (Continued)

Notes Payable

Annual debt service requirements to maturity for notes payable are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	64,892	22,564	87,456
2025	66,404	21,049	87,453
2026	67,955	19,499	87,454
2027	69,543	17,910	87,453
2028	71,168	16,285	87,453
2029-2033	381,633	55,635	437,268
2034-2037	238,970	11,220	250,190
	<u>\$ 960,565</u>	<u>164,162</u>	<u>1,124,727</u>

B. Business-type Activities

Transactions for the year ended September 30, 2023 are summarized as follows:

	<u>Balance</u> <u>10/1/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>9/30/2023</u>	<u>Due</u> <u>Within</u> <u>one Year</u>
Revenue Refunding Bonds	\$ 11,490,000	-	(586,000)	10,904,000	609,000
Special Obligation Bonds	155,000	-	(155,000)	-	-
Notes Payable-Revolving Loans	2,147,010	-	(474,611)	1,672,399	485,863
Capital Leases	1,668,611	-	(234,097)	1,434,514	119,965
Compensated Absences	20,442	-	(117)	20,325	7,655
Total business-type activities	<u>\$ 15,481,063</u>	<u>-</u>	<u>(1,449,825)</u>	<u>14,031,238</u>	<u>1,222,483</u>

Revenue Refunding and Special Obligation Bonds Payable

Water & Sewer Revenue Bonds, Series 2020 – In 2021, the City issued \$2,579,000 in revenue refunding bonds. These bonds were issued to refund a portion of the Special Obligation Bonds, Series 2013. As part of these refunding, a portion of the interest payments for the Series 2013 Bonds was put into escrow.

B. Business-type Activities

Annual debt service requirements to maturity these bonds payable is as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 609,000	310,295	919,295
2025	626,000	291,606	917,606
2026	642,000	272,601	914,601
2027	668,000	252,879	920,879
2028	683,000	232,389	915,389
2029-2033	3,756,000	860,034	4,616,034
2034-2038	3,105,000	382,084	3,487,084
2039-2041	815,000	21,590	836,590
	<u>\$ 10,904,000</u>	<u>2,623,478</u>	<u>13,527,478</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 9 – Long-term Debt (Continued)

Revolving Loans

The City's utility enterprise fund finances extensions and improvements to its system through note obligations, which are subordinate to the revenue bonds. The utility currently has six state revolving loans, which enabled the City to provide sewer services in needed areas. The City executed these loan agreements with the State of Mississippi Environmental Quality for the purpose of improving the water distribution and sewer collection systems. The City entered into an agreement with the Mississippi State Tax Commission, allowing the Tax Commission to withhold principal payment amounts from monthly sales tax revenues as payment for principal and interest on bonds beginning in fiscal year 2006.

Annual debt service requirements to maturity for these loans payable are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 485,864	35,261	521,125
2025	457,904	23,835	481,739
2026	252,321	14,529	266,850
2027	177,140	9,842	186,982
2028	166,388	5,542	171,930
2029	132,778	1,541	134,319
	<u>\$ 1,672,395</u>	<u>90,550</u>	<u>1,762,945</u>

C. Compensated Absences

Compensated absences will be paid from the funds from which the employees' salaries were paid.

D. Legal Debt Margin

The amount of debt, excluding specific exempted debt that can be incurred by the City is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the City, according to the last completed assessment for taxation. However, the limitation is increased to 20% whenever a City issues bonds to repair or replace washed out or collapsed bridges on the public roads of the City. As of September 30, 2023, the amount of outstanding debt was equal to 7.6% of the latest property assessments.

Note 10 – Lease Obligations

The Governmental Accounting Standards Board (GASB) Statement No. 87 - Leases was implemented for the year ended September 30, 2022. The cumulative effect of implementing the change in accounting principle had no effect on the City's net position.

The City has obtained lease financing for the purchase of mobile equipment and other machinery. Title to the assets is held in the name of the City and the various banks as lien holders. The City insures the assets and accounts for the leasing arrangements. Amortization of leased equipment under capital assets is included with depreciation expense.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 10 – Lease Obligations (continued)

The following is a schedule of the City's present value of capital lease payments as of September 30, 2023:

Issuer	Leased Equipment	Matures	Original Issue	Stated Interest Rate	Minimum Lease Payments as of 9/30/2023
Governmental Activities					
Cadence Bank	5 Police Cars	July 2026	226,330	5.59%	226,330
SMPPD	3 Police Cars	October 2025	126,201	2.75%	50,741
Hancock Bank	AS 400 Computer Equipment	June 2025	46,760	3.98%	18,683
Community Bank	2022 Ford Expedition - HIDTA	August 2025	39,347	2.20%	25,654
Total Governmental Activities					<u>321,408</u>
Business-type Activities					
Cadence Bank	Water Meters	April 2029	3,235,000	3.29%	1,424,919
Total Business-type Activities					<u>\$ 1,424,919</u>

The City is obligated for the following capital assets acquired through capital leases as of September 30, 2023:

Classes of Property	Governmental Activities	Business-type Activities
Governmental activities:		
Police vehicles	\$ 365,553	-
Computer equipment	46,760	-
Water meter project	-	3,224,544
Less: accumulated amortization	(94,969)	(677,154)
Total equipment under capital leases	<u>\$ 317,344</u>	<u>2,547,390</u>

The following is a schedule by years of the total payments due as of September 30, 2023:

September 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 120,143	16,014	136,157	241,917	45,533	287,450
2025	125,957	10,432	136,389	249,997	37,453	287,450
2026	79,688	4,570	84,258	258,347	29,103	287,450
2027	-	-	-	266,976	20,474	287,450
2028	-	-	-	275,893	11,557	287,450
2029	-	-	-	141,384	3,242	144,626
	<u>\$ 325,788</u>	<u>31,016</u>	<u>356,804</u>	<u>1,434,514</u>	<u>147,362</u>	<u>1,581,876</u>

Note 11 – Net Investment in Capital Assets

Governmental Activities:

Net investment in capital assets:

Capital Assets

Capital assets \$ 49,010,989

Less: accumulated depreciation/amortization (7,062,969)

Less: outstanding balances of borrowings for capital asset acquisition:

Bonds related to capital improvements (6,880,000)

Notes related to capital improvements (960,565)

Capital leases (325,788)

Less: material accounts and retainage payable at year end (741,992)

Add: outstanding restricted cash for capital improvements 14,062,264

Total Net Investment in Capital Assets - Governmental Activities \$ 47,101,939

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 11 – Net Investment in Capital Assets (continued)

Business-type activities

Water and Sewer Fund

Net investment in capital assets:

Capital Assets

Capital assets \$ 64,970,572

Less: accumulated depreciation (19,025,726)

Less: outstanding balances of borrowings for capital asset acquisition:

Revenue refunding bonds related to capital improvements (10,904,000)

Revolving loans (1,672,399)

Capital leases (1,434,514)

Less: material accounts and retainage payable at year end (434,951)

Add: outstanding restricted cash for capital improvements 3,501,912

Net investment in capital assets - Water and Sewer Fund 35,000,894

Solid Waste Fund

Net investment in capital assets:

Other capital assets 36,952

Less: accumulated depreciation (33,258)

Net investment in capital assets - Solid Waste Fund 3,694

Total Net Investment in Capital Assets - Business-type Activities \$ 35,004,588

Note 12 – Property and Sales Tax Revenue

A. Property Tax Revenues

The City levies a tax on real and personal property based on the assessed value of property as compiled by the information extracted from the City assessment tax rolls. The taxes on real property attach as an enforceable lien on the property as of January 1. Taxes on real and personal property are levied by the City Council at the first regular meeting in September.

In accordance with the Mississippi Code of 1972, as amended, the City Council may levy taxes in any amount for general revenue purposes and general improvements. However, taxes collected for the current year are limited to an increase of not more than 10% over receipts for any one of the preceding ten years or a minimum of 20 mills. For purposes of the computation, taxes collected in the current year resulting from property added to the tax assessment roll are excluded from the computation.

The rates are expressed in terms of mills (i.e., ten mills equal one cent). The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt but exclusive of school bond and interest for the year ended September 30, 2023 was 43.00 mills or \$43.00 per \$1,000 of assessed valuation.

Property taxes at the fund level are recorded as receivables and deferred inflow of resources at the time the taxes are levied. Revenues are recognized as the related ad valorem taxes are collected including those collected 60 days after year-end. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with GAAP have been recognized as revenue.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 12 – Property and Sales Tax Revenue (continued)

B. General Sales Tax Revenues

The State levies a 7% sales tax on retail sales and remits 18.5% of the amount collected (within the corporate boundaries of the City of Gautier) back to the City monthly. General sales tax revenue reported in the General Fund was \$2,937,103.

Note 13 – Tax Abatements

In May of 2017, the City Council passed a Memorandum of Intent for a tax abatement to a developer through the Southern Mississippi Planning & Development City (SMPDD) Commercial Redevelopment Program. This program is subject to the requirements of GASB Statement #77. The program was authorized by the City Council and is for a period of fifteen years. It provides the City remit 35% of the total verified sales tax increase to SMPDD, which in turn remits the proceeds to the developer. The payment to SMPDD for calendar year 2023 was \$21,485, for calendar year 2022 was \$23,116 and for calendar year 2021 was \$16,201.

Note 14 – Commitments and Contingencies

A. Risk Management

Claims and Judgments - The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Federal Grants - The City has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the City. No provision for any liability that may result has been recognized in the City's financial statements.

Litigation - The City is potentially a party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate the ultimate outcome or liability, if any, of the City with respect to the potential proceedings. However, the City's legal counsel believes that any ultimate liability resulting from these lawsuits, if any, will not have a material adverse effect on the financial condition of the City.

B. Commitments

Contract for Operations of Water and Wastewater Systems – The City renewed a contract with Clearwater Solutions, LLC for operation and maintenance of the City's water and sewer systems and utility billing of water and sewer systems. The fee under the contract is \$175,689/month for the year ended September 30, 2023. Annually, the amount shall be adjusted by the consumer price index by the U.S. Department of Labor Statistics. During the fiscal year ended September 30, 2023, the City paid a total of \$2,106,518 to Clearwater Solutions, LLC under this contract.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 14 – Commitments and Contingencies (continued)

Contract for Operations of Solid Waste Collections – The City renewed a contract with Delta Sanitation of MS, LLC for the operations of solid waste collections. The fee under the contract is approximately \$116,705/month for the year ended September 30, 2023. This amount includes commercial and residential garbage collection. During the fiscal year ended September 30, 2023, the City paid a total of \$1,175,402 to Delta Sanitation of MS, LLC under this contract.

Note 15 – Jointly Governed Organizations

On November 2, 1970, the City entered into an agreement with the Board of Trustees of the Jackson George Regional Library System, the City of Moss Point, City of Pascagoula, City of Ocean Springs, City of Lucedale, and the Board of Supervisors of Jackson County to mutually cooperate in securing a more economical public library system through combined resources, interests, materials and facilities to be known as the Jackson George Regional Library System. There are no specific monetary terms in the agreement and the City of Gautier has no equity interest in the organization. However, a budget is approved every year by the County Library Board, which stipulates the amount of funds needed from the participating municipalities and various other funding sources. The City contributed \$129,342 to the Library for the year ended September 30, 2023.

Note 16 – Joint Ventures

The City of Gautier contracts with the Jackson County Utility Authority (the “Authority”), whereby the Authority picks up and disposes the City’s solid waste and treats and disposes of the City's wastewater in compliance with water quality standards established by the Mississippi Air and Water Pollution Control law and the Federal Water Pollution Control Act.

The following is a synopsis of the Authority’s financial statements as of and for the year ended September 30, 2023:

CONDENSED STATEMENT OF NET POSITION

<u>ASSETS</u>	
Current assets	\$ 4,200,639
Restricted assets	6,702,962
Capital assets, net	159,609,379
Total assets	<u>170,512,980</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>4,164,292</u>
<u>LIABILITIES</u>	
Current liabilities	5,901,380
Long-term liabilities	80,722,412
Total liabilities	<u>86,623,792</u>
<u>NET POSITION</u>	<u>\$ 88,053,480</u>

**CONDENSED STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES
IN NET POSITION**

Operating revenue	\$ 20,998,899
Operating expenses	(25,755,829)
Nonoperating revenues	2,832,862
Nonoperating expenditures	(1,658,280)
Change in net position	<u>\$ (3,582,348)</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2023

Note 16 – Joint Ventures (continued)

The Authority provides for the operation and maintenance of the sewer treatment plants on a cost reimbursement basis. Pursuant to the terms of the agreement, the City is required to pay monthly costs of operations and maintenance directly associated with the treatment facilities and to share in the construction costs of the treatment facilities. The costs associated with this contract totaled \$2,860,464 for the year.

The City's obligation to pay operational costs of the Authority is joint and several with the obligations of all other public agencies similarly contracting with the Authority. Whenever any public City shall default in the payment to the Authority of its respective payment, the Authority may adjust the contract sums of the remaining public agencies, which are not in default so as to increase their contract sums by a proportional amount.

A complete copy of the 2023 financial statements is on file at the administrative offices of the Authority which are located at 11100 Highway 57, Vancleave, Mississippi 39565, or may be obtained by calling (228) 762-0119.

Note 17– Subsequent Events

Events that occur after the Statement of Net position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net position date require disclosure in the accompanying notes.

Management of the City evaluated the activity of the City through November 5, 2024, (the date the financial statements were available to be issued), and determined the following subsequent events have occurred requiring disclosure in the notes to the financial statements:

In December 2023, the City issued a \$1,380,000 General Obligation Note, Series 2023 for the purpose of purchasing machinery and equipment.

Note 18– Prior Period Adjustment

Governmental activities net position for fiscal year ended September 30, 2022 was adjusted by \$35,000 for construction in process expenses not capitalized during the fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

City of Gautier, Mississippi
Statement of Revenues, Expenditures
and Changes in Fund Balance
General Fund
Budget to Actual - (Prepared on the Budgetary Basis)
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual Budgetary Basis	Variances	
				Favorable (Unfavorable)	
	Original	Final		Original to Final	Final to Actual
Revenues:					
Property taxes	5,653,290	5,653,290	5,651,650	-	(1,640)
General sales and use tax	2,625,000	2,625,000	2,754,443	-	129,443
Fines and forfeitures	325,000	325,000	322,413	-	(2,587)
Licenses and permits	109,500	109,500	128,163	-	18,663
Intergovernmental	931,759	986,182	1,010,360	54,423	24,178
Franchise fees	120,000	120,000	108,890	-	(11,110)
Investment earnings	10,000	10,000	45,914	-	35,914
Miscellaneous	156,300	306,802	344,015	150,502	37,213
Total Revenues	9,930,849	10,135,774	10,365,848	204,925	230,074
Expenditures:					
General government:					
Personnel services	1,708,570	1,708,570	1,696,232	-	12,338
Supplies	86,600	94,600	55,015	(8,000)	39,585
Other services and charges	1,963,795	2,065,435	1,370,322	(101,640)	695,113
Capital outlay	-	388	388	(388)	-
Total general government	3,758,965	3,868,993	3,121,957	(110,028)	747,036
Public safety:					
Personnel services	4,943,885	5,016,885	4,639,952	(73,000)	376,933
Supplies	388,411	388,411	304,956	-	83,455
Other services and charges	773,441	839,441	695,193	(66,000)	144,248
Capital outlay	-	-	226,330	-	(226,330)
Total public safety	6,105,737	6,244,737	5,866,431	(139,000)	378,306
Public works:					
Personnel services	288,795	288,795	274,307	-	14,488
Supplies	117,000	117,000	49,817	-	67,183
Other services and charges	368,800	328,800	192,507	40,000	136,293
Total public works	774,595	734,595	516,631	40,000	217,964
Culture and recreation					
Personnel services	541,849	536,849	490,635	5,000	46,214
Supplies	146,700	146,700	165,081	-	(18,381)
Other services and charges	135,050	165,947	103,923	(30,897)	62,024
Total culture and recreation	823,599	849,496	759,639	(25,897)	89,857
Debt service	177,493	177,493	177,033	-	460
Total Expenditures	11,640,389	11,875,314	10,441,691	(234,925)	1,433,623
Excess (Deficiency) of Revenues					
Over Expenditures	(1,709,540)	(1,739,540)	(75,843)	(30,000)	1,663,697

Continued Next Page

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

City of Gautier, Mississippi
Statement of Revenues, Expenditures
and Changes in Fund Balance
General Fund
Budget to Actual - (Prepared on the Budgetary Basis)
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual Budgetary Basis	Variances	
				Favorable (Unfavorable)	
	Original	Final		Original to Final	Final to Actual
Other Financing Sources (Uses):					
Proceeds from leases	240,000	240,000	226,330	-	13,670
Transfers In	1,080,000	1,080,000	1,080,000	-	-
Transfers Out	(882,540)	(852,540)	(801,068)	30,000	51,472
Total Other Financing Sources (Uses)	437,460	467,460	505,262	30,000	65,142
Net Change in Fund Balance - Budget	(1,272,080)	(1,272,080)	429,419	-	1,728,839
Net Change in fund balance - Budget-Cash Basis			\$ 429,419		
Revenues and Sources per Cash-basis Budget		11,672,178			
Accrual adjustments		221,615	221,615		
Revenues and Sources per Fund Financial Statements		11,893,793			
Expenditures and Uses per Cash-basis Budget		11,242,759			
Accrual adjustments		(424,777)	424,777		
Expenditures and Uses per Fund Financial Statement		10,817,982			
Net Change in fund balance - Fund Financials			\$ 1,075,811		

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

City of Gautier, Mississippi
Notes to the Required
Supplementary Information-Budgetary Schedules
For the Fiscal Year Ended September 30, 2023

A. Budgetary Information

State statutes authorize the State Auditor to regulate the municipal budget process. Expenditures must be defined to the minimum level prescribed by the State Auditor. The State Auditor has set this level at the purpose level. Municipalities are prohibited from spending in excess of the lowest level adopted in the budget except for capital outlay, election expense and emergency warrants.

B. Basis of Presentation

The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund. The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) is a part of the required supplemental information.

C. Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

D. Budgetary Data

The procedures used by the City in establishing budget are mandated by Mississippi State law. A brief summary of the City's policies for recording budgetary data in the financial statements are as follows:

1. Prior to August 1, the Mayor submits to the Board of Alderman a proposed operating budget for the fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. No later than September 15, the budget is legally enacted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year for all governmental and proprietary funds.
5. Budgets for the governmental and proprietary funds are adopted on a cash basis except for expenditures which include those paid within 30 days of the fiscal year end as required by state statute.

City of Gautier, Mississippi
Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*
For the Fiscal Year Ended September 30, 2023
(UNAUDITED)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability (asset)	0.079%	0.078%	0.071%	0.071%	0.072%	0.070%	0.070%	0.067%	0.067%
City's proportionate share of the net pension liability (asset)	\$ 19,765,417	16,018,188	10,565,649	13,751,937	12,666,221	11,643,082	11,636,376	11,967,873	10,356,879
City's covered payroll	\$ 5,825,356	5,357,397	4,695,299	4,730,149	5,048,760	4,516,635	4,502,222	4,269,283	4,199,035
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	339.30%	298.99%	225.03%	290.73%	250.88%	257.78%	258.46%	280.33%	246.65%
Plan fiduciary net position as a percentage of the total pension liability	55.70%	59.93%	70.44%	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%

* The amounts presented for each fiscal year were determined as of the measurement date of June 30 prior to the fiscal year presented. This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until a full 10 year trend is compiled, the City has only presented information for the years in which information is available.

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

City of Gautier, Mississippi
Schedule of the City's Contributions
Last 10 Fiscal Years*
For the Fiscal Year Ended September 30, 2023
(UNAUDITED)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,016,778	1,018,283	823,651	820,340	756,838	722,163	713,359	681,575	658,899
Contributions in relation to the contractually required contribution	<u>1,016,778</u>	<u>1,018,283</u>	<u>823,651</u>	<u>820,340</u>	<u>756,838</u>	<u>722,163</u>	<u>713,359</u>	<u>681,575</u>	<u>658,899</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 5,843,552	5,852,201	4,733,626	4,714,598	4,683,397	4,585,162	4,529,263	4,327,460	4,183,486
Contributions as a percentage of covered payroll	17.40%	17.40%	17.40%	17.40%	16.16%	15.75%	15.75%	15.75%	15.75%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until, a full 10 year trend is compiled, the City has only presented information for the years in which information is available.

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

City of Gautier, Mississippi
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2023

A. Changes in assumptions

➤ 2023

- The investment rate of return assumption was changed from 7.55% to 7.00%.
- The assumed load for administrative expenses was decreased from 0.28% to 0.26% of payroll.
- Withdrawal rates, disability rates and service retirement rates were adjusted to reflect actual experience more closely.
- The percentage of participants assumed to receive a deferred benefit upon attaining the eligibility requirements for retirement was increased from 60% to 65%.
- For married members, the number of years that a male is assumed to be older than his spouse was changed from 3 years to 2 years.
- The assumed amount of unused sick leave at retirement was increased from 0.50 years to 0.55 years.
- The assumed average number of years of military service that participants will have at retirement was decreased from 0.25 years to 0.20 years.

➤ 2021

- The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77.
 - For females, 84% of female rates up to age 72, 100% for ages above 76.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:
 - For males, 134% of male rates at all ages.
 - For females, 121% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments:
 - For males, 97% of male rates at all ages.
 - For females, 110% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 2.75% to 2.40%.
- The wage inflation assumption was reduced from 3.00% to 2.65%.
- The investment rate of return assumption was changed from 7.75% to 7.55%.
- The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.
- The percentage of active member deaths assumed to be in in the line of duty decreased from 6% to 4%.

City of Gautier, Mississippi
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2023

A. Changes in assumptions (continued)

- 2019
 - The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
 - For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
 - The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
 - For males, 137% of male rates at all ages.
 - For females, 115% of female rates at all ages.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
 - The price inflation assumption was reduced from 3.00% to 2.75%.
 - The wage inflation assumption was reduced from 3.25% to 3.00%.
 - Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.
 - The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.
- 2017
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
 - The wage inflation assumption was reduced from 3.75% to 3.25%.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
 - The percentage of active member disabilities assumed to be in the line of duty increased from 6% to 7%.
- 2016
 - The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.
- 2015
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
 - The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
 - Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
 - The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

City of Gautier, Mississippi
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2023

B. Changes in benefit provisions

- 2016
 - Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

C. Methods and assumptions used in calculations of actuarially determined contributions

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2021, valuation for the June 30, 2023 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	26.7 years
Asset valuation method	5-year smoothed market
Price inflation	2.40 percent
Salary increase	2.65 percent to 17.90 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

SUPPLEMENTAL INFORMATION

City of Gautier, Mississippi
Schedule of the Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Grantor/ Passed-through Grantor/ Program Title or Cluster	Federal CFDA Number	Grant No. / Pass-Through Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Interior				
Passed through MS Department of Marine Resources				
GOMESA Act	15.435	3000030940	\$ 2,830,100	-
Sport Fish Restoration	15.605	F21AF00274	60,290	-
Passed through Jackson County, Mississippi, Board of Supervisors				
GOMESA Act	15.435	PRJ-000229	193,206	-
Total U.S. Department of Interior			<u>3,083,596</u>	<u>-</u>
U.S. Department of Justice				
Passed through Mississippi Department of Public Safety				
HIDTA	16.592	G22GC003A	6,897	-
HIDTA	16.592	G23GC003A	4,875	-
FBI Safe Street	16.592	19GCP540Z	16,196	-
Equitable Sharing Program	16.922	MS0300600	81,339	-
Total U.S. Department of Justice			<u>109,307</u>	<u>-</u>
US Department of Transportation				
Passed through MS Dept of Transportation				
Martin Bluff Road Improvements	20.205	105069-801000	431,894	-
Total U.S. Department of Transportation			<u>431,894</u>	<u>-</u>
US Department of The Treasury				
Passed through the US Border Patrol				
Equitable Sharing (TEOAF-TFF Overtime)	21.016	423LA004	11,963	-
Passed through MS Dept of Finance and Administration				
Conoavirus State and Local Recovery Funds	21.027	SLRF2621	1,190,170	-
Passed through MS Dept of Environmental Quality				
Conoavirus State and Local Recovery Funds	21.027	337-1-CW-5.5	70,958	-
Passed through MS Dept of Public Safety				
Conoavirus State and Local Recovery Funds	21.027	IO HB1542.A	63,000	-
Passed through Jackson County, Mississippi, Board of Supervisors				
Conoavirus State and Local Recovery Funds	21.027	PRJ-000342/ 337-1-CW- 5.5	35,479	-
Total U.S. Department of The Treasury			<u>1,371,570</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 4,996,367</u>	<u>-</u>

City of Gautier, Mississippi
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Note 1 – General

This schedule includes the federal award activity of the City of Gautier, Mississippi under programs of the federal government of the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents on a selected portion of the operations of the City, it is not intended to and does not present the financial position, or changes in net assets of the City.

Note 2 – Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City and is presented on the modified-accrual basis of accounting. Differences between the granting-agency basis of accounting and the basis of accounting used by the City in preparing its financial fund statements may occur.

Note 3 – Federal Loans

The City has the following federal loans outstanding as of September 30, 2023:

Program Title	CFDA Number	Current Year Expenditures	Unpaid Loan Balance	Original Loan Amount
Environmental Protection Agency Passed-through the Mississippi Department of Environmental Quality				
DWI-H280114-02	66.458	-	109,094	422,610
DWI-H280114-01-02	66.458	-	248,978	740,239
SRF-C280879-02-2	66.458	-	624,479	1,760,448
SRF-C280879-01-3	66.458	-	147,512	1,288,485
DWI-H280092-01-3	66.458	-	242,163	1,344,987
SRF-C280754-01-3	66.458	-	300,173	1,865,320
Total federal loans		\$ -	\$ 1,672,399	\$ 7,422,089

Note 4 – Indirect Cost Rate

The City has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 5 – Subrecipients

No awards were passed through to subrecipients.

City of Gautier, Mississippi
Schedule of Surety Bonds
(Required by State of Mississippi)
For the Fiscal Year Ended September 30, 2023

Position	Name	Amount
Mayor	Casey Vaughan	\$ 100,000
Councilman	Adam Colledge	100,000
Councilman	Cameron George	100,000
Councilman	Richard Jackson	100,000
Councilman	Gordon Gollott	100,000
Councilman	Charles Anderson	100,000
Councilman	Dante Elbin	100,000
City Manager	Paula Yancey	50,000
Police Chief	David Bever	50,000
City Clerk/Comptroller	Teresa Montgomery	50,000
Asst Comptroller	Tara Tapper	50,000
Executive Asst	Emily Cumbest	50,000
Executive Asst	Sherry Farabee	50,000
Acctg/Personnel Clerk	Lekeisha Hill	50,000
Acctg/Personnel Clerk	Vacant	50,000
Administrative Clerk	Lashanda Stringfield	50,000
Administrative Clerk	Rachel Honea	50,000
Administrative Clerk	Addie Bang	50,000
Administrative Clerk	Barbara Logan	50,000
Administrative Clerk	Terri Gonzalez	50,000
Administrative Clerk	Vacant	50,000
Grants/Project Manager	Kimbery Compton	50,000
Purchasing Clerk	Leoqueita Reddix	50,000
Director/Bldg Official	Scott Ankerman	50,000
Court Clerk	Michael Steward	50,000
Deputy Court Clerk	Bernadette Morrow	50,000
Deputy Court Clerk	Derika Fuller	50,000
Records Clerk	Tina Hansen	50,000
Police	Lee Bond	25,000
Dispatcher	Jennifer Broderick	50,000
Dispatcher	Susan Powell	50,000
Dispatcher	Jasmine Williams	50,000
Dispatcher	Kianna Henderson	50,000
Dispatcher	Timothy Werner	50,000
Dispatcher	Brittany Worth	50,000
Dispatcher	Chasity Johnston	50,000
Dispatcher	Traci Webb	50,000
Dispatcher	Vacant	50,000
Athletics Manager	Latoya Bolden	50,000
Park Attendant	Dixie Halovorsen	50,000
Utility Services	Kim Sheppard	50,000
Utility Services	Darlene Brown	50,000
Utility Services	Debra Holmes	50,000
Utility Services	Melissa Chandler	50,000
Utility Services	Sirrae Williams	50,000
Utility Services	Tammy Scarbrough	50,000
Utility Services	Jurmany Jenkins	50,000

SPECIAL REPORTS

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

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GULFPORT, MISSISSIPPI 39502

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and
City Council of
City of Gautier, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gautier, Mississippi (the "City") as and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 5, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

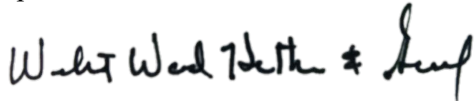
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Gautier's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.



Wright, Ward, Hatten and Guel
Gulfport, Mississippi
November 5, 2024

WRIGHT, WARD, HATTEN & GUEL

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and
City Council of
City of Gautier, Mississippi

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Gautier, Mississippi's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Gautier, Mississippi's major federal programs for the year ended September 30, 2023. City of Gautier, Mississippi's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Gautier, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Gautier, Mississippi and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Gautier, Mississippi's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Gautier, Mississippi's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Gautier, Mississippi's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Gautier, Mississippi's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Gautier, Mississippi's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Gautier, Mississippi's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Gautier, Mississippi's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

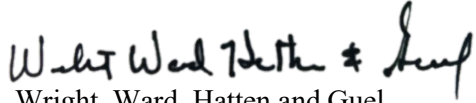
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Wright Ward Hatten & Guel".

Wright, Ward, Hatten and Guel

Gulfport, Mississippi

November 5, 2024

WRIGHT, WARD, HATTEN & GUEL

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LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

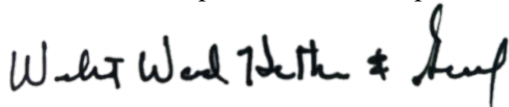
Honorable Mayor and
City Council of
City of Gautier, Mississippi

In planning and performing our audit of the financial statements of the City of Gautier, Mississippi for the year ended September 30, 2023, we considered the City's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to the City of Gautier, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated November 05, 2024, on the financial statements of the City of Gautier, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

This report is intended solely for the information and use of management, the City Council, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record, and its distribution is not limited.



Gulfport, Mississippi
November 5, 2024

City of Gautier, Mississippi
Schedule of Findings and Questioned Costs
September 30, 2023

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

- | | | |
|----|--|------------|
| 1. | Type of auditor's report issued on the financial statements: | |
| | Governmental activities | Unmodified |
| | Business-type activities | Unmodified |
| | General and other major funds | Unmodified |
| | Aggregate remaining fund information | Unmodified |
| 2. | Internal control over financial reporting: | |
| | a. Material weaknesses identified? | No |
| | b. Significant deficiencies identified?
be material weaknesses? | No |
| 3. | Noncompliance material to the financial statements noted? | No |

Federal Awards:

- | | | | | | | | | |
|-----------------------|---|-----------------------|---|--------|---|--------|---|--|
| 4. | Type of auditor's report issued on compliance for major programs: | Unmodified | | | | | | |
| 5. | Internal control over major programs: | | | | | | | |
| | a. Material weaknesses identified? | No | | | | | | |
| | b. Significant deficiencies identified? | None Reported | | | | | | |
| 6. | Any audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)? | None | | | | | | |
| 7. | Federal programs identified as major: | | | | | | | |
| | <table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: center;"><u>CFDA Number(s)</u></td> <td style="text-align: center;"><u>Name of Federal Program or Cluster</u></td> </tr> <tr> <td style="text-align: center;">15.435</td> <td>U.S. Department of Interior
GOMESA Act</td> </tr> <tr> <td style="text-align: center;">21.027</td> <td>U.S. Department of Treasury
Coronavirus State and Local Recovery Funds</td> </tr> </table> | <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | 15.435 | U.S. Department of Interior
GOMESA Act | 21.027 | U.S. Department of Treasury
Coronavirus State and Local Recovery Funds | |
| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | | | | | | | |
| 15.435 | U.S. Department of Interior
GOMESA Act | | | | | | | |
| 21.027 | U.S. Department of Treasury
Coronavirus State and Local Recovery Funds | | | | | | | |
| 8. | Dollar threshold used to distinguish between type A and
type B programs: | \$ 750,000 | | | | | | |
| 9. | Auditee qualified as low-risk auditee? | No | | | | | | |
| 10. | Prior fiscal year audit finding(s) and questioned costs relative to federal awards which
would require the auditee to prepare a summary schedule of prior audit findings in
accordance with 2 CFR 200.516(b)? | No | | | | | | |

SECTION 2 – FINANCIAL STATEMENT FINDINGS

There was no financial statement findings noted during the fiscal year ended September 30, 2023.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There was no federal award findings noted during the fiscal year ended September 30, 2023.

**CITY OF GAUTIER
Business Agenda Item #3
Fact Sheet**

Council Meeting:

November 5, 2024

Title:

Approve an Ordinance to establish a Leisure and Recreation District

Introduced by:

Contact Person/Telephone

Mayor Vaughan 497-8000

Summary Explanation: Approve an Ordinance to establish a Leisure and Recreation District within the corporate boundaries of the City of Gautier, and to designate the geographic areas included within the boundaries of said district; and for related purposes

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi the following:

ORDINANCE NUMBER __-2024

AN ORDINANCE TO ESTABLISH A LEISURE AND RECREATION DISTRICT WITHIN THE CORPORATE BOUNDARIES OF THE CITY OF GAUTIER, MISSISSIPPI, AND TO DESIGNATE THE GEOGRAPHIC AREAS INCLUDED WITHIN THE BOUNDARIES OF SAID DISTRICT; AND FOR RELATED PURPOSES

WHEREAS, the City of Gautier, Mississippi is a duly organized and incorporated municipality pursuant to Miss. Code Ann. § 21-9-1, et seq; and

WHEREAS, during the 2016 Legislative Session, the Mississippi Legislature passed House Bill 1223, which permits and authorizes certain municipalities in the State of Mississippi to establish "Leisure and Recreation Districts" and to designate the geographical areas included within the boundaries of said districts; and

WHEREAS, the Governor signed House Bill 1223 into law, and the same was effective on and after July 1, 2016; and

WHEREAS, House Bill 1223 requires that an Ordinance which establishes a "Leisure and Recreation District" shall "include a detailed description of the area or areas within the district, the boundaries of the district and a georeferenced map of the district" as well as a description of the "manner in which the municipality will provide for adequate law enforcement and other public safety measures and services within the district" and

WHEREAS, municipalities which create "Leisure and Recreation Districts" authorize business entities that hold alcoholic beverage permits issued by the Department of Revenue and that are located within the boundaries of the "Leisure and Recreation District" to allow patrons to leave the licensed premises with an open container of alcohol and allow those patrons to carry and consume alcoholic beverages within a designated "Leisure and Recreation District"; and

WHEREAS, the governing authority of the City of Gautier, Mississippi, has determined and hereby finds that the City of Gautier, Mississippi, would benefit from the establishment of a "Leisure and Recreation District" within the City of Gautier, consisting of all areas within the city limits of Gautier, Mississippi; and

WHEREAS, the governing authority of the City of Gautier, Mississippi, has further determined that establishment of a "Leisure and Recreation District", consisting of all areas within the city limits of Gautier, Mississippi; and

WHEREAS, nothing herein is intended to confer any rights or entitlement as the sale of alcohol within an area designated as a "Leisure and Recreation District" is a privilege and not a right and is subject at all times to reasonable regulation; and

WHEREAS, subject to the terms and limitations of House Bill 1223 (2016 Legislative Session) and this Ordinance, the City of Gautier hereby establishes a "Leisure and Recreation District" in the area more fully set forth herein.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF GAUTIER, MISSISSIPPI, AS FOLLOWS:

SECTION 1. *Creation and establishment of district.* Under the authority granted in Section 1 of House Bill 1223 (2016 Legislative Session), there is hereby established a "Leisure and Recreation District" in the City of Gautier within the geographic areas and within such boundaries as represented on the geo-referenced Map which is attached hereto as "Exhibit 1" and fully incorporated herein.

SECTION 2. *Name and boundaries of district.* The "Leisure and Recreation District" established herein shall be known as the "Gautier Leisure and Recreation District" (hereinafter "the District") and shall have the following as its boundaries:

Within the City limits of Gautier, Mississippi.

SECTION 3. *Outside Consumption of Alcoholic Beverages Permitted; Conditions.* Any on-premise retail alcoholic beverage permittee (hereinafter, "permittee") located within the District shall comply with all laws, rules and regulations which govern its license type, except that a patron, guest or member of that licensee may remove an open container of alcoholic beverage and/or wine from the licensed premises and may possess and consume the alcoholic beverage and/or wine outside of the licensed premises anywhere within the boundaries of the District subject to the following regulations:

- A. A person may not enter a licensed premise with an alcoholic beverage, whether acquired at that licensed premises or elsewhere.
- B. Permittees located in the District shall sale alcoholic beverages and/or wine only from within the permitted footprint boundary of their individually licensed premises.
- C. A permittee located in the District may allow alcoholic beverages to be removed from the licensed premises only in a paper or plastic cup or jug, not larger than one (1) gallon in size, and no such alcoholic beverages shall be removed from the licensed premises in a can, bottle, glass container or other container, except as otherwise allowed by law.
- D. No permittee shall allow a patron, guest or member to exit its licensed premises with more than one open container of alcoholic beverages, and it shall be unlawful for any person to exit such licensed premises with more than one such open container. Permittees shall place a decorative trash receptacle at each customer-exit door of their premises.
- E. Permittees located in the District shall post, at all points of egress from the licensed premises, a map of the boundaries of the District in which it is located. The map shall be provided, either in electronic or paper form, to those permittees by the City upon request of the permittees.
- F. Nothing in this ordinance shall be construed to require a permittee located in the District to allow its patrons to remove alcoholic beverages and/or wine, in open containers, from the licensed premises.

SECTION 4. *Light wine and beer.* Within the boundaries of the District, the removal of light wine and beer in glass containers or bottles from the licensed premises of a permittee is strictly prohibited. However, a permittee may allow light wine and beer to be removed from the licensed

premises in a paper or plastic cup, not larger than 16 fluid ounces in size.

SECTION 5. *Public safety measures.* Enforcement of the boundaries of the District shall be the responsibility of the Gautier Police Department. In addition, the Police and Fire Departments shall provide public safety services within the District in the same manner it provides those services in the remainder of the City.

SECTION 6. *Definition of alcoholic beverages.* For the purposes of this Ordinance, the term "alcoholic beverages" shall mean any alcoholic liquid, including wines of more than five percent (5%) of alcohol by weight, capable of being consumed as a beverage by a human being, but shall not include light wine and beer, as defined in Section 67-3-3, Mississippi Code of 1972, but shall include native wines.

SECTION 7. The City reserves the right to modify or repeal this Ordinance, and any district designation created hereunder, at any time, with or without notice.

SECTION 8. All ordinances or parts thereof in conflict with this ordinance are hereby declared to be inapplicable within the geographic boundaries of the "Gautier Leisure and Recreation District" created herein.

SECTION 9. This Ordinance shall take effect in the manner prescribed by law.

SECTION 10. That upon adoption, the City Clerk shall cause this Ordinance to be recorded in the Book of Ordinances of the City of Gautier, Mississippi, and published in the manner prescribed by law.

SECTION 11. The provisions of this Ordinance may be included and incorporated in the Code of Ordinances of the City of Gautier, Mississippi, as an addition thereto, and appropriately renumbered to conform to the uniform numbering system of the Code.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____, seconded by _____, and was adopted by the following roll call vote:

AYES:

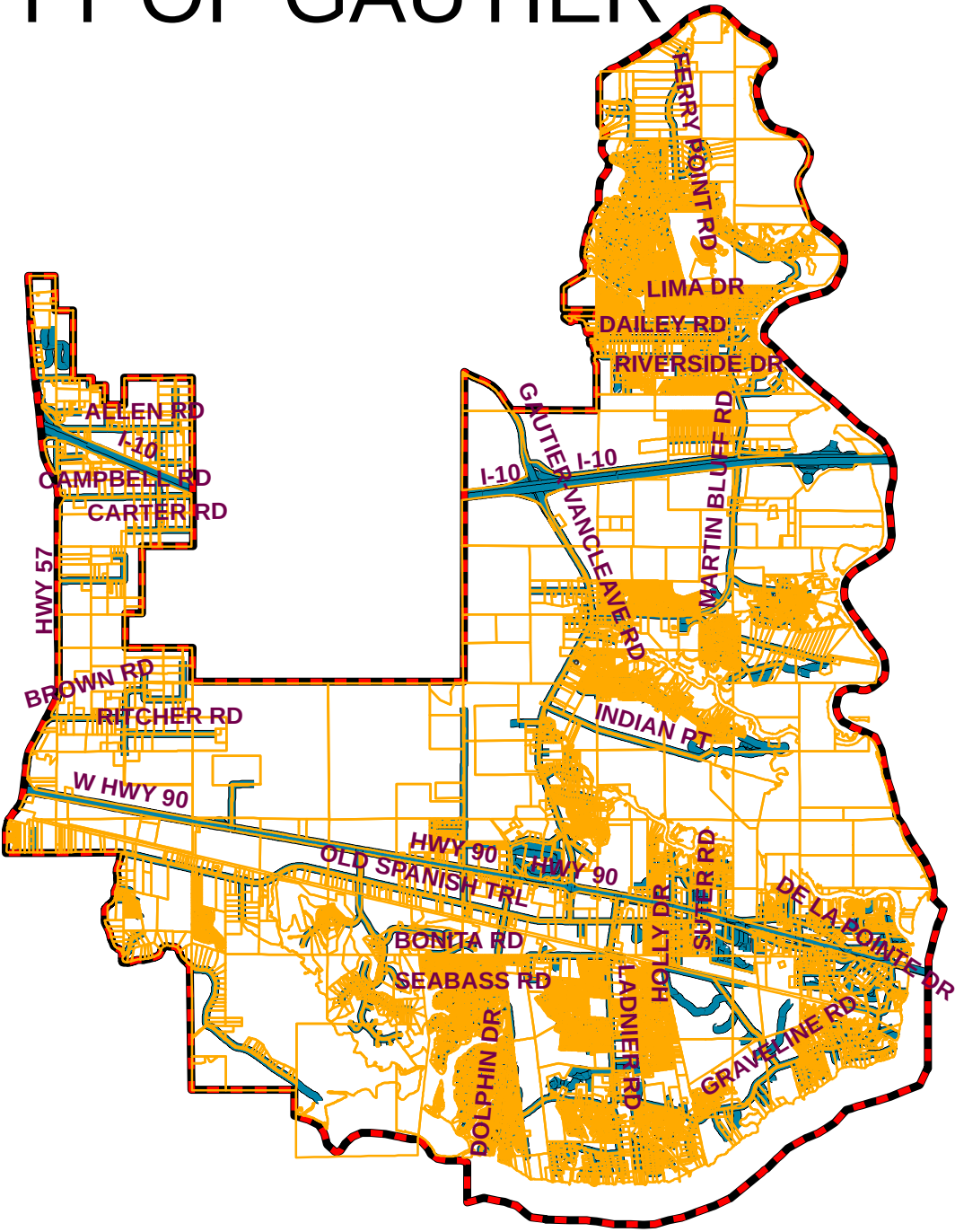
NAYS:

Thereupon, the Mayor declared said Amended Ordinance approved, passed and adopted on this the _____ day of _____, 2024.

Casey Vaughan, Mayor

Attest: _____
Teresa Montgomery
City Clerk

CITY OF GAUTIER



**Leisure and Recreation
District Boundaries**

**CITY OF GAUTIER
Business Agenda Item #4
Fact Sheet**

Council Meeting:
Title:

November 15, 2024
Approval of a contract between the City of
Gautier and Dede Bonderer for the sale and
purchase of real estate

Introduced by:
Contact Person/Telephone

City Manager 497-8000 ext. 306

Summary Explanation: Approval of a contract between the City of Gautier and Dede Bonderer for the sale and purchase of real estate

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☒
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Second Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, on May 7, 2024, the City of Gautier and Dede Bonderer entered into an option to purchase agreement, all right, title and interest of the real property located in the City of Gautier, County of Jackson, State of Mississippi, more particularly described in the attached agreement; and

WHEREAS, the purchase price of the property is four hundred ninety-five thousand dollars (\$495,000), to be paid at closing; and

WHEREAS, the City of Gautier finds this contract for the sale and purchase of real estate is in the best interests of the City; and

NOW THEREFORE, IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Contract for the Sale and Purchase of Real Estate between the City of Gautier and Dede Bonderer is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

CONTRACT FOR THE SALE AND PURCHASE OF REAL ESTATE

Acknowledging that the City has exercised its option to purchase dated May 7, 2024 (attached hereto as Exhibit "A"), Dede Bonderer (hereinafter, "Seller") hereby agrees to sell, and the City of Gautier, Mississippi (hereinafter, "Purchaser") hereby agrees to purchase the hereinafter described property on the terms and conditions stipulated in the following schedule:

- 1) **DESCRIPTION:** Certain real property located in the City of Gautier, County of Jackson, State of Mississippi, more particularly identified as 2808 HWY 90, Gautier, Mississippi 39553 (hereinafter, "the Property"). The Property includes the land and all buildings, structures, fixtures, infrastructure (whether above or below ground), and any and all of Seller's rights in the Property.
- 2) **PURCHASE PRICE:** The purchase price of the property is four hundred ninety-five thousand dollars \$495,000.00, to be paid at closing. Seller agrees that any and all liens or other encumbrances on the Property will be satisfied at the time of closing with the proceeds of same.
- 3) **APPRAISED VALUE:** Pursuant to state law, an appraisal was performed, which valued the property at four hundred ninety-five thousand dollars \$495,000.00.
- 4) **TAXES:** Seller agrees to satisfy at closing any unpaid taxes on the Property through the date of this agreement. Any unpaid taxes incurred on the Property from the date of this agreement until closing are to be assumed by the Purchaser.
- 5) **EARNEST MONEY DEPOSIT:** Within fifteen (15) days of the execution of this agreement, Purchaser will deposit the sum of \$1,000.00 with Bordis | Danos | Pierce (hereinafter, "the law firm") as earnest money and as a deposit towards payment of the Purchase Price (hereinafter, "the Earnest Money Deposit"). The Earnest Money Deposit shall be credited against the Purchase Price at Closing.
- 6) **TITLE:** The Seller is to transfer its interests in the Property by Warranty Deed, and reasonable time shall be allowed for examination of title. Should examination of title reveal defects which can be cured, the Seller hereby obligates itself to cure said defects as quickly as possible, and to execute and tender said Warranty Deed in accordance with the terms hereof. This includes the requirement to cure any monetary encumbrances or liens on the Property at or before the time of closing. The transaction will transfer to the Purchaser any and all rights currently possessed by the Seller, including ownership of any and all water and sewer infrastructure currently possessed by the Seller in relation to the Property.
- 7) **ENVIRONMENTAL ISSUES:** If Purchaser determines prior to closing that there exists a violation of any environmental law, statute, or regulation, or any conditions requiring response, cleanup or remediation to the Property under any environmental law, statute, or regulation, Purchaser may, at its sole discretion, cancel this agreement. Seller will use best efforts to assist Purchaser to cure any such issues if Purchaser elects not to cancel this agreement.

8) POSSESSION: Said property shall be delivered to Purchaser on the date of closing. Prior to closing, and pursuant to a prior lease agreement, Purchaser shall have exclusive possession of the Property.

9) TIME AND PLACE OF CLOSING: The Parties shall use best efforts to close this transaction within 3 months of this contract at the office of the Buyer's attorney or as otherwise agreed upon.

10) CLOSING COSTS: Closing costs (excluding title insurance) will be split evenly by the parties. The Seller shall be responsible for obtaining title insurance. The closing attorney shall be chosen and paid by the Purchaser.

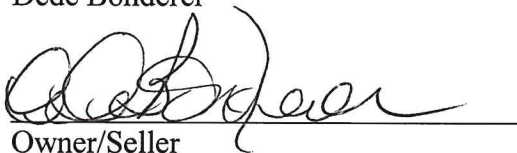
11) BREACH REMEDY: If the Seller breaches any material term of this Contract, the Purchaser will be entitled to specific performance of this agreement, and will be entitled to recover attorneys fees in relation to same. If the Purchaser breaches any material term of this Contract, the Seller's sole recourse shall be retention of the Earnest Money Deposit.

12) GOVERNING LAW: The laws of the State of Mississippi shall govern the interpretation of this contract, the transaction, and any disputes arising therefrom.

13) COMPLETE AGREEMENT: This contract is the entire and only agreement between the Seller and Purchaser. This contract replaces any previous agreements between these parties, and can only be changed by an agreement, in writing, signed by both parties after appropriate authorization is obtained. The Seller states that there exists no current contract to sell the Property to any third party.

WITNESS OUR SIGNATURES, this the _____ day of November, 2024.

Dede Bonderer


Owner/Seller

City of Gautier, Mississippi

By: Paula Yancey,
City Manager

STATE OF _____

COUNTY OF _____

PERSONALLY CAME AND APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named Paula Yancey, who acknowledged to me that he, as a duly authorized agent of the City of Gautier, has the authority to bind said entity as City Manager, and in such capacity signed, sealed, delivered, and executed the above and foregoing instrument on the date therein as the act and deed of the City of Gautier, after first having been duly authorized by said entity, so to do.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the ____ day of November, A.D., 2024.

NOTARY PUBLIC

My Commission Expires: _____

STATE OF Mississippi

COUNTY OF Jackson

PERSONALLY CAME AND APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named Dede Bonderer, who acknowledged to me she is the sole owner of the above-described property, and in such capacity signed, sealed, delivered, and executed the above and foregoing instrument.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the 31st day of October ~~November~~, A.D., 2024.

Connie M. Poole

NOTARY PUBLIC

My Commission Expires: _____



OPTION TO PURCHASE REAL ESTATE AGREEMENT

THIS OPTION TO PURCHASE REAL ESTATE AGREEMENT (hereinafter, "the Agreement") is made this 1st day of May, 2024 (hereinafter, "the Effective Date"), by and between the City of Gautier, Mississippi, whose address is 3330 Hwy 90, Gautier, Mississippi (hereinafter, "the City"), and Dede Bonderer ("Optioner").

WHEREAS, the Optioner desires to sell and City desires an option to purchase, all right, title and interest of Optioner in and to real property located in the City of Gautier, County of Jackson, State of Mississippi, more particularly described on the attached deed, marked as "Exhibit A" (hereinafter, "the Property").

NOW THEREFORE, Optioner, for and in consideration of the mutual covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound, hereby grants unto the City the option to purchase the Property on the terms hereinafter set forth.

TERMS

1. Grant of option

The Optioner does hereby convey and grant unto the City, and the City hereby accepts from Optioner, the exclusive and irrevocable right and option (hereinafter, "the Option") to purchase the Property upon the terms and conditions set forth herein.

2. Purchase Price

Should the City and/or its assignee exercise the Option, the purchase price shall be fair market value as determined by a third-party appraiser, or the lowest negotiated price mutually acceptable to the parties. Both parties agree and acknowledge that the acquisition of the Property is subject to the regulations imposed by Miss. Code Ann. § 43-37-3.

3. Consideration for Option

Additionally, the City will immediately pay Optioner \$100.00 for the Option. This amount is nonrefundable, however, if the Option is exercised will go toward the purchase price of the Property.

4. Term of Option

The City and/or its assignee shall have the right to exercise the Option at any time on or after the Effective Date of this Agreement for a period of 180 days (hereinafter, "the Option Period"). It is hereby acknowledged and agreed that the Option hereby granted constitutes a present and absolute grant of the Option as of the date of this Agreement. The City and/or its assignee shall be granted an additional 180 days extension of the Option if such a request is made in writing by the Option holder within the Option Period.



5. **Exercise of Option**

The City and/or its assignee shall exercise the Option by delivering written notice via certified mail to Dede Bonderer at 609 Rue Dauphine, Ocean Springs, MS 39564. The Option is considered exercised as of the date the written notice is postmarked. If the Option is exercised within the Option Period, closing shall occur within 3 months of the date the Option is exercised. Nothing in this agreement shall be interpreted to require or obligate the City and/or its assigns to exercise the Option or purchase the Property.

6. **Closing Costs**

If the option is exercised, Optioner agrees to pay for its legal expenses, standard owner's title insurance, and one half of all closing costs.

7. **Cooperation**

Optioner agrees to provide the City and/or its assignee with any and all information, access, and/or documentation in order to conduct reasonable due diligence on the property, prior to exercising the Option.

8. **Additional Covenants and Representations of Optioner**

This Agreement constitutes the authorized, valid and legally binding obligations of Optioner, enforceable in accordance with these terms. The execution and delivery of this Agreement will not result in a breach of any of the terms or provisions of, or constitute a default under any agreement of Optioner or any instrument to which Optioner is a party or by which Optioner is bound. Optioner has and shall at all times maintain good and marketable fee simple title to the Property. There are no actions, suits or proceedings pending, or to the knowledge of Optioner, threatened against or affecting Optioner or the Property before any court or governmental body or agency which has the potential to have a material adverse effect on Optioner's ability to perform its obligations herein.

9. **Assignment**

The City reserves the right to assign or transfer the Option to any third party, individual or entity at any time during the Option Period, with or without notice to the Optioner. Optioner specifically waives any objections it may have to such an assignment, and hereby agrees to any such potential future assignment. Upon any such assignment, the assignee shall have all the rights and obligations of the City, and the City shall thereupon, automatically and without execution of further instruments or documents, be relieved and released of and from all obligations hereunder. Any assignment or transfer of this Option by the City does not relieve the Optioner from any obligation or term herein.

10. **Indemnity**

Optioner shall indemnify, defend and hold harmless the City and drafting attorney from and against any and all suits, claims, causes of action, damages and costs (including attorneys fees and costs) arising out of any alleged breach of this Agreement by Optioner and/or any assignee, including, without limitation, any breach of any covenant, representation or warranty.

11. **No Partnership or Joint Venture**

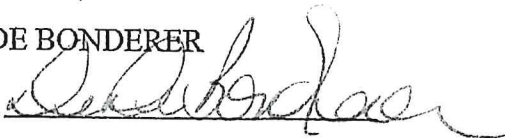
Nothing in this Agreement, nor any act of either party pursuant hereto shall be deemed to constitute the parties as partners or joint venturers with regard to the Property, and neither party shall hold itself out as being the partner or joint venturer of or with the other party.

12. **Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the State of Mississippi.

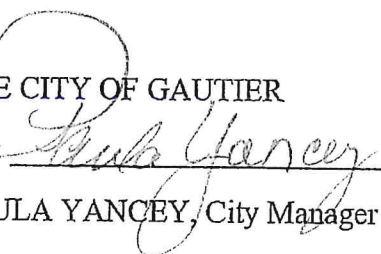
WITNESS THE EXECUTION of this instrument on the date first hereinabove recited for the effective date of May 7, 2024.

DEDE BONDERER

BY: 

DEDE BONDERER

THE CITY OF GAUTIER

BY: 

PAULA YANCEY, City Manager

STATE OF Mississippi

COUNTY OF Jackson

PERSONALLY CAME AND APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named DEDE BONDERER, who acknowledged to me that she, as owner of the above-described property, signed sealed, delivered, and executed the above and foregoing instrument on the date therein.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the 7 day of May, A.D., 2024

Lekeisha S. Hill

NOTARY PUBLIC

My Commission Expires: Jan. 20, 2027



STATE OF Mississippi

COUNTY OF Jackson

PERSONALLY CAME AND APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named PAULA YANCEY, who acknowledged to me that she is the City Manager of the City of Gautier, and in such capacity signed, sealed, delivered, and executed the above and foregoing instrument on the date therein as the act and deed of the City of Gautier, after first having been duly authorized by said municipality, so to do.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the 7 day of May, A.D., 2024

Lekeisha S. Hill

NOTARY PUBLIC

My Commission Expires: Jan. 20, 2027



**CITY OF GAUTIER
Business Agenda Item #5
Fact Sheet**

Council Meeting:

November 5, 2024

Title:

Approval of the Docket of Claims

Introduced by:

Contact Person/Telephone

Teresa Montgomery 497-8000

Summary Explanation: Approval of the Docket of Claims.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Second Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, Miss. Code Ann. 21-39-9 requires governing authority to review all unpaid claims and determine if there is an obligation. An obligation exists if the related materials and supplies were properly contracted for and received by the municipality; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Docket of Claims is hereby approved, provided that all entries thereon are true, correct, properly entered and not fraudulent.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

Docket of Claims
Release date from 11/05/2024 thru 11/05/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	COG 7M BOND ACCT	250141	11/05/2024	10/16/2024			114,712.53	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-000-104	TR MDOT WIRE: FUND 130		10112024	10/11/2024			114,712.53
001	TRAVELERS CL REMITTANCE CENTER	250157	11/05/2024	10/25/2024			137,504.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-625	COMM PKG: LIAB 61N54905 ZLP		4394J5094	10/14/2024			136,069.00
	001-092-625	COMML CRIME OW080024 660		4394J5094	10/14/2024			1,435.00
001	AGJ SYSTEMS & NETWORKS INC	250158	11/05/2024	10/25/2024			7,654.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-606	NOV 2024: MSP COMPLETE CARE		MSP-117936	11/01/2024			6,200.00
	001-092-606	NOV 2024: MS365 EXC (77)		117948	11/01/2024			385.00
	001-092-606	NOV 2024: MS365 BUS (31)		117948	11/01/2024			418.50
	001-092-606	NOV 2024: LITIGATN HOLD (17)		117948	11/01/2024			51.00
	001-092-606	NOV 2024: BACKUP SERVER (2)		117756	11/01/2024			600.00
001	AIRGAS USA LLC	250159	11/05/2024	10/25/2024			403.95	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-588	CYLINDER RENTAL		5511175045	09/30/2024			403.95
001	GRAND VIEW SECURITY LLC	250160	11/05/2024	10/25/2024			1,165.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	TS CAMERA LOSS: BACOT PRK		2409230908	10/15/2024			495.00
	001-170-639	TS VIDEO LOSS: SR CENTER		2409230970	10/15/2024			220.00
	001-170-639	INST CANTEX BOX: SR CENTER		2409230970	10/15/2024			275.00
	001-170-639	CANTEX BOX 12X12: SR CENTER		2409230970	10/15/2024			175.00
001	DELTA COMPUTER SYSTEMS INC	250161	11/05/2024	10/25/2024			690.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-606	NOV 2024 ACCT SOFTWARE MAINT		DHLMN15482	10/15/2024			490.00
	001-092-606	NOV 2024 PRIV LIC SW MAINT		DHLMN15483	10/15/2024			200.00
001	MISSISSIPPI POWER	250162	11/05/2024	10/25/2024			1,155.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-628	SEP 2024 LEASE: BACOT		0796886005	10/07/2024			1,155.00
001	COMM-TECH SOLUTIONS INC	250163	11/05/2024	10/25/2024			100.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-639	LABOR: MISC CHGS-PHONES		17342	10/21/2024			75.00
	001-100-639	MATERIALS: LABELS		17342	10/21/2024			25.00
001	DOUBLE R GAUTIER LLC	250164	11/05/2024	10/25/2024			35.92	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-513	BOX CAPRI SUN (8): HALLOWEEN		190449	10/16/2024			35.92
001	WARREN PAVING INC	250165	11/05/2024	10/25/2024			546.26	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-586	5.97 TN ASPHALT: MALL LOT		98061	10/03/2024			546.26

Docket of Claims
Release date from 11/05/2024 thru 11/05/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	STEINER SAW & MOWER	250166	11/05/2024	10/25/2024			144.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	BUMP HEAD (4); STRING (3)		077117	10/16/2024			130.00
	001-170-639	6 PK OIL 2 GAL: WEEDEATERS		077117	10/16/2024			14.00
001	GLOBALSTAR	250175	11/05/2024	10/28/2024			103.72	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY SERVICE		0079051221	10/16/2024			103.72
001	SBM REPORTING LLC	250176	11/05/2024	10/28/2024			175.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-698	PLANNING MTG 10/03/24		MB1754	10/14/2024			175.00
001	DEPT PUBLIC SAFETY	250177	11/05/2024	10/28/2024			120.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	ANALYTICAL FEES (SEP 2024)		90149946	10/04/2024			120.00
001	AT&T	250182	11/05/2024	10/28/2024			37.73	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	NCIC MONITORING		2284970262	10/14/2024			37.73
001	AT&T	250183	11/05/2024	10/28/2024			4,554.79	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY SERVICE		2284978000	10/14/2024			4,554.79
001	SPARKLIGHT	250184	11/05/2024	10/28/2024			132.95	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	OCT 2024:POLICE 107718371		10082024	10/08/2024			132.95
001	SPARKLIGHT	250185	11/05/2024	10/28/2024			62.38	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	OCT 2024:CBL BOX 118476316		10082024	10/08/2024			62.38
001	SPARKLIGHT	250186	11/05/2024	10/28/2024			111.66	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	NOV 2024:CFD 122024086		10232024	10/23/2024			111.66
001	SPARKLIGHT	250187	11/05/2024	10/28/2024			96.71	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	NOV 2024:SFD 122025091		10232024	10/23/2024			96.71
001	SPARKLIGHT	250188	11/05/2024	10/28/2024			96.71	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	NOV 2024:NFD 122024383		10232024	10/23/2024			96.71
001	SPARKLIGHT	250189	11/05/2024	10/28/2024			235.88	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-698	NOV 2024:BACOT 135939403		10232024	10/23/2024			235.88

Docket of Claims
Release date from 11/05/2024 thru 11/05/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	SPARKLIGHT	250190	11/05/2024	10/28/2024			127.18	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-698	NOV 2024:GARAGE	134679919	10162024	10/16/2024			127.18
001	DAVID FRANKLIN BATES	250196	11/05/2024	10/29/2024			1,150.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-425	FOOTBALL GAMES (4)		10192024	10/28/2024			400.00
	001-170-425	ON CALL 10/7-25/24		10282024	10/28/2024			750.00
001	PATRICK EVANS	250197	11/05/2024	10/29/2024			60.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (1.5)		10192024	10/28/2024			60.00
001	GRIFFIN MATTHEW GARRIGA	250198	11/05/2024	10/29/2024			192.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (4)		10192024	10/28/2024			140.00
	001-170-502	REFEREE FB GAME (1.5)		10262024	10/28/2024			52.50
001	RICHARD TILLMAN	250199	11/05/2024	10/29/2024			250.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	SCOREKEEPER (4)		10192024	10/28/2024			200.00
	001-170-502	GAME DAY COORDINATOR		10262024	10/28/2024			50.00
001	COREY CROCKETT SR	250200	11/05/2024	10/29/2024			160.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (4)		10192024	10/28/2024			160.00
001	HUNTER WILLIAMS	250201	11/05/2024	10/29/2024			52.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME(1.5)		10262024	10/28/2024			52.50
001	CLEAVESTER FLOWER	250202	11/05/2024	10/29/2024			160.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (4)		10192024	10/28/2024			160.00
001	SINGING RIVER ELECTRIC COOPERATIVE	250212	11/05/2024	10/29/2024			10,188.07	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-633	STREET LIGHTING 10054		10182024	10/25/2024			7,055.37
	001-201-633	WM PAYNE 10054-100244008		10182024	10/25/2024			55.11
	001-092-631	CITY HALL 10054		10182024	10/25/2024			909.18
	001-170-631	FRAZIER PARK 10054		10182024	10/25/2024			67.52
	001-170-631	SENIOR BLDG 10054		10182024	10/25/2024			369.80
	001-170-631	CITY PARK 10054		10182024	10/25/2024			164.21
	001-161-631	CENTRAL FD 10054		10182024	10/25/2024			415.38
	001-092-631	PUBLIC WORKS 10054		10182024	10/25/2024			339.02
	001-092-631	HWY 90 SIGN 10054		10182024	10/25/2024			36.24
	001-201-629	SIGNAL LIGHTS 10054		10182024	10/25/2024			776.24

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001	SINGING RIVER ELECTRIC COOPERATIVE	250213	11/05/2024	10/29/2024			2,549.74	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-631	POLICE STATION 66298004	10182024	10/25/2024			1,851.27	
	001-201-629	SIGNAL LIGHT 89113001	10182024	10/25/2024			67.79	
	001-170-631	CITY PARK RSTRMS 89912001	10182024	10/25/2024			155.70	
	001-201-633	STREET LIGHTS 90345002	10182024	10/25/2024			191.59	
	001-092-631	RECORDS BLDG 90790001	10182024	10/25/2024			236.31	
	001-170-631	FRAZIER RSTRMS 98546001	10182024	10/25/2024			47.08	
001	SINGING RIVER ELECTRIC COOPERATIVE	250214	11/05/2024	10/29/2024			969.19	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-201-633	DOLPHIN ST 94987002	10182024	10/25/2024			54.36	
	001-201-633	DOLPHIN ST 94988002	10182024	10/25/2024			56.82	
	001-201-633	DOLPHIN ST 94989002	10182024	10/25/2024			75.74	
	001-201-633	DOLPHIN ST 94990002	10182024	10/25/2024			738.19	
	001-092-631	BELK SIGN 97127001	10182024	10/25/2024			44.08	
001	SINGING RIVER ELECTRIC COOPERATIVE	250215	11/05/2024	10/29/2024			225.58	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-631	SPORTS PAVILION 66582005	10182024	10/25/2024			193.11	
	001-170-631	FITNESS TRAIL 109268001	10182024	10/25/2024			32.47	
001	SINGING RIVER ELECTRIC COOPERATIVE	250216	11/05/2024	10/29/2024			210.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-631	ROUNABOUT 102311004	10182024	10/25/2024			30.00	
	001-201-633	WM PAYNE 100245001	10182024	10/25/2024			63.82	
	001-170-631	SRM PW BOX 8 104459007	10182024	10/25/2024			35.11	
	001-170-631	DOLPHIN PW BOX 6 110759006	10182024	10/25/2024			30.00	
	001-170-631	SRM VENUE 104312012	10182024	10/25/2024			51.07	
001	SINGING RIVER ELECTRIC COOPERATIVE	250217	11/05/2024	10/29/2024			751.42	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-631	BROWN FD 95237002	10152024	10/23/2024			478.72	
	001-161-631	MARTIN BLUFF FD 58380001	10172024	10/24/2024			219.73	
	001-201-629	SIGNAL LIGHTS 17546	10172024	10/24/2024			11.69	
	001-092-631	CITY LIMIT SIGN 17546	10172024	10/24/2024			41.28	
001	FUELMAN	250226	11/05/2024	10/30/2024			3,459.20	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-525	UNL FUEL	NP67269988	10/14/2024			190.68	
	001-092-525	UNL FUEL	NP67269988	10/14/2024			69.17	
	001-100-525	UNL FUEL	NP67269988	10/14/2024			2,278.41	
	001-161-525	UNL&DSL FUEL	NP67269988	10/14/2024			436.21	
	001-170-525	UNL&DSL FUEL	NP67269988	10/14/2024			437.57	
	001-205-525	UNL FUEL	NP37269988	10/14/2024			47.16	
001	FUELMAN	250228	11/05/2024	10/30/2024			3,072.85	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-525	UNL FUEL	NP67299378	10/21/2024			81.91	
	001-100-525	UNL FUEL	NP67299378	10/21/2024			2,351.13	

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001	FUELMAN	250228	11/05/2024	10/30/2024			3,072.85	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-525	UNL FUEL&DSL		NP67299378	10/21/2024			400.14
	001-170-525	UNL FUEL		NP67299378	10/21/2024			205.83
	001-205-525	UNL FUEL		NP67299378	10/21/2024			33.84
001	FUELMAN	250230	11/05/2024	10/30/2024			3,141.11	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP67321087	10/28/2024			22.48
	001-100-525	UNL FUEL		NP67321087	10/28/2024			2,264.73
	001-161-525	UNL&DSL FUEL		NP67321087	10/28/2024			582.54
	001-170-525	UNL FUEL		NP67321087	10/28/2024			166.53
	001-205-525	UNL&DSL FUEL		NP67321087	10/28/2024			104.83
001	WRIGHT WARD HATTEN & GUEL PLLC	250233	11/05/2024	10/30/2024			35,000.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-600	FY 2023 AUDIT		3667	10/21/2024			35,000.00
001	RIDGDELL BROS INC	250237	11/05/2024	10/30/2024			2,604.99	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-520	NOV 2024 BED MNT: ENT SIGNS		23083621	10/28/2024			1,006.66
	001-201-679	NOV 2024 LAWN MNT: S HWY 90		23083620	10/28/2024			615.00
	001-201-679	NOV 2024 LAWN MNT:HWY 90 INTS		23083618	10/28/2024			983.33
001	SEYMOUR ENGINEERING PLLC	250252	11/05/2024	10/31/2024			11,675.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-603	CONST ADMIN: LS UPGS 50%		9221	10/29/2024			4,175.00
	001-092-603	TOPO SURVEY: LS UPGS 80%		9221	10/29/2024			7,500.00
001	SEYMOUR ENGINEERING PLLC	250253	11/05/2024	10/31/2024			10,800.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-603	CA-RPR: W&S MALL PROP 30%		9222	10/29/2024			10,800.00
001	SEYMOUR ENGINEERING PLLC	250254	11/05/2024	10/31/2024			13,511.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-603	DESIGN/BIDDING: SS MAINS 70%		9225	10/29/2024			13,511.00
001	GULF COAST FENCE COMPANY INC	250259	11/05/2024	10/31/2024			1,043.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-586	REPL FENCE PANEL: TC PARK		38466	10/16/2024			1,043.00
001	RELX INC DBA LEXISNEXIS	250260	11/05/2024	10/31/2024			155.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	OCT 2024 4254VNBSY		3095403022	10/31/2024			155.00
001	GALLS LLC	250262	11/05/2024	10/24/2024			645.02	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-535	TR1127 NVY TAC PANT 34X34(8)		029317942	10/10/2024	241130		307.20
	001-161-535	TR1127 NVY TAC PANT 38X30(2)		029317942	10/10/2024	241130		76.80
	001-161-535	SHIPPING		029317942	10/10/2024	241130		19.12
	001-161-535	TR1127 NVY TAC PANT 38X30(1)		029296462	10/08/2024	241130		38.40
	001-161-535	SHIPPING		029296462	10/08/2024	241130		1.91
	001-161-535	TR1127 NVY TAC PANT 38X34(5)		029426397	10/22/2024	241130		192.00

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001	GALLS LLC	250262	11/05/2024	10/24/2024			645.02	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-535	SHIPPING		029426397	10/22/2024	241130		9.59
001	TEAM ONE COMMUNICATIONS INC	250263	11/05/2024	10/24/2024			2,600.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-639	PROGRAM RADIO (130): POLICE		1630019071	10/14/2024	241323		2,600.00
001	GULF HYDRAULICS & PNEUMATICS INC	250264	11/05/2024	10/30/2024			207.02	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	CYLINDER REPR KIT: JD TRACTOR		191846	10/22/2024	250119		64.52
	001-170-639	SHOP LABOR		191846	10/22/2024	250119		142.50
001	SUNBELT FIRE INC	250266	11/05/2024	10/24/2024			1,961.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	INSTALL DIAMOND PLATE: E6		00018905	10/15/2024	250065		890.64
	001-161-638	TRAVEL: CUSTOMER LOCATION		00018905	10/15/2024	250065		435.00
	001-161-638	BYRDS CONST: FABRICATE PLATE		00018905	10/15/2024	250065		250.00
	001-161-638	TRAVEL: P/U PLATE @ BYRDS		00018905	10/15/2024	250065		290.00
	001-161-638	SHOP FEE		00018905	10/15/2024	250065		69.60
	001-161-638	FREIGHT		00018905	10/15/2024	250065		26.36
001	HENZE ENTERPRISES INC	250268	11/05/2024	10/31/2024			125.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-634	5 CY TOPSOIL: FRASIER PARK		33161	10/14/2024	250053		125.00
001	OFFICE DEPOT 1104	250269	11/05/2024	10/24/2024			99.99	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-500	HP OJ 8015E WRLS PRINTER		3913009560	10/14/2024	250054		99.99
001	MEMPHIS EQUIPMENT COMPANY	250272	11/05/2024	10/30/2024			863.62	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	AIR DRYER M939A2: H-WTR TRK		0218655-IN	10/18/2024	250104		794.64
	001-161-638	20" O-RING WHEEL A1 THICK		0218655-IN	10/18/2024	250104		33.30
	001-161-638	FREIGHT		0218655-IN	10/18/2024	250104		35.68
001	MISSISSIPPI 911 COORDINATORS ASSOC	250273	11/05/2024	10/24/2024			495.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-681	MS911 CONF REG: MCLENDON, C		INOC24103	10/17/2024	250093		495.00
001	STAPLES BUSINESS ADVANTAGE DEPT ATL	250274	11/05/2024	10/24/2024			3,667.53	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-559	STPLS MULTI-MEDIA SHREDDER		6014112468	10/10/2024	250066		239.99
	001-090-500	HP67XL/67 BLK/C/M/Y 2PK (2)		6014112468	10/10/2024	250066		93.78
	001-100-500	REMN BRO TN660 HY BLK 2PK (6)		6014173056	10/11/2024	250074		553.14
	001-100-500	LM 701 BL SY TONER		6014173056	10/11/2024	250074		64.78
	001-100-500	LM 701 CY SY TONER		6014173056	10/11/2024	250074		78.27
	001-100-500	SHARPIE GEL PEN BLK 12CT (2)		6014173056	10/11/2024	250074		33.98
	001-100-500	POP-UP NOTES 3X3 12PK		6014173056	10/11/2024	250074		8.98
	001-100-500	DESKTOP TAPE DISPENSER		6014173056	10/11/2024	250074		3.98
	001-100-500	8" SCISSORS (2)		6014173056	10/11/2024	250074		13.70
	001-100-500	SWINGLINE STAPLER		6014173056	10/11/2024	250074		19.97
	001-100-500	FILE FOLDER LTR 100BX		6014173056	10/11/2024	250074		15.79

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001	STAPLES BUSINESS ADVANTAGE DEPT ATL	250274	11/05/2024	10/24/2024			3,667.53	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-500	2/3X3-7/16 LABEL 750PK(2)	6014173056	10/11/2024	250074		57.44	
	001-100-500	SHARPIE PEN BLUE 12BX (2)	6014173056	10/11/2024	250074		33.98	
	001-100-500	TEMPUR-PEDIC MESH DESK CHAIR	6014173056	10/11/2024	250074		409.99	
	001-040-500	10X13 INTR-DPT ENVELOPE 100CT	6014476862	10/16/2024	250081		31.48	
	001-022-500	ACCORDION FILE MTLY LTR SZ	6014476862	10/16/2024	250081		12.83	
	001-040-500	2025 AAG DSK PAD CALENDAR (5)	6014476862	10/16/2024	250081		29.35	
	001-040-500	BROTHER DR730 DRUM UNIT	6014476862	10/16/2024	250081		111.80	
	001-040-500	LM B221HOO BL HY TONER	6014476862	10/16/2024	250081		105.59	
	001-040-500	LM 501 BL HY TONER	6014476862	10/16/2024	250081		175.39	
	001-040-500	2025 MTHLY PLANNER 8X11 (4)	6014476862	10/16/2024	250081		58.40	
	001-040-500	2025 AAG WALL CALENDAR 8X11	6014476862	10/16/2024	250081		8.49	
	001-040-500	LGL FILE FOLDER RED 100BX (4)	6014476862	10/16/2024	250081		103.44	
	001-040-500	LGL EXPAND WALLET 10BX	6014476862	10/16/2024	250081		44.46	
	001-040-500	SHARPIE BLACK 6PK	6014476862	10/16/2024	250081		5.79	
	001-022-500	LGL FILE FOLDER ORANGE 100BX	6014476862	10/16/2024	250081		39.79	
	001-040-500	DAB N SEAL 4PK	6014476862	10/16/2024	250081		6.37	
	001-040-559	LEATHER CHAIR BLK & GRAY	6014476862	10/16/2024	250081		129.99	
	001-040-500	HP951XL YLW HY INK	6014476862	10/16/2024	250081		35.19	
	001-022-500	CLASSIFICATION FOLDER 10BX	6014476862	10/16/2024	250081		86.38	
	001-040-500	RECEIPT BOOK 3X8 2-PT (4)	6014476862	10/16/2024	250081		38.52	
	001-040-500	CR-NOT RECVD: DP CALENDAR	6014667791	10/19/2024	250081		-5.87	
	001-040-500	2025 AAG DESK PAD CALENDAR	6014667792	10/19/2024	250081		5.87	
	001-010-500	RUBBER BANDS #33 820PK	6014476863	10/16/2024	250082		2.77	
	001-010-500	SHARPIE FINE TIP BLACK 5PK	6014476863	10/16/2024	250082		4.60	
	001-010-500	2025 WALL CALENDAR 36X24 (2)	6014476863	10/16/2024	250082		32.98	
	001-010-500	2025 MTLY PLANNER 8.5X11	6014476863	10/16/2024	250082		15.09	
	001-010-500	CS 8.5X11 COPY PAPER (2)	6014476863	10/16/2024	250082		90.98	
	001-010-500	EXP FILE POCKET LETTER 10BX	6014476863	10/16/2024	250082		14.97	
	001-010-500	HP64X HY BLK TONER (2)	6014476863	10/16/2024	250082		505.48	
	001-010-500	HP05A BLK SY TONER 2PK	6014476863	10/16/2024	250082		167.67	
	001-010-500	CS 8.5X11 COPY PAPER (4)	6014602307	10/18/2024	250082		181.96	
001	THE UNIVERSITY OF MISSISSIPPI	250276	11/05/2024	10/24/2024			400.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-681	2024 MSCS CONF: ADKISSON	ORINV25144	10/17/2024	250094		200.00	
	001-100-681	2024 MSCS CONF: WARD, B	ORINV25144	10/17/2024	250094		200.00	
001	ANIMAL CARE EQUIPMENT & SERVICES LLC	250277	11/05/2024	10/24/2024			302.96	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-689	5G SNAKE/REPTILE BUCKET	129295	10/17/2024	250095		23.50	
	001-100-689	SOFT STRETCHERS LARGE	129295	10/17/2024	250095		100.00	
	001-100-689	ALUM CLIPBOARD W/STORAGE	129295	10/17/2024	250095		45.00	
	001-100-689	PNEU DART TARGETS	129295	10/17/2024	250095		15.00	
	001-100-689	WTRLESS HAND WIPES SGL BUCKET	129295	10/17/2024	250095		22.00	
	001-100-689	LG SOFT QUICK LIFT	129295	10/17/2024	250095		32.00	
	001-100-689	KETCH POLE REPL PARTS	129295	10/17/2024	250095		28.50	
	001-100-689	SHIPPING	129295	10/17/2024	250095		36.96	

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001	SPORTABOUT	250278	11/05/2024	10/30/2024			168.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-512	T-SHIRT W/LOGO(12): CRUISIN		11703	10/23/2024	250051		168.00
001	UNIVERSITY OF MISSISSIPPI	250279	11/05/2024	10/24/2024			210.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-559	MS MDL FORM AFFIDAVIT BK(5)		6588	10/10/2024	250067		210.00
001	ULINE INC	250280	11/05/2024	10/24/2024			1,537.72	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-703	MESH CHAIR OVRSZ FABRIC (4)		184421687	10/16/2024	250096		1,380.00
	001-161-703	SHIPPING		184421687	10/16/2024	250096		157.72
001	E AND J TIRE LLC	250282	11/05/2024	10/24/2024			472.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	24-12X12 TUBE (6): MOWER		120149	10/15/2024	250056		180.00
	001-170-639	INSTALL TUBE (6): MOWER		120149	10/15/2024	250056		150.00
	001-170-639	MOUNT POLARIS TIRE		120149	10/15/2024	250056		25.00
	001-170-639	VALVE STEM		120149	10/15/2024	250056		15.00
	001-170-639	25X8.00-12 C KOA WARRIOR		120149	10/15/2024	250056		77.00
	001-170-639	INSTALL 25X8.00-12		120149	10/15/2024	250056		25.00
001	THE SOUTHERN CONNECTION POLICE SUPPLIES	250283	11/05/2024	10/24/2024			693.97	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-535	FLXR LS BASE SHIRT MD/33 (2)		32212	10/04/2024	241311		128.00
	001-100-535	REFLECT HOODED RAINCOAT LG		32212	10/04/2024	241311		89.00
	001-100-535	PORT CORE JACKET LG #12695		32212	10/04/2024	241311		45.00
	001-100-535	F/T TAC PANT KHA 34X32 (5)		32212	10/04/2024	241311		295.00
	001-100-535	SPORT TEK SHORT MD (3)		32212	10/04/2024	241311		32.97
	001-100-535	FLXR SS BASE SHIRT MD		32212	10/04/2024	241311		59.00
	001-100-535	SHIPPING		32212	10/04/2024	241311		45.00
001	AMAZON CAPITAL SERVICE	250284	11/05/2024	10/24/2024			1,205.25	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-559	PETRAMAX BROWN MULCH DYE 32OZ		149DMP63L6	10/15/2024	250068		26.86
	001-170-559	MULCH WORX RED COLOR 1QT		149DMP63L6	10/15/2024	250068		22.49
	001-100-500	LT WRLS MK270 KEYBOARD		1KHMMNVVDH	10/16/2024	250070		27.29
	001-100-500	DESK ORGANIZER 3-TIER (2)		1KHMMNVVDH	10/16/2024	250070		43.98
	001-100-559	VERBATIM DVD-R 100PK		1KHMMNVVDH	10/16/2024	250070		25.91
	001-100-500	PILOT GEL PEN ASRT INK 14PK		1K4KC7GNDP	10/20/2024	250070		19.99
	001-100-559	EXTERNAL CD DRIVE		1K4KC7GNDP	10/20/2024	250070		29.99
	001-100-500	8.5X11 6PK LEGAL PAD (3)		1K4KC7GNDP	10/20/2024	250070		59.97
	001-100-500	SHARPIE GEL HIGHLIGHTER 5PK		11R4Y3Y7CV	10/22/2024	250100		7.49
	001-100-500	SHARPIE HI-LITER POCKET 12PK		11R4Y3Y7CV	10/22/2024	250100		7.92
	001-100-500	POST-IT FLAG COMBO 320PK		11R4Y3Y7CV	10/22/2024	250100		10.59
	001-100-500	POST-IT 3X3 DISPENSER		11R4Y3Y7CV	10/22/2024	250100		11.12
	001-100-500	FELLOWES LAMINATOR		11R4Y3Y7CV	10/22/2024	250100		223.21
	001-100-500	FELL LAMINATING POUCH 100PK		11R4Y3Y7CV	10/22/2024	250100		11.44
	001-170-502	PAPER TOWEL DISPENSER KEY 5PK		1349WPNV41	10/28/2024	250132		6.58
	001-170-502	WHT ATHL FIELD PAINT 12CT (2)		1349WPNV41	10/28/2024	250132		149.90

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	AMAZON CAPITAL SERVICE	250284	11/05/2024	10/24/2024			1,205.25	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-170-513	5 PC MRS' CLAUS COSTUME	1RJGJ7HP6P	10/28/2024	250138		59.99	
	001-094-559	BOYATA MONITOR STAND (2)	1KVDPVNL4R	10/28/2024	250116		59.98	
	001-100-500	ERGO MOUSE PAD W/WRIST REST	1W1G4KMTNK	10/23/2024	250106		8.49	
	001-100-500	BINDING COMB 100PK	1W1G4KMTNK	10/23/2024	250106		15.30	
	001-100-500	LINEN PRESENTATION CVR 200PK	1W1G4KMTNK	10/23/2024	250106		32.46	
	001-100-500	8.5X11 BINDING COVER 120PK	1W1G4KMTNK	10/23/2024	250106		17.99	
	001-170-638	PRIM DRV CLUTCH PULLER:POLARIS	1R7CDCRYHJ	10/29/2024	250136		16.99	
	001-170-638	MC PRIMARY CLUTCH: POLARIS	1R7CDCRYHJ	10/29/2024	250136		289.00	
	001-170-638	BRK PRESS LINE SWTCH:POLARIS	1R7CDCRYHJ	10/29/2024	250136		13.33	
	001-170-638	SHIPPING	1R7CDCRYHJ	10/29/2024	250136		6.99	
FUND TOTAL	1 Claims	to	Checks	63 Total	387,001.70 Manual	Held	Total	387,001.70

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
003	SUNCOAST INFRASTRUCTURE INC	250172	11/05/2024	10/25/2024			340,418.25	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	003-726-768	SS REHAB PH2 32.68%		1	10/25/2024			340,418.25
003	GOTTFRIED CONSTRUCTION LLC	250241	11/05/2024	10/30/2024			91,793.09	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	003-721-713	LS UPGRADES 69%		10	10/28/2024			91,793.09
FUND TOTAL	3 Claims	to	Checks	2 Total	432,211.34	Manual	Held	Total 432,211.34

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
004	MISSISSIPPI POWER	250171	11/05/2024	10/25/2024			4,972.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-628	OCT 2024 LEASE: SOUND		0945635021	10/21/2024			4,972.00
004	SPARKLIGHT	250191	11/05/2024	10/28/2024			1,690.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-699	10/20-11/19/24 SERV:1400138663		10202024	10/20/2024			1,690.00
004	SINGING RIVER ELECTRIC COOPERATIVE	250218	11/05/2024	10/29/2024			2,464.26	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-631	AMPHITHEATER 118241002		10012024	10/07/2024			2,464.26
004	RIDGDELL BROS INC	250238	11/05/2024	10/30/2024			5,140.74	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-680	NOV 2024 LAWN MNT: SOUND		23083619	10/28/2024			3,695.83
	004-510-699	NOV 2024 GNAT-INSECT APPL		23083622	10/28/2024			267.00
	004-510-680	NOV 2024 CHEMICAL APP: SOUND		23083623	10/28/2024			1,177.91
004	MCCLURE COMFORT ZONE INC	250251	11/05/2024	10/31/2024			610.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-586	REPR AC: SOUND BATHROOM		9414	10/08/2024			305.00
	004-510-586	REPR AC: SOUND BATHROOM		9459	10/29/2024			305.00
FUND TOTAL	4 Claims	to	Checks	5 Total	14,877.00	Manual	Held	Total 14,877.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
156	C SPIRE WIRELESS	250174	11/05/2024	10/28/2024			896.48	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	156-100-606	MODEM DATA PLAN (26) OCT 24		3000848065	10/02/2024			896.48
FUND TOTAL 156 Claims	to	Checks	1 Total	896.48 Manual		Held	Total	896.48

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
173	SEYMOUR ENGINEERING PLLC	250255	11/05/2024	10/31/2024			7,885.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	173-300-762	TASK ORDER #1 20%		9223	10/29/2024			7,885.00
FUND TOTAL 173 Claims	to	Checks	1 Total	7,885.00	Manual	Held	Total	7,885.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	AD2 INC	250167	11/05/2024	10/25/2024			702.20	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	176-170-699		HOSTING FEE OCT 2024	4108	10/15/2024			52.20
	176-170-699		SHOPPING CART	4108	10/15/2024			300.00
	176-170-699		WEBSITE MAINT 09/15-10/14/24	4108	10/15/2024			350.00
176	AT&T	250181	11/05/2024	10/28/2024			179.12	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	176-170-605		MTHLY SERVICE 2 LINES	2284972244	10/14/2024			179.12
176	SPARKLIGHT	250192	11/05/2024	10/28/2024			219.39	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	176-170-699		NOV 2024:SSP 132698937	10202024	10/20/2024			219.39
176	SPARKLIGHT	250193	11/05/2024	10/28/2024			127.95	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	176-170-699		NOV 2024:SSP 136075116	10232024	10/23/2024			127.95
FUND TOTAL 176 Claims	to	Checks	4 Total	1,228.66	Manual	Held	Total	1,228.66

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
177	SEYMOUR ENGINEERING PLLC	250256	11/05/2024	10/31/2024			3,250.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	177-176-763	CONST ADMIN/RPR 95%		9220	10/29/2024			3,250.00
FUND TOTAL 177 Claims	to	Checks	1 Total	3,250.00	Manual	Held	Total	3,250.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
252	FIRST NATIONAL BANK TRUST DEPT	250139	11/05/2024	10/16/2024			312,650.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	252-680-801	PRN PMT: S2019 REV BOND	12012024	10/15/2024			240,000.00	
	252-680-811	INT PMT: S2019 REV BOND	12012024	10/15/2024			72,650.00	
FUND TOTAL 252 Claims	to	Checks	1 Total	312,650.00	Manual	Held	Total	312,650.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
355	WAGGONER ENGINEERING INC	250173	11/05/2024	10/25/2024			1,221.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	355-723-763	CONSTR PHASE: TRMNT PLANT		43119	10/21/2024			1,221.00
FUND TOTAL 355 Claims	to	Checks	1 Total	1,221.00	Manual	Held	Total	1,221.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
362	SEYMOUR ENGINEERING PLLC	250257	11/05/2024	10/31/2024			20,530.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	362-600-762	ENG DESIGN 70%		9224	10/29/2024		20,530.00	
FUND TOTAL 362 Claims	to	Checks	1 Total	20,530.00	Manual	Held	Total	20,530.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	2018-2019 BOND DEBT SERVICE FUND	250137	11/05/2024	10/16/2024			24,000.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-900-950	NOV 2024: 2018 BOND DS		110120224	11/01/2024			24,000.00
400	2018-2019 BOND DEBT SERVICE FUND	250138	11/05/2024	10/16/2024			32,000.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-900-950	NOV 2024: 2019 BOND DS		110120224	11/01/2024			32,000.00
400	COG DEPOSITORY ACCOUNT	250140	11/05/2024	10/16/2024			29,415.47	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-000-104	TR DMR WIRE: FUND 171		10112024	10/11/2024			29,415.47
400	COG DEPOSITORY ACCOUNT	250142	11/05/2024	10/16/2024			43,427.11	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-680-821	ST LNS #3 90/57 SWR		10092024	10/09/2024			7,877.45
	400-680-822	ST LNS #4 90/57 WTR		10092024	10/09/2024			10,948.67
	400-680-822	ST LNS #4 90/57 SWR		10092024	10/09/2024			9,019.22
	400-680-823	ST LNS #5 ALLEN RD		10092024	10/09/2024			2,149.95
	400-680-824	ST LNS #6 OLD SPAN TR		10092024	10/09/2024			3,765.83
	400-680-825	ST LNS #7 OLD SPAN TR		10092024	10/09/2024			9,665.99
400	COG DEPOSITORY ACCOUNT	250143	11/05/2024	10/22/2024			123,516.79	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-000-104	SEP 2024 GARBAGE PMTS		09302024	09/30/2024			123,516.79
400	COGENT STRATEGIES LLC	250168	11/05/2024	10/25/2024			7,500.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-601	PROF FEES: 10/06/24-11/5/24		3641	10/15/2024			7,500.00
400	JACKSON COUNTY UTILITY AUTHORITY	250169	11/05/2024	10/25/2024			256,417.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-668	NOV 2024 TREATMENT CHGS		2742	11/01/2024			256,417.00
400	AMERICAN TANK MAINTENANCE LLC	250170	11/05/2024	10/25/2024			43,693.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-669	MAINT CONTRACT: CARTER RD		94317	10/01/2024			7,852.50
	400-651-669	MAINT CONTRACT: HWY 57		94307	10/01/2024			1,095.00
	400-651-669	MAINT CONTRACT: CENTRAL STN		94297	10/01/2024			12,450.50
	400-651-669	MAINT CONTRACT: MARTIN BLUFF		94287	10/01/2024			9,247.50
	400-651-669	MAINT CONTRACT: LARK ST		94267	10/01/2024			5,699.00
	400-651-669	MAINT CONTRACT: TOWN COMNS		94277	10/01/2024			7,348.50
400	RJ YOUNG COMPANY LLC	250178	11/05/2024	10/28/2024			205.76	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	GSII100-01 RENTAL FEE		INV7169551	10/14/2024			166.49
	400-650-698	IM C4500 USAGE:B/W		INV7169551	10/14/2024			6.88
	400-650-698	IM C4500 USAGE:COLOR		INV7169551	10/14/2024			32.39

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	AT&T	250179	11/05/2024	10/28/2024			139.76	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-605	MONTHLY SERVICES		2284972276	10/06/2024			139.76
400	AT&T	250180	11/05/2024	10/28/2024			189.11	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-605	MONTHLY SERVICE		2284975234	10/14/2024			189.11
400	SPARKLIGHT	250194	11/05/2024	10/28/2024			185.88	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	NOV 2024:118901040		10162024	10/16/2024			185.88
400	SINGING RIVER ELECTRIC COOPERATIVE	250219	11/05/2024	10/29/2024			6,401.01	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STATIONS 20688		10122024	10/21/2024			212.89
	400-651-631	SCHOONER WELL 20688		10122024	10/21/2024			935.64
	400-651-631	WATER WELLS 17881		10172024	10/24/2024			2,975.83
	400-651-631	LIFT STNS 17881		10172024	10/24/2024			2,276.65
400	SINGING RIVER ELECTRIC COOPERATIVE	250220	11/05/2024	10/29/2024			8,589.05	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	WATER WELLS 17882		10182024	10/25/2024			3,621.80
	400-651-631	CITY HALL SOUTH 17882		10182024	10/25/2024			2,371.01
	400-651-631	LIFT STNS 17882		10182024	10/25/2024			2,596.24
400	SINGING RIVER ELECTRIC COOPERATIVE	250221	11/05/2024	10/29/2024			361.19	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	IONIZATION PLANT 99216002		10182024	10/25/2024			256.46
	400-651-631	LIFT STNS 89627001		10172024	10/24/2024			74.73
	400-651-631	LIFT STNS 89702001		10172024	10/24/2024			30.00
400	SINGING RIVER ELECTRIC COOPERATIVE	250222	11/05/2024	10/29/2024			1,199.85	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	CARTER RD WTR TANK 109812001		10152024	10/23/2024			31.18
	400-651-631	LIFT STNS 20649		10152024	10/23/2024			1,075.83
	400-651-631	LIFT STNS 28779		10152024	10/23/2024			92.84
400	SINGING RIVER ELECTRIC COOPERATIVE	250223	11/05/2024	10/29/2024			1,560.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	CITY HALL WELL 114046001		10182024	10/25/2024			1,560.50
400	FUELMAN	250227	11/05/2024	10/30/2024			117.93	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP67269988	10/14/2024			117.93
400	FUELMAN	250229	11/05/2024	10/30/2024			117.41	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP67299378	10/21/2024			117.41

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	FUELMAN	250231	11/05/2024	10/30/2024			173.12	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP67321087	10/28/2024			173.12
400	REGIONS BANK CORPORATE TRUST	250258	11/05/2024	10/31/2024			750.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-680-803	S2020 #11504 BOND FEE		119507	09/19/2024			750.00
400	TYLER WILLIS	250261	11/05/2024	10/31/2024			1,980.08	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-721	DEPOSIT: 30X60 MTL BLDG		1730305477	10/31/2024			1,980.08
400	GULF HYDRAULICS & PNEUMATICS INC	250265	11/05/2024	10/30/2024			640.30	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-635	CYLINDER REPAIR KIT (2)		191833	10/24/2024	250047		165.30
	400-650-635	LABOR HOURS: GARAGE DOOR		191833	10/24/2024	250047		475.00
400	MICRO METHODS INC	250267	11/05/2024	10/24/2024			330.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	TSS SAMPLE: MONTHLY		2410139186	10/10/2024	250060		70.00
	400-651-698	TOTAL COLIFORM: RUE COURMONT		2410132186	10/15/2024	250058		130.00
	400-651-698	TOTAL COLIFORM: FLOUNDER		2410136186	10/15/2024	250059		130.00
400	CENTRAL PIPE SUPPLY-JACKSON	250270	11/05/2024	10/30/2024			2,789.16	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	PVC S/W FLNG 10" VAN STN(4)		S100390603	10/18/2024	250098		1,044.28
	400-651-581	10" FLNG PK RR FF 18" (4)		S100390603	10/18/2024	250098		199.32
	400-651-581	PIPE PVC S80 PLN END 10" (20)		S100390603	10/18/2024	250098		902.00
	400-651-583	PIPE PVC SDR35 4X10 (200')		S100390747	10/18/2024	250099		506.00
	400-651-583	PVC SDR35 WYE 4" P304 (2)		S100390747	10/18/2024	250099		30.50
	400-651-583	PVC SDR35 45 ELL 4" P504 (2)		S100390747	10/18/2024	250099		16.72
	400-651-583	PVC SDR35 CPLG 4" P604 (2)		S100390747	10/18/2024	250099		11.08
	400-651-583	PVC SDR35 CLN OUT ADPT 4" (2)		S100390747	10/18/2024	250099		21.98
	400-651-583	PVC SDR35 THRD PLG 4"P1154 (2)		S100390747	10/18/2024	250099		13.32
	400-651-583	PVC SDR35 TEE 4" P104 (2)		S100390747	10/18/2024	250099		21.98
	400-651-583	PVC SDR35 CLN OUT ADPT 4" (2)		S100390747	10/18/2024	250099		21.98
400	COAST CHLORINATOR & PUMP CO INC	250271	11/05/2024	10/24/2024			2,479.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	REMOTE METER KIT110.00		77940	10/04/2024	250048		110.00
	400-651-581	TUBING CONN 3/8X1/4 NPT (2)		77940	10/04/2024	250048		32.00
	400-651-581	BOTTOM METER FITTING		77940	10/04/2024	250048		83.00
	400-651-581	SHOP LABOR S/N:0832		77940	10/04/2024	250048		85.00
	400-651-581	AUTO SWITCHOVER MODULE		77940	10/04/2024	250048		125.00
	400-651-581	TUBING CONNECT 3/8X1/4 (3)		77940	10/04/2024	250048		48.00
	400-651-581	SHOP LABOR S/N:7527		77940	10/04/2024	250048		105.00
	400-651-581	MODEL 500 VACUUM REG		77940	10/04/2024	250048		195.00
	400-651-581	INLET ADPT/SEAL PLUG		77940	10/04/2024	250048		85.00
	400-651-581	THREADED FILTER HOLDER		77940	10/04/2024	250048		32.00
	400-651-581	SHOP LABOR S/N:23495		77940	10/04/2024	250048		175.00

Docket of Claims
Release date from 11/05/2024 thru 11/05/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	COAST CHLORINATOR & PUMP CO INC	250271	11/05/2024	10/24/2024			2,479.00	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	LEAD GASKET(20): SPARE PARTS		77940	10/04/2024	250048		40.00
	400-651-581	STARITE BOOSTER PUMP: WGATE		77938	10/03/2024	250045		1,705.00
	400-651-581	20% DISCOUNT		77938	10/03/2024	250045		-341.00
400	STAPLES BUSINESS ADVANTAGE DEPT ATL	250275	11/05/2024	10/30/2024			325.42	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-500	2025 8.5X11 MTH PLANNER		6014397509	10/15/2024	250079		19.99
	400-650-500	2025 7X8.75 MTH PLANNER (3)		6014397509	10/15/2024	250079		46.80
	400-650-500	2025 11X8 WALL CALENDAR		6014397509	10/15/2024	250079		6.49
	400-650-500	2025 22X17 DSK PAD CALNDR (3)		6014397509	10/15/2024	250079		23.37
	400-650-500	2025 36X24 WALL CALENDAR (2)		6014397509	10/15/2024	250079		32.98
	400-650-500	2025 20X30 MTH WALL CALNDR(3)		6014397509	10/15/2024	250079		73.08
	400-650-500	HP951 CYAN SY INK		6014397509	10/15/2024	250079		22.76
	400-650-500	LM 51B1000 STD TONER		6014476864	10/16/2024	250079		99.95
400	BMW PUMP & EQUIPMENT LLC	250281	11/05/2024	10/24/2024			4,932.73	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	CHAMPION 4' PUMP 5HP 230V		4213	10/21/2024	250072		4,383.75
	400-651-584	50' CORD		4213	10/21/2024	250072		450.00
	400-651-584	4 PVC S80 VAN STONE FLG		4213	10/21/2024	250072		53.98
	400-651-584	4 ZN 150# RR FF 1/8 FLG PKG		4213	10/21/2024	250072		45.00
400	AMAZON CAPITAL SERVICE	250285	11/05/2024	10/24/2024			79.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-559	WINDOW INTERCOM/SPEAKER (2)		1M9KXMPR1J	10/21/2024	250077		79.98
400	J H WRIGHT & ASSOCIATES INC	250286	11/05/2024	10/24/2024			1,835.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	MISSION ITS472S TRNSDUCR (2)		464568	10/15/2024	241118		560.00
	400-651-581	SHIPPING: WATER PLANT		464568	10/15/2024	241118		25.00
	400-651-584	PRIMEX PC3000XC LS CONTROLLER		464675	10/21/2024	250113		1,100.00
	400-651-584	PS5R-VD24 PWR SUPPLY:FISHHAWK		464675	10/21/2024	250113		150.00
FUND TOTAL 400 Claims to		Checks	30 Total	595,351.61 Manual		Held	Total	595,351.61

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	63 Total	387,001.70 Manual	Held	Total	387,001.70
FUND 3 Claims	to	Checks	2 Total	432,211.34 Manual	Held	Total	432,211.34
FUND 4 Claims	to	Checks	5 Total	14,877.00 Manual	Held	Total	14,877.00
FUND 156 Claims	to	Checks	1 Total	896.48 Manual	Held	Total	896.48
FUND 173 Claims	to	Checks	1 Total	7,885.00 Manual	Held	Total	7,885.00
FUND 176 Claims	to	Checks	4 Total	1,228.66 Manual	Held	Total	1,228.66
FUND 177 Claims	to	Checks	1 Total	3,250.00 Manual	Held	Total	3,250.00
FUND 252 Claims	to	Checks	1 Total	312,650.00 Manual	Held	Total	312,650.00
FUND 355 Claims	to	Checks	1 Total	1,221.00 Manual	Held	Total	1,221.00
FUND 362 Claims	to	Checks	1 Total	20,530.00 Manual	Held	Total	20,530.00
FUND 400 Claims	to	Checks	30 Total	595,351.61 Manual	Held	Total	595,351.61
Total for all Funds			Checks 110 Total	1,777,102.79 Manual	Held	Total	1,777,102.79

CITY OF GAUTIER
Consent Agenda Item #1
Fact Sheet

Council Meeting: November 5, 2024
Title: Approval of Minutes from the Recessed Council Meetings held October 15, 2024 and October 22, 2024

Introduced by:
Contact Person/Telephone Teresa Montgomery 497-8000

Summary Explanation: Approval of Minutes from the Regular Council Meetings held October 15, 2024 and October 22, 2024.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☒
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:									
Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐
☐		☐		☐		☐		☐	

Second Made by:									
Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐
☐		☐		☐		☐		☐	

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, Miss. Code Ann. 21-15-33 requires that the minutes be adopted and approved by a majority of the members of the governing body at the next regular meeting or within thirty (30) days of the meeting they represent, whichever occurs first. Upon such approval, the minutes are valid from and after the date of the meeting; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the minutes from the Recessed Meetings held October 15, 2024 and October 22, 2024 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

Tuesday
October 15, 2024
Gautier, Mississippi

BE IT REMEMBERED THAT A RECESSED MEETING of the Mayor and Members of the Council of the City of Gautier, Mississippi was held October 15, 2024 at 6:30 PM in the City Hall Municipal Building, 3330 Highway 90, Gautier Mississippi.

Those present were Mayor Casey Vaughan, Council Members Adam Colledge, Cameron George, Gordon Gollott, Rusty Anderson, and Dante Elbin. Also present were Teresa Montgomery, City Clerk; Paula Yancey, City Manager; Josh Danos, City Attorney and other concerned citizens. Present by teleconference was Councilman Richard Jackson.

**AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
October 15, 2024 @ 6:30 PM**

I. Call to Order

1. Prayer
2. Pledge of Allegiance

II. Agenda Order Approval

III. Announcements

1. Outdoor Movie Night, featuring Teenage Mutant Ninja Turtles: Mutant Mayhem, will be October 18th starting at 6:30pm at the City of Gautier's Sportsplex.
2. Gautier Mullet & Music Festival will be October 19th, from 9am until 6pm, at the former Singing River Mall Property.
3. Tasty Thursday will be October 24th, starting at 11am at the former Singing River Mall Property.

IV. Presentation Agenda

1. Wounded Warrior Project Update

V. Business Agenda

1. Resolution authorizing the issuance of Combined Utility System Revenue Bonds, Series 2024, in the total amount not to exceed \$5,300,000 to finance the City's water and sewer system improvements, and other related purposes

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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2. Approve renewal of Cyber Security Agreement with Coalition

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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3. Consideration for a Property Owner initiated Rezoning of Property from R-1 Low Density Single Family Residential to MURC-2 Mixed Use Recreation Commercial-2, located on John Dailey Drive (GPC #24-37-RZ)

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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4. Consider a request for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-family Residential, located at 6208 Old Spanish Trail (GPC #24-38-VAR)

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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5. Consider a request for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial, located at 2012 Highway 90 (GPC #24-39-VAR)

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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6. Approval of the Docket of Claims

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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VI. Consent Agenda (All items approved in one motion)

1. Approval of Minutes from Regular Council Meeting held October 1, 2024
2. Receive September 2024 Privilege License Reports
3. Receive July 2024 Finance Reports
4. Approval of a Business Services Agreement Renewal with Sparklight for the City of Gautier's Maintenance Garage
5. Approval of Supplemental Agreement No. 1 to the construction, engineering, and inspection contract with Michael Baker International for the Martin Bluff Roadway Improvements Project
6. Approval of a Memorandum of Understanding (MOU) with the Jackson County Emergency Communications District
7. Authorization to enter into a Contract Agreement with Pyro Shows
8. Resolution directing the placement of liens on properties located in Gautier, Mississippi, for fees and charges incurred by the City of Gautier to abate the unsafe conditions of vacant structures, pursuant to Mississippi Code Section 21-19-11

VII. STUDY AGENDA

- 1. Discuss Citizen Comments**
- 2. Discuss Council Comments**
- 3. Discuss City Manager Comments**
- 4. Discuss City Clerk Comments**
- 5. Discuss City Attorney Comments**

Recess until October 22, 2024 at 11:30am

www.gautier-ms.gov

Mayor Vaughan called the Meeting to order at 6:30pm.

Councilman Gollott made the motion to approve the agenda order, as presented.
Councilman Colledge seconded the motion. The vote was carried unanimously.

Announcements

1. Outdoor Movie Night, featuring Teenage Mutant Ninja Turtles: Mutant Mayhem, will be October 18th, starting at 6:30pm at the City of Gautier's Sportsplex.
 2. Gautier Mullet & Music Festival will be October 19th, from 9am until 6pm, at the former Singing River Mall Property.
 3. Tasty Thursday will be October 24th, starting at 11am, at the former Singing River Mall Property.
-

Presentation

1. Wounded Warriors Project Update
-



GAUTIER PRESENTS

TASTY

THURSDAY!

4TH

THUR.

11 AM



**GOOD EATS
FROM AWESOME
FOOD TRUCKS**

**SINGING RIVER MALL PROPERTY
2800 HWY 90 GAUTIER, MS**

There came on for consideration the matter of the issuance of combined utility system revenue bonds of the City of Gautier, Mississippi and, after a discussion of the subject matter, Councilman Colledge offered and moved the adoption of the following resolution:

RESOLUTION NUMBER 169-2024

RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI AUTHORIZING AND DIRECTING THE ISSUANCE OF CITY OF GAUTIER, MISSISSIPPI COMBINED UTILITY SYSTEM REVENUE BONDS, SERIES 2024 IN THE AGGREGATE PRINCIPAL AMOUNT OF FIVE MILLION THREE HUNDRED THOUSAND DOLLARS (\$5,300,000) TO RAISE MONEY FOR THE PURPOSE OF (A) ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING, REPAIRING AND/OR EXTENDING THE COMBINED WATERWORKS AND SEWER SYSTEM OF SAID CITY, (B) FUNDING A DEBT SERVICE RESERVE FUND FOR SAID REVENUE BONDS, INCLUDING THE PREMIUM FOR A SURETY BOND, IF ANY, AND (C) PAYING THE COSTS OF ISSUANCE OF SAID REVENUE BONDS, INCLUDING THE PREMIUM FOR A MUNICIPAL BOND INSURANCE POLICY, IF ANY; PRESCRIBING THE FORM AND DETAILS OF SAID REVENUE BONDS; PROVIDING CERTAIN COVENANTS OF SAID CITY IN CONNECTION WITH SAID REVENUE BONDS; PROVIDING FOR THE COLLECTION, SEGREGATION AND DISTRIBUTION OF THE REVENUES TO BE DERIVED FROM THE OPERATION OF SAID SYSTEM IN AN AMOUNT SUFFICIENT TO PAY THE COST OF THE OPERATION AND MAINTENANCE THEREOF AND TO PAY THE PRINCIPAL OF AND INTEREST ON SAID REVENUE BONDS; MAKING PROVISION FOR CERTAIN FUNDS IN CONNECTION WITH SAID SYSTEM AND SAID REVENUE BONDS; MAKING PROVISION FOR MAINTAINING THE TAX-EXEMPT STATUS OF SAID REVENUE BONDS; PROVIDING THE FORM OF AND AUTHORIZING THE PUBLICATION OF A NOTICE OF BOND SALE OF SAID REVENUE BONDS; APPROVING THE FORM OF AND AUTHORIZING THE DISTRIBUTION OF A PRELIMINARY OFFICIAL STATEMENT IN CONNECTION WITH SAID REVENUE BONDS; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and City Council of the City of Gautier, Mississippi (the "Governing Body"), acting for and on behalf of the City of Gautier, Mississippi (the "City"), is authorized under the provisions of Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented (the "Utility Act"), to issue revenue bonds of the City in such amounts as it may find necessary and proper and for the purposes set forth in the Utility Act, including, but not limited to, (a) the acquisition, construction, enlargement, improvement, repair and/or extension of the City's combined waterworks, water supply, sewerage and sewer disposal facilities (the "System"), (b) funding a debt service reserve fund for such revenue bonds, including the premium for a surety bond, if any, and (c) paying the costs of issuance of such

revenue bonds, including the premium for a municipal bond insurance policy, if any (the "Project"); and

WHEREAS, the Governing Body has previously caused an estimate to be made of the costs of the Project by competent engineers employed by the City from which estimates the Governing Body finds and determines that the contemplated costs thereof will not exceed Five Million Three Hundred Thousand Dollars (\$5,300,000); and

WHEREAS, as a result of the findings in the study of such competent engineers, the Project and the costs thereof are economically feasible; and

WHEREAS, the Project is to be done substantially in accordance with plans and specifications prepared by such competent engineers and approved by the Governing Body; and

WHEREAS, as a result of a study done by such competent engineers, the Governing Body finds and determines that the estimated life of the Project will be at least twenty-five (25) years; and

WHEREAS, the Project is in accordance with the provisions of the Utility Act; and

WHEREAS, on September 3, 2024, the Governing Body adopted a resolution (the "Intent Resolution") declaring its intention to, among other things, issue and sell revenue bonds of the City pursuant to the Utility Act in a total aggregate principal amount not to exceed Five Million Three Hundred Thousand Dollars (\$5,300,000) for the purpose of providing financing for the Project; and

WHEREAS, as required by the Intent Resolution and the Utility Act, a Notice of Resolution of Intent (the "Notice of Intent") was published in the *Sun Herald*, a newspaper having a general circulation in the City and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended and supplemented, on September 4, 11 and 18, 2024, said publication being for three (3) consecutive weeks, with the last publication being made more than ten (10) days prior to October 1, 2024; and

WHEREAS, as of the hour of 6:30 p.m. on October 1, 2024, no qualified elector of the City had filed a written protest or objection of any kind or character against the Project or the sale and issuance of such revenue bonds with the Clerk of the City (the "City Clerk") or any member of the Governing Body; and

WHEREAS, on October 1, 2024, the Governing Body adopted a resolution (the "No Protest Resolution") finding and determining that the Notice of Intent was duly published as required by law and that no written protest or other objection of any kind or character against the issuance of such revenue bonds was presented and that the Governing Body is now authorized and empowered to issue such revenue bonds without an election on the question thereof; and

WHEREAS, pursuant to the No Protest Resolution, the Governing Body authorized and approved the issuance of such revenue bonds of the City, in one or more taxable or tax-exempt series, in an amount not to exceed Five Million Three Hundred Thousand Dollars (\$5,300,000), to raise money for the Project, in accordance with the Utility Act and Sections 27-67-31 and 27-

67-35, Mississippi Code of 1972, as amended and supplemented (the "Infrastructure Modernization Act" and together with the Utility Act, the "Act"); and

WHEREAS, the Governing Body has determined that it is necessary for the health and well-being of the citizens of the City that the City issue its revenue bonds to be designated as the City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024 in the aggregate principal amount of Five Million Three Hundred Thousand Dollars (\$5,300,000) (the "Series 2024 Bonds"), for the purpose of providing financing for the Project; and

WHEREAS, the Series 2024 Bonds will be payable solely from the Net Revenues (as hereinafter defined) of the System and from of the infrastructure modernization use tax revenues (the "Use Tax Revenues") received by the City pursuant to the Infrastructure Modernization Act and are secured by a lien on the Net Revenues and a pledge of fifty percent (50%) of the City's Use Tax Revenues; and

WHEREAS, the Series 2024 Bonds will be issued on a parity as to Net Revenues with the City's outstanding \$4,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the City's outstanding \$6,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and the City's outstanding \$2,579,000 (original principal amount) Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020 (collectively, the "Utility Bonds") and any Additional Bonds (as hereinafter defined), which are also secured by the Net Revenues of the System; and

WHEREAS, it is necessary, proper and economically feasible that the City issue the Series 2024 Bonds pursuant to the Act for the purposes herein stated and under the procedures hereinafter set forth and as provided by law; and

WHEREAS, the Governing Body is now authorized and empowered by the provisions of the Act to issue the Series 2024 Bonds without an election on the question thereof for the purposes herein stated; and

WHEREAS, the Governing Body is further authorized by the Act to, among other things, sell the Series 2024 Bonds at a public sale (which sale shall be on such terms and in such manner as the Governing shall determine to be in the City's best interest) and to make such other arrangements relating to the Series 2024 Bonds; and

WHEREAS, the issuance of the Series 2024 Bonds does not exceed any statutory or constitutional limitation; and

WHEREAS, there are no other available funds on hand or from regular sources of income for such purposes; and

WHEREAS, there has been prepared and submitted to this meeting the following documents:

- (a) a Notice of Bond Sale (the "Notice of Sale") providing for the sale of the Series 2024 Bonds,

- (b) an Official Bid Form (the "Bid Form") in connection with the sale of the Series 2024 Bonds, and
- (c) a preliminary official statement (the "Preliminary Official Statement") describing the Series 2024 Bonds, the sale of the Series 2024 Bonds, the City, the System and other related matters; and

WHEREAS, it appears that each of such documents, which are now before the Governing Body, is in appropriate form and is an appropriate document for the purposes identified; and

WHEREAS, it is necessary and advisable and in the best interest of the City for the Governing Body, acting for and on behalf of the City, to issue the Series 2024 Bonds as hereinafter provided.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY, ACTING FOR AND ON BEHALF OF THE CITY, AS FOLLOWS:

SECTION 1. Each and all of the facts and findings set forth in the premises clauses of this Resolution are hereby found and determined to be true and accurate and are incorporated herein by this reference thereto as though set forth again in words and figures.

SECTION 2. In addition to any words and terms elsewhere defined herein, the following words and terms shall have the following meanings, unless some other meaning is plainly intended:

"Act" shall mean the Utility Act and the Infrastructure Modernization Act.

"Additional Bonds" shall mean additional bonds issued hereafter on parity with the Series 2024 Bonds and the Utility Bonds as to the Net Revenues of the System.

"Agent" shall mean any Paying Agent or Transfer Agent, whether serving in either or both capacities, designated by the Governing Body unless otherwise provided herein, and whose duties and responsibilities shall be as further limited or set forth in the form of the Series 2024 Bonds and this Resolution.

"Bonds" shall mean the Series 2024 Bonds, the Utility Bonds and any Additional Bonds issued on parity with the Series 2024 Bonds and the Utility Bonds as to the Net Revenues of the System.

"Bond Counsel" shall mean Butler Snow LLP, Ridgeland, Mississippi.

"Bond Year" shall mean the one-year period beginning on the day after the expiration of the preceding Bond Year. The first Bond Year shall begin on the date of issue of the Series 2024 Bonds and shall end on the date selected by the City, with the consent of the Registered Owner, provided that such Bond Year shall not exceed one calendar year. The last Bond Year shall end on the date of retirement of the last Series 2024 Bond.

"Business Day" shall mean any day other than (a) a Saturday, (b) a Sunday, (c) any other day on which banking institutions in New York, New York or Gautier, Mississippi, are authorized or required not to be open for the transaction of regular banking business, (d) any day the City Hall in Gautier, Mississippi is closed, or (e) a day on which the New York Stock Exchange is closed.

"City" shall mean the City of Gautier, Mississippi.

"City Clerk" shall mean the City Clerk of the City.

"City Counsel" shall mean Bordis Danos Pierce, Ocean Springs, Mississippi.

"Closing" shall mean the date of the delivery of the Series 2024 Bonds.

"Code" shall mean the Internal Revenue Code of 1986, as amended, supplemented or superseded, and the Regulations promulgated thereunder.

"Consulting Engineers" shall mean any engineer or engineering firm employed by the City in connection with the System or for the purposes set out in this Resolution.

"Contingent Fund" shall mean the fund or funds created under the Prior Bond Resolutions for the purpose of paying the costs of unforeseen contingencies arising in the operation and maintenance of the System.

"Costs of the Project" shall mean the costs of the acquisition, construction and equipping of the Project and, without intending thereby to limit or restrict any proper definition of such term under the provisions of the Act or this Resolution, shall include the following:

(a) obligations incurred for labor and materials, for contractors, builders and materialmen in connection with construction, for machinery and equipment, for the restoration or relocation of property damaged or destroyed in connection with such construction, for the removal or relocation of structures and for the clearing of lands;

(b) the cost of acquiring by purchase, if such purchase shall be deemed expedient, and the amount of any deposit in court or award or final judgment in or any settlement or compromise of any proceeding to acquire by eminent domain, lands, property, property rights, rights-of-way, easements, franchises, licenses, options and partial payments thereon, the cost of demolishing or removing or relocating any buildings or structures on land so acquired, including the cost of acquiring any lands to which such buildings or structures may be moved, and the amount of any damages incident to or consequent upon the construction and operation of the Project;

(c) taxes or other municipal or governmental charges lawfully levied or assessed during construction upon the Project, or any property acquired therefor, and premiums on insurance (if any) in connection with the Project during construction;

(d) the cost of borings and other preliminary investigations to determine foundation or other conditions, expenses necessary or incident to determining the feasibility or practicability

of constructing the Project, and fees and expenses of engineers for making surveys and estimates of costs and of revenues and other estimates and for preparing plans and specifications and supervising construction, as well as for the performance of all other duties of engineers set forth in this Resolution in relation to the construction of the Project and the issuance of the Series 2024 Bonds;

(e) expenses of administration properly chargeable to the Project, expenses of officers of the City in connection with the Series 2024 Bonds, legal expenses and fees, fees and expenses of any financial advisor or consultant, financing charges, capitalized interest, premium for a bond insurance policy or surety bond, if any, costs of audits and of preparing and issuing the Series 2024 Bonds, payments in connection with a reserve for debt service and all other items of expense reasonably incurred incident to the acquisition, construction and equipping of the Project, the financing thereof, the placing of the same in operation (including the initial premiums on any insurance required or obtained under the provisions of this Resolution) and the acquisition of franchises and interest therefor, including abstracts of title, title insurance, costs of surveys and other expenses in connection with such acquisition; and

(f) any obligation or expense heretofore or hereafter incurred and any amount heretofore or hereafter advanced by the City for any of the foregoing purposes.

"Current Expenses" shall mean the reasonable and necessary current expenses of maintenance, repair and operation of the System and shall include, without limiting the generality of the foregoing, expenses not annually recurring, premiums for insurance, administrative and engineering expenses relating to maintenance, repair and operation, fees and expenses of the Agent, legal expenses, taxes lawfully imposed on the System, reasonable payments to pension or retirement funds for employees of the System, General Fund Administration Charges and any other expenses of the System required or permitted to be paid by the City under the provisions of this Resolution or by law, but shall not include any allowance for depreciation or deposits or transfers to the credit of the funds and accounts created for the Series 2024 Bonds.

"Debt Service Reserve Fund Requirement" shall mean the lesser of the following: (i) the maximum amount of principal and interest becoming due in the current or any future Bond Year, on all Series 2024 Bonds then outstanding; (ii) 125% of average annual debt service on the Series 2024 Bonds; or (iii) 10% of the stated principal amount of the Series 2024 Bonds, or if the Series 2024 Bonds have more than a de minimis amount (as defined in Section 1.148-1(b) of the Treasury Regulations) of original issue discount or premium, 10% of the issue price (as defined in Section 1.148-1(b) of the Treasury Regulations) of the Series 2024 Bonds), which Debt Service Reserve Fund Requirement may be funded with cash or a Reserve Fund Credit Facility; provided, however, that if the amount of the Debt Service Reserve Fund Requirement should at any time equal an amount in excess of the lesser of (i), (ii) and (iii) above, the funds held in the 2024 Debt Service Reserve Fund will not be invested at a yield in excess of the yield on the Series 2024 Bonds. The initial deposit into the 2024 Debt Service Reserve Fund may be funded with a Surety Bond.

"Depreciation Fund" shall mean the fund or funds created under the Prior Bond Resolutions for the purpose of paying the replacement costs of the System.

"DTC" shall mean The Depository Trust Company, New York, New York.

"DTC Participant" shall mean any participant for whom DTC is a Securities Depository Nominee.

"Fiscal Year" shall mean the period commencing on the first day of October of any year and ending on the last day of September of the following year.

"General Fund Administration Charges" shall mean charges to the System for its pro rata share of general City support services, including but not limited to, personnel, data processing, finance, accounting and other generally applicable services.

"Governing Body" shall mean the Mayor and City Council of the City.

"Infrastructure Modernization Act" shall mean together Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented.

"Interest Payment Date" shall mean any date on which interest is payable on the Series 2024 Bonds, being each May 1 and November 1, commencing November 1, 2025.

"Mayor" shall mean the Mayor of the City.

"Municipal Advisor" shall mean Government Consultants, Inc., Madison, Mississippi, the Independent Registered Municipal Advisor to the City in connection with the sale and issuance of the Series 2024 Bonds.

"Net Revenues" shall mean all Revenues remaining after payment of Current Expenses and debt service on the SRF Loans.

"Notice of Sale" shall mean the Notice of Bond Sale for the Series 2024 Bonds in the form attached hereto as Exhibit A.

"Official Bid Form" shall mean the Official Bid Form for the Series 2024 Bonds in the form attached hereto as Exhibit A.

"Operation and Maintenance Fund" shall mean the fund by that name held by the City for the operation and maintenance of the System.

"Paying Agent" shall mean the City Clerk or any bank, trust company or other financial institution designated by the Governing Body to make payments of the principal of and interest on the Series 2024 Bonds, and to serve as registrar and transfer agent for the registration of owners of the Series 2024 Bonds, and for the performance of other duties as may be specified by the Governing Body.

"Person" shall mean an individual, partnership, corporation, limited liability company, trust or unincorporated organization and a government or agency or political subdivision thereof.

"Principal and Interest Requirements" for any Bond Year shall mean the sums sufficient for the payment of the principal of and interest on the Series 2024 Bonds, the Utility Bonds and any Additional Bonds which will mature and accrue during such period.

"Prior Bond Resolutions" shall collectively mean the 2018 Bond Resolution, the 2019 Bond Resolution and the 2020 Bond Resolution.

"Purchaser" shall mean the purchaser of the Series 2024 Bonds.

"Record Date" shall mean, as to interest payments, the 15th day of the month preceding the dates set for payment of interest on the Series 2024 Bonds and, as to payments of principal, the 15th day of the month preceding the maturity date thereof.

"Redemption Date" shall mean the date on which any Series 2024 Bonds are called for redemption.

"Registered Owner" shall mean the person whose name shall appear in the Registration Records.

"Registration Records" shall mean the records maintained by the Paying Agent on behalf of the City for the registration and transfer of the Series 2024 Bonds.

"Reserve Fund Credit Facility" if applicable, shall mean an irrevocable and unconditional letter of credit, insurance policy or surety bond, the terms of which have been approved by the City, issued by a bank or other financial institution, which is acceptable to the City.

"Resolution" shall mean this sales parameter resolution authorizing and directing the issuance of the Series 2024 Bonds.

"Revenue Fund" shall mean the fund by that name held by the City for the deposit of Revenues of the System.

"Revenues" shall mean all payments, proceeds, fees, charges, rents and all other income derived by or for the account of the City from its ownership and operation of the System, excluding all acreage, front-footage, assessment and similar fees and charges derived by the City in connection with the provision of or payment for capital improvements constituting a part of the System.

"Securities Depository" shall mean The Depository Trust Company and any substitute for or successor to such securities depository selected by the City to act as the securities depository maintaining a book-entry transfer system for the Series 2024 Bonds.

"Securities Depository Nominee" shall mean the Securities Depository or the nominee of such Securities Depository in whose name there shall be registered on the registration records the Series 2024 Bonds to be delivered to such Securities Depository during the continuation with such Securities Depository of participation in its Book-Entry System.

"Series 2018 Bonds" shall mean the \$4,000,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018.

"Series 2019 Bonds" shall mean the \$6,000,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019.

"Series 2020 Bonds" shall mean the \$2,579,000 (original principal amount) City of Gautier, Mississippi Taxable Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020.

"Series 2024 Bonds" shall mean the Combined Utility System Revenue Bonds, Series 2024, of the City in the aggregate principal amount of \$5,300,000, to be dated the date of delivery thereof.

"SRF Loans" shall mean the State Revolving Fund Loans, existing on the date of issuance of the Series 2024 Bonds, from the State to the City under Sections 49-17-81 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time, and Sections 41-3-16 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time, which SRF Loans have a lien on Revenues of the System; provided, however, the debt service for the SRF Loans is collected by the Mississippi Department of Revenue by diverting sales tax collections prior to remittance of the sales tax to the City and then subsequently reimbursed to the City from the Revenues of the System.

"State" shall mean the State of Mississippi and its agencies.

"Surety Bond," if applicable, shall mean the Reserve Fund Credit Facility issued by the Surety Bond Provider guaranteeing certain payments into the 2024 Debt Service Reserve Fund with respect to the Series 2024 Bonds as provided therein and subject to the limitations set forth therein.

"Surety Bond Provider," if applicable, shall mean the provider of a Surety Bond to fund the 2024 Debt Service Reserve Fund.

"System" shall mean the combined waterworks, water supply, sewerage, and sewer disposal facilities of the City, including any enlargement and extension thereof.

"Transfer Agent" shall mean the City Clerk or any bank, trust company or other financial institution designated by the Governing Body for the registration of owners of the Series 2024 Bonds and for the performance of such other duties as may be hereafter specified by the Governing Body.

"2018 Bond Resolution" shall mean the resolution adopted by the Governing Body on April 3, 2018, authorizing and directing the issuance of the Series 2018 Bonds.

"2018 Debt Service Fund" shall mean the fund created and established under the 2018 Bond Resolution for the Series 2018 Bonds and bonds issued on parity therewith.

"2019 Bond Resolution" shall mean the resolution adopted by the Governing Body on December 3, 2019, authorizing and directing the issuance of the Series 2019 Bonds.

"2019 Debt Service Fund" shall mean the fund created and established under the 2019 Bond Resolution for the Series 2019 Bonds and bonds issued on parity therewith.

"2020 Bond Resolution" shall mean the resolution adopted by the Governing Body on November 17, 2020, authorizing and directing the issuance of the Series 2020 Bonds.

"2020 Debt Service Fund" the debt service fund created and established under the 2020 Bond Resolution for the Series 2020 Bonds and bonds issued on parity therewith.

"2024 Debt Service Fund" the debt service fund provided for in Section 15 of this Resolution.

"2024 Debt Service Reserve Fund" shall mean the debt service reserve fund provided for in Section 15 of this Resolution.

"Use Tax Revenues" shall mean the infrastructure modernization use tax revenues payable to the City by the State pursuant to the Infrastructure Modernization Act.

"Utility Act" shall mean Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time.

"Utility Bonds" shall mean the Series 2018 Bonds, the Series 2019 Bonds and the Series 2020 Bonds.

Words of the masculine gender shall be deemed and construed to include correlative words of the feminine and neuter genders, and words importing persons shall include firms, partnerships, corporations, trusts and unincorporated organizations. Unless the context shall otherwise indicate, words and terms herein defined shall be equally applicable to the plural as well as the singular form of any of such words and terms.

SECTION 3. The Governing Body does hereby authorize and direct the sale and issuance of Five Million Three Hundred Thousand Dollars (\$5,300,000) aggregate principal amount Combined Utility System Revenue Bonds, Series 2024 of the City to raise money for the purpose of providing financing for the Project, including funding of all or a portion of the 2024 Debt Service Reserve Fund, including, the premium for a Surety Bond, if deemed necessary, and paying the costs incident to the sale and issuance of the Series 2024 Bonds, including the premium for a bond insurance policy, if deemed necessary.

SECTION 4. The Series 2024 Bonds shall be secured by a lien on the Net Revenues of the System and fifty percent (50%) of the City's Use Tax Revenues and shall be payable from such Net Revenues, Use Tax Revenues and any other security pledged for the Series 2024 Bonds. The Series 2024 Bonds shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provision, and the taxing power of the City is not pledged to the payment of the Series 2024 Bonds, either as to principal or interest. The Series 2024 Bonds are issued on parity with respect to Net Revenues with the

Utility Bonds and satisfy the requirements for the issuance of Additional Bonds under the Prior Bond Resolutions. Pursuant to the provisions of this Resolution, Additional Bonds may be issued on parity with respect to Net Revenues with the Series 2024 Bonds and the Utility Bonds.

SECTION 5. The Project shall be accomplished in general accordance with the plans and specifications therefor prepared and recommended by the engineer or engineering firm or firms employed by the City in connection with the Project.

SECTION 6. (a) The Series 2024 Bonds shall be registered as to both principal and interest; shall be dated the date of delivery thereof; shall be issued in the denomination of \$5,000 each, or integral multiples thereof up to the amount of a single maturity; shall be numbered from one upward in the order of issuance; shall bear interest from the date thereof at a rate or rates of interest not to exceed thirteen percent (13%) per annum, computed on the basis of a three hundred sixty (360) day year of twelve (12), thirty (30) day months and payable semiannually on May 1 and November 1 of each year, commencing November 1, 2025; and shall mature and become due and payable, with option of prior payment, on November 1 in the years and principal amounts as follows:

Year	Principal Amount
2025	\$335,000
2026	355,000
2027	370,000
2028	390,000
2029	405,000
2030	425,000
2031	445,000
2032	465,000
2033	490,000
2034	515,000
2035	540,000
2036	565,000

(b) The Series 2024 Bonds maturing November 1, 2032 and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2031, either in whole or in part on any date, as selected by the City among maturities, and by lot within each maturity, at the principal amount thereof, together with accrued interest to the date fixed for redemption and without premium.

Notice of each such redemption, which may be conditional, shall be mailed, postage prepaid, not less than thirty (30) days prior to the Redemption Date, to all Registered Owners of the Series 2024 Bonds to be redeemed at their addresses as they appear on the registration books of the City kept by the Paying Agent.

On the Redemption Date, notice having been mailed to the Registered Owners of the Series 2024 Bonds to be redeemed as provided in the second paragraph of this subparagraph (b), and monies sufficient for the payment of the redemption price of said Series 2024 Bonds being

held by the Paying Agent or an escrow agent, the Series 2024 Bonds so called for redemption shall become due and payable at the redemption price provided for the redemption of such Series 2024 Bonds on such date, interest on such Series 2024 Bonds shall cease to accrue, such Series 2024 Bonds shall cease to be entitled to any lien, benefit or security under this Resolution and shall no longer be deemed to be outstanding hereunder, and the Registered Owners shall have no rights in respect thereof except to receive payment of the redemption price thereof (including interest accrued to such Redemption Date) from the funds held for that purpose.

SECTION 7. (a) Notwithstanding anything to the contrary in this Resolution, so long as the Series 2024 Bonds are being held under a book-entry system, transfers of beneficial ownership of the Series 2024 Bonds will be affected pursuant to rules and procedures established by the Securities Depository. For the purposes of this Resolution, "Securities Depository" shall mean a recognized securities depository (or its successor or substitute) selected by the City to act as the securities depository maintaining a book-entry transfer system for the Series 2024 Bonds.

(b) As long as a book-entry system is in effect for the Series 2024 Bonds, the Securities Depository Nominee will be recognized as the Registered Owner of the Series 2024 Bonds for the purposes of (1) paying the principal of or interest on such Series 2024 Bonds, (2) giving any notice permitted or required to be given to Registered Owners under this Resolution, (3) registering the transfer of such Series 2024 Bonds, and (4) requesting any consent or other action to be taken by the Registered Owners of such Series 2024 Bonds, and for all other purposes whatsoever, and neither the City nor the Agent shall be affected by any notice to the contrary. For the purposes of this Resolution, "Securities Depository Nominee" shall mean, with respect to the Series 2024 Bonds and as to any Securities Depository, such Securities Depository or the nominee of such Securities Depository in whose name the Series 2024 Bonds shall be registered on the registration books of the City maintained by the Agent during the time such Series 2024 Bonds are held under a book-entry system through such Securities Depository.

(c) Neither the City nor the Agent shall have any responsibility or obligation to any participant, any beneficial owner or any other person claiming a beneficial ownership in any Series 2024 Bonds which are registered to a Securities Depository Nominee under or through the Securities Depository with respect to any action taken by the Securities Depository as Registered Owner of such Series 2024 Bonds.

(d) The Paying Agent shall pay all principal of and interest on the Series 2024 Bonds issued under a book-entry system, only to the Securities Depository, or the Securities Depository Nominee, as the case may be, for such Series 2024 Bonds, and all such payments shall be valid and effectual to fully satisfy and discharge the obligations with respect to the principal of and interest on such Series 2024 Bonds.

(e) In the event that the City determines that it is in the best interest of the City to discontinue the book-entry system of transfer for the Series 2024 Bonds, or that the interests of the beneficial owners of the Series 2024 Bonds may be adversely affected if the book-entry system is continued, then the City shall notify the Securities Depository and the Agent of such determination. In such event, the City shall execute, and the Agent shall, pursuant to subsequent resolution of the City, authenticate, register and deliver physical certificates for the Series 2024 Bonds in exchange for the Series 2024 Bonds registered in the name of the Securities Depository

Nominee. Such certificates shall be in fully registered form and transferable only upon the registration books of the City maintained by the Agent, by the Registered Owner thereof or by his attorney, duly authorized in writing, upon surrender thereof, together with a written instrument of transfer satisfactory to the Agent, duly executed by the Registered Owner or his duly authorized attorney in accordance with this Resolution.

(f) In the event that the Securities Depository for the Series 2024 Bonds discontinues providing its services, the City shall either engage the services of another Securities Depository or deliver physical certificates in the manner described in subparagraph (e) above.

(g) In connection with any notice or other communication to be provided to the Registered Owners of the Series 2024 Bonds by the City or by the Agent with respect to any consent or other action to be taken by the Registered Owners, the City or the Agent, as the case may be, shall establish a record date for such consent or other action and give the Securities Depository Nominee notice of such record date not less than fifteen (15) days in advance of such record date to the extent possible.

(h) The Series 2024 Bonds shall be issued initially under the book-entry system maintained by DTC, and shall be registered in the name of Cede & Co., as the initial Securities Depository Nominee for the Series 2024 Bonds. As long as the Series 2024 Bonds are maintained by DTC under its book-entry system, all payments with respect to the principal of and interest on the Series 2024 Bonds and notices shall be made and given, respectively, to DTC.

(i) As long as the book-entry-only system is used for the Series 2024 Bonds, any notice of redemption or any other notices required to be given to Registered Owners will be given only to DTC. Any failure of DTC to advise any DTC participant ("DTC Participant"), or of any DTC Participant to notify any indirect participant ("Indirect Participant"), or of any DTC Participant or Indirect Participant to notify any purchaser of a beneficial ownership interest in the Series 2024 Bonds ("Beneficial Owner"), of any such notice and its content or effect will not affect the validity of the redemption of the Series 2024 Bonds called for redemption or of any other action premised on such notice. Conveyance of notices and other communications by DTC to DTC Participants, by DTC Participants to Indirect Participants and by DTC Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory and regulatory requirements as may be in effect from time to time. Beneficial Owners may desire to make arrangements with a DTC Participant or Indirect Participant so that all notices of redemption or other communications to DTC which affect such Beneficial Owners will be forwarded in writing by such DTC Participant or Indirect Participant.

SECTION 8. Subject to the provisions of Section 7 hereof, principal of the Series 2024 Bonds shall be payable in lawful money of the United States of America upon presentation and surrender thereof as the same shall become due at the corporate trust office of the Paying Agent (the "Principal Office") and interest will be payable by check or draft drawn upon the Paying Agent, made payable to the Registered Owner named in, and mailed to the address of the Registered Owner as it shall appear on the Registration Records of the City for the Series 2024 Bonds as of the close of business on the date which shall be the fifteenth (15th) day (whether or not a business day) of the calendar month next preceding each interest payment date, which Registration Records shall be held by the Paying Agent.

SECTION 9. (a) When the Series 2024 Bonds shall have been validated and executed as herein provided, they shall be registered as an obligation of the City in the office of the City Clerk in records maintained for that purpose, and the City Clerk shall cause to be imprinted upon the reverse side of each of the Series 2024 Bonds, over her manual or facsimile signature and manual or facsimile seal, her certificate in substantially the form set out in Section 10.

(b) The Series 2024 Bonds shall be executed by the manual or facsimile signature of the Mayor and countersigned by the manual or facsimile signature of the City Clerk, with the seal of the City imprinted or affixed thereto; provided, however, all signatures and seals appearing on the Series 2024 Bonds, other than the signatures of an authorized officer of the Paying Agent hereafter provided for, may be facsimile and shall have the same force and effect as if manually signed or impressed. In case any official of the City whose signature or a facsimile of whose signature shall appear on the Series 2024 Bonds shall cease to be such official before the delivery or reissuance thereof, such signature or such facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such official had remained in office until delivery or reissuance.

(c) Pursuant to the authority granted by the Act and the Registered Bond Act, being Sections 31-21-1 *et seq.*, Mississippi Code of 1972, as amended (the "Registered Bond Act"), the Series 2024 Bonds shall be delivered to the Purchaser upon payment of the purchase price therefor in accordance with the terms and conditions of the Notice of Sale for the Series 2024 Bonds and this Resolution together with a complete certified transcript of the proceedings had and done in the matter of the authorization, issuance, sale and validation of the Series 2024 Bonds, and the final, unqualified approving opinion of Bond Counsel.

(d) Prior to or simultaneously with the delivery by the Paying Agent of the Series 2024 Bonds, the City shall file with the Paying Agent:

(i) a copy, certified by the City Clerk, of the transcript of proceedings of the Governing Body in connection with the authorization, issuance, sale and validation of the Series 2024 Bonds; and

(ii) an authorization to the Paying Agent, signed by the Mayor and the City Clerk, to authenticate and deliver the Series 2024 Bonds to the Purchaser.

(e) The Paying Agent shall authenticate the Series 2024 Bonds and deliver them to the Purchaser upon payment of the purchase price of the Series 2024 Bonds to the City.

(f) If the Series 2024 Bonds are no longer being held under a book-entry system as provided in Section 7 hereof, Series 2024 Bonds, blank as to denominations, rate of interest, date of maturity and CUSIP number and sufficient in quantity in the judgment of the City to meet the reasonable transfer and reissuance needs on the Series 2024 Bonds, shall be printed and delivered to the Paying Agent in generally-accepted format, and held by the Paying Agent until needed for transfer or reissuance, whereupon the Paying Agent shall imprint the appropriate information as to denomination, rate of interest, date of maturity and CUSIP number prior to the registration, authentication and delivery thereof to the transferee. Subject to the approval of the Governing Body, the Paying Agent is hereby authorized to have printed from time to time as

necessary additional Series 2024 Bonds bearing the facsimile seal of the City and facsimile signatures of the Persons who were the officials of the Governing Body as of the date of original issue of the Series 2024 Bonds.

(g) (i) So long as any of the Series 2024 Bonds shall remain outstanding, the City shall maintain with the Paying Agent records for the registration and transfer of the Series 2024 Bonds. The Paying Agent is hereby appointed registrar for the Series 2024 Bonds, in which capacity the Paying Agent shall register in such records and permit to be transferred thereon, under such reasonable regulations as may be prescribed, any of the Series 2024 Bonds entitled to registration or transfer.

(ii) The City shall pay or reimburse the Paying Agent reasonable fees for the performance of the services normally rendered and the incurring of normal expenses reasonably and necessarily paid as are customarily paid to paying agents, transfer agents and bond registrars, subject to agreement between the City and the Paying Agent. Fees and reimbursements for extraordinary services and expenses, so long as not occasioned by the negligence, misconduct or willful default of the Paying Agent, shall be made by the City on a case-by case basis, subject, where not prevented by emergency or other exigent circumstances, to the prior written approval of the Governing Body.

(iii) (A) A Paying Agent may at any time resign and be discharged of its duties and obligations as Paying Agent by giving at least sixty (60) days written notice to the City and may be removed as Paying Agent at any time by resolution of the Governing Body delivered to the Paying Agent. Such resolution shall specify the date on which such removal shall take effect and the name and address of the successor Paying Agent and shall be transmitted to the Paying Agent being removed within a reasonable time prior to the effective date thereof; provided, however, that no resignation or removal of a Paying Agent shall become effective until a successor Paying Agent has been appointed pursuant to this Resolution.

(B) Upon receiving notice of the resignation of a Paying Agent, the City shall promptly appoint a successor Paying Agent by resolution of the Governing Body. Any appointment of a successor Paying Agent shall become effective upon acceptance of appointment by the successor Paying Agent. If no successor Paying Agent shall have been so appointed and have accepted appointment within thirty (30) days after the notice of resignation, the resigning Paying Agent may petition any court of competent jurisdiction for the appointment of a successor Paying Agent, which court may thereupon, after such notice as it may deem appropriate, appoint a successor Paying Agent.

(C) In the event of a change of Paying Agents, the predecessor Paying Agent shall cease to be custodian of any funds held pursuant to this Resolution in connection with its role as such Paying Agent, and the successor Paying Agent shall become such custodian; provided, however, that before any such delivery is required to be made, all fees, advances and expenses of the retiring or removed Paying Agent shall be fully paid. Every predecessor Paying Agent shall deliver to its successor Paying Agent all records of account, registration records, lists of

Registered Owners and all other records, documents and instruments relating to its duties as such Paying Agent.

(D) Any successor Paying Agent appointed under the provisions hereof shall be the City Clerk or a banking corporation, trust company or national banking association having Federal Deposit Insurance Corporation insurance of its accounts, duly authorized to exercise corporate trust powers and subject to examination by and in good standing with the federal and/or state regulatory authorities under the jurisdiction of which it falls.

(E) Every successor Paying Agent appointed hereunder shall execute, acknowledge and deliver to its predecessor Paying Agent and to the City an instrument in writing accepting such appointment hereunder, and thereupon such successor Paying Agent, without any further act, shall become fully vested with all the rights, immunities and powers, and subject to all the duties and obligations, of its predecessor.

(F) Should any transfer, assignment or instrument in writing be required by any successor Paying Agent from the City to more fully and certainly vest in such successor Paying Agent the estates, rights, powers and duties hereby vested or intended to be vested in the predecessor Paying Agent, any such transfer, assignment and written instrument shall, on request, be executed, acknowledged and delivered by the City.

(G) The City will provide any successor Paying Agent with certified copies of all resolutions, orders and other proceedings adopted by the Governing Body relating to the Series 2024 Bonds.

(H) All duties and obligations imposed hereby on a Paying Agent or successor Paying Agent shall terminate upon the accomplishment of all duties, obligations and responsibilities imposed by law or required to be performed by this Resolution.

(iv) Any corporation or association into which a Paying Agent may be converted or merged, or with which it may be consolidated or to which it may sell or transfer its assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which it is a party, shall be and become successor Paying Agent hereunder and vested with all the powers, discretions, immunities, privileges and all other matters as was its predecessor, without the execution or filing of any instrument or any further act, deed or conveyance on the part of either the City or the successor Paying Agent, anything herein to the contrary notwithstanding, provided only that such successor Paying Agent shall be satisfactory to the City and eligible under the provisions of this Section 9(g)(iii)(D) hereof.

SECTION 10. The Series 2024 Bonds shall be in substantially the following form, with such appropriate variations, omissions and insertions as are permitted or required by this Resolution:

[SERIES 2024 BOND FORM]

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY, A NEW YORK CORPORATION ("DTC"), TO THE PAYING AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE, OR PAYMENT, AND ANY BOND ISSUED IS REGISTERED IN THE NAME OF CEDE & CO. OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

UNITED STATES OF AMERICA

STATE OF MISSISSIPPI

**CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BOND,
SERIES 2024**

No. R-_____

\$_____

Interest Rate	Maturity Date	Date of Original Issue	CUSIP
	November ____, 20__	_____, 2024	

Registered Owner: Cede & Co.

Principal Amount:

The City of Gautier, Mississippi (the "City"), a body politic existing under the Constitution and laws of the State of Mississippi, acknowledges itself to owe and for value received, promises to pay in lawful money of the United States of America to the Registered Owner identified above, upon the presentation and surrender of this Bond, at the principal office of _____, _____, _____, or its successor, as paying agent (the "Paying

Agent") for the Combined Utility System Revenue Bonds, Series 2024, of the City (the "Bonds"), on the maturity date identified above, the principal amount identified above. Payment of the principal amount of this Bond shall be made to the Registered Owner hereof whose name shall appear in the registration records of the City (the "Registration Records") maintained by the Paying Agent, which shall also serve as registrar and transfer agent, as of the 15th day of the calendar month preceding the maturity date hereof.

The City further promises to pay interest (calculated on the basis of a year of 360 days and twelve 30-day months) on such principal amount from the date of this Bond or from the most recent interest payment date to which interest has been paid at the rate of interest per annum set forth above semiannually on May 1 and November 1 of each year (each an "Interest Payment Date"), commencing November 1, 2025, until said principal sum is paid, to the Registered Owner hereof whose name shall appear in the Registration Records of the City maintained by the Paying Agent as of the 15th day of the calendar month preceding the applicable Interest Payment Date (the "Record Date").

Payments of principal of and interest on this Bond shall be made by check or draft (or by wire transfer if requested by the Registered Owner) mailed on the Interest Payment Date to such Registered Owner at his address as it appears on such Registration Records. The Registered Owner hereof may change such address by written notice to the Paying Agent by certified mail, return receipt requested, or such other method as may be subsequently prescribed by the Paying Agent, such notice to be received by the Paying Agent not later than the Record Date.

This Bond is one of a series of Bonds of like date of original issue, tenor and effect, except as to denomination, number, rate of interest and date of maturity, issued in the aggregate authorized principal amount of Five Million Three Hundred Thousand Dollars (\$5,300,000) to raise money for the purpose of financing (a) the acquisition, construction, enlargement, improvement, repair and/or extension of the City's combined waterworks, water supply, sewerage and sewer disposal facilities (the "System"), (b) funding a debt service reserve fund for the Bonds, including the premium for a surety bond, and (c) paying the costs of issuance of the Bonds, including the premium for a bond insurance policy.

This Bond is issued under the authority of the Constitution and statutes of the State of Mississippi, including the provisions of Section 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented, and Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented, and by the further authority of proceedings duly had by the Mayor and City Council of the City, including a resolution adopted on October 15, 2024 (the "Bond Resolution"). Terms capitalized herein shall have the same meaning as set forth in the Bond Resolution, unless otherwise expressly provided herein.

The principal of and interest on the Bonds shall be payable from the gross revenues derived from the operation of the System, subject to the prior payment of the reasonable and necessary expenses of operating and maintaining the System and debt service on any outstanding loans to the City from the State's revolving loan fund (the "SRF Loans") under Sections 49-17-81 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time, and Sections 41-3-16 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time (the "Net Revenues"), and from the modernization use tax revenues payable to the City by the State

pursuant to Section 27-67-35, Mississippi Code of 1972, as amended and supplemented (the "Use Tax Revenues"). The Bonds are secured by a lien on Net Revenues of the System and fifty percent (50%) of the City's Use Tax Revenues. The Bonds do not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provision, and the full faith, credit and taxing power of the City is not pledged to the payment of the Bonds, either as to principal or interest. The Bonds are being issued on parity as to Net Revenues with the City's outstanding \$4,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the City's outstanding \$6,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and the City's outstanding \$2,579,000 (original principal amount) Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020 (collectively, the "Utility Bonds").

THE BOND RESOLUTION PROVIDES THAT UNDER CERTAIN CIRCUMSTANCES, ADDITIONAL BONDS MAY BE ISSUED BY THE CITY ON PARITY AS TO NET REVENUES WITH THE BONDS AND THE UTILITY BONDS AND SECURED BY A PARITY LIEN ON NET REVENUES OF THE SYSTEM AND PAYABLE RATABLY FROM SUCH NET REVENUES ALONG WITH THE BONDS AND THE UTILITY BONDS.

The Bonds are registered as to both principal and interest and are to be issued or reissued in the denomination of \$5,000 each, or integral multiples thereof up to the amount of a single maturity.

The Bonds maturing November 1, 2032 and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2031, either in whole or in part on any date (as selected by the City among maturities and by lot within each maturity), at the principal amount thereof, together with the interest accrued thereon to the date fixed for redemption and without premium.

Notice of each such redemption, which may be conditional, shall be mailed, postage prepaid, not less than thirty (30) days prior to the Redemption Date, to all Registered Owners of the Bonds to be redeemed at their addresses as they appear on the Registration Records of the City kept by the Paying Agent.

On the date so designated for redemption, notice having been given in the manner and under the conditions hereinabove provided, the Bonds so called for redemption shall become due and payable at the price provided for redemption of such Bonds on such date, and, if moneys for payment of such redemption price are held in a separate account by the Paying Agent for the Record Date Registered Owners of the Bonds to be redeemed, as provided in the Bond Resolution, interest on the Bond so called for redemption shall cease to accrue, such Bonds shall cease to be entitled to any benefit or security under the Bond Resolution, and the Record Date Registered Owners of such Bonds shall have no rights in respect thereof except to receive payment of the redemption price thereof.

Bonds for the payment of which sufficient moneys, or, to the extent permitted by the laws of the State, (a) direct obligations of, or obligations the payment of the principal of and interest on which are unconditionally guaranteed by, the United States of America or any of its agencies

("Government Obligations"), or (b) certificates of deposit or municipal obligations fully secured by Government Obligations, or (c) evidences of ownership of proportionate interests in future interest or principal payments on Government Obligations held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the Government Obligations and which Government Obligations are not available to satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated, or (d) municipal obligations, the payment of the principal of, interest and redemption premium, if any, on which are irrevocably secured by Government Obligations and which Government Obligations are not subject to redemption prior to the date on which the proceeds attributable to the principal of such obligations are to be used and have been deposited in an escrow account which is irrevocably pledged to the payment of the principal of and interest and redemption premium, if any, on such municipal obligations (all of which collectively, with Government Obligations, "Defeasance Securities"), shall have been deposited with an escrow agent appointed for such purpose, which may be the Paying Agent, all to the extent provided in the Bond Resolution, shall be deemed to have been paid, shall cease to be entitled to any lien, benefit or security under the Bond Resolution and shall no longer be deemed to be outstanding thereunder, and the Registered Owners shall have no rights in respect thereof except to receive payment of the principal of and interest on such Bonds from the funds held for that purpose. Defeasance Securities shall be considered sufficient under the Bond Resolution if said investments, with interest, mature and bear interest in such amounts and at such times as will assure sufficient cash to pay currently maturing interest and to pay principal when due on such Bonds.

This Bond may be transferred or exchanged by the Registered Owner hereof in person or by his attorney duly authorized in writing at the principal office of the Paying Agent, but only in the manner, subject to the limitations in the Bond Resolution, and upon surrender and cancellation of this Bond. Upon such transfer or exchange, a new Bond or Bonds of like aggregate principal amount in authorized denominations of the same maturity will be issued.

The City and the Paying Agent may deem and treat the Registered Owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes and neither the City nor the Paying Agent shall be affected by any notice to the contrary.

The City covenants and agrees that it will perform all duties required by law and by the Bond Resolution; that it will apply the proceeds of this Bond to the purposes above set forth; that, as long as this Bond is outstanding, it will operate and maintain the System; that it will fix and maintain rates and make and collect charges for the services of the System, without regard to the user thereof, sufficient to provide for the operation and maintenance of the System in good repair and working order, to provide for the payment of the principal of and interest on this Bond as same shall mature and accrue, and to provide for a reserve fund as set forth in the Bond Resolution; and that the Net Revenues and fifty percent (50%) of the City's Use Tax Revenues are hereby irrevocably pledged to said purpose.

IT IS HEREBY CERTIFIED, RECITED AND REPRESENTED that all conditions, acts and things required by law to exist, to have happened and to have been performed precedent to and in the issuance of this Bond, in order to make the same a legal and binding obligation of

the City, according to the terms hereof, do exist, have happened and have been performed in regular and due time, form and manner as required by law.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any benefit or security under the Bond Resolution until the certificate of registration and authentication hereon shall have been signed by the Paying Agent.

IN WITNESS WHEREOF, the City has caused this Bond to be executed in its name by the manual or facsimile signature of the Mayor of the City, countersigned by the manual or facsimile signature of the Clerk of the City, under the manual or facsimile seal of the City, which said manual or facsimile signatures and seal said officials adopt as and for their own proper signatures and seal, all as of the ____ day of November, 2024.

(SEAL)

CITY OF GAUTIER, MISSISSIPPI

Mayor

ATTEST:

City Clerk

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned Bond Resolution and is one of the Combined Utility System Revenue Bonds, Series 2024 of the City of Gautier, Mississippi.

_____, as Paying Agent

By _____
Authorized Officer

Date of Authentication: _____

REGISTRATION AND VALIDATION CERTIFICATE

STATE OF MISSISSIPPI

JACKSON COUNTY

I, the undersigned Clerk of the City of Gautier, Mississippi, do hereby certify that the within Bond has been duly registered by me as an obligation of said City pursuant to law in a record kept in my office for that purpose, and has been validated and confirmed by Decree of the Chancery Court of Jackson County, Mississippi, rendered on the ___ day of _____, 2024.

(SEAL)

City Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____ as registrar and transfer agent to transfer the said Bond on the records kept for registration thereof with full power of substitution in the premises.

Signature guaranteed:

(Bank, Trust Company or Paying Agent)

(Authorized Officer)

Date of Assignment: _____

Insert Social Security Number or other Tax
Identification Number of Assignee

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without any alteration whatever, and must be guaranteed by a commercial bank or trust company or a member of a national securities exchange who is a member of a Medallion Signature Guarantee Program.

[END OF SERIES 2024 BOND FORM]

SECTION 11. In case any Series 2024 Bond shall become mutilated or be stolen, destroyed or lost, the City shall, if not then prohibited by law, cause to be authenticated and delivered a new Series 2024 Bond of like date, number, maturity and tenor in exchange and substitution for and upon cancellation of such mutilated Series 2024 Bond, or in lieu of and in substitution for such Series 2024 Bond stolen, destroyed or lost, upon the Registered Owner's paying the reasonable expenses and charges of the City in connection therewith, and in case of a

Series 2024 Bond stolen, destroyed or lost, his filing with the City or Paying Agent evidence satisfactory to them that such Series 2024 Bond was stolen, destroyed or lost, and of his ownership thereof, and furnishing the City or Paying Agent with such security or indemnity as may be required by law or by them to save each of them harmless from all risks, however remote.

SECTION 12. Only such of the Series 2024 Bonds as shall have endorsed thereon a certificate of authentication in substantially the form hereinabove set forth in Section 10, duly executed by the Paying Agent, shall be entitled to the rights, benefits and security of this Resolution. No such Series 2024 Bond shall be valid or obligatory for any purpose unless and until such certificate of authentication shall have been duly executed by the Paying Agent, which executed certificate shall be conclusive evidence of registration, authentication and delivery under this Resolution. The Paying Agent's certificate of authentication on any such Series 2024 Bond shall be deemed to have been duly executed if signed by an authorized officer of the Paying Agent, but it shall not be necessary that the same officer sign said certificate on all of the Series 2024 Bonds that may be issued hereunder at any one time.

SECTION 13. (a) In the event the Purchaser shall fail to designate the names, addresses and social security or tax identification numbers of the Registered Owners of the Series 2024 Bonds within thirty (30) days of the date of sale, or at such other earlier date as may be designated by the City, one Series 2024 Bond registered in the name of the Purchaser may be issued in the full amount for each maturity. Ownership of the Series 2024 Bonds shall be in the Purchaser until the initial Registered Owner has made timely payment and, upon request of the Purchaser within a reasonable time of the initial delivery of the Series 2024 Bonds, the Paying Agent shall re-register any such Series 2024 Bond upon its records in the name of the Registered Owner to be designated by the Purchaser in the event timely payment has not been made by the initial Registered Owner.

(b) Except as hereinabove provided, the Person in whose name any of the Series 2024 Bonds shall be registered in the Registration Record may be deemed the absolute owner thereof for all purposes, and payment of or on account of the principal of or interest on any of the Series 2024 Bonds shall be made only to or upon the order of the Registered Owner thereof, or his legal representative, but such registration may be changed as hereinafter provided. All such payments shall be valid and effectual to satisfy and discharge the liability upon any of the Series 2024 Bonds to the extent of the sum or sums so paid.

SECTION 14. The System shall be operated on a Fiscal Year basis, commencing on the first day of October, and ending on the last day of September in the following year; provided, however, that the Fiscal Year may be changed upon written notice to the Registered Owners.

SECTION 15. All Revenues shall be set aside as collected and shall be deposited into the Revenue Fund. Moneys in said fund shall not be subject to lien or attachment by any creditor of the City and shall be set aside for, allocated to and deposited by the City Clerk to the extent available in the following order of preference in the following separate and special funds, hereby created, without further direction of or action by the Governing Body or other authority of the City:

(a) On the first Business Day of each month, commencing in the first month after delivery of the Series 2024 Bonds, there shall be deposited into the Operation and Maintenance Fund an amount which will provide for the payment of the Current Expenses to be paid during such calendar month, and, in the event that the aggregate amounts deposited into such fund pursuant to this Resolution and the Prior Bond Resolutions during the preceding months shall have been insufficient to pay all such expenses, an amount sufficient to repay such deficiencies.

(b) To the City such amount necessary to reimburse the general fund of the City for debt service due on the SRF Loans deducted by the Mississippi Department of Revenue from the sales tax rebate to the City.

(c) On the first Business Day of each month, commencing in the first month after the delivery of the Series 2024 Bonds, in addition to amounts being transferred to the 2018 Debt Service Fund, the 2019 Debt Service Fund and the 2020 Debt Service Fund, there shall be deposited into the 2024 Debt Service Fund, which is hereby established as a fund separate and apart from other funds of the City, an amount which, together with equal subsequent monthly transfers on the first Business Day of each successive month, will provide a sum equal to the amount necessary to pay interest and principal due and payable through the date on which the next installment of principal on the Series 2024 Bonds is due. Accrued interest, if any, on the Series 2024 Bonds received from the Purchaser shall be deposited into the 2024 Debt Service Fund at Closing. Such transfers are on parity with the amounts to be transferred to the 2018 Debt Service Fund pursuant to the 2018 Bond Resolution, to the 2019 Debt Service Fund pursuant to the 2019 Bond Resolution and to the 2020 Debt Service Fund pursuant to the 2020 Bond Resolution for the purpose of paying debt service on the Series 2018 Bonds, the Series 2019 Bonds and the Series 2020 Bonds. If in any month, the Net Revenues are insufficient to provide for the total amount of principal and interest to be set aside as required by this Resolution and the Prior Bond Resolutions, such Net Revenues shall be divided on a pro rata basis among each outstanding series of Bonds. Any deficiency in the debt service funds for the Bonds shall be funded in subsequent months. Notwithstanding anything herein to the contrary, the City may elect to provide for the payment of principal of and interest on the Series 2024 Bonds either from Net Revenues or the City's Use Tax Revenues or both. In the event that the City elects to pay all or a portion of the principal of and interest on the Series 2024 Bonds from its Use Tax Revenues, it shall deposit into the 2024 Debt Service Fund on before February 1 and August 1, such portion of the Use Tax Revenues as shall be necessary to provide for the payment of principal of and interest on the Series 2024 Bonds coming due on the next payment date, taking into account the amounts on deposit in the 2024 Debt Service Fund.

(i) In addition to the moneys hereby required to be paid into the 2024 Debt Service Fund, the 2024 Debt Service Reserve Fund, which is hereby established as a fund separate and apart from other funds of the City, shall be maintained in order to meet any deficiency therein in future years. In order to fully fund the 2024 Debt Service Reserve Fund, the Clerk shall immediately upon delivery of the Series 2024 Bonds deposit an amount which will be equal to the Debt Service Reserve Fund Requirement, at which amount the 2024 Debt Service Reserve Fund shall thereafter be maintained by such future payments as may be necessary for that purpose. A portion of the proceeds of the Series 2024 Bonds may be used to fund the 2024 Debt Service Reserve Fund. Notwithstanding any other provision contained herein, upon the determination of any deficiency in the total amount in the 2024 Debt Service Reserve Fund, the

full amount of such deficiency shall be fully funded within one (1) year of such determination. The 2024 Debt Service Reserve Fund shall be used only to pay maturing principal and accruing interest, or both, on the Series 2024 Bonds and only whenever and to the extent that funds otherwise available in the 2024 Debt Service Fund are insufficient for that purpose. No funds paid into the 2024 Debt Service Reserve Fund shall be used to prepay the principal unless such prepayment is for the entire balance of the principal amount of the Series 2024 Bonds or the amount remaining in the 2024 Debt Service Reserve Fund is equal to the Debt Service Reserve Requirement for the Series 2024 Bonds which remain outstanding. If the amount on deposit in the 2024 Debt Service Reserve Fund as valued on the last day of any Bond Year is more than the Debt Service Reserve Fund Requirement, the amount of such excess shall be transferred to the 2024 Debt Service Fund. The 2024 Debt Service Reserve Fund may be funded with a Surety Bond equal to the Debt Service Reserve Fund Requirement which shall meet the requirements of the Reserve Fund Credit Facility.

(d) Pursuant to the Prior Bond Resolutions, the City has created and funded the Depreciation Fund for the purpose of paying the costs of replacing such parts of the System as may need replacement in order to keep the System operating in an economical and efficient manner upon written certification by the Consulting Engineers to the Governing Body certifying the necessity for such expenditure and concurring in the necessity for such expenditure from the Depreciation Fund.

(e) Pursuant to the Prior Bond Resolutions, the City has created and funded the Contingent Fund for the purpose of paying the costs of unforeseen contingencies arising in the operation and maintenance of the System, including the construction of reasonable and proper improvements, betterments, and extensions thereto upon written certification by the Consulting Engineers to the Governing Body certifying the necessity for such expenditure and concurring in the necessity for such expenditure from the Contingent Fund.

(f) The moneys in the foregoing funds shall be held separate and apart from all other funds of the City and shall be applied in the manner provided, and, except for moneys in the Operation and Maintenance Fund, pending such application, shall be subject to a lien and charge in favor and for the security of Registered Owners of the Bonds until paid out or transferred as herein provided. Any surplus Revenues remaining after all deposits and transfers required or allowed by this Resolution and the Prior Bond Resolutions shall be used solely for purposes pertaining to the System or as otherwise allowed by the Act. Any Revenues of the System collected prior to the Closing by the City may be used by the City to fund all or a portion of the foregoing funds and accounts.

SECTION 16. If Revenues shall be insufficient at any time to make the payments or deposits required by Section 15 hereof, the deficiency shall be made good by additional payments to be made out of the first available Revenues received during any succeeding month or months in the order listed in Section 15 until such deficiency is cured. Whenever and as long as sums actually on deposit in the 2024 Debt Service Fund and the 2024 Debt Service Reserve Fund shall equal the outstanding principal amount of the Series 2024 Bonds, plus the amount of all interest due thereon until the respective maturity dates of the Series 2024 Bonds, no further deposits need be made into said funds.

SECTION 17. All sums in the funds referred to in Section 15 hereof shall be kept on deposit in bank accounts separate from all other bank accounts of the City in a bank or banks having Federal Deposit Insurance Corporation insurance of its accounts and at all times shall be continuously secured as provided by the laws of the State for other funds of the City, or, in the discretion of the Governing Body, may be invested as directed in this Resolution in investments authorized under the laws of the State as may now be or hereafter become applicable. Such investments shall mature or be redeemable prior to the time the funds so invested will be needed for expenditure. Any interest or other income received from investments shall accrue to and be deposited in the fund which generated such income or to which such income is attributable. Provided, however, that the Governing Body shall transfer to the 2024 Debt Fund any such income in excess of the aggregate amount required by this Resolution to be maintained in any other fund or account.

SECTION 18. (a) Proceeds received from the sale of the Series 2024 Bonds, less amounts deposited to the 2024 Debt Service Reserve Fund, if applicable, or used to pay the premium for the Surety Bond, if applicable, shall be deposited in a special fund separate and apart from other funds of the City hereby created by this Resolution and designated as the 2024 Construction Fund and shall be applied solely and only for the purpose for which the Series 2024 Bonds are herein directed to be issued for the Project, including, but not limited to, the payment of all fees and expenses related to the Closing including those of Bond Counsel, City Counsel, the Municipal Advisor, surety bond and bond insurance premiums, commissions and all other fees and expenses incurred by the City in connection with the authorization, issuance, sale, validation and delivery of the Series 2024 Bonds.

(b) Said proceeds deposited into the 2024 Construction Fund shall be disbursed only upon proper warrant issued pursuant to certification by the Consulting Engineers stating that:

(i) the purpose for which the payment is to be made is a Cost of the Project within the scope of the work contemplated by this Resolution;

(ii) the work done is, or the materials furnished are, in accordance with the contract therefor (if such work is done or such materials are furnished under a contract), or such work is or that such materials are suitable for the intended purpose (if such payments are not covered by an express contract); and

(iii) the amount of such payment is in accordance with the contract or is reasonable.

Nothing herein shall be construed to prohibit the payment from the 2024 Construction Fund without such a certificate of a portion or all of the expenses necessarily incident to the costs of issuance and sale of the Series 2024 Bonds. Said costs of issuance expenses are hereby authorized to be paid after the Closing with the approval of the Governing Body.

(c) Any balance remaining in the 2024 Construction Fund after the Project has been completed, and all related costs and expenses paid, shall be deposited into the 2024 Debt Service Fund and expended in accordance with State and federal law and this Resolution.

SECTION 19. The City covenants and agrees with the Registered Owners that it will perform, or cause to be performed, all duties with respect to the operation and maintenance of the System and with respect to the fixing, maintaining and collecting of the rates, fees and charges for the services thereof, the establishing of the funds herein referred to, and all other matters and things required by law and by this Resolution, and that it will do or cause to be done, in apt time and season, each and every official act necessary for the payment of the principal of and the interest on the Series 2024 Bonds as the same shall mature and accrue.

SECTION 20. The City further covenants with the Registered Owners as follows:

(a) As long as any of the Series 2024 Bonds are outstanding and unpaid, it will operate and maintain the System, or cause the System to be operated and maintained.

(b) As long as any of the Series 2024 Bonds are outstanding and unpaid, it will fix and maintain rates and make and collect charges for the use and service of the System which will at all times be sufficient: (i) to pay the Current Expenses of the System and the debt service on the SRF Loans, (ii) to provide one hundred twenty percent (120%) of the amount of the maximum Principal and Interest Requirements for the current Bond Year on account of the Series 2024 Bonds then outstanding, and (iii) to fund the 2024 Debt Service Reserve Fund as provided in Section 15 hereof.

(c) The rates, fees and charges for the use and service of the System at the Closing will be sufficient to satisfy the requirements of the preceding paragraph.

(d) If the Revenues in any Fiscal Year as shown by the City's audit are less than the total amount set forth in subsection (b) of this Section, then it shall, as promptly as possible, request the Consulting Engineers to make recommendations as to a revision of such rates, fees and charges or methods of operating the System which will result in producing the required amount in the following Fiscal Year. Upon receipt of such recommendations the City shall, subject to applicable requirements imposed by law, immediately revise such rates, fees and charges and take such other actions respecting the methods of operation of the System as shall in its discretion be deemed necessary. Failure to implement the recommendation of the Consulting Engineer or if coverage is less than one hundred twenty percent (120%) of the maximum Principal and Interest Requirements and the payment required to be made to the credit of the 2024 Debt Service Reserve Fund shall be a breach of the City's covenants under this Resolution.

(e) As long as any of the Series 2024 Bonds shall remain outstanding and unpaid, the City shall carry and maintain all risk insurance upon all the properties forming a part of the System which may be of an insurable nature, such insurance to be of the type and kind and for such amount or amounts as carried and maintained by other municipalities rendering services of a similar character in similar communities. The proceeds of all such insurance shall be used only for the maintenance and restoration of the System, or for the payment of the principal of and the interest on the Series 2024 Bonds.

(f) The City shall set up and maintain a proper system of accounts showing the amount of Revenues received from the System and the application thereof. Such accounts shall be separate and distinct from the other accounts of the City, and at least once a year shall be

properly audited by independent auditors who shall be certified public accountants. The report of such audit shall be open to the public and to all Registered Owners upon reasonable request.

(g) The Registered Owner of any of the Series 2024 Bonds shall be permitted, at all reasonable times, to inspect the System and all records, accounts and data relating thereto, and shall be timely furnished all data and information relating to the System or other financial information of the City which may be reasonably requested.

(h) Except as provided for in Section 22(b) of this Resolution, the City will not create or permit to be created any charge or lien on Net Revenues ranking equal or prior to the charge or lien of the Series 2024 Bonds.

SECTION 21. Prior to the commencement of each Fiscal Year, the Governing Body shall cause to be prepared a budget setting out the estimated receipts and expenditures of the System for the then ensuing Fiscal Year. This budget shall contain:

(a) An estimate of the receipts expected to be derived from the operation of the System;

(b) A statement of the estimated cost of operating the System during the next ensuing Fiscal Year;

(c) A statement of the amount of principal and interest due during the ensuing Bond Year;

(d) A statement of what replacements to the System may be anticipated and the estimated cost thereof;

(e) A statement of the total amount anticipated to be payable from Revenues during the next ensuing Fiscal Year; and

(f) A statement of the amount on deposit in each of the funds and accounts referred to in Section 15 of this Resolution.

SECTION 22. (a) Except as hereafter set forth in subparagraph (b) below, from and after the issuance of the Series 2024 Bonds, no Additional Bonds shall be issued or obligations incurred by the City which are payable in whole or in part from or chargeable to Net Revenues (except obligations incurred in the operation and maintenance of the System), unless such Additional Bonds or obligations are in all respects junior and subordinate to the Series 2024 Bonds.

(b) The City shall have the right to issue one or more series of Additional Bonds to be secured by a parity lien on and ratably payable from Net Revenues and any other security pledged to the Series 2024 Bonds, provided in each instance that:

(i) the Net Revenues available for payments of principal of and interest on the Series 2024 Bonds for a period of 12 consecutive months during the 18 months preceding the month in which such Additional Bonds are issued must be certified by an accountant to have been at least

equal to 120% of the highest annual debt service payments in any succeeding Bond Year with respect to the Series 2024 Bonds and the Additional Bonds proposed to be issued; or in lieu of the foregoing formula, if a new schedule of rates, fees and charges for the services, facilities and commodities of the System shall have been adopted, then the Revenues available for debt service payments (taking into account such new rates) must be certified by an accountant to have been at least equal to 120% of the highest annual debt service payments in any succeeding Bond Year with respect to the Series 2024 Bonds and the Additional Bonds proposed to be issued during the period set forth above;

(ii) the pledge of and lien on the Net Revenues and amounts on deposit from time to time in the 2024 Debt Service Fund shall be extended for the benefit of the Registered Owners of the Additional Bonds;

(iii) the resolution under which the proposed bonds are being issued shall provide for the funding of a separate debt service reserve fund or an increase in the 2024 Debt Service Reserve Fund resulting from the issuance of such Additional Bonds from the proceeds of such Additional Bonds or as otherwise allowed by Section 15 hereof; and

(iv) There has been no event of default in connection with the Bonds.

(c) The City hereby covenants and agrees that in the event Additional Bonds in one or more series are issued on parity with the Bonds, it shall:

(i) Adjust the deposits into the 2024 Debt Service Fund in the following manner: On the first Business Day of each month, commencing in the first month after the delivery of the Additional Bonds, there shall be deposited into the 2024 Debt Service Fund an amount which, after taking into account any amounts already on deposit and equal subsequent monthly deposits on the first Business Day of each successive month, will provide a sum equal to the amount necessary to pay interest and principal due and payable through the date on which the next installment of principal on the Bonds and the Additional Bonds is due.

(ii) Adjust the amount on deposit in the 2024 Debt Service Reserve Fund to a sum equal to the Debt Service Reserve Fund Requirement as calculated for the Bonds and such Additional Bonds. The additional funds required in the immediately preceding sentence shall be funded from the proceeds of the Additional Bonds or as otherwise allowed by Section 15 hereof.

(iii) Adjust the maximum amounts to be deposited annually into the Depreciation Fund and the Contingent Fund or provide new depreciation and contingent funds, taking into account the future replacement cost of the facilities and equipment to be constructed or acquired with the proceeds of such Additional Bonds, by depositing into said funds on the first Business Day of each month, commencing in the first month after the delivery of such Additional Bonds, such amount, if any, of the balance remaining after making the deposits under clauses (i) and (ii) above (or the entire balance if less than the required amount) as is required by the resolution under which such Additional Bonds are issued.

(iv) Notwithstanding the provisions of subparagraphs (i) and (ii) above, the City may provide separate funds and accounts for the payment of principal and interest on such Additional Bonds and the provision of a debt service reserve fund for such Additional Bonds.

(d) The City shall have the right to call, subject to the call provisions of the respective Bond series, any or all outstanding Bonds which may be called at par prior to calling any Bonds that are callable at a premium. If it is provided in any subsequently issued series of Additional Bonds secured by a parity lien on Net Revenues that excess moneys in the 2024 Debt Service Fund shall be used to redeem bonds in advance of scheduled maturity or if the City, at its option, undertakes to redeem outstanding Bonds in advance of scheduled maturity, it is agreed and understood that:

(i) calls of or prepayment on Bonds will apply to each series of Bonds on an equal pro rata basis (reflecting the proportion of the original amount of each series of Bonds outstanding at the time of such call); and

(ii) calls of Bonds for each Bond series will be in accordance with the call provisions of the respective Bond series.

(e) The City may issue bonds junior and subordinate to the Bonds at any time, provided that the issuance of such bonds does not violate any covenant of the City concerning any of its then outstanding Bonds.

SECTION 23. (a) The provisions of this Resolution shall constitute a contract between the City and the Registered Owners from time to time of the Series 2024 Bonds, and after the issuance of the Series 2024 Bonds no material modification or amendment to this Resolution or of any resolution amendatory hereof or supplemental hereto shall be made in any manner except upon written consent of the Registered Owners of at least sixty-five percent (65%) in principal amount of the Series 2024 Bonds then outstanding.

(b) Any and all modification or alterations made in the manner hereinabove provided shall not become effective until the required consents shall have been filed with the City Clerk.

(c) No modifications or alterations to this Resolution shall extend the maturity of or reduce the interest rate on or otherwise alter or impair the obligation to pay the principal of or the interest on any of the Series 2024 Bonds at the time and place and at the rate and in the currency as provided herein, without the express consent of the Registered Owner of any of such Series 2024 Bonds, nor reduce the percentage of the Series 2024 Bonds required for the affirmative vote or written consent to a modification or alteration, nor alter or impair the covenants set forth in Sections 19 and 20 hereof.

SECTION 24. The Series 2024 Bonds shall be payable equally and ratably, without regard to the date when the Series 2024 Bonds actually shall be delivered and shall enjoy parity of lien, one with the other, upon Net Revenues and with the Utility Bonds and any Additional Bonds.

SECTION 25. (a) The Registered Owner of any of the Series 2024 Bonds may, by suit, action, mandamus or other proceedings at law or in equity, enforce and compel performance by the appropriate official or officials of the City of any or all acts and duties to be performed by the City under the provisions of the Act and of this Resolution.

(b) Each of the following constitutes an event of default under this Resolution:

(i) failure by the City to pay any installment of principal of any Series 2024 Bond at the time required;

(ii) failure by the City to pay any installment of interest on any Series 2024 Bond at the time required;

(iii) failure by the City to perform or observe any other covenant, agreement or condition on its part contained in this Resolution or in the Series 2024 Bonds, and the continuance thereof for a period of thirty (30) days after written notice thereof to the City by the Registered Owners of not less than ten percent (10%) in principal amount of the then outstanding Series 2024 Bonds; or

(iv) filing by the City of a petition seeking a composition of indebtedness under the federal bankruptcy laws, or under any other applicable federal or state law.

(c) If there be any default in the payment of the principal of and interest on the Series 2024 Bonds, any court having jurisdiction in the proper action may, upon petition of the Registered Owners of a majority in principal amount of the Series 2024 Bonds then outstanding, appoint a receiver to administer and operate the System with power to fix rates and collect charges sufficient to provide for the payment of the Series 2024 Bonds and to pay the expense of operating and maintaining the System in conformity with the provisions of the Act and of this Resolution.

SECTION 26. At least five (5) days prior to the due date thereof, the City Clerk shall remit to the Paying Agent the sum or sums then becoming due as interest, or principal and interest, on the Series 2024 Bonds, plus the sum then due as the charges of the Paying Agent for its services and responsibilities under the terms of this Resolution, which charges shall be expenses of operation and shall be charged to and payable from the Operation and Maintenance Fund referred to in Section 15 of this Resolution.

SECTION 27. As authorized by the Act, the Series 2024 Bonds may be submitted to validation in the Chancery Court of Jackson County, Mississippi, in the manner and with the force and effect provided by Sections 31-13-1 *et seq.*, Mississippi Code of 1972, as amended and supplemented, and to that end a certified transcript of all proceedings and other documents relating to the sale and issuance of the Series 2024 Bonds forthwith shall be prepared and forwarded to the State's Bond Attorney by Bond Counsel and the City Clerk.

SECTION 28. (a) If the City shall pay or cause to be paid to the Registered Owners of the Series 2024 Bonds the principal of, premium, if any, and interest to become due with respect thereto at the times and in the manner stipulated therein and herein, and if the City shall keep, perform and observe all and singular the covenants and promises in the Series 2024 Bonds and in

this Resolution expressed as to be kept, performed and observed by it or on its part and shall pay or cause to be paid to the Paying Agent all sums of money due or to become due according to the provisions hereof, then the rights of the Registered Owners under this Resolution shall cease, determine and be void, and thereupon the lien of this Resolution on Net Revenues shall be defeased, cancelled and discharged.

(b) All Series 2024 Bonds for the payment or redemption of which sufficient monies, or, to the extent permitted by the laws of the State, (a) direct obligations of, or obligations the payment of the principal of and interest on which are unconditionally guaranteed by, the United States of America ("Government Obligations"), or (b) certificates of deposit or other securities fully secured by Government Obligations, or (c) evidences of ownership of proportionate interests in future interest or principal payments on Government Obligations held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the Government Obligations and which Government Obligations are not available to satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated, or (d) municipal obligations, the payment of the principal of, interest and premium, if any, on which are irrevocably secured by Government Obligations and which Government Obligations are not subject to redemption prior to the date on which the proceeds attributable to the principal of such obligations are to be used and have been deposited in an escrow account which is irrevocably pledged to the payment of the principal of and interest and on such municipal obligations (all of which collectively, with Government Obligations, are hereinafter called "Defeasance Securities"), shall have been deposited with an escrow agent appointed for the purpose in trust for the owners thereof, which may be the Agent, (whether upon or prior to the maturity of such Series 2024 Bonds) shall be deemed to have been paid within the meaning of this Section, shall cease to be entitled to any lien, benefit or security under this Resolution and shall no longer be deemed to be outstanding hereunder and the Registered Owners shall have no rights in respect thereof except to receive payment of principal of and interest on such Series 2024 Bonds from the funds held for that purpose; provided, however, that if such Series 2021 Series 2024 Bonds are to be redeemed prior to the maturity thereof, notice of such redemption shall have been duly given as provided herein or arrangements shall have been made for the giving thereof. Defeasance Securities will be considered sufficient if said investments, with interest, mature and bear interest in such amounts and at such times as will assure sufficient cash to pay currently maturing interest and to pay principal when due on the Series 2024 Bonds. For the purpose of this Section, Defeasance Securities shall mean and include only (a) such Defeasance Securities which shall not be subject to redemption prior to their maturity other than at the option of the holder thereof or (b) Defeasance Securities which, if subject to redemption shall, nevertheless, in all events, regardless of when redeemed, provide sufficient and timely funds for payment of the principal of and interest on the Series 2024 Bonds to be paid thereby.

SECTION 29. The City shall not hereafter construct, acquire or operate, or permit, or, to the extent permitted by law, consent to the construction , acquisition or operation of, any plants, structures, facilities or properties which may compete or tend to compete with the System; except that nothing in this Resolution contained shall prevent the City from giving its permission or consent to the construction, acquisition or preparation in the area serviced by the System by a Person or facilities for the provision of electric services which the City shall determine are not economically feasible for it to construct or acquire at such time, but which, if

constructed or acquired by the City, would carry out the purposes of the City and its System under the Act and such facilities pursuant to the terms of such permission or consent will become a part of the System upon notice to such person by the City, either (a) without any cost to or payment by the City, or (b) upon payment of such amount or cost as the City shall determine to be proper in the circumstances.

SECTION 30. The City covenants that it will (a) diligently enforce and collect all fees, rental or other charges for the services and facilities of the System, and take all steps, actions and proceedings for the enforcement and collection of such fees, rentals or other charges which shall become delinquent to the full extent permitted or authorized by the laws of the State, and (b) to the full extent permitted by law, under reasonable rules and regulations, shut off and discontinue the supplying of the services and facilities of the System for the non-payment of fees, rentals or other charges for said water services, and will not restore said water services until all delinquent charges, together with interest and reasonable penalties, have been paid in full.

SECTION 31. The City covenants that it will not provide free service to any user of the System unless permitted by State statute.

SECTION 32. (a) The City covenants and certifies to and for the benefit of the Registered Owners of the Series 2024 Bonds that it will neither take any action nor omit to take any action nor make any investment or use of the proceeds from the issue and sale of the Series 2024 Bonds, including amounts treated as proceeds, if any, which will cause the Series 2024 Bonds to be classified as "arbitrage bonds" within the meaning of Section 148 of the Code, and the regulations thereunder as such may be applicable to the Series 2024 Bonds at the time of such action, investment or use. In addition, the City further covenants to maintain the excludability of interest on the Series 2024 Bonds from gross income for federal income tax purposes under the Code, and in furtherance thereof, to comply with the covenants concerning arbitrage rebate contained in a certificate of the City to be executed and delivered concurrently with the issuance and delivery of the Series 2024 Bonds, or such other covenants as may, from time to time, be required to be complied with in order to maintain such excludability of interest on the Series 2024 Bonds from gross income for federal income tax purposes. Notwithstanding any other provisions to the contrary, so long as necessary in order to maintain such excludability of interest on the Series 2024 Bonds from gross income for federal income tax purposes under the Code, the covenants contained in this Section 32 shall survive the payment of the Series 2024 Bonds and the interest thereon, including any payment or defeasance thereof.

(b) The Mayor or the City Clerk is hereby authorized to sign and file or cause to be filed a completed I.R.S. Form 8038-G "Information Return for Governmental Obligations" in connection with the Series 2024 Bonds as required by Section 149(e) of the Code.

(c) The Mayor or the City Clerk is hereby authorized to execute a non-arbitrage certification in connection with the Series 2024 Bonds to comply with Section 148 of the Code.

(d) The Governing Body, acting for and on behalf of the City, hereby designates the Series 2024 Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code. The City (including any subordinate entity or entities issuing tax exempt obligations on behalf of the City within the meaning of Section 265(b)(3) of the Code) has not issued, and does

not reasonably expect to issue, tax exempt obligations within calendar year 2024 which, together with the Series 2024 Bonds, will exceed \$10,000,000.

(e) Pursuant to the Act, interest on the Series 2024 Bonds is exempt from State income taxes.

SECTION 33. The Mayor and the City Clerk (together, the "Representatives"), Bond Counsel, City Counsel and the Municipal Advisor are hereby authorized and directed to carry out their respective responsibilities as set forth in this Resolution.

SECTION 34. The Series 2024 Bonds shall be offered for sale on sealed bids pursuant to the Notice of Sale and the Official Bid Form, in the forms attached hereto as Exhibit A, and shall be sold pursuant to a subsequent resolution of the Governing Body. In no event shall the Series 2024 Bonds be issued at a rate of interest in excess of that allowed under the Act and the Series 2024 Bonds and bids therefore shall in all other respects comply with the requirements of the Act.

SECTION 35. The Representatives are hereby authorized and directed (a) to take such actions and do such things as they shall deem appropriate and lawful to expedite the sale and issuance of the Series 2024 Bonds, (b) to authorize Bond Counsel, City Counsel and the Municipal Advisor to take such actions and do such things the Representatives shall deem appropriate and lawful to expedite the sale of the Series 2024 Bonds, and (c) to take such actions and do such things as the Representatives shall deem appropriate to comply with the applicable requirements of the Act.

SECTION 36. Bond Counsel is hereby authorized and directed to cause the Notice of Sale to be published at least two (2) times, the first of which shall not be less than ten (10) days prior to the date of the sale of the Series 2024 Bonds, in the *Sun Herald*, a newspaper having a general circulation in the City.

SECTION 37. The City Clerk shall obtain from the publisher of the aforesaid newspaper the customary publisher's affidavit proving publication of said Notice of Sale for the time and in the manner required by law, and such proof of publication shall be filed in the City Clerk's office and exhibited before the Governing Body on the date fixed for the receipt of bids for the purchase of the Series 2024 Bonds.

SECTION 38. Pursuant to SEC Rule 15c2-12(b)(5), the City covenants and agrees to provide to the Purchaser, if required, a continuing disclosure agreement dated the date of issuance and delivery of the Series 2024 Bonds, setting forth the City's agreement with regard to continuing disclosure (the "Continuing Disclosure Agreement"), and to comply with the covenants set forth therein and carry out all of the provisions of the Continuing Disclosure Agreement. In the event the City fails to comply with the provisions of the Continuing Disclosure Agreement, any Registered Owner may take such actions as may be necessary and appropriate, including mandamus or specific performance by court order, to cause the City to comply with its obligations set forth in the Continuing Disclosure Agreement and this Section.

SECTION 39. The Preliminary Official Statement in the form attached hereto as Exhibit B, is hereby approved in substantially said form. The Representatives are hereby

authorized and directed to make all final determinations necessary to prepare the Preliminary Official Statement for distribution and to distribute and furnish to prospective bidders for the Series 2024 Bonds, and to other interested persons, the Preliminary Official Statement and such other materials and information convenient to the public advertising of the sale and the sale of the Series 2024 Bonds and, to the Purchaser for the Series 2024 Bonds, a final Official Statement relating to the Series 2024 Bonds. The City deems the Preliminary Official Statement to be "final" as described in SEC Rule 15c2 12(b)(1) for the purposes of such rule.

SECTION 40. If deemed in the best interest of the City and the marketing of the Series 2024 Bonds by the Mayor with the advice of the Municipal Advisor, the Mayor is hereby authorized to execute and deliver or cause the execution and delivery of a commitment for the provision of a municipal bond insurance policy (the "Policy") in order to provide credit enhancement in connection with the issuance of the Series 2024 Bonds, and/or a Surety Bond in connection with the sale and issuance of the Series 2024 Bonds and any additional documents and certificates which are required by the provider thereof (the "Bond Insurer"). Any changes, insertions and omissions as may be required by the Bond Insurer as conditions to the issuance of the Policy or the Surety Bond to the Preliminary Official Statement are to be approved by the Mayor, the execution of the commitment for the Policy and/or the Surety Bond being conclusive evidence of such approval. The Mayor is hereby authorized and directed to execute and deliver such other documents as may be necessary or appropriate to meet the requirements of the Bond Insurer under the Policy and/or the Surety Bond.

SECTION 41. The Mayor, upon the advice of Bond Counsel, City Counsel and the Municipal Advisor, is hereby authorized and directed to make all final determinations necessary to prepare (a) the Notice of Sale for publication, including the date of sale, the dated date of the Series 2024 Bonds, the maturity schedule relating to the Series 2024 Bonds, the redemption terms of the Series 2024 Bonds and any other terms thereof, including the addition of any terms necessary to comply with changes to State law, and (b) the Official Bid Form; provided, however, that such determinations shall be subject to ratification by the Governing Body.

SECTION 42. The proper officers and members of the Governing Body are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of this Resolution and are further authorized to take any and all further actions and execute and deliver any and all other documents and certificates as may be necessary or desirable in connection with the issuance of the Series 2024 Bonds, the Preliminary Official Statement, a final Official Statement or other documents necessary to conclude the sale and issuance of the Series 2024 Bonds and to document the City's compliance with the Act and the Code.

SECTION 43. All acts and doings of the officers and members of the Governing Body which are in conformity with the purposes and intents of this Resolution and in furtherance of the sale and issuance of the Series 2024 Bonds and the execution, delivery and performance of the Official Statement, shall be, and the same hereby are, in all respects approved and confirmed.

SECTION 44. The Series 2024 Bonds shall be sold and issued pursuant to this and subsequent resolutions of the Governing Body.

SECTION 45. In the event that any scrivener's errors shall be discovered in this Resolution after the adoption hereof, but prior to the issuance of the Series 2024 Bonds, the Governing Body hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this Resolution prior to the issuance of the Series 2024 Bonds.

SECTION 46. All resolutions or parts thereof in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 47. This Resolution shall become effective immediately upon the adoption hereof.

SECTION 48. If any one or more of the provisions of this Resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this Resolution, but this Resolution shall be construed and enforced as if such illegal or invalid provision or provisions had not been contained herein.

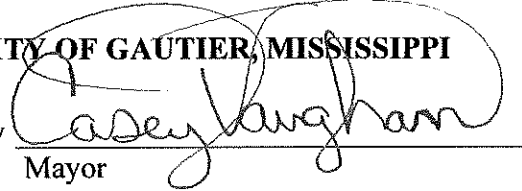
Councilman George seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Mayor Casey Vaughan voted:	AYE
Councilman Adam Colledge voted:	AYE
Councilman Cameron B. George voted:	AYE
Councilman Richard "DJ" Jackson voted:	AYE
Councilman Gordon T. Gollott voted:	AYE
Councilman Rusty Anderson voted:	AYE
Councilman Dante Elbin voted:	AYE

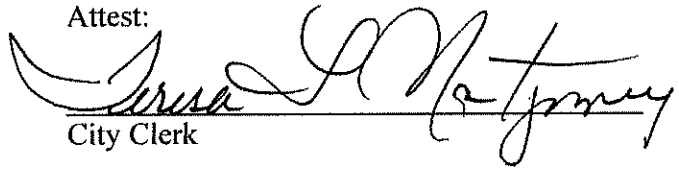
The motion having received the affirmative vote of a majority of the members of the Mayor and City Council present, being a quorum of said City Council, the Mayor declared the motion carried and the resolution adopted this 15th day of October, 2024

(SEAL)

CITY OF GAUTIER, MISSISSIPPI

By 
Mayor

Attest:


City Clerk

89646956.v1

EXHIBIT A
FORMS OF NOTICE OF BOND SALE AND OFFICIAL BID FORM

NOTICE OF BOND SALE

\$5,300,000

**CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BONDS,
SERIES 2024**

NOTICE IS HEREBY GIVEN that the Mayor and City Council (the "Governing Body") of the City of Gautier, Mississippi (the "City") will receive sealed bids, either electronically, in the manner described herein below, or by hand delivery, in the Office of the City Clerk in the City Hall of the City located at 3330 US Highway 90 in the City until the hour of ____m. on November ____, 2024, at which time said bids will be publicly opened by the City Clerk and read for the purchase at not less than par plus accrued interest, if any, to the date of delivery of \$5,300,000 aggregate principal amount City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024 (the "Bonds"). Bids will be considered by the Governing Body at their meeting to be held on Tuesday, November ____, 2024 at 6:30 p.m.

THE BONDS: The Bonds will be dated the date of delivery thereof; will be delivered in definitive form as registered Bonds; will be in the denominations of \$5,000 or any integral multiple thereof; will be numbered from one upward in the order of issuance; will be payable as to principal at a bank or banks to be designated by the City to serve as paying and transfer agent for the Bonds (the "Paying Agent"); and will bear interest, payable semiannually on May 1 and November 1 of each year, commencing November 1, 2025, at the rate or rates of interest specified in the bid submitted by the successful bidder in accordance with this Notice of Bond Sale.

The Bonds will be issued in registered, book-entry-only form and all bidders for the Bonds must be participants of The Depository Trust Company, New York, New York ("DTC"), or affiliated with its participants. The Bond certificates will be deposited with DTC. DTC will be responsible for maintaining a book-entry system for recording the interests of its participants and for the transfer of the interests among its participants. The participants will be responsible for maintaining records regarding the beneficial ownership interests in the Bonds on behalf of the individual purchasers. Individual purchases may be made in the principal amount of \$5,000 or any multiple thereof through book entries made on the books and records of DTC and its participants. Unless the book-entry-only system is discontinued, Bond principal and interest payments will be made by the City to DTC through the Paying Agent. DTC will then be responsible for distributing such payments to DTC participants for subsequent remittance to the owners of beneficial interests in the Bonds. Payment of principal and interest on the Bonds to DTC is the responsibility of the City, disbursement of such payments to DTC participants shall be the responsibility of DTC, and disbursements of such payments to the owners of beneficial interests shall be the responsibility of DTC participants and not the responsibility of the City. The City will have no responsibility or obligation to DTC participants or owners of beneficial interests in the Bonds, with respect to the payment by DTC or any DTC participants, of the principal of or interest on the Bonds or the providing of notice to DTC participants or owners of beneficial interests in the Bonds or with respect to: (a) the accuracy of any records maintained by DTC or any DTC participant; or (b) any consent given or other action taken by DTC as owner of the Bonds.

MATURITIES: The Bonds will mature on November 1 in the years and in the principal amounts shown below:

Year	Principal Amount
2025	\$335,000
2026	355,000
2027	370,000
2028	390,000
2029	405,000
2030	425,000
2031	445,000
2032	465,000
2033	490,000
2034	515,000
2035	540,000
2036	565,000

REDEMPTION: The Bonds maturing November 1, 2032 and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2031, either in whole or in part on any date, as selected by the City among maturities, and by lot within each maturity, at the principal amount thereof, together with accrued interest to the date fixed for redemption and without premium.

AUTHORITY AND SECURITY: The Bonds will be issued pursuant to the provisions of Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented, and Section 27-67-35, Mississippi Code of 1972, as amended and supplemented (collectively, the "Act"). The Bonds are payable from the revenues derived and to be derived from the operation of the combined waterworks, water supply, sewerage and sewer disposal facilities of the City (the "System") after payment of the reasonable and necessary expense of operating and maintaining the System and the debt service on any State Revolving Fund Loans existing on the date of issuance of the Bonds (the "Net Revenues"), from the infrastructure modernization use tax revenues received by the City from the State of Mississippi pursuant to Section 27-67-35, Mississippi Code of 1972, as amended and supplemented (the "Use Tax Revenues"), and from other security pledged for the Bonds. The Bonds will be secured by a lien on the Net Revenues and 50% of the City's Use Tax Revenues. The Bonds are not general obligations of the City and the full faith, credit and taxing power of the City are not being pledged to the payment of the Bonds or interest thereon. The Bonds are being issued on parity with the City's outstanding \$4,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the City's outstanding \$6,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and the City's outstanding \$2,579,000 (original principal amount) Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020 (the "Utility Bonds").

The resolution under which the Bonds are being issued allows under certain circumstances for Additional Bonds to be issued by the City on parity with the Bonds and the

Utility Bonds and secured by a parity lien on such Net Revenues and such Additional Bonds would be payable ratably from such Net Revenues along with the Bonds and the Utility Bonds.

PURPOSE: The Bonds are being issued to provide funds for the purpose of the improvement, repair, and extension of the System, funding a debt service reserve fund for the Bonds and paying the costs of the sale and issuance of the Bonds.

FORM OF BIDS: All hand delivered bids must be on the Official Bid Form prepared by the City and enclosed in a sealed envelope and should be addressed to the Governing Body, at their offices located at City Hall, 3330 US Highway 90, Gautier, Mississippi 39553, telephone: (228)497-8000 attention: Ms. Teresa Montgomery, City Clerk, City of Gautier, and worded on the outside, in substance, "Bid for City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024."

All electronic bids must be submitted to PARITY® via the BiDCOMP Competitive Bidding System. Each prospective electronic bidder shall be solely responsible to register to bid via PARITY® and may contact PARITY® at (212)849-5021. Each qualified prospective electronic bidder shall be solely responsible to make necessary arrangements to access PARITY® for the purposes of submitting its bid in a timely manner and in compliance with the requirements of this Notice. Neither the City nor PARITY® shall have any duty or obligation to provide or assure access to PARITY® to any prospective bidder, and neither the City nor PARITY® shall be responsible for a bidder's failure to register to bid or for proper operation of, or have any liability for any delays or interruptions of, or any damages caused by, PARITY®. The City is using PARITY® as a communication mechanism, and not as the City's agent, to conduct the electronic bidding for the Bonds. No other form of electronic bid or provider of electronic bidding services will be accepted. The City is not bound by any advice and determination of PARITY® to the effect that any particular bid complies with the terms of this Notice. An electronic bid made through the facilities of PARITY® shall be deemed an offer to purchase in response to this Notice and shall be binding upon the bidder as if made by a signed sealed written bid made to the City. To the extent any instructions or directions set forth in PARITY® conflict with the terms of this Notice, the terms of this Notice shall control. The City shall not be responsible for any malfunction or mistake made by or as a result of the use of electronic bidding facilities. The use of such facilities is at the sole risk of the bidders. **If the Bonds are awarded to a bidder submitting a bid via the facilities of PARITY®, then the successful bidder is required to provide the City with a copy of the successful bid on a fully completed and executed Official Bid Form no later than the next business day following the award.** Any bidder submitting its bid via PARITY® may, prior to the time set for the receipt of bids herein, (1) modify the proposed terms of its bid, in which event the proposed terms as last modified will (unless the bid is withdrawn) constitute its bid for the Bonds, or (2) withdraw its proposed bid. Once the bids are communicated electronically via PARITY® to the City, each bid will constitute an irrevocable offer to purchase the Bonds on the terms therein provided. For purposes of the electronic bidding process, the time as maintained on PARITY® shall constitute the official time. All costs and expenses incurred by prospective bidders in connection with their registration and submission of bids via PARITY® are the sole responsibility of the bidders; and the City is not responsible, directly or indirectly, for any of such costs or expenses. If a prospective bidder encounters any difficulty in submitting, modifying or withdrawing a bid for the Bonds, he should telephone PARITY® at (212)849-5021 and notify the City's Municipal

Advisor, Government Consultants, Inc., 116 Village Boulevard, Madison Mississippi 39110, telephone: (601)982-0005, attention: Mr. Steve Pittman.

Both written bids and electronic bids must be unconditional and received by the City and/or PARITY®, respectively, on or before _____ .m., Mississippi Time, on November _____, 2024, as stated above. The City is not liable for any costs incurred in the preparation, delivery, acceptance, or rejection of any bid.

INTEREST RATE AND BID RESTRICTIONS: The Bonds shall be sold at par plus accrued interest and shall not bear a greater overall maximum interest rate to maturity than thirteen percent (13%) per annum, nor shall the interest rate for any one maturity exceed thirteen percent (13%) per annum. No Bond shall bear more than one (1) rate of interest; each Bond shall bear interest from its date to its stated maturity date at the interest rate specified in the bid; all Bonds of the same maturity shall bear the same rate of interest from date to maturity; and the lowest interest rate specified shall not be less than seventy percent (70%) of the highest interest rate specified. Each interest rate specified in any bid must be a multiple of one-eighth of one percent (1/8 of 1%) or one-tenth of one percent (1/10 of 1%) and a zero rate of interest cannot be named. All bids must comply fully with the terms and provisions of the Act.

GOOD FAITH DEPOSIT: Each bidder must provide to the City as a good faith deposit a wire transfer, or proof thereof, or a certified check, cashier's check or exchange, payable to the order of the City, issued or certified by a bank located within or without the State of Mississippi, in the amount of One Hundred Six Thousand Dollars (\$106,000.00) as a guaranty that the bidder will carry out its contract and purchase the Bonds if its bid is accepted. No interest will be allowed on any good faith deposit. Bids will be accepted or rejected by the Governing Body on the date above shown for the sale of the Bonds. When a bid is rejected by the Governing Body, the good faith deposit accompanying said bid will be returned to the bidder. When a bid is accepted by the Governing Body, the good faith deposit accompanying said bid will be applied as part payment for the Bonds or, if the successful bidder fails to comply with this agreement to purchase the Bonds, will be retained as liquidated damages. Pending the application of the good faith deposit of the successful bidder as aforesaid, such deposit may be invested in direct obligations of, or obligations guaranteed by the United States of America or in repurchase agreements with banks fully secured by such obligations, and the City shall be entitled to any income from any such investment.

[BOND INSURANCE: The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds by _____.]

AWARD OF BONDS: The award, if any, will be made to the bidder complying with the terms of sale and offering to purchase the Bonds at the lowest net interest cost to the City, which shall be determined by computing the aggregate interest on the Bonds over the life of the issue at the rate or rates of interest specified by the bidder, less premium offered, if any. It is requested that each bid be accompanied by a statement of the net interest cost (computed to six decimal places), but such statement will not be considered a part of the bid.

RIGHT OF REJECTION, CANCELLATION: The Governing Body reserves the right to reject any or all bids submitted, as well as to waive any irregularity or informality in any bid. The successful bidder shall have the right, at its option, to cancel its agreement to purchase the Bonds if the Bonds are not tendered for delivery within sixty (60) days from the date of sale thereof, and in such event the Governing Body shall return to said bidder its good faith deposit. The Governing Body shall have the right, at its option, to cancel its agreement to sell the Bonds if within five (5) days after the tender of the Bonds for delivery the successful bidder shall not have accepted delivery of and paid for the Bonds, and in such event the Governing Body shall retain the successful bidder's good faith deposit as liquidated damages as hereinabove provided.

PAYING AGENT, TRANSFER AGENT, AND REGISTRAR: The Governing Body will designate a bank or banks to serve as paying agent, transfer agent and registrar for the Bonds. The Paying Agent shall be subject to change by order of the Governing Body under the conditions and in the manner provided in the resolution under which the Bonds are issued. Both principal of and interest on the Bonds will be payable by check or draft mailed to registered owners of the Bonds as of the 15th day of the month preceding the maturity date for such principal or interest payment at the addresses appearing in the registration records of the City maintained by the Paying Agent. The Bonds will be transferable only upon the records of the Paying Agent, and the payment of principal at maturity shall be conditioned on the proper presentation and surrender of the Bonds to the Paying Agent.

PRELIMINARY OFFICIAL STATEMENT: Bidders must acknowledge in their respective bids that they have received and reviewed the City's preliminary official statement related to the issuance of the Bonds (the "Preliminary Official Statement"). The City deems the Preliminary Official Statement to be "final" as described in SEC Rule 15c2-12(b)(1) for the purposes of such Rule. Upon award of the Bonds to the successful bidder, the City will prepare a final official statement in connection with the Bonds (the "Official Statement") in substantially the form of the Preliminary Official Statement, subject to minor amendments and supplementations. A reasonably sufficient number of Official Statements will be made available to the successful bidder at the expense of the City within seven (7) business days of the award of the Bonds to such bidder. Copies of the Preliminary Official Statement may be obtained from Ms. Teresa Montgomery, City Clerk, City of Gautier, 3330 US Highway 90, Gautier, Mississippi 39553, telephone: (228)497-8000, or the City's municipal advisor, Government Consultants, Inc., 116 Village Boulevard, Madison Mississippi 39110, telephone: (601)982-0005, attention: Mr. Steve Pittman.

The successful bidder must file the Official Statement with a nationally recognized municipal securities information repository (a "Repository") at the earliest practicable date after the date of delivery of the Bonds as required by SEC Rule 15c2-12 and must notify the City of the date which is the "end of the underwriting period" within the meaning of such SEC Rule 15c2-12.

In order to assist bidders in complying with SEC Rule 15c2-12(b)(5), the City, pursuant to a resolution of the Governing Body and a continuing disclosure agreement, will agree to provide annual reports and notices of certain events. A summary of the City's procedures with regard to continuing disclosure is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement.

SUCCESSFUL BIDDERS: The successful bidder shall assist the City in establishing the issue price of the Bonds and shall execute and deliver to the City at the closing for the Bonds an "issue price" or similar certificate setting forth the reasonably expected initial offering price to the public or the sales price or prices of the Bonds, together with the supporting pricing wires or equivalent communications, in a form reasonably required by the City and Bond Counsel.

The City intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "competitive sale" for purposes of establishing the issue price of the Bonds) will apply to the initial sale of the Bonds (the "competitive sale requirements") because:

(a) the City shall disseminate this Notice of Bond Sale to potential underwriters in a manner that is reasonably designed to reach potential underwriters;

(b) all bidders shall have an equal opportunity to bid;

(c) the City may receive bids from at least three (3) underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and

(d) the City anticipates awarding the sale of the Bonds to the bidder who submits a firm offer to purchase the Bonds at the highest price (or lowest interest cost), as set forth in this Notice of Bond Sale.

Any bid submitted pursuant to this Notice of Bond Sale shall be considered a firm offer for the purchase of the Bonds, as specified in the bid.

In the event that the competitive sale requirements are not satisfied, the City shall so advise the winning bidder. The City shall treat the first price at which 10% of a maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity, applied on a maturity-by-maturity basis (and if different interest rates apply within a maturity, to each separate CUSIP number within that maturity). The winning bidder shall advise the City if any maturity of the Bonds satisfies the 10% test as of the date and time of the award of the Bonds. The City will not require bidders to comply with the "hold-the-offering-price rule" and therefore does not intend to use the initial offering price to the public as of the sale date of any maturity of the Bonds as the issue price of that maturity. Bids will not be subject to cancellation in the event that the competitive sale requirements are not satisfied. Bidders should prepare their bids on the assumption that all of the maturities of the Bonds will be subject to the 10% test in order to establish the issue price of the Bonds.

If the competitive sale requirements are not satisfied, then until the 10% test has been satisfied as to each maturity of the Bonds, the winning bidder agrees to promptly report to the City the prices at which the unsold Bonds of that maturity have been sold to the public. That reporting obligation shall continue, whether or not the closing of the Bonds has occurred, until the 10% test has been satisfied as to the Bonds of that maturity or until all Bonds of that maturity have been sold.

By submitting a bid, each bidder confirms that: (i) any agreement among underwriters, any selling group agreement and each retail distribution agreement (to which the bidder is a

party) relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group, and each broker-dealer that is a party to such retail distribution agreement, as applicable, to report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public, if and for so long as directed by the winning bidder and as set forth in the related pricing wires, and (ii) any agreement among underwriters relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter that is a party to a retail distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such retail distribution agreement to report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder or such underwriter that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public, if and for so long as directed by the winning bidder or such underwriter and as set forth in the related pricing wires.

Sales of any Bonds to any person that is a related party to an underwriter shall not constitute sales to the public for purposes of this Notice of Bond Sale. Further, for purposes of this Notice of Bond Sale:

(a) "public" means any person other than an underwriter or a related party,

(b) "underwriter" means (A) any person that agrees pursuant to a written contract with the City (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),

(c) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(d) "sale date" means the date that the Bonds are awarded by the City to the winning bidder.

DELIVERY: The successful bidder must designate within five (5) days of the date of sale, or at such other later date as may be designated by the Governing Body, the names and addresses of the registered owners of the Bonds and the denominations in which the Bonds of each maturity are to be issued. If the successful bidder fails to submit such information within

the required time, one Bond may be issued for each maturity in the full amount maturing on that date registered in the name of the successful bidder. The Bonds will be delivered at a place to be designated by the purchaser and without cost to the purchaser, and payment therefor shall be made in immediately available funds.

CUSIP NUMBER: It is anticipated that CUSIP identification numbers will be secured and printed on the Bonds, but neither the failure to secure or print such numbers on any Bond nor any error with respect thereto shall constitute cause for failure or refusal by the successful bidder to accept delivery of and pay for the Bonds in accordance with its agreement to purchase the Bonds. All expenses in relation to the printing of CUSIP numbers on the Bonds shall be paid for by the City; provided, however, that the CUSIP Global Services charge for the assignment of said numbers shall be paid for by the successful bidder.

LEGAL OPINION; CLOSING DOCUMENTS, ETC.: In the opinion of Butler Snow LLP ("Bond Counsel"), assuming compliance by the City with certain tax covenants, under existing statutes, regulations, rulings and court decisions, interest on the Bonds is excludable from gross income for federal income tax purposes. Interest on the Bonds is not a specific preference item for purposes of the federal alternative minimum tax. Bond Counsel will express no other opinion regarding other federal tax consequences resulting from the ownership, receipt or accrual of interest on or disposition of the Bonds. In addition, Bond Counsel is further of the opinion that under and pursuant to the Act, the Bonds and interest thereon are exempt from income taxation in the State of Mississippi.

The final approving opinion of Bond Counsel, relating to the validity and tax exemption of the Bonds, together with a non-litigation certificate of the City dated the date of delivery of the Bonds, and a transcript of the proceedings relating to the Bonds will be delivered to the successful bidder without charge.

QUALIFIED TAX-EXEMPT OBLIGATIONS. The Bonds have been designated by the Governing Body as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended and supplemented.

FURTHER INFORMATION: Further information with respect to the Bonds may be obtained from Ms. Teresa Montgomery, City Clerk, City of Gautier, 3330 US Highway 90, Gautier, Mississippi 39553, telephone: (228)497-8000 and the City's municipal advisor, Government Consultants, Inc., 116 Village Boulevard, Madison Mississippi 39110, telephone: (601)982-0005, attention: Mr. Steve Pittman.

DATED: _____, 2024

CITY OF GAUTIER, MISSISSIPPI

By /s/Teresa Montgomery
City Clerk

OFFICIAL BID FORM

**\$5,300,000
CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BONDS,
SERIES 2024**

November __, 2024

Mayor and City Council
City of Gautier
3330 US Highway 90
Gautier, Mississippi 39553

Ladies and Gentlemen:

For Five Million Three Hundred Thousand Dollars (\$5,300,000) aggregate principal amount of Combined Utility System Revenue Bonds, Series 2024 (the "Bonds") of the City of Gautier, Mississippi (the "City"), bearing interest at the rate or rates specified below, we will pay you the aggregate par value thereof of \$5,300,000 plus a premium of \$_____. The Bonds will be dated and bear interest from the date of delivery thereof and will mature on November 1 in the years set forth in the Notice of Bond Sale, dated _____, 2024, in connection with the Bonds (the "Notice of Bond Sale").

The Bonds maturing on November 1 in the years indicated shall bear interest at the rates set opposite each, as follows:

Year	Principal Amount	Interest Rate/ Coupon	Year	Principal Amount	Interest Rate/ Coupon
2025	\$335,000	_____	2031	\$445,000	_____
2026	355,000	_____	2032	465,000	_____
2027	370,000	_____	2033	490,000	_____
2028	390,000	_____	2034	515,000	_____
2029	405,000	_____	2035	540,000	_____
2030	425,000	_____	2036	565,000	_____

The following is a computation of the net interest cost and average annual net interest rate (calculated in accordance with the provisions of the Notice of Bond Sale), respectively, in the above bid and is submitted for information purposes only and is not a part of this bid unless it is in conformity with the above enumerated interest rates and premium, if any.

Gross Interest Cost	\$ _____
Less Premium.....	_____
Net Interest Cost	_____
Average Annual Net Interest Rate	_____ %

This bid is subject to all of the terms and conditions of the Notice of Bond Sale, which Notice of Bond Sale by this reference thereto is hereby made a part hereof.

We hereby acknowledge that we have received and reviewed the Preliminary Official Statement of the City, dated _____, 2024, prepared in connection with the Bonds.

A WIRE TRANSFER, OR PROOF THEREOF, OR A CERTIFIED CHECK, CASHIER'S CHECK OR EXCHANGE PAYABLE TO THE ORDER OF THE CITY OF GAUTIER, MISSISSIPPI, ISSUED OR CERTIFIED BY A BANK LOCATED WITHIN OR WITHOUT THE STATE OF MISSISSIPPI, IN THE AMOUNT OF ONE HUNDRED SIX THOUSAND DOLLARS (\$106,000.00) accompanies this bid as evidence of good faith and said good faith deposit shall be returned to the undersigned if this bid is not accepted, or if the City should fail to deliver said Bonds to the undersigned in accordance with the terms of the Notice of Bond Sale; otherwise said good faith deposit shall be held by the City and shall be applied as and when the Bonds are delivered and paid for under the terms of this bid, as part payment therefor, or be applied as and for liquidated damages in the event that the undersigned fails to take up and pay for the Bonds. Pending the application of the good faith deposit of the successful bidder as aforesaid, such deposit may be invested in direct obligations of, or obligations guaranteed by, the United States of America or in repurchase agreements with banks fully secured by such obligations, and the City shall be entitled to any income from any such investment.

This bid is for immediate acceptance.

Bidder ¹ _____

By _____
(Print Name)

(Signature)

Address _____

Telephone Number _____

(Note: No addition to or alteration in this bid is to be made, and any erasure may cause a rejection of this bid. Bids must be filed with the Mayor and City Council of the City of Gautier, Mississippi in the Office of the City Clerk in the City Hall located at 3330 US Highway 90, Gautier, Mississippi 39553, attention: Ms. Teresa Montgomery, City Clerk, sealed and worded on the outside, in substance, "Bid for City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024", before _____ o'clock p.m., Mississippi time, on _____, 2024. No interest will be allowed the bidder on the good faith deposit which accompanies this bid.)

ACCEPTANCE

The above bid accepted by the Mayor and City Council of the City of Gautier, Mississippi, this _____ day of _____, 2024, and receipt of the within mentioned check is hereby acknowledged.

CITY OF GAUTIER, MISSISSIPPI

By _____
Mayor

Attest:

City Clerk

Return of the good faith check is hereby acknowledged.

By _____

Title _____

¹ Please list on an exhibit all members, if any, of your syndicate.

EXHIBIT B
FORM OF PRELIMINARY OFFICIAL STATEMENT

This Preliminary Official Statement and certain of the information contained herein is in a form deemed final for purposes of Rule 15c2-12 under the Securities Exchange Act of 1934, as amended (except for the omission of certain information permitted to be omitted under Rule 15c2-12(b)(1)). This Preliminary Official Statement and the information contained herein are subject to revisions, completion or amendment in the final Official Statement. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

PRELIMINARY OFFICIAL STATEMENT

Dated October __, 2024

ONE (1) NEW ISSUE BOOK-ENTRY ONLY

RATING: Insured -""
(See "RATING" herein)

In the opinion of Butler Snow LLP, Ridgeland, Mississippi ("Bond Counsel"), under existing statutes, regulations, published rulings and judicial decisions, interest on the Series 2024 Bonds described herein is excludable from gross income of the owners thereof for federal income tax purposes. Interest on the Series 2024 Bonds is not a separate tax preference item for purposes of the federal alternative minimum tax; however, such interest is taken into account in determining the annual adjusted financial statement income of applicable corporations (as defined in Section 59(k) of the Internal Revenue Code of 1986, as amended (the "Code")) for the purpose of computing the alternative minimum tax imposed on corporations. See "TAX MATTERS" for information concerning assumptions as to compliance with the Code, upon which the foregoing opinions are based. Bond Counsel is further of the opinion that under existing laws, regulations, rulings and judicial decisions, interest on the Series 2024 Bonds is exempt from income taxation in the State (as defined herein). See "TAX MATTERS" herein and APPENDIX E - FORM OF OPINION OF BOND COUNSEL attached hereto.

\$5,300,000 CITY OF GAUTIER, MISSISSIPPI COMBINED UTILITY SYSTEM REVENUE BONDS, SERIES 2024

Dated: Date of Delivery

Due: November 1, as shown on the inside cover

Interest on the \$5,300,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024 (the "Series 2024 Bonds") will be payable semiannually on May 1 and November 1 of each year, commencing November 1, 2025. The Series 2024 Bonds are being issued by the City of Gautier, Mississippi (the "City") to raise money for the purpose of (a) financing the cost of the improvement, repair, and extension of the City's combined waterworks, water supply, sewerage, and sewer disposal facilities (the "System"), (b) funding a debt service reserve fund for the Series 2024 Bonds, and (c) paying the costs of the sale and issuance of the Series 2024 Bonds. The Mayor and City Council of the City will designate a bank or banks to serve as paying agent, transfer agent and registrar of the Series 2024 Bonds (the "Paying Agent").

The Series 2024 Bonds will be issued as fully registered bonds in denominations of \$5,000 or any integral multiple thereof and registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"), New York, New York, which will act as securities depository for the Series 2024 Bonds under a book-entry-only system, as described herein. So long as the Series 2024 Bonds are held in book-entry form, beneficial owners of Series 2024 Bonds will not receive physical delivery of bond certificates.

The principal of, and interest on, the Series 2024 Bonds will be payable by the Paying Agent to DTC, which will in turn remit such principal and interest to its Direct Participants (as defined herein) and Indirect Participants (as defined herein), which will in turn remit such principal, and interest to the beneficial owners of the Series 2024 Bonds. If the date for payment is not a business day, then the payment shall be made on the next succeeding business day with the same force and effect as if made on the payment date. See "DESCRIPTION OF THE SERIES 2024 BONDS – Book-Entry Only System" herein.

The Series 2024 Bonds will be special obligations of the City payable solely from the Net Revenues (as defined herein) as collected and received by the City from the operation and ownership of the System and from the City's infrastructure modernization use tax revenues received from the State pursuant to Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented (the "Use Tax Revenues"). The City has pledged to the payment of the Series 2024 bonds the Net Revenues of the System and 50% of the City's Use Tax Revenues. The Series 2024 Bonds are issued on parity as to Net Revenues with the Utility Bonds (as defined herein) and any Additional Bonds (as defined herein). The Series 2024 Bonds shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provision, and the full faith, credit and taxing power of the City is not pledged to the payment of the Series 2024 Bonds, either as to principal or interest.

The scheduled payment of principal of and interest on the Series 2024 Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Series 2024 Bonds by _____.

The Series 2024 Bonds will be subject to redemption prior to maturity as provided herein. See "DESCRIPTION OF THE SERIES 2024 BONDS – Redemption Provisions."

The Series 2024 Bonds are being issued as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

The Series 2024 Bonds are offered subject to the final approving opinion of Butler Snow LLP, Ridgeland, Mississippi, Bond Counsel. Certain legal matters will be passed upon for the City by its counsel, Bordis Danos Pierce, Ocean Springs, Mississippi. Government Consultants, Inc., Madison, Mississippi, serves as the Municipal Advisor to the City in connection with the sale and issuance of the Series 2024 Bonds. It is expected that delivery of the Series 2024 Bonds in definitive form will be made in New York, New York, on or about November __, 2024.

Dated: November __, 2024

\$5,300,000
CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BONDS,
SERIES 2024

MATURITY SCHEDULE

Year (November 1)	Principal Amount	Interest Rate	Yield	CUSIPS¹
2025	\$335,000			
2026	355,000			
2027	370,000			
2028	390,000			
2029	405,000			
2030	425,000			
2031	445,000			
2032	465,000			
2033	490,000			
2034	515,000			
2035	540,000			
2036	565,000			

¹ © Copyright 2022, CUSIP Global Services. CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by FactSet Research Systems, Inc. CUSIP® numbers are provided for convenience only. The City takes no responsibility for the accuracy of the CUSIP numbers.

CITY OF GAUTIER, MISSISSIPPI

MAYOR AND CITY COUNCIL

Casey Vaughan, Mayor
Adam Colledge, Councilman
Cameron B. George, Councilman
Richard Jackson, Councilman
Gordon T. Gollott, Councilman
Charles "Rusty" Anderson, Councilman
Dante Elbin, Councilman

CITY CLERK

Teresa Montgomery

GENERAL COUNSEL

Bordis Danos Pierce
Ocean Springs, Mississippi

MUNICIPAL ADVISOR

Government Consultants, Inc.
Madison, Mississippi

BOND COUNSEL

Butler Snow LLP
Ridgeland, Mississippi

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OFFICIAL STATEMENT SUMMARY

THE OFFERING

\$5,300,000
CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BONDS,
SERIES 2024)

The Issuer.....	City of Gautier, Mississippi (the "City").
Issue and Date	\$5,300,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024, dated the date of delivery thereof (the "Series 2024 Bonds").
Authority.....	Sections 21-27-11 <i>et seq.</i> , Mississippi Code of 1972, as amended and supplemented, and Section 27-67-35, Mississippi Code of 1972, as amended and supplemented (collectively, the "Act").
Use of Proceeds.....	The Series 2024 Bonds are being issued to raise money for the purpose of (a) financing the cost of the improvement, repair, and extension of the City's combined waterworks, water supply, sewerage, and sewer disposal facilities (the "System"), (b) funding a debt service reserve fund for the Series 2024 Bonds, and (c) paying the costs of the sale and issuance of the Series 2024 Bonds (see "DESCRIPTION OF THE PROJECT" herein).
Amounts and Maturities	The Series 2024 Bonds will mature on November 1 in the years and amounts as set forth on the inside cover page hereof.
Interest Payment Dates .	May 1 and November 1 of each year, commencing November 1, 2025.
Redemption Provisions .	The Series 2024 Bonds will be subject to redemption prior to maturity and without premium, at the option of the City, as provided herein (see "DESCRIPTION OF THE SERIES 2024 BONDS - Redemption Provisions" herein).
Security for Payment.....	Pursuant to the Act, the Series 2024 Bonds will be special obligations of the City payable solely from the Net Revenues (as defined herein) as collected and received by the City from the operation and ownership of the System (as defined herein), and from the City's Use Tax Revenues (as defined herein). The Series 2024 Bonds are secured by a lien on the Net Revenues and 50% of the City's Use Tax Revenues. The Series 2024 Bonds are issued on parity as to Net Revenues with the Utility Bonds (as defined herein) and any Additional Bonds (as defined herein). The Series 2024 Bonds shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provision, and the full faith, credit and taxing power of the City is not pledged to the payment of the Series 2024 Bonds, either as to principal or interest (see "DESCRIPTION OF THE SERIES 2024 BONDS - Security" herein).
Tax Matters.....	In the opinion of Bond Counsel (as defined herein), assuming continuing compliance by the City with certain tax covenants, under existing statutes, regulations, published rulings and judicial decisions, interest on the Series 2024 Bonds described herein is excludable from gross income of the owners thereof for federal income tax purposes. Interest on the Series 2024 Bonds is not a separate tax preference item for purposes of the federal alternative minimum tax; however, such interest is taken into account in determining the annual adjusted financial statement income of applicable corporations (as defined in Section 59(k) of the Internal Revenue Code of 1986, as amended) for the purpose of computing the alternative minimum tax imposed on corporations. See "TAX MATTERS" herein and APPENDIX E - FORM OF OPINION OF BOND COUNSEL attached hereto for a description of certain other federal tax consequences of ownership of the Series 2024 Bonds. Bond Counsel is further of the opinion that under and pursuant to the Act, the Series 2024 Bonds and interest thereon are exempt from all income taxes imposed by the State of Mississippi.
Disclosure Certificates	The original purchaser of the Series 2024 Bonds, concurrently with the delivery of the Series 2024 Bonds, shall receive a certificate signed by certain officials of the City regarding the adequacy of disclosure contained in this Official Statement (see "DOCUMENTS ACCOMPANYING DELIVERY OF THE SERIES 2024 BONDS" herein).

The above information is qualified in its entirety by the detailed information and financial information appearing elsewhere in this Official Statement, including the Appendices.

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No dealer, broker, sales representative or other person has been authorized by the City of Gautier, Mississippi (the "City") to give any information or to make any representations other than those contained herein and, if given or made, such other information or representation must not be relied upon as having been authorized by the City. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of the Series 2024 Bonds by any person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale. The information and expressions of opinion herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the City since the date hereof.

The prices at which the Series 2024 Bonds are offered to the public by the Purchaser (as defined herein) (and the yields resulting therefrom) may vary from the initial public offering prices or yields appearing on the inside cover page hereof. In addition, the Purchaser may allow concessions or discounts from such initial public offering prices to dealers and others. In order to facilitate distribution of the Series 2024 Bonds, the Purchaser may engage in transactions intended to stabilize the price of the Series 2024 Bonds at a level above that which might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time.

[The Bond Insurer (as defined herein) makes no representation regarding the Series 2024 Bonds or the advisability of investing in the Series 2024 Bonds. In addition, the Bond Insurer has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted here from, other than with respect to the accuracy of the information regarding the Bond Insurer, supplied by the Bond Insurer and presented under the heading "Bond Insurance" and "APPENDIX ____ - Specimen Municipal Bond Insurance Policy."]

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OFFICIAL STATEMENT

**\$5,300,000
CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BONDS,
SERIES 2024)**

November __, 2024

INTRODUCTION

The purpose of this Official Statement, which includes the cover page, the inside cover page and the Appendices hereto, is to set forth certain information concerning the City of Gautier, Mississippi (the "City") and the City's \$5,300,000 Combined Utility System Revenue Bonds, Series 2024, dated the date of delivery thereof (the "Series 2024 Bonds").

Reference is made to the Act (as hereinafter defined), the Bond Resolution (as hereinafter defined) and any and all modifications and amendments thereof for a description of the nature and extent of the security of the Series 2024 Bonds. Certain provisions of the Bond Resolution are summarized herein. All summaries of the Bond Resolution do not purport to be complete statements and are subject to the provisions of the Bond Resolution. Capitalized terms used herein, but not defined herein, shall have the meanings ascribed thereto in APPENDIX D hereto.

DESCRIPTION OF THE SERIES 2024 BONDS

General

The Series 2024 Bonds will be issued pursuant to the provisions of Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented (the "Utility Act"), Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented (together, the "Infrastructure Modernization Act") and the resolution adopted by the Mayor and City Council of the City (the "Governing Body") on October 15, 2024 (the "Bond Resolution"). The Series 2024 Bonds are being issued (a) to raise money for the purpose of financing the costs of the improvement, repair, and extension of the City's combined waterworks, water supply, sewerage, and sewer disposal facilities (collectively, the "System"), (b) to fund the 2024 Debt Service Reserve Fund (as defined herein), and (c) to pay the costs of the sale and issuance of the Series 2024 Bonds (see "DESCRIPTION OF THE PROJECT" herein).

The Series 2024 Bonds will be dated the date of their delivery and will be issued as fully registered bonds in denominations of Five Thousand Dollars (\$5,000) or any integral multiple thereof, bearing interest at the rates per annum set forth on the inside cover page hereof, payable on May 1 and November 1 of each year, commencing on November 1, 2025. The City has designated _____, _____, Mississippi, to serve as paying agent, transfer agent and registrar of the Series 2024 Bonds (the "Paying Agent"). Interest will be payable by check or draft of the Paying Agent made payable to the registered owners of the Series 2024 Bonds named in, and mailed to the addresses appearing on, the registration records of the City kept and maintained by the Paying Agent as of the close of business on the date which shall be the 15th day (whether or not a business day) of the calendar month next preceding each interest payment date.

The principal of and interest on the Series 2024 Bonds shall be payable solely (a) from Revenues and shall be subject to the prior payment of Current Expenses and debt service on the SRF Loans (as hereinafter defined), and (b) from the City's Use Tax Revenues (as defined herein). The Series 2024 Bonds shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provision, and the full faith, credit and taxing power of the City is not pledged to the payment of the Series 2024 Bonds, either as to principal or interest.

The Series 2024 Bonds will initially be held in a book-entry-only system administered by The Depository Trust Company, New York, New York ("DTC"). Principal of and interest on the Series 2024 Bonds held in book-entry form shall be payable as described herein under the heading "DESCRIPTION OF THE SERIES 2024 BONDS - Book-Entry-Only System."

The principal of and interest on, the Series 2024 Bonds will be payable by the Paying Agent to DTC, which will in turn remit such principal and interest to its Direct Participants (as hereinafter defined) and Indirect Participants (as hereinafter defined), which will in turn remit such principal and interest to the beneficial owners of the Series 2024 Bonds. If the date for payment is not a Business Day, then the payment shall be made on the next succeeding Business Day with the same force and effect as if made on the payment date. The record date for the payment of interest on the Series 2024 Bonds is the close of business on the date which shall be the 15th day (whether or not a Business Day) of the calendar month next preceding each interest payment date.

The Series 2024 Bonds will mature on November 1 in the years and in the amounts set forth on the inside cover page hereto.

Security

The Series 2024 Bonds will be special obligations of the City secured by a lien on the Net Revenues (as hereinafter defined) as collected and received by the City from the operation and ownership of the System, and 50% of the City's Use Tax Revenues. The Series 2024 Bonds are being issued on parity as to Net Revenues with the Utility Bonds (as hereinafter defined) and any Additional Bonds (as defined herein). The Series 2024 Bonds shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provision, and the full faith, credit and taxing power of the City is not pledged to the payment of the Series 2024 Bonds, either as to principal or interest. See "SECURITY FOR THE SERIES 2024 BONDS" herein.

[Bond Insurance Policy]

Concurrently with the issuance of the Series 2024 Bonds, _____ (the "Bond Insurer") will issue its Municipal Bond Insurance Policy for the Series 2024 Bonds (the "Bond Insurance Policy"). The Bond Insurance Policy guarantees the scheduled payment of principal of and interest on the Series 2024 Bonds when due as set forth in the form of the Bond Insurance Policy included as APPENDIX G to this Official Statement. See "BOND INSURANCE" and "APPENDIX G - SPECIMEN MUNICIPAL BOND INSURANCE POLICY."

Redemption Provisions

The Series 2024 Bonds maturing November 1, 2032 and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2031, either in whole or in part on any date (as selected by the City among maturities and by lot within each maturity), at the principal amount thereof, together with the interest accrued thereon to the date fixed for redemption and without premium.

Notice of each such redemption shall be mailed, postage prepaid, not less than 30 days prior to the redemption date, to all registered owners of the Series 2024 Bonds to be redeemed at their addresses as they appear on the records of the Paying Agent.

Defeasance of Series 2024 Bonds

Under the Resolution, Series 2024 Bonds for the payment of which sufficient moneys, or, to the extent permitted by the laws of the State of Mississippi (the "State"), (a) direct obligations of, or obligations the payment of the principal of and interest on which are unconditionally guaranteed by, the United States of America ("Government Obligations"), or (b) certificates of deposit or municipal obligations fully secured by Government Obligations, or (c) evidences of ownership of proportionate interests in future interest or principal payments on Government Obligations held by a bank or trust company as custodian, under which the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor on the Government Obligations and which Government Obligations are not available to

satisfy any claim of the custodian or any person claiming through the custodian or to whom the custodian may be obligated, or (d) municipal obligations, the payment of the principal of, interest and redemption premium, if any, on which are irrevocably secured by Government Obligations and which Government Obligations are not subject to redemption prior to the date on which the proceeds attributable to the principal of such obligations are to be used and have been deposited in an escrow account which is irrevocably pledged to the payment of the principal of and interest and redemption premium, if any, on such municipal obligations (all of which collectively, with Government Obligations, "Defeasance Securities"), shall have been deposited with an escrow agent appointed for such purpose, which may be the Paying Agent, all to the extent provided in the Resolution, shall be deemed to have been paid, shall cease to be entitled to any lien, benefit or security under the Resolution and shall no longer be deemed to be outstanding thereunder, and the registered owners shall have no rights in respect thereof except to receive payment of the principal of and interest on such Series 2024 Bonds from the funds held for that purpose. Defeasance Securities shall be considered sufficient under the Resolution if said investments, with interest, mature and bear interest in such amounts and at such times as will assure sufficient cash to pay currently maturing interest and to pay principal when due on such Series 2024 Bonds.

Ownership

The City, the Paying Agent, and any other person may treat the person in whose name any Series 2024 Bond is registered as the absolute owner of such Series 2024 Bond for the purpose of making payment of the principal thereof and premium, if any, thereon, and for the further purpose of making payment of the interest thereon, and for all other purposes, whether or not such Series 2024 Bond is overdue. Neither the City nor the Paying Agent shall be bound by any notice or knowledge to the contrary. All payments made to the person deemed to be the owner of any Series 2024 Bond in accordance with the Resolution shall be valid and effective and shall discharge the liability of the City and the Paying Agent for such Series 2024 Bond to the extent of the sums paid.

Registration

Series 2024 Bonds Subject to the Book-Entry-Only System. For so long as DTC acts as securities depository for the Series 2024 Bonds, the registration and transfer of ownership interests in Series 2024 Bonds shall be accomplished by book entries made by DTC and the Direct Participants and, where appropriate, the Indirect Participants (as such terms are hereinafter defined), as described herein under the heading "DESCRIPTION OF THE SERIES 2024 BONDS-Book-Entry-Only System."

Series 2024 Bonds Not Subject to Book-Entry-Only System. Should the Series 2024 Bonds no longer be held in book-entry form, each Series 2024 Bond shall be thereafter evidenced by a bond certificate in fully registered form and transferable only upon the registration records of the City maintained by the Paying Agent, by the registered owner thereof or by his attorney, duly authorized in writing, upon surrender thereof, together with a written instrument of transfer satisfactory to the Paying Agent, duly executed by the registered owner or his duly authorized attorney. Upon the transfer of any Series 2024 Bond, the City shall issue, in the name of the transferee, a new Series 2024 Bond or Series 2024 Bonds of the same interest rate and maturity of like tenor and effect in any authorized denomination equal to the unpaid principal amount of the surrendered Series 2024 Bond.

Series 2024 Bonds, upon surrender thereof at the office of the Paying Agent with a written instrument of transfer satisfactory to the Paying Agent duly executed by the registered owner or his duly authorized attorney, may be exchanged for a principal amount of Series 2024 Bonds of the same interest rate and maturity and of like tenor and effect in any authorized denomination equal to the unpaid principal amount of the surrendered Series 2024 Bonds. The Paying Agent will not be required to register the transfer of or exchange any Series 2024 Bond after the mailing of notice calling such Series 2024 Bond for redemption has been given as provided in the Resolution, nor during the period of 15 days next preceding the giving of such notice of redemption.

Book-Entry-Only System

The City has determined that it will be beneficial to have the Series 2024 Bonds held by a central depository system and to have transfers of the Series 2024 Bonds affected by book-entry on the books of

DTC as such central depository system. Accordingly, Beneficial Ownership interests in the Series 2024 Bonds will be available in book-entry-only form, in the principal amount of \$5,000 or integral multiples thereof. Purchasers of Beneficial Ownership interests in the Series 2024 Bonds (the "Beneficial Owners") will not receive certificates representing their interests in the Series 2024 Bonds purchased.

The information provided under this caption has been provided by DTC. No representation is made by the City, the Purchaser (as defined herein) or the Paying Agent as to the accuracy or adequacy of such information, or as to the absence of material adverse changes in such information subsequent to the date hereof.

DTC will act as securities depository for the Series 2024 Bonds. The Series 2024 Bonds will be initially issued as fully-registered Series 2024 Bonds registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by the authorized representative of DTC. One fully-registered Series 2024 Bond certificate for each maturity will be issued for the Series 2024 Bonds in the aggregate principal amount of each maturity and will be deposited with DTC.

DTC, the world's largest depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instrument from over 100 countries that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions, in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has S&P's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Series 2024 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for such Series 2024 Bonds on DTC's records. The ownership interest of each actual purchaser or Beneficial Owner of each Series 2024 Bond is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Series 2024 Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Series 2024 Bonds, except in the event that use of the book-entry system for the Series 2024 Bonds is discontinued.

To facilitate subsequent transfers, all Series 2024 Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Series 2024 Bonds with DTC and their registration in the name of Cede & Co. or such other nominee do not affect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Series 2024 Bonds. DTC's records reflect only the identity of the Direct Participants to whose accounts such Series 2024 Bonds are credited, which may or may not be the Beneficial Owners. The Direct Participants and the Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the Series 2024 Bonds unless authorized by a Direct Participant in accordance with DTC's Procedures. Under its usual procedures, DTC mails an "Omnibus Proxy" to the Paying Agent as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the Series 2024 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal payments and interest payments on the Series 2024 Bonds will be made to Cede & Co. or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or the Paying Agent, on the payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC nor its nominee, the Paying Agent, or the City subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, principal payments and interest payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Series 2024 Bonds at any time by giving reasonable notice to the City. Under such circumstances, and in the event that a successor depository is not obtained, bond certificates are required to be printed and delivered.

In addition, the City may decide to discontinue use of the system of book-entry transfers through DTC (or a successor securities depository). In that event, bond certificates will be printed and delivered to DTC.

The information in this section and elsewhere in this Official Statement concerning DTC and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof.

So long as Cede & Co. is the registered holder of the Series 2024 Bonds as nominee of DTC, references herein to the holders or registered owners of the Series 2024 Bonds mean Cede & Co. and not the Beneficial Owners of the Series 2024 Bonds.

THE CITY AND THE PAYING AGENT CANNOT AND DO NOT GIVE ANY ASSURANCES THAT THE DIRECT PARTICIPANTS OR THE INDIRECT PARTICIPANTS WILL DISTRIBUTE TO THE BENEFICIAL OWNERS OF THE SERIES 2024 BONDS (A) PAYMENTS OF PRINCIPAL OF OR INTEREST OR REDEMPTION PREMIUM, IF ANY, ON THE SERIES 2024 BONDS; (B) CERTIFICATES REPRESENTING AN OWNERSHIP INTEREST OR OTHER CONFIRMATION OF BENEFICIAL OWNERSHIP INTERESTS IN THE SERIES 2024 BONDS; OR (C) REDEMPTION OR OTHER NOTICES SENT TO DTC OR CEDE & CO., ITS NOMINEE, AS THE REGISTERED OWNERS OF THE SERIES 2024 BONDS, OR THAT THEY WILL DO SO ON A TIMELY BASIS OR THAT DTC OR DIRECT OR INDIRECT PARTICIPANTS WILL SERVE AND ACT IN THE MANNER DESCRIBED IN THIS OFFICIAL STATEMENT. THE CURRENT "RULES" APPLICABLE TO DTC ARE ON FILE WITH THE SECURITIES AND EXCHANGE COMMISSION AND THE CURRENT "PROCEDURES" OF DTC TO BE FOLLOWED IN DEALING WITH DIRECT OR INDIRECT PARTICIPANTS ARE ON FILE WITH DTC.

NEITHER THE CITY NOR THE PAYING AGENT WILL HAVE ANY RESPONSIBILITY OR OBLIGATIONS TO SUCH DIRECT OR INDIRECT PARTICIPANTS OR THE BENEFICIAL OWNERS WITH RESPECT TO (A) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DIRECT

OR INDIRECT PARTICIPANT; (B) THE PAYMENT BY ANY DIRECT OR INDIRECT PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL AMOUNT OF OR INTEREST OR REDEMPTION PREMIUM, IF ANY, ON THE SERIES 2024 BONDS; (C) THE DELIVERY BY ANY DIRECT OR INDIRECT PARTICIPANT OF ANY NOTICE TO ANY BENEFICIAL OWNER WHICH IS REQUIRED OR PERMITTED UNDER THE TERMS OF THE RESOLUTION TO BE GIVEN TO BONDHOLDERS; (D) THE SELECTION OF THE BENEFICIAL OWNERS TO RECEIVE PAYMENT IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE SERIES 2024 BONDS; OR (E) ANY CONSENT GIVEN OR OTHER ACTION TAKEN BY DTC AS BONDHOLDER.

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Debt Service Requirements for the Series 2024 Bonds and the Utility Bonds

The following table sets forth the estimated debt service requirements on the Series 2024 Bonds and the Utility Bonds:

Fiscal Year Ending September 30	Series 2018 Bonds Total Debt Service	Series 2019 Bonds Total Debt Service	Series 2020 Bonds Total Debt Service	Series 2024 Bonds Principal	Series 2024 Bonds Interest	Total Debt Service
2025				\$ 335,000.00		
2026				355,000.00		
2027				370,000.00		
2028				390,000.00		
2029				405,000.00		
2030				425,000.00		
2031				445,000.00		
2032				465,000.00		
2033				490,000.00		
2034				515,000.00		
2035				<u>540,000.00</u>		
2036						
2037						
2038						
2039						
TOTAL				<u>\$5,300,000.00</u>		

Additional Information

For additional details regarding the description of the Series 2024 Bonds, reference is made to the Notice of Bond Sale for the Series 2024 Bonds included in this Official Statement as APPENDIX A.

APPLICATION OF THE PROCEEDS OF THE SERIES 2024 BONDS

Estimated Sources of Funds

Par Amount of Series 2024 Bonds	\$5,300,000.00
[Plus Net Original Issue Premium]	
Total Sources of Funds	

Estimated Uses of Funds

Deposit to Construction Fund ¹
Total Uses of Funds

¹ Includes payments for costs of issuance, which include but are not limited to, legal fees and expenses, municipal advisory fees and expenses and the premium for the Bond Insurance Policy and the Surety Bond paid directly to the Bond Insurer.

DESCRIPTION OF THE PROJECT

The Series 2024 Bonds are being issued (a) to raise money for the purpose of financing the costs of the improvement, repair, and extension of the System, (b) to fund the 2024 Debt Service Reserve Fund, and (c) to pay the costs of the sale and issuance of the Series 2024 Bonds.

SECURITY FOR THE SERIES 2024 BONDS

The Series 2024 Bonds are special obligations of the City secured by a lien on (a) the Net Revenues as collected and received by the City from the operation and ownership of the System, and (b) 50% of the City's Use Tax Revenues. The Bond Resolution defines Net Revenues to mean the Revenues remaining after payment of Current Expenses and debt service on the SRF Loans. The Bond Resolution defines Use Tax Revenues to mean the infrastructure modernization use tax revenues received by the City from the State pursuant to the Infrastructure Modernization Act. See "THE SYSTEM" for a discussion of the System and the revenues collected. See "USE TAX REVENUES" for a discussion of the Use Tax Revenues collected by the City from the State.

The Series 2024 Bonds shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction, limitation or provisions, and the full faith, credit and taxing power of the City is not pledged to the payment of the Series 2024 Bonds, either as to principal or interest.

The Series 2024 Bonds are being issued on parity as to Net Revenues with the City's outstanding \$4,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the City's outstanding \$6,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and the City's outstanding \$2,579,000 (original principal amount) Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020 (collectively, the "Utility Bonds") and any Additional Bonds issued pursuant to the Bond Resolution.

THE SYSTEM

General

The Gautier Utility District (the "District") was originally created in 1973 under the provisions of Senate Bill 2251, Local and Private Laws of Mississippi, Regular Session, 1966, as a combined water and sewer utility and a fire protection district. The District's service area was five miles west of the City of

Pascagoula, Mississippi, the county seat for Jackson County, Mississippi (the "County"), and 20 miles east of Biloxi, Mississippi.

On July 31, 2002, the City, through an annexation of the property within the District, assumed the operation and maintenance of the District and the System as well as the obligations of the District. The City's service area is bounded on the east by the West Pascagoula River, to the northwest by the Mississippi Sandhill Crane National Wildlife Refuge and to the south by the Gulf of Mexico (the "Service Area"). Opportunity for growth exists to the west, south of the refuge, and to the north. Nearly all of the densely populated areas within the Service Area are being served. The City continues to make a concerted effort to enhance the revenue potential of the System by improved internal control and customer additions.

The Water System

The City currently provides water service to approximately 7,035 customers. The Service Area's water supply source consists of nine ground wells located throughout the Service Area with a combined pumping capacity of 5,147 gallons per minute, the largest well delivering 1,102 gallons per minute. Treatment of the groundwater is accomplished at the well heads. As the City has developed, it has always utilized water wells for its water source. Currently, the wells supplying the Service Area are all in the Pascagoula Formations (depth 600' to 800'). The Service Area's groundwater sources are of such quality so as to only require chlorination prior to entering the System. Water storage is comprised of five elevated tanks with a capacity of 1,200,000 gallons. The largest storage tank holds 500,000 gallons. At present, the Service Area has approximately 120 miles of water lines in service. The overall condition of the water system is fair to good. The average daily consumption is approximately 3.3 million gallons.

The Sewer System

The City's sewer system is made up of approximately 13.5 miles of interceptors and 103 miles of collection lines. The City's sewer system is connected via two pump stations and a force main to the facilities of the Jackson County Utility Authority (the "Authority"), that, through a contractual arrangement, provides treatment of the collected wastewater. The City is a member of the joint venture of the Authority, which was established by an act of the State Legislature to design and implement a water pollution abatement plan. The Authority is responsible for the operations and maintenance of the wastewater treatment plants for the cities of Gautier, Moss Point, Ocean Springs and Pascagoula. The Authority enters into subscription agreements with each of the governing bodies and districts to fund its operations.

Currently, the City's average flow of wastewater to the Authority's treatment system is 1,700,000 gallons per day. The Authority has a design capacity of 4,000,000 gallons per day.

The City's monthly payment for wastewater treatment is established prior to the beginning of each fiscal year based on a formula used for projecting the City's expected wastewater flows. Because the amount of wastewater actually treated will differ from the amount estimated to be treated, the monthly fee paid to the Authority is further adjusted by the amount by which the City either overpaid or underpaid in the preceding year.

The City has taken various actions as a precaution to the possibility of volatile wastewater treatment costs in future fiscal years. The City has established a Rate Stabilization Fund. The amounts on hand in the Rate Stabilization Fund may be withdrawn by the City for the purpose of payment of any Current Expenses incurred including the payment of wastewater treatment costs.

Fire Protection

The fire protection facilities of the City include four fire stations. The four fire stations are located within the corporate limits of the City and are owned and operated by the City.

Mandatory Connections

On June 16, 1986, the Board of Supervisors of the County, having previously created the District on July 3, 1973, unanimously adopted a resolution requiring connection to the System of all dwellings and buildings in the Service Area of the District within reasonable proximity to the System. Refusal to connect to the System is a misdemeanor and subjects the offender to a fine not to exceed \$100 to be imposed by any court of competent jurisdiction, with each day that the subject dwelling or building is unconnected constituting a separate offense.

Utility Rate Schedule

The following table sets forth the current utility rate schedule for water and sewer customers in the City:

Service	Current Rates
Gallons	3,000
Water	
First 3,000 Gallons (Residential)	27.30
Over 3,000 Gallons (per 1,000 Gallons) (Residential)	9.10
First 3,000 Gallons (Commercial)	28.20
Over 3,000 Gallons (per 1,000 Gallons) (Commercial)	9.40
Sewer²	
First 3,000 Gallons (Residential)	16.05
Over 3,000 Gallons (per 1,000 Gallons) (Residential)	5.35
First 3,000 Gallons (Commercial)	24.45
Over 3,000 Gallons (per 1,000 Gallons) (Commercial)	8.15
Wastewater Treatment	
First 3,000 Gallons (Residential)	15.45
Over 3,000 Gallons (per 1,000 Gallons) (Commercial & Residential)	6.70
Garbage	
Monthly Charge	21.00
Minimum Average Bill	75.00

¹ The City bills their citizens/customers separately for wastewater treatment. Fire protection is provided through the City's general fund budget.

² Sewer only monthly charge is \$100.00 for commercial and \$42.00 for residential.

In the event that the anticipated increase in revenues attributable to the increased customer base and rate schedule is insufficient to pay the capitalization and operating costs of the System in future years, the City is committed to increasing water and sewer rates to the extent necessary to meet any such shortfalls in revenue that may occur.

Management of the System

The System is a division of the City and is operated and maintained by the City. The System is governed by the Governing Body and administered by the Grants & Projects Department under supervision of the City Manager. The daily operations of the System are performed by Clearwater Solutions LLC consisting of a division head and 24 employees. The City prepares financial statements for the System.

Establishment of Rates

Rates for water and sewer services are established by the Governing Body. The City's current rate schedule was adopted by the Governing Body on September 19, 2023. Newly adopted rates become effective as to each user one month after they have been adopted by the Governing Body provided however, that such newly adopted rates may become effective immediately upon the unanimous approval of the Governing Body based on a finding of good cause and a statement in the adopting ordinance of the reason why it is necessary that the new rate become effective immediately.

Customers Served by the City

The following table shows the number of customers served by the City from 2019 to 2023:

FY Ending September 30	Customers
2023 ¹	7,035 (Metered Accounts)
2022	7,189 (Metered Accounts)
2021	7,182 (Metered Accounts)
2020	7,257 (Metered Accounts)
2019	7,361 (Metered Accounts)

¹ For Fiscal Year 2023 the decrease in metered accounts is due to 2 large customers consolidating numerous individual site meters into 2 master meters.

Ten Largest Water System Users

The below table shows the ten largest water system users in the Service Area for the fiscal year ended September 30, 2023:

TEN LARGEST USERS	TOTAL WATER CHARGES
A-Strategy X LLC	\$108,713.52
IOP Community LLC	71,943.54
Bayou Village Apartments	70,903.64
Singing River LLC	65,784.85
Forest City Southern Group	59,332.04
Gautier Holdings LLC	56,434.91
River Bend Condo Inc	55,356.36
Forest City Southern Group	55,056.28
Indian Point	44,149.83
Gautier High School	41,957.12

System Capacity

The current capacity of the City's water system is as follows:

Current Water System	Number of Gallons per day
Capacity	2,996,400 customer only
Peak daily load	14,063,040 mgd
Average daily usage	3.3 mgd

The current capacity of the City's sewer system is as follows:

Current Sewer System	Number of Gallons per day
Capacity	4,000,000
Peak Daily load	3,500,000
Average daily usage	1,700,000

Revenues Available for Debt Service

The following schedules, based on projections and information supplied by the City, set forth the actual and projected Net Revenues of the System for the period of Fiscal Years 2019 to 2029. Rates for the System until October 2023 are based on a rate schedule adopted by the Governing Body on October 3, 2017. Thereafter, rates for the System are based on a rate schedule adopted by the Governing Body on September 19, 2023. See "THE SYSTEM – Establishment of Rates" herein. Historical calculations for the combined utility system of the City were based on actual data in the City's annual audits (Fiscal Years 2019–2022); End of year data for Fiscal Year 2023 and Fiscal Year 2024. Fiscal Years 2025–2028 projections for the System as combined are based on projected growth of 2% per year in revenues plus rate increases and 3% per year in expenses. The following schedules should be reviewed based on the following assumptions:

1. Water rates adopted by the Governing Body September 19, 2023 are currently in place for the System;
 2. Sewer rates adopted by the Governing Body September 19, 2023 are currently in place for the System;
 3. Water and sewer usage are projected to remain constant;
 4. Revenue projections of 2% growth, as applicable, and expense projections of 3% growth;
- and
5. Debt service based on the following:

System Revenue Bonds Outstanding¹	Outstanding Principal (as of September 15, 2024)
\$4,000,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2018	\$3,105,000.00
\$6,000,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2019	5,130,000.00
\$2,579,000 ((original principal amount) City of Gautier, Mississippi Taxable Combined Utility System Revenue Refunding Bonds, Series 2020	<u>2,060,000.00</u>
Total Bonds Currently Outstanding	\$10,295,000.00
SRF Loans	
State Revolving Fund Loan #3	\$ 54,822.85
State Revolving Fund Loan #4	140,792.46
State Revolving Fund Loan #4	173,025.13
State Revolving Fund Construction Loan #5	85,209.18
State Revolving Fund Construction Loan #6	208,280.15
State Revolving Fund Construction Loan #7	<u>524,404.93</u>
Total SRF Loans:	\$1,186,534.70

¹ Does not include the Series 2024 Bonds.

The Utility Bonds and SRF Loans are payable as to principal and interest solely from the revenue derived by the City from the operation of the System.

SRF Loans

The SRF Loans are loans from the State to the City which were made by the City to finance improvements to the System. The total amount of SRF Loans currently outstanding is approximately \$1,186,534,70. Although the SRF Loans have a lien on the Revenues of the System, they are paid from monies collected by the Mississippi Department of Revenue by diverting sales tax collections prior to remittance of the sales tax to the City and then subsequently reimbursed to the City from the Revenues of the System.

Schedule of Revenues and Expenditures and Debt Service Coverage

The following schedule summarizes the City's audited operating results for the Fiscal Years ended September 30, 2019 through September 30, 2022, unaudited operating results for the Fiscal Year ended September 30, 2023 through September 30, 2024. The schedule also sets forth projected Revenues for the Fiscal Years ending September 30, 2025 through 2029.

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Statement of Revenues, Expenditures and Debt Service Coverage¹

City of Gautier - Debt Service Coverage Projections

		0.54%	1.40%	3.71%	1.11%	13.80%	2.00%	2.00%	2.00%	2.00%	2.00%
Revenue Growth	-	0.54%	1.40%	3.71%	1.11%	13.80%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenditures Growth		13.19%	-9.28%	0.33%	5.18%	8.07%	3.00%	3.00%	3.00%	3.00%	3.00%
	Audit 2019	Audit 2020	Audit 2021	Audit 2022	Un-audited 2023	Un-audited 2024	Projections				
							2025	2026	2027	2028	2029
Operating Revenues	8,911,213	8,959,779	9,085,227	9,422,322	9,526,723	10,841,375	11,058,203	11,279,367	11,504,954	11,735,053	11,969,754
Operating Expenditures	6,441,117	7,290,728	6,614,191	6,635,701	6,979,249	7,542,542	7,768,818	8,001,883	8,241,939	8,489,197	8,743,873
Net Revenues	2,470,096	1,669,051	2,471,036	2,786,621	2,547,474	3,298,833	3,289,384	3,277,484	3,263,015	3,245,855	3,225,881
Revenue Bonds Debt Service											
Series 2018 - \$4,000,000 Revenue Bonds	274,964	286,781	285,656	284,494	288,119	286,319	284,306	282,506	285,506	283,106	285,506
Series 2019 - \$6,000,000 Revenue Bonds	-	-	454,008	378,706	376,638	379,181	381,250	382,825	383,900	379,713	385,175
Series 2020- \$2,579,000 Refunded Series 2013	-	-	83,321	84,100	249,400	253,795	252,050	249,270	251,473	252,570	252,580
Series 2013 Unrefunded Bonds	169,244	164,894	165,544	166,044	160,619	-	-	-	-	-	-
Energy/Water Meters*	287,450	287,450	287,450	287,450	287,450	287,450	287,450	287,450	287,450	287,450	287,450
SRF Loans*	521,125	521,125	521,125	521,125	521,125	521,125	481,739	266,854	186,981	171,932	134,319
Series 2024 - \$5,300,000 Proposed New Issue	-	-	-	-	-	-	-	708,560	584,800	582,400	584,160
Total Revenue Bonds Debt Service	1,252,782	1,260,250	1,797,105	1,721,919	1,883,350	1,727,870	1,686,795	2,177,465	1,980,110	1,957,171	1,929,190
Revenue Bond Debt Service Coverage	1.97	1.32	1.38	1.62	1.35	1.91	1.95	1.51	1.65	1.66	1.67
Coverage Requirement	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20

*Energy/Water Meters & SRF Loans debt service payments provided by the City of Gautier.

Note 1 - the 2023 & 2024 unaudited revenues and expenditures provided by the City of Gautier.

¹ Assumes a 2% annual increase in total revenues for projected years, and 3% annual increase in total expenses for projected years.

Rate Covenant

The City has covenanted in the Bond Resolution that so long as any of the Series 2024 Bonds remain outstanding and unpaid, it will fix and maintain rates and make and collect charges for the use and service of the System which will at all times provide Revenues sufficient: (a) to pay the Current Expenses of the System and the debt service on the SRF Loans, and (b) to provide 120% of the amount of the maximum Principal and Interest Requirements and the payments required to be made to the credit of the 2024 Debt Service Reserve Fund for the current Bond Year on account of the Series 2024 Bonds then outstanding.

If the Revenues in any Fiscal Year as shown by the City's audit are less than the total amount set forth in the Bond Resolution, then it shall, as promptly as possible, request the Consulting Engineers to make recommendations as to a revision of such rates, fees, and charges or methods of operating the System which will result in producing the required amount in the following Fiscal Year. Upon receipt of such recommendations the City shall, subject to applicable requirements imposed by law, immediately revise such rates, fees, and charges and take such other actions respecting the methods of operation of the System as shall in its discretion be deemed necessary. Failure to implement the recommendation of the Consulting Engineer or if coverage is less than 120% of the maximum Principal and Interest Requirements and the payment required to be made to the credit of the 2024 Debt Service Reserve Fund shall be a breach of the City's covenants under the Bond Resolution.

USE TAX REVENUES

In 2018, the State Legislature passed the Infrastructure Modernization Act for the purpose of providing revenues to the cities and counties of the State to be used for infrastructure improvements. Under the Infrastructure Modernization Act, certain use tax revenues collected by the State are distributed to cities in the State to be used (a) for the repair, maintenance and/or reconstruction of roads, streets and bridges in such cities, (b) for the repair, maintenance and/or other improvements to water infrastructure and sewer infrastructure, including storm water and drainage improvements, and/or (c) as a pledge to pay all or a portion of debt service on debt issued by a such city for the purposes provided in (a) and (b).

The Infrastructure Modernization Act provides for the collection and distribution of use tax revenues for infrastructure purposes to cities as follows:

(a) Starting on or before August 15, 2019, and each month thereafter until July 15, 2020, 3.75% of use tax collections by the State from the preceding month was diverted to a special fund for cities. The percentage of revenues increased each year thereafter from 3.75% to 7.5% to 11.25%, until August 15, 2022, when it maxed out at 15%.

(b) The use tax revenues collected for cities are distributed as follows:

(i) The first \$3,000,000 is equally divided among 276 cities.

(ii) The remainder is then allocated as follows:

(A) 50% of the remainder is allocated to cities based on the proportion of the that city's population to the State's population based on most recent census.

(B) 50% of the remaining amount will be allocated based on the proportion of a city's regular sales tax diversion to the total distributed to all cities during the previous fiscal year.

The Mississippi Department of Revenue began distributing use tax revenues to the cities and counties in the State in 2020 in a phased distribution. In 2020, the City received 25% of its Use Tax Revenue, in 2021 it received 50%, in 2022 it received 75% and in 2023 it received 100%.

The City receives Use Tax Revenues in the form of two payments each year, on January 20th and July 20th. Below are the Use Tax Revenue diversions to the City:

City's Historical Use Tax Revenues

Fiscal Year 2020:	\$130,901 (25%)
Fiscal Year 2021:	\$430,491 (50%)
Fiscal Year 2022:	\$802,944 (75%)
Fiscal Year 2023:	\$1,011,189 (100%)
Fiscal Year 2024:	\$1,195,544 (100%)

THE BOND RESOLUTION

A summary of certain provisions of the Bond Resolution is set forth below. This summary does not purport to be comprehensive or definitive. All references herein to the Bond Resolution are qualified in their entirety by reference to such document, a copy of which may be obtained upon written request to the City.

Funds

The Bond Resolution provides that the following funds and accounts, either previously established or established under the Bond Resolution, shall be used in connection with the Series 2024 Bonds:

Revenue Fund
Operation and Maintenance Fund
2024 Debt Service Fund
2024 Debt Service Reserve Fund
2024 Construction Fund
Depreciation Fund
Contingent Fund

The Bond Resolution further provides that a portion of the proceeds of the Series 2024 Bonds shall be deposited in the 2024 Construction Fund created under the Bond Resolution.

The moneys in the funds set forth above shall be separate and apart from all other funds of the City and shall be applied in the manner provided in the Bond Resolution and the Prior Bond Resolutions, and, pending such application, except for moneys in the Operation and Maintenance Fund, shall be subject to a lien and charge in favor and for the security of registered owners of the Series 2024 Bonds and the Utility Bonds until paid out or transferred as provided in the Bond Resolution and the Prior Bond Resolutions. Any surplus Revenues remaining after all transfers required by the Bond Resolution and the Prior Bonds Resolutions shall be used solely for purposes pertaining to the System or as otherwise allowed by the Act.

Revenue Fund; Revenues of the System and Application Thereof

All Revenues shall be set aside as collected and shall be deposited into the Revenue Fund. Moneys in said fund shall not be subject to lien or attachment by any creditor of the City and shall be set aside for, allocated to and/or deposited by the Clerk to the extent available in the following order of preference in the following separate and special funds, as created in a prior resolution or resolutions of the Governing Body and provided for in the Bond Resolution, without further direction of or action by the Governing Body or other authority of the City:

(a) On the first Business Day of each month, commencing in the first month after delivery of the Series 2024 Bonds, there shall be deposited into the Operation and Maintenance Fund an amount which will provide for the payment of the Current Expenses to be paid during such calendar month, and, in the event that the aggregate amounts deposited into such fund pursuant to the Bond Resolution during the preceding months shall have been insufficient to pay all such expenses, an amount sufficient to repay such deficiencies.

(b) On the first Business Day of each month, commencing in the first month after the delivery of the Series 2024 Bonds, there shall be paid to the City such amount necessary to reimburse the general

fund of the City for debt service due on the SRF Loans deducted by the Mississippi Department of Revenue from the sales tax rebate to the City.

(c) On the first Business Day of each month, commencing in the first month after the delivery of the Series 2024 Bonds, in addition to amounts being transferred to the 2018 Debt Service Fund, the 2019 Debt Service Fund and the 2020 Debt Service Fund, there shall be deposited into the 2024 Debt Service Fund, there shall be transferred to the 2024 Debt Service Fund an amount which, together with equal subsequent monthly transfers on the first Business Day of each successive month, will provide a sum equal to the amount necessary to pay interest and principal due and payable through the date on which the next installment of principal on the Series 2024 Bonds is due. Such transfers are on parity with the amounts to be transferred to the 2018 Debt Service Fund pursuant to the 2018 Bond Resolution, to the 2019 Debt Service Fund pursuant to the 2019 Bond Resolution and to the 2020 Debt Service Fund pursuant to the 2020 Bond Resolution for the purpose of paying debt service on the Series 2018 Bonds, the Series 2019 Bonds and the Series 2020 Bonds, respectively. If in any month, the Net Revenues are insufficient to provide for the total amount of principal and interest to be set aside as required by the Bond Resolution and the Prior Bond Resolutions, such Net Revenues shall be divided on a pro rata basis among each outstanding series of Bonds. Any deficiency in the debt service funds for the Bonds shall be funded in subsequent months. Notwithstanding anything herein to the contrary, the City may elect to provide for the payment of principal of and interest on the Series 2024 Bonds either from Net Revenues or the City's Use Tax Revenues or both. In the event that the City elects to pay all or a portion of the principal of and interest on the Series 2024 Bonds from its Use Tax Revenues, it shall deposit into the 2024 Debt Service Fund on before February 1 and August 1, such portion of the Use Tax Revenues as shall be necessary to provide for the payment of principal of and interest on the Series 2024 Bonds coming due on the next payment date, taking into account the amounts on deposit in the 2024 Debt Service Fund.

(d) [Provided, that in addition to the moneys required to be transferred to the 2024 Debt Service Fund, the 2024 Debt Service Reserve Fund created under the Bond Resolution shall be maintained in order to meet any deficiency therein in future years. As provided in the Bond Resolution, the 2024 Debt Service Reserve Fund will be fully funded upon delivery of the Series 2024 Bonds. Notwithstanding any other provision of the Bond Resolution, upon the determination of any deficiency in the total amount in the 2024 Debt Service Reserve Fund, the full amount of such deficiency shall be fully funded within one year of such determination. The 2024 Debt Service Reserve Fund shall be used only to pay maturing principal and accruing interest, or both, on the Series 2024 Bonds and only whenever and to the extent that funds otherwise available in the 2024 Debt Service Fund are insufficient for that purpose.]

Operation and Maintenance Fund

Amounts held in the Operation and Maintenance Fund will be applied by the City to the payment of the Current Expenses as they accrue in accordance with the annual budget of the City for the System.

2024 Debt Service Fund

Amounts in the 2024 Debt Service Fund will be used to pay the maturing principal and accruing interest coming due on the Series 2024 Bonds. The 2024 Debt Service Fund will be funded periodically from Net Revenues of the System and/or from the City's Use Tax Revenues, as more particularly described in the Bond Resolution.

2024 Debt Service Reserve Fund

[The 2024 Debt Service Reserve Fund is to be maintained in order to meet any deficiency in the 2024 Debt Service Fund. The 2024 Debt Service Reserve Fund shall be funded in the amount of the Debt Service Reserve Requirement and shall thereafter be maintained at the required balance set forth in the Bond Resolution. The 2024 Debt Service Reserve Fund shall be used only to pay maturing principal and accruing interest, or both, and only whenever and to the extent that funds otherwise available in the 2024 Debt Service Fund are insufficient for that purpose. No funds paid into the 2024 Debt Service Reserve Fund shall be used to prepay the principal unless such prepayment is for the entire balance of the principal amount of the Series 2024 Bonds or the amount remaining in the 2024 Debt Service Reserve Fund is equal

to the Debt Service Reserve Requirement for the Series 2024 Bonds which remain outstanding. If the amount in the 2024 Debt Service Reserve Fund as valued on the last day of the Bond Year is more than the Debt Service Fund Requirement, the amount of such excess shall be transferred to the 2024 Debt Service Fund.]

2024 Construction Fund

A portion of the proceeds received from the sale and issuance of the Series 2024 Bonds will be transferred to the 2024 Construction Fund. Amounts in the 2024 Construction Fund (including investment earnings) will be applied to pay the Costs of the Project, and/or the costs of issuance of the Series 2024 Bonds. Any balance remaining in the 2024 Construction Fund after the Project has been completed, and all related costs and expenses paid, will be transferred to the 2024 Debt Service Fund and expended in accordance with State and federal law and the Bond Resolution.

Depreciation Fund and Contingent Fund

Pursuant to the Prior Bond Resolutions, the City has created and funded the Depreciation Fund for the purpose of paying the costs of replacing such parts of the System as may need replacement in order to keep the System operating in an economical and efficient manner upon written certification by the Consulting Engineers to the Governing Body certifying the necessity for such expenditure and concurring in the necessity for such expenditure from the Depreciation Fund.

Pursuant to the Prior Bond Resolutions, the City has created and funded the Contingent Fund for the purpose of paying the costs of unforeseen contingencies arising in the operation and maintenance of the System, including the construction of reasonable and proper improvements, betterments, and extensions thereto upon written certification by the Consulting Engineers to the Governing Body certifying the necessity for such expenditure and concurring in the necessity for such expenditure from the Contingent Fund.

Investment of Moneys in the Funds

All sums in the funds referred to in the Bond Resolution shall be kept separate and apart from all other funds of the City in a bank or banks having Federal Deposit Insurance Corporation insurance of its accounts and at all times shall be continuously secured as provided by the laws of the State for other funds of the City, or, in the discretion of the Governing Body, may be invested as directed in the Bond Resolution in investments authorized by laws of the State as may now be or hereafter become applicable. Such investments shall mature or be redeemable prior to the time the funds so invested will be needed for expenditure. Any interest or other income received from investments shall accrue to and be accredited to the fund which generated such income or to which such income is attributable. Provided, however, that the Governing Body shall transfer to the 2024 Debt Service Fund any such income in excess of the aggregate amount required by the Bond Resolution to be maintained in any other fund or account.

Insurance

As long as any of the Bonds shall remain outstanding and unpaid, the City shall carry and maintain insurance upon such properties forming a part of the System which may be of an insurable nature, such insurance to be of the type and kind and for such amount or amounts as carried and maintained by other municipalities rendering services of a similar character in similar communities. The proceeds of such insurance shall be used only for the maintenance and restoration of the System, or for the payment of the principal of and the interest on the Bonds.

Additional Bonds

The City has reserved the right to issue one or more series of Additional Bonds on parity with the Series 2024 Bonds and the Utility Bonds ("Additional Bonds") for any lawful purpose, including refunding any previously issued series of bonds or any other bonds or obligations of the City issued in connection with the System or payable from Net Revenues. No Additional Bonds may be issued unless:

(a) the Net Revenues available for payments of principal of and interest on the Series 2024 Bonds for a period of 12 consecutive months during the 18 months preceding the month in which such Additional Bonds are issued must be certified by an accountant to have been at least equal to 120% of the highest annual debt service payments in any succeeding Bond Year with respect to the Series 2024 Bonds, the Utility Bonds and the Additional Bonds proposed to be issued; or in lieu of the foregoing formula, if a new schedule of rates, fees and charges for the services, facilities and commodities of the System shall have been adopted, then the Revenues available for debt service payments (taking into account such new rates) must be certified by an accountant to have been at least equal to 120% of the highest annual debt service payments in any succeeding Bond Year with respect to the Series 2024 Bonds and the Additional Bonds proposed to be issued during the period set forth above;

(b) the pledge of and lien on the Net Revenues and amounts on accredited to the 2024 Debt Service Fund from time to time shall be extended for the benefit of the registered owners of the Additional Bonds; and

(c) the resolution under which the proposed bonds are being issued shall provide for the funding of a debt service reserve fund for such Additional Bonds from the proceeds of such Additional Bonds or as otherwise provided in the Bond Resolution.

The City has also reserved the right to issue bonds, notes or other obligations secured by liens on Net Revenues that are junior and subordinate to the liens on Net Revenues securing the payment of the Series 2024 Bonds, for any lawful purpose.

Events of Default; Remedies

The registered owner of any of the Series 2024 Bonds may, by suit, action, mandamus or other proceedings at law or in equity, enforce and compel performance by the appropriate official or officials of the City of any or all acts and duties to be performed by the City under the provisions of the Act and the Bond Resolution.

Each of the following constitutes an "event of default" under the Bond Resolution:

(a) failure by the City to pay any installment of principal of any Bond at the time required;

(b) failure by the City to pay any installment of interest on any Bond at the time required;

(c) failure by the City to perform or observe any other covenant, agreement or condition on its part contained in the Bond Resolution or the Prior Bond Resolutions or in the Series 2024 Bonds or the Utility Bonds, and the continuance thereof for a period of 60 days after written notice thereof to the City by the registered owners of not less than 10% in principal amount of the then outstanding Bonds; or

(d) filing by the City of a petition seeking a composition of indebtedness under the federal bankruptcy laws, or under any other applicable federal or State law.

If there is any default in the payment of the principal of and interest on the Series 2024 Bonds, any court having jurisdiction in the proper action may, upon petition of the registered owners of a majority in principal amount of the Series 2024 Bonds then outstanding, appoint a receiver to administer and operate the System with power to fix rates and collect charges sufficient to provide for the payment of the Series 2024 Bonds and to pay the expense of operating and maintaining the System in conformity with the provisions of the Utility Act and of the Bond Resolution and the Prior Bond Resolutions.

Utility Bonds

The Series 2024 Bonds are being issued on parity with the Utility Bonds. At Closing, the Purchaser will be provided with a certificate of an accountant stating that the requirements of the Prior Bond Resolutions for the issuance of Additional Bonds have been satisfied.

LITIGATION

The City's General Counsel, Bordis Danos Pierce, Ocean Springs, Mississippi, has reviewed the status of all pending litigation against the City. While the City is involved in numerous legal proceedings, there are no pending legal proceedings which might be expected to affect the City's ability to perform its obligations to the registered owners of the Series 2024 Bonds.

MUNICIPAL ADVISOR

The City has retained Government Consultants, Inc., Madison, Mississippi, as Independent Registered Municipal Advisor (the "Municipal Advisor") in connection with the sale and issuance of the Series 2024 Bonds. In such capacity the Municipal Advisor has provided recommendations and other financial guidance to the City with respect to the preparation of documents, the preparation for the sale of the Series 2024 Bonds and of the time of the sale, tax-exempt bond market conditions and other factors related to the sale of the Series 2024 Bonds. Although the Municipal Advisor performed an active role in the drafting of this Official Statement, it has not independently verified any of the information set forth herein.

RATING

[No application for a rating for the Series 2024 Bonds from a nationally recognized rating agency has been made.]

RECORD OF NO DEFAULT

There is no record of any default on general obligations of the City as to payment of either principal or interest or in any other material respect at any time in at least the past 25 years. No principal or interest on any obligation of the City is currently past due.

NO BOND PROCEEDS FOR CURRENT OPERATING EXPENSES

No proceeds from the sale of securities (except tax anticipation notes issued against revenues of a current fiscal year) have been used by the City for current operating expenses at any time in at least the past ten years.

BANKRUPTCY

The City is a "Municipality" as that term is defined in Title 11 of the United States Code (the "Bankruptcy Code"). Section 109(c) of the Bankruptcy Code prescribes the conditions and circumstances under which a Municipality may file a petition for relief under the Bankruptcy Code. As a debtor, a Municipality may only file for relief pursuant to Chapter 9 of the Bankruptcy Code ("Chapter 9"). Pursuant to Section 303(a) of the Bankruptcy Code, no creditor or judgment holder of a Municipality may file a Chapter 9 petition on behalf of a Municipality.

Pursuant to Section 109(c)(2) of the Bankruptcy Code, before a municipality may file a petition under Chapter 9 of the Bankruptcy Code, a municipality must be specifically authorized by (a) state law or (b) a governmental officer or organization empowered to authorize such a filing. Accordingly, before a Municipality in the State may file for Chapter 9 protection, it must have specific authority granted to it. Currently, there is no State statute that prescribes, authorizes or otherwise contains authorization for any Municipality to file for Chapter 9 protection, or delegates such authority to a governmental officer or organization. As such, in order for a State Municipality, including the City, to file for Chapter 9 relief, the Municipality must obtain specific authority from the State Legislature.

The State Legislature is comprised of the Senate and the House of Representatives. The Senate is composed of 52 members, and the House of Representatives consists of 122 members. Each member of each chamber is elected to a four-year term. In the State, the Legislature convenes annually on the first Tuesday after the first Monday each January. Regular sessions of the State Legislature last 90 days in all years of an administration except for the first session after a new governor has been elected, when a 125-day session is held.

In order to obtain specific authority from the State Legislature to file for relief pursuant to Chapter 9, a Municipality would have to request both houses during the annual session of the State Legislature to approve a bill authorizing the Municipality to file for relief pursuant to Chapter 9 and such bill would have to be signed into law by the Governor of the State. There is no appeal process or any other proceeding under current State law that the Municipality may pursue if such requested specific authority is not granted by the State Legislature.

PURCHASER

The Series 2024 Bonds have been sold at public sale by the City to _____ (the "Purchaser"), and the Purchaser has agreed, subject to certain conditions, to purchase the Series 2024 Bonds at a price of \$_____, plus a premium of \$_____.

VALIDATION

The Series 2024 Bonds may, in the discretion of the Governing Body, be validated before the Chancery Court of Jackson County, Mississippi, as provided by Section 31-13-1 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time.

INDEPENDENT AUDITORS

The City has not requested and will not obtain a consent letter from its auditor for the inclusion of the audit report in this Official Statement. Wright, Ward, Hatten & Guel, PLLC, the City's independent auditor (the "Auditor"), has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. The Auditor also has not performed any procedures relating to this Official Statement.

APPROVAL OF LEGAL PROCEEDINGS

Certain legal matters incident to the authorization and issuance of the Series 2024 Bonds are subject to the approval of Butler Snow LLP, Ridgeland, Mississippi ("Bond Counsel") whose approving legal opinion will be available at the time of delivery of the Series 2024 Bonds (see APPENDIX E hereto). No representation is made to the registered owners of the Series 2024 Bonds that Bond Counsel has verified the accuracy, completeness or fairness of the statements in this Official Statement and Bond Counsel assumes no responsibility to the registered owners of the Series 2024 Bonds except for the matters set forth in such legal opinion. Certain legal matters will be passed upon for the City by its counsel, Bordis Danos Pierce, Ocean Springs, Mississippi.

CONTINUING DISCLOSURE

The City has covenanted for the benefit of the owners of the Series 2024 Bonds to provide certain financial information and operating data relating to the City within twelve months after the end of each Fiscal Year of the City beginning with the Fiscal Year ending on September 30, 2024 (the "Annual Report"), and to provide notices of the occurrence of certain enumerated events, in certain cases if deemed material under federal laws. The Annual Report and notices of material events will be filed by the City with (a) the Municipal Securities Rulemaking Board (the "MSRB") through MSRB's Electronic Municipal Market Assess system at <http://emma.msrb.org> ("EMMA") in the electronic format then prescribed by the Securities and Exchange Commission (the "SEC") pursuant to SEC Rule 15c2-12(b)(5) (the "Rule"), and with (b) any public or private repository or entity designated by a state as a State Repository, if any, for the purposes of the Rule. This information will be made available free to securities brokers and the general public through EMMA. For the procedures for all filings and notices due to the MSRB, instructions will be provided on the following website for MSRB: <http://emma.msrb.org>. The specific nature of the information to be contained in the Annual Report or the notices of material events is summarized in APPENDIX F to this Official Statement. These covenants have been made in order to assist the Underwriter in complying with the Rule.

There have been instances in the last five years in which the City has failed to timely file its audited financial statements and unaudited financial information as required by its prior continuing disclosure undertakings. The City's audited financial statements were not timely filed in fiscal years 2019 through and

including 2023, however, the City posted the required notices of failure to file the audited financial statements for each of the aforementioned fiscal years in a timely manner. The City has adopted policies and procedures to ensure timely filing of its annual financial information (the "Policy"). Pursuant to the Policy, a staff designee of the City will appoint or engage a dissemination agent to assist in carrying out its obligations under the Policy and/or the staff designee will be responsible for submitting the information required under the Policy. In accordance with the Policy, the City has hired a dissemination agent to file the City's required annual report. The City has also adjusted the timing of its reporting deadline on future issues to 12 months to ensure timely filing.

INVESTMENT CONSIDERATIONS

Prospective purchasers of the Series 2024 Bonds should be aware that investment in the Series 2024 Bonds entails some degree of risk. Each prospective investor in the Series 2024 Bonds is encouraged to read this Official Statement in its entirety. Particular attention should be given to the investment considerations described below which, among others, could affect the payment of debt service on the Series 2024 Bonds and which could also affect the market price of the Series 2024 Bonds to an extent that cannot be determined. This discussion of investment considerations is not and is not intended to be exhaustive.

Secondary Market

There can be no assurance that a secondary market can or will be maintained for the Series 2024 Bonds after their initial issuance and prospective purchasers of the Series 2024 Bonds should therefore be prepared, if necessary, to hold their Series 2024 Bonds to maturity.

Future Changes in Law

Myriad State laws, constitutional provisions and federal laws and regulations affect the Series 2024 Bonds and the financial condition of the City generally. There can be no assurance that there will not be any change in, interpretation of, or addition to the applicable laws and provisions which would have a material effect, directly or indirectly, on the affairs of the City.

Cybersecurity

The City is dependent on electronic information technology systems to deliver high quality, coordinated and cost-efficient services. These systems may contain sensitive information or support critical operational functions which may be valued for unauthorized purposes. As a result, the electronic systems and networks of the City may be targets of cyberattack. The City has taken, and continues to take, measures to protect its information technology systems, and the private, confidential information that those systems may contain, against cyberattack. While the City employs information technology professionals and utilizes operational safeguards that are tested periodically, no assurance can be given that such measures will protect the City against all cybersecurity threats or attacks.

Environment/Climate

Mississippi is susceptible to the effects of extreme weather events and natural disasters, including but not limited to, tornadoes, hurricanes, floods and droughts. The occurrence of such an event in the City could produce significant negative ecological, environmental and economic impacts to the City. Such impacts could be exacerbated by a longer-term shift in the climate over several decades, commonly referred to as climate change. Planning for climate change and its impact on the financial operations of the City is an unknown challenge and therefore its future impact on the City cannot be quantified reliably at this time.

TAX MATTERS

General

In the opinion of Bond Counsel under existing statutes, regulations, published rulings and judicial decisions, interest on the Series 2024 Bonds described herein is excludable from gross income of the owners thereof for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of

1986, as amended and supplemented (the "Code"). Interest on the Series 2024 Bonds is not a separate tax preference item for purposes of the federal alternative minimum tax; however, such interest is taken into account in determining the annual adjusted financial statement income of applicable corporations (as defined in Section 59(k) of the Code) for the purpose of computing the alternative minimum tax imposed on corporations. The opinion described above assumes the accuracy of certain representations and compliance by the City with covenants designed to satisfy the requirements of the Code that must be met subsequent to the issuance of the Series 2024 Bonds. Failure to comply with such requirements could cause interest on the Series 2024 Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Series 2024 Bonds. The City has covenanted to comply with such requirements. Bond Counsel has expressed no opinion regarding other federal tax consequences arising with respect to the Series 2024 Bonds.

The accrual or receipt of interest on the Series 2024 Bonds may otherwise affect the federal income tax liability of the owners of the Series 2024 Bonds. The extent of these other tax consequences will depend on such owners' particular tax status and other items of income or deduction. Bond Counsel has expressed no opinion regarding any such consequences. Purchasers of the Series 2024 Bonds, particularly purchasers that are corporations (including S corporations and foreign corporations operating branches in the United States of America), property or casualty insurance companies, banks, thrifts or other financial institutions, certain recipients of social security or railroad retirement benefits, taxpayers entitled to claim the earned income credit, taxpayers entitled to claim the refundable credit in Section 36B of the Code for coverage under a qualified health plan or taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, should consult their tax advisors as to the tax consequences of purchasing or owning the Series 2024 Bonds.

In the opinion of Bond Counsel, interest on the Series 2024 Bonds is exempt from all income taxation in the State under existing laws, regulations, rulings and judicial decisions. This opinion addresses only the exemption of interest on the Series 2024 Bonds under the income tax laws of the State and does not address the tax treatment of the Series 2024 Bonds in any other state or jurisdiction.

Backup Withholding

As a result of the enactment of the Tax Increase Prevention and Reconciliation Act of 2005, interest on any federally tax-exempt obligations such as the Series 2024 Bonds is subject to information reporting in a manner similar to interest paid on taxable obligations. Backup withholding may be imposed on payments to any owner of the Series 2024 Bonds that fail to provide certain required information including an accurate taxpayer identification number to any person required to collect such information pursuant to Section 6049 of the Code. The reporting requirement does not in and of itself affect or alter the excludability of interest on the Series 2024 Bonds from gross income for federal income tax purposes or any other federal tax consequence of purchasing, holding or selling federally tax-exempt obligations.

Bank Qualification

In the proceedings of the City, the City has designated the Series 2024 Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b) of the Internal Revenue Code of 1986. In making such designation, the City intended for any financial institution acquiring any of the Series 2024 Bonds to be able to treat such Series 2024 Bonds as having been acquired on August 7, 1986, for purposes of determining the amount of the federal income tax deduction available to such financial institution for interest expense. The City has certified that it anticipates that the total amount of tax-exempt obligations (other than private activity bonds) to be issued during calendar year 2024 by the City and all entities subordinate thereto will not exceed \$10,000,000.

Changes in Federal and State Tax Law

From time to time, there are legislative proposals in the Congress and in the states that, if enacted, could alter or amend the federal and state tax matters referred to under this heading "TAX MATTERS" or adversely affect the market value of the Series 2024 Bonds. It cannot be predicted whether or in what form any such proposal might be enacted or whether if enacted it would apply to the Series 2024 Bonds issued

prior to enactment. In addition, regulatory actions are from time to time announced or proposed and litigation is threatened or commenced which, if implemented or concluded in a particular manner, could adversely affect the market value of the Series 2024 Bonds. It cannot be predicted whether any such regulatory action will be implemented, how any particular litigation or judicial action will be resolved, or whether the Series 2024 Bonds or the market value thereof would be impacted thereby. Purchasers of the Series 2024 Bonds should consult their tax advisors regarding any pending or proposed legislation, regulatory initiatives or litigation. The opinions expressed by Bond Counsel are based on existing legislation and regulations as interpreted by relevant judicial and regulatory authorities as of the date of issuance and delivery of the Series 2024 Bonds, and Bond Counsel has expressed no opinion as of any date subsequent thereto or with respect to any pending legislation, regulatory initiatives or litigation.

PROSPECTIVE PURCHASERS OF THE SERIES 2024 BONDS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS PRIOR TO ANY PURCHASE OF THE SERIES 2024 BONDS AS TO THE IMPACT OF THE CODE UPON THEIR ACQUISITION, HOLDING OR DISPOSITION OF THE SERIES 2024 BONDS.

Original Issue Premium

The Series 2024 Bonds maturing on November 1 in the years ____ through and including ____ (the "Premium Bonds") have an issue price that is greater than the amount payable at maturity of such Premium Bonds. Any Premium Bonds purchased in the initial public offering at the issue price will have an "amortizable bond premium" within the meaning of Section 171 of the Code. A holder of a Premium Bond that has amortizable bond premium is not allowed any deductions for the amortizable bond premium. During each taxable year, a holder of a Premium Bond must reduce such holder's tax basis in such Premium Bond by the amount of the amortizable bond premium that is allocable to the portion of such taxable year during which the holder held such Premium Bond. The adjusted tax basis in a Premium Bond will be used to determine taxable gain or loss upon a disposition (e.g., upon a sale, exchange, redemption or payment at maturity) of such Premium Bond.

Holders of Premium Bonds who did not purchase such Premium Bonds in the initial offering at the issue price should consult their own tax advisors with respect to tax consequences of owning such Premium Bonds. Any holders of Premium Bonds should consult their own tax advisors with respect to the state and local tax consequences of owning the Premium Bonds.

Original Issue Discount

The Series 2024 Bonds maturing on November 1 in the years ____ through and including ____ (the "Discount Bonds") are being offered and sold to the public at an original issue discount ("OID") from the amounts payable at maturity thereon. OID is the excess of the stated redemption price of a bond at maturity (the face amount) over the "issue price" of such bond. The issue price is the initial offering price to the public (other than to bond houses, brokers or similar persons acting in the capacity of underwriters or wholesalers) at which a substantial amount of bonds of the same maturity are sold pursuant to that initial offering. For federal income tax purposes, OID on bond will accrue over the term of the bond, and for the Discount Bonds, the amount of accretion will be based on a single rate of interest, compounded semiannually (the "yield to maturity"). The amount of OID that accrues during each semi-annual period will do so ratably over that period on a daily basis. With respect to an initial purchaser of a Discount Bond at its issue price, the portion of OID that accrues during the period that such purchaser owns the Discount Bond is added to such purchaser's tax basis for purposes of determining gain or loss at the maturity, redemption, sale or other disposition of that Discount Bond and thus, in practical effect, is treated as stated interest, which is excludable from gross income for federal income tax purposes.

Holders of Discount Bonds should consult their own tax advisors as to the treatment of OID and the tax consequences of the purchase of such Discount Bonds other than at the issue price during the initial public offering and as to the treatment of OID for state tax purposes.

DOCUMENTS ACCOMPANYING DELIVERY OF THE SERIES 2024 BONDS

Absence of Litigation

Upon delivery of the Series 2024 Bonds, the City shall furnish the certificate of the Mayor of the City, dated the date of delivery of the Series 2024 Bonds, to the effect that there is no pending litigation now of record in any court nor is there any litigation, to his knowledge, threatened or contemplated, affecting in any manner either directly or indirectly:

1. the Series 2024 Bonds;
2. the issuance, delivery, and validity of said Series 2024 Bonds;
3. the provision of funds to pay the interest thereon and principal thereof when such payments shall become due;
4. the proceedings and authority under which provision of funds is made;
5. the members of the Governing Body or their right to their respective offices at the time of the issuance, execution and delivery of said Series 2024 Bonds;
6. the tax-exempt status of the Series 2024 Bonds; or
7. the existence or powers of the City or the Governing Body.

Legal Matters

In addition to the approving legal opinion relating to the Series 2024 Bonds, the Purchaser will receive the opinion, dated the date of delivery of the Series 2024 Bonds, of Bond Counsel to the effect that, although it is not passing upon and does not assume any responsibility for the accuracy, completeness or fairness of the statements in this Official Statement, makes no representation that it has independently verified such statements and has necessarily assumed the fairness, accuracy and completeness thereof, on the basis of its participation in the preparation of portions of this Official Statement and in connection with the rendering of its opinion as to the validity of the Series 2024 Bonds, nothing has come to its attention that would give it reason to believe that the Official Statement (except for the financial and statistical data included herein, as to which no view need be expressed) contains any untrue statement of a material fact or omits to state any material fact that is required to be stated herein or necessary to make the statements contained herein, in light of circumstances under which they are made, not misleading.

Certificates

The Purchaser shall also receive a certificate, dated the date of the delivery of the Series 2024 Bonds, signed by the Mayor of the City and the Clerk of the City, certifying that, on the date of the execution of the certificate, they are duly chosen, qualified, and acting officers of the City occupying the offices indicated opposite their names. Further, the Mayor of the City and the Clerk of the City will certify that they have executed the Series 2024 Bonds by causing their signatures to be affixed to each Series 2024 Bond, and they do thereby recognize the said facsimile signatures as their true and lawful signatures, and they will further certify that the seal impressed upon each of said Series 2024 Bonds and on such certificate is the official seal of the City.

The Purchaser shall also receive a certificate, dated the date of delivery of the Series 2024 Bonds, signed by the Mayor of the City and the Clerk of the City certifying that this Official Statement, with respect to the Series 2024 Bonds, as of the date of this Official Statement, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements herein, in light of the circumstances under which they are made, not misleading. In providing such certificate, the Mayor of the City and the Clerk of the City will state that they have not undertaken to independently verify information

obtained or derived from the various State or federal government publications or other sources as presented herein.

MISCELLANEOUS

Any statements in this Official Statement involving matters of opinion or estimates, whether or not expressly so stated, are intended as such and not as representations of fact. No representation is made that any of the statements will be realized.

The references, excerpts and summaries of all documents referred to herein do not purport to be complete statements of the provisions of such documents, and reference is directed to all such documents for full and complete statements of all matters of fact relating to the Series 2024 Bonds, the security for the payment of the Series 2024 Bonds and the rights and obligations of the registered owners thereof.

The information contained in this Official Statement has been taken from sources considered reliable but is not guaranteed. To the best of the City's knowledge, information in this Official Statement does not include any untrue statement of material fact nor does the information omit the statement of any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

References herein to the Act and the Resolution are only summaries, excerpts or brief outlines of certain provisions thereof and do not purport to summarize or describe all provisions thereof. Additional information may be obtained upon request from the office of the Clerk of the City, City Hall, 3330 Highway 90, Gautier, Mississippi 39553, attention: Cindy Russell; telephone: (228) 497-8000 and Government Consultants, Inc., 116 Village Boulevard, Madison, Mississippi 39110, telephone: (601) 982-0005.

The execution of this Official Statement has been duly authorized by the Mayor and City Council of the City of Gautier, Mississippi.

CITY OF GAUTIER, MISSISSIPPI

By _____
Casey Vaughan, Mayor

APPENDIX A
NOTICE OF BOND SALE

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NOTICE OF BOND SALE

\$5,300,000
CITY OF GAUTIER, MISSISSIPPI
COMBINED UTILITY SYSTEM REVENUE BONDS,
SERIES 2024

NOTICE IS HEREBY GIVEN that the Mayor and City Council (the "Governing Body") of the City of Gautier, Mississippi (the "City") will receive sealed bids, either electronically, in the manner described herein below, or by hand delivery, in the Office of the City Clerk in the City Hall of the City located at 3330 US Highway 90 in the City until the hour of _____.m. on November ____, 2024, at which time said bids will be publicly opened by the City Clerk and read for the purchase at not less than par plus accrued interest, if any, to the date of delivery of \$5,300,000 aggregate principal amount City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024 (the "Bonds"). Bids will be considered by the Governing Body at their meeting to be held on Tuesday, November ____, 2024 at 6:30 p.m.

THE BONDS: The Bonds will be dated the date of delivery thereof; will be delivered in definitive form as registered Bonds; will be in the denominations of \$5,000 or any integral multiple thereof; will be numbered from one upward in the order of issuance; will be payable as to principal at a bank or banks to be designated by the City to serve as paying and transfer agent for the Bonds (the "Paying Agent"); and will bear interest, payable semiannually on May 1 and November 1 of each year, commencing November 1, 2025, at the rate or rates of interest specified in the bid submitted by the successful bidder in accordance with this Notice of Bond Sale.

The Bonds will be issued in registered, book-entry-only form and all bidders for the Bonds must be participants of The Depository Trust Company, New York, New York ("DTC"), or affiliated with its participants. The Bond certificates will be deposited with DTC. DTC will be responsible for maintaining a book-entry system for recording the interests of its participants and for the transfer of the interests among its participants. The participants will be responsible for maintaining records regarding the beneficial ownership interests in the Bonds on behalf of the individual purchasers. Individual purchases may be made in the principal amount of \$5,000 or any multiple thereof through book entries made on the books and records of DTC and its participants. Unless the book-entry-only system is discontinued, Bond principal and interest payments will be made by the City to DTC through the Paying Agent. DTC will then be responsible for distributing such payments to DTC participants for subsequent remittance to the owners of beneficial interests in the Bonds. Payment of principal and interest on the Bonds to DTC is the responsibility of the City, disbursement of such payments to DTC participants shall be the responsibility of DTC, and disbursements of such payments to the owners of beneficial interests shall be the responsibility of DTC participants and not the responsibility of the City. The City will have no responsibility or obligation to DTC participants or owners of beneficial interests in the Bonds, with respect to the payment by DTC or any DTC participants, of the principal of or interest on the Bonds or the providing of notice to DTC participants or owners of beneficial interests in the Bonds or with respect to: (a) the accuracy of any records maintained by DTC or any DTC participant; or (b) any consent given or other action taken by DTC as owner of the Bonds.

MATURITIES: The Bonds will mature on November 1 in the years and in the principal amounts shown below:

Year	Principal Amount
2025	\$335,000
2026	355,000
2027	370,000
2028	390,000
2029	405,000

2030	425,000
2031	445,000
2032	465,000
2033	490,000
2034	515,000
2035	540,000
2036	565,000

REDEMPTION: The Bonds maturing November 1, 2032 and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2031, either in whole or in part on any date, as selected by the City among maturities, and by lot within each maturity, at the principal amount thereof, together with accrued interest to the date fixed for redemption and without premium.

AUTHORITY AND SECURITY: The Bonds will be issued pursuant to the provisions of Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented, and Section 27-67-35, Mississippi Code of 1972, as amended and supplemented (collectively, the "Act"). The Bonds will be payable from the revenues derived and to be derived from the operation of the combined waterworks, water supply, sewerage and sewer disposal facilities of the City (the "System") after payment of the reasonable and necessary expense of operating and maintaining the System and the debt service on any State Revolving Fund Loans existing on the date of issuance of the Bonds (the "Net Revenues"), from the infrastructure modernization use tax revenues received by the City from the State of Mississippi pursuant to Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented (the "Use Tax Revenues"), and from other security pledged for the Bonds. The Bonds will be secured by a lien on the Net Revenues and 50% of the City's Use Tax Revenues. The Bonds are not general obligations of the City and the full faith, credit and taxing power of the City are not being pledged to the payment of the Bonds or interest thereon. The Bonds are being issued on parity with the City's outstanding \$4,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the City's outstanding \$6,000,000 (original principal amount) Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and the City's outstanding \$2,579,000 (original principal amount) Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020 (the "Utility Bonds").

The resolution under which the Bonds are being issued allows under certain circumstances for Additional Bonds to be issued by the City on parity with the Bonds and the Utility Bonds and secured by a parity lien on such Net Revenues and such Additional Bonds would be payable ratably from such Net Revenues along with the Bonds and the Utility Bonds.

PURPOSE: The Bonds are being issued to provide funds for the purpose of the improvement, repair, and extension of the System, funding a debt service reserve fund for the Bonds and paying the costs of the sale and issuance of the Bonds.

FORM OF BIDS: All hand delivered bids must be on the Official Bid Form prepared by the City and enclosed in a sealed envelope and should be addressed to the Governing Body, at their offices located at City Hall, 3330 US Highway 90, Gautier, Mississippi 39553, telephone: (228)497-8000 attention: Ms. Teresa Montgomery, City Clerk, City of Gautier, and worded on the outside, in substance, "Bid for City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024."

All electronic bids must be submitted to PARITY® via the BiDCOMP Competitive Bidding System. Each prospective electronic bidder shall be solely responsible to register to bid via PARITY® and may contact PARITY® at (212)849-5021. Each qualified prospective electronic bidder shall be solely responsible to make necessary arrangements to access PARITY® for the purposes of submitting its bid in a timely manner and in compliance with the requirements of this Notice. Neither the City nor PARITY® shall have any duty or obligation to provide or assure access to PARITY® to any prospective bidder, and neither the City nor PARITY® shall be responsible for a bidder's failure to register to bid or for proper operation of, or have any liability for any delays or interruptions of, or any damages caused by, PARITY®. The City is using PARITY® as a communication mechanism, and not as the City's agent, to conduct the electronic

bidding for the Bonds. No other form of electronic bid or provider of electronic bidding services will be accepted. The City is not bound by any advice and determination of PARITY® to the effect that any particular bid complies with the terms of this Notice. An electronic bid made through the facilities of PARITY® shall be deemed an offer to purchase in response to this Notice and shall be binding upon the bidder as if made by a signed sealed written bid made to the City. To the extent any instructions or directions set forth in PARITY® conflict with the terms of this Notice, the terms of this Notice shall control. The City shall not be responsible for any malfunction or mistake made by or as a result of the use of electronic bidding facilities. The use of such facilities is at the sole risk of the bidders. **If the Bonds are awarded to a bidder submitting a bid via the facilities of PARITY®, then the successful bidder is required to provide the City with a copy of the successful bid on a fully completed and executed Official Bid Form no later than the next business day following the award.** Any bidder submitting its bid via PARITY® may, prior to the time set for the receipt of bids herein, (1) modify the proposed terms of its bid, in which event the proposed terms as last modified will (unless the bid is withdrawn) constitute its bid for the Bonds, or (2) withdraw its proposed bid. Once the bids are communicated electronically via PARITY® to the City, each bid will constitute an irrevocable offer to purchase the Bonds on the terms therein provided. For purposes of the electronic bidding process, the time as maintained on PARITY® shall constitute the official time. All costs and expenses incurred by prospective bidders in connection with their registration and submission of bids via PARITY® are the sole responsibility of the bidders; and the City is not responsible, directly or indirectly, for any of such costs or expenses. If a prospective bidder encounters any difficulty in submitting, modifying or withdrawing a bid for the Bonds, he should telephone PARITY® at (212)849-5021 and notify the City's Municipal Advisor, Government Consultants, Inc., 116 Village Boulevard, Madison Mississippi 39110, telephone: (601)982-0005, attention: Mr. Steve Pittman.

Both written bids and electronic bids must be unconditional and received by the City and/or PARITY®, respectively, on or before _____.m., Mississippi Time, on November _____, 2024, as stated above. The City is not liable for any costs incurred in the preparation, delivery, acceptance, or rejection of any bid.

INTEREST RATE AND BID RESTRICTIONS: The Bonds shall be sold at par plus accrued interest and shall not bear a greater overall maximum interest rate to maturity than thirteen percent (13%) per annum, nor shall the interest rate for any one maturity exceed thirteen percent (13%) per annum. No Bond shall bear more than one (1) rate of interest; each Bond shall bear interest from its date to its stated maturity date at the interest rate specified in the bid; all Bonds of the same maturity shall bear the same rate of interest from date to maturity; and the lowest interest rate specified shall not be less than seventy percent (70%) of the highest interest rate specified. Each interest rate specified in any bid must be a multiple of one-eighth of one percent (1/8 of 1%) or one-tenth of one percent (1/10 of 1%) and a zero rate of interest cannot be named. All bids must comply fully with the terms and provisions of the Act.

GOOD FAITH DEPOSIT: Each bidder must provide to the City as a good faith deposit a wire transfer, or proof thereof, or a certified check, cashier's check or exchange, payable to the order of the City, issued or certified by a bank located within or without the State of Mississippi, in the amount of One Hundred Six Thousand Dollars (\$106,000.00) as a guaranty that the bidder will carry out its contract and purchase the Bonds if its bid is accepted. No interest will be allowed on any good faith deposit. Bids will be accepted or rejected by the Governing Body on the date above shown for the sale of the Bonds. When a bid is rejected by the Governing Body, the good faith deposit accompanying said bid will be returned to the bidder. When a bid is accepted by the Governing Body, the good faith deposit accompanying said bid will be applied as part payment for the Bonds or, if the successful bidder fails to comply with this agreement to purchase the Bonds, will be retained as liquidated damages. Pending the application of the good faith deposit of the successful bidder as aforesaid, such deposit may be invested in direct obligations of, or obligations guaranteed by the United States of America or in repurchase agreements with banks fully secured by such obligations, and the City shall be entitled to any income from any such investment.

[BOND INSURANCE: The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds by _____.]

AWARD OF BONDS: The award, if any, will be made to the bidder complying with the terms of sale and offering to purchase the Bonds at the lowest net interest cost to the City, which shall be determined by computing the aggregate interest on the Bonds over the life of the issue at the rate or rates of interest specified by the bidder, less premium offered, if any. It is requested that each bid be accompanied by a statement of the net interest cost (computed to six decimal places), but such statement will not be considered a part of the bid.

RIGHT OF REJECTION, CANCELLATION: The Governing Body reserves the right to reject any or all bids submitted, as well as to waive any irregularity or informality in any bid. The successful bidder shall have the right, at its option, to cancel its agreement to purchase the Bonds if the Bonds are not tendered for delivery within sixty (60) days from the date of sale thereof, and in such event the Governing Body shall return to said bidder its good faith deposit. The Governing Body shall have the right, at its option, to cancel its agreement to sell the Bonds if within five (5) days after the tender of the Bonds for delivery the successful bidder shall not have accepted delivery of and paid for the Bonds, and in such event the Governing Body shall retain the successful bidder's good faith deposit as liquidated damages as hereinabove provided.

PAYING AGENT, TRANSFER AGENT, AND REGISTRAR: The Governing Body will designate a bank or banks to serve as paying agent, transfer agent and registrar for the Bonds. The Paying Agent shall be subject to change by order of the Governing Body under the conditions and in the manner provided in the resolution under which the Bonds are issued. Both principal of and interest on the Bonds will be payable by check or draft mailed to registered owners of the Bonds as of the 15th day of the month preceding the maturity date for such principal or interest payment at the addresses appearing in the registration records of the City maintained by the Paying Agent. The Bonds will be transferable only upon the records of the Paying Agent, and the payment of principal at maturity shall be conditioned on the proper presentation and surrender of the Bonds to the Paying Agent.

PRELIMINARY OFFICIAL STATEMENT: Bidders must acknowledge in their respective bids that they have received and reviewed the City's preliminary official statement related to the issuance of the Bonds (the "Preliminary Official Statement"). The City deems the Preliminary Official Statement to be "final" as described in SEC Rule 15c2-12(b)(1) for the purposes of such Rule. Upon award of the Bonds to the successful bidder, the City will prepare a final official statement in connection with the Bonds (the "Official Statement") in substantially the form of the Preliminary Official Statement, subject to minor amendments and supplementations. A reasonably sufficient number of Official Statements will be made available to the successful bidder at the expense of the City within seven (7) business days of the award of the Bonds to such bidder. Copies of the Preliminary Official Statement may be obtained from Ms. Teresa Montgomery, City Clerk, City of Gautier, 3330 US Highway 90, Gautier, Mississippi 39553, telephone: (228)497-8000, or the City's municipal advisor, Government Consultants, Inc., 116 Village Boulevard, Madison Mississippi 39110, telephone: (601)982-0005, attention: Mr. Steve Pittman.

The successful bidder must file the Official Statement with a nationally recognized municipal securities information repository (a "Repository") at the earliest practicable date after the date of delivery of the Bonds as required by SEC Rule 15c2-12 and must notify the City of the date which is the "end of the underwriting period" within the meaning of such SEC Rule 15c2-12.

In order to assist bidders in complying with SEC Rule 15c2-12(b)(5), the City, pursuant to a resolution of the Governing Body and a continuing disclosure agreement, will agree to provide annual reports and notices of certain events. A summary of the City's procedures with regard to continuing disclosure is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement.

SUCCESSFUL BIDDERS: The successful bidder shall assist the City in establishing the issue price of the Bonds and shall execute and deliver to the City at the closing for the Bonds an "issue price" or similar certificate setting forth the reasonably expected initial offering price to the public or the sales price or prices of the Bonds, together with the supporting pricing wires or equivalent communications, in a form reasonably required by the City and Bond Counsel.

The City intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "competitive sale" for purposes of establishing the issue price of the Bonds) will apply to the initial sale of the Bonds (the "competitive sale requirements") because:

(a) the City shall disseminate this Notice of Bond Sale to potential underwriters in a manner that is reasonably designed to reach potential underwriters;

(b) all bidders shall have an equal opportunity to bid;

(c) the City may receive bids from at least three (3) underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and

(d) the City anticipates awarding the sale of the Bonds to the bidder who submits a firm offer to purchase the Bonds at the highest price (or lowest interest cost), as set forth in this Notice of Bond Sale.

Any bid submitted pursuant to this Notice of Bond Sale shall be considered a firm offer for the purchase of the Bonds, as specified in the bid.

In the event that the competitive sale requirements are not satisfied, the City shall so advise the winning bidder. The City shall treat the first price at which 10% of a maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity, applied on a maturity-by-maturity basis (and if different interest rates apply within a maturity, to each separate CUSIP number within that maturity). The winning bidder shall advise the City if any maturity of the Bonds satisfies the 10% test as of the date and time of the award of the Bonds. The City will not require bidders to comply with the "hold-the-offering-price rule" and therefore does not intend to use the initial offering price to the public as of the sale date of any maturity of the Bonds as the issue price of that maturity. Bids will not be subject to cancellation in the event that the competitive sale requirements are not satisfied. Bidders should prepare their bids on the assumption that all of the maturities of the Bonds will be subject to the 10% test in order to establish the issue price of the Bonds.

If the competitive sale requirements are not satisfied, then until the 10% test has been satisfied as to each maturity of the Bonds, the winning bidder agrees to promptly report to the City the prices at which the unsold Bonds of that maturity have been sold to the public. That reporting obligation shall continue, whether or not the closing of the Bonds has occurred, until the 10% test has been satisfied as to the Bonds of that maturity or until all Bonds of that maturity have been sold.

By submitting a bid, each bidder confirms that: (i) any agreement among underwriters, any selling group agreement and each retail distribution agreement (to which the bidder is a party) relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group, and each broker-dealer that is a party to such retail distribution agreement, as applicable, to report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public, if and for so long as directed by the winning bidder and as set forth in the related pricing wires, and (ii) any agreement among underwriters relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter that is a party to a retail distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such retail distribution agreement to report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder or such underwriter that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public, if and for so long as directed by the winning bidder or such underwriter and as set forth in the related pricing wires.

Sales of any Bonds to any person that is a related party to an underwriter shall not constitute sales to the public for purposes of this Notice of Bond Sale. Further, for purposes of this Notice of Bond Sale:

(a) "public" means any person other than an underwriter or a related party,

(b) "underwriter" means (A) any person that agrees pursuant to a written contract with the City (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),

(c) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(d) "sale date" means the date that the Bonds are awarded by the City to the winning bidder.

DELIVERY: The successful bidder must designate within five (5) days of the date of sale, or at such other later date as may be designated by the Governing Body, the names and addresses of the registered owners of the Bonds and the denominations in which the Bonds of each maturity are to be issued. If the successful bidder fails to submit such information within the required time, one Bond may be issued for each maturity in the full amount maturing on that date registered in the name of the successful bidder. The Bonds will be delivered at a place to be designated by the purchaser and without cost to the purchaser, and payment therefor shall be made in immediately available funds.

CUSIP NUMBER: It is anticipated that CUSIP identification numbers will be secured and printed on the Bonds, but neither the failure to secure or print such numbers on any Bond nor any error with respect thereto shall constitute cause for failure or refusal by the successful bidder to accept delivery of and pay for the Bonds in accordance with its agreement to purchase the Bonds. All expenses in relation to the printing of CUSIP numbers on the Bonds shall be paid for by the City; provided, however, that the CUSIP Global Services charge for the assignment of said numbers shall be paid for by the successful bidder.

LEGAL OPINION; CLOSING DOCUMENTS, ETC.: In the opinion of Butler Snow LLP ("Bond Counsel"), assuming compliance by the City with certain tax covenants, under existing statutes, regulations, rulings and court decisions, interest on the Bonds is excludable from gross income for federal income tax purposes. Interest on the Bonds is not a specific preference item for purposes of the federal alternative minimum tax. Bond Counsel will express no other opinion regarding other federal tax consequences resulting from the ownership, receipt or accrual of interest on or disposition of the Bonds. In addition, Bond Counsel is further of the opinion that under and pursuant to the Act, the Bonds and interest thereon are exempt from income taxation in the State of Mississippi.

The final approving opinion of Bond Counsel, relating to the validity and tax exemption of the Bonds, together with a non-litigation certificate of the City dated the date of delivery of the Bonds, and a transcript of the proceedings relating to the Bonds will be delivered to the successful bidder without charge.

QUALIFIED TAX-EXEMPT OBLIGATIONS. The Bonds have been designated by the Governing Body as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended and supplemented.

FURTHER INFORMATION: Further information with respect to the Bonds may be obtained from Ms. Teresa Montgomery, City Clerk, City of Gautier, 3330 US Highway 90, Gautier, Mississippi 39553, telephone: (228)497-8000 and the City's municipal advisor, Government Consultants, Inc., 116 Village Boulevard, Madison Mississippi 39110, telephone: (601)982-0005, attention: Mr. Steve Pittman.

DATED: _____, 2024

CITY OF GAUTIER, MISSISSIPPI

By /s/Teresa Montgomery
City Clerk

APPENDIX B

ECONOMIC AND DEMOGRAPHIC INFORMATION OF THE CITY

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THE CITY

General Description

The City was established in 1867 at the mouth of the Pascagoula River Basin by Fernando Gautier. The City was incorporated in 1986 and is located in Jackson County, Mississippi (the "County") and abuts the Mississippi Gulf Coast waterfront. The City is approximately 105 miles east of New Orleans, Louisiana, approximately 17 miles east of Biloxi, Mississippi, and approximately 182 miles south of Jackson, Mississippi, the capitol of the State.

Population

City and State population figures have been recorded as follows:

	1990	2000	2010	2020	2023 (estimate)
City	10,130	11,681	18,572	19,024	19,021
State	2,573,216	2,844,658	2,967,297	2,961,279	2,939,690

SOURCE: Census Data information at website: www.census.gov; October 2024.

Government

The City operates under a council-manager form of government. The City's governing authority is comprised of the Mayor and a six-member City Council with five members of the City Council being elected from designated wards or precincts, and the Mayor and one member of the City Council being elected at large. The current Mayor and members of the City Council, elected for concurrent four-year terms expiring on July 1, 2025, are as follows:

Name and Title ¹	Position	Position Held Since
Casey Vaughan	Mayor	2021
Adam Colledge	Councilman At-Large	2009
Cameron B. George	Councilman	2017
Richard "DJ" Jackson	Councilman	2017
Gordon T. Gollott	Councilman	2021
Rusty Anderson	Councilman	2013
Dante Elbin	Councilman	2021

SOURCE: Office of the City Clerk; October 2024.

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Major Employers

The following is a listing of the County's major employers, their products or services and their approximate number of employees:

Employers	Product or Service	Employees
Huntington Ingalls Industries	Manufacturing/Shipbuilding	12,250
Chevron U.S.A. Inc.	Oil Refinery	3,600
Singing River Health System	Medical Services	2,300
Jackson County School District	Education	1,200
Pascagoula-Gautier School District	Education	1,302
VT Halter Marine	Manufacturing/Shipbuilding	1,700
Ocean Springs School District	Education	750
Wal-Mart (Ocean Springs)	Retail	450
Wal-Mart (Pascagoula)	Retail	450
SUPSHIP	Government	400

SOURCE: Jackson County Economic Development Foundation, Inc., September 2024.

Per Capita Income

Year	County	Mississippi	United States	County as Percentage of United States
2022	\$45,912	\$46,370	\$65,470	70%
2021	45,875	46,577	64,430	71
2020	41,475	42,513	59,153	70
2019	38,539	39,157	55,547	69
2018	37,091	37,624	53,309	70

SOURCE: Bureau of Economic Analysis: Regional Economic Accounts at website: www.bea.gov, (BEA data last updated November 16, 2023). Information available as of September 2024.

County Employment Statistics

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Residence Based Employment					
Civilian Labor Force	58,720	57,740	58,650	58,530	58,300
Unemployed	3,650	5,430	3,420	2,430	1,910
Unemployment Rate	6.2	9.4	5.8	4.2	3.3
Employed	55,070	52,310	55,230	56,100	56,390

SOURCE: *Annual Labor Force Report*, Labor Market Information Department, Mississippi Employment Security Commission, Annual Averages 2011 forward, last revision May 2024. Note: This represents the most current information available as of September 2024.

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County Unemployment Statistics

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug	Sep.	Oct.	Nov.	Dec.	Annual Ave.
2019	6.7	6.3	6.0	5.6	5.7	7.1	7.2	6.6	6.0	5.5	5.7	5.6	6.2
2020	6.1	5.8	7.8	20.0	16.3	11.6	10.2	8.1	7.7	6.6	6.7	6.7	9.4
2021	7.0	7.0	6.5	6.0	6.2	7.3	6.7	5.9	5.1	4.5	4.1	3.9	5.8
2022	5.0	4.5	3.8	3.8	4.0	5.0	4.8	4.4	4.0	3.6	3.6	3.4	4.1
2023	3.7	3.4	3.2	2.7	3.2	4.0	3.9	3.7	3.1	2.8	2.6	2.8	3.3
2024	3.6	2.9	2.7	1.9	2.9	3.8	3.3	--	--	--	--	--	3.0

SOURCE: *Annual Labor Force Report*, Labor Market Information Department, Mississippi Employment Security Commission. Note: This represents the most current information available as of September 2024.

Retail Sales

State Fiscal Year Ended June 30	Total Sales
2023	\$222,528,695
2022	225,575,487
2021	224,444,492
2020	188,427,698
2019	182,784,357

SOURCE: Annual Report for each year shown, Mississippi Department of Revenue; September 2024.

Educational Facilities

The Pascagoula-Gautier School District (the "District") currently consists of the entire City, most of the City of Pascagoula, Mississippi and certain outlying areas in the County not located in the limits of the City or the limits of the City of Pascagoula. The District currently operates 19 schools - ten elementary schools (K-5), two middle schools (6-8), two sixth grade academies, two high schools (9-12), and three specialty schools. Currently the District employs a total of approximately 1,300 people, with approximately 650 of those being certified teachers.

Enrollment figures for the District for the current scholastic year and for the four preceding years are as follows:

Year	Enrollment Figures
2023-24	6,501
2022-23	6,565
2021-22	6,583
2020-21	6,508
2019-20	6,787

SOURCE: Pascagoula-Gautier School District and Office of Research and Statistics, Mississippi Department of Education; September 2024.

TAX INFORMATION

Description of City Taxes

Procedure for Property Assessments. The Tax Assessor of the County assesses all real and personal property subject to taxation in the County, including property in the City, except motor vehicles and property owned by public service corporations, both of which are required by law to be assessed by the State Department of Revenue. Section 21-33-9, Mississippi Code of 1972, as amended and supplemented, provides that the governing authority of a municipality which is located within a county having completed a county-wide reappraisal approved by the State Tax Commission and which has been furnished a true copy of that part of the county assessment roll containing the property located within a municipality as provided in Section 27-35-167, Mississippi Code of 1972, as amended and supplemented, shall adopt such assessment rolls for its assessment purposes. The City is utilizing the assessment rolls of the County.

The City may not correct or revise such assessment rolls except for the purpose of conforming the City's assessment roll to corrections or revisions made to the County's assessment roll. All objections to the City's assessment roll may be heard by the Board of Supervisors of the County at the time and in the manner that objections to the County assessment roll are heard. The Board of Supervisors of the County shall notify, in writing, the Governing Body and the Tax Assessor of the City of any corrections or revisions made by it to the part of the County assessment roll adopted as the City's assessment roll.

Procedure for Tax Collections. The Governing Body is required each year to levy taxes upon all of the taxable property within the City to provide sufficient revenue to cover the operating expenses of the City. If any taxpayer neglects or refuses to pay his taxes on the due date thereof, the unpaid taxes will bear interest at the rate of one percent per month or fractional part thereof from the delinquent date to the date of payment of such taxes. When enforcement officers take action to collect delinquent taxes, other fees, penalties and costs may accrue. Both real and personal property are subject to being sold at public sale for nonpayment of taxes.

Section 21-33-63, Mississippi Code of 1972, as amended and supplemented, and related statutes provide that after the fifth day of August in each year, the Tax Collector for the City shall advertise all lands in the City on which all taxes due and in arrears have not been paid, as well as all land liable for sale, at the door of the courthouse of the County or any place within the courthouse that the Tax Collector for the City shall designate in the advertisement, on the last Monday of August.

Reappraisal of Property and Limitations on Ad Valorem Levies

Senate Bill No. 2672, General Laws of Mississippi, Regular Session 1980, codified in part as Sections 27-35-49 and 27-35-50, Mississippi Code of 1972, as amended and supplemented (the "Reappraisal Act"), provides that all real and personal property in the State shall be appraised at true value and assessed in proportion to true value. To insure that property taxes did not increase dramatically as counties completed reappraisal, the Reappraisal Act provided for the limit on increase in tax revenues discussed below.

The Reappraisal Act limits ad valorem tax levies by the City to a rate which will result in an increase in total receipts of not greater than 10% over the previous year's receipts, excluding revenue from ad valorem taxes on any newly constructed properties, any existing properties added to the tax rolls or any properties previously exempt which were not assessed in the next preceding year. This limitation does not apply to levies for the payment of the principal of and the interest on general obligation bonds issued by the City or to certain other specified levies. The limitation may be increased only if the proposed increase is approved by a majority of those voting in an election held on such question.

On August 20, 1980, the Mississippi Supreme Court rendered its decision in *State Tax Commission v. Fondren*, 387 So.2d 712, affirming the decree of the Chancery Court of the First Judicial District of Hinds County, Mississippi, wherein the Department of Revenue was enjoined from accepting and approving assessment rolls from any county in the State for the tax year 1983 unless the Department of Revenue equalized the assessment rolls of all of the counties. Due to the intervening passage of the Reappraisal Act, the Supreme Court reversed that part of the lower court's decree ordering the assessment of property

at true value (although it must still be appraised at true value), holding instead that assessed value may be expressed as a percentage of true value. Pursuant to the Supreme Court modification of the lower court's decree, on November 15, 1980, the Department of Revenue filed a master plan to assist counties in determining true value.

Homestead Exemption

The Mississippi Homestead Exemption Law of 1946 reduces the local tax burden on homes qualifying by law and substitutes revenues from other sources of taxation on the State level as a reimbursement to the local taxing units for such tax loss. Provisions of the homestead exemption law determine qualification, define ownership and limit the amount of property that may come within the exemption.

Subject to certain limitations, the tax loss resulting to local taxing units from properly qualified homestead exemptions is reimbursed by the Mississippi Department of Revenue.

Assessed Valuation¹

Assessment Year	Real Property	Personal Property ²	Public Utility Property	Total
2023	\$101,268,017	\$26,938,351	\$10,038,529	\$138,244,897
2022	100,720,033	25,889,243	9,693,376	136,302,652
2021	98,969,977	26,631,253	9,621,302	135,222,532
2020	89,252,925	25,428,959	8,897,946	123,579,830
2019	89,128,642	25,629,526	8,586,605	123,344,773

¹ The total assessed valuation is approved in September proceeding the fiscal year of the City and represents the value of real property, personal property and public utility property for the year indicated on which taxes are assessed for the following fiscal year's budget. For example, the taxes for the assessed valuation figures for 2024 will be collected starting in January 2024 for the 2024-24 fiscal year budget of the City.

² Personal property includes mobile homes and automobiles.

SOURCE: Jackson County Tax Assessor; September 2024.

The above assessed valuations are based upon the following assessment ratios:

- real and personal property (excluding single-family, owner-occupied residential real property and motor vehicles, respectively), 15% of true value;
- single-family, owner-occupied residential real property, 10% of true value; and
- motor vehicles and public utility property, 30% of true value.

The 1986 Session of the Mississippi Legislature adopted House Concurrent Resolution No. 41 pursuant to which there was proposed an amendment to Section 112 of the Mississippi Constitution of 1890 (the "1986 Amendment"). The 1986 Amendment provided, inter alia, that the assessment ratio of any one class of property shall not be more than three times the assessment ratio on any other class of property.

The 1986 Amendment set forth five classes of property and the assessment ratios which would be applicable thereto upon the adoption of the 1986 Amendment. The assessment ratios set forth in the 1986 Amendment are identical to those established by Section 27-35-4, Mississippi Code of 1972, as amended and supplemented, as it existed prior to the 1986 Amendment, except that the assessment ratio for single-family, owner-occupied, residential real property under the 1986 Amendment is set at 10% of true value as

opposed to 15% of true value under previously existing law. The 1986 Amendment was ratified by the electorate on June 3, 1986.

The assessed valuation figures above do not include property exempt from all City ad valorem taxes for a period of up to 10 years, primarily for new or expanded manufacturing facilities. This real and personal property will become subject to City ad valorem taxation at different points in time during the next ten years. In addition, certain other industrial and manufacturing facilities are exempt from ad valorem taxation pursuant to Section 57-3-33, Mississippi Code of 1972, as amended and supplemented.

Tax Levy Per \$1,000 Valuation¹

	2023-24	2022-23	2021-22	2020-21	2019-20
General Revenue ²	33.89	33.89	33.89	33.89	33.89
Debt Service	8.11	8.11	8.11	8.11	8.11
Library	1.00	1.00	1.00	1.00	1.00
Public Safety	0.00	0.00	0.00	0.00	0.00
Total Levy	43.00	43.00	43.00	43.00	43.00

¹ Tax levies are given in mills.

² 2.8 Mills from General Revenue is dedicated to Public Safety.

SOURCE: Office of the City Clerk, September 2024.

Ad Valorem Tax Collections¹

Fiscal Year Ended September 30	Amount Budgeted	Amount Collected	Difference Over/(Under)
2023	\$5,450,321	\$5,434,185	(\$16,136)
2022	5,418,117	5,442,181	24,064
2021	4,975,921	5,107,221	131,300
2020	4,960,331	5,037,061	76,730
2019	4,876,474	5,002,975	126,501

¹ Does not include school taxes.

SOURCE: Office of the City Clerk, September 2024.

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Ten Largest Taxpayers

The ten largest taxpayers in the City for assessment year 2023 are as follows:

Taxpayer	Assessed Valuation	Taxes Collected
Singing River Electric Power Co-Op	\$ 8,182,709	\$351,856.00
Lowe's Home Centers LLC LP	2,262,259	97,277.00
Bienville Orthopedics/Surgery Center	2,061,504	88,645.00
A-Strategy X LLC	1,873,183	80,547.00
Reserve of Gautier LLC	1,040,301	44,733.00
Glenn Machine Works Inc.	880,172	37,847.00
CSX Transportation Inc.	797,853	34,308.00
Mississippi Power Company	731,446	31,452.00
Villas of Hickory Hills Inc.	651,661	28,021.00
Ocean Estates II LLC	591,812	25,448.00
TOTALS	\$19,072,900	\$820,134.00

SOURCE: Office of the Jackson County Tax Collector; September 2024.

DEBT INFORMATION

City Debt Limitations

Statutory Debt Limits. The City is subject to a general statutory debt limitation under which no city in the State may incur general obligation bonded indebtedness in an amount which will exceed 15% of the assessed value of all taxable property within such city according to the last completed assessment for taxation. In computing general obligation bonded indebtedness for purposes of this 15% limitation, there may be deducted all bonds or other evidences of indebtedness, heretofore, or hereafter issued, for school, water and sewerage systems, gas and light and power purposes and for the construction of special improvements primarily chargeable to the property benefited or for the purpose of paying a city's proportion of any betterment program, a portion of which is primarily chargeable to the property benefited. However, in no case may a city contract any indebtedness which, when added to all of its outstanding general obligation indebtedness, both bonded and floating, exceeds 20% of the assessed value of all taxable property within said city according to the last completed assessment for taxation.

In arriving at the limitations set forth above, bonds issued for school purposes, bonds payable exclusively from the revenues of any city owned utility, industrial development revenue bonds issued under the provisions of Section 57-1-1 through 57-1-51, Mississippi Code of 1972, as amended and supplemented, and any special assessment improvement bonds issued under the provisions of Section 21-41-1 through 21-41-53, Mississippi Code of 1972, as amended and supplemented, are not included. Also excluded from both limitations are contract obligations which are subject to annual appropriations.

Legal Debt Limit Statement¹

(as of September 15, 2024)

	15% Limit	20% Limit
Authorized Debt Limit (Last Completed Assessment for Taxation - \$138,244,897)	\$20,736,735	\$27,648,979
Present Debt Subject to Debt Limits	7,681,000	7,681,000
Margin for Further Debt Under Debt Limits	\$13,055,735	\$19,967,979

¹ Does not include the \$2,000,000 General Obligation Bonds (Public Improvement Issue), Series 2024, expected to be issued by the City on November 7, 2024 (the "2024 GO Bonds").

SOURCE: Office of the City Clerk, October 2024.

Outstanding General Obligation Bonded Debt

(as of September 15, 2024)

Name of Issue ¹	Date of Issue	Original Issue Size	Outstanding
General Obligation Bond, Series 2019	04/11/19	\$4,390,000	\$3,780,000
General Obligation Refunding Bonds, Series 2020	05/05/20	4,244,000	2,521,000
General Obligation Note, Series 2023 ²	11/07/23	1,380,000	1,380,000
TOTAL			<u>\$7,681,000</u>

¹ Does not include the 2024 GO Bonds.

² This note is a 5-year note issued pursuant to Sections 17-21-51 *et seq.*, Mississippi Code of 1972, as amended and supplemented.

SOURCE: Office of the City Clerk, October 2024

Annual Debt Service Requirements¹

(as of September 15, 2024)

Fiscal Year	Principal	Interest	Total
2025	588,000.00	173,598.76	761,598.76
2026	591,000.00	159,496.26	750,496.26
2027	604,000.00	145,128.76	749,128.76
2028	606,000.00	130,408.76	736,408.76
2029	611,000.00	115,441.26	726,441.26
2030	616,000.00	101,136.26	717,136.26
2031	205,000.00	87,528.13	292,528.13
2032	215,000.00	80,965.63	295,965.63
2033	220,000.00	74,168.76	294,168.76
2034	225,000.00	67,215.63	292,215.63
2035	235,000.00	59,587.50	294,587.50
2036	240,000.00	51,275.00	291,275.00
2037	250,000.00	42,700.00	292,700.00
2038	260,000.00	33,775.00	293,775.00
2039	270,000.00	24,500.00	294,500.00
2040	280,000.00	14,875.00	294,875.00
2041	285,000.00	4,987.50	289,987.50
Total:	\$6,301,000.00	\$1,366,788.21	\$7,667,788.21

¹ Does not include the 2024 GO Bonds.

SOURCE: Office of the City Clerk, October 2024.

Debt Ratios

Fiscal Year Ended September 30	General Obligation Debt	General Obligation Debt to Assessed Value
2023	\$6,880,000	4.98%
2022	7,474,000	5.48
2021	8,049,000	5.95
2020	8,607,000	6.96
2019	9,070,000	7.35

SOURCE: Office of the City Clerk, October 2024.

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APPENDIX C

**FISCAL YEAR 2022 AUDITED FINANCIAL STATEMENT,
FISCAL YEAR 2023 BUDGET, FISCAL YEAR 2024 BUDGET AND FISCAL YEAR 2025 BUDGET**

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FISCAL YEAR 2024 BUDGET

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FISCAL YEAR 2020 BUDGET

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APPENDIX D
DEFINITIONS

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DEFINITIONS

The following words and phrases shall have the following meanings unless the context otherwise requires:

Act

"Act" shall mean the Utility Act and the Infrastructure Modernization Act.

Additional Bonds

"Additional Bonds" shall mean additional bonds issued hereafter on parity with the Series 2024 Bonds and the Utility Bonds and secured by Net Revenues of the System.

Beneficial Owner

"Beneficial Owner" shall mean, whenever used with respect to a Series 2024 Bond, the person in whose name such Series 2024 Bond is recorded as the beneficial owner of such Series 2024 Bond by a DTC Participant on the records of such DTC Participant, or such person's subrogee.

Bond Counsel

"Bond Counsel" shall mean Butler Snow LLP, Ridgeland, Mississippi.

Bond Resolution

"Bond Resolution" shall mean the resolution adopted by the Governing Body on October 15, 2024, authorizing and directing the issuance of the Series 2024 Bonds.

Bond Year

"Bond Year" shall mean the one-year period (or shorter period beginning on the date of issue of the Series 2024 Bonds or ending on the final maturity date of the Series 2024 Bonds) ending at the close of business on the day selected by the City. If no day is selected by the City before the earlier of the final maturity date of the Series 2024 Bonds or the date that is five years after the date of issue of the Series 2024 Bonds, each Bond Year will end on each anniversary of the date of issue of the Series 2024 Bonds.

Bondholder or Bondholders or Holder or Holders

"Bondholder" or "Bondholders" or "Holder" or "Holders" or any similar term shall mean the registered owner of any Series 2024 Bond.

Bonds

"Bonds" shall mean the Series 2024 Bonds, the Utility Bonds and any Additional Bonds issued on parity with the Series 2024 Bonds and the Utility Bonds and secured by the Net Revenues of the System.

Business Day

"Business Day" shall mean any day other than (a) a Saturday, (b) a Sunday, (c) any other day on which banking institutions in New York, New York or Gautier, Mississippi, are authorized or required not to be open for the transaction of regular banking business, (d) any day the City Hall in Gautier, Mississippi is closed, or (e) a day on which the New York Stock Exchange is closed.

City

"City" shall mean the City of Gautier, Mississippi.

Clerk

"Clerk" shall mean the City Clerk of the City.

Closing

"Closing" shall mean the date of the delivery of the Series 2024 Bonds.

Code

"Code" shall mean the Internal Revenue Code of 1986, as amended, supplemented or superseded and the Regulations promulgated thereunder.

Consulting Engineers

"Consulting Engineers" shall mean any engineer or engineering firm employed by the City in connection with the System or for the purposes set out in the Bond Resolution.

Contingent Fund

"Contingent Fund" shall mean the fund or funds created under the Prior Bond Resolutions for the purpose of paying the costs of unforeseen contingencies arising in the operation and maintenance of the System.

Costs of the Project

"Costs of the Project" shall mean the costs of the acquisition, construction and equipping of the Project and, without intending thereby to limit or restrict any proper definition of such term under the provisions of the Utility Act or the Bond Resolution, shall include the following:

(a) obligations incurred for labor and materials, for contractors, builders and materialmen in connection with construction, for machinery and equipment, for the restoration or relocation of property damaged or destroyed in connection with such construction, for the removal or relocation of structures and for the clearing of lands;

(b) the cost of acquiring by purchase, if such purchase shall be deemed expedient, and the amount of any deposit in court or award or final judgment in or any settlement or compromise of any proceeding to acquire by eminent domain, lands, property, property rights, rights-of-way, easements, franchises, licenses, options and partial payments thereon, the cost of demolishing or removing or relocating any buildings or structures on land so acquired, including the cost of acquiring any lands to which such buildings or structures may be moved, and the amount of any damages incident to or consequent upon the construction and operation of the Project;

(c) taxes or other municipal or governmental charges lawfully levied or assessed during construction upon the Project or any property acquired therefor, and premiums on insurance (if any) in connection with the Project during construction;

(d) the cost of borings and other preliminary investigations to determine foundation or other conditions, expenses necessary or incident to determining the feasibility or practicability of constructing the Project, and fees and expenses of engineers for making surveys and estimates of costs and of revenues and other estimates and for preparing plans and specifications and supervising construction, as well as for the performance of all other duties of engineers set forth in the Bond Resolution in relation to the construction of the Project and the issuance of the Series 2024 Bonds;

(e) expenses of administration properly chargeable to the Project, expenses of officers of the City in connection with the Series 2024 Bonds, legal expenses and fees, fees and expenses of any financial advisor or consultant, financing charges, capitalized interest, costs of audits and of preparing and issuing the Series 2024 Bonds, payments in connection with a reserve for debt service and all other items of

expense reasonably incurred incident to the acquisition, construction and equipping of the Project, the financing thereof, the placing of the same in operation (including the initial premiums on any insurance required or obtained under the provisions of the Bond Resolution) and the acquisition of franchises and interest therefor, including abstracts of title, title insurance, costs of surveys and other expenses in connection with such acquisition; and

(f) any obligation or expense heretofore or hereafter incurred and any amount heretofore or hereafter advanced by the City for any of the foregoing purposes.

Current Expenses

"Current Expenses" shall mean the reasonable and necessary current expenses of maintenance, repair and operation of the System and shall include, without limiting the generality of the foregoing, expenses not annually recurring, premiums for insurance, administrative and engineering expenses relating to maintenance, repair and operation, fees and expenses of the Paying Agent, legal expenses, taxes lawfully imposed on the System, reasonable payments to pension or retirement funds for employees of the System and any other expense of the System required or permitted to be paid by the City under the provisions of the Bond Resolution or by law, but shall not include any allowance for depreciation or transfers to the credit of the funds and accounts created for the Series 2024 Bonds.

Debt Service Reserve Fund Requirement

"Debt Service Reserve Fund Requirement" shall mean the lesser of the following: (i) the maximum amount of principal and interest becoming due in the current or any future Bond Year, on all Series 2024 Bonds then outstanding; (ii) 125% of average annual debt service on the Series 2024 Bonds; or (iii) 10% of the stated principal amount of the Series 2024 Bonds, or if the Series 2024 Bonds have more than a de minimis amount (as defined in Section 1.148-1(b) of the Treasury Regulations) of original issue discount or premium, 10% of the issue price (as defined in Section 1.148-1(b) of the Treasury Regulations) of the Series 2024 Bonds), which Debt Service Reserve Fund Requirement may be funded with cash or a Reserve Fund Credit Facility; provided, however, that upon initial issuance of the Series 2024 Bonds, the Debt Service Reserve Fund Requirement will mean the amount set forth in (i) hereinabove and in future years if the amount of the Debt Service Reserve Fund Requirement should equal an amount in excess of the lesser of (i), (ii) and (iii) above, the funds held in the 2024 Debt Service Reserve Fund will not be invested at a yield in excess of the yield on the Series 2024 Bonds. The initial deposit into the 2024 Debt Service Reserve Fund may be funded with a Surety Bond.

Depreciation Fund

"Depreciation Fund" shall mean the fund or funds created under the Prior Bond Resolutions for the purpose of paying the replacement costs of the System.

Direct Participant

"Direct Participant" shall mean a broker-dealer, bank or other financial institution for which the Securities Depository holds Series 2024 Bonds as a securities depository.

DTC

"DTC" means The Depository Trust Company, New York, New York.

DTC participants

"DTC participants" shall mean any participant for whom DTC is a Securities Depository Nominee.

Fiscal Year

"Fiscal Year" shall mean a period beginning on October 1 in any year and ending on September 30 of the following year.

Governing Body

"Governing Body" shall mean the Mayor and the City Council of the City.

Indirect Participant

"Indirect Participant" shall mean a broker-dealer, bank or other financial institution for which the Securities Depository holds Series 2024 Bonds as a securities depository through a Direct Participant.

Infrastructure Modernization Act

"Infrastructure Modernization Act" shall mean together Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented.

Mayor

"Mayor" shall mean the Mayor of the City.

Municipal Advisor

"Municipal Advisor" shall mean Government Consultants, Inc., Madison, Mississippi, as independent registered municipal advisor to the City.

Net Revenues

"Net Revenues" shall mean all Revenues remaining after payment of Current Expenses and debt service on the SRF Loans outstanding at the time of the issuance of the Series 2024 Bonds.

Operation and Maintenance Fund

"Operation and Maintenance Fund" shall mean the fund by that name held by the City for the operation and maintenance of the System.

Paying Agent

"Paying Agent" shall mean the City Clerk or any bank, trust company or other institution designated by the Governing Body to make payments of the principal of and interest on the Series 2024 Bonds, and to serve as registrar and transfer agent for the registration of owners of the Series 2024 Bonds, and for the performance of other duties as may be specified by the Governing Body.

Person

"Person" shall mean an individual, partnership, limited liability company, corporation, trust or unincorporated organization and a government or agency or political subdivision thereof.

Principal and Interest Requirements

"Principal and Interest Requirements" for any Bond Year shall mean the sums sufficient for the payment of the principal of and interest on the Series 2024 Bonds, the Utility Bonds and any Additional Bonds which will mature and accrue during such period.

Prior Bond Resolutions

"Prior Bond Resolutions" shall collectively mean the 2018 Bond Resolution, the 2019 Bond Resolution and the 2020 Bond Resolution.

Project

"Project" shall mean (a) the improvement, repair and extension of the System, (b) the funding of the 2024 Debt Service Reserve Fund, and (c) the payment of the costs of issuance of the Series 2024 Bonds.

Purchaser

"Purchaser" shall mean _____, the successful bidder for the Series 2024 Bonds.

Record Date

"Record Date" shall mean, as to interest payments, the 15th day of the month preceding the dates set for payment of interest on the Series 2024 Bonds and, as to payments of principal, the 15th day of the month preceding the maturity date thereof.

Redemption Date

"Redemption Date" shall mean the date on which any Series 2024 Bonds are called for redemption.

Registered Owner

"Registered Owner" shall mean the person whose name shall appear in the registration records of the City maintained by the Paying Agent.

Revenue Fund

"Revenue Fund" shall mean the fund by that name held by the City for the deposit of Revenues of the System.

Revenues

"Revenues" shall mean all payments, proceeds, fees, charges, rents and all other income derived by or for the account of the City from its ownership and operation of the System, excluding all acreage, front-footage, assessment and similar fees and charges derived by the City in connection with the provision of or payment for capital improvements constituting a part of the System.

Securities Depository

"Securities Depository" shall mean The Depository Trust Company and any substitute for or successor to such securities depository maintaining a book-entry transfer system for the Series 2024 Bonds.

Securities Depository Nominee

"Securities Depository Nominee" shall mean the Securities Depository or the nominee of such Securities Depository in whose name there shall be registered on the registration records the Series 2024 Bonds to be delivered to such Securities Depository during the continuation with such Securities Depository of participation in its Book-Entry System.

Series 2018 Bonds

"Series 2018 Bonds" shall mean the \$4,000,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018.

Series 2019 Bonds

"Series 2019 Bonds" shall mean the \$6,000,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019.

Series 2020 Bonds

"Series 2020 Bonds" shall mean the \$2,579,000 (original principal amount) City of Gautier, Mississippi Taxable Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020

Series 2024 Bonds

"Series 2024 Bonds" shall mean the Combined Utility System Revenue Bonds, Series 2024, of the City in an aggregate principal amount of \$5,300,000, dated the date of delivery thereof.

SRF Loans

"SRF Loans" shall mean the State Revolving Fund Loans, existing on the date of issuance of the Series 2024 Bonds, from the State to the City under Sections 49-17-1 *et seq.*, Mississippi Code of 1972, as amended from time to time, which SRF Loans have a lien on Revenues of the System; however, the debt service for the SRF Loans is collected by the Mississippi Department of Revenue by diverting sales tax collections prior to remittance of the sales tax to the City and then subsequently reimbursed to the City from the Revenues of the System.

State

"State" shall mean the State of Mississippi.

Surety Bond

"Surety Bond," if applicable, shall mean the Reserve Fund Credit Facility issued by the Surety Bond Provider guaranteeing certain payments into the 2024 Debt Service Reserve Fund with respect to the Series 2024 Bonds as provided therein and subject to the limitations set forth therein.

System

"System" shall mean the combined waterworks, water supply, sewerage, and sewer disposal facilities of the City, including any enlargement and extension thereof.

2018 Bond Resolution

"2018 Bond Resolution" shall mean the resolution adopted by the Governing Body on April 3, 2018, authorizing and directing the issuance of the Series 2018 Bonds.

2018 Debt Service Fund

"2018 Debt Service Fund" shall mean the fund created and established under the 2018 Bond Resolution for the Series 2018 Bonds and bonds issued on parity therewith, including the Series 2024 Bonds.

2019 Bond Resolution

"2019 Bond Resolution" shall mean the resolution adopted by the Governing Body on December 3, 2019, authorizing and directing the issuance of the Series 2019 Bonds.

2019 Debt Service Fund

"2019 Debt Service Fund" shall mean the fund created and established under the 2019 Bond Resolution for the Series 2019 Bonds and bonds issued on parity therewith, including the Series 2024 Bonds.

2020 Bond Resolution

"2020 Bond Resolution" shall mean the resolution adopted by the Governing Body on November 17, 2020, authorizing and directing the issuance of the Series 2020 Bonds.

2020 Debt Service Fund

"2020 Debt Service Fund" the debt service fund created and established under the 2020 Bond Resolution for the Series 2020 Bonds and bonds issued on parity therewith.

2024 Debt Service Fund

"2024 Debt Service Fund" shall mean the fund by that name provided for in the Bond Resolution.

2024 Debt Service Reserve Fund

"2024 Debt Service Reserve Fund" shall mean the fund by that name provided for in the Bond Resolution.

Use Tax Revenues

"Use Tax Revenues" shall mean the infrastructure modernization use tax revenues payable to the City by the State pursuant to the Infrastructure Modernization Act.

Utility Act

"Utility Act" shall mean Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time.

Utility Bonds

"Utility Bonds" shall mean the 2013 Note and the Series 2018 Bonds.

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APPENDIX E
FORM OF BOND COUNSEL OPINION

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[FORM OF BOND COUNSEL OPINION]

Mayor and City Council
City of Gautier, Mississippi
Gautier, Mississippi

Re: \$5,300,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024

Ladies and Gentlemen:

We have acted as bond counsel ("Bond Counsel") for the City of Gautier, Mississippi (the "City"), in connection with the issuance of the City's Combined Utility System Revenue Bonds, Series 2024, dated the date of delivery thereof, in the total aggregate principal amount of \$5,300,000 (the "Series 2024 Bonds"). In such capacity, we have examined the Constitution and statutes of the State of Mississippi (the "State"), including particularly Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended and supplemented, and Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented (together, the "Act"), and certified copies of the proceedings had by the Mayor and City Council of the City (the "Governing Body"), including the adoption of resolutions on September 3, 2024, October 1, 2024, October 15, 2024 and November 5, 2024 (collectively, the "Resolution"), and other proofs submitted to us, relative to the sale and issuance by the City, acting by and through the Governing Body, of the Series 2024 Bonds.

The Series 2024 Bonds bear interest, mature and may be transferred and exchanged as set out in the Series 2024 Bonds and in the Resolution. Capitalized terms not defined herein are to be defined as set forth in the Resolution.

We have acted as Bond Counsel for the sole purpose of rendering an opinion with respect to the legality and validity of the Series 2024 Bonds under the laws of the State, including particularly the Act, and with respect to the excludability of the interest on the Series 2024 Bonds from federal and State income taxation. Regarding questions of fact material to our opinion, we have not investigated or verified original proceedings, records, data or other material, but have relied solely upon the certified transcript of proceedings described in the following paragraph and on the authenticity, truthfulness and completeness set forth in such documents, instruments and certificates. We have not assumed any responsibility with respect to the financial condition or capabilities of the City or the disclosure thereof in connection with the sale of the Series 2024 Bonds.

In our capacity as Bond Counsel, we have participated in the preparation of and have examined a certified transcript of proceedings pertaining to the Series 2024 Bonds which contains copies of certain proceedings of the City, customary certificates of officers, agents and representatives of the City and other public officials and other matters relating to the authorization and issuance of the Series 2024 Bonds, including a certification of the City prepared pursuant to Section 1.148-2(b)(2)(i) of the United States Treasury Regulations (the "Tax Compliance and No Arbitrage Certificate"). We have also examined Series 2024 Bond No. 1 of this issue.

Based on such examination and subject to the qualifications and assumptions that follow, it is our opinion, on the date hereof, that:

1. Such proceedings reflect lawful authority for the sale and issuance of the Series 2024 Bonds by the City pursuant to the Constitution and laws of the State, including the Act, and the provisions of the Resolution.
2. The Series 2024 Bonds have been duly authorized, executed and delivered by the City under the provisions of the Resolution.

3. Assuming the due authentication thereof by the Paying and Transfer Agent, the Series 2024 Bonds are legal, valid and binding limited obligations of the City enforceable in accordance with the terms thereof under the provisions of the Resolution.
4. The Series 2024 Bonds are payable solely from (a) the Net Revenues derived from the operation of the System subject to the parity lien of the \$4,000,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2018, dated June 1, 2018, the \$6,000,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2019, dated December 18, 2019, and the \$2,579,000 (original principal amount) City of Gautier, Mississippi Combined Utility System Revenue Refunding Bonds, Series 2020, dated December 17, 2020, and (b) the infrastructure modernization use tax revenues received by the City from the State pursuant to Sections 27-67-31 and 27-67-35, Mississippi Code of 1972, as amended and supplemented (the "Use Tax Revenues"). The Bonds are secured by a lien on the Net Revenues and 50% of the City's Use Tax Revenues. The Series 2024 Bonds are not general obligations of the City and the full faith, credit and taxing power of the City are not being pledged to the payment of the Series 2024 Bonds or interest thereon.
5. Under existing statutes, regulations, published rulings and judicial decisions, assuming compliance with certain covenants set forth in the Resolution which contain such provisions as are necessary to satisfy the requirements of Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), and except as set forth below, (i) interest on the Series 2024 Bonds is excludable from the gross income of the owners thereof for federal income tax purposes, and (ii) interest on the Series 2024 Bonds is not treated as a specific item of tax preference under Section 57 of the Code in calculating the federal alternative minimum tax imposed by Section 55 of the Code; however, such interest is taken into account in determining the annual adjusted financial statement income of applicable corporations (as defined in Section 59(k) of the Code) for the purpose of computing the alternative minimum tax imposed on corporations. In rendering the opinions contained in this paragraph 5, we have assumed continuing compliance by the City with the requirements of the Code that must be met after the issuance of the Series 2024 Bonds in order that interest on the Series 2024 Bonds be excludable from gross income of the owners thereof for federal income tax purposes. The failure to meet such requirements may cause interest on the Series 2024 Bonds to be included in gross income of the owners thereof for federal income tax purposes retroactive to the date of issuance of the Series 2024 Bonds. In the Resolution and certain certificates and agreements, the City has agreed to comply with or to require compliance with the requirements of the Code in order to maintain the excludability of interest on the Series 2024 Bonds from gross income of the owners thereof for federal income tax purposes.
5. Under and pursuant to existing laws of the State, the Series 2024 Bonds and interest thereon are exempt from all income taxes imposed by the State.

The Governing Body, acting for and on behalf of the City, has covenanted in the Resolution (a) to comply with each requirement of the Code necessary to maintain the excludability of interest on the Series 2024 Bonds from gross income for federal income tax purposes, and in furtherance thereof, to comply with the Tax Compliance and No Arbitrage Certificate, or such other covenants as may, from time to time, be required to be complied with in order to maintain the excludability of interest on the Series 2024 Bonds from gross income for federal income tax purposes, (b) to not use or permit the use of any of the proceeds of the Series 2024 Bonds, or any other funds of the City, directly or indirectly, to acquire any securities, bonds or other investment property, and (c) to not take or permit to be taken any other action or actions, which would cause any Series 2024 Bond to be an "arbitrage bond" as defined in Section 148 of the Code. Failure of the City to comply with such covenants could result in the interest on the Series 2024 Bonds being subject to federal income tax from the date of issue.

In rendering the opinion in paragraph 5 above, Bond Counsel has assumed the continuing compliance by the City with the tax covenants and representations in the Resolution and the representations in the Tax Compliance and No Arbitrage Certificate. These requirements relate to, *inter alia*, the use and investment of the gross proceeds of the Series 2024 Bonds, the use of any facility,

equipment or improvement financed or refinanced directly or indirectly with the proceeds of the Series 2024 Bonds and rebate to the United States Treasury of specified arbitrage earnings, if any. Bond Counsel has not undertaken to determine (or to inform any person) whether any actions taken (or not taken) or events occurring (or not occurring) after the date of issuance of the Series 2024 Bonds have resulted in a failure of the City to comply with its covenants. Failure of the City to comply with such covenants could result in the interest on the Series 2024 Bonds becoming subject to federal income tax from the date of issue.

Section 265(b)(1) of the Code provides that certain financial institutions may not deduct the portion of their otherwise allowable interest expense allocable to tax exempt obligations acquired after August 7, 1986 other than "qualified tax-exempt obligations" as defined in Section 265(b)(3)(B) of the Code. In the Resolution, the City has designated the Bonds as a "qualified tax-exempt obligation" pursuant to Section 265(b)(3)(B) of the Code.

Owners of the Series 2024 Bonds should consult their own tax advisors as to the applicability and effect on their federal income taxes of any other collateral federal income tax consequences.

It is understood that the rights of the owners of the Series 2024 Bonds and the enforceability of the Series 2024 Bonds and the Resolution may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar law affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable, and that the enforcement thereof may be subject to the exercise of judicial discretion in appropriate cases.

In this opinion letter issued in our capacity as Bond Counsel, we are opining only upon those matters set forth herein, and we are not passing upon the accuracy, adequacy or completeness of any statements made in connection with any offer or sale of the Series 2024 Bonds or upon any federal or state tax consequences arising from the receipt or accrual of interest on or the ownership or disposition of the Series 2024 Bonds, except those specifically addressed herein.

In rendering the foregoing opinions, we have assumed the accuracy and truthfulness of all public records and of all certificates, resolutions, documents and other proceedings examined by us that have been executed or certified by public officials acting within the scope of their official capacities and have not verified the accuracy or truthfulness thereof. We also have assumed the genuineness of the signatures appearing upon such public records, certifications, resolutions, documents and proceedings. In rendering this opinion we have relied upon the opinion of Bordis Danos Pierce, Ocean Springs, Mississippi, counsel for the City, dated the date hereof, as to the due authorization and execution by and enforceability against the City as to the Series 2024 Bonds and the Resolution.

This opinion letter is an expression of professional judgment regarding the matters expressly addressed herein. It is neither a guarantee of result nor an insurance policy with respect to the transaction or the future actions or performance of any party or entity. Our services have not included any financial or other non-legal advice. We express no opinion other than as herein expressly stated in this letter, and no expansion of our opinion may be made by implication or otherwise. The opinions herein are given as of the date hereof and are based upon statutes, regulations, rulings and court decisions in effect on the date hereof and not as of any future date. It should be noted that material changes regarding matters of fact and applicable law may hereafter occur. We expressly disclaim any undertaking or responsibility to review, revise, update or supplement this opinion letter subsequent to its date for any reason or to advise you of any change in the law, whether by reason of legislative or regulatory action, by judicial decision or otherwise, or of any change of facts or circumstances or of any facts or circumstances that may hereafter come to our attention or for any other reason. .

Respectfully submitted,

BUTLER SNOW LLP

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APPENDIX F
CONTINUING DISCLOSURE CERTIFICATE

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CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Agreement (this "Disclosure Agreement") is executed and delivered by the City of Gautier, Mississippi (the "City") in connection with the execution and delivery of \$2,000,000 City of Gautier, Mississippi General Obligation Bonds (Public Improvements Issue), Series 2024 (the "Series 2024 Bonds"). The Series 2024 Bonds are being executed and delivered pursuant to resolutions adopted by the Mayor and City Council (the "Governing Body") of the City on September 3, 2024, October 1, 2024 and October 22, 2024 (collectively, the "Resolution"). The City covenants and agrees as follows:

SECTION 1. Purpose of this Disclosure Agreement. This Disclosure Agreement is being executed and delivered by the City for the benefit of the Registered Owners (defined below) and the Beneficial Owners (defined below) of the Series 2024 Bonds in order to assist the Participating Underwriter (defined below) in complying with the Rule (defined below).

SECTION 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Agreement unless otherwise defined herein, the following capitalized terms shall have the following meanings:

"Accompanying Information" shall mean any identifying information or other information then required to accompany the applicable filing pursuant to the Rule, currently including, without limitation, the 9 digit CUSIP numbers for the Series 2024 Bonds.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Series 2024 Bond (including persons holding Series 2024 Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Series 2024 Bond for federal income tax purposes.

"Business Day" shall mean any day other than (a) a Saturday, (b) a Sunday, (c) any other day on which banking institutions in New York, New York, or the city in which the Paying and Transfer Agent maintains its principal corporate trust office, are authorized or required not to be open for the transaction of regular banking business or (d) any day on which the New York Stock Exchange is closed.

"City Annual Financial Information" shall mean the information summarized herein below under the heading "Annual Financial Information - City Undertaking."

"EMMA" shall mean the Electronic Municipal Market Access System found at <http://emma.msrb.org> which is the electronic format prescribed by the MSRB pursuant to the Rule.

"Fiscal Year" shall mean a period beginning on October 1 in any year and ending on September 30 of the following year or such other twelve-month period as may be adopted by the City in accordance with law.

"Independent Accountant" shall mean any firm of certified public accountants appointed by the City which is independent pursuant to the Statement on Auditing Standards No. 1 of the American Institute of Certified Public Accountants or the State Auditor.

"Listed Events" shall mean any of the events listed in Section 5 of this Disclosure Agreement.

"MSRB" shall mean the Municipal Securities Rulemaking Board. The electronic filings with the MSRB shall be through EMMA.

"Participating Underwriter" shall mean the original purchaser of the Series 2024 Bonds required to comply with the Rule in connection with the offering of the Series 2024 Bonds.

"Paying and Transfer Agent" shall mean the paying agent, transfer agent and registrar of the Series 2024 Bonds appointed by the City.

"Registered Owner" shall mean the person or persons in whose name any Series 2024 Bond is registered on the registration records of the City.

"Repository" shall mean the MSRB and each State Repository, if any.

"Required Electronic Format" shall mean the electronic format then prescribed by the SEC or the MSRB pursuant to the Rule.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as in effect on the date hereof.

"State" shall mean the State of Mississippi.

"State Repository" shall mean any public or private repository or entity designated by the State as a State repository for the purposes of the Rule. As of the date of this Disclosure Agreement, there is no State Repository.

"Timely" as used herein with respect to filings required under the Rule shall have the meaning required under the Rule, which with respect to Listed Events currently means within ten (10) Business Days after the occurrence of the Listed Event.

SECTION 3. General. Nothing in this Disclosure Agreement shall prevent the City from disseminating any information in addition to that required by this Disclosure Agreement. If the City disseminates any such additional information, the City shall not have any obligation to update such information or include it in any further materials disseminated. All expenses and any other costs incurred by the City in complying with this Disclosure Agreement shall be paid by the City.

SECTION 4. City Undertaking. The City hereby agrees for the benefit of the Registered Owners and the Beneficial Owners of the Series 2024 Bonds to provide, together with any Accompanying Information and in the Required Electronic Format:

(a) to each Repository, within twelve months after the end of each Fiscal Year of the City ending in or after September 30, 2024, but no later than September 30 of each year,

- (1) the City Annual Financial Information relating to such Fiscal Year; or
- (2) notice of the failure of the City to provide the City Annual Financial Information;

and

- (b) (1) to each Repository, in a Timely manner, notice of any Listed Events; and
- (2) to each Repository, in writing, in a Timely manner, notice of any event which, in the opinion of an authorized officer of the City had, or will have, a material effect on the financial condition or operations of the City.

(c) If the City is unable to provide to the MSRB the City Annual Financial Information by the date required in subsection (a), the City shall file or cause to be filed with the MSRB a notice in substantially the form attached to this Disclosure Agreement as Exhibit "A," or in another form determined by the City.

SECTION 5. Listed Events. (a) The City shall give or cause to be given notice of the occurrence of any of the following Listed Events with respect to the Series 2024 Bonds, together with any Accompanying Information and in Required Electronic Format, in a Timely manner not in excess of ten (10) business days after the occurrence thereof, if material. All events mandated by the Rule are listed below; however, some may not apply to the Series 2024 Bonds.

- (1) Principal and interest payment delinquencies.
- (2) Non-payment related defaults, if material;

- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on the credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the Series 2024 Bonds;
- (7) Modification to rights of security holders, if material;
- (8) Bond calls, if material, and tender offers;
- (9) Defeasances;
- (10) Release, substitution or sale of property securing repayment of the Series 2024 Bonds, if material;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the State¹;
- (13) Consummation of a merger, consolidation, or acquisition involving the State or the sale of all or substantially all of the assets of the State, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (14) The appointment of a successor or additional trustee or the change of name of a trustee, if material;
- (15) Incurrence of a financial obligation² of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect security holders, if material; and
- (16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation² of the obligated person, any of which reflect financial difficulties.

¹ For the purposes of the event identified in subparagraph (b)(5)(i)(C)(12) of the Rule, the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and official or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

² For purposes of the events identified in subparagraphs (b)(5)(i)(C)(15) and (16) of the Rule, the term "financial obligation" is defined to mean a (A) debt obligation; (B) derivative instrument entered into in connection with or pledged as security or a source of payment for, an existing or planned debt obligation; or (C) a guarantee of (A) or (B). The term "financial obligation" does not include municipal securities as to which a final official statement has been otherwise provided to the MSRB consistent with the Rule. In complying with Listed Events (15) and (16), the City intends to apply the guidance provided by the Rule or other applicable federal securities law, SEC Release No. 34-83885 (August 20, 2018) and any future guidance provided by the SEC or its staff.

SECTION 6. Annual Financial Information.

General. The contents, presentation and format of the City Annual Financial Information may be modified from time to time as determined in the judgment of the City to conform to changes in the Rule to disclosure principles or practices and legal requirements followed by or applicable to the City, provided that such modifications shall comply with the requirements of the Rule.

City Undertaking. City Annual Financial Information is defined to include:

- (a) audited financial statements for such Fiscal Year if audited financial statements are then available, and, if unavailable, such audited financial statements if and when they become available; and
- (b) updated financial and operating information relating to the City and the System set forth in Exhibit B which is similar to the operating and financial information of the System contained in the Official Statement.

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues with respect to which the City is an "obligated person" (as defined by the Rule), which have been filed with each of the Repositories or the Securities and Exchange Commission. If the document incorporated by reference is a final official statement, it must be available from the MSRB. The City shall clearly identify each such other document so incorporated by reference.

All documents provided to the MSRB pursuant to this Disclosure Agreement shall be in the format prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB.

As of the date of this Disclosure Agreement, all documents submitted to the MSRB must be in portable document format (PDF) files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means. In addition, such PDF files must be word-searchable, provided that diagrams, images and other non-textual elements are not required to be word-searchable.

SECTION 7. Financial Statements. The annual financial statements for the City for each Fiscal Year shall be prepared in accordance with generally accepted accounting principles in effect from time to time. Such financial statements shall be audited by an Independent Accountant.

SECTION 8. Remedies. This Disclosure Agreement is enforceable in accordance with its terms by any Registered Owner or Beneficial Owner of the Series 2024 Bonds either directly or as a third-party beneficiary. Any Registered Owner or Beneficial Owner of the Series 2024 Bonds shall have the rights, for the equal benefit and protection of all Registered Owners and Beneficial Owners of the Series 2024 Bonds, by mandamus or other suit or proceeding at law or in equity, to enforce its rights against the City and any of the officers, agents and employees of the City, and to compel the City or any such officers, agents or employees to perform and carry out their duties under their respective undertakings; provided that such rights shall be limited to an action to compel specific enforcement of the obligations of the City hereunder and shall not include any rights to monetary damages.

SECTION 9. Amendments. Notwithstanding any other provision of this Disclosure Agreement, the City may amend this Disclosure Agreement and may waive any provision of this Disclosure Agreement, without the consent of the holders and Beneficial Owners of the Series 2024 Bonds, if such amendment or waiver does not, in and of itself, cause the undertakings herein (or action of any Participating Underwriter in reliance on the undertakings herein) to violate the Rule, but taking into account any subsequent change in or official interpretation of the Rule. The City will provide notice of such amendment or waiver to the MSRB.

SECTION 10. Parties in Interest; Governing Law. This Disclosure Agreement is executed and delivered for the sole benefit of the Registered Owners and Beneficial Owners of the Series 2024 Bonds and shall be governed by the laws of the State.

SECTION 11. Termination of Reporting Obligation. The undertaking of the City hereunder shall terminate on the earliest of (i) the date of legal defeasance, prior redemption or payment in full of all of the Series 2024 Bonds; (ii) the date that the City shall no longer constitute an "obligated person" within the meaning of the Rule; or (iii) the date on which those portions of the Rule which require this written undertaking are held to be invalid by a court of competent jurisdiction in a non-appealable action, have been repealed retroactively or otherwise do not apply to the Series 2024 Bonds.

SECTION 12. Counterparts. This Disclosure Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the City has caused this Disclosure Agreement to be executed by a duly authorized officer of the City as of this _____ day of November, 2024.

(SEAL)

CITY OF GAUTIER, MISSISSIPPI

By _____
Mayor

ATTEST:

By _____
City Clerk

EXHIBIT A

NOTICE OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: City of Gautier, Mississippi

Name of Bond Issue: \$5,300,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds,
Series 2024

Date of Issuance: November ____, 2024

CUSIP Number: _____

NOTICE IS HEREBY GIVEN that the Issuer has not provided an Annual Report with respect to the above-named Bonds as required by the Continuing Disclosure Certificate dated November ____, 2024. The Issuer anticipates that the Annual Report will be filed by _____.

Dated: _____

CITY OF GAUTIER, MISSISSIPPI

By: _____
Authorized Officer

EXHIBIT B

Name of Issuer: City of Gautier, Mississippi (the "City")

Name of Bond Issue: \$5,300,000 City of Gautier, Mississippi Combined Utility System Revenue Bonds, Series 2024

Date of Issuance: November ____, 2024

CUSIP Number: _____

The following table sets forth the current utility rate schedule for water and sewer customers in the City for fiscal year 20__:

	Current Rates 20__
Gallons	
Water	
First 3,000 Gallons (Residential)	
Over 3,000 Gallons (per 1,000 Gallons) (Residential)	
First 3,000 Gallons (Commercial)	
Over 3,000 Gallons (per 1,000 Gallons) (Commercial)	
Sewer¹	
First 3,000 Gallons (Residential)	
Over 3,000 Gallons (per 1,000 Gallons) (Residential)	
First 3,000 Gallons (Commercial)	
Over 3,000 Gallons (per 1,000 Gallons) (Commercial)	
Wastewater Treatment	
First 3,000 Gallons (Commercial & Residential)	
Over 3,000 Gallons (per 1,000 Gallons) (Commercial & Residential)	
Garbage	
Monthly Charge	
Minimum Average Bill	

¹ Sewer only monthly charge is \$_____ for commercial and \$_____ for residential.

The total number of current water customers within the System is approximately _____. The total number of gallons of water used annually is approximately _____ million gallons for calendar year 20_____.

The ten largest users of water per gallon/per month are listed below as of _____, 20_____:

TEN LARGEST CUSTOMERS:	USAGE (gallons per month)

The capacity of the City's water system for fiscal year 20_____ is as follows:

Current Water System	Number of Gallons per day
Capacity	
Peak daily load	
Average daily usage	

The ten largest users of sewer per gallon/per month are listed below as of _____, 20_____:

TEN LARGEST CUSTOMERS:	USAGE (gallons per month)

The capacity of the City's sewer system for fiscal year 20____ is as follows:

Current Water System	Number of Gallons per day
Capacity	
Peak daily load	
Average daily usage	

The current outstanding debt of the System is listed below:

Bonds Outstanding¹	Outstanding Principal
--------------------------------------	------------------------------

Total Bonds Currently Outstanding

SRF Loans

Total SRF Loans Currently Outstanding

The last five years historical debt service coverage is as follows:

	Fiscal Year 20____	Fiscal Year 20____	Fiscal Year 20____	Fiscal Year 20____	Fiscal Year 20____
Total Revenues					
Total Expenditures					
Available for Debt Service					
Existing Debt Service					
Balance					
Debt Ratio					

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Councilman Gollott made the motion to approve the renewal of Cyber Security Agreement with Coalition for Cybersecurity Insurance, as presented. Councilman Colledge seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 689-2024

WHEREAS, the City Manager seeks approval to renew with Coalition for Cybersecurity Insurance; and

WHEREAS, the Policy Premium will total \$10,170.86 including all taxes and fees, with a \$50,000 deductible; and

WHEREAS, the contract maintains the coverages reviewed and approved by AGJ in 2023;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the renewal with Coalition to provide Cybersecurity Insurance is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose including payment of the premium as stated in the amount of \$10,170.86.

Motion was made by **Councilman Gollott**, seconded by **Councilman Colledge**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Cameron George
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.



Coalition Insurance Solutions, Inc.
MS License No. 15031878
44 Montgomery Street, Suite 4210
San Francisco, CA 94105
Producer Code: 1035616

COALITION CYBER POLICY QUOTATION

Please be advised this quotation is for surplus lines coverage. Compliance with applicable laws and payment of taxes and fees is the responsibility of the Insured, Insurance Agent, or Insurance Broker. Upon binding of this account, we must receive a signed application from the Insured.

Subject to the terms and conditions contained herein, Coalition Insurance Solutions ("Coalition") agrees to issue to the below Named Insured the following quotation for insurance coverage:

Coalition Quote No.:	C-4LWY-232426-CYBER-2024-01						
Named Insured	City of Gautier						
Address	3330 Hwy 90 Gautier, MS 39553						
Policy Period	From: October 15, 2024 (Effective Date) To: October 15, 2025 (Expiration Date) <i>Both dates 12:01 A.M. at the Named Insured's address above.</i>						
Policy Premium	<table><tr><td>Premium without TRIA</td><td>\$9,473.52</td></tr><tr><td>TRIA Premium</td><td>\$9.48</td></tr><tr><td>Total Premium</td><td>\$9,483.00</td></tr></table>	Premium without TRIA	\$9,473.52	TRIA Premium	\$9.48	Total Premium	\$9,483.00
Premium without TRIA	\$9,473.52						
TRIA Premium	\$9.48						
Total Premium	\$9,483.00						
Aggregate Policy Limit of Liability	\$1,000,000						

Coverage under this policy is provided only for those Insuring Agreements for which a limit of liability appears below. If no limit of liability is shown for an Insuring Agreement, such Insuring Agreement is not provided by this policy. The Aggregate Policy Limit of Liability shown above is the most the Insurer(s) will pay regardless of the number of Insured Agreements purchased.

THIRD PARTY LIABILITY COVERAGES

Insuring Agreement	Limit / Sub-Limit	Retention / Sub-Retention
A. NETWORK AND INFORMATION SECURITY LIABILITY	\$1,000,000	\$50,000
B. REGULATORY DEFENSE AND PENALTIES	\$1,000,000	\$50,000
C. MULTIMEDIA CONTENT LIABILITY	\$1,000,000	\$50,000
D. PCI FINES AND ASSESSMENTS	\$1,000,000	\$50,000

FIRST PARTY COVERAGES

Insuring Agreement	Limit / Sub-Limit	Retention / Sub-Retention
E. BREACH RESPONSE	\$1,000,000	\$50,000
F. CRISIS MANAGEMENT AND PUBLIC RELATIONS	\$1,000,000	\$50,000
G. CYBER EXTORTION	\$1,000,000	\$50,000
H. BUSINESS INTERRUPTION AND EXTRA EXPENSES	\$1,000,000	\$50,000
		i. Waiting period: 8 hours
		ii. Enhanced waiting period: 8 hours
I. DIGITAL ASSET RESTORATION	\$1,000,000	\$50,000



Coalition Insurance Solutions, Inc.
MS License No. 15031878
44 Montgomery Street, Suite 4210
San Francisco, CA 94105
Producer Code: 1035616

J. FUNDS TRANSFER FRAUD

N/A

N/A

Coverages by Endorsement		Limit / Sub-Limit	Retention / Sub-Retention
CR.	COMPUTER REPLACEMENT ENDORSEMENT	\$1,000,000	\$50,000
SF.	SERVICE FRAUD	\$250,000	\$50,000
RHL.	REPUTATIONAL HARM LOSS	\$1,000,000	Waiting period: 14 days
	REPUTATION REPAIR	\$1,000,000	

REPUTATION REPAIR ENDORSEMENT amends F. CRISIS MANAGEMENT AND PUBLIC RELATIONS; use of this limit reduces limit for F.

Pre-Claim Assistance

\$2,370

Pre-claim assistance is a benefit included as part of the premium. See Section V, CLAIMS PROCESS, PRE-CLAIM ASSISTANCE of the Policy for more details.

Insurers and Quota Share Percentage

Insurer	Policy No.	Quota Share % of Loss	Quota Share Limit of Liability	Premium
Arch Specialty Insurance Company		30%	\$300,000	\$2,844.90
Allianz Underwriters Insurance Company		20%	\$200,000	\$1,896.60
Ascot Specialty Insurance Company		20%	\$200,000	\$1,896.60
Fortegra Specialty Insurance Company		30%	\$300,000	\$2,844.90

Retroactive Date

Full Prior Acts Coverage

Continuity Date

October 15, 2023

Endorsements and Forms Effective at Inception

POLICY DECLARATIONS	SP 14 797 0221
SIGNATURE PAGE - USA ALLIANZ	CYUSP-00NT-000001-1223-01
SIGNATURE PAGE ARCH	CYUSP-00NT-000006-0922-00
SIGNATURE PAGE ASCOT	CYUSP-00NT-000004-0922-00
SIGNATURE PAGE FORTEGRA	CYUSP-00NT-000003-0323-01
COALITION CYBER POLICY	SP 14 798 0419
QUOTA SHARE ENDORSEMENT	SP 15 629 0218
SERVICE OF SUIT ENDORSEMENT	SP 14 927 0219
COMPUTER REPLACEMENT ENDORSEMENT	SP 17 514 0419
REPUTATION REPAIR ENDORSEMENT	SP 14 802 1117
REPUTATIONAL HARM LOSS	SP 16 383 0718
SERVICE FRAUD ENDORSEMENT	SP 16 183 0518
REGULATORY COVERAGE ENHANCEMENT ENDORSEMENT -- CCPA AND GDPR	SP 17 147 1119
COURT ATTENDANCE COST REIMBURSEMENT ENDORSEMENT	SP 16 777 0918
CRIMINAL REWARD COVERAGE	SP 16 670 0818
DUTY TO COOPERATE ENDORSEMENT	SP 17 274 0219
REGULATORY COVERAGE ENHANCEMENT ENDORSEMENT -- CCPA AND GDPR	SP 17 147 1119
YOUR OBLIGATIONS AS AN INSURED ENDORSEMENT	SP 17 275 0219
MULTI-FACTOR AUTHENTICATION (MFA) RETENTION REDUCTION	SP 17 814 0819
PHISHING (IMPERSONATION) AND PROOF OF LOSS PREPARATION EXPENSE ENDORSEMENT	SP 18 435 0720



Coalition Insurance Solutions, Inc.
MS License No. 15031878
44 Montgomery Street, Suite 4210
San Francisco, CA 94105
Producer Code: 1035616

WRONGFUL COLLECTION AND BIOMETRIC PRIVACY EXCLUSION	CYUSP 50EN 000009 0223 01
\$0 RETENTION FOR SERVICES FROM COALITION INCIDENT RESPONSE	CYUSP-50EN-000004-1022-01
CAP ON LOSSES FROM CERTIFIED ACTS OF TERRORISM	SP 17 252 0219
DISCLOSURE PURSUANT TO TERRORISM RISK INSURANCE ACT	SP 17 255 0220
AFFIRMATIVE AI ENDORSEMENT	CYUSP-50EN-000039-0324-01
AMENDED DEFINITION OF INSURED - INCLUDING INDEPENDENT CONTRACTORS AND ADDITIONAL INSUREDS	CYUSP-50EN-000020-0623-02
BETTERMENT ENDORSEMENT	SP 16 883 1018
CONSENT TO SETTLEMENT CHANGE ENDORSEMENT	SP 16 003 0418
ENHANCED SYSTEMS FAILURE CONTINGENT BUSINESS INTERRUPTION ENDORSEMENT	SP 18 134 0823
ENHANCED WAITING PERIOD FOR DENIAL OF SERVICE ATTACKS	SP 14 805 1117
NON-IT VENDOR CONTINGENT BUSINESS INTERRUPTION ENDORSEMENT	CYUSP-50EN-000034-1223-01
PRIMARY FOR BREACH RESPONSE ENDORSEMENT	SP 18 180 0320
WAIVER OF SUBROGATION PER CONTRACT ENDORSEMENT	SP 15 810 0318

Conditions:

This quotation expires within sixty (60) days or on the expiration date of the current coverage, whichever comes first.

This quotation for insurance coverage is issued based on the truthfulness and accuracy of the responses to the questions on the insurance application entered into our underwriting system.

If between the date of the quotation and the Effective Date of the proposed insurance contract, there is a material change in the condition of the Named Insured or if any notice of claim or circumstance giving rise to a claim is reported prior to the Effective Date of the proposed insurance contract, then the Named Insured must notify Coalition. Whether or not this quotation has already been accepted by the Named Insured, Coalition reserves the right to rescind this indication as of its Effective Date or to modify the final terms and conditions of the quotation upon review of the information. Coalition also reserves the right to modify the final terms and conditions upon review of the information received in satisfaction of the aforementioned conditions.

This quotation is also subject to our review and acceptance of responses to the following conditions:

- An authorized representative of the Named Insured signs the Coalition application within ten (10) days of the issuance of a binder or insurance coverage will not take effect.

Please note this quotation contains only a general description of coverage provided. For a detailed description of the terms, you must refer to the insurance contract itself and the endorsements listed herein.

**Hub International Gulf South**

Phone: 228-897-6700

Fax: 228-897-6711

Invoice # 3837116

Page 1 of 1

ACCOUNT NUMBER	DATE
GAUTIER-02	10/08/2024
BALANCE DUE ON	AMOUNT DUE
10/15/2024	\$10,170.86

City of Gautier
3330 Highway 90
Gautier, MS 39553

Pay My Bill Online

Visit our online portal to easily and securely pay your HUB invoice using your banking information (ACH)

www.hubinternational.com/paymybill

Cyber/Privacy/Network Security Liability

PolicyNumber: C-4LWY-232426-CYBER-2024

Effective: 10/15/2024 to 10/15/2025

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
46264532	10/15/2024	10/15/2024	RENB	10.15.24-25 - Cyber/Privacy/Network Security Liability - Re	\$9,483.00
46264534	10/15/2024	10/15/2024	CFEE	Surplus Lines Tax	\$379.52
46264535	10/15/2024	10/15/2024	CFEE	Stamping Fee	\$23.70
46264536	10/15/2024	10/15/2024	CFEE	MWUA Surcharge	\$284.64
Policy Invoice Balance:					\$10,170.86
Total Invoice Balance:					\$10,170.86

ADDITIONAL PAYMENT OPTIONS**PAY BY CHECK**

Please remit your payment to:

HUB International1311 Spring Street, Suite A
Gulfport, MS 39507

*** PREMIUM FINANCING OPTIONS MAY BE AVAILABLE UPON REQUEST; PLEASE CONTACT YOUR HUB REPRESENTATIVE ***

*** PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR CHECK, AND REFERENCE ON THE PAYMENT YOUR INVOICE # 3837116 ***

Councilman Anderson made the motion to approve the owner-initiated rezoning of property from R-1 low density single family residential to MURC-2 mixed use recreation commercial-2, as presented, located on John Dailey Drive (GPC #24-37-RZ) (PID #82425010.100 & 82424080.200). Councilman Elbin seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDINANCE NUMBER 279-2024

AN ORDINANCE OF THE CITY OF GAUTIER, MISSISSIPPI, RELATING TO THE REZONING OF PROPERTY KNOWN AS JOHN DAILEY DRIVE FROM A R-1 LOW DENSITY SINGLE FAMILY RESIDENTIAL TO MURC-2 MIXED USE RECREATION COMMERCIAL-2; GENERALLY DESCRIBED AS PID #82425010.100 & #82424080.200; MORE PARTICULARLY DESCRIBED IN THE BODY OF THE ORDINANCE; PROVIDING AUTHORITY; MAKING FINDINGS OF FACT; PROVIDING FOR A ZONING MAP AMENDMENT; AND SETTING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI, AS FOLLOWS:

SECTION 1. AUTHORITY.

The authority for enactment of this ordinance is Section 17-1-5, Mississippi Code Annotated Section 17-1-15 (1972), Mississippi Statutes.

The City Council of Gautier finds that a rezoning is necessary. A public hearing was held before the Gautier Planning Commission on October 3, 2024, and the Commission recommended that Council approve the change for a zoning map amendment to adopt the Property to MURC-2 Mixed Use Recreation Commercial-2.

SECTION 2. PROPERTY REZONED.

The property generally described as Jackson County, Mississippi Parcel ID #82425010.100 & #82424080.200, which located at John Dailey Drive, Gautier, MS, is hereby rezoned MURC-2 Mixed Use Recreation Commercial-2.

SECTION 3. FINDINGS OF FACT.

The City Council finds, based on the record and evidence presented, that there was a mistake in the original zoning, as at the time of the original zoning to R-1, the existing use of the properties was an RV park, which is not permitted in R-1. RV parks are permitted in MURC-2 by right. As such, the City Council finds that the property should be rezoned to a MURC-2 Mixed Use Recreation Commercial-2, as more fully defined in the attached application based on a mistake in the original zoning.

SECTION 4. ZONING MAP AMENDMENT. The Official Zoning Map of the City of Gautier is hereby amended to include a change of classification from R-1 to MURC-2 Mixed Use Recreation Commercial-2 for the property identified as Jackson County Parcel No. #82425010.100 & #82424080.200.

SECTION 5. SETTING EFFECTIVE DATE AND APPEAL. This Ordinance shall become effective 30 days after approval by the City Council and signature of the Mayor.

ADOPTED: October 24, 2024

Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

Codification Instructions: Not Codified.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 10/08/2024
Subject: Consider a request for a Property Owner Initiated Rezoning of Property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ)

REQUEST:

The Planning Department has received a request from Sioux Bayou Landing, LLC for a rezoning of property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ). The application fee of \$300 was paid on August 9, 2024. All public notice requirements have been met.

BACKGROUND:

Section 4.15 of the City's Unified Development Ordinance (UDO) establishes the procedure to amend the City's Official Zoning Map. The Gautier Planning Commission (GPC) shall review a proposal for a rezoning and shall make an advisory recommendation to the City Council as to the need and justification for the change when the public welfare justifies such action. The GPC shall include in its recommendation to the City Council findings that the required rezoning criteria have been met.

DISCUSSION:

1. Location: John Dailey Drive, PID #82425010.100 & #82424080.200 (See Exhibit A)
2. Existing Zoning: R-1 Low Density Single-Family Residential. (See Exhibit B)

UDO 5.3.3 R-1, Low Density Single-Family Residential District - Purpose and intent. The purpose of this district is to provide areas where the principal use of land is for single-family detached dwelling units and related recreational facilities which compliment the area and provide a balanced and attractive residential area. R-1 areas are to be specifically designed to provide for the quiet enjoyment of the uses therein. They should have well defined boundaries and be protected from the encroachment of commercial uses and heavy through traffic.

UDO 5.3.14 MURC-2, Mixed Use Recreation Commercial-2 - Purpose and intent. The Mixed Use Recreational Commercial-2 zoning district implements Future Land Use Section 7.3, Mixed Use Recreation Commercial of the Comprehensive Plan, and also serves as a buffer between areas of lower and higher intensity. The MURC-2 zoning district shall apply to areas suited for tourist-oriented development. Specifically, lands which are developed, redeveloped and/or maintained and conserved as areas that accommodate permanent or seasonal single-family detached or multi-family attached residential dwelling units; commercial hotel, motel, bed and breakfast establishments and other commercial transient living accommodations; and tourist-oriented uses including recreation vehicles, travel trailers, seasonal cabins, marinas, dry boat storage, community buildings, public facilities, clubhouses, museums, visual and performance arts buildings, neighborhood retail commercial goods and services not exceeding 7,000 square feet designed primarily to serve the needs of the Mixed Use Recreational Commercial area, offices, medical clinics, laundries and dry cleaning drop off centers, banks, fitness centers, dinner clubs and restaurants. It is the intent of the MURC-2 zoning district to specifically not allow all non-residential uses to be located in the district.

DATA AND ANALYSIS:

Property requested for Rezoning: John Dailey Drive, PID #82425010.100 & #82424080.200.

Location: Ward 4

Current Zoning of the Request Property: R-1 Low Density Single-Family Residential

Existing Land Use: PID #82425010.100 is an RV park. PID #82424080.200 is vacant. (See Exhibit C)

Future Land Use: Conservation. (See Exhibit D)

Surrounding Zoning: R-1 Low Density Single-Family Residential.

HISTORY:

The existing RV park located on PID #82425010.100, 1221 John Dailey Drive, was established around the late 1950's prior to being annexed by the City. The owner wants to expand the RV park on the adjoining parcel, PID #82424080.200. The area and current use of the property fits the intent and purpose of the MURC-2 area and is very similar to other existing MURC-2 zoned areas.

RECOMMENDATION:

The Planning Commission recommends City Council approve the rezoning to MURC-2 based on an error in the rezoning based off of the road being down the original piece of property and that the original RV park lies partially on the new zoned property.

The City Council may:

Approve to Rezone the subject area from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial -2; or
Deny the Rezoning.

ATTACHMENTS:

1. Excerpt GPC Meeting 10.3.24 (#24-37-RZ)
2. Complete Packet 24-37-RZ

Excerpt from October 3, 2024, Planning Commission Meeting:

The Planning Department has received a request for a Property Owner Initiated Rezoning of Property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ)

Scott Ankerson, Planning Director, gave a brief overview of the case. He noted that the road into the existing RV park comes right through the parcel they are also wanting to rezone to MURC-2. There are two parcels they are wanting to rezone for one use that they are wanting to expand. The Planning Department feels there was a mistake in the original zoning seeing how this use was there in the 1950's and this ordinance and zoning was adopted in 2009 & 2010. The existing use is allowed in a MURC-2.

REQUEST:

The Planning Department has received a request from Sioux Bayou Landing, LLC for a rezoning of property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ). The application fee of \$300 was paid on August 9, 2024. All public notice requirements have been met.

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Section 4.15 of the City's Unified Development Ordinance (UDO) establishes the procedure to amend the City's Official Zoning Map. The Gautier Planning Commission (GPC) shall review a proposal for a rezoning and shall make an advisory recommendation to the City Council as to the need and justification for the change when the public welfare justifies such action. The GPC shall include in its recommendation to the City Council findings that the required rezoning criteria have been met.

DISCUSSION:

1. Location: John Dailey Drive, PID #82425010.100 & #82424080.200 (See Exhibit A)
2. Existing Zoning: R-1 Low Density Single-Family Residential. (See Exhibit B)

UDO 5.3.3 R-1, Low Density Single-Family Residential District - Purpose and intent. The purpose of this district is to provide areas where the principal use of land is for single-family detached dwelling units and related recreational facilities which compliment the area and provide a balanced and attractive residential area. R-1 areas are to be specifically designed to provide for the quiet enjoyment of the uses therein. They should have well defined boundaries and be protected from the encroachment of commercial uses and heavy through traffic.

UDO 5.3.14 MURC-2, Mixed Use Recreation Commercial-2 - Purpose and intent. The Mixed Use Recreational Commercial-2 zoning district implements Future Land Use Section 7.3, Mixed Use Recreation Commercial of the Comprehensive Plan, and also serves as a buffer between areas of lower and higher intensity. The MURC-2 zoning district shall apply to areas suited for tourist-oriented development. Specifically, lands which are developed, redeveloped and/or maintained and conserved as areas that accommodate permanent or seasonal single-family detached or multi-family attached residential dwelling units; commercial hotel, motel, bed and breakfast establishments and other commercial transient living accommodations; and tourist-oriented uses including recreation vehicles, travel trailers, seasonal cabins, marinas, dry boat storage, community buildings, public facilities, clubhouses, museums, visual and performance arts buildings, neighborhood retail commercial goods and services not exceeding 7,000 square feet designed primarily to serve the needs of the Mixed Use Recreational Commercial area, offices, medical clinics, laundries and dry cleaning drop off centers, banks, fitness centers, dinner clubs and restaurants. It is the intent of the MURC-2 zoning district to specifically not allow all non-residential uses to be located in the district.

DATA AND ANALYSIS:

Property requested for Rezoning: John Dailey Drive, PID #82425010.100 & #82424080.200.

Location: Ward 4

Current Zoning of the Request Property: R-1 Low Density Single-Family Residential

Existing Land Use: PID #82425010.100 is an RV park. PID #82424080.200 is vacant. (See Exhibit C)

Future Land Use: Conservation. (See Exhibit D)

Surrounding Zoning: R-1 Low Density Single-Family Residential.

HISTORY:

The existing RV park located on PID #82425010.100, 1221 John Dailey Drive, was established around the late 1950's prior to being annexed by the City. The owner wants to expand the RV park on the adjoining parcel, PID #82424080.200. The area and current use of the property fits the intent and purpose of the MURC-2 area and is very similar to other existing MURC-2 zoned areas.

REVIEW CRITERIA:

The Planning Commission, in its report and recommendation to the City Council on the appropriateness of the request, shall study and consider the following criteria and record that the evidence presented meets the "Criteria for Approval" from the UDO, if applicable.

- A. There was a mistake in the original zoning; **or**
- B. The character of the surrounding area has changed to such an extent as to justify rezoning **AND** there is a public need for additional property to be zoned in accordance with the request.

The Planning Commission shall not recommend approval of a rezoning unless the applicant has proven by clear and convincing evidence that either of the required criteria items above have been met.

STAFF RECOMMENDATION:

If recommending approval, Planning Commission shall record that the evidence presented meets all "Criteria for Approval" from the UDO as listed above.

CONCLUSION:

Based on the required Review Criteria established by Section 4.15 of the Unified Development Ordinance and the appropriateness of the request relevant to the criteria, the Commission may:

1. Recommend that City Council approve to Rezone the subject area from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial -2; or
2. Recommend that City Council deny the Rezoning.

Chairman Jamison asked the applicant to present his case.

Bobby Heinrich, agent for the applicant, said the owner is wanting to expand the existing park which currently has 32 existing units with a boat launch and everything you would want for a RV park. They were able to purchase the property just to the north for expansion of the park. There is water and sewer coming from the existing park that runs up John Dailey Road and ties into the city system. They are asking to rezone both parcels in order to make the zoning correct for the existing park and to be able to expand.

Chairman Jamison asked about the lower portion of the parcel that has the existing park on it.

Mr. Heinrich said the portion of the parcel that is south of the existing park is all marsh and you would never be able to expand to the south. He added that the expansion would

consist of 27 larger sites that would also have access to the boat launch and everything that is already existing at the current park. They feel there is a need for more places for RV campers.

Commissioner Hudson asked what the acreage was on the expansion parcel.

Marques Thomas, who said he was one of the two owners of the park, said the parcel consisted of 3 acres. He also said his partner lives on the site.

Commissioner Hudson asked if the Commission approved the rezoning would the applicant have to get permission for an RV park.

Commissioner Ward stated that an RV park is allowed in a MURC-2 and that almost all RV parks within the city are either in a MURC-2 or MURC-MW zone. This park just got missed when the City was rezoning.

Mr. Heinrich added that they were going to leave as many trees as they could on the property.

Commissioner Hudson asked about improvement on the age of the campers in the park.

Mr. Thomas said the park has more to offer than most parks in the area so their price kind of brings in better campers. They also have been moving stuff out over the past year. They are beginning to get a more transient population with people coming in for concerts at The Sound Amphitheater. They are pretty much 100 % occupied year-round so there is definitely a need.

Mr. Ankerson advised that the majority of the parcels that surround the parcel and separate it from Louis Alexis Trail are owned either by the City of Gautier or Gautier Utility, which have no plans to ever clear or use them for anything. The big parcel below the subject parcel is owned by the State of Mississippi and most likely deed restricted for conservation or natural function. In other words, the parcels that surround and separate Louis Alexis Trail from the RV park will most likely never be developed and will remain as a buffer.

Commissioner Davis asked if the applicant planned to put a gate up in front.

Mr. Thomas said they did not plan on putting up a gate because they have public access to their boat ramp and bar.

Commissioner Davis also asked about the density of the project.

Mr. Thomas stated that the existing 32 spots and the proposed 27 spots were all they feel is a good fit for the area, and with that number they are under the maximum density per the Ordinance.

There were none in attendance speaking in opposition of the request.

ACTION TAKEN:

Commissioner Davis made a motion to recommend approval of the rezoning to MURC-2 based on an error in the rezoning based off of the road being down the original piece of property and that the original RV park lies partially on the new zoned property.

Commissioner Ward seconded the motion, and the following vote was recorded:

AYES: **Kay C. Jamison**
 Joshua Ward
 Maurice Hudson
 William Davis
 Ricky Decoteau

ABSENT: **DeAnna McManus**
 Chris Hoover

Motion passed.

Gautier Planning Commission

Regular Meeting Agenda

October 3, 2024

GPC #24-37-RZ

Sioux Bayou Landing, LLC

John Dailey Drive

PID #82425010.100 & #82424080.200

VII. NEW BUSINESS

1. Consider a request for a Property Owner Initiated Rezoning of Property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ)

**CITY OF GAUTIER
STAFF REPORT**

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: September 24, 2024

Subject: Consider a request for a Property Owner Initiated Rezoning of Property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ)

REQUEST:

The Planning Department has received a request from Sioux Bayou Landing, LLC for a rezoning of property located at John Dailey Drive, PID #82425010.100 & #82424080.200, from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial-2 (GPC Case No. 24-37-RZ). The application fee of \$300 was paid on August 9, 2024. All public notice requirements have been met.

BACKGROUND:

Section 4.15 of the City's Unified Development Ordinance (UDO) establishes the procedure to amend the City's Official Zoning Map. The Gautier Planning Commission (GPC) shall review a proposal for a rezoning and shall make an advisory recommendation to the City Council as to the need and justification for the change when the public welfare justifies such action. The GPC shall include in its recommendation to the City Council findings that the required rezoning criteria have been met.

DISCUSSION:

1. Location: John Dailey Drive, PID #82425010.100 & #82424080.200 (See Exhibit A)
2. Existing Zoning: R-1 Low Density Single-Family Residential. (See Exhibit B)

UDO 5.3.3 R-1, Low Density Single-Family Residential District - Purpose and intent. The purpose of this district is to provide areas where the principal use of land is for single-family detached dwelling units and related recreational facilities which compliment the area and provide a balanced and

attractive residential area. R-1 areas are to be specifically designed to provide for the quiet enjoyment of the uses therein. They should have well defined boundaries and be protected from the encroachment of commercial uses and heavy through traffic.

UDO 5.3.14 MURC-2, Mixed Use Recreation Commercial-2 - Purpose and intent. The Mixed Use Recreational Commercial-2 zoning district implements Future Land Use Section 7.3, Mixed Use Recreation Commercial of the Comprehensive Plan, and also serves as a buffer between areas of lower and higher intensity. The MURC-2 zoning district shall apply to areas suited for tourist-oriented development. Specifically, lands which are developed, redeveloped and/or maintained and conserved as areas that accommodate permanent or seasonal single-family detached or multi-family attached residential dwelling units; commercial hotel, motel, bed and breakfast establishments and other commercial transient living accommodations; and tourist-oriented uses including recreation vehicles, travel trailers, seasonal cabins, marinas, dry boat storage, community buildings, public facilities, clubhouses, museums, visual and performance arts buildings, neighborhood retail commercial goods and services not exceeding 7,000 square feet designed primarily to serve the needs of the Mixed Use Recreational Commercial area, offices, medical clinics, laundries and dry cleaning drop off centers, banks, fitness centers, dinner clubs and restaurants. It is the intent of the MURC-2 zoning district to specifically not allow all non-residential uses to be located in the district.

DATA AND ANALYSIS:

Property requested for Rezoning: John Dailey Drive, PID #82425010.100 & #82424080.200.

Location: Ward 4

Current Zoning of the Request Property: R-1 Low Density Single-Family Residential

Existing Land Use: PID #82425010.100 is an RV park. PID #82424080.200 is vacant. (See Exhibit C)

Future Land Use: Conservation. (See Exhibit D)

Surrounding Zoning: R-1 Low Density Single-Family Residential.

HISTORY:

The existing RV park located on PID #82425010.100, 1221 John Dailey Drive, was established around the late 1950's prior to being annexed by the City. The owner wants

to expand the RV park on the adjoining parcel, PID #82424080.200. The area and current use of the property fits the intent and purpose of the MURC-2 area and is very similar to other existing MURC-2 zoned areas.

REVIEW CRITERIA:

The Planning Commission, in its report and recommendation to the City Council on the appropriateness of the request, shall study and consider the following criteria and record that the evidence presented meets the "Criteria for Approval" from the UDO, if applicable.

- A. There was a mistake in the original zoning; **or**
- B. The character of the surrounding area has changed to such an extent as to justify rezoning **AND** there is a public need for additional property to be zoned in accordance with the request.

The Planning Commission shall not recommend approval of a rezoning unless the applicant has proven by clear and convincing evidence that either of the required criteria items above have been met.

STAFF RECOMMENDATION:

If recommending approval, Planning Commission shall record that the evidence presented meets all "Criteria for Approval" from the UDO as listed above.

CONCLUSION:

Based on the required Review Criteria established by Section 4.15 of the Unified Development Ordinance and the appropriateness of the request relevant to the criteria, the Commission may:

- 1. Recommend that City Council approve to Rezone the subject area from R-1 Low Density Single-Family Residential to MURC-2 Mixed Use Recreation Commercial -2; or
- 2. Recommend that City Council deny the Rezoning.

ATTACHMENTS:

- 1. Applicant's Exhibit 1 – Application
- 2. City's Exhibit A – Location Map
- 3. City's Exhibit B – Existing Zoning Map
- 4. City's Exhibit C – Existing Land Use Map
- 5. City's Exhibit D – Future Land Use Map

GAUTIER, MISSISSIPPI
PLANNING DEPARTMENT
PUBLIC HEARING APPLICATION

Public Hearing Number

24-37-RZTO BE HEARD BY GAUTIER PLANNING COMMISSION:FEE:

Zoning Change _____

\$301.00

*Includes \$1.00 filing fee per MS Code §25-60-5

Name of Applicant:

HEINRICH & ASSOCIATES (BOBBY HEINRICH) (agent)

Name of Business:

SIOUX BAYOU LANDING LLC Phone: 228-217-4200

Property Address:

1221 JOHN DAILEY DR.

Mailing Address (if Different):

1806 23RD AVE. STE. B
GULFPORT, MS 39501

PID #

82425010.100

&

82424080.200

E-Mail Address:

bobby.h@heinrichassociates.net
marques4042@gmail.com

Reason for request, location and intended use of Property:

REQUEST TO RE-ZONE PROPERTYFROM R-1 TO MURC-2 FOR 27 UNIT R.V. PARK EXPANSION AND

ATTACHMENTS REQUIRED AS APPLICABLE:

1 CABIN.☒

1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.

☒

2. A detailed project narrative.

N/A

3. Copy of protective covenants or deed restrictions, if any.

N/A

4. Copies of approvals, or requests for approval, from other agencies, such as, but not limited to, the Mississippi State Department of Health, U.S. Army Corp of Engineers, Mississippi Department of Environmental Quality and Department of Marine Resources.

5. Any other information requested by the Planning Director.

Signature of Applicant:

[Signature]

Date of Application:

8-5-24

FOR OFFICE USE ONLY

Date Received

8/9/24

Verify as Complete

Scott / [Signature]

Fee Amount Received

301.00

Initials of Employee Receiving Application

BL



HEINRICH & ASSOCIATES

RESIDENTIAL & COMMERCIAL DESIGN

September 25, 2024

City of Gautier
Attn: Scott Ankerson
3330 US-90
Gautier, MS 39553

RE: **Public Hearing Application for Rezone**
Parcels – 82425010.000 and 82424080.200
Sioux Bayou Landing – R.V. Park – Phase Two
1221 John Dailey Dr.
Gautier, Mississippi 39553

Dear Mr. Ankerson:

The firm of Heinrich & Associates, LLC is pleased to submit an application requesting a Rezone from R-1 to MURC-2 for the above referenced project. Currently, both parcels are zoned R-1 and Parcel 82425010.100 is an existing R.V. park named Sioux Bayou Landing. Parcel 82424080.200 is adjacent to Sioux Bayou Landing and is vacant. The owners wish to expand the R.V. park and are requesting a rezone due to a mistake in the original zoning and for consistency.

Combined, the properties total approximately 10.57 +/- acres. Sioux Bayou Landing currently has 36 R.V. sites, check-in office, clubhouse, 2 cottages, community bathrooms, laundry room, marina, bar, and deep-water access boat launch.

The purpose of the rezone is to develop the vacant parcel with an additional 27 R.V. spaces and a 2 - unit elevated cabin, known as Sioux Bayou Landing R.V. Park Phase Two. Water, sewer, and electrical hookups will be provided for all sites. Additionally, each site will have a concrete patio and will have access to all of the facilities within the existing park or Phase One.

The development will be designed using the current City of Gautier's development ordinances and follow the current stormwater ordinance. Water and sewer will be supplied by Gautier Utility District. The entire area is currently zoned R-1 and as stated above, including Sioux Bayou Landing R.V. Park Phase One. The existing park was established in the late 1950's, prior to being annexed by the City of Gautier and it is evident that there was a mistake in the original zoning. The area is very secluded and private for guests who visit there. When the adjacent property became available to purchase, the owners immediately made an offer to purchase the property with the intention of expanding the park because of the public need for additional sites. Additionally, although the existing park is not zoned correctly, the rezone request will allow the R.V. park and expansion to be in the correct zoning.

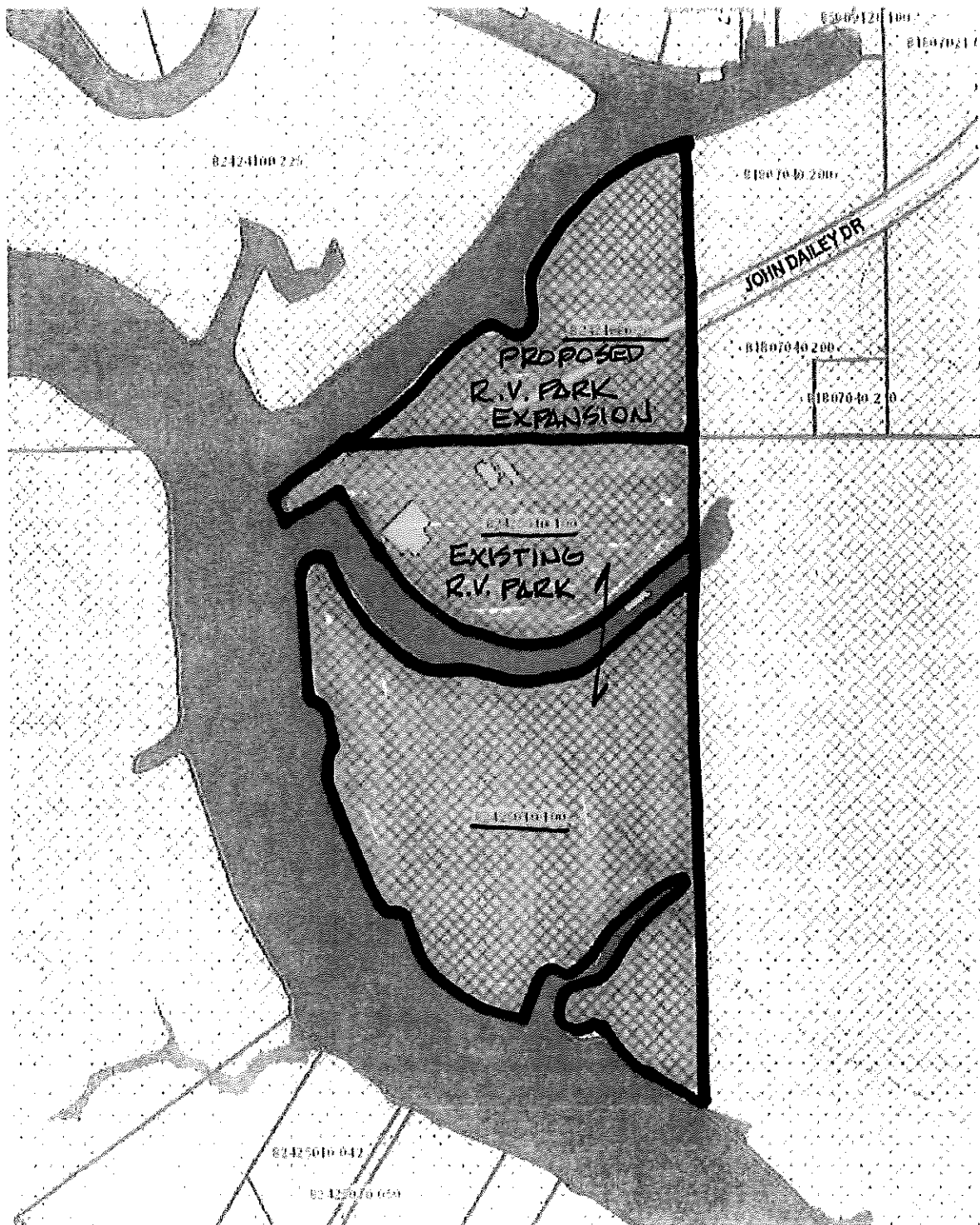
Submitted with this letter is a proposed site plan, a current zoning map, current parcel map, and an aerial map.

We appreciate the opportunity to present this project and look forward to working with the City of Gautier. If you have any questions or need any additional information, please do not hesitate to contact us.

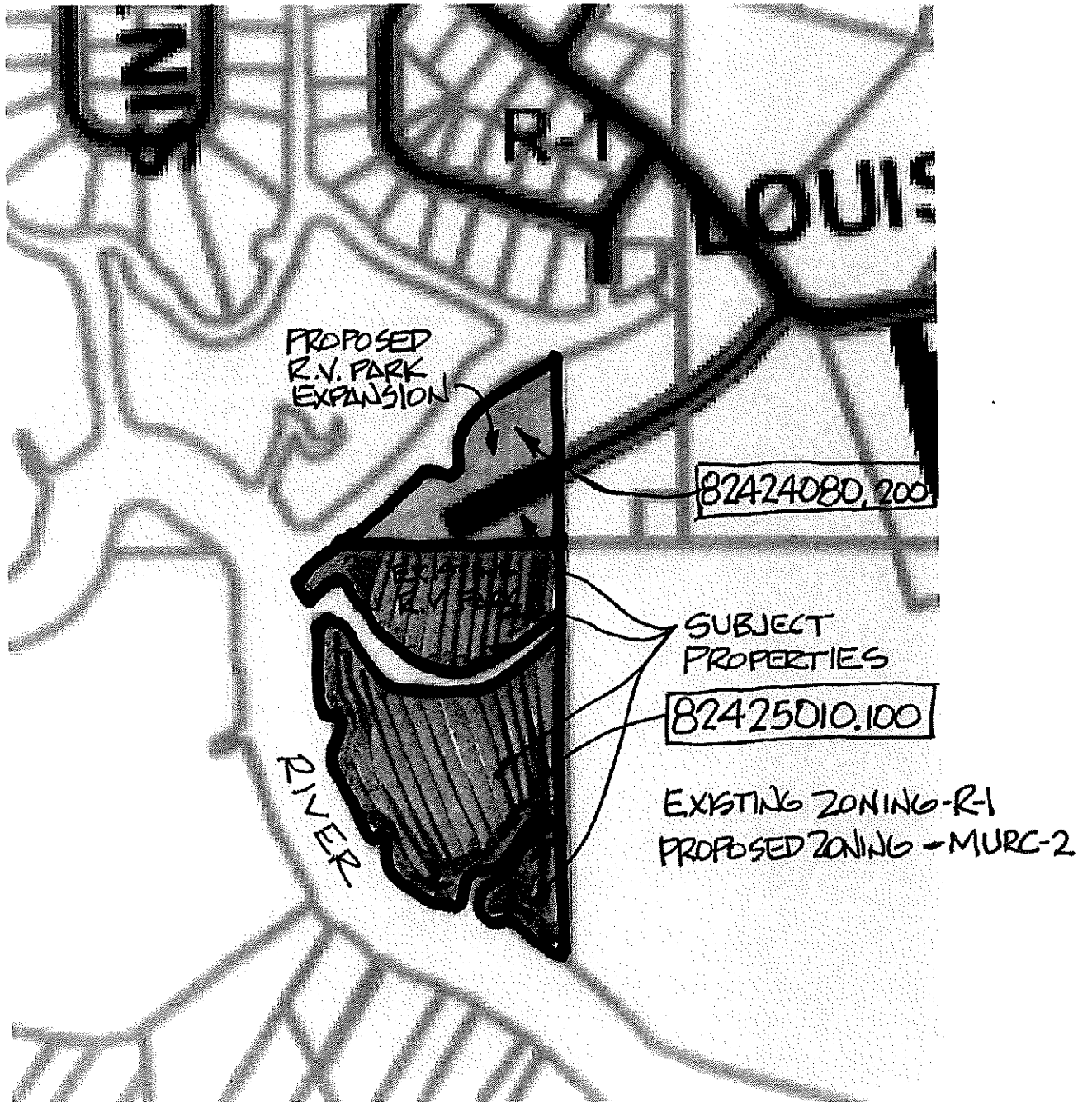
Sincerely,

HEINRICH & ASSOCIATES

Robert B. Heinrich



PARCEL MAP



ZONING MAP

ALL NEW WATER MAIN SHALL BE PER CODE AWWA APPROVED.
ALL SERVICE MAIN SHALL BE PER AWWA APPROVED.
ALL WATER AND SEWER SERVICE SHALL COMPLY WITH THE TYPICAL SPEC.
ANY ADDITIONAL REQUIREMENTS SHALL BE NOTED IN SPEC.
ALL TAPS ON TO EXISTING MAINS AND SERVICE MAINS SHALL BE
CONCENTRICATED WITH MAINS OR ON PRIVATE UTILITY COMPANY.
A SEPTIC TANK INSTALLATION BASED ON SURVEY.

1. WATER AND SEWER - CITY OF SAULSBURY 604-2725
2. GAS SERVICE - CENTROSTAT 666-7500
3. TELEPHONE SERVICE - SPANGLER 480-7016
4. ELECTRIC SERVICE - MC PIONEER 668-8000
5. TELEPHONE SERVICE - AMT 567 6000
6. MAIL - CALL OFFICE YOU DO 1-800-327-8477

PROPOSED	DISTRICT
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SEWER LINE	
GAS LINE	
FORCE MAIN	
POSS. OPTIC	
CABLE	

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1. ALL DIMENSIONS ARE FROM BACK OF CURB TO BACK OF CURB.
2. ALL SO-DOWN VALUERS DIMENSIONS ARE 20' UNLESS NOTED.
3. CONTRACTORS TO ENSURE ALL CURB RAMP AND SIDEWALKS MEET AND REQUIREMENTS.
4. STREET LIGHT LOCATIONS AND TYPES TO BE DESIGNED AND SUBMITTED BY HIS FIRM.
5. SHOULD CONTRACTOR FIND ANY DISCREPANCIES IN DIMENSIONS, ALL DISCREPANCIES SHALL BE NOTED IMMEDIATELY.

SCALE: 1" = 20'-0"

GRAPHIC SCALE

100 FEET

1 inch = 20 ft.

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SEX           64
MARRIAGE      00
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MOTHER-DOB    0000-0000
DOB           0000 0000

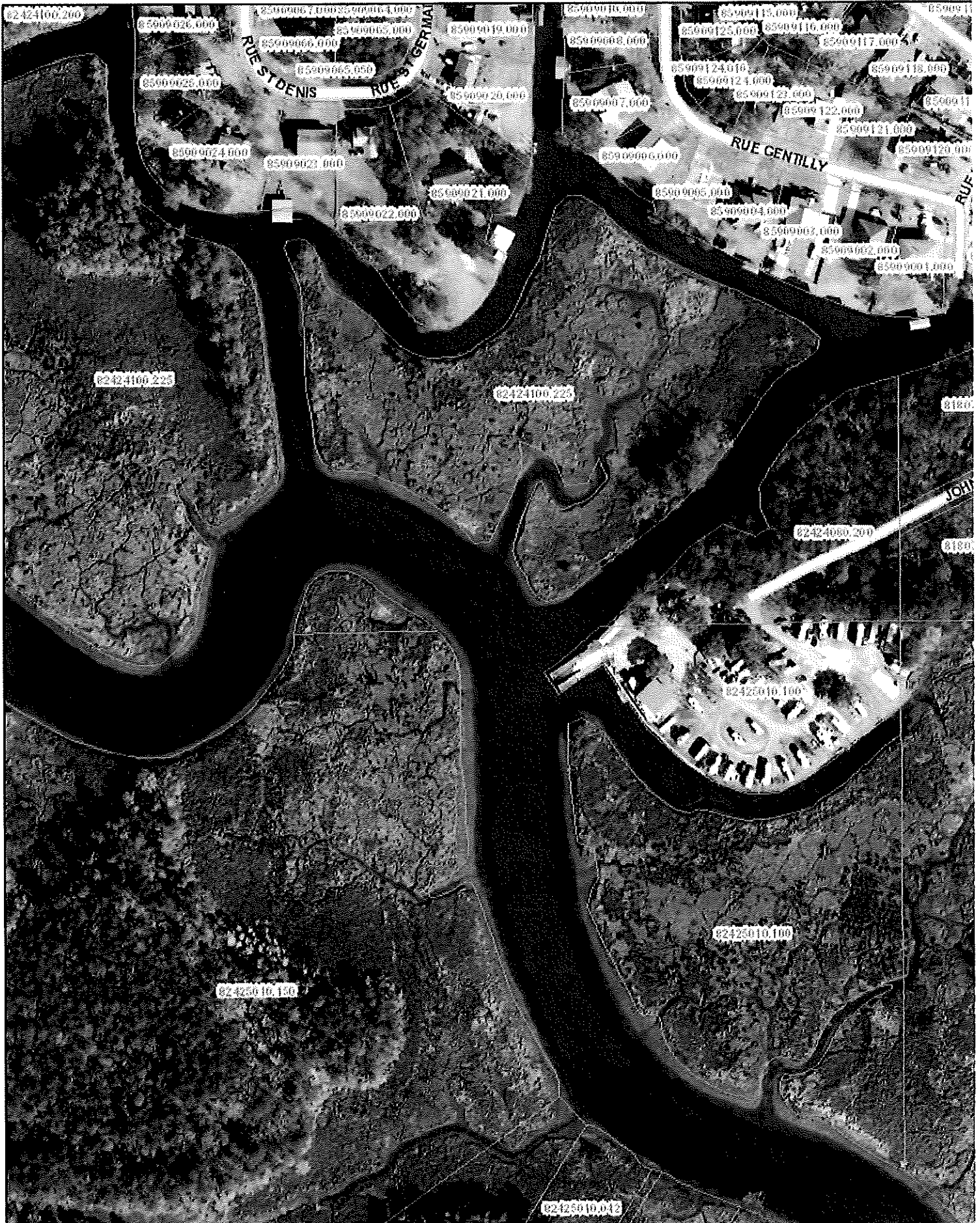
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5. SHOULD CONTRACTOR FIND ANY DISCREPANCIES IN DIMENSIONS, ALL DISCREPANCIES SHALL BE NOTED IMMEDIATELY.

[illegible][illegible]

ArcGIS Web Map



82425010.100 SIOUX BAYOU LANDING LLC

PIDN: 82425010.100

GISP: 777.25-01-0065.00

Owner Information

Percent of Ownership: 100

Name: SIOUX BAYOU LANDING LLC

Name 2:

Mailing Address: P O BOX 4598

BILOXI MS

39535

Site Address: 1221 JOHN DAILEY DR GAUTIER

Land Information

Section: 25

Acreage: 8.3

Township: 7

Range: 7

Street Name JOHN DAILEY
DR

Value and Tax Information

Total Assessed Value: 34277

Total Appraised Value: 228507

Improvement Value: 167047

Land Value: 61460

Tax Amount: 4835

SQ FT: 3314

Year Built: 1974

Legal Description

Description: THAT PT NE1/4 NE1/4 N OF SIOUX B

AYOU DB 1975-644 (65 MAP777.25-0

1)

Deed Book / Page: 1975 / 644

82425010.100 SIOUX BAYOU LANDING LLC



82424080.200 SIOUX BAYOU LANDING LLC

PIDN: 82424080.200

GISP: 776.24-04-0117.00

Owner Information

Percent of Ownership: 100

Name: SIOUX BAYOU LANDING LLC

Name 2:

Mailing Address: 1221 JOHN DAILEY DR
GAUTIER MS
39553

Site Address: LOUIS ALEXIS GAUTIER

Land Information

Section: 24 Acreage: 3

Township: 7

Range: 7

Street Name LOUIS ALEXIS

Value and Tax Information

Total Assessed Value: 8457

Total Appraised Value: 56380

Improvement Value: 0

Land Value: 56380

Tax Amount: 1192

SQ FT: 0

Year Built: 0

Legal Description

Description: 3 AC IN SE1/4 SE1/4 DB 2099-41
(117 MAP776.24-04)

Deed Book / Page: 2165 / 226

82424080.200 SIOUX BAYOU LANDING LLC



82424080.200 SIOUX BAYOU LANDING LLC

PIDN: 82424080.200

GISP: 776.24-04-0117.00

Owner Information

Percent of Ownership: 100

Name: SIOUX BAYOU LANDING LLC

Name 2:

Mailing Address: 1221 JOHN DAILEY DR

GAUTIER MS

39553

Site Address: LOUIS ALEXIS GAUTIER

Land Information

Section: 24

Acreage: 3

Township: 7

Range: 7

Street Name LOUIS ALEXIS

Value and Tax Information

Total Assessed Value: 8457

Total Appraised Value: 56380

Improvement Value: 0

Land Value: 56380

Tax Amount: 1192

SQ FT: 0

Year Built: 0

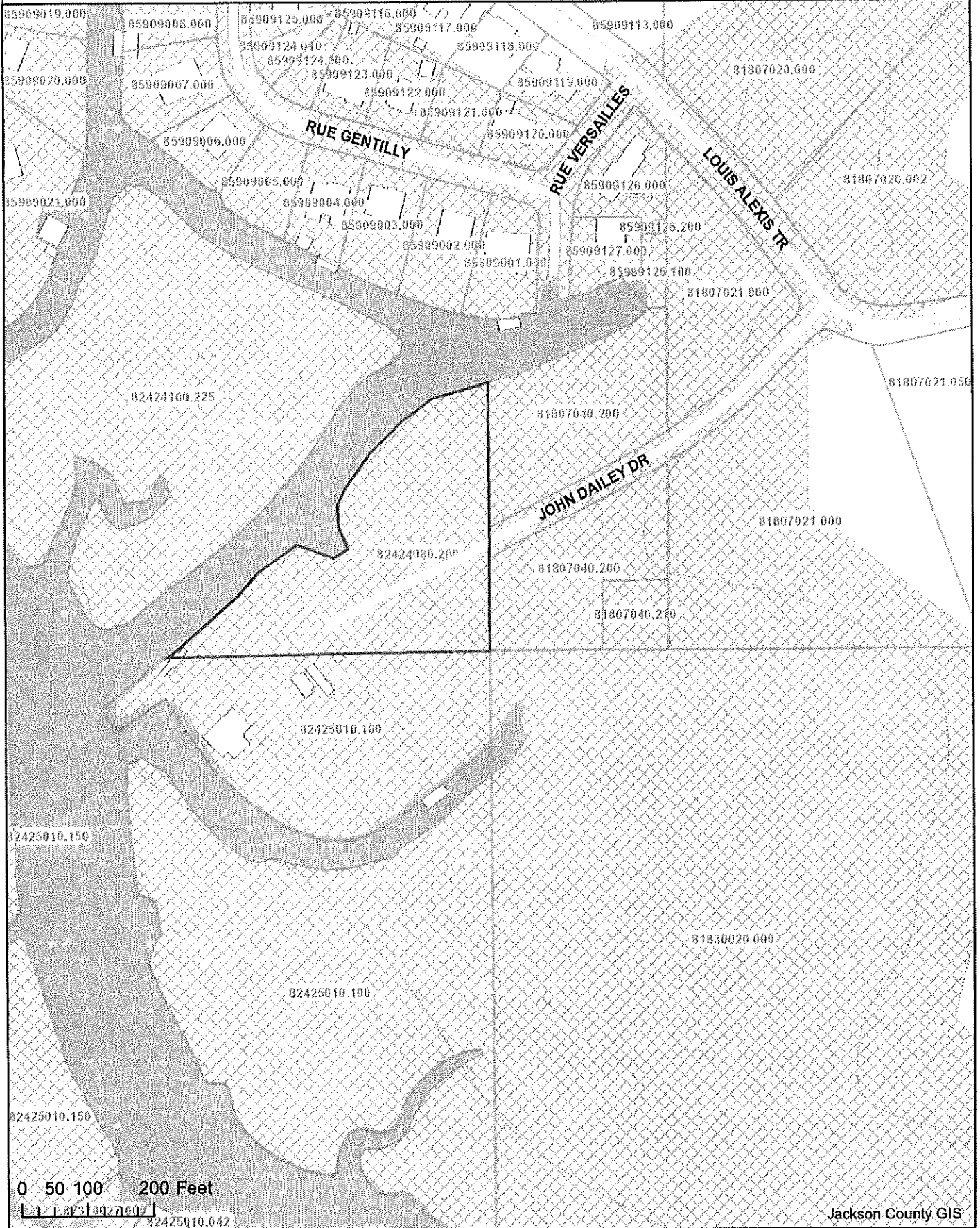
Legal Description

Description: 3 AC IN SE1/4 SE1/4 DB 2099-41

(117 MAP776.24-04)

Deed Book / Page: 2165 / 226

82424080.200 SIOUX BAYOU LANDING LLC



82425010.100 SIOUX BAYOU LANDING LLC

PIDN: 82425010.100

GISP: 777.25-01-0065.00

Owner Information

Percent of Ownership: 100

Name: SIOUX BAYOU LANDING LLC

Name 2:

Mailing Address: P O BOX 4598

BILOXI MS

39535

Site Address: 1221 JOHN DAILEY DR GAUTIER

Land Information

Section: 25

Acreage: 8.3

Township: 7

Range: 7

Street Name JOHN DAILEY
DR

Value and Tax Information

Total Assessed Value: 34277

Total Appraised Value: 228507

Improvement Value: 167047

Land Value: 61460

Tax Amount: 4835

SQ FT: 3314

Year Built: 1974

Legal Description

Description: THAT PT NE1/4 NE1/4 N OF SIOUX B

AYOU DB 1975-644 (65 MAP777.25-0

1)

Deed Book / Page: 1975 / 644

82425010.100 SIOUX BAYOU LANDING LLC

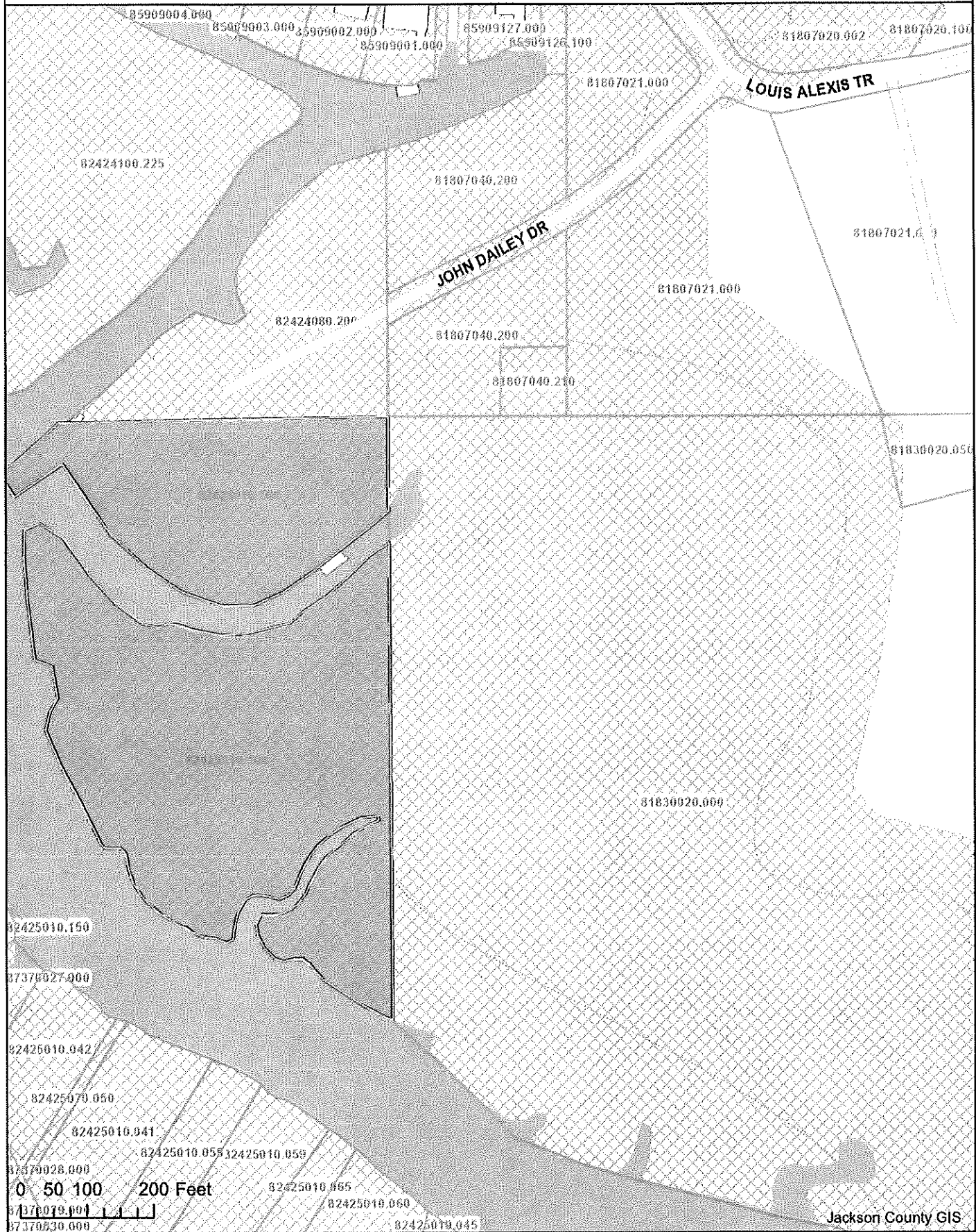


Exhibit A

Location Map

Prepared by:
City of Gautier
Planning Department

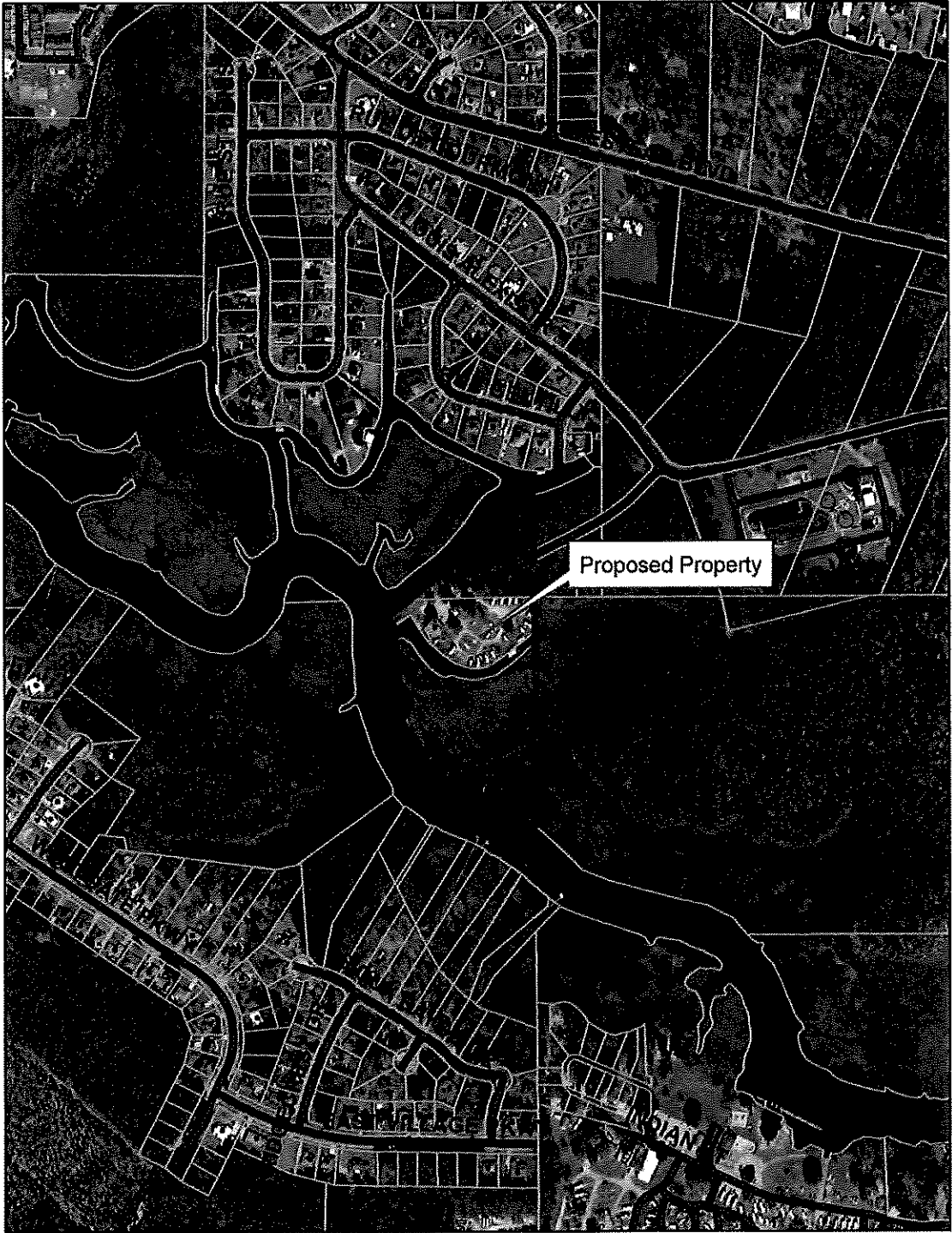


Exhibit B

Existing Zoning

Prepared by:

City of Gautier
Planning Department

Legend

Zoning

ZONE CODE

	AG
	C-1
	C-2
	C-3
	I-2
	MURC-1
	MURC-2
	MURC-MW
	PL
	PUD
	R-1
	R-2
	R-3
	RE
	TC

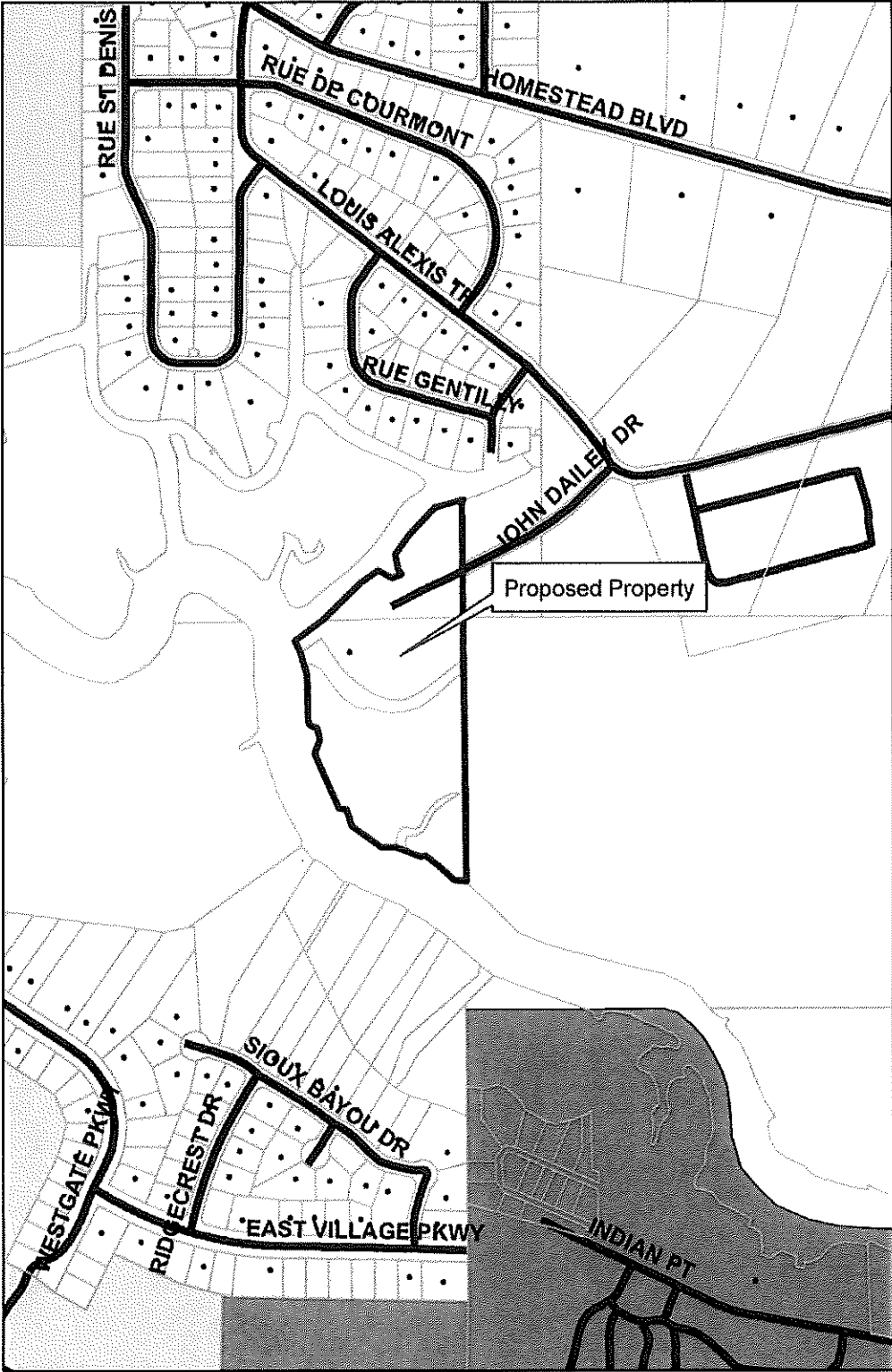


Exhibit C

Existing Land-Use

Prepared by:

City of Gautier
Planning Department

Legend

EXISTING LAND USE

ELU_08

-  commercial-retail
-  conservation
-  civic
-  industrial
-  marina/fish camps
-  high density residential
-  mobile home
-  mobile home park
-  medium density residential
-  office
-  recreation
-  very low to low density residential
-  utility
-  vacant

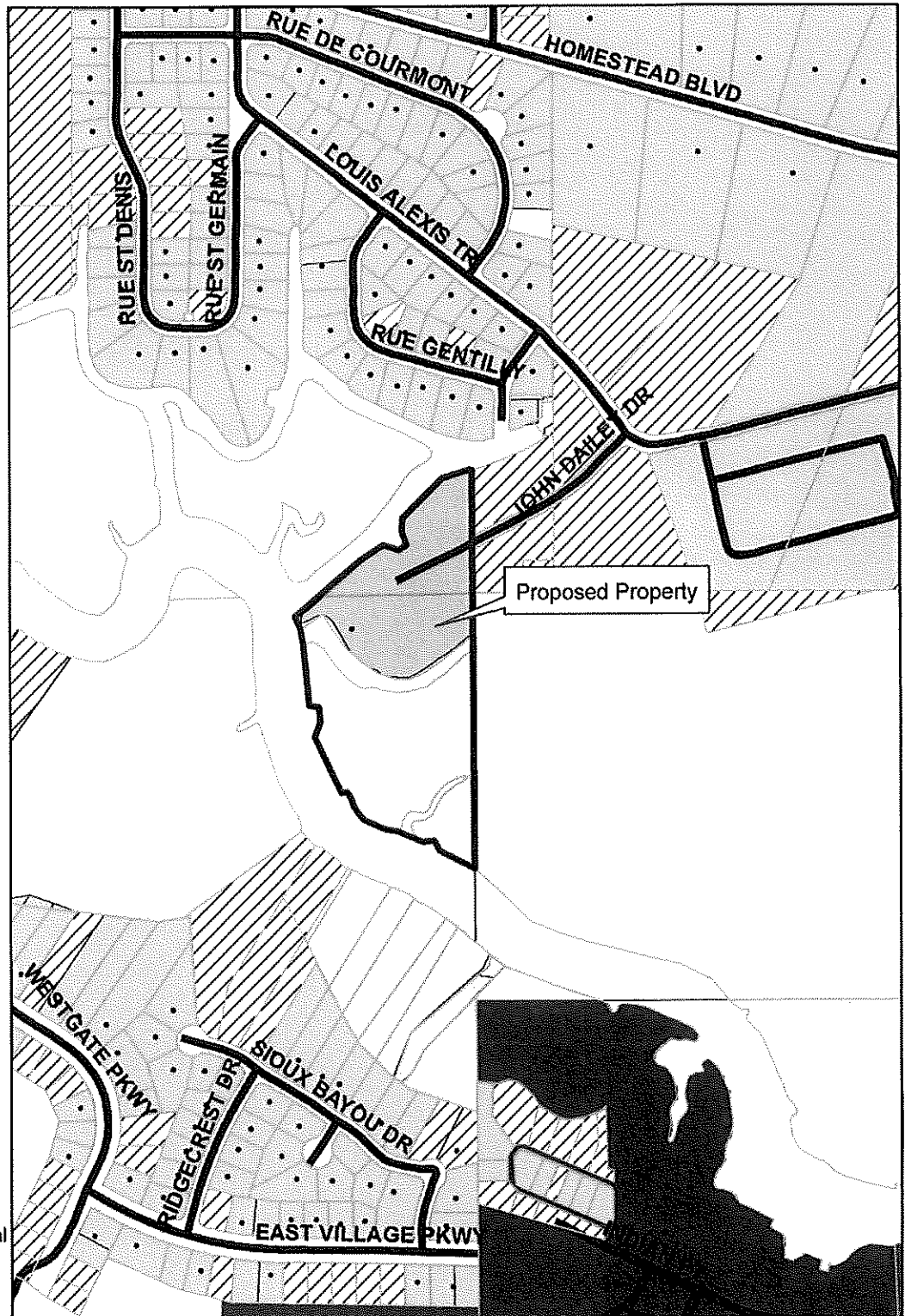


Exhibit D

Future Land-Use

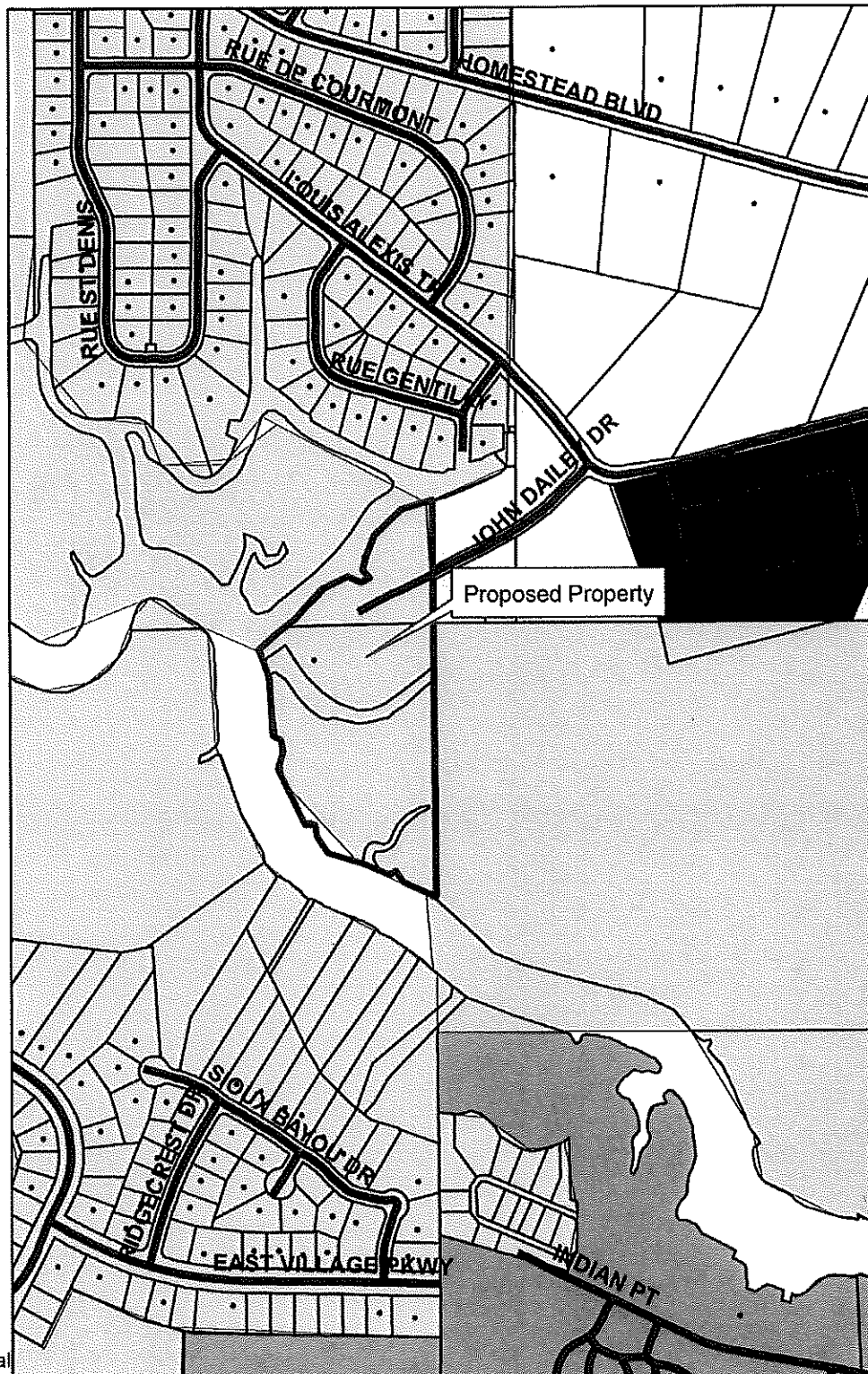
Prepared By:
City of Gautier
Planning Department

Legend

FUTURE LAND USE

FLU_Class

-  Civic
-  high impact commercial
-  Conservation
-  High Density Residential
-  Industrial
-  Low Density Residential
-  Medium Density Residential
-  Mobile Home Residential
-  low impact Commercial
-  Recreational
-  recreational commercial
-  Regional Scale Commercial
-  mixed use residential
-  Town Center
-  Very Low Density Residential



Councilman Colledge made the motion to approve the four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-family Residential, as presented, located at 6208 Old Spanish Trail (GPC #24-38-VAR) (PID #82432029.000). Councilman George seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 690-2024

WHEREAS, the Planning Department received a request from the homeowner, located at 6208 Old Spanish Trail, (PID #82432029.000) for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements; and

WHEREAS, the property owner requests a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements in a R-1 Low Density Single Family Residential Zoning District; and

WHEREAS, the applicant would like to install an eight-foot (8') wooden privacy fence along the side property lines of their front yard; and

WHEREAS, the applicant would also like to install a six-foot (6') decorative fence with gates along their front property line; and

WHEREAS, the Unified Development ordinance states that fences shall not exceed four feet (4') in height within a designated front yard, therefore the applicant will need a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line; and

WHEREAS, Planning Commission conducted a public hearing on this request and recommended approval of same; and

WHEREAS, based on the information presented to the Council, the Mayor and Councilmembers hereby find that all criteria under Section 4.18.4 of the Unified Development Ordinance have been met in this case; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City Council hereby adopts the Gautier Planning Commission's recommendation to approve this variance; and

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman George**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 10/08/2024

Subject: Consider a request for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District. 6208 Old Spanish Trail, (GPC #24-38-VAR)

REQUEST:

The Planning Department has received a request from Anthony and Armilise Sprague for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District at 6208 Old Spanish Trail, PID #82432029.000 (GPC #24-38-VAR). The application fee of \$175 was paid on August 16, 2024. All public notice requirements have been met.

BACKGROUND:

The applicants would like to install an 8' wooden privacy fence along the side property lines of their front yard to keep vehicle lights from shining into their windows. The maximum height allowed for a fence in a designated front yard is 4'. The applicants will need a 4' variance to fence height in a front yard.

The applicant would also like to install a 6' decorative fence with gates along their front property line to keep the public, particularly high school students, from using their circular driveway to make U-turns. As stated above, fences shall not exceed four feet in height within a designated front yard. The applicant will need a 2' variance to fence height in a front yard.

DISCUSSION:

The applicant is asking for a 4' variance to fence height requirements along the side property line of their front yard and a 2' variance to fence height requirements along their front property line.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

The UDO defines **Hardship** as:

Hardship means the unnecessary hardship that would result from a failure to grant the requested variance or special exception. An unnecessary hardship exists if:

- (1) the land in question cannot yield a reasonable return if used only
 - (a) for a purpose allowed in that zone (applicable to special exceptions), or
 - (b) as permitted by the dimensional requirements of this ordinance (applicable to variances);
- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

1. 30% of required off-street parking spaces and/or
2. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

1. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
2. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
3. That the special conditions and circumstances do not result from actions of the applicant; and
4. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION:

The Planning Commission recommends that City Council approve the 4' variance on the side and a 2' variance on the front showing the evidence presented meets all criteria for approval of the UDO.

The City Council may:

Approve the variance request as presented;

Approve the variance request with changes; or

Deny variance request.

ATTACHMENTS:

1. Excerpt GPC Meeting 10.3.24 (#24-38-VAR)
2. Complete Packet 24-38-VAR

Excerpt from October 3, 2024, Planning Commission Meeting:

The Planning Department has received a request for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District at 6208 Old Spanish Trail. (GPC #24-38-VAR)

Scott Ankerson, Planning Director, gave a brief overview of the case.

The Planning Department has received a request from Anthony and Armilise Sprague for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District at 6208 Old Spanish Trail, PID #82432029.000 (GPC #24-38-VAR). The application fee of \$175 was paid on August 16, 2024. All public notice requirements have been met.

BACKGROUND:

The applicants would like to install an 8' wooden privacy fence along the side property lines of their front yard to keep vehicle lights from shining into their windows. The maximum height allowed for a fence in a designated front yard is 4'. The applicants will need a 4' variance to fence height in a front yard.

The applicant would also like to install a 6' decorative fence with gates along their front property line to keep the public, particularly high school students, from using their circular driveway to make U-turns. As stated above, fences shall not exceed four feet in height within a designated front yard. The applicant will need a 2' variance to fence height in a front yard.

DISCUSSION:

The applicant is asking for a 4' variance to fence height requirements along the side property line of their front yard and a 2' variance to fence height requirements along their front property line.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

The UDO defines **Hardship** as:

Hardship means the unnecessary hardship that would result from a failure to grant the requested variance or special exception. An unnecessary hardship exists if:

- (1) the land in question cannot yield a reasonable return if used only
 - (a) for a purpose allowed in that zone (applicable to special exceptions), or
 - (b) as permitted by the dimensional requirements of this ordinance (applicable to variances);
- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

- A. 30% of required off-street parking spaces and/or
- B. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

- A. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
- B. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
- C. That the special conditions and circumstances do not result from actions of the applicant; and
- D. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets all "Criteria for Approval" from the UDO as listed above.

The Planning Commission may:

- 1. Recommend that City Council approve the variance request as presented;
- 2. Recommend that City Council approve the variance request with changes; or
- 3. Recommend that City Council deny variance request.

Chairman Jamison asked the applicants to present their case.

Armilise Sprague, the applicant, stated that they wanted to continue their 8' fence from the house to the front property line, then come across the front with a 6' decorative fence. They were wanting the 6' fence in the front because they have been there seven years and every year, all school year long, they have had issues with the high school students cheating through their driveway to make a U-turn. The reason they want the 8' fence along the side of the property is because their house sits higher on their property because of drainage issues and when the new Elliott Home Subdivision, consisting of about one hundred homes, is built across the street from them the headlights of cars coming out of the subdivision will be coming across their house. They feel that with the way their house sits up on their property, an 8' fence is needed so the lights will not shine across their house.

Chairman Jamison asked how a decorative fence in the front would help with the car lights coming out of the Elliott Homes Subdivision.

Ms. Sprague explained that the entrance to the Elliott Homes subdivision is at an angle to her house, so when they turn onto Old Spanish Trail the 8' fence along the side property line will keep the lights from shining on the house.

Chairman Jamison noted that the fence in the front, although on the property line, would still be 35' from the road.

Commissioner Decoteau asked Ms. Sprague why she needed a 6' fence along the front to keep people from using her driveway to turn around. He wanted to know if that was to help keep the lights from shining across her house also.

Ms. Sprague said she didn't think a 4' fence would be sufficient for keeping pets inside her yard.

There were none in attendance speaking in opposition of the request.

ACTION TAKEN:

Commissioner Decoteau made a motion to recommend that the City Council approve the 4' variance on the side and a 2' variance on the front showing the evidence presented meets all criteria for approval of the UDO.

Commissioner Ward seconded the motion, and the following vote was recorded:

AYES: **Kay C. Jamison**
 Josh Ward
 Maurice Hudson
 William Davis
 Ricky Decoteau

ABSENT: **DeAnna McManus**
 Chris Hoover

Motion passed.

Gautier Planning Commission

Regular Meeting Agenda

October 3, 2024

GPC #24-38-VAR

6208 Old Spanish Trail

VII. NEW BUSINESS

2. Consider a request for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District. 6208 Old Spanish Trail, (GPC #24-38-VAR)

**CITY OF GAUTIER
STAFF REPORT**

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: September 24, 2024

Subject: Consider a request for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District at 6208 Old Spanish Trail, (GPC #24-38-VAR)

REQUEST:

The Planning Department has received a request from Anthony and Armilise Sprague for a four-foot (4') variance to fence height requirements along the side property line in a front yard and a two-foot (2') variance to fence height requirements along the front property line in a R-1 Low Density Single-Family Residential Zoning District at 6208 Old Spanish Trail, PID #82432029.000 (GPC #24-38-VAR). The application fee of \$175 was paid on August 16, 2024. All public notice requirements have been met.

BACKGROUND:

The applicants would like to install an 8' wooden privacy fence along the side property lines of their front yard to keep vehicle lights from shining into their windows. The maximum height allowed for a fence in a designated front yard is 4'. The applicants will need a 4' variance to fence height in a front yard.

The applicant would also like to install a 6' decorative fence with gates along their front property line to keep the public, particularly high school students, from using their circular driveway to make U-turns. As stated above, fences shall not exceed four feet in height within a designated front yard. The applicant will need a 2' variance to fence height in a front yard.

DISCUSSION:

The applicant is asking for a 4' variance to fence height requirements along the side property line of their front yard and a 2' variance to fence height requirements along their front property line.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

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- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

- A. 30% of required off-street parking spaces and/or
- B. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

- A. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
- B. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
- C. That the special conditions and circumstances do not result from actions of the applicant; and
- D. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets all "Criteria for Approval" from the UDO as listed above.

The Planning Commission may:

1. Recommend that City Council approve the variance request as presented;
2. Recommend that City Council approve the variance request with changes; or
3. Recommend that City Council deny variance request.

ATTACHMENTS:

1. Applicant's Exhibit 1 – Application
2. City's Exhibit A – Location Map
3. City's Exhibit B – Existing Zoning Map
4. City's Exhibit C – Existing Land Use Map
5. City's Exhibit D – Future Land Use Map
- 6.

PLANNING DEPARTMENT
PUBLIC HEARING APPLICATION

Public Hearing Number

24-38-VARTO BE HEARD BY GAUTIER PLANNING COMMISSION:FEE:

Variance _____

\$176.00

*Includes \$1.00 filing fee per MS Code §25-60-5

Name of Applicant: Anthony & Armilise SpragueName of Business: N/A Phone: 512-970-6701/mr.
504-722-6698/mrs.Property Address: 6208 Old Spanish Trail Mailing Address (if Different): _____
Ocean Springs, MS 39564E-Mail Address: Lisa Sprague 73@gmail.comReason for request, location and intended use of Property: Installation of fence in frontof house and side (side 8' wooden upto front property line; 6' decorativeATTACHMENTS REQUIRED AS APPLICABLE: Fence across front property line; Per Mrs. Sprague

- ☒ 1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.
- ☒ 2. A detailed project narrative.
- W/A 3. Copy of protective covenants or deed restrictions, if any.
- MA 4. Copies of approvals, or requests for approval, from other agencies, such as, but not limited to, the Mississippi State Department of Health, U.S. Army Corp of Engineers, Mississippi Department of Environmental Quality and Department of Marine Resources.
- MA 5. Any other information requested by the Planning Director.

Signature of Applicant: _____ Date of Application: _____

FOR OFFICE USE ONLY

Date Received 8/16/24 Verify as Complete BSHFee Amount Received 176.00 Initials of Employee Receiving Application AB/BS

VARIANCE

Criteria for Approval

1. What special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels), or structures or buildings in the same district?

The lots along Old Spanish Trail are multiple acres zoned R1 residential and have rules more applicable to houses in close proximity of each other that impede the use of a larger property.

2. Are these special conditions and circumstances a result of your actions? Explain.

No. There are numerous houses along old spanish Trail with fences in front of their house running parallel to the street on their property line.

3. How will the literal interpretation of the provisions of this Ordinance deprive you of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance? Explain.

There are other properties with fences in front of their house. Elliot Homes is building a subdivision on Old Spanish Trail (in Jackson County) that is across the street from our 3.57 acres + house.

4. Will the granting of the Variance requested confer upon you any special privilege that is denied by this Ordinance to other similar sites (lots or parcels), structures or buildings in the same district? Explain.

No. The residential property located at the corner of Old Spanish Trail and Hwy 57 has a privacy fence along both roads at a major intersection which provides privacy from vehicle lights at night-time from penetrating through the windows of their home.

NARRATIVE

We would like to install a ^{wooden privacy} fence 6' to 8' tall along the ^{property line on} west side of our house to block the vehicle lights from sweeping across a bedroom windows and other windows in the front of our house when the Elliot Homes subdivision is largely populated. The vehicles exiting the subdivision turning right (heading east towards Gautier) will be invasive of our windows with vehicle headlights. The same fence along the east side of the property for lights coming down the street from the east.

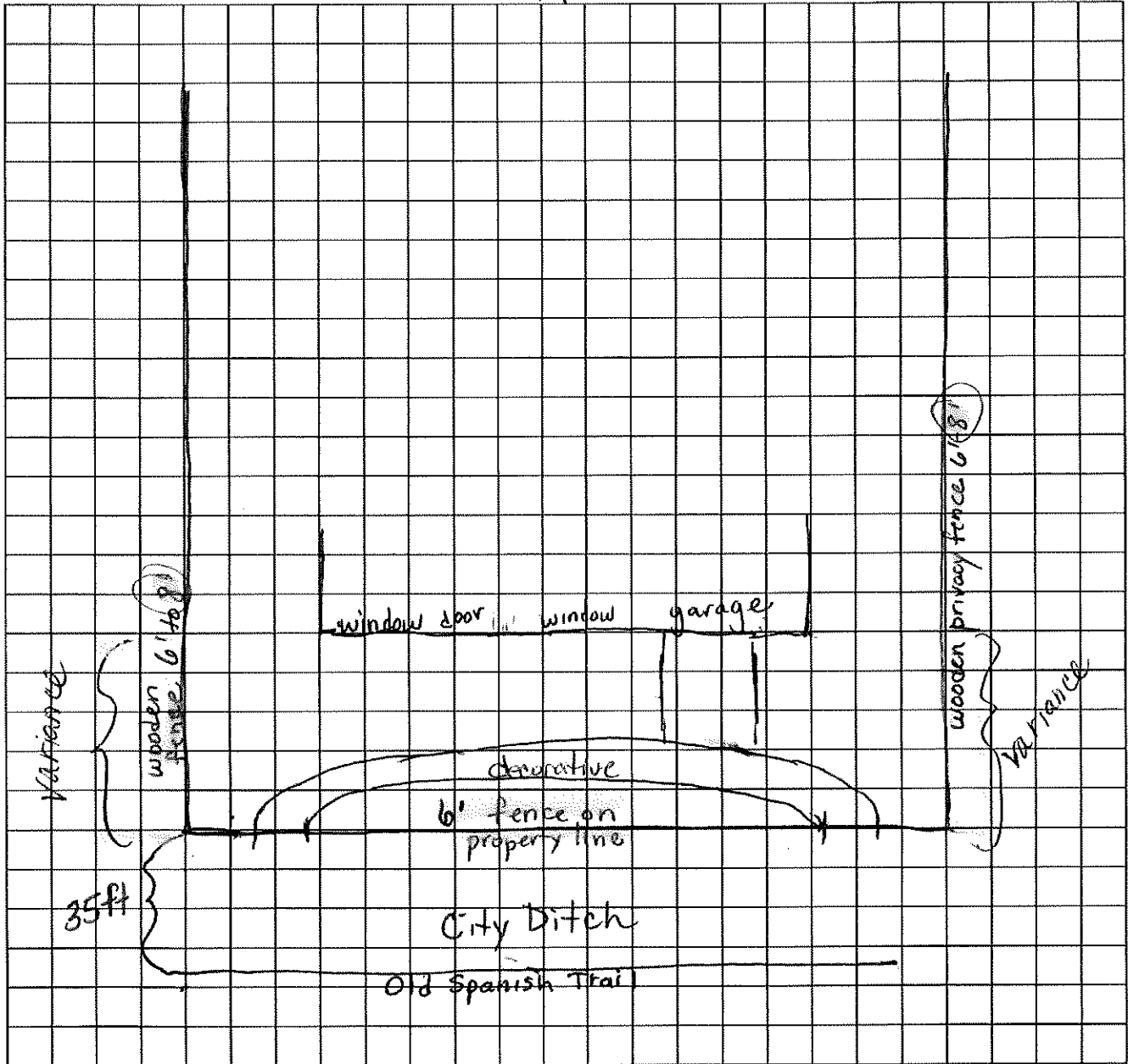
We would like to install a 5ft ^{to 6ft} fence w/ gates across the front of our house. The public and in particular the high school students use our private circular driveway to make U-turns. We will anticipate to become even worse when the subdivision cars from the new Elliott Homes neighborhood. This fence will not be a wooden privacy fence. It will be an iron/aluminum style.

DIAGRAM

N

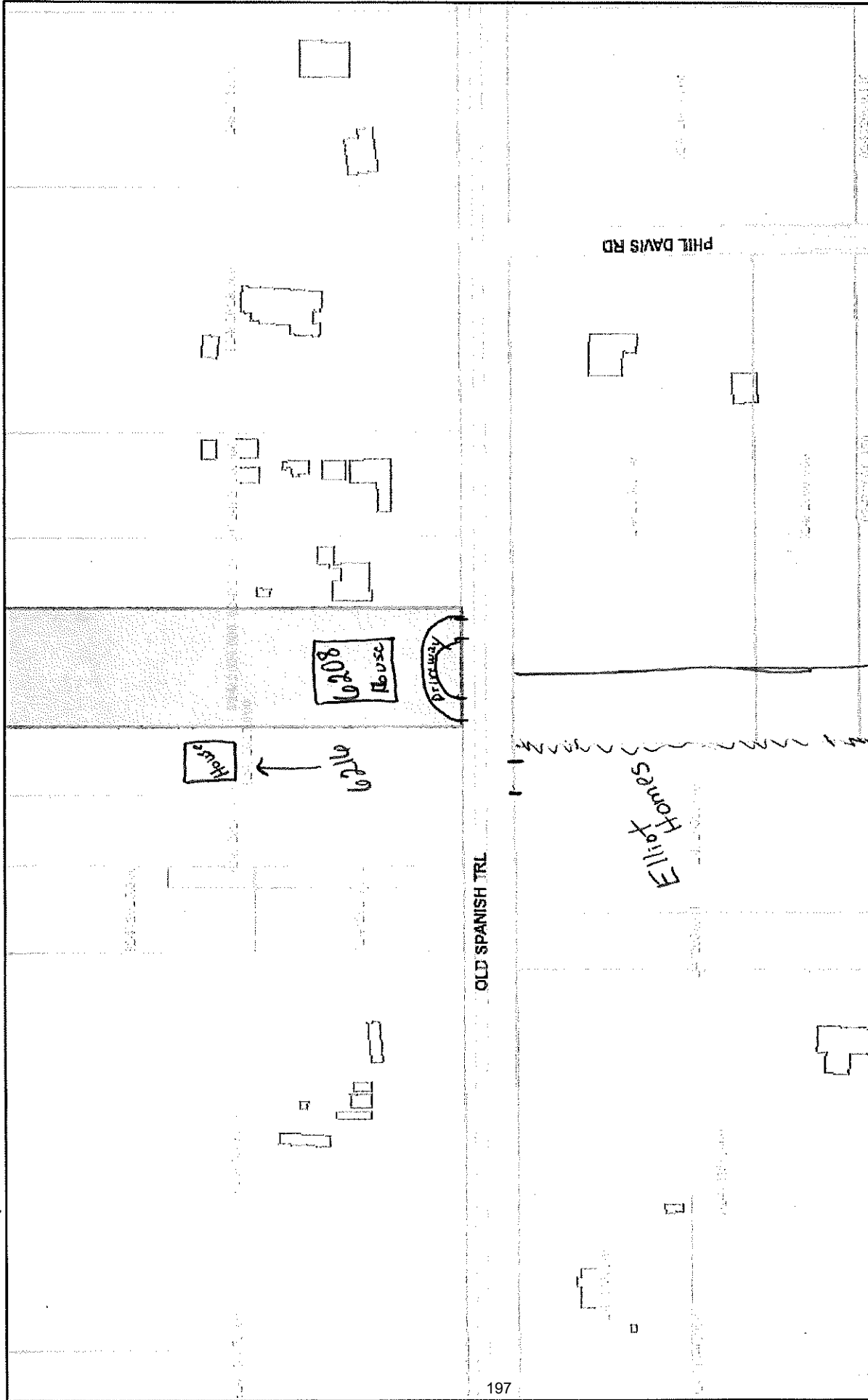
W

E



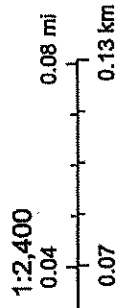
Old Spanish Trail S

ArcGIS Web Map



April 8, 2024

- Major
- PrimaryRoads
- CenterLines
- Parcels



Jackson County GIS

CSX RAILROAD 100' R/W
173.87'



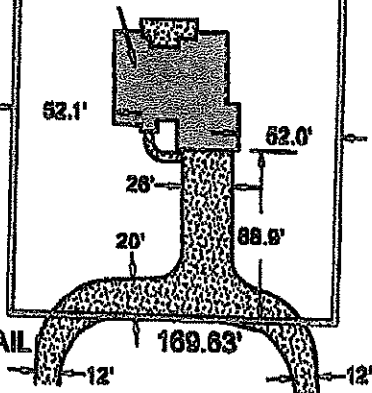
YL 1701

PIDN:
82432029.000

SITE PLAN ON PIDN:
82432029.000 ON NORTH
SIDE OF OLD SPANISH
TRAIL, JACKSON
COUNTY, MISSISSIPPI

5,476 square feet of
driveway and lead
sidewalk

OLD SPANISH TRAIL



CROSBY SURVEYING

PROFESSIONAL LAND SURVEYING

718 LIVE OAK DRIVE
BILOXI, MISSISSIPPI 39532
PHONE: 228-234-1640

EMAIL: cliffordcrosby@csbleone.net

82432029.000 GUILLORY ARMILISE ALBERT

PIDN: 82432029.000

GISP: 779.32-00-0025.00

Owner Information

Percent of Ownership: 100

Name: GUILLORY ARMILISE ALBERT

Name 2: SPRAGUE ANTHONY

Mailing Address: 6208 OLD SPANISH TRL

OCEAN SPRINGS MS

39564

Site Address: 6208 OLD SPANISH TRL GAUTIER

Land Information

Section: 32

Acreage: 3.57

Township: 7

Range: 7

Street Name OLD SPANISH
TRL

Value and Tax Information

Total Assessed Value: 32037

Total Appraised Value: 320372

Improvement Value: 268572

Land Value: 51800

Tax Amount: 4816

SQ FT: 3475

Year Built: 2017

Legal Description

Description: E 170' OF W 470' OF LOT 2 N OF O
LD HWY 90 & S OF L&N RAILROAD DB
1842-778 (25 MAP 779.32) 'PER SU
RVEY'

Deed Book / Page: 1842 / 778

82432029.000 GUILLORY ARMILISE ALBERT



OLD SPANISH TRL

PHIL DAVIS RD

Jackson County Jackson County GIS

Exhibit A Location Map

Prepared by:
City of Gautier
Planning Department

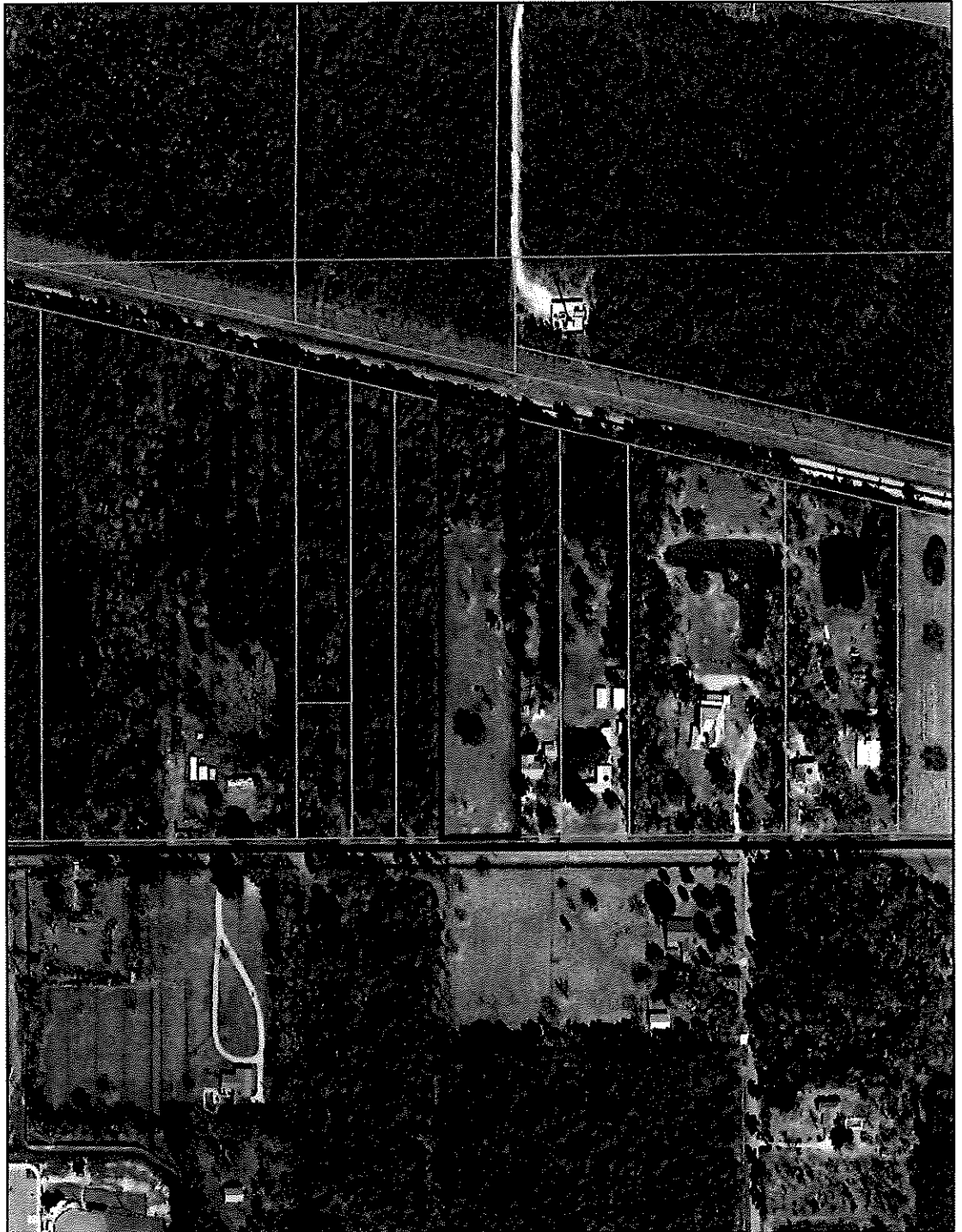


Exhibit B

Existing Zoning



Prepared by:

City of Gautier
Planning Department

Legend

Zoning

ZONECODE

	AG
	C-1
	C-2
	C-3
	I-2
	MURC-1
	MURC-2
	MURC-MW
	PL
	PUD
	R-1
	R-2
	R-3
	RE
	TC

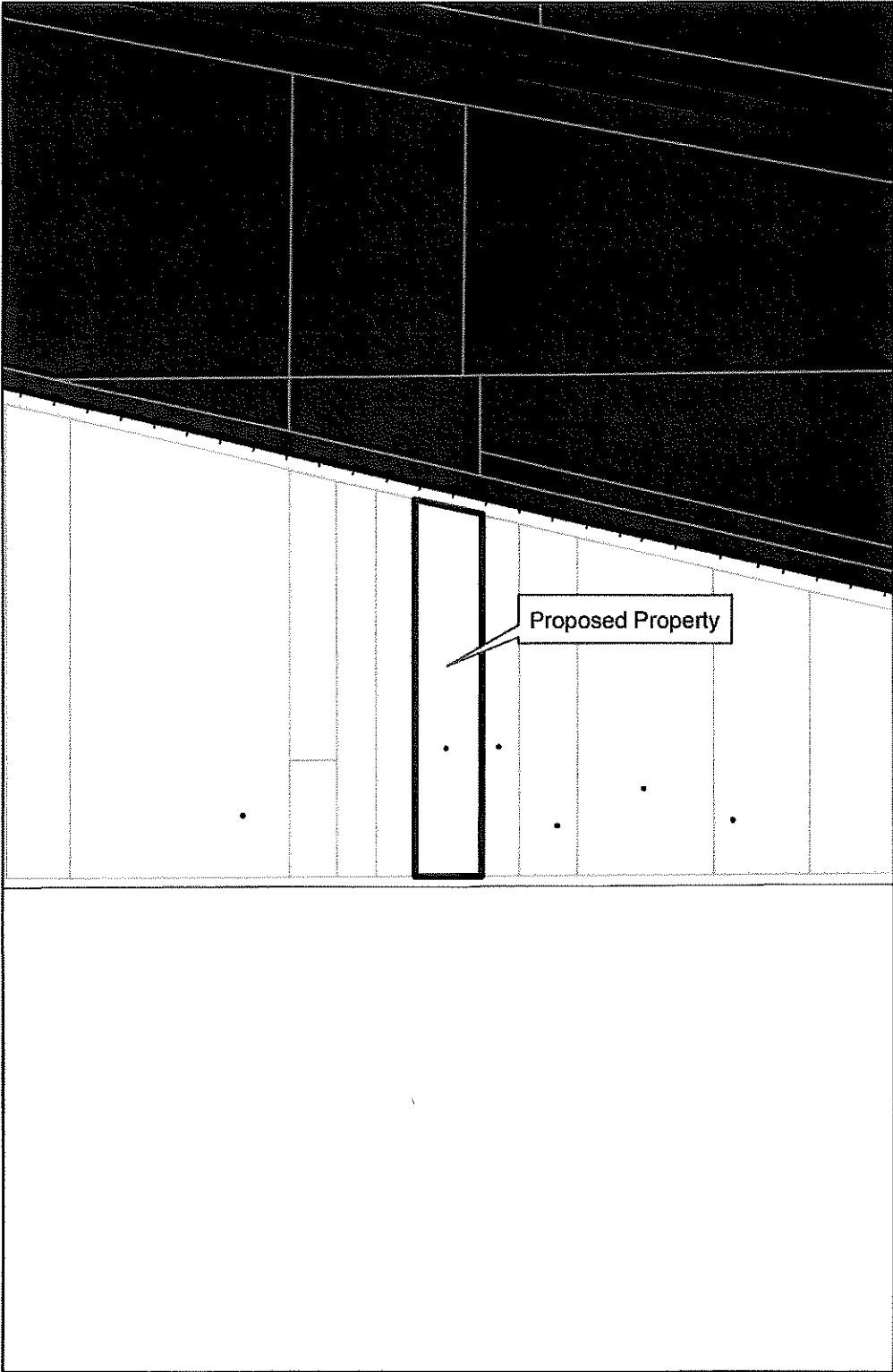


Exhibit C

Existing Land-Use

Prepared by:

City of Gautier
Planning Department

Legend

EXISTING LAND USE

ELU_08

-  commercial-retail
-  conservation
-  civic
-  industrial
-  marina/fish camps
-  high density residential
-  mobile home
-  mobile home park
-  medium density residential
-  office
-  recreation
-  very low to low density residential
-  utility
-  vacant

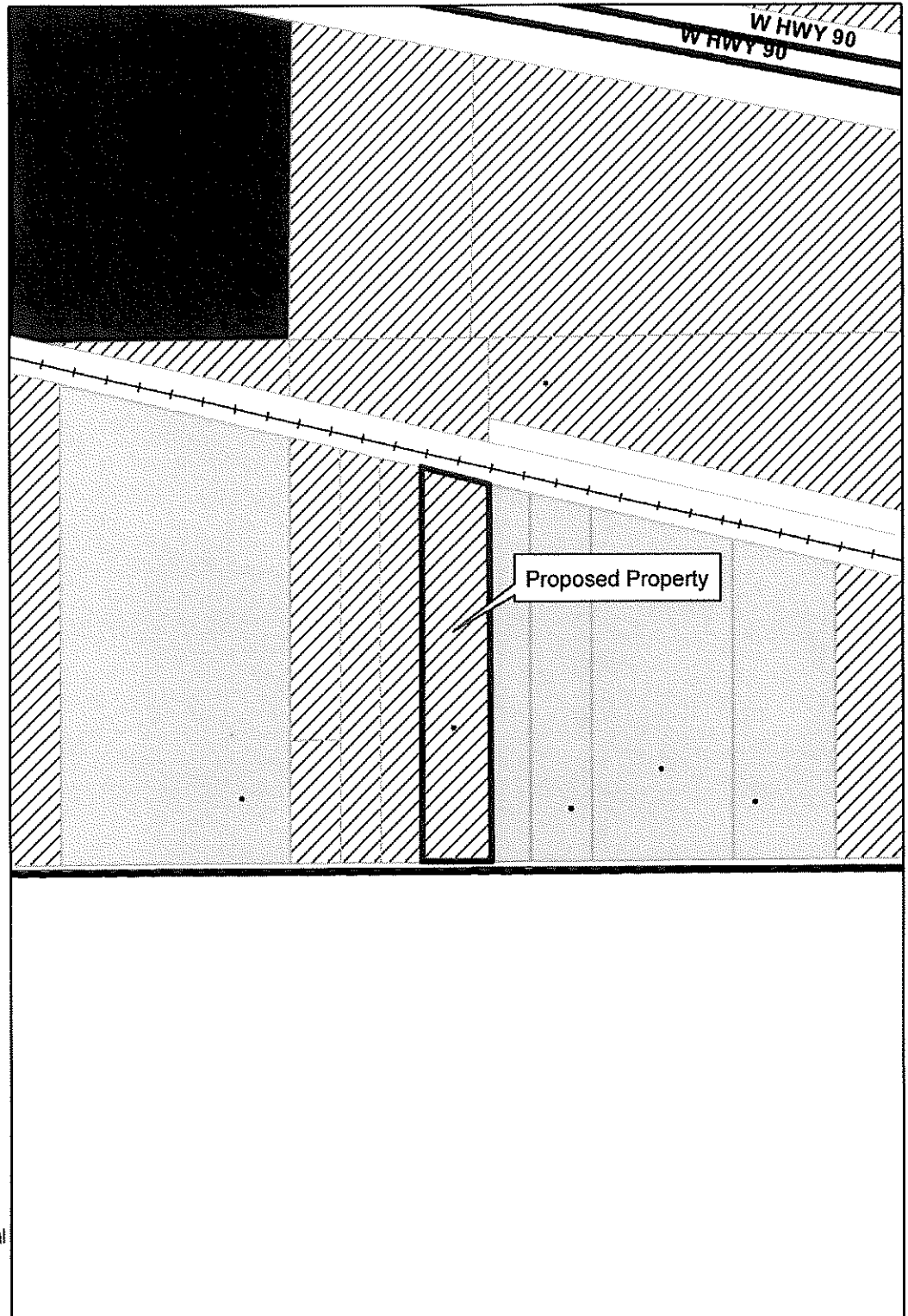


Exhibit D

Future Land-Use



Prepared By:

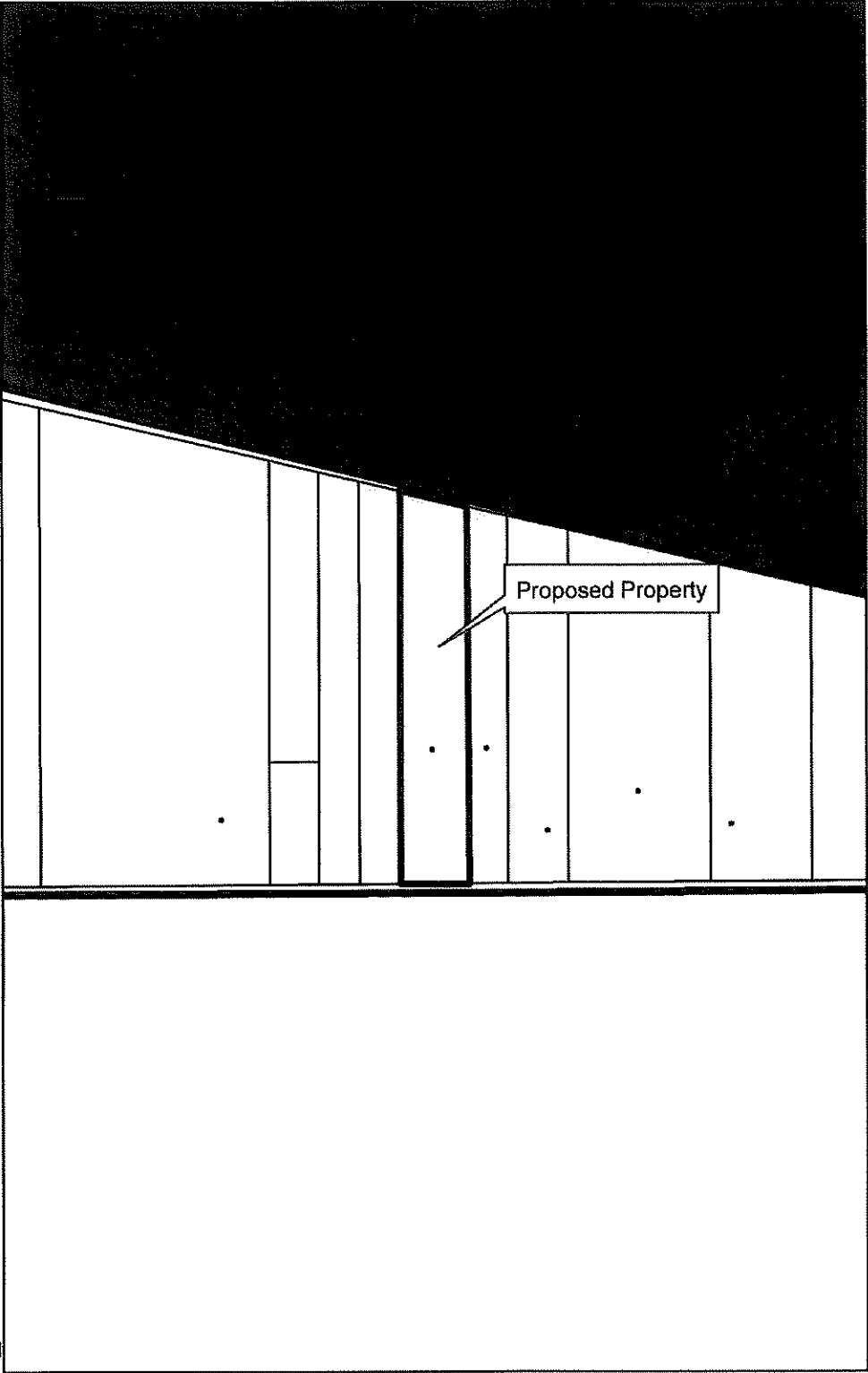
City of Gautier
Planning Department

Legend

FUTURE LAND USE

FLU_Class

-  Civic
-  high impact commercial
-  Conservation
-  High Density Residential
-  Industrial
-  Low Density Residential
-  Medium Density Residential
-  Mobile Home Residential
-  low impact Commercial
-  Recreational
-  recreational commercial
-  Regional Scale Commercial
-  mixed use residential
-  Town Center
-  Very Low Density Residential



Councilman Gollott made the motion to approve a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial, as presented, located at 2012 Highway 90 (GPC #24-39-VAR). Councilman George seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 691-2024

WHEREAS, the Planning Department received a request from the Gautier Commerce Center, located at 2012 Highway 90, for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements; and

WHEREAS, the property owner requests a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District; and

WHEREAS, the applicant would like to add seventy-two (72) square feet to his existing legal non-conforming sign, but Section 12.16 (D) of the Unified Development Ordinance (UDO) states that a legal non-conforming sign loses its status if it is enlarged; and

WHEREAS, the existing sign is currently fourteen feet (14') high and consists of two hundred fifty-two (252) square feet. With the additional seventy-two (72) square feet, the applicant will need a variance of one hundred seventy-four (174) square feet to sign square footage requirements; and

WHEREAS, due to the maximum sign height allowed at that location is ten feet (10'), the applicant will also need a four-foot (4') variance to sign height requirements; and

WHEREAS, Planning Commission conducted a public hearing on this request and recommended approval; and

WHEREAS, based on the information presented to the Council, the Mayor and Councilmembers hereby find that all criteria under Section 4.18.4 of the Unified Development Ordinance have been met in this case;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City Council hereby adopts the Gautier Planning Commission's recommendation to approve this variance;

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Gollott**, seconded by **Councilman George**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 10/08/2024
Subject: Consider a request for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District. 2012 Highway 90, (GPC #24-39-VAR)

REQUEST:

The Planning Department has received a request from GCC, LLC (Gautier Commerce Center) for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District at 2012 Highway 90, (GPC #24-39-VAR). The application fee of \$175 was paid on September 16, 2024. All public notice requirements have been met.

BACKGROUND:

The applicant would like to add to his existing legal non-conforming sign. Section 12.16 (D) of the Unified Development Ordinance (UDO) states that a legal non-conforming sign loses its status if it is enlarged. The applicant would like to add seventy-two (72) square feet to his existing sign. The existing sign is currently fourteen feet (14') high and consists of two hundred fifty-two (252) square feet. With the additional seventy-two (72) square feet he will need a variance of one hundred seventy-four (174) square feet to sign square footage requirements. Because the maximum sign height allowed at that location is ten feet (10'), he will also need a four-foot (4') variance to sign height requirements.

DISCUSSION:

The applicant is asking for a four-foot (4') variance to sign height requirements, and a one hundred seventy-four (174) square foot variance to sign square footage requirements because he would like to add additional signage to his existing legal non-conforming sign.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

The UDO defines **Hardship** as:

Hardship means the unnecessary hardship that would result from a failure to grant the requested variance or special exception. An unnecessary hardship exists if:

- (1) the land in question cannot yield a reasonable return if used only
 - (a) for a purpose allowed in that zone (applicable to special exceptions), or
 - (b) as permitted by the dimensional requirements of this ordinance (applicable to variances);
- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property

involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in *Section 5.11*):

1. 30% of required off-street parking spaces and/or
2. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

1. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
2. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
3. That the special conditions and circumstances do not result from actions of the applicant; and
4. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION:

The Planning Commission recommends that City Council approve the variance as presented.

The City Council may:

Approve the variance request as presented;
Approve the variance request with changes; or
Deny variance request.

ATTACHMENTS:

1. Excerpt GPC Meeting 10.3.24 (#24-39-VAR)
2. Complete Packet 24-39-VAR

Excerpt from October 3, 2024, Planning Commission Meeting:

The Planning Department has received a request for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District at 2012 Highway 90. (GPC #24-39-VAR)

Scott Ankerson, Planning Director, gave a brief overview of the case. The applicant is asking to expand the square footage of a legal nonconforming sign. The Ordinance will not allow you to expand a sign that is nonconforming. They are not actually asking to expand the height of the sign, but it is currently 4' higher than what is allowed, so the variance to the height is to bring it into compliance. They are only asking to add 72 square feet to the square footage of the sign, but the existing sign is over the allowed square footage, so they need a 174 square foot variance in order to add to the sign and to bring it into compliance.

REQUEST:

The Planning Department has received a request from GCC, LLC (Gautier Commerce Center) for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District at 2012 Highway 90, (GPC #24-39-VAR). The application fee of \$175 was paid on September 16, 2024. All public notice requirements have been met.

BACKGROUND:

The applicant would like to add to his existing legal non-conforming sign. Section 12.16 (D) of the Unified Development Ordinance (UDO) states that a legal non-conforming sign loses its status if it is enlarged. The applicant would like to add seventy-two (72) square feet to his existing sign. The existing sign is currently fourteen feet (14') high and consists of two hundred fifty-two (252) square feet. With the additional seventy-two (72) square feet he will need a variance of one hundred seventy-four (174) square feet to sign square footage requirements. Because the maximum sign height allowed at that location is ten feet (10'), he will also need a four-foot (4') variance to sign height requirements.

DISCUSSION:

The applicant is asking for a four-foot (4') variance to sign height requirements, and a one hundred seventy-four (174) square foot variance to sign square footage requirements because he would like to add additional signage to his existing legal non-conforming sign.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

The UDO defines **Hardship** as:

Hardship means the unnecessary hardship that would result from a failure to grant the requested variance or special exception. An unnecessary hardship exists if:

- (1) the land in question cannot yield a reasonable return if used only
 - (a) for a purpose allowed in that zone (applicable to special exceptions), or
 - (b) as permitted by the dimensional requirements of this ordinance (applicable to variances);
- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning

Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

- A. 30% of required off-street parking spaces and/or
- B. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

- A. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
- B. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
- C. That the special conditions and circumstances do not result from actions of the applicant; and
- D. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets all "Criteria for Approval" from the UDO as listed above.

The Planning Commission may:

- 1. Recommend that City Council approve the variance request as presented;
- 2. Recommend that City Council approve the variance request with changes; or
- 3. Recommend that City Council deny variance request.

Chairman Jamison asked the applicant to present his case.

Jack Pilger, the applicant, said he bought the 26,000 square foot building at 2012 Highway 90 known as the Gautier Commerce Center in 2018. He said they had put an elevator in and done quite a few renovations. He said for the first time the building is full.

The building has 16 tenants but the sign has only 12 places for tenant signage, which is why he is wanting to add to the existing sign.

Commissioner Davis asked if this variance would give him enough spots for a fully occupied building.

Mr. Pilger said it would. 16 units is all they have.

Suzanne Martin, who owns the building next door, said she has no problem with the sign expansion.

There were none in attendance speaking in opposition of the request.

ACTION TAKEN:

Commissioner Ward made a motion to recommend that the City Council approve the variance as presented.

Chairman Jamison seconded the motion, and the following vote was recorded:

AYES: **Kay C. Jamison**
 Josh Ward
 Maurice Hudson
 William Davis
 Ricky Decoteau

ABSENT: **DeAnna McManus**
 Chris Hoover

Motion passed.

Gautier Planning Commission

Regular Meeting Agenda

October 3, 2024

GPC #24-39-VAR

2012 Highway 90

VII. NEW BUSINESS

3. Consider a request for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District. 2012 Highway 90, (GPC #24-39-VAR)

**CITY OF GAUTIER
STAFF REPORT**

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: September 25, 2024

Subject: Consider a request for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District at 2012 Highway 90, (GPC #24-39-VAR)

REQUEST:

The Planning Department has received a request from GCC, LLC (Gautier Commerce Center) for a four-foot (4') variance to sign height requirements and a one hundred seventy-four (174) square foot variance to sign square footage requirements in a C-3 Highway Commercial Zoning District at 2012 Highway 90, (GPC #24-39-VAR). The application fee of \$175 was paid on September 16, 2024. All public notice requirements have been met.

BACKGROUND:

The applicant would like to add to his existing legal non-conforming sign. Section 12.16 (D) of the Unified Development Ordinance (UDO) states that a legal non-conforming sign loses its status if it is enlarged. The applicant would like to add seventy-two (72) square feet to his existing sign. The existing sign is currently fourteen feet (14') high and consists of two hundred fifty-two (252) square feet. With the additional seventy-two (72) square feet he will need a variance of one hundred seventy-four (174) square feet to sign square footage requirements. Because the maximum sign height allowed at that location is ten feet (10'), he will also need a four-foot (4') variance to sign height requirements.

DISCUSSION:

The applicant is asking for a four-foot (4') variance to sign height requirements, and a one hundred seventy-four (174) square foot variance to sign square footage requirements because he would like to add additional signage to his existing legal non-conforming sign.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

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UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

- A. 30% of required off-street parking spaces and/or
- B. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

- A. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
- B. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
- C. That the special conditions and circumstances do not result from actions of the applicant; and
- D. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets all "Criteria for Approval" from the UDO as listed above.

The Planning Commission may:

1. Recommend that City Council approve the variance request as presented;
2. Recommend that City Council approve the variance request with changes; or
3. Recommend that City Council deny variance request.

ATTACHMENTS:

1. Applicant's Exhibit 1 – Application
2. City's Exhibit A – Location Map
3. City's Exhibit B – Existing Zoning Map
4. City's Exhibit C – Existing Land Use Map
5. City's Exhibit D – Future Land Use Map

PLANNING DEPARTMENT
PUBLIC HEARING APPLICATION

Public Hearing Number

24-39-VARTO BE HEARD BY GAUTIER PLANNING COMMISSION:FEE:

Variance _____

\$176.00

*Includes \$1.00 filing fee per MS Code §25-60-5

Name of Applicant:

Jack Pilger

Name of Business:

GCC, LLC (Gautier Commerce Center)Phone: 228-365-1917

Property Address:

2012 Hwy 90

Mailing Address (if Different):

5905 Ridge Rd. Ocean Springs, MS 39564

E-Mail Address:

Jack Pilger 2 @ yahoo.com

Reason for request, location and intended use of Property:

Not enough signage fortenants in this rental building - building is now full for first timeATTACHMENTS REQUIRED AS APPLICABLE: (enlarge sign)See Attached 1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.See Attached 2. A detailed project narrative.None 3. Copy of protective covenants or deed restrictions, if any.None 4. Copies of approvals, or requests for approval, from other agencies, such as, but not limited to, the Mississippi State Department of Health, U.S. Army Corp of Engineers, Mississippi Department of Environmental Quality and Department of Marine Resources.

_____ 5. Any other information requested by the Planning Director.

Signature of Applicant:

Jack Pilger

Date of Application:

Sept 6, 2024

FOR OFFICE USE ONLY

Date Received

9/16/24

Verify as Complete

Scott/Babs

Fee Amount Received

176.00

Initials of Employee Receiving Application

Babs

VARIANCE

Criteria for Approval

1. What special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels), or structures or buildings in the same district? *Rental Bldg is largest in area.*
2. Are these special conditions and circumstances a result of your actions? Explain. *yes - I am the rental agent along with my next door neighbor - Caldwell Banker Real Estate.*
3. How will the literal interpretation of the provisions of this Ordinance deprive you of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance? Explain. *The businesses renting space in the building need to have their name on a marquee sign.*
4. Will the granting of the Variance requested confer upon you any special privilege that is denied by this Ordinance to other similar sites (lots or parcels), structures or buildings in the same district? Explain. *There are not any similar sites in the neighborhood. Each business will theoretically have a conforming sign.*

Gautier Commerce Center

2012 Hwy 90
Gautier, MS 39563

September 9, 2024

Gautier is growing and so is my demand for rental space. I purchased the building in 2018 and since then have improved the building with an elevator to the 2nd floor. For the first time in 6 years, we will be full as of September 1st, 2024.

Our last tenant was the State of Mississippi and their new childcare operation. I have attached their flyer at the end of my application.

My son, David Pilger has Pilger Title Company in the building, along with his 10 other Title offices here in Mississippi, it is the largest Title Company in the state now. Another prominent one of our tenants is our medical tenant "Mississippi Cardio Vascular Center of Excellence", also Toddler Town a prominent day care center for the children of Gautier. The balance of our tenants are from various industries and signage is very important to them.

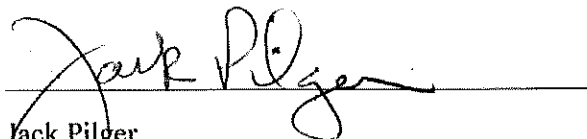
Our day care center, Toddler Town has been voted "Best in Gautier" for the 3rd year in a row!

Many of the children's parents are employed by the city of Gautier Fire Department, Police Department and Ingalls Shipyard, just to name a few.

My other son, Jason Pilger is also a business owner in Gautier. He owns Jason Pilger Hyundai on Hwy 90 and has owned this car dealership for some 10 years now.

My preference would be option 3 first, which would make the sign 24' x 10', and then option 2 which would make sign 12' x 18'.

Our next door neighbor Caldwell Banker has their sign about 24' high.



Jack Pilger
GCC, LLC.
Owner, Manager

OPTION 3:

18'

Gautier Commerce Center

14'

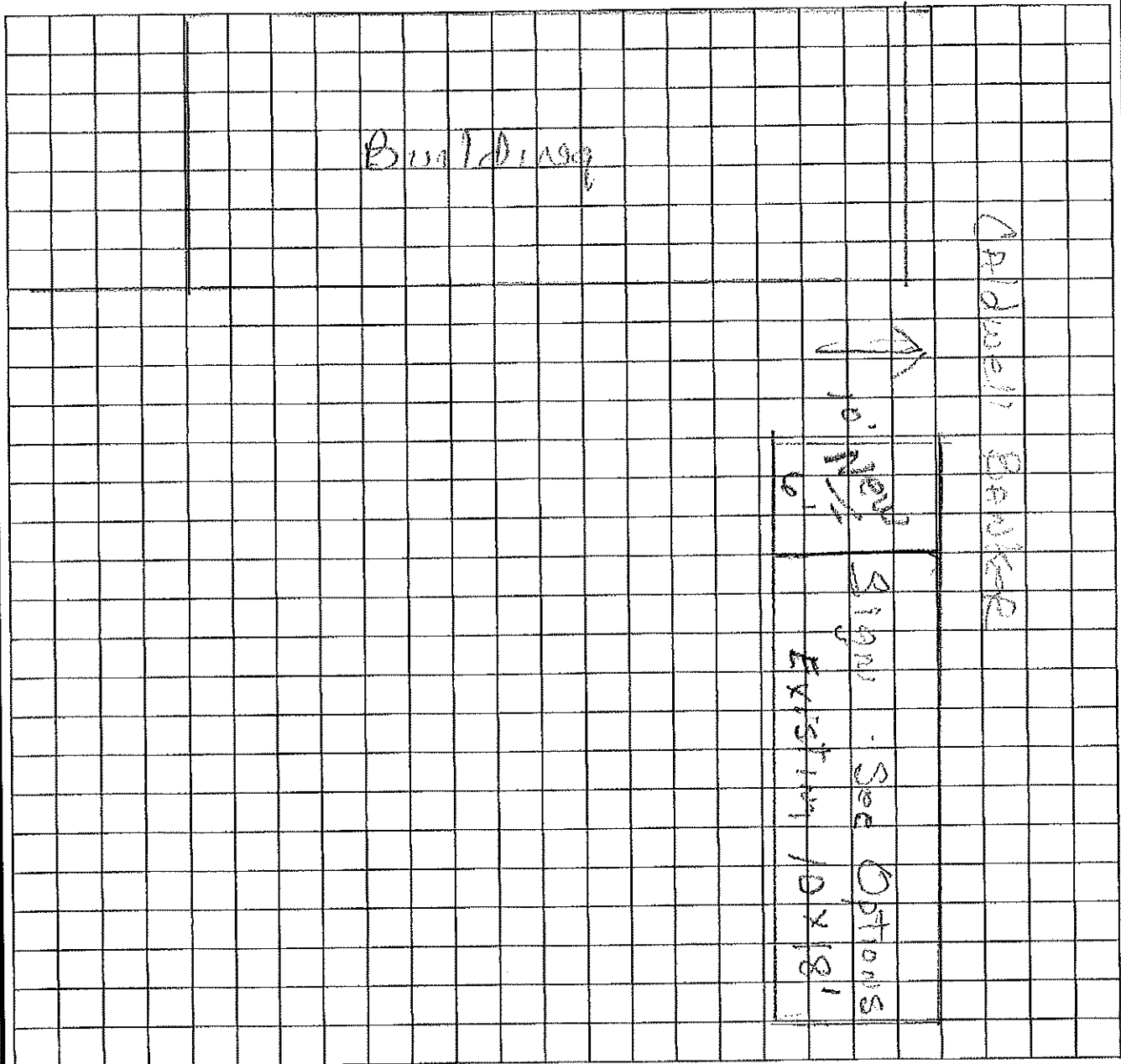
Addition
12'

6'

Extend the current stucco structure out to the north of the sign

view facing east

DIAGRAM



Gautier Commerce Center

 **Hanger**
CLINIC
Empowering Human Potential



PILGER TITLE CO.
REAL ESTATE CLOSINGS



BISHOP
INSURANCE AGENCY

www.bishopins.com (228) 364-0877



Peace of Mind
Homecare Services, LLC
* Committed to Family Care *

228.201.5548



TODDLER
TOWN
ACADEMY



COMPASSIONATE SENIOR
HEALTHCARE ASSOCIATES

Life, Health, ACA and Medicare Insurance







85380400.000 GCC LLC

PIDN: 85380400.000

GISP: 777.36-02-0002.00

Owner Information

Percent of Ownership: 85

Name: GCC LLC

Name 2:

Mailing Address: 1406 BIENVILLE BLVD
OCEAN SPRINGS MS
39564

Site Address: 2012 HWY 90 GAUTIER

Land Information

Section: 36

Acreage: 0.96

Township: 7

Range: 7

Street Name HWY 90

Value and Tax Information

Total Assessed Value: 145035

Total Appraised Value: 966902

Improvement Value: 816362

Land Value: 150540

Tax Amount: 20458

SQ FT: 26046 Year Built: 1968

Legal Description

Description: COM NWC SW1/4 S89°E1495.75 S89°E
279.64 S89°E141.27 S72.13 N87°E
4.33 S7.77 S87°W3.04 S81.44 S83
* E28.1 S8.9 TO POB S30 E21.3 S2
5 E10.4 S2°W181.6 N79°W196.9 N14
9.34 THENCE ALG CRV N40°W42.4 N
48° E34 E169.15 TO POB PB 24-91
PARCEL 1 GAUTIER COMMERCE CENTER
CONDO PROP (2 MAP777.36-02)

Deed Book / Page: 1884 / 389

85380400.000 GCC LLC

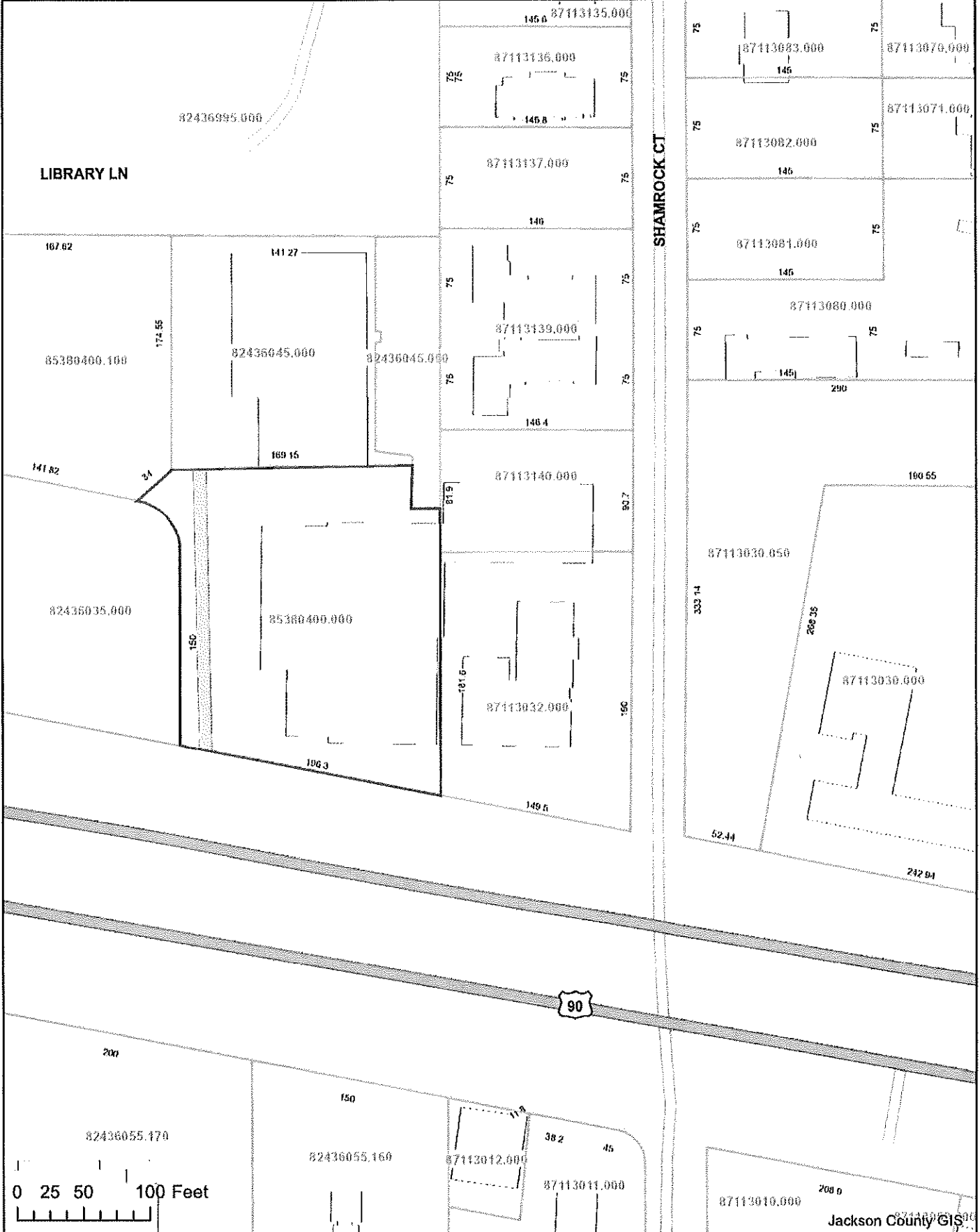


Exhibit A Location Map

Prepared by:
City of Gautier
Planning Department

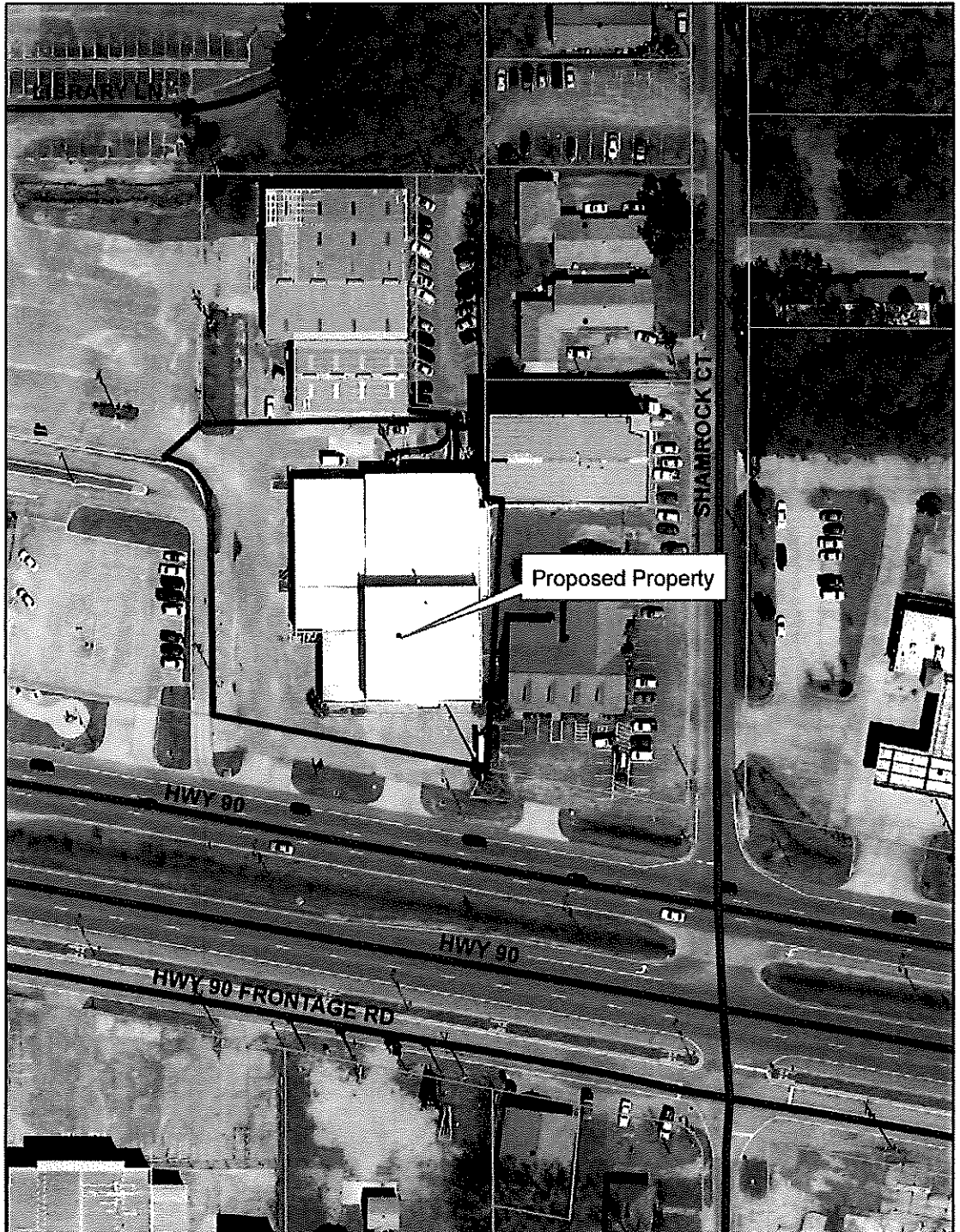


Exhibit B

Existing Zoning

Prepared by:
City of Gautier
Planning Department

Legend

Zoning

ZONECODE

	AG
	C-1
	C-2
	C-3
	I-2
	MURC-1
	MURC-2
	MURC-MW
	PL
	PUD
	R-1
	R-2
	R-3
	RE
	TC

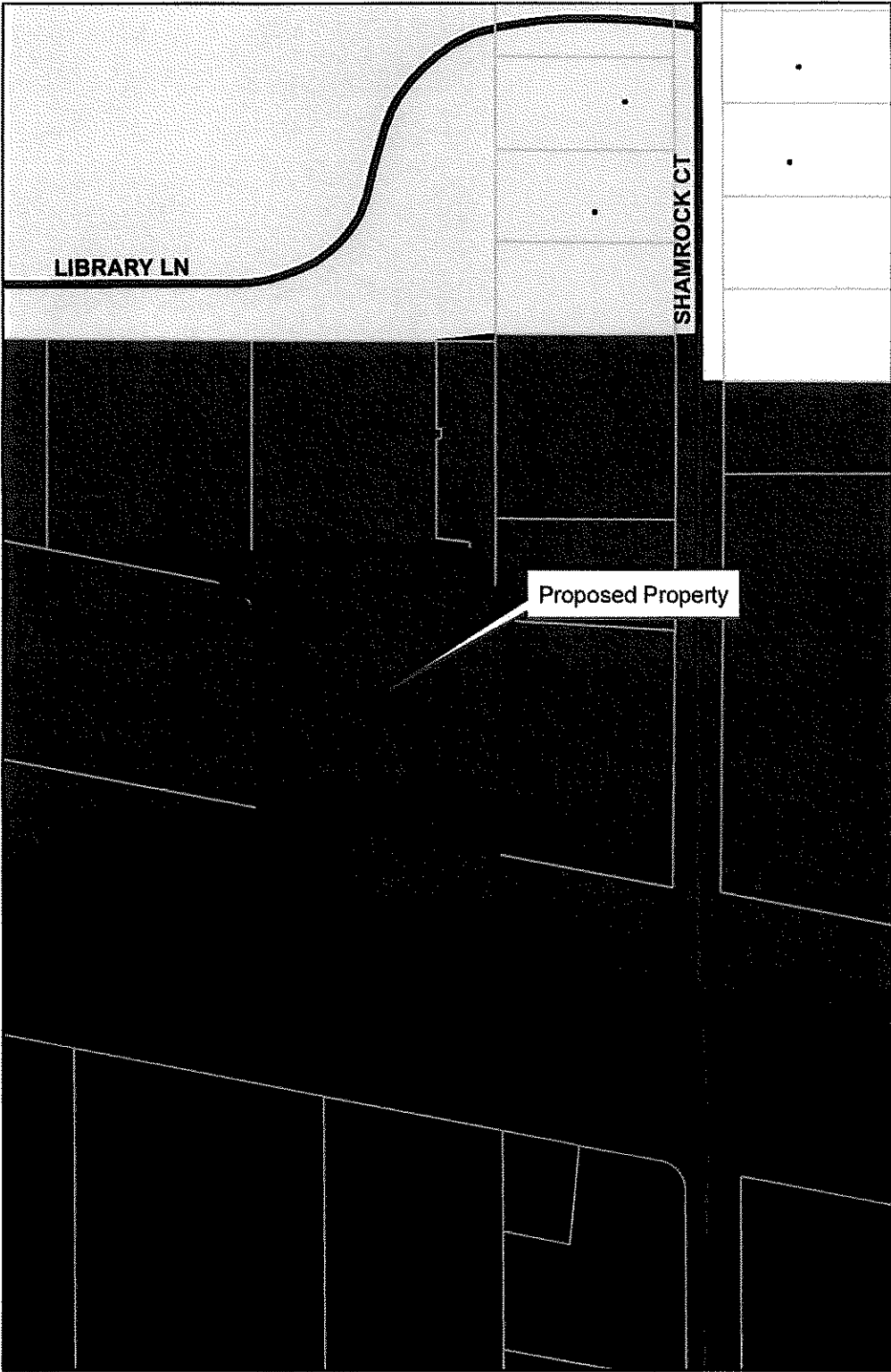


Exhibit C

Existing Land-Use

Prepared by:

City of Gautier
Planning Department

Legend

EXISTING LAND USE

ELU_08

-  commercial-retail
-  conservation
-  civic
-  industrial
-  marina/fish camps
-  high density residential
-  mobile home
-  mobile home park
-  medium density residential
-  office
-  recreation
-  very low to low density residential
-  utility
-  vacant

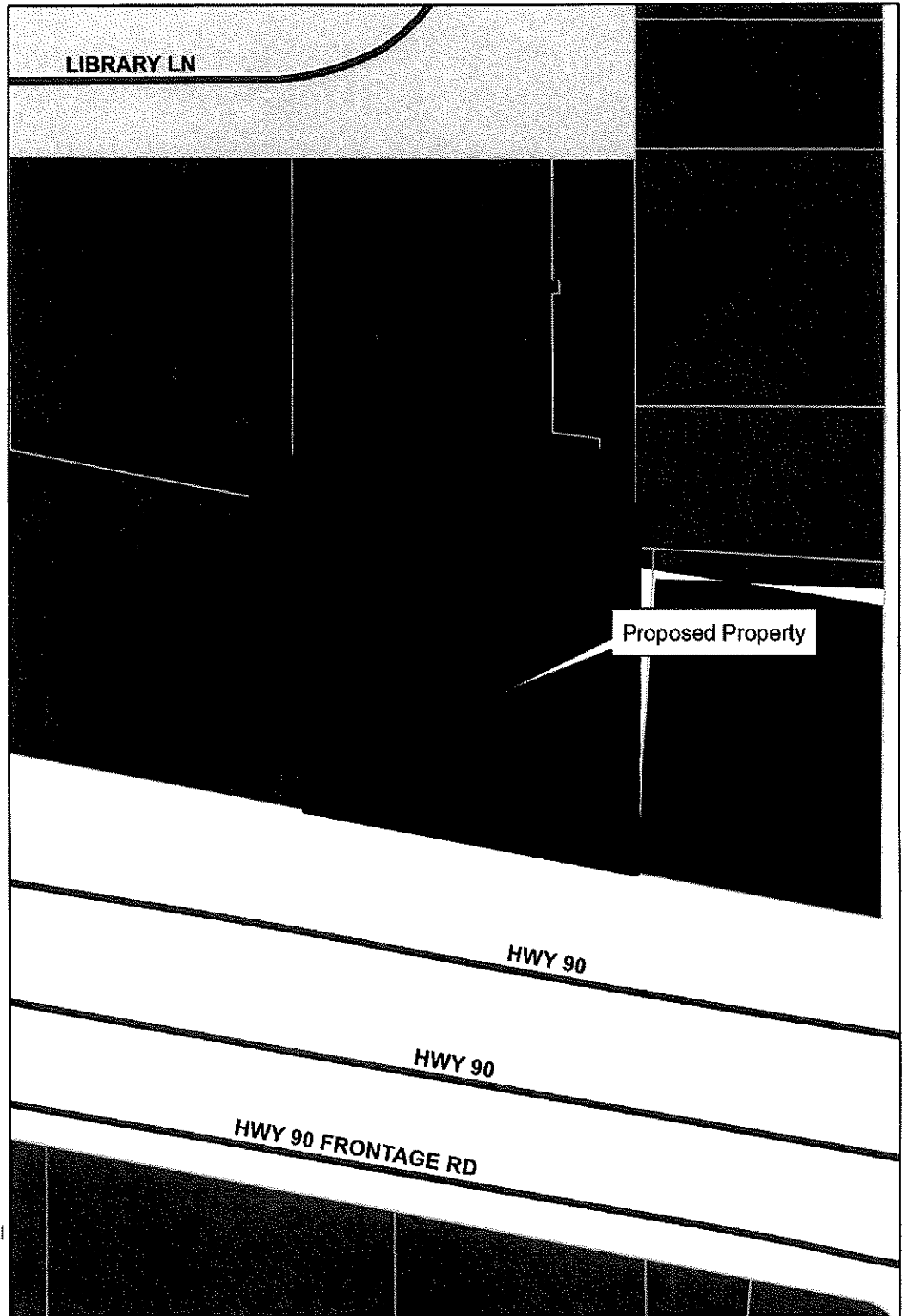


Exhibit D

Future Land-Use

Prepared By:

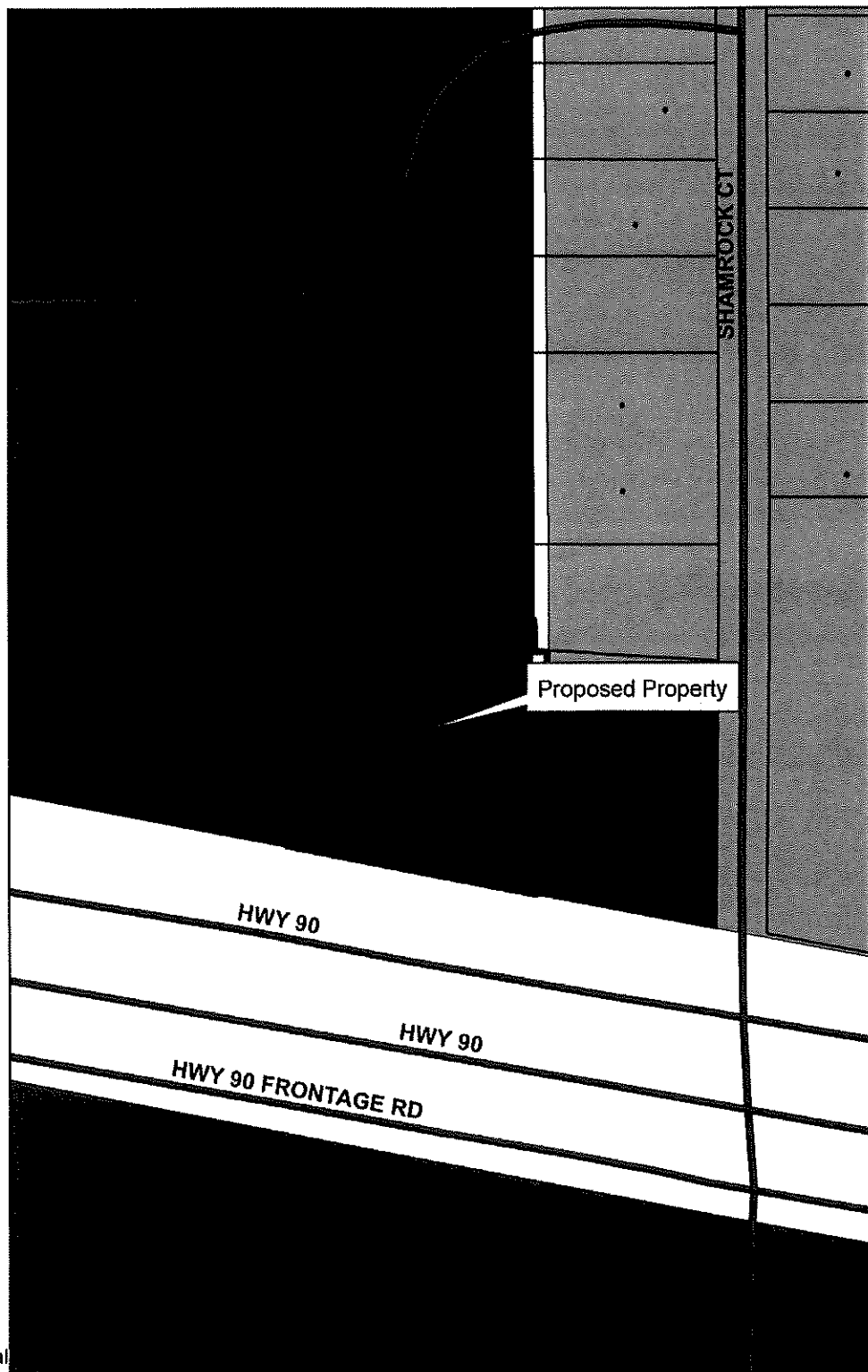
City of Gautier
Planning Department

Legend

FUTURE LAND USE

FLU_Class

-  Civic
-  high impact commercial
-  Conservation
-  High Density Residential
-  Industrial
-  Low Density Residential
-  Medium Density Residential
-  Mobile Home Residential
-  low impact Commercial
-  Recreational
-  recreational commercial
-  Regional Scale Commercial
-  mixed use residential
-  Town Center
-  Very Low Density Residential



Councilman Colledge made the motion to approve the Docket of Claims, as presented, provided that all entries thereon are true, correct, properly entered and not fraudulent. Councilman Elbin seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 692-2024

WHEREAS, Miss. Code Ann. 21-39-9 requires governing authority to review all unpaid claims and determine if there is an obligation. An obligation exists if the related materials and supplies were properly contracted for and received by the municipality; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Docket of Claims is hereby approved, provided that all entries thereon are true, correct, properly entered and not fraudulent.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge**, seconded by **Councilman Elbin**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Cameron George
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	HUB INTERNATIONAL Account Number 001-092-625	243523	10/15/2024	09/30/2024	3824909	P.O.	2,925.00 Amount	2,925.00
001	BORDIS & DANOS PLLC Account Number 001-060-602	250002	10/15/2024	10/01/2024	136	P.O.	11,250.00 Amount	11,250.00
001	ADVANCE AUTO PARTS Account Number 001-161-638	250005	10/15/2024	10/07/2024		P.O.	43.68 Amount	43.68
001	AUTO TRUCK AND TRAILER PARTS INC Account Number 001-161-638	250006	10/15/2024	10/07/2024		P.O.	181.03 Amount	181.03
001	OCCUPATIONAL HEALTH CENTER INC Account Number 001-100-604	250007	10/15/2024	10/07/2024		P.O.	170.00 Amount	170.00
001	PASCAGOULA TIRE & SERVICE INC Account Number 001-100-638	250008	10/15/2024	10/07/2024		P.O.	378.76 Amount	378.76
001	STEINER SAW & MOWER Account Number 001-170-639	250009	10/15/2024	10/07/2024		P.O.	47.00 Amount	47.00
001	CATALIS COURTS AND LAND RECORDS LLC Account Number 001-010-698	250010	10/15/2024	10/07/2024		P.O.	1,614.60 Amount	1,614.60
001	C SPIRE WIRELESS Account Number 001-100-606	250011	10/15/2024	10/07/2024		P.O.	265.95 Amount	265.95
001	TRANSUNION RISK-ALTERNATE DATA SOLS INC Account Number 001-100-699	250012	10/15/2024	10/07/2024		P.O.	362.67 Amount	362.67

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	ACE DATA STORAGE INC Account Number 001-100-699	250013	10/15/2024	10/07/2024	Invoice # 0101591	Date 10/01/2024	105.00 Amount	105.00
001	TEC Account Number 001-092-605	250014	10/15/2024	10/07/2024	Invoice # 1167941	Date 10/01/2024	174.11 Amount	174.11
001	RJ YOUNG COMPANY LLC Account Number 001-100-699	250015	10/15/2024	10/07/2024	Invoice # INV7121456	Date 09/13/2024	94.79 Amount	38.00 37.55 19.24
001	ACE CONTRACTORS INC Account Number 001-170-698	250016	10/15/2024	10/07/2024	Invoice # 1934	Date 09/16/2024	675.00 Amount	675.00
001	RJ YOUNG COMPANY LLC Account Number 001-100-699	250017	10/15/2024	10/07/2024	Invoice # INV7123478	Date 09/16/2024	224.47 Amount	216.47 8.00
001	ALLEYKAT CERAMICS LLC Account Number 001-170-698	250018	10/15/2024	10/07/2024	Invoice # D153	Date 10/04/2024	210.00 Amount	210.00
001	CENTERPOINT ENERGY Account Number 001-161-630	250019	10/15/2024	10/07/2024	Invoice # 11000885-1	Date 10/02/2024	83.14 Amount	83.14
001	DIRECTV LLC Account Number 001-161-698	250020	10/15/2024	10/07/2024	Invoice # X241014	Date 10/14/2024	180.00 Amount	180.00
001	RELX INC DBA LEXISNEXIS Account Number 001-092-698	250021	10/15/2024	10/07/2024	Invoice # 3095379453	Date 09/30/2024	155.00 Amount	155.00
001	SPORTABOUT Account Number 001-001-509	250022	10/15/2024	10/07/2024	Invoice # 11651	Date 10/01/2024	175.00 Amount	175.00
001	SOUTHERN PEST CONTROL INC Account Number 001-092-698	250023	10/15/2024	10/07/2024	Invoice # 171-451083	Date 09/09/2024	550.00 Amount	550.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	CENTERPOINT ENERGY Account Number 001-161-630	250024	10/15/2024	10/07/2024	Invoice # 11000999-0	Date 10/02/2024	P.O. Amount	52.66
001	SPARKLIGHT Account Number 001-092-698	250025	10/15/2024	10/07/2024	Invoice # 10012024	Date 10/01/2024	P.O. Amount	154.20
001	WASTE PRO - GAUTIER Account Number 001-170-698	250027	10/15/2024	10/07/2024	Invoice # 0001419791	Date 09/30/2024	P.O. Amount	285.00
001	SPARKLIGHT Account Number 001-170-698	250028	10/15/2024	10/07/2024	Invoice # 0001419813	Date 09/30/2024	P.O. Amount	35.00
001	SPARKLIGHT Account Number 001-170-698	250029	10/15/2024	10/07/2024	Invoice # 0001419813	Date 09/30/2024	P.O. Amount	250.00
001	SPARKLIGHT Account Number 001-170-698	250030	10/15/2024	10/07/2024	Invoice # 09232024	Date 09/23/2024	P.O. Amount	96.73
001	STATE TREASURER Account Number 001-000-300	250031	10/15/2024	10/07/2024	Invoice # 09302024	Date 09/23/2024	P.O. Amount	235.88
001	MS DEPT OF PUBLIC SAFETY Account Number 001-000-300	250032	10/15/2024	10/07/2024	Invoice # 09302024	Date 09/23/2024	P.O. Amount	15,887.17
001	SPARKLIGHT Account Number 001-161-698	250033	10/15/2024	10/07/2024	Invoice # 09302024	Date 09/23/2024	P.O. Amount	1,026.00
001	VICTIMS OF HUMAN TRAFFICKING FUND Account Number 001-000-300	250034	10/15/2024	10/07/2024	Invoice # 09302024	Date 09/23/2024	P.O. Amount	96.71
001	SPARKLIGHT Account Number 001-161-698	250035	10/15/2024	10/07/2024	Invoice # 09302024	Date 09/23/2024	P.O. Amount	25.00
001	SPARKLIGHT Account Number 001-161-698	250036	10/15/2024	10/07/2024	Invoice # 09302024	Date 09/23/2024	P.O. Amount	111.66
001	SUN HERALD ADVERTISING Account Number 001-040-615	250037	10/15/2024	10/07/2024	Invoice # 270520	Date 09/30/2024	P.O. Amount	96.71
001	SPARKLIGHT Account Number 001-040-615	250038	10/15/2024	10/07/2024	Invoice # 270520	Date 09/30/2024	P.O. Amount	3,650.55
001	SPARKLIGHT Account Number 001-040-615	250039	10/15/2024	10/07/2024	Invoice # 270520	Date 09/30/2024	P.O. Amount	300.00
001	SPARKLIGHT Account Number 001-040-615	250040	10/15/2024	10/07/2024	Invoice # 270520	Date 09/30/2024	P.O. Amount	640.05
001	SPARKLIGHT Account Number 001-040-615	250041	10/15/2024	10/07/2024	Invoice # 270520	Date 09/30/2024	P.O. Amount	360.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	SUN HERALD ADVERTISING	250037	10/15/2024	10/07/2024			3,650.55	(CONTINUED)
	Account Number	Description	Invoice #	Invoice Date	Date	P.O.	Amount	
	001-040-615	NOTICE: INC SW FEE 9/22/24	270520	270520	09/30/2024		360.00	
	001-040-615	PUBLISH FY 2025 BUDGET	270520	270520	09/30/2024		922.50	
	001-040-615	NOTICE: INC SW FEE 9/29/24	270520	270520	09/30/2024		360.00	
	001-040-615	NOTICE: FY24 SW DISCLOSURE	270520	270520	09/30/2024		708.00	
001	LOWE'S	250038	10/15/2024	10/08/2024			1,735.02	
	Account Number	Description	Invoice #	Invoice Date	Date	P.O.	Amount	
	001-205-559	KB 2.5LB PICK MATTOCK	996309	997240	08/28/2024		26.58	
	001-161-510	6PK MICROFIBER TOWEL	997240	997240	08/28/2024		3.69	
	001-161-559	DUAL AIR CHUCK; STD BLOW GUN	997240	997240	08/28/2024		14.21	
	001-161-559	2G GAS CAN; 1G GAS CAN	997240	997240	08/28/2024		37.96	
	001-161-559	TWAX CAR WASH (2)	997240	997240	08/28/2024		15.16	
	001-205-559	2PK CEMENT & PRIMER	998454	998454	08/29/2024		12.62	
	001-161-635	16CT 24X24 CEILING TILE	981813	981813	09/03/2024		55.08	
	001-161-635	2"BRSH:DUCT SEALNT;HVAC TAPE	983316	983316	09/04/2024		62.24	
	001-170-559	BRASS KEYS (19)	985610	985610	09/05/2024		71.82	
	001-170-634	PVC.CONDUIT.WIRE: TC GATE	972118	972118	09/12/2024		223.70	
	001-170-634	S40 PVC (2): TC GATE	973173	973173	09/13/2024		3.20	
	001-170-634	1.5" PVC CPLG: TC GATE	973072	973072	09/13/2024		2.82	
	001-161-559	2PK 34" TARP STRAPS: E2	973874	973874	09/13/2024		9.01	
	001-170-520	RED MULCH 2CU FT BAG (288)	980932	980932	09/13/2024		1,088.64	
	001-170-634	2-8-12 TRTD (2): GM FIER	983455	983455	09/17/2024		27.90	
	001-205-559	FLASHING FOLDING TOOL	986610	986610	09/18/2024		51.95	
	001-170-559	BRASS KEY: BACOT CONCESSION	986150	986150	09/18/2024		3.78	
	001-205-559	KB LT CUT SNIP;KB RT CUT SNIP	988555	988555	09/19/2024		24.66	
001	O'REILLY AUTO PARTS	250059	10/15/2024	10/09/2024			1,813.83	
	Account Number	Description	Invoice #	Invoice Date	Date	P.O.	Amount	
	001-205-570	5Q OIL; FILTER: #39091	1978341754	1978341754	08/29/2024		29.34	
	001-205-570	BELT TNSR(2); IDLR PLY: 95314	1978341755	1978341755	08/29/2024		197.64	
	001-205-570	BELT(2); IDLR PLY: 95314	1978341756	1978341756	08/29/2024		107.23	
	001-100-570	BRK ROTOR(2); BRK PADS: 12557	1978341759	1978341759	08/29/2024		149.99	
	001-100-570	GAL WASHER FLUID (6): PD UNITS	1978341759	1978341759	08/29/2024		19.74	
	001-100-570	CABIN FILTER: 12557	1978341768	1978341768	08/29/2024		9.91	
	001-100-570	HEADLAMP CAPSULE: CHRG 43	1978341971	1978341971	08/30/2022		15.31	
	001-100-570	THERMOSTAT; 2G ANTIFRZ: 17530	1978342280	1978342280	09/03/2024		34.97	
	001-100-570	AIR FILTER: 17530	1978342281	1978342281	09/03/2024		11.90	
	001-100-570	LWR RADIATOR HOSE: PD UNIT	1978342320	1978342320	09/03/2024		50.91	
	001-100-570	BELT TENSIONER: 17823	1978342395	1978342395	09/04/2024		62.22	
	001-161-559	2.5 GAL BLUE DEF: GFD	1978342465	1978342465	09/05/2024		25.99	
	001-170-638	5 GAL TRACTOR FLD: BACKHOE	1978342896	1978342896	09/09/2024		74.99	
	001-170-559	WIRE BRUSH, CUP BRUSH	1978342899	1978342899	09/09/2024		12.48	
	001-100-570	WIPER BLADE (2): 11882	1978343176	1978343176	09/11/2024		23.28	
	001-205-570	6Q OIL; FILTER: 19415	1978343221	1978343221	09/12/2024		35.85	
	001-170-639	PULL CORD W/ HANDLE: HEDGER	1978343598	1978343598	09/16/2024		9.59	
	001-170-639	LUG NUT: EXMARK	1978343623	1978343623	09/16/2024		2.13	
	001-161-559	12OZ METAL POLISH: E6	1978343730	1978343730	09/17/2024		17.99	
	001-161-559	POLISH PAD; CUTTING PAD: GFD	1978343807	1978343807	09/17/2024		20.04	
	001-100-570	FUEL PUMP TRX UNIT: 19684	1978343852	1978343852	09/18/2024		143.44	
	001-205-570	FLASHER MODULE: 93645	1978343853	1978343853	09/18/2024		18.04	
	001-100-570	TIMING CHAIN TOOL: PD UNITS	1978343854	1978343854	09/18/2024		59.99	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	O'REILLY AUTO PARTS	250059	10/15/2024	10/09/2024	Invoice #	Date	1,813.83	(CONTINUED)
	MULTI TURN SWITCH: 93645				1978344345	09/23/2024	Amount	143.44
	BATTERY: 10185				1978344370	09/23/2024		201.91
	FUEL FILTER (2): POLARIS 1-2				1978344489	09/24/2024		9.68
	BRK CALIPER HOSE, ROTOR: 06577				1978344585	09/25/2024		135.34
	BATTERY: 12458				1978344586	09/25/2024		145.06
	VALVE COVER SET: 17530				1978344589	09/25/2024		70.43
	CORE RIN: CALIPER 06577				1978344780	09/26/2024		-25.00
001	MS MUNICIPAL LEAGUE	250060	10/15/2024	10/09/2024	Invoice #	Date	150.00	
	SMALL TOWN CONF: VAUGHAN				44131493	10/07/2024	Amount	150.00
001	ADRIANNE CRAWFORD RHOADS	250061	10/15/2024	10/09/2024	Invoice #	Date	400.00	
	PUBLIC DEFENDER: 224774				09302024	10/07/2024	Amount	200.00
	PUBLIC DEFENDER: 220692				09302024	10/07/2024	Amount	200.00
001	DOROTHY D SHAW	250062	10/15/2024	10/09/2024	Invoice #	Date	140.00	
	FY 2024 CSC MTGS (14)				09302024	10/07/2024	Amount	140.00
001	DUST BUNNY JANITORIAL	250063	10/15/2024	10/09/2024	Invoice #	Date	492.03	
	CLEAN CRUISIN PARKING LOT				DBJS01284	10/06/2024	Amount	492.03
001	DAVID FRANKLIN BATES	250064	10/15/2024	10/09/2024	Invoice #	Date	600.00	
	MEETING RE PLAYOFFS				09292024	10/07/2024	Amount	50.00
	FOOTBALL GAMES (3)				10052024	10/07/2024		300.00
	ON CALL 09/30-10/04/24				10072024	10/07/2024		250.00
001	GRIFFIN MATTHEW GARRIGA	250065	10/15/2024	10/09/2024	Invoice #	Date	105.00	
	REFEREE FB GAME (3)				10052024	10/07/2024	Amount	105.00
001	HUNTER WILLIAMS	250066	10/15/2024	10/09/2024	Invoice #	Date	105.00	
	REFEREE FB GAME (3)				10052024	10/07/2024	Amount	105.00
001	RICHARD TILLMAN	250067	10/15/2024	10/09/2024	Invoice #	Date	150.00	
	REFEREE FB GAME (3)				10052024	10/07/2024	Amount	150.00
001	JACKSON COUNTY ADULT DETENTION CENTER	250068	10/15/2024	10/09/2024	Invoice #	Date	6,044.72	
	SEP 2024 ADC CHGS				09302024	10/07/2024	Amount	5,985.00
	PHARMACY CHGS				09302024	10/07/2024		59.72

TLM GLMCLM17 10/10/2024 13:15 GAUTIER FY 2025

Docket of Claims
Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	COREY CROCKETT SR Account Number 001-170-502	250069	10/15/2024	10/09/2024	Invoice # 09242024	Date 10/07/2024	P.O. Amount	120.00 120.00
001	ELAN FINANCIAL SERVICES Account Number 001-100-535 001-170-513 001-092-606 001-170-502	250071	10/15/2024	10/09/2024	Invoice # 09102024 09232024 10022024 09122024	Date 09/12/2024 09/25/2024 10/03/2024 09/13/2024	P.O. Amount	254.77 288.90 90.87 75.00 -200.00
001	SEYMOUR ENGINEERING PLLC Account Number 001-092-603	250072	10/15/2024	10/09/2024	Invoice # 9188	Date 09/30/2024	P.O. Amount	6,262.50 6,262.50
001	SEYMOUR ENGINEERING PLLC Account Number 001-092-603	250073	10/15/2024	10/09/2024	Invoice # 9189	Date 09/30/2024	P.O. Amount	5,400.00 5,400.00
001	SEYMOUR ENGINEERING PLLC Account Number 001-092-603	250074	10/15/2024	10/09/2024	Invoice # 9193	Date 09/30/2024	P.O. Amount	27,022.00 27,022.00
001	C SPIRE WIRELESS Account Number 001-001-605 001-021-605 001-040-605 001-090-605 001-090-698 001-094-605 001-161-605 001-170-605 001-205-605	250082	10/15/2024	10/09/2024	Invoice # 0030759348 0030759348 0030759348 0030759348 0030759348 0030759348 0030759348 0030759348 0030759348 0030759348	Date 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024	P.O. Amount	1,245.40 48.93 48.93 83.41 258.66 103.44 146.79 146.79 254.49 153.96
001	CINTAS CORPORATION Account Number 001-205-535 001-205-535 001-205-535 001-205-535	250086	10/15/2024	10/09/2024	Invoice # 4204200503 4204829771 4205514870 4206272387	Date 09/05/2024 09/11/2024 09/18/2024 09/25/2024	P.O. Amount	559.84 154.96 124.96 154.96 124.96
001	FUELMAN Account Number 001-090-525 001-100-525 001-161-525 001-170-525 001-205-525	250089	10/15/2024	10/09/2024	Invoice # NP67240182 NP67240182 NP67240182 NP67240182 NP67240182	Date 10/07/2024 10/07/2024 10/07/2024 10/07/2024 10/07/2024	P.O. Amount	3,393.37 59.39 2,436.40 400.13 451.83 45.62

Docket of Claims
Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	FUELMAN	250091	10/15/2024	10/09/2024	Invoice # NP67166941 NP67166941 NP67166941 NP67166941 NP67166941 NP67166941	Date 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024 09/30/2024	P.O. Amount 3,306.38	37.89 113.75 2,518.96 405.43 143.08 87.27
001	SINGING RIVER ELECTRIC COOPERATIVE	250094	10/15/2024	10/09/2024	Invoice # POLICE STATION 66298004 SIGNAL LIGHT 89113001 CITY PARK RESTRMS 89912001 STREET LIGHTS 90345002 RECORDS BLDG 90790001 FRAZIER RESTRMS 98546001	Date 09/25/2024 09/25/2024 09/25/2024 09/25/2024 09/25/2024 09/25/2024	P.O. Amount 2,816.63	2,094.76 68.22 142.60 203.63 258.84 48.58
001	SINGING RIVER ELECTRIC COOPERATIVE	250095	10/15/2024	10/09/2024	Invoice # DOLPHIN ST 94987002 DOLPHIN ST 94988002 DOLPHIN ST 94989002 DOLPHIN ST 94990002 BELK SIGN 97127001	Date 09/25/2024 09/25/2024 09/25/2024 09/25/2024 09/25/2024	P.O. Amount 938.79	53.71 60.16 74.56 705.75 44.61
001	SINGING RIVER ELECTRIC COOPERATIVE	250096	10/15/2024	10/09/2024	Invoice # SPORTS PAVILION 66582005 FITNESS TRAIL 109268001	Date 09/25/2024 09/25/2024	P.O. Amount 199.30	167.04 32.26
001	SINGING RIVER ELECTRIC COOPERATIVE	250097	10/15/2024	10/09/2024	Invoice # ROUNDABOUT 102311004 WM PAYNE 100245001 BACOT LIGHTS 10137 SIGNAL LIGHT 10138 SRM PW BOX 8 104459007 DOLPHIN PW BOX 6 110759006 SRM VENUE 104312012	Date 09/25/2024 09/25/2024 09/26/2024 09/26/2024 09/25/2024 09/25/2024 09/25/2024	P.O. Amount 782.44	30.00 63.16 473.06 126.22 30.00 30.00 30.00
001	SINGING RIVER ELECTRIC COOPERATIVE	250098	10/15/2024	10/09/2024	Invoice # SOUTH FD 76008001 BACOT SPLASHPAD 103751001 BACOT UPGRADES 113730001 BACOT 114484001	Date 09/26/2024 09/26/2024 09/26/2024 09/26/2024	P.O. Amount 444.84	313.10 31.60 52.85 47.29

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	SINGING RIVER ELECTRIC COOPERATIVE	250099	10/15/2024	10/09/2024	Invoice #	Date	P.O.	914.37 Amount
	Account Number			Invoice #				
	001-161-631	BROWN FD 95237002		09152024		09/23/2024		561.66
	001-161-631	MARTIN BLUFF FD 58380001		09172024		09/24/2024		271.12
	001-201-629	SIGNAL LIGHTS 17546		09172024		09/24/2024		39.67
	001-092-631	CITY LIMIT SIGN 17546		09172024		09/24/2024		41.92
001	SINGING RIVER ELECTRIC COOPERATIVE	250108	10/15/2024	10/10/2024	Invoice #	Date	P.O.	660.00 Amount
	Account Number			Invoice #				
	001-092-698	SERVICE: TC PARK EAST GATE		42434		10/08/2024		660.00
001	MS FIRE ACADEMY	250111	10/15/2024	10/10/2024	Invoice #	Date	P.O.	222.23 Amount
	Account Number			Invoice #				
	001-161-681	NFPA 1521 SAFETY OFCR: HOLLAND		32776		10/02/2024	241180	222.23
001	BELL AUTO PARTS INC	250112	10/15/2024	10/10/2024	Invoice #	Date	P.O.	382.00 Amount
	Account Number			Invoice #				
	001-170-639	MOWER STRUTS (2): EXMARK 3		D060237		09/16/2024	241287	258.00
	001-170-639	DOUBLE PULLEY: EXMARK MOWER		45518		09/26/2024	241316	124.00
001	OFFICE DEPOT 1104	250114	10/15/2024	10/10/2024	Invoice #	Date	P.O.	101.12 Amount
	Account Number			Invoice #				
	001-170-559	WRLS ROUTER: SENIOR CENTER		3876468670		09/19/2024	241315	101.12
001	IMAGES GALORE SIGNS LLC	250117	10/15/2024	10/10/2024	Invoice #	Date	P.O.	63.00 Amount
	Account Number			Invoice #				
	001-205-559	SIGN(2): INCL PLAYGROUND HRS		23-2528		09/27/2024	241320	63.00
001	SUN HERALD ADVERTISING	250118	10/15/2024	10/10/2024	Invoice #	Date	P.O.	66.24 Amount
	Account Number			Invoice #				
	001-090-615	PUBL NOTICE: GPC #24-37-R2		270520		09/30/2024	241308	21.96
	001-090-615	PUBL NOTICE: GPC #24-38-VAR		270520		09/30/2024	241308	22.80
	001-090-615	PUBL NOTICE: GPC #24-39-VAR		270520		09/30/2024	241308	21.48
001	DOUBLE R GAUTIER LLC	250120	10/15/2024	10/10/2024	Invoice #	Date	P.O.	502.32 Amount
	Account Number			Invoice #				
	001-170-559	24 PACK BOTTLED WATER (168)		186370		10/01/2024	241324	502.32
001	STAPLES BUSINESS ADVANTAGE DEPT ATL	250121	10/15/2024	10/10/2024	Invoice #	Date	P.O.	734.08 Amount
	Account Number			Invoice #				
	001-022-500	CLASSIFICATION FOLDER 10/BX		6012224393		09/20/2024	241314	86.38
	001-040-500	VEL HIGHLIGHTER 12/BX		6012224393		09/20/2024	241314	5.89
	001-040-500	3X3 STICKY NOTES 12PK		6012224393		09/20/2024	241314	3.96
	001-040-500	CS COPY PAPER 8.5X11 (10)		6012224393		09/20/2024	241314	454.90
	001-040-500	INVISIBLE CLEAR TAPE 12PK		6012224394		09/20/2024	241314	7.56
	001-040-500	LEXMARK 501 HY TONER BLK		6012312090		09/21/2024	241314	175.39

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	TRI-STAR WASTE MGT AND DEMOLITION LLC	250123	10/15/2024	10/10/2024	Invoice #		3,980.00	
	Account Number	001-090-601	DEMO-CLR: 2812 FAIRVIEW DR	10022024			Amount	3,980.00
001	THE SOUTHERN CONNECTION POLICE SUPPLIES	250124	10/15/2024	10/10/2024	Invoice #		2,430.87	
	Account Number	001-100-535	POLY TROUSER NVY (5)	32145			Amount	
		001-100-535	FLEXRS COVERT PANT NVY (6)	32145				325.00
		001-100-535	FLEXRS BASE SHIRT (3)	32145				474.00
		001-100-535	BLAUER LS ZIP POLY SHIRT (2)	32145				177.00
		001-100-535	BLAUER LS ZIP SHIRT 19556 (4)	32145				119.98
		001-100-535	BLAUER CLASSACT SHIRT SS (4)	32145				74.99
		001-100-535	FLEXRS LS BASE SHIRT 40312	32145				231.96
		001-100-535	REFLECTIVE RAIN COAT	32145				64.00
		001-100-535	SPORT-TEK SHORT (6)	32145				89.00
		001-100-535	PORT CORE JACKET	32145				65.94
		001-100-535	ID PANEL VINYL (2)	32145				45.00
		001-100-535	5.11 TAC PANT (10)	32145				24.00
		001-100-535	SHIPPING	32145				690.00
								50.00
001	PACEM DEFENSE	250127	10/15/2024	10/10/2024	Invoice #		1,590.00	
	Account Number	001-100-681	LESS LETHAL INSTR CRS:HARGROW	048388			Amount	
		001-100-681	LESS LETHAL INSTR CRS:HILL	048388				795.00
001	OCCUPATIONAL HEALTH CENTER INC	250128	10/15/2024	10/10/2024	Invoice #		635.00	
	Account Number	001-022-604	QUICK DRUG SCRIN: BALLOW, M	374982			Amount	
		001-022-604	PRE EMP PHYS: MORGAN, K	374982				35.00
		001-022-604	QUICK DRUG SCRIN: MORGAN, K	374982				75.00
		001-161-604	PRE EMP PHYS: CHAPMAN, J	374982				35.00
		001-161-604	COC DRUG SCRIN: CHAPMAN, J	374982				75.00
		001-161-604	PFT: CHAPMAN, J	374982				70.00
		001-161-604	PRE EMP PHYSICAL: MORRIS, D	374982				45.00
		001-161-604	COC DRUG SCRIN: MORRIS, D	374982				75.00
		001-161-604	PFT: MORRIS, D	374982				70.00
		001-022-604	PRE EMP PHYS: ALBERT, D	377986				45.00
		001-022-604	QUICK DRUG SCRIN: ALBERT, D	377986				75.00
								35.00
FUND TOTAL	1 Claims	to	Checks	71 Total	118,346.56 Manual		Held	Total 118,346.56

Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
003	GOTTFRIED CONSTRUCTION LLC Account Number 003-721-713	250075	10/15/2024	10/09/2024	Invoice # 9	Date 10/08/2024	206,936.68 Amount	206,936.68
003	BOTTOM 2 TOP CONSTRUCTION LLC Account Number 003-724-769	250076	10/15/2024	10/09/2024	Invoice # 1	Date 10/08/2024	171,577.24 Amount	171,577.24
FUND TOTAL	3 Claims	2 Total	378,513.92	Manual	Held	Total	378,513.92	

Fund Name of Claimant -----

Fund	Name of Claimant	Trans Release				Claim Number	Check Number	Claim Amount	Approved/Disapproved
		#	Date	Date	Invoice #				
004	LOWE'S	250040	10/15/2024	10/08/2024	Invoice #		Date	P.O.	Amount
	Account Number								
	004-510-586				999721		08/29/2024		7.84
	004-510-586				971255		08/30/2024		15.06
	004-510-586				971171		08/30/2024		-9.86
	004-510-586				971087		08/30/2024		9.86
	004-510-586				971087		08/30/2024		76.60
	004-510-586				971087		08/30/2024		10.91
	004-510-586				971087		08/30/2024		51.78
	004-510-586				971087		08/30/2024		23.34
	004-510-586				971087		08/30/2024		9.48
	004-510-586				971087		08/30/2024		3.37
	004-510-586				971209		08/30/2024		10.91
	004-510-586				971209		08/30/2024		15.36
	004-510-586				971209		08/30/2024		11.76
	004-510-586				971248		08/30/2024		-11.76
	004-510-586				974432		08/31/2024		6.70
	004-510-586				981793		09/03/2024		4.35
	004-510-586				986751		09/05/2024		22.35
	004-510-559				994788		09/06/2024		256.38
	004-510-586				981670		09/16/2024		15.64
	004-510-586				981903		09/16/2024		1.68
	004-510-586				983845		09/17/2024		20.41
	004-510-586				984265		09/17/2024		2.17
	004-510-586				985696		09/18/2024		2.83
004	ELAN FINANCIAL SERVICES	250070	10/15/2024	10/09/2024	Invoice #		Date	P.O.	Amount
	Account Number								
	004-510-559				09042024		09/05/2024		939.20
004	PUCKETT RENTS	250119	10/15/2024	10/10/2024	Invoice #		Date	P.O.	Amount
	Account Number								
	004-510-699				1070853001		09/30/2024	241318	672.44
	004-510-699				1070853001		09/30/2024	241318	13.44
	004-510-699				1070853001		09/30/2024	241318	110.00
	004-510-699				1070853001		09/30/2024	241318	110.00
	004-510-699				1070853001		09/30/2024	241318	94.16
	004-510-699				1070853001		09/30/2024	241318	119.40
FUND TOTAL	4 Claims	3 Total	2,615.80	Manual	Checks		Held	Total	2,615.80

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
130	GULF BREEZE CONSTRUCTION INC	250077	10/15/2024	10/09/2024	Invoice # 23	Date 10/02/2024	52,343.49	
	Account Number 130-130-770	Description CONSTRUCTION 43.61%				P.O.	Amount	
FUND TOTAL	130 Claims	Checks 1	Total 52,343.49	Manual		Held	Total	52,343.49

Docket of Claims

Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Account Number	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
156	GALLS LLC	156-100-799	250125	10/15/2024	10/10/2024			1,766.36	
		156-100-799			Invoice #	Date	P.O.	Amount	
		156-100-799			B1099 BADGE (12)	029176242	09/25/2024	240551	1,694.88
					FULL COLOR STATE SEAL (5)	029176242	09/25/2024	240551	32.00
					FULL COLOR SEAL (7)	029176242	09/25/2024	240551	39.48
FUND TOTAL	156 Claims	to	Checks	1 Total	1,766.36 Manual		Held	Total	1,766.36

Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
171	VULCAN CONSTRUCTION MATERIAL LLC	250126	10/15/2024	10/10/2024			594.72	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	171-176-779	6.68 TN MS200 ROCK: SSP	1540680	08/13/2024	241084	394.12		
	171-176-779	3.40 TN MS200 ROCK: SSP	1540091	08/13/2024	241084	200.60		
FUND TOTAL	171 Claims	Checks	1 Total	594.72 Manual	Held	Total	594.72	

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Docket of Claims
Release date from 10/15/2024 thru 10/15/2024

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Fund	Name of Claimant	Claim #	Release Date	Claim Date	Check Number	Claim Amount	Approved/Disapproved
173	SEYMOUR ENGINEERING PLLC Account Number 173-300-762	250078	10/15/2024	10/09/2024		7,500.00	
				Invoice # 9191	Date 09/30/2024	P.O. Amount	
				PRELIM DESIGN 100%			7,500.00
FUND TOTAL	173 Claims	to	Checks	1 Total	7,500.00 Manual	Held	Total 7,500.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	SPARKLIGHT	250036	10/15/2024	10/07/2024	09232024	09/23/2024	127.95	127.95
		OCT 2024:SSP 136075116		09232024			Amount	
176	LOWE'S	250041	10/15/2024	10/08/2024	985958	09/18/2024	153.28	153.28
		5G MS CLR WATER PROOFER (2)		985958			Amount	
176	BAY ICE COMPANY INC	250084	10/15/2024	10/09/2024	700922	09/30/2024	50.00	50.00
		SEP 2024 BOX RENTAL		700922			Amount	
176	C SPIRE WIRELESS	250085	10/15/2024	10/09/2024	0030759348	09/30/2024	53.10	53.10
		CELL PHONE		0030759348			Amount	
176	SINGING RIVER ELECTRIC COOPERATIVE	250100	10/15/2024	10/09/2024	09192024	09/26/2024	2,601.46	2,601.46
		PARK FACILITIES 76854002		09192024			Amount	
		HOUSE 76855002		09192024			1,992.03	
		SSP WELCOME CENTER 108928002		09192024			60.08	
		DUMP STATION 109931001		09192024			519.35	
							30.00	
FUND TOTAL 176 Claims		5 Total	2,985.79 Manual				Held	Total 2,985.79

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
177	SEYMOUR ENGINEERING PLLC Account Number 177-176-763	250079	10/15/2024	10/09/2024	9187	09/30/2024	6,500.00	6,500.00
		CONST ADMIN/RPR 90%						
177	GULF COAST SOLUTIONS LLC Account Number 177-176-720	250080	10/15/2024	10/09/2024	5	09/30/2024	68,961.17	68,961.17
		SSP EXPANSION 96%						
FUND TOTAL 177 Claims	to	Checks	2 Total	75,461.17 Manual	Held	Total	75,461.17	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
305	LOWE'S	250042	10/15/2024	10/08/2024	Invoice #	Date	P.O.	819.54
		Account Number	Description	Invoice #	Date	P.O.	Amount	
		305-300-720	RTN: 200A 40C OD BRKR-MTR	994897	08/27/2024		-312.55	
		305-300-720	INST AC UNITS: STORAGE/RSTRMS	995125	08/27/2024		416.58	
		305-300-720	200A 4SP 8C OD MN BRKR BOX	997598	08/28/2024		265.05	
		305-300-720	INST AC UNITS: RESTROOMS	983762	09/17/2024		151.26	
		305-300-720	INST AC UNITS: RESTROOMS	988545	09/19/2024		267.84	
		305-300-720	INST AC UNITS: RESTROOMS	988998	09/19/2024		12.40	
		305-300-720	INST AC UNITS: RESTROOMS	987847	09/19/2024		18.96	
FUND TOTAL 305 Claims		to	Checks	1	Total	819.54	Manual	Held
							Total	819.54

Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
362	SEYMOUR ENGINEERING PLLC Account Number 362-600-762	250081	10/15/2024	10/09/2024	Invoice # 9192	Date 09/30/2024	P.O. 20,530.00 Amount	
		Checks	1	Total	20,530.00	Manual	Held	
FUND TOTAL	362 Claims	to					Total	20,530.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	COG DEPOSITORY ACCOUNT	243522	10/15/2024	09/30/2024	Invoice #	Date	P.O.	
	Account Number				TR DMR WIRE: FUND 171	09302024	09/30/2024	12,539.78
	400-000-104				TR DMR WIRE: FUND 173	09302024	09/30/2024	10,139.78
								2,400.00
400	HUB INTERNATIONAL	243524	10/15/2024	09/30/2024	Invoice #	Date	P.O.	
	Account Number				PROP RENEWAL: WELLS/ION PLANT	3824909	09/30/2024	73,443.73
	400-650-625							73,443.73
400	LOWE'S	250043	10/15/2024	10/08/2024	Invoice #	Date	P.O.	
	Account Number				24X24 CEILING TILE 16CT	981813	09/03/2024	55.08
	400-650-635				MOTION SENSOR LIGHT SWITCH	982996	09/04/2024	21.83
	400-650-635				HI VIS VEST (4) ; LANYARD (2)	988232	09/06/2024	54.98
	400-651-683				CONCRETE WEDGE ANCHOR (15)	987749	09/06/2024	14.71
	400-650-559				HI VIS VEST; ANGLE BRUSH (2)	997637	09/10/2024	28.44
	400-651-583				4" PVC DWV SANITARY TEE (4)	973207	09/13/2024	81.64
	400-651-583				4" PVC DWV WYE (2)	987840	09/19/2024	50.32
	400-651-583				4" PVC SWV 45D ST ELBOW (2)	987840	09/19/2024	22.20
	400-651-583				4" PVC DWV 90D LRG SWP BEND	987840	09/19/2024	25.63
	400-651-583				4" PVC DWV 90D ELBOW	987840	09/19/2024	13.57
	400-651-583				4" PVC SWV 90D LSWP BEND (2)	990623	09/20/2024	51.26
	400-651-581				3/8" ADPTR CPLG FITTING	998545	09/23/2024	7.39
	400-650-635				T8 4 BULB FL LIGHT BALLAST(2)	971241	09/24/2024	75.96
400	HENZE ENTERPRISES INC	250052	10/15/2024	10/08/2024	Invoice #	Date	P.O.	
	Account Number				20 CY FILL DIRT: WATER	33139	10/02/2024	3,400.00
	400-651-585				10 CY FILL DIRT: SEWER	33139	10/02/2024	1,700.00
	400-651-683				9 CY CRUSHED CONCRETE	33139	10/02/2024	405.00
400	SEYMOUR ENGINEERING PLLC	250083	10/15/2024	10/09/2024	Invoice #	Date	P.O.	
	Account Number				SANDHILL PROMENADE (MDOT ROW)	9194	09/30/2024	5,000.00
	400-651-603							5,000.00
400	C SPIRE WIRELESS	250087	10/15/2024	10/09/2024	Invoice #	Date	P.O.	
	Account Number				CELL PHONES (3)	0030759348	09/30/2024	146.79
	400-650-605							146.79
400	ANSER	250088	10/15/2024	10/09/2024	Invoice #	Date	P.O.	
	Account Number				BASE RATE:09/25-10/22/24	277-092524	09/25/2024	701.33
	400-650-698				PAPER INVOICE FEE	277-092524	09/25/2024	Amount
	400-650-698				HOLIDAY CHG	277-092524	09/25/2024	650.00
	400-650-698				520 AGENT MTS:8/28-9/24/24	277-092524	09/25/2024	5.00
								20.00
								26.33
400	FUELMAN	250090	10/15/2024	10/09/2024	Invoice #	Date	P.O.	
	Account Number				UNL FUEL	NP67240182	10/07/2024	130.54
	400-650-525							130.54

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	FUELMAN	250092	10/15/2024	10/09/2024	NP67166941	09/30/2024	217.29	217.29
	Account Number 400-650-525	Description UNL FUEL		Invoice # NP67166941		P.O.	Amount	
400	SINGING RIVER ELECTRIC COOPERATIVE	250101	10/15/2024	10/09/2024			404.97	
	Account Number 400-651-631	Description IONIZATION PLANT 99216002		Invoice # 09182024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STNS 89627001		Invoice # 09172024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STNS 89702001		Invoice # 09172024		P.O.	Amount	
400	SINGING RIVER ELECTRIC COOPERATIVE	250102	10/15/2024	10/09/2024			1,098.34	
	Account Number 400-651-631	Description CARTER RD WTR TANK 109812001		Invoice # 09152024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STATIONS 20649		Invoice # 09152024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STATIONS 28779		Invoice # 09152024		P.O.	Amount	
400	SINGING RIVER ELECTRIC COOPERATIVE	250103	10/15/2024	10/09/2024			4,888.34	
	Account Number 400-651-631	Description LIFT STNS 17875		Invoice # 09192024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STNS 17883		Invoice # 09132024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STNS 17884		Invoice # 09192024		P.O.	Amount	
	Account Number 400-651-631	Description LIFT STNS 114260001		Invoice # 09192024		P.O.	Amount	
400	SINGING RIVER ELECTRIC COOPERATIVE	250104	10/15/2024	10/09/2024			2,092.84	
	Account Number 400-651-631	Description CITY HALL WELL 114046001		Invoice # 09182024		P.O.	Amount	
400	ARISTA INFORMATION SYSTEMS INC	250107	10/15/2024	10/10/2024			4,878.20	
	Account Number 400-650-698	Description SEP 2024 PRINTING 2067001		Invoice # 0010688		P.O.	Amount	
	Account Number 400-650-698	Description SEP 2024 POSTAGE 2067001		Invoice # 0010688		P.O.	Amount	
400	MICRO METHODS INC	250113	10/15/2024	10/10/2024			100.00	
	Account Number 400-651-698	Description BACTI SNGL SAMPLE:WGATE WELL		Invoice # 2410017186		P.O.	Amount	
400	CONSOLIDATED PIPE & SUPPLY	250115	10/15/2024	10/10/2024			2,940.00	
	Account Number 400-651-583	Description 200' 3/4 CTS BL HDPE WTR TUBE		Invoice # MS0374722		P.O.	Amount	
	Account Number 400-651-583	Description 100' 1" CTS BL HDPE WTR TUBE		Invoice # MS0374722		P.O.	Amount	
	Account Number 400-651-583	Description 40Z 3X360 PP NO-WVN FABRC(4)		Invoice # MS0374722		P.O.	Amount	
	Account Number 400-651-583	Description 3/4X5/8X3/4 MCD CB STP LF(30)		Invoice # MS0374722		P.O.	Amount	
	Account Number 400-651-583	Description 170Z GREEN MARKING PAINT(72)		Invoice # MS0374722		P.O.	Amount	
400	CENTRAL PIPE SUPPLY-JACKSON	250116	10/15/2024	10/10/2024			743.59	
	Account Number 400-651-709	Description MUELLER BATT PK: HB MAG MTR		Invoice # 386787-001		P.O.	Amount	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	STAPLES BUSINESS ADVANTAGE DEPT ATL	250122	10/15/2024	10/10/2024	Invoice # 6012101198	Date 09/18/2024	P.O. 241298	256.96
	Account Number 400-650-703				6012101198			Amount
	400-650-500				VIEWSONIC 24" LED MONITOR	09/19/2024	241307	156.97
								99.99
400	AUDIOWAVE INC	250129	10/15/2024	10/10/2024	Invoice # A58123	Date 09/24/2024	P.O. 241295	50.00
	Account Number 400-650-500				ANTENNA CABLE: MTR TRUCK			Amount
FUND TOTAL 400 Claims	to	Checks	19 Total	115,640.71	Manual	Held	Total	115,640.71

Release date from 10/15/2024 thru 10/15/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
404	DELTA SANITATION OF MS LLC Account Number 404-677-693	250026	10/15/2024	10/07/2024			106,226.40	
		Description	Invoice #	Date	P.O.		Amount	
		SEP 2024 RES GARBAGE (6323)	0001419742	09/30/2024			106,226.40	
FUND TOTAL 404 Claims	to	Checks	1 Total	106,226.40 Manual			Held	Total 106,226.40

Release date from 10/15/2024 thru 10/15/2024

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	71 Total	118,346.56 Manual	Held	Total	118,346.56
FUND 3 Claims	to	Checks	2 Total	378,513.92 Manual	Held	Total	378,513.92
FUND 4 Claims	to	Checks	3 Total	2,615.80 Manual	Held	Total	2,615.80
FUND 130 Claims	to	Checks	1 Total	52,343.49 Manual	Held	Total	52,343.49
FUND 156 Claims	to	Checks	1 Total	1,766.36 Manual	Held	Total	1,766.36
FUND 171 Claims	to	Checks	1 Total	594.72 Manual	Held	Total	594.72
FUND 173 Claims	to	Checks	1 Total	7,500.00 Manual	Held	Total	7,500.00
FUND 176 Claims	to	Checks	5 Total	2,985.79 Manual	Held	Total	2,985.79
FUND 177 Claims	to	Checks	2 Total	75,461.17 Manual	Held	Total	75,461.17
FUND 305 Claims	to	Checks	1 Total	819.54 Manual	Held	Total	819.54
FUND 362 Claims	to	Checks	1 Total	20,530.00 Manual	Held	Total	20,530.00
FUND 400 Claims	to	Checks	19 Total	115,640.71 Manual	Held	Total	115,640.71
FUND 404 Claims	to	Checks	1 Total	106,226.40 Manual	Held	Total	106,226.40
Total for all Funds			109 Total	883,344.46 Manual	Held	Total	883,344.46

Councilman Colledge made the motion to approve consent agenda items 1-4 and 6-8, as presented. Councilman Anderson seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 693-2024

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Consent Agenda Items 1-4 and 6-8 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 694-2024

WHEREAS, Miss. Code Ann. 21-15-33 requires that the minutes be adopted and approved by a majority of the members of the governing body at the next regular meeting or within thirty (30) days of the meeting they represent, whichever occurs first. Upon such approval, the minutes are valid from and after the date of the meeting; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the minutes from the Regular Meeting held October 1, 2024 is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Cameron George
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 695-2024

WHEREAS, Miss. Code Ann. 27-17-501 requires the governing authority of municipalities to receive a report of the privilege licenses issued during the preceding month; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Privilege License Reports for September 2024 are hereby received.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

City of Gautier Business Registry Sep-24				
ACCOUNT#	LICENSE #	BUSINESS NAME/OWNER	AMOUNT	STATUS
1893	2025-09-0008820	The Tiki Bar and Grill LLC	\$60.00	New Business
1894	2025-09-0008821	Mindworks Wellness	\$20.00	New Business
1383	2025-09-0008822	B&D Plastics LLC	\$150.00	Current
862	2025-08-0008823	Studio 1 Productions	\$20.00	Current
786	2025-08-0008824	Gautier Thrift Store	\$22.00	Delinquent
1281	2025-08-0008825	Keesler Federal Credit Union	\$30.00	Current
792	2025-09-0008826	Santa Maria RV Resort & Marina	\$20.00	Current
935	2025-09-0008827	Duncan Noble	\$20.00	Current
1620	2025-09-0008828	Flynn Consulting & Tutoring	\$20.00	Current
1839	2025-09-0008829	Alet Dental	\$20.00	Current
524	2025-09-0008830	McClures's Comfort zone	\$20.00	Current
511	2025-09-0008831	Primo Engineering	\$20.00	Current
1895	2025-09-0008832	Douglas Construction	\$20.00	New Business
1896	2025-09-0008833	Walker's Steel Mill	\$20.00	New Business
513	2025-09-0008834	McDonald's #5595	\$30.00	Current
870	2025-09-0008835	O'Reilly Auto Parts #1978	\$150.00	Current
261	2025-09-0008836	Children's Clinic of Gautier	\$20.00	Current
532	2025-09-0008837	O'Bryant-O'Keefe Funeral Home	\$20.00	Current
557	2025-09-0008838	Awesome Maint. & Janitorial Services	\$20.00	Current
516	2025-09-0008839	Conrad Yelvington Dist.	\$30.00	Current
1838	2025-09-0008840	Bluecoat Consulting LLC	\$20.00	Current
1324	2024-06-0008841	Quadmed LLC	\$122.14	Delinquent
1324	2025-06-0008842	Quadmed LLC	\$110.32	Delinquent
1897	2025-09-0008843	Gautier Land & Lawn Services	\$20.00	New Business
1790	2025-09-0008844	Posh Pets	\$20.00	Current
1384	2025-09-0008845	Just Relax Therapeutic Massage	\$20.00	Current
534	2025-09-0008846	Belk	\$1,840.00	Current
1285	2025-10-0008847	Walden Auto Repair	\$20.00	Current
879	2025-10-0008848	Hurd Realty	\$20.00	Current
52	2025-10-0008849	Singing River Grocery	\$40.00	Current
5	2025-10-0008850	Air Masters Mechanical, Inc.	\$210.00	Current
1794	2025-10-0008851	Family RV Sales, LLC	\$20.00	Current
1011	2025-09-0008852	DRM Homes, LLC	\$20.00	Current
1284	2025-10-0008853	Clark's Attic, LLC	\$20.00	Current
1094	2025-09-0008854	Hot Nails	\$30.00	Current
19	2025-10-0008855	Fast Mart #12	\$40.00	Current
62	2025-10-0008856	Town & Country Vet. Hospital	\$30.00	Current
1898	2025-09-0008857	SunnyWahn LLC	\$20.00	New Business
1795	2025-10-0008858	Ramey's #23	\$451.00	Current
8	2025-10-0008859	Burger King #9337	\$30.00	Current
32	2025-10-0008860	Indian Point RV Resort	\$30.00	Current
1842	2025-10-0008861	Pretty Girls Beauty Services	\$20.00	Current
7	2025-10-0008862	Auto Truck & Trailer Parts, Inc.	\$20.00	Current
1665	2025-10-0008863	Herbert's Legend Texaco	\$70.00	Current
1625	2025-10-0008864	Spay Neuter Impact Project	\$30.00	Current
941	2025-10-0008865	Victory Chiropractic Center	\$20.00	Current
1899	2025-09-0008866	Spot Therapy	\$30.00	New Business
1900	2025-09-0008867	Coastal Suds	\$20.00	New Business
1502	2025-09-0008868	A Kut Above Tree Services, Inc.	\$20.00	Current
63	2025-10-0008869	Waffle House, Inc.	\$60.00	Current
791	2025-09-0008870	Walgreens	\$580.00	Current
1791	2025-09-0008871	Five Star Food Service, Inc.	\$116.00	Current
54		Spa & Tub Manufacturers, Inc.		Closed Business
		TOTAL:		
		New Business	8	
		Transient Vendor	0	
		Closed Business	1	
		Delinquent Renewal Issued	3	
		Current	41	

New Business September 2024	Business Address	Business Phone	Business Description
The Tiki Bar and Grill LLC	3212 Mary Walker Dr	228-281-3157	Restaurant/Bar
Mindworks Wellness	2012 Hwy 90 Suite 12	601-530-5287	Mental/Behavioral Health assesment & treatment
Douglas Construction	4104 Gautier Vandeave Rd Suite 101	228-249-7672	Construction
Walker's Steel Mill	2707 Hwy 90 Suite 13	228-219-9114	Gym
Gautier's Land & Lawn Services	3329 Waterview Way	228-238-5869	Home office for lawn service
SunnyWahn, LLC	315 Hwy 90 Suite B	228-355-2744	Massage Therapist
Spot Therapy	6514 Hwy 90	228-355-9946	Pediatric Therapy
Barrett Ventured, LLC DBA Coastal Suds	7205 Martin Bluff Rd Ste B & C	228-297-8541	Coin laundry, wash and fold services

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 696-2024

WHEREAS, Miss. Code Ann. 21-35-13 requires a budget report to be presented to the governing authority at the regular meeting each month.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Finance Report for July 2024 are hereby received.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

JUL 2024 Ending Cash Balances

GENERAL DEPOSITORY

Fund Name		Account #	Balance
General Fund	Depository Account	001-000-001	\$5,779,475.54
HB1 Modernization Act Funds	Depository Account	002-000-001	\$1,801,621.71
ARP Fiscal Recovery Funds	Depository Account	003-000-001	\$1,254,922.04
Amphitheater Venue	Depository Account	004-000-001	(\$305,035.24)
MDAH School House Grant	Depository Account	030-000-001	\$20,427.43
SE MS METRO TASK FORCE	Depository Account	156-000-001	\$188,071.49
U S Justice Equitable Sharing	Depository Account	157-000-001	\$65,484.95
Fire Protection Fund	Depository Account	160-000-001	(\$211,915.86)
Tidelands Grant	Depository Account	171-000-001	\$28,943.03
Library Support Fund	Depository Account	172-000-001	\$2,759.95
Fairway Boat Launch	Depository Account	173-000-001	(\$2,400.00)
Shepard State Park Fund	Depository Account	176-000-001	\$36,468.79
USDA NRCS EWP Program	Depository Account	300-000-001	\$41,895.07
MDOT TA Grant: Martin Bluff Sidewalk	Depository Account	303-000-001	
Town Center Retail Dev Complex	Depository Account	309-000-001	
Solid Waste Fund	Depository Account	404-000-001	\$35,209.02
EPA: Brownfields Assessment	Depository Account	409-000-001	
General Ledger Cash Balance			\$8,535,927.93
General Depository Reconciled Cash Balance			\$8,535,977.93

ENTERPRISE FUND

Fund Name		Account #	Balance
OST-GV Sewer Improvements	Enterprise Account	360-000-002	
GV-Robertsdale Sewer Imps	Enterprise Account	361-000-002	\$12.00
Hickory Hill Water Quality-Stormwater	Enterprise Account	362-000-002	(\$30,795.00)
Head Start Drainage Imp Project	Enterprise Account	370-000-002	\$0.00
Animal Shelter Water Main Ext	Enterprise Account	371-000-002	(\$86,900.00)
Water & Sewer Utility	Enterprise Account	400-000-002	\$4,808,567.64
S2023 GO Note Equipment Fund	Enterprise Account	401-000-002	\$258,156.37
Hurricane Katrina (PW Bldg)	Enterprise Account	449-000-002	
General Ledger Cash Balance			\$4,949,041.01
Enterprise Reconciled Cash Balance			\$4,945,356.26

BOND & RESTRICTED FUNDS

Fund Name		Account #	Balance
7M GO Bond S2010	Bond Fund	130-000-001	\$669,575.77
HB 1353 Shepard State Park Project	Restricted Fund	177-000-001	\$839,908.22
W&S Bond S2018-S2019: Debt Service	Debt Service Fund	250/252-000-007	\$287,897.95
W&S Bond S2018-S2019: DS Reserve	Restricted Fund	251/253-000-003	\$726,906.38
W&S Bond S2018-S2019: Contingency	Restricted Fund	251/253-000-005	\$60,942.22
W&S Bond S2018-S2019: Depreciation	Restricted Fund	251/253-000-009	\$60,942.22
S2019 MPI GO Bond DS Fund	Restricted Fund	254-000-007	\$20,624.26
S2019 Construction Fund MPI GO Bond	Bond Fund	Funds 304-308	\$50,515.21
HB Town Commons - Great Lawn	Restricted Fund	304-000-002	\$0.00
MSPAC_TC Park HB1535 Project	Restricted Fund	304/309-000-004	\$1,511,379.13
Inclusion Playground HB603	Restricted Fund	304-000-009	\$39,080.76
Performing Arts Center HB603	Restricted Fund	309-000-005	\$2,007,294.35
SB 2971 Amphitheater-Museum	Restricted Fund	309-000-006	\$847,313.53
S2019 Cash w/ Fiscal Agent (Debt Service)	Restricted Fund	305-000-014	\$3.11
W&S Bond S2018-S2019: Construction	Bond Fund	Fund 355	\$265,475.15
S2020 Utility Bond Refunding DS Reserve	Restricted Fund	498-000-003	\$256,766.03
Customer Meter Deposit Funds	Restricted Fund	406-000-001	\$962,629.72
Total Bond & Restricted Reconciled Cash Balances			\$8,607,254.01

JUL 2024
YEAR TO DATE TOTALS

General Fund Totals

	BUDGET FY 2024	JUL 2024	Balance	83.33% % to date
General Fund Revenues	12,478,213.00	10,561,496.59	1,916,716.41	84.6%
Expenditures:				
001 Legislative	246,854.00	198,454.08	48,399.92	80.3%
010 City Court	350,763.00	252,889.90	97,873.10	72.0%
021 City Manager	282,800.00	163,523.91	119,276.09	57.8%
022 Human Resources	76,969.00	58,390.57	18,578.43	75.8%
040 City Clerk	510,208.00	385,347.21	124,860.79	75.5%
060 City Attorney	175,000.00	121,892.61	53,107.39	69.6%
090 Economic Dev - Planning	520,795.00	339,996.91	180,798.09	65.2%
092 Building & General Expenses	1,297,845.00	830,115.95	467,729.05	63.9%
094 Grants & Project Admin	233,964.00	174,096.64	59,867.36	74.4%
100 Police	4,549,148.00	3,691,143.56	858,004.44	81.1%
161 Fire	3,057,931.00	2,258,782.65	799,148.35	73.8%
170 Recreation	808,414.00	605,789.21	202,624.79	74.9%
201 PW: Streets	734,800.00	373,077.58	361,722.42	50.7%
205 PW: Maintenance	392,996.00	268,255.91	124,740.09	68.2%
680 Debt Service	87,454.00	87,453.55	0.45	99.9%
900 Interfund Transfers	771,132.00	701,355.00	69,777.00	90.9%
General Fund Expenditures	14,097,073.00	10,510,565.24	3,586,507.76	74.5%
<i>Total Operating Expenditures</i>	12,930,778.00	9,160,695.18	3,770,082.82	
<i>Total Capital Outlay Expenditures</i>	171,500.00	523,203.69	(351,703.69)	
<i>Total Debt Service</i>	223,663.00	125,311.37	98,351.63	
<i>Total Transfers Out</i>	771,132.00	701,355.00	69,777.00	
<i>Total Unappropriated</i>	0.00	0.00	0.00	
<i>Check Total</i>	14,097,073.00	10,510,565.24	3,586,507.76	
<i>Personnel</i>	9,289,832.00	7,037,061.97	2,252,770.03	
<i>Supplies</i>	686,211.00	356,524.07	329,686.93	
<i>Other Services</i>	2,954,735.00	1,767,109.14	1,187,625.86	
<i>Capital Outlay</i>	171,500.00	523,203.69	(351,703.69)	
<i>Debt Service</i>	223,663.00	125,311.37	98,351.63	
<i>Interfund Transfers for DS</i>	771,132.00	701,355.00	69,777.00	
<i>Unappropriated</i>	0.00	0.00	0.00	
<i>Check Total</i>	14,097,073.00	10,510,565.24	3,586,507.76	

**JUL 2024
YEAR TO DATE TOTALS**

Special Funds

	BUDGET FY 2023	As of JUL 2024	Balance	83.33% % to date
002 HB1 Modernization Funds				
Revenues	1,123,294.00	1,195,544.26	(72,250.26)	106.4%
Expenditures	2,026,176.45	496,805.00	1,529,371.45	24.5%
003 ARP FEDERAL FUNDS SLFR22621				
Revenues	3,932,809.75	735,351.96	3,197,457.79	18.6%
Expenditures	5,884,118.49	1,431,303.27	4,452,815.22	24.3%
004 Amphitheater Venue Fund				
Revenues	555,000.00	120,000.00	435,000.00	21.6%
Expenditures	555,000.00	425,035.24	129,964.76	76.5%
030 MDAH 2014 Community Heritage				
Revenues	74,577.00		74,577.00	
Expenditures	95,004.43		95,004.43	
130 \$7M GO Bond - Capital Improvements				
Revenues	4,368,687.22	905,282.79	3,463,404.43	20.7%
Expenditures	5,597,535.75	1,596,444.92	4,001,090.83	28.5%
156 SE MS METRO TASK FORCE				
Revenues	0.00	150,000.00	(150,000.00)	
Expenditures	119,655.00	82,858.94	36,796.06	69.2%
157 US Justice Equitable Sharing				
Revenues	0.00	49,097.68	(49,097.68)	
Expenditures	13,434.43	1,024.59	12,409.84	7.6%
160 Fire Protection Fund				
Revenues	543,000.00		543,000.00	
Expenditures	629,500.00	613,284.07	16,215.93	97.4%
171 Combined Tidelands Grant				
Revenues	840,695.11	85,518.27	755,176.84	10.1%
Expenditures	799,895.33	15,775.46	784,119.87	1.9%
172 Library Support Fund				
Revenues	129,119.00	118,582.18	10,536.82	91.8%
Expenditures	129,119.00	115,822.23	13,296.77	89.7%
173 Fairway Boat Launch - Tidelands				
Revenues	250,000.00	2,400.00	247,600.00	0.9%
Expenditures	250,000.00	4,800.00	245,200.00	1.9%
176 Shepard State Park				
Revenues	180,570.00	97,266.55	83,303.45	53.8%
Expenditures	197,515.00	120,887.01	76,627.99	61.2%

**JUL 2024
YEAR TO DATE TOTALS**

Special Funds	BUDGET FY 2023	As of JUL 2024	Balance	83.33% % to date
177 HB1353 Local Imps: Shepard				
Revenues	500.00	4,987.07	(4,487.07)	997.4%
Expenditures	1,446,824.48	611,488.08	835,336.40	42.2%
250 2018 W&S Bond Debt Service				
Revenues	290,350.00	240,461.63	49,888.37	82.8%
Expenditures	286,318.76	286,318.76	0.00	100.0%
251 2018 W&S Bond Debt Serv Reserve				
Revenues	11,440.00	11,356.85	83.15	99.2%
Expenditures	1,950.00		1,950.00	
252 2019 W&S Bond Debt Service				
Revenues	387,300.00	320,535.97	66,764.03	82.7%
Expenditures	379,181.25	379,181.25	0.00	100.0%
253 2019 W&S Bond Debt Serv Reserve				
Revenues	11,750.00	11,766.64	(16.64)	100.1%
Expenditures	2,700.00		2,700.00	
254 S2018 MPI GO Bond Debt Service				
Revenues	298,060.00	228,756.12	69,303.88	76.7%
Expenditures	298,431.26	229,165.84	69,265.42	76.7%
255 S2020 Refnd GO Bond Debt Service				
Revenues	472,700.00	472,700.00	0.00	100.0%
Expenditures	472,700.00	472,700.00	0.00	100.0%
300 USDA-NRCS EWP				
Revenues	149,362.50	45,000.00	104,362.50	30.1%
Expenditures	151,800.00	6,500.00	145,300.00	4.2%
303 MDOT-TA Grant: Martin Bluff Sidewalk				
Revenues	0.00		0.00	
Expenditures	90,748.83	90,748.83	0.00	100.0%
304 Town Commons Park Project				
Revenues	213,000.00	215,499.01	(2,499.01)	101.1%
Expenditures	5,960,635.99	5,271,735.79	688,900.20	88.4%
305 S2019 MPI GO Bond Construction Fund				
Revenues	1,200.00	3,337.65	(2,137.65)	278.1%
Expenditures	25,000.00		25,000.00	
309 Town Center: MS Songwriters PA Center				
Revenues	3,600.00	14,547.69	(10,947.69)	404.1%
Expenditures	4,508,320.64	124,275.00	4,384,045.64	2.7%

**JUL 2024
YEAR TO DATE TOTALS**

Special Funds

	BUDGET FY 2023	As of JUL 2024	Balance	83.33% % to date
355 Water Supply & Treatment Plant				
Revenues	6,000.00	4,892.79	1,107.21	81.5%
Expenditures	3,848,023.20	3,572,052.75	275,970.45	92.8%
356 Lark Water Treatment Plant				
Revenues	2,770,000.00		2,770,000.00	
Expenditures	2,770,000.00		2,770,000.00	
361 GV-Robertsdale Sewer Imps				
Revenues	385,988.73	347,090.28	38,898.45	89.9%
Expenditures	0.00		0.00	
362 Hickory Hill Wtr Qty-Stormwater				
Revenues	2,973,981.00	70,795.00	2,903,186.00	2.3%
Expenditures	2,973,981.00	101,590.00	2,872,391.00	3.4%
370 Head Start Drainage Improvements				
Revenues	226,908.95	249,318.30	(22,409.35)	109.8%
Expenditures	74,039.01	56,112.22	17,926.79	75.7%
371 Animal Shelter Water Main Extension				
Revenues	282,075.50	230,349.02	51,726.48	81.6%
Expenditures	102,300.00	134,925.02	(32,625.02)	131.8%
401 S2023 GO Note Equipment Fund				
Revenues	0.00	1,380,000.00	(1,380,000.00)	
Expenditures	0.00	1,121,843.63	(1,121,843.63)	
404 Solid Waste Fund				
Revenues	1,587,600.00	1,184,949.93	402,650.07	74.6%
Expenditures	1,586,388.00	1,260,332.00	326,056.00	79.4%
498 DSR Fund: 2020 UTY Bond Refunding				
Revenues	600.00	961.38	(361.38)	160.2%
Expenditures	0.00		0.00	

JUL 2024
YEAR TO DATE TOTALS

ENTERPRISE FUND (400)

	BUDGET FY 2024	JUL 2024	Balance	83.33% % to date
Utility Fund Revenues	10,841,375.00	9,241,670.40	1,599,704.60	85.2%
Administration	3,920,970.00	2,661,926.60	1,259,043.40	67.8%
Water & Sewer O & M	3,818,072.00	3,018,401.12	799,670.88	79.0%
Debt Service	1,069,872.00	838,920.97	230,951.03	78.4%
Transfers	1,792,000.00	580,000.00	1,212,000.00	32.3%
Contingencies	200,000.00	0.00	200,000.00	
Utility Fund Expenditures	10,800,914.00	7,099,248.69	3,701,665.31	65.7%
<i>Total Operating Expenditures</i>	<i>7,535,042.00</i>	<i>5,596,275.70</i>	<i>1,938,766.30</i>	
<i>Total Capital Outlay Expenditures</i>	<i>204,000.00</i>	<i>84,052.02</i>	<i>119,947.98</i>	
<i>Total Debt Service</i>	<i>1,069,872.00</i>	<i>838,920.97</i>	<i>230,951.03</i>	
<i>Total Interfund Transfers</i>	<i>1,792,000.00</i>	<i>580,000.00</i>	<i>1,212,000.00</i>	
<i>Total Contingency Expenditures</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>10,800,914.00</i>	<i>7,099,248.69</i>	<i>3,701,665.31</i>	
<i>Personnel</i>	<i>560,570.00</i>	<i>445,495.13</i>	<i>115,074.87</i>	
<i>Supplies</i>	<i>313,000.00</i>	<i>244,704.50</i>	<i>68,295.50</i>	
<i>Other Services</i>	<i>6,661,472.00</i>	<i>4,906,076.07</i>	<i>1,755,395.93</i>	
<i>Capital Outlay</i>	<i>204,000.00</i>	<i>84,052.02</i>	<i>119,947.98</i>	
<i>Debt Service</i>	<i>1,069,872.00</i>	<i>838,920.97</i>	<i>230,951.03</i>	
<i>Interfund Transfers</i>	<i>1,792,000.00</i>	<i>580,000.00</i>	<i>1,212,000.00</i>	
<i>Contingencies</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>10,800,914.00</i>	<i>7,099,248.69</i>	<i>3,701,665.31</i>	

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 697-2024

WHEREAS, the the City's mechanic utilizes internet services to run new diagnostic software; and

WHEREAS, Sparklight has provided the internet service for the City's Maintenance Garage since 2021; and

WHEREAS, the renewal to the Sparklight Business Service Agreement will be \$127.18 per month for thirty-six (36) months; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that renewal of the attached Sparklight Business Service Agreement for the City's Maintenance Garage is hereby approved to the extent the terms are compliant with the laws of the State of Mississippi.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Queita Reddix, Purchasing Agent
Date: 10/09/2024
Subject: Approval of Sparklight Business Service Agreement Renewal
Gautier Maintenance Garage.

REQUEST:

City Council approval is requested for a business agreement renewal with Sparklight Business for Wi-Fi and Internet services at Gautier Maintenance Garage. The service charge will cost \$127.18 per month

BACKGROUND:

Sparklight has provided Wi-Fi and Internet services at Gautier Maintenance Garage for the last three years.

DISCUSSION:

The City's Mechanic utilizes the internet to run new diagnostic software.

RECOMMENDATION:

The Planning Department recommends that the City Council approve the renewal contract with Sparklight Business at \$127.18 per month.

ATTACHMENTS:

1. Sparklight Contract Renewal for Gautier Maintenance Garage.

Sparklight[®] Business		Business Service Agreement	
		Date: 9/18/2024 9:54 AM	
Sparklight Business Account Rep:	Vaughn Walker	Sparklight System Address:	
Phone Number:	6023646157	210 E Earl Drive	
Fax Number:		Phoenix, AZ 85012	
Customer Information		Authorized Customer Representative	
Company Name:	Gautier Maint Garage	Full Name:	Queita Reddix
Street Address:	3330 Highway 90	Billing Telephone:	
City/State/Zip:	Gautier, MS, 39553	Fax:	
Billing Address:	3390 Highway 90	Contact Number:	2284973338
City/State/Zip:	Gautier, MS 39553	Email:	lreddix@gautier-ms.gov
Sparklight Account#	134679919		

Taxes and Fees Not Included

Service

Service Description	Quantity
Business Internet 150	1
Business Wi-Fi/Router	1
Installation Charge(May Include Construction):	\$0.00
Term (In Months):	36
Total:	\$127.18

Equipment

Description	Quantity	Unit Price	Total Fee
Modem Lease	1	\$10.99	\$10.99

Agreement

THE SERVICE CHARGES AND FEES TOTAL \$127.18 PER MONTH FOR THE DURATION OF THE INITIAL TERM AND MAY BE REVISED AFTERWARD. THOUGH VIDEO SERVICE FEES MAY BE INCREASED, HSD AND PHONE SERVICE FEES WILL NOT BE INCREASED DURING THE TERM. SEPARATELY, THE EQUIPMENT FEES MAY BE REVISED. ALL SERVICE CHARGES ARE SUBJECT TO ADDITIONAL APPLICABLE LOCAL, STATE AND FEDERAL TAXES, FEES OR SURCHARGES AS REQUIRED OR PERMITTED BY LAW.

By signing below, Customer represents and warrants to Sparklight that Customer has the authority to execute, deliver, and agrees to be bound by and comply with the terms of this Business Services Agreement and the General Terms and Conditions available at <https://business.sparklight.com/legal/general-terms>, which are incorporated herein by this reference (the "General Terms"). THE GENERAL TERMS INCLUDE AN ARBITRATION SECTION, WHICH PROVIDES THAT THE PARTIES DESIRE TO RESOLVE ANY CONTROVERSY OR CLAIM ARISING OUT OF OR RELATING TO THE BUSINESS SERVICES AGREEMENT THROUGH ARBITRATION, AND BY AGREEING TO ARBITRATION, CUSTOMER IS GIVING

UP CERTAIN RIGHTS, INCLUDING THE RIGHT TO TRIAL BY JURY. Sparklight may accept this Business Services Agreement by (a) countersigning below; or (b) commencing to deliver the Service(s) specified in this Business Services Agreement.

Customer Authorized Signature

Name (Print)

Date

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 698-2024

WHEREAS, the Gautier Police Department is requesting approval of the Memorandum of Understanding (MOU) with the Jackson County Emergency Communications District; and

WHEREAS, the Jackson County Emergency Communications District (JCECD) provides and manages the radio network used by public safety agencies within Jackson County; and

WHEREAS, this MOU establishes permissions and guidelines for use of interoperability within Jackson County Emergency Communications District's P25 700 MHz radio channels by local governments and their associated emergency response organizations; and

WHEREAS, This MOU between the City of Gautier and the Jackson County Emergency Communications District benefits the community and the City by having access to a public safety radio network without costs to the City; and

WHEREAS, the Mayor and Council Members hereby find that entering into the Memorandum of Understanding with the Jackson County Emergency Communications District is in the best interest of the City.

IT IS HEREBY ORDERED by the Mayor and Member of the Council of the City of Gautier, Mississippi, that the Memorandum of Understanding (MOU) between the Jackson County Emergency Communications District and the City of Gautier/Gautier Police Department is hereby approved.

IT IS FURTHER ORDERED that the City Manager, Police Chief, and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: David Bever, Chief of Police
Date: October 8, 2024
Subject: Approval of Memorandum of Understanding between the Jackson County
Emergency Communications District and the City of Gautier.

REQUEST:

The Chief of Police is requesting the City Council's approval to enter into a Memorandum of Understanding with the Jackson County Emergency Communications District.

BACKGROUND:

The Jackson County Emergency Communications District (JCECD) provides and manages the radio network used by public safety agencies within Jackson County. This MOU establishes permissions and guidelines for use of interoperability within Jackson County Emergency Communications District's P25 700 MHz radio channels by local governments and their associated emergency response organizations.

DISCUSSION:

The City of Gautier entering into a MOU with the JCECD benefits the community and the City of Gautier by having access to a public safety radio network without costs to the City.

RECOMMENDATION:

The Chief of Police recommends the Mayor and Council approve the City of Gautier entering into a Memorandum of Understanding with the Jackson County Emergency Communications District.

ATTACHMENT:

The Memorandum of Understanding



MEMORANDUM OF UNDERSTANDING

Jackson County Interoperability Channel Plan

Jackson County Emergency Communications District

And

City of Gautier

Purpose

This Memorandum of Understanding (MOU) establishes permissions and guidelines for use of interoperability within Jackson County Emergency Communications District's (hereinafter, "JCECD") P25 700 MHz radio channels by

- Local government jurisdictions and their associated emergency response agencies;
- State agencies in Mississippi and their associated emergency response organizations;
- Federal agency local units in Mississippi and their associated emergency response organizations and
- Private sector emergency response organizations licensed or otherwise entitled to operate in the Public Safety Pool as defined in Part 90 of the FCC Rules (47CFR subpart B paragraphs 90.15-90.20).

It imposes certain protocols, procedures, and obligations upon jurisdictions hereby authorized to use radio channels held by the JCECD.

Authority

This MOU satisfies Federal Communications Commission Part 90 rules for extending license privileges to others by agreement.

Federal agencies are permitted access to interoperability channels as authorized by 47 CFR 2.102 (c) & 2.103, and shall adhere to the attached guidelines.

Applicability

This MOU authorizes the use of certain radio frequencies and talk groups by emergency response organizations as defined by Department of Homeland Security (Office of Domestic Preparedness) and the Mississippi Emergency Management Agency. Generally, this includes organizations in the following governmental disciplines:

Emergency Management

Public Safety Communications

Law Enforcement

Fire Departments

Public Health

Health Care

Governmental Administration

Emergency Medical Services

Public Works / Transportation

Hazardous Materials

This MOU further authorizes use of JCECD-licensed frequencies for the purpose of coordination between emergency response agencies and resources. Such coordination may occur during interagency operations, enroute travel, or on-incident communications

Understandings

Jackson County Emergency Communications District will:

- Manage and maintain proper licenses for the use of the interoperability frequencies identified herein.
- Issue the talk groups for the county and issue user ID's that will be used on the JCECD's licensed 800 MHz trunking system.
- Monitor usage of the interoperability talk groups

Radio User will:

- Participate in regional communications planning that provides for regional radio communications interoperability if required
- Manage use of the interoperability frequencies and talk groups by its users, ensuring compliance with all applicable local laws, ordinances, and rules.
- Use the interoperability frequencies and talk groups for their intended purpose of coordination between emergency response agencies and resources. Such coordination may occur during interagency operations, enroute travel, or on-incident.

- Use the interoperability frequencies and talk groups for operational communications in accordance with all applicable local and regional policies and procedures.
- Prioritize use of the interoperability frequencies and talk groups:
 - o Emergency or urgent operation involving imminent danger to life or property
 - o Disaster or extreme emergency operation requiring extensive interoperability and inter-agency communications.
 - o Special event, generally of a pre-planned nature
 - o Joint training exercises
 - o Inter-agency and enroute communications
- Implement radio communications procedures consistent with the National Incident Management System (NIMS) and Incident Command System (ICS) including:
 - o Use "plain language" without 10-codes or agency-specific codes/jargon.
 - o Use the calling protocol: "Agency-Unit #, this is Agency-Unit #", rather than "Unit # to Unit #".

The parties mutually agree:

- Radio user and the JCECD agree that their mutual interests will be furthered by continued coordination between the user and the Jackson County Communications District; and
- Radio user and the JCECD agree that this MOU may be cancelled at any time, by written notice to the other party; or by a subsequent agreement.

This Memorandum of Understanding was agreed to by the duly authorized representatives of the Parties and is effective as of the latest date set forth below.

RADIO USER

Radio User: City of Gautier

By: _____

Printed Name: Mayor Casey Vaughan

Radio User Address: 3330 US-90 Gautier, MS 39553

JACKSON COUNTY COMMUNICATIONS DISTRICT

By: *Kenneth Johnson* 10/8/24

Printed Name: Kenneth Johnson

Title: Jackson County 911 Director

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 699-2024

WHEREAS, the City of Gautier will host its annual Lights and Lagniappe on the Bayou on December 7th at the Singing River Mall Property; and

WHEREAS, the City desires to have fireworks entertainment at the event, as it has in past years; and

WHEREAS, Pyro Shows has offered to perform this entertainment for a price of \$10,000.00, requiring a 50% down payment, pursuant to the attached contract; and

WHEREAS, Pyro Shows intends to present a firework show titled "Christmas Light the Night"; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the contract agreement with Pyro Shows is hereby approved and authorized.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 09/24/2024
Subject: Approval of a Contract Agreement with Pyro Shows

REQUEST:

The Recreation Department requests City Council authorization to enter into a contract agreement with Pyro Shows in the amount of \$10,000, requiring a 50% down payment for the City's Annual Lights and Lagniappe on the Bayou.

BACKGROUND:

The City of Gautier will host its annual Lights and Lagniappe on the Bayou on December 7th 1:00 p.m. - 6:00 p.m. at Former Singing River Mall Property. This year's festivities will include a Christmas tree lighting, Christmas themed festival, pictures with Santa and fireworks show presented by Pyro Shows titled "Christmas Light the Night"

DISCUSSION:

Pyro Shows has been providing fireworks entertainment throughout the world for almost half a century. From Stockholm, Sweden, to San Sebastian, Spain, and from Abu Dhabi in the UAE, to Taipei, Taiwan, Pyro Shows has competed in some of the most prestigious international competitions. Pyro Shows won first place in the North American Fireworks Competition in Norfolk, Virginia, and has had the honor to provide the 4th of July fireworks at the Washington Monument in Washington, D.C. for 13 times since 1995. Pyro Shows currently provides fireworks for the Biloxi Shuckers, Scarlet Pearl Casino, and Mississippi State University.

RECOMMENDATION:

The Recreation Department recommends that City approve a Contract Agreement with Pyro Shows in the amount of \$10,000.

City Council May:

1. Approve a Contract Agreement with Pyro Shows in the amount of \$10,000.
2. Not approve a Contract Agreement with Pyro Shows in the amount of \$10,000.

ATTACHMENTS:

1. Contract - Gautier Christmas 12.7.2024
2. Certificate of Ins - City of Gautier, MS 12.7.2024



PYRO SHOWS, INC.
Contract Agreement

This Agreement made on September 26, 2024 by and between PYRO SHOWS, Inc., a Tennessee Corporation, whose address is 115 N. 1st Street, LaFollette, Tennessee, 37766, with a mailing address at P.O. Box 1776, LaFollette, TN 37766 and hereinafter referred to as "PYRO SHOWS" and City of Gautier, MS with its principal place of business located at 3330 Highway 90, Gautier, MS 39553 hereinafter referred to as "Customer".

In consideration of the mutual promises and undertakings set forth herein, receipt of said consideration being acknowledged, the parties hereby agree as follows:

- I. **FIREWORKS DISPLAY:** PYRO SHOWS agrees to furnish to Customer a fireworks display, hereinafter referred to as "Show", pursuant to the project/sales order # **24 MS 12-07-Custom-10000-000635** dated **September 26, 2024**. The Show(s) will be given on **December 7, 2024**. Rain date/postponement date: **No Rain Date Selected**.
- II. **TARIFF PROVISION:** Because our pyrotechnics are products which are primarily imported into the U.S., PYRO SHOWS is legally responsible for payment of any applicable tariffs (a border tax imposed on the buyer) for pyrotechnics. From the date of execution of the contract herein, in the event of additional cost due to increased price of product as imposed by manufacturer and/or tariffs levied for imported products. Available options are as follows: Customer may opt to increase their budget to absorb tariff - OR - Customer may maintain the current budget of their show with a corresponding reduction in the amount of product included in their show. Should Customer elect to defer, modify, or cancel Show, Customer shall notify PYRO SHOWS no less than ninety (90) days prior to Show date to cancel or reduce the size of show.
- III. **CANCELLATION:** PYRO SHOWS shall determine what weather conditions prohibit PYRO SHOWS from proceeding with the Show; in which case, PYRO SHOWS agrees to present the Show on the following day or previously agreed upon postponement date. In addition to contracted Show cost, Customer shall remit the actual additional expenses PYRO SHOWS shall incur in presenting the show on subsequent occasion to include labor, lodging, per diem, etc.; in no event shall these additional expenses be less than ten percent (10%) of the contracted price of the Show. In the event the Show must be RESCHEDULED to a mutually agreed upon date other than the previously agreed upon rain date, in addition to contracted Show cost, Customer shall remit the actual additional expenses PYRO SHOWS shall incur in presenting the Show on subsequent occasion to include labor, lodging, per diem etc.; in no event shall these expenses be less than thirty percent (30%) of the contracted price of the Show. Should Customer elect to CANCEL the Show for any reason, Customer must provide PYRO SHOWS with a thirty (30) days' written notice by certified mail, return receipt, to PYRO SHOWS' address as set forth above. Customer agrees that PYRO SHOWS shall incur substantial expense in preparation for the Show and, accordingly, agrees to pay PYRO SHOWS fifty (50%) of the total contract price for the show as liquidated damages for cancellation due to the fault of the Customer.
- IV. **SECURITY AREA:** Customer agrees to furnish sufficient space for PYRO SHOWS to properly conduct the Show as determined by NFPA 1123-2014 (hereinafter "Security Area"). Customer agrees to provide adequate security protection to preclude persons unauthorized by PYRO SHOWS from entering the Security Area. For the purposes of the Agreement, "Unauthorized Persons" shall mean anyone other than the employees of PYRO SHOWS or persons specifically designated in writing by the sponsor or the Authority Having Jurisdiction (AHJ), and submitted and approved, to PYRO SHOWS prior to the event. Any expenses for security or stand-by fire protection shall be the responsibility of the Customer.
- V. **SITE CLEANUP:** PYRO SHOWS shall be responsible for basic cleanup of the launch area to include policing of the fallout zone for any unexploded ordnance and removal of all large paper debris, wood, wire, foil, racks, mortars and firing equipment used in the setup for the show. Customer shall be responsible for cleanup of debris located in and around fallout zone.
- VI. **INDEMNIFICATION AND HOLD HARMLESS:** To the extent permissible under Mississippi law, Customer agrees to hold PYRO SHOWS harmless from any damages caused to Customer which result as a consequence of unauthorized persons entering the Security Area. To the extent permissible under Mississippi law, Customer agrees to defend and indemnify PYRO SHOWS from any and all claims brought against PYRO SHOWS for damages caused wholly or in part by Unauthorized Person who have entered the Security Area.
- VII. **AMENDMENT & ASSIGNMENT:** This agreement is deemed personal and confidential to Customer, his heirs, executors and administrators only, and may not be sold, assigned, amended, or transferred without the prior written consent of PYRO SHOWS.



PYRO SHOWS, INC.
Contract Agreement

- VIII. COMPLIANCE WITH THE LAWS AND REGULATIONS:** Promptly upon the execution of this Agreement, Customer shall apply for the approval hereof to any agency, officer, or authority of any government if such approval is required by any applicable law, ordinance, code, or regulation. To the extent permissible under Mississippi law, Customer agrees to indemnify and hold harmless PYRO SHOWS from against all claims, suits, and causes of action, demands, penalties, losses or damages which may arise or accrue because of the failure or neglect of customer to obtain such approval. This Agreement is made expressly subject to and Customer expressly agrees to comply with and abide by all applicable laws, ordinances, codes and regulations insofar as the same may be applicable to the terms and conditions of this Agreement, including all rules and regulations now existing or that may be promulgated under and in accordance with any such law or laws.
- IX. PERMITS AND LICENSES:** PYRO SHOWS shall process the necessary permits and licenses to enable PYRO SHOWS to perform fully hereunder unless otherwise forbidden by any other applicable statute, rule or otherwise. It is hereby stipulated that this Agreement is to be construed and governed by the laws of the State of Tennessee Mississippi, and any suit involving this contract shall be brought in the Courts of Campbell Jackson County in the State of Tennessee Mississippi. The Customer hereby submits itself to the jurisdiction of the aforementioned Courts and waives any rights to initiate proceedings against PYRO SHOWS in any other courts or jurisdictions. For Shows that include licensed music accompaniment, Customer agrees to verify with their organization, venue, sponsor, and/or municipality, the permission to simulcast music and agrees to pay any and all fees associated with the broadcast of said music in the public environment of the Show.
- X. LATE PAYMENT:** PYRO SHOWS shall charge, and Customer agrees to pay, one and one half percent (1 1/2%) per month late payment fee for each month until PYRO SHOWS is paid the amount set forth in Paragraph XIV herein. The stated late payment fee shall begin to run from the applicable date(s) established in Section XIV, unless this provision is prohibited by law.
- XI. ADVERTISEMENT AND PROMOTIONS:** Customer agrees that when promoting fireworks performed by PYRO SHOWS, Customer will name PYRO SHOWS as the fireworks provider in promotional advertising media. Customer agrees to allow PYRO SHOWS to use Customer's name as Customer.
- XII. COMPLAINTS:** In the event that Customer has a complaint concerning the Show, or any material or product used in or pursuant to the Show, or of the conduct of the Show by PYRO SHOWS, or any act or omission of PYRO SHOWS or its agents, either directly or indirectly, without limitation, Customer shall make complaint known to PYRO SHOWS in writing by certified mail to PYRO SHOWS' address as set forth above, within ten (10) days after the date of the Show. In the event that Customer fails to register any complaint in the time and in the manner specified, Customer agrees that it shall not claim such complaint as cause for an offset or withhold any payment due to PYRO SHOWS hereunder on account of or because of such complaint or any matter arising from, relating to or a consequence of the complaint. Furthermore, Customer agrees that should PYRO SHOWS have to collect any amount due PYRO SHOWS hereunder which Customer claims as an offset or which is withheld by Customer on account of, or because of, a complaint not registered with PYRO SHOWS in the time and in the manner specified herein, by law or through an Attorney at Law, PYRO SHOWS shall be entitled to collect attorneys' fees in the amount of 15% of the amount owing PYRO SHOWS or the maximum amount allowed by law, whichever is greater, along with all cost of collection.
- XIII. INSURANCE:** PYRO SHOWS will provide General Liability Insurance and Automobile Liability in the amount of \$10,000,000.00, combined single limit, covering its activities and services in connection with the show described in this contract. PYRO SHOWS also agrees to include Customer as additional Insured under the terms of this coverage. PYRO SHOWS, INC. will provide a Certificate of Insurance. All entities listed on the certificate will be deemed an additional Insured per this contract.
- XIV. PAYMENT TERMS:** City of Gautier, MS shall pay PYRO SHOWS \$ 10,000.00 plus applicable taxes in the amount of \$ 0.00 for a grand total of \$ 10,000.00 according to the terms and conditions set forth for presenting the Show. Customer shall submit a 50% deposit (\$ 5,000.00) upon return of signed contract by **October 26, 2024**. Balance will be due in the PYRO SHOWS office upon Customer's receipt of invoice.
- XV. TAXES:** Customer shall be responsible for all applicable sales taxes.



PYRO SHOWS, INC.
Contract Agreement

IMPORTANT: Checks must be made payable to **PYRO SHOWS, INC.** and mailed to **P.O. Box 1776, LaFollette, TN 37766.**

All the terms and conditions set forth in any addendum attached to this Agreement are made part of this Agreement and incorporated by reference herein.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

PYRO SHOWS, INC.

BY: _____ **DATE:** _____
Lansden E. Hill Jr., President and CEO -OR- Michael E. Walden, Vice President

CUSTOMER

BY: _____ **DATE:** _____
Signature Printed Name Title

WARRANTY EXCLUSIONS

To the extent permissible under Mississippi law, EXCEPT AS SPECIFICALLY PROVIDED HEREIN, THERE ARE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

No representation of affirmation of fact including but not limited to statement regarding capacity, suitability for use, or performance of equipment or products shall be, or be deemed to be, a warranty by PYRO SHOWS for any purpose, nor give rise to any liability or obligation of PYRO SHOWS whatsoever.

To the extent permissible under Mississippi law, IN NO EVENT SHALL PYRO SHOWS BE LIABLE FOR ANY LOSS OF PROFITS OR OTHER ECONOMIC LOSS, INDIRECT, SPECIAL, CONSEQUENTIAL, OR OTHER SIMILAR DAMAGES ARISING OUT OF ANY CLAIMED BREACH OF OBLIGATIONS HEREUNDER.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

RESOLUTION NUMBER 170-2024

WHEREAS, in accordance with Section 21-19-11, Mississippi Code of 1972, the Council of the City of Gautier, Mississippi, hereby approved, after lawful notice and hearing, that the parcel of land described in "Exhibit A" was in such a state of uncleanness as to be a menace to the public health and safety of the community and authorized it to be abated by the City; and

WHEREAS, during each public hearing, the City Council approved assessment of the cost associated with the abatements, in addition to penalties, as indicated on Exhibit A; and

WHEREAS, the parcel has now been abated by the City of Gautier; and

WHEREAS, it is hereby resolved that the amount set for the parcel listed hereinafter is the actual cost of cleaning of the parcel, plus any penalties, as identified; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI:

SECTION 1. That the City Council for the City of Gautier hereby adopts the foregoing recitals as its findings.

SECTION 2. That the parcel of land identified in "Exhibit A," which is described by reference to deeds recorded at the appropriate pages in the Jackson County, Mississippi, Land Deed Books, is hereby charged with the cost of cleaning the parcel, plus any penalties, as identified.

SECTION 3. That these amounts are hereby declared to be an assessment and lien against the parcel listed in "Exhibit A," which shall be enrolled in the office of the Circuit Clerk of Jackson County, Mississippi, as judgements are enrolled, and the Jackson County Tax Collector, acting as collector of City taxes, is hereby directed to sell the parcel of land to satisfy the liens in the manner provided by law for the sale of land for delinquent taxes.

IT IS FURTHER RESOLVED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Cameron George
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.



Mayor: Casey Vaughan

At Large: Adam Colledge

Ward 1: Cameron George

Ward 2: Richard Jackson

Ward 3: Gordon Gollott

CITY OF GAUTIER

Nature's Playground

Ward 4: Rusty Anderson

Ward 5: Dante Elbin

City Manager: Paula Yancey

City Attorney: Josh Danos

City Clerk: Teresa Montgomery

October 4, 2024

Re: Resolution For Lien Assessment

Dear Council Members:

I am requesting the Council approve the abatement costs of 2812 Fairview. The costs are associated with a previous abatement and lien order this Council issued for this property. Details of the abatement costs are provided below. If you need any further information, my number is 228-497-1868 ext 360 and my email address is pfagan@gautier-ms.gov.

EXHIBIT A

Parcel & Address	Owner & Mailing Address	Total Assessment
#82502050.100 2812 Fairview Gautier, MS 39553	Dustin Bates Last Known Address 2812 Fairview, Gautier, MS	Cost: \$3,980 Penalty: \$1,990 Total Assessment: \$5,970

Sincerely,

Patrick Fagan

Code Enforcement
City of Gautier
3330 Hwy 90
Gautier, MS. 39553

Councilman Gollott made the motion to approve the Supplemental Agreement No. 1 to the construction, engineering, and inspection contract with Michael Baker International for the Martin Bluff Roadway Improvements Project. Councilman Colledge seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 700-2024

WHEREAS, on April 20, 2021, the City and Michael Baker International entered into an agreement for construction engineering and inspection (CE&I) services, engineering administration, construction engineering services, and resident project engineer services for the Martin Bluff Roadway Improvements project; and

WHEREAS, this project is intended to provide improved traffic operations and safety on Martin Bluff Road. The project limits are between Gautier-Vancleave Road and Frontage Road, north of Interstate 10; and

WHEREAS, Supplemental Agreement No. 1 serves to provide additional CE&I services related to the project for an additional 234 days, due to the contractor's supplemental agreements 1, 3, and 4, which resulted in a revised total of 442 working days; and

WHEREAS, this supplemental agreement will increase the consultant's contract maximum allowable cost to not exceed \$306,309.26, and Gulf Regional Planning Commission (GRPC) has committed to cover the additional consultant's cost for the project; and

WHEREAS, the supplemental agreement has been reviewed and approved and executed by MDOT; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Supplemental Agreement No. 1 for the increase in time and cost associated with the construction engineering and inspection services contract with Michael Baker International for work associated with the Martin Bluff Roadway Improvements (STP-9194-00(001)LPA/105069-801000), and the funding committed by Gulf Regional Planning Commission to cover the additional consultants cost, is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Gollott**, seconded by **Councilman Colledge**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Cameron George
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 2, 2024
Subject: Supplemental Agreement #1 to the Construction Engineering and Inspection Contract with Michael Baker International for the Martin Bluff Roadway Improvements (STP-9194-00(001)LPA/105069-801000)

REQUEST:

The Grants and Projects Department requests City Council authorization to approve Supplemental Agreement #1 to the construction engineering and inspection services contract with Michael Baker International for work associated with the Martin Bluff Roadway Improvements (STP-9194-00(001)LPA/105069-801000).

BACKGROUND:

On April 20, 2021, the City and Michael Baker International entered into an agreement for services for construction engineering and inspection (CE&I) services, engineering administration, construction engineering services, and resident project engineer services.

This project is intended to provide improved traffic operations and safety on Martin Bluff Road. The project limits are between Gautier-Vancleave Road and the Service Road north of Interstate 10.

DISCUSSION:

This Supplemental Agreement #1 serves to provide additional CE&I services related to the project for an additional 234 days due to the contractor's supplemental agreements 1, 3, and 4 which resulted in a revised total of 442 working days. The supplemental agreement will increase the consultant's contract maximum allowable cost to not exceed \$306,309.26.

The supplemental agreement has been reviewed and approved by MDOT. Gulf Regional Planning Commission (GRPC) has committed to cover the additional consultant's cost for this project.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council approve this Supplemental Agreement #1 for the increase in time and cost associated with the construction engineering and inspection services contract with Michael Baker International for work associated with the Martin Bluff Roadway Improvements (STP-9194-00(001)LPA/105069-801000) to be funded by funds committed by Gulf Regional Planning Commission.

The City Council may:

1. Approve the supplemental agreement, as presented; or
2. Not approve the supplemental agreement, as presented.

ATTACHMENT(S):

1. Supplemental Agreement #1

Created – 11/01/08

Revised – 02/11/15

Construction Engineering and Inspection Contract Supplemental Agreement boilerplate

Between the

CITY OF GAUTIER

And

MICHAEL BAKER INTERNATIONAL

SUPPLEMENTAL AGREEMENT NO. 1

MARTIN BLUFF ROAD WIDENING AND IMPROVEMENTS

JACKSON COUNTY

PROJECT NUMBER STP-9194-00(001)LPA/105069-801000

WHEREAS, MICHAEL BAKER INTERNATIONAL (the CONSULTANT) entered into the Construction Engineering & Inspection Contract with the CITY OF GAUTIER (the LPA) on the 20TH of April, 2021, to provide Martin Bluff Road Widening and Improvements, as provided for in Project No. STP-9194-00(001)LPA/105069-801000 (the PROJECT); and,

WHEREAS, the CONSULTANT has been requested to provide additional "CONSTRUCTION ENGINEERING and INSPECTION SERVICES" resulting from a change in the scope of the project from Supplemental Agreements 1, 3, and 4 to the construction contract, increasing the contract time from 208 working days to 442 working days; and,

WHEREAS, the LPA agrees that the CONSULTANT is entitled to additional compensation for Additional Services (Extra Work) as required by the LPA; and

WHEREAS, the CONSULTANT agrees to perform the Extra Work for an additional cost not to exceed \$306,309.26;

NOW THEREFORE, it is mutually agreed that the CONSULTANT will accomplish such Additional Services (Extra Work) in accordance with the Contract as modified herein and the LPA will compensate the CONSULTANT for services as follows:

Scope-Of-Work

The CONSULTANT has been requested to provide additional services related to the PROJECT which include:

The CONSULTANT shall continue to provide CE&I services for an additional 234 days due to the Contractor's Supplemental Agreements 1, 3, and 4. This will result in a revised total of 442 working days.

The Maximum Allowable Cost shall be amended to add the sum of \$306,309.26, so the revised total Maximum Allowable Contract Costs is \$730,091.16. The new Maximum Allowable Cost is delineated below in the Schedule.

Created – 11/01/08

Revised – 02/11/15

Construction Engineering and Inspection Contract Supplemental Agreement boilerplate

FEES AND EXPENSES

“Table 1-R: Rate Schedule for Labor Hours” shall be modified to include rates for 2024 and 2025. Therefore, both parties agree that “Table 1-R: Rate Schedule for Labor Hours” will be replaced by “Table 2-R: Rate Schedule for Labor Hours” as shown below:

TABLE 2-R: RATE SCHEDULE FOR LABOR HOURS

NAME	LABOR CLASSIFICATION	2021 Loaded Rate	2022 Loaded RATE	2023 Loaded Rate	2024 Loaded Rate	2025 Loaded RATE
Jeffrey D. May	Principal	\$258.89	\$266.66	\$274.66	\$311.82	\$321.17
Kreg Overstreet, PE	Project Engineer	NA	NA	\$206.62	\$216.96	\$223.47
	Engineer Intern	\$75.12	\$77.38	\$79.70	\$92.12	\$94.88
	Lead Inspector	\$87.48	\$90.10	\$92.80	\$97.48	\$100.40
	Lead Inspector (OT)	\$105.80	\$108.97	\$112.24	\$117.89	\$121.43
	Inspector III	\$79.98	\$82.38	\$84.85	\$86.26	\$88.85
	Inspector III (OT)	\$96.73	\$99.63	\$102.62	\$104.32	\$107.45
	Admin Assistant	\$72.91	\$75.09	\$77.35	\$88.61	\$91.27

Fees and Expenses Schedule

	Labor	Direct Cost	Subconsultants	Total
Original	\$349,221.73	\$5,462.16	\$69,098.01	\$423,781.90
SA #1	\$271,019.26	\$0.00	\$35,290.00	\$306,309.26
Totals	\$620,240.99	\$5,462.16	\$104,388.01	\$730,091.16

This Supplemental Agreement in no way modifies or changes the original of which it becomes a part except as specifically stated herein.

The effective date of this Supplemental Agreement is June 1, 2024.

Created – 11/01/08

Revised – 02/11/15

Construction Engineering and Inspection Contract Supplemental Agreement boilerplate

Dated, the _____ day of _____, 2024.

CITY OF GAUTIER

Paula Yancey, City Manager

Dated, the _____ day of _____, 2024.

MICHAEL BAKER INTERNATIONAL

Jeffrey D. May, PE, PMP

BILLING RATE TABLE

Michael Baker International

Construction Engineering & Inspection Services

Home Overhead Rate ²	148.79% %
FCCM (Home)	0.00% %
Field Overhead Rate ²	117.04% %
FCCM (Field)	0.00% %
Profit	10.00% %

REGULAR BILLING TIME

Classification	Raw Wage Rate	Audited OH Rate ³	FCCM	Profit	Regular Billing Rate
Principal	\$ 113.94	\$ 169.53	\$ -	\$ 28.35	\$ 311.82
Project Engineer	\$ 79.28	\$ 117.96	\$ -	\$ 19.72	\$ 216.96
Engineer Intern	\$ 33.66	\$ 50.08	\$ -	\$ 8.37	\$ 92.12
Lead Inspector	\$ 40.83	\$ 47.79	\$ -	\$ 8.86	\$ 97.48
Inspector III	\$ 36.13	\$ 42.29	\$ -	\$ 7.84	\$ 86.26
Administrative Assistant	\$ 32.38	\$ 48.18	\$ -	\$ 8.06	\$ 88.61
{additional classifications}		\$ -	\$ -	\$ -	\$ -

OVERTIME BILLING RATES ^{***}

Classification	Raw Wage Rate	Audited OH Rate ³	FCCM	Profit	Regular Billing Rate
Lead Inspector	\$ 40.83	\$ 47.79	\$ -	\$ 8.86	\$ 117.89
Inspector III	\$ 36.13	\$ 42.29	\$ -	\$ 7.84	\$ 104.32
{additional classifications}			\$ -	\$ -	\$ -

² Approved by MDOT

³ Formula's may need to be adjusted if consultant has field overhead rate approved.

*** Overtime may only be allowable for those employees per Federal requirements.

*** Overtime is calculated by Raw Wage only * 1.5. Overhead and profit shall not be increased by 1.5

BILLING RATE TABLE

Michael Baker International

Construction Engineering & Inspection Services

Home Overhead Rate ²	148.79% %
FCCM (Home)	0.00% %
Field Overhead Rate ²	117.04% %
FCCM (Field)	0.00% %
Profit	10.00% %

REGULAR BILLING TIME

Classification	Raw Wage Rate	Audited OH Rate ³	FCCM	Profit	Regular Billing Rate
Principal	\$ 117.36	\$ 174.62	\$ -	\$ 29.20	\$ 321.17
Project Engineer	\$ 81.66	\$ 121.50	\$ -	\$ 20.32	\$ 223.47
Engineer Intern	\$ 34.67	\$ 51.59	\$ -	\$ 8.63	\$ 94.88
Lead Inspector	\$ 42.05	\$ 49.22	\$ -	\$ 9.13	\$ 100.40
Inspector III	\$ 37.21	\$ 43.56	\$ -	\$ 8.08	\$ 88.85
Administrative Assistant	\$ 33.35	\$ 49.62	\$ -	\$ 8.30	\$ 91.27
{additional classifications}		\$ -	\$ -	\$ -	\$ -

OVERTIME BILLING RATES ^{***}

Classification	Raw Wage Rate	Audited OH Rate ³	FCCM	Profit	Regular Billing Rate
Lead Inspector	\$ 42.05	\$ 49.22	\$ -	\$ 9.13	\$ 121.43
Inspector III	\$ 37.21	\$ 43.56	\$ -	\$ 8.08	\$ 107.45
{additional classifications}			\$ -	\$ -	\$ -

² Approved by MDOT

³ Formula's may need to be adjusted if consultant has field overhead rate approved.

*** Overtime may only be allowable for those employees per Federal requirements.

*** Overtime is calculated by Raw Wage only * 1.5. Overhead and profit shall not be increased by 1.5

HOUR DISTRIBUTION / LABOR COSTS

Michael Baker International

Construction Engineering & Inspection Services

Project No. S TP-9194-00(001) LPA/105069-801000

REGULAR HOURS ONLY																
POSITION TITLE	Hours Per Month / 2024												Subtotal Hours	Hourly Rate	Extension	
	Jan 6	Feb 7	Mar 11	Apr 15	May 19	Jun 20	Jul 21	Aug 21	Sep 20	Oct 16	Nov 11	Dec 5				
Principal								2	2	2	2	2	10	\$ 311.82	\$ 3,118.20	
Project Engineer						21.5	48	48	48	48	48	48	309.5	\$ 216.96	\$ 67,149.12	
Engineer Intern						8	8	8	8	8	8	8	56	\$ 92.12	\$ 5,158.72	
Lead Inspector						160	168	176	160	184	144	128	1120	\$ 97.48	\$ 109,177.60	
Inspector III						8	8	8	8	8	8	8	56	\$ 86.26	\$ 4,830.56	
Administrative Assistant						40	48	56	56	56	56	56	368	\$ 88.61	\$ 32,608.48	
{additional classifications}													0	\$ -	\$ -	

Labor Subtotal (Regular) \$ 222,042.68

Project No. S TP-9194-00(001) LPA/105069-801000

Project No. S TP-9194-00(001) \ PA\105069-801000		OVERTIME HOURS ONLY														Subtotal Hours	Hourly Rate	Extension
		Overtime Hours Per Month																
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec					
POSITION TITLE		6	7	11	15	19	20	21	21	20	16	11	5					
Lead Inspector							14	16	20	16	16	20	16	118	\$ 117.89	\$ 13,911.02		
Inspector III														0	\$ 104.32	\$ -		
{additional classifications}														0	\$ -	\$ -		

Labor Subtotal (Overtime) \$ 13,911.02

CONTRACTOR'S Project Completion Time: 377 Productive Days
 Construction Cost Estimate: \$ 8,706,994.90

Work Conducted on the Project
 No Work being Conducted on the Project

\$ 235,953.70

Michael Baker International

Construction Engineering & Inspection Services

Project No. S-TP-9194-00(001) LPA/105069-801000

REGULAR HOURS ONLY																	
POSITION TITLE	Hours Per Month / 2025												Subtotal Hours	Hourly Rate	Extension		
	Jan 6	Feb 7	Mar 11	Apr 15	May 19	Jun 20	Jul 21	Aug 21	Sep 20	Oct 16	Nov 11	Dec 5					
Principal	2	2											4	\$ 321.17	\$	1,284.69	
Project Engineer	32	32											64	\$ 223.47	\$	14,302.32	
Engineer Intern	8	8											16	\$ 94.88	\$	1,518.09	
Lead Inspector	72	20											92	\$ 100.40	\$	9,237.13	
Inspector III	8	8											16	\$ 88.85	\$	1,421.54	
Administrative Assistant	40	40											80	\$ 91.27	\$	7,301.80	
{additional classifications}													0	\$ -	\$	-	

Project No. S-TP-9194-00(001) LPA/105069-801000

OVERTIME HOURS ONLY																
POSITION TITLE	Overtime Hours Per Month												Subtotal Hours	Hourly Rate	Extension	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
	6	7	11	15	19	20	21	21	20	16	11	5				
Lead Inspector													0	\$ 121.43	\$	-
Inspector III													0	\$ -	\$	-
(additional classifications)													0	\$ -	\$	-

CONTRACTOR'S Project Completion Time: 377 Productive Days
 Construction Cost Estimate: \$ 8,706,994.90

Work Conducted on the Project
 No Work being Conducted on the Project

\$ 35,065.56

Labor Subtotal (Overtime) \$ -

ESTIMATED MAXIMUM FEE FOR TESTING SERVICES - SA#1
Project Name

Martin Bluff Road Material Testing/ Jackson County

MDOT Project No.

STP-9194-00(001) LPA

Testing Firm Name

Terracon

MDOT District Material Engineer Approval Date for the S&T Report

8-Oct-20

Overhead Rate

184.950%

FCCM

1.070%

Profit

12.000%

Classification	Raw Wage Rate	Audited OH Rate	FCCM	Profit	Regular Billing Rate
Sr. Engineer (Williams)	\$ 62.36	\$ 115.33	\$ 0.67	\$ 21.32	\$ 199.69
Project Manager (Oberhausen)	\$ 46.85	\$ 86.65	\$ 0.50	\$ 16.02	\$ 150.02
Technician (Andrews)	\$ 20.00	\$ 36.99	\$ 0.21	\$ 6.84	\$ 64.04
Clerical (Jenkins)	\$ 26.55	\$ 49.10	\$ 0.28	\$ 9.08	\$ 85.02
	\$ -	\$ -	\$ -	\$ -	\$ -

LABOR COSTS	Hours	Regular Billing Rate	Total
Sr. Engineer (Williams)	10	\$ 199.69	\$ 1,996.85
Project Manager (Oberhausen)	74.5	\$ 150.02	\$ 11,176.51
Technician (Andrews)	200	\$ 64.04	\$ 12,808.56
Clerical (Jenkins)	30	\$ 85.02	\$ 2,550.50
		\$ -	\$ -
SUBTOTAL - LABOR COSTS	314.5	\$	28,532.43

FIELD AND LABORATORY	Quantity	Unit	Unit Cost	Total Cost
Borrow / Unclassified Excavation				
Gradation, Dry Sieve Analysis plus, if needed, the Hydrometer (T 88) Cl. B5, (Borrow Exc)	6	Each	\$ 80.00	\$ 480.00
Granular Material (With plus 10 material); Gradation, Dry Sieve Analysis (T 27)	4	Each	\$ 120.00	\$ 480.00
Atterberg Limits T 89 and T 90	4	Each	\$ 50.00	\$ 200.00
Standard Proctor Density T 99, MT 8	6	Each	\$ 200.00	\$ 1,200.00
Concrete				
Compressive Strength T22	120	Each	\$ 20.00	\$ 2,400.00
Asphalt				
Bulk Specific Gravity of Compacted Asphalt T 166	0	Each	\$ 50.00	\$ -
SUB-TOTAL - FIELD AND LABORATORY			\$	4,760.00
EXPENSE ITEMS	Quantity	Unit	Rate	Total Cost
Automobile Travel (Est. 64 trips @ 50 miles RT)	3196.12	Miles	\$ 0.625	\$ 1,997.58
SUB-TOTAL - EXPENSE ITEMS			\$	1,997.58
TOTAL PROPOSED FEE			\$	35,290.00

During Mayor comments, Councilman Gollott made the motion to approve the request from the Jackson County Board of Supervisors, as presented, for the use of the City's stage for performances during the Jackson County Blue Ribbon Fair. Councilman George seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 701-2024

WHEREAS, the Jackson County Board of Supervisors has requested the use of the City's stage for performances during the Jackson County Blue Ribbon Fair; and

WHEREAS, the City is not using the stage during the requested timeframe and staff recommends approval of the request; and

WHEREAS, House Bill 35, 2002, is a Local and Private law authorizing Jackson County and its incorporated municipalities to share governmental equipment, manpower, services and resources as mutually agreed upon; and

WHEREAS, the Mayor and Council Members hereby find that approval of the request is in the best interests of the City and the taxpayers of the State of Mississippi;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Gollott**, seconded by **Councilman George**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Cameron George
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 15, 2024.

Councilman Gollott made the motion to recess until October 22, 2024 at 11:30am.
Councilman Jackson seconded the motion. The vote was carried unanimously.

MAYOR

ATTEST:

CITY CLERK

Submitted for approval of the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

Tuesday
October 22, 2024
Gautier, Mississippi

BE IT REMEMBERED THAT A RECESSED MEETING of the Mayor and Members of the Council of the City of Gautier, Mississippi was held October 22, 2024 at 11:30 AM in the City Hall Municipal Building, 3330 Highway 90, Gautier Mississippi.

Those present were Mayor Casey Vaughan, Council Members Adam Colledge, Cameron George, and Dante Elbin. Also present were Teresa Montgomery, City Clerk; Paula Yancey, City Manager; Josh Danos, City Attorney and other concerned citizens. Those present by teleconference were Councilman Gordon Gollott, Councilman Rusty Anderson, and Councilman Richard Jackson.

AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
October 22, 2024 @ 11:30 AM

- I. Call to Order
- II. Agenda Order Approval
- III. Business Agenda

- 1. Resolution awarding the sale of two million dollars (\$2,000,000) General Obligation Bonds, Series 2024, to finance various municipal improvements

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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Adjourn until November 5, 2024 at 6:30pm
www.gautier-ms.gov

The meeting was called to order by Mayor Vaughan at 11:30am.

Councilman Colledge made the motion to approve the agenda order, as presented. Councilman George seconded the motion. The vote was carried unanimously.

There came on for consideration the matter of the issuance of general obligation bonds of the City of Gautier, Mississippi and, after a discussion of the subject matter, Councilman Colledge offered and moved the adoption of the following resolution:

RESOLUTION NUMBER 171-2024

RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI AWARDDING THE SALE OF TWO MILLION DOLLARS (\$2,000,000) CITY OF GAUTIER, MISSISSIPPI GENERAL OBLIGATION BONDS (PUBLIC IMPROVEMENTS ISSUE), SERIES 2024; DIRECTING THE ISSUANCE OF SAID BONDS; PROVIDING FOR THE LEVY OF TAXES FOR THE PAYMENT THEREOF; AUTHORIZING THE PREPARATION AND DISTRIBUTION OF A FINAL OFFICIAL STATEMENT IN CONNECTION WITH SAID BONDS; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and City Council of the City of Gautier, Mississippi (the "Governing Body"), acting for and on behalf of the City of Gautier, Mississippi (the "City"), are authorized by Sections 21-33-301 *et seq.*, Mississippi Code of 1972, as amended and supplemented (the "City Bond Act"), to issue general obligation bonds for the purposes set forth therein, including, but not limited to, (a) erecting municipal buildings, purchasing buildings and/or land for public purposes, and for repairing, improving, adorning and equipping the same, including, but not limited to, demolishing structures on public land, (b) constructing, improving or paving streets, sidewalks, driveways, parkways, walkways or public parking facilities, providing street lighting and purchasing land therefor, and (c) providing for such other costs as are authorized by Section 21-33-301 of the City Bond Act (the "Project"); and

WHEREAS, the Governing Body, acting for and on behalf of the City, is authorized by the Act to issue general obligation bonds of the City for the purpose of providing financing for the Project; and

WHEREAS, the Project is in accordance with and in furtherance of the provisions of the Act; and

WHEREAS, on October 17, 2024, the Governing Body adopted a resolution (the "Intent Resolution") declaring its intention to, among other things, issue and sell general obligation bonds of the City in a total aggregate principal amount not to exceed Two Million Dollars (\$2,000,000) for the purpose of providing financing for the Project; and

WHEREAS, as required by the Intent Resolution and Section 21-33-307 of the City Bond Act, a Notice of Resolution of Intent (the "Notice of Intent") was published in the *Sun Herald*, a newspaper having a general circulation in the City and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended and supplemented, on September 8, 15, 22 and 29, 2024, said publication being for at least three (3) consecutive weeks, with the first publication of the Notice of Intent being made not less than twenty-one (21) days prior to October 1, 2024, and the last publication being made not more than seven (7) days prior to such date; and

WHEREAS, as of the hour of 6:30 p.m. on October 1, 2024, no qualified elector of the City had filed a written protest or objection of any kind or character against the Project or the issuance of such general obligation bonds with the Clerk of the City (the "Clerk") or any member of the Governing Body; and

WHEREAS, on October 1, 2024, the Governing Body adopted a resolution (the "Sales Parameter Resolution") (a) finding and determining that the Notice of Intent was duly published as required by law and that no written protest or other objection of any kind or character against the issuance of such general obligation bonds was filed by qualified electors of the City; and (b) authorizing the sale and issuance of \$2,000,000 City of Gautier, Mississippi General Obligation Bonds (Public Improvements Issue), Series 2024 (the "Series 2024 Bonds") for the purpose of paying the costs of the Project; and

WHEREAS, pursuant to the Sales Parameter Resolution, the Governing Body approved the form of the Series 2024 Bonds, approved the form of and authorized the publication of a Notice of Bond Sale (the "Notice of Sale") in connection with the Series 2024 Bonds and approved the form of and authorized the distribution of a Preliminary Official Statement (the "Preliminary Official Statement") in connection with the Series 2024 Bonds; and

WHEREAS, pursuant to the direction of the Sales Parameter Resolution, the Notice of Sale was published in the *Sun Herald*, a newspaper having a general circulation in the City and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended and supplemented, on October 9 and 16, 2024, in the form attached hereto as Exhibit A and made a part hereof; and

WHEREAS, at or prior to the hour of 11:00 o'clock a.m., Mississippi time, on this 22nd day of October, 2024, there were filed with the Clerk, acting for and on behalf of the Governing Body three (3) sealed bids for the purchase of all of the Series 2024 Bonds as follows:

Name	Net Interest Cost Rate
Bernardi Securities, Inc.	4.354914%
Carty & Company, Inc.	4.598903
Crews & Associates, Inc.	4.907638

and a check or wire transfer to the City in the sum of Forty Thousand Dollars (\$40,000.00) as evidence of the good faith of each bidder accompanied each of said bids; and

WHEREAS, copies of each of said bids are attached hereto as Exhibit B and made a part hereof; and

WHEREAS, the Governing Body has read and considered each of said bids at length and determined that said bids are in accordance with the terms and provisions of the Notice of Sale; and

WHEREAS, the Governing Body directed Government Consultants, Inc. (the "Municipal Advisor") to verify which bid produced the lowest net interest rate (as defined in the Notice of Sale) for the Series 2024 Bonds; and

WHEREAS, the bid of Bernardi Securities, Inc. (the "Purchaser") produces the lowest net interest rate for the Series 2024 Bonds and said bid computes to a net interest rate of 4.354914%; and

WHEREAS, Butler Snow LLP ("Bond Counsel") has examined the bid of the Purchaser and declared it to be in legal form and in accordance with the terms and provisions of the Notice of Sale; and

WHEREAS, it is the opinion of the Governing Body that the best interest of the City will be served by the acceptance of the aforesaid bid of the Purchaser; and

WHEREAS, the issuance of the Series 2024 Bonds for the purpose of raising money to provide financing for a portion of the cost of the Project will result in a substantial public benefit to the citizens of the City; and

WHEREAS, it has now become necessary that the Governing Body proceed to make provision for the preparation, execution, issuance and delivery of the Series 2024 Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY, ACTING FOR AND ON BEHALF OF THE CITY, AS FOLLOWS:

SECTION 1. The bid of the Purchaser is hereby declared to be the best responsible bid and the one offering to purchase the City's \$2,000,000 General Obligation Bonds (Public Improvements Issue), Series 2024 at such price and such rates of interest as will produce the lowest net interest rate for the City.

SECTION 2. The bid of the Purchaser be and the same is hereby accepted, subject to the conditions of the Notice of Sale, and in accordance with said bid the Series 2024 Bonds shall bear interest at the following rates:

Year	Principal Amount	Interest Rate/ Coupon
2025	\$ 60,000	5.000%
2026	65,000	5.000
2027	65,000	5.000
2028	70,000	5.000
2029	75,000	5.000
2030	80,000	5.000
2031	80,000	5.000
2032	85,000	5.000
2033	90,000	5.000
2034	90,000	5.000
2035	100,000	4.000
2036	105,000	4.000
2037	110,000	4.000
2038	115,000	4.000

2039	120,000	4.125
2040	125,000	4.250
2041	130,000	4.250
2042	140,000	4.375
2043	145,000	4/375
2044	150,000	4.500

The Mayor of the City (the "Mayor") and the Clerk are hereby empowered and directed to accept said bid in the manner provided in the bid, and the good faith check or wire transfer received with said bid, in the sum of Forty Thousand Dollars (\$40,000.00), shall be collected, deposited and invested by the City in accordance with the terms of the Notice of Sale, and shall be applied in part payment for the Series 2024 Bonds or to secure the City from any loss resulting from the failure of the Purchaser to comply with the terms of its bid. All other good faith checks shall be returned to the respective unsuccessful bidders by the Clerk.

SECTION 3. Proceeding under the authority of the Act, there shall be and there are hereby authorized and directed to be issued General Obligation Bonds (Public Improvements Issue), Series 2024 of the City in the aggregate principal amount of Two Million Dollars (\$2,000,000). In consideration of the purchase and acceptance of any and all of the Series 2024 Bonds by the registered owners thereof, this resolution and the Sales Parameter Resolution shall constitute a contract between the City and the registered owners from time to time of the Series 2024 Bonds. The pledge made under this resolution and the Sales Parameter Resolution, and the covenants and agreements herein and therein set forth to be performed on behalf of the City shall be for the equal benefit, protection and security of the registered owners of any and all of the Series 2024 Bonds, all of which, regardless of the time or times of their authentication and delivery or maturity, shall be of equal rank without preference, priority or distinction. Pursuant to the Act, the Series 2024 Bonds shall be general obligations of the City, and the full faith, credit and taxing power of the City are hereby irrevocably pledged for the payment of the principal of and interest on the Series 2024 Bonds. For the purposes of effectuating and providing for the payment of the principal of and interest on the Series 2024 Bonds, as the same shall respectively mature and accrue, there shall be, and is hereby, levied to the extent necessary therefore a direct, continuing special tax upon all of the taxable property within the geographical limits of the City, adequate and sufficient, after allowance shall have been made for the expenses of collection and delinquencies in the payment of taxes, to produce sums required for the payment of the principal of and the interest on the Series 2024 Bonds; provided, however, that such tax levy for any year shall be abated *pro tanto* to the extent the City on or prior to September 1 of that year has transferred money to the Bond Fund (as defined in the Sales Parameter Resolution), or has made other provisions for funds, to be applied toward the payment of the principal of and interest on the Series 2024 Bonds due during the ensuing fiscal year of the City. When necessary, said tax shall be extended upon the tax rolls and collected in the same manner and at the same time as other taxes of the City are collected, and the rate of tax which shall be so extended shall be sufficient in each year fully to produce the sums required as aforesaid, without limitation as to rate or amount. The avails of said tax are hereby irrevocably pledged for the payment of the principal of and interest on the Series 2024 Bonds as the same shall respectively mature and accrue. Should there be a failure in any year to comply with the requirements of this Section 3, such failure shall not impair the right of the registered owners of

any of the Series 2024 Bonds in any subsequent year to have adequate taxes levied and collected to meet the obligations of the Series 2024 Bonds, both as to principal and interest.

SECTION 4. The Series 2024 Bonds shall be dated the date of delivery thereof; shall bear interest from said date at the rates per annum set forth in Section 2 above (computed on the basis of a three hundred sixty (360) day year of twelve (12), thirty (30) day months), payable on May 1 and November 1 of each year, commencing November 1, 2025; and shall mature on November 1 in the years and in the principal amounts set forth in Section 2 above.

SECTION 5. The Series 2024 Bonds shall be issued as fully registered bonds in the denominations of \$5,000 or any integral multiple thereof and shall be numbered from R-1 upwards without regard to maturity.

SECTION 6. (a) The Series 2024 Bonds maturing November 1, 2035, and thereafter will be subject to redemption prior to their respective maturities, at the option of the City, on and after November 1, 2034, either in whole or in part on any date, as selected by the City among maturities, and by lot within each maturity, at the principal amount thereof, together with accrued interest to the date fixed for redemption and without premium.

(b) Notice of each such redemption, which may be conditional, shall be mailed, postage prepaid, not less than thirty (30) days prior to the redemption date, to all registered owners of the Series 2024 Bonds to be redeemed at their addresses as they appear on the registration books of the City kept by the Paying and Transfer Agent (as hereinafter defined).

(c) On the date designated for redemption, notice having been mailed to the registered owners of the Series 2024 Bonds to be redeemed as provided in paragraph (b) of this Section 6, and monies sufficient for the payment of the redemption price of said Series 2024 Bonds being held by the Paying and Transfer Agent or an escrow agent, the Series 2024 Bonds so called for redemption shall become due and payable at the redemption price provided for the redemption of such Series 2024 Bonds on such date, interest on such Series 2024 Bonds shall cease to accrue, such Series 2024 Bonds shall cease to be entitled to any lien, benefit or security under this resolution and shall no longer be deemed to be outstanding hereunder, and the registered owners shall have no rights in respect thereof except to receive payment of the redemption price thereof (including interest accrued to such redemption date) from the funds held for that purpose.

SECTION 7. The Series 2024 Bonds shall be in the form and be subject to the covenants and agreements set forth in this resolution and the Sales Parameter Resolution. The Series 2024 Bonds shall be prepared and executed as soon as may be practicable after the adoption of this resolution and shall be delivered thereafter to the Purchaser.

SECTION 8. The Peoples Bank, Biloxi, Mississippi, is hereby appointed as the Paying and Transfer Agent for the Series 2024 Bonds.

SECTION 9. The decisions and determinations made by the Mayor and the Clerk, relating to the Series 2024 Bonds, and the actions taken by them in connection with the preparation of the Preliminary Official Statement and the Notice of Sale are hereby approved and ratified by the Governing Body. The Mayor be, and is hereby authorized and directed to prepare, execute and distribute a final Official Statement in connection with the Series 2024 Bonds

substantially in the form of the Preliminary Official Statement, with such changes, omissions, insertions and revisions from the Preliminary Official Statement as he shall deem necessary and approve, said execution being conclusive evidence of such approval, and to deliver a reasonably sufficient number of such Official Statement to the Purchaser.

SECTION 10. The Mayor, each member of the Governing Body and the Clerk are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of this resolution and are further authorized to take any and all further actions and execute and deliver any and all other documents and certificates as may be necessary or desirable in connection with the issuance of the Series 2024 Bonds, the Preliminary Official Statement, the final Official Statement or other documents necessary to conclude the sale and issuance of the Series 2024 Bonds and to document the City's compliance with the Act and the Internal Revenue Code of 1986, as amended.

SECTION 11. In the event any scrivener's errors shall be discovered in this resolution after the adoption hereof but prior to the issuance of the Series 2024 Bonds, the Governing Body hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this resolution prior to the issuance of the Series 2024 Bonds.

SECTION 12. All resolutions or parts thereof in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 13. This resolution shall become effective immediately upon the adoption hereof.

SECTION 14. If any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision or provisions had not been contained herein.

Councilman George seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Mayor Casey Vaughan voted:	Aye
Councilman Adam Colledge voted:	Aye
Councilman Cameron B. George voted:	Aye
Councilman Richard "DJ" Jackson voted:	Aye
Councilman Gordon T. Gollott voted:	Aye
Councilman Rusty Anderson voted:	Aye
Councilman Dante Elbin voted:	Aye

The motion having received the affirmative vote of a majority of the members of the Governing Body present, being a quorum of said Governing Body, the Mayor declared the motion carried and the resolution adopted this the 22nd day of October, 2024.

(SEAL)

CITY OF GAUTIER, MISSISSIPPI

By _____
Mayor

Attest:

City Clerk

90153205.v1

EXHIBIT A
PROOF OF PUBLICATION OF NOTICE OF BOND SALE



The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer

Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald

The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
24401	599879	BLX class	Gautier, NS GO Bonds	\$3,690.00	6	20.50 in

Attention: Jenell Robinson
BUTLER SNOW - RIDGELAND
1020 HIGHLAND COLONY PARKWAY, SUITE 1400
RIDGELAND, MS 39157

accounts.payable@butlersnow.com

Copy of ad content
is on the next page

STATE OF MISSISSIPPI COUNTY OF HARRISON

Before me, the undersigned Notary of Dallas County, Texas personally appeared Mary Castro, who, being by me first duly sworn, did depose and say that she is a clerk of The Sun Herald, a daily newspaper published in the city of Gulfport, in Harrison County, Mississippi and the publication of the notice, a copy of which is hereto attached, has been made in said paper in the issue(s) of:

2 insertion(s) published on:
10/09/24, 10/16/24

Affidavit further states on oath that said newspaper has been established and published continuously in said county for a period of more than twelve months next prior to the first publication of said notice.

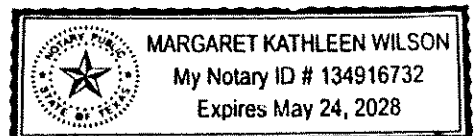
Mary Castro

Sworn to and subscribed before me this 16th day of
October in the year of 2024

Margaret K. Wilson

Notary Public

* The Sun Herald has been deemed eligible for publishing legal notices in Jackson County to meet the requirements of Miss. Code 1972 Section 13-3-31 and 13-3-32.



Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

02,000,000
CITY OF SALES, INDEPENDENT
GENERAL, UNLIMITED POWER,
STATE OF NEW YORK, INC.,
JANUARY 2004

Year	Principal Amount
2025	\$80,000
2026	\$8,200
2027	\$8,400
2028	70,600
2029	78,000
2030	\$0,000
2031	\$0,000
2032	\$0,000
2033	\$0,000
2034	\$0,000
2035	100,000
2036	108,000
2037	110,000
2038	118,000
2039	180,000
2040	188,000
2041	180,000
2042	140,000
2043	148,000
2044	160,000

11

EXHIBIT B

BIDS

Gautier
\$2,000,000 General Obligation Bonds (Public Improvements
Issue), Series 2024

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,006,474.90, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
11/01/2025	60M	5.0000	3.5000	101.436
11/01/2026	65M	5.0000	3.5000	102.849
11/01/2027	65M	5.0000	3.5000	104.213
11/01/2028	70M	5.0000	3.5000	105.531
11/01/2029	75M	5.0000	3.5000	106.804
11/01/2030	80M	5.0000	3.5000	108.033
11/01/2031	80M	5.0000	3.6000	108.576
11/01/2032	85M	5.0000	3.6500	109.275
11/01/2033	90M	5.0000	3.7000	109.858
11/01/2034	90M	5.0000	3.7500	110.329
11/01/2035	100M	4.0000	3.9000	100.819
11/01/2036	105M	4.0000	4.0000	100.000
11/01/2037	110M	4.0000	4.0500	99.498
11/01/2038	115M	4.0000	4.1000	98.943
11/01/2039	120M	4.1250	4.1500	99.722
11/01/2040	125M	4.2500	4.2500	100.000
11/01/2041	130M	4.2500	4.3500	98.807
11/01/2042	140M	4.3750	4.4000	99.690
11/01/2043	145M	4.3750	4.4500	99.044
11/01/2044	150M	4.5000	4.5000	100.000

Total Interest Cost: \$1,056,952.81

Premium: \$6,474.90

Net Interest Cost: \$1,050,477.91

NIC: 4.354914

Time Last Bid Received On: 10/22/2024 10:46:31 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Bernardi Securities, Inc., Northfield , IL

Contact: Gineen Destefano

Title:

Telephone: 312-281-2019

Fax:

Issuer Name: City of Gautier

Company Name: _____

Accepted By: _____ Accepted By: _____

Date: _____ Date: _____

OFFICIAL BID FORM

**\$2,000,000
CITY OF GAUTIER, MISSISSIPPI
GENERAL OBLIGATION BONDS
(PUBLIC IMPROVEMENTS ISSUE),
SERIES 2024**

October 22, 2024

Mayor and City Council
City of Gautier
3330 US Highway 90
Gautier, Mississippi 39553

Ladies and Gentlemen:

For Two Million and No/100ths Dollars (\$2,000,000) aggregate principal amount General Obligation Bonds (Public Improvements Issue), Series 2024 (the "Bonds") of the City of Gautier, Mississippi (the "City"), bearing interest at the rate or rates specified below, we will pay you the aggregate par value thereof of \$2,000,000.00 plus a premium of \$6,474.90. The Bonds will be dated and bear interest from the date of delivery thereof and will mature on November 1 in the years set forth in the Notice of Bond Sale, dated October 1, 2024, in connection with the Bonds (the "Notice of Bond Sale").

The Bonds maturing on November 1 in the years indicated shall bear interest at the rates set opposite each, as follows:

Year	Principal Amount	Interest Rate/ Coupon	Year	Principal Amount	Interest Rate/ Coupon
2025	\$ 60,000	5.00%	2035	100,000	4.00%
2026	65,000	5.00	2036	105,000	4.00
2027	65,000	5.00	2037	110,000	4.00
2028	70,000	5.00	2038	115,000	4.00
2029	75,000	5.00	2039	120,000	4.125
2030	80,000	5.00	2040	125,000	4.25
2031	80,000	5.00	2041	130,000	4.25
2032	85,000	5.00	2042	140,000	4.375
2033	90,000	5.00	2043	145,000	4.375
2034	90,000	5.00	2044	150,000	4.50

The following is a computation of the net interest cost and average annual net interest rate (calculated in accordance with the provisions of the Notice of Bond Sale), respectively, in the above bid and is submitted for information purposes only and is not a part of this bid unless it is in conformity with the above enumerated interest rates and premium, if any.

Gross Interest Cost	\$1,056,952.81
Less Premium.....	6,474.90
Net Interest Cost	1,050,477.91
Average Annual Net Interest Rate	4.354914%

This bid is subject to all of the terms and conditions of the Notice of Bond Sale, which Notice of Bond Sale by this reference thereto is hereby made a part hereof.

We hereby acknowledge that we have received and reviewed the Preliminary Official Statement of the City, dated October 7, 2024, prepared in connection with the Bonds.

A WIRE TRANSFER, OR PROOF THEREOF, OR A CERTIFIED CHECK, CASHIER'S CHECK OR EXCHANGE PAYABLE TO THE ORDER OF THE CITY OF GAUTIER, MISSISSIPPI, ISSUED OR CERTIFIED BY A BANK LOCATED WITHIN OR WITHOUT THE STATE OF MISSISSIPPI, IN THE AMOUNT OF FORTY THOUSAND AND NO/100THS DOLLARS (\$40,000.00) accompanies this bid as evidence of good faith and said good faith deposit shall be returned to the undersigned if this bid is not accepted, or if the City should fail to deliver said Bonds to the undersigned in accordance with the terms of the Notice of Bond Sale; otherwise said good faith deposit shall be held by the City and shall be applied as and when the Bonds are delivered and paid for under the terms of this bid, as part payment therefor, or be applied as and for liquidated damages in the event that the undersigned fails to take up and pay for the Bonds. Pending the application of the good faith deposit of the successful bidder as aforesaid, such deposit may be invested in direct obligations of, or obligations guaranteed by, the United States of America or in repurchase agreements with banks fully secured by such obligations, and the City shall be entitled to any income from any such investment.

This bid is for immediate acceptance.

Bidder¹ Bernardi Securities, Inc.

By Peter Raines



(Signature)

423 Central Avenue, Northfield IL 60093
312-2891-2033

(Note: No addition to or alteration in this bid is to be made, and any erasure may cause a rejection of this bid. Bids must be filed with the Mayor and City Council of the City of Gautier, Mississippi in the Office of the City Clerk in the City Hall located at 3330 US Highway 90, Gautier, Mississippi 39553, attention: Ms. Teresa Montgomery, City Clerk, either electronically, as provided in the Notice of Bond Sale, or by hand delivery sealed and worded on the outside, in substance, "Bid for City of Gautier, Mississippi General Obligation Bonds (Public Improvements Issue), Series 2024", before 11:00 o'clock a.m., Mississippi time, on October 22, 2024. No interest will be allowed the bidder on the good faith deposit which accompanies this bid.)

ACCEPTANCE

The above bid accepted by the Mayor and City Council of the City of Gautier, Mississippi, this 22nd day of October, 2024, and receipt of the within mentioned check is hereby acknowledged.

CITY OF GAUTIER, MISSISSIPPI

By _____

Mayor

Attest:

City Clerk

Return of the good faith check is hereby acknowledged.

By _____

Title _____

¹ Please list on an exhibit all members, if any, of your syndicate.

Gautier
\$2,000,000 General Obligation Bonds (Public Improvements
Issue), Series 2024

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,002,079.70, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
11/01/2025	60M	6.0000	4.0000	101.908
11/01/2026	65M	6.0000	4.0000	103.776
11/01/2027	65M	6.0000	4.0000	105.571
11/01/2028	70M	6.0000	4.0000	107.296
11/01/2029	75M	6.0000	4.0000	108.954
11/01/2030	80M	6.0000	4.0000	110.548
11/01/2031	80M	6.0000	4.0000	112.080
11/01/2032	85M	6.0000	4.0000	113.552
11/01/2033	90M	6.0000	4.0000	114.967
11/01/2034	90M	6.0000	4.0500	115.881
11/01/2035	100M	5.0000	4.1000	107.312
11/01/2036	105M	4.2500	4.2500	100.000
11/01/2037	110M	4.2500	4.3000	99.505
11/01/2038	115M	4.2500	4.3500	98.959
11/01/2039	120M	4.2500	4.4000	98.366
11/01/2040	125M	4.2500	4.4500	97.729
11/01/2041	130M	4.2500	4.5000	97.052
11/01/2042	140M	4.2500	4.5500	96.341
11/01/2043	145M	4.2500	4.6000	95.599
11/01/2044	150M	4.2500	4.6500	94.830

Total Interest Cost: \$1,111,411.67

Premium: \$2,079.70

Net Interest Cost: \$1,109,331.97

NIC: 4.598903

Time Last Bid Received On: 10/22/2024 9:34:29 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Carty & Company, Inc., Memphis , TN
 Contact: Brent Whisnant
 Title: Underwriting
 Telephone: 901-766-6227
 Fax: 901-766-6240

Issuer Name: City of Gautier

Company Name: _____

Accepted By: _____

Accepted By: _____

Date: _____

Date: _____

Gautier
\$2,000,000 General Obligation Bonds (Public Improvements
Issue), Series 2024

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,000,015.40, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
11/01/2025	60M	5.5000	4.0000	101.431
11/01/2026	65M	5.5000	3.8000	103.217
11/01/2027	65M	5.5000	3.8000	104.751
11/01/2028	70M	5.5000	3.8500	106.038
11/01/2029	75M	5.5000	3.9000	107.182
11/01/2030	80M	5.5000	4.0000	107.911
11/01/2031	80M	5.5000	4.0500	108.742
11/01/2032	85M	5.5000	4.1000	109.449
11/01/2033	90M	5.5000	4.2000	109.644
11/01/2034	90M	4.2500	4.3000	99.596
11/01/2035	100M	4.3750	4.4000	99.783
11/01/2036	105M	4.5000	4.5000	100.000
11/01/2037	110M	4.5000	4.5500	99.513
11/01/2038	115M	4.6250	4.6500	99.744
11/01/2039	120M	4.7500	4.8000	99.469
11/01/2040	125M	4.8750	4.9000	99.724
11/01/2041	130M	5.0000	5.0000	100.000
11/01/2042	140M	5.0000	5.0500	99.412
11/01/2043	145M	5.0000	5.1000	98.791
11/01/2044	150M	5.0000	5.1500	98.140

Total Interest Cost: \$1,183,819.38

Premium: \$15.40

Net Interest Cost: \$1,183,803.98

NIC: 4.907638

Time Last Bid Received On: 10/22/2024 10:58:32 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Crews & Associates, Inc., Little Rock , AR

Contact: Katie Eisenhart

Title:

Telephone: 501-978-7994

Fax:

Issuer Name: City of Gautier

Company Name: _____

Accepted By: _____ Accepted By: _____

Date: _____ Date: _____

Councilman Colledge made the motion to adjourn until November 5, 2024 at 6:30pm.
Councilman George seconded the motion. The vote was carried unanimously.

MAYOR

ATTEST:

CITY CLERK

Submitted for approval of the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

CITY OF GAUTIER
Consent Agenda Item #2
Fact Sheet

Council Meeting:
Title:

November 5, 2024
Receive September 2024 Finance Reports

Introduced by:
Contact Person/Telephone

Teresa Montgomery 497-8000

Summary Explanation: Receive September 2024 Finance Reports.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐	Anderson	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐	Anderson	☐	Elbin	☐
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Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, Miss. Code Ann. 21-35-13 requires a budget report to be presented to the governing authority at the regular meeting each month.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Finance Report for September 2024 are hereby received.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting November 5, 2024.

SEP 2024 Ending Cash Balances

GENERAL DEPOSITORY

Fund Name		Account #	Balance
General Fund	Depository Account	001-000-001	\$5,577,779.88
HB1 Modernization Act Funds	Depository Account	002-000-001	\$1,601,621.71
ARP Fiscal Recovery Funds	Depository Account	003-000-001	\$1,334,135.84
Amphitheater Venue	Depository Account	004-000-001	\$35,229.67
MDAH School House Grant	Depository Account	030-000-001	\$20,427.43
SE MS METRO TASK FORCE	Depository Account	156-000-001	\$131,542.96
U S Justice Equitable Sharing	Depository Account	157-000-001	\$81,824.00
Fire Protection Fund	Depository Account	160-000-001	\$335,993.09
Tidelands Grant	Depository Account	171-000-001	(\$9,270.56)
Library Support Fund	Depository Account	172-000-001	\$6,586.76
Fairway Boat Launch	Depository Account	173-000-001	(\$2,400.00)
Shepard State Park Fund	Depository Account	176-000-001	\$41,460.50
USDA NRCS EWP Program	Depository Account	300-000-001	\$34,695.07
MDOT TA Grant: Martin Bluff Sidewalk	Depository Account	303-000-001	
Town Center Retail Dev Complex	Depository Account	309-000-001	
Solid Waste Fund	Depository Account	404-000-001	\$111,019.34
EPA: Brownfields Assessment	Depository Account	409-000-001	

General Ledger Cash Balance \$9,300,645.69

General Depository Reconciled Cash Balance **\$9,300,695.69**

ENTERPRISE FUND

Fund Name		Account #	Balance
OST-GV Sewer Improvements	Enterprise Account	360-000-002	
GV-Robertsdale Sewer Imps	Enterprise Account	361-000-002	\$12.00
Hickory Hill Water Quality-Stormwater	Enterprise Account	362-000-002	\$0.00
Head Start Drainage Imp Project	Enterprise Account	370-000-002	\$0.00
Animal Shelter Water Main Ext	Enterprise Account	371-000-002	\$0.00
Water & Sewer Utility	Enterprise Account	400-000-002	\$3,849,064.60
S2023 GO Note Equipment Fund	Enterprise Account	401-000-002	\$109,219.25
Hurricane Katrina (PW Bldg)	Enterprise Account	449-000-002	

General Ledger Cash Balance \$3,958,295.85

Enterprise Reconciled Cash Balance **\$3,954,531.20**

BOND & RESTRICTED FUNDS

Fund Name		Account #	Balance
7M GO Bond S2010	Bond Fund	130-000-001	\$824,091.86
HB 1353 Shepard State Park Project	Restricted Fund	177-000-001	\$219,188.09
W&S Bond S2018-S2019: Debt Service	Debt Service Fund	250/252-000-007	\$405,607.72
W&S Bond S2018-S2019: DS Reserve	Restricted Fund	251/253-000-003	\$724,228.90
W&S Bond S2018-S2019: Contingency	Restricted Fund	251/253-000-005	\$61,108.38
W&S Bond S2018-S2019: Depreciation	Restricted Fund	251/253-000-009	\$61,108.29
S2019 MPI GO Bond DS Fund	Restricted Fund	254-000-007	\$20,687.58
S2019 Construction Fund MPI GO Bond	Bond Fund	Funds 304-308	\$24,083.28
HB Town Commons - Great Lawn	Restricted Fund	304-000-002	\$0.00
MSPAC_TC Park HB1535 Project	Restricted Fund	304/309-000-004	\$1,515,499.79
Inclusion Playground HB603	Restricted Fund	304-000-009	\$2,643.10
Performing Arts Center HB603	Restricted Fund	309-000-005	\$2,012,767.07
SB 2971 Amphitheater-Museum	Restricted Fund	309-000-006	\$849,436.93
S2019 Cash w/ Fiscal Agent (Debt Service)	Restricted Fund	305-000-014	\$176.31
W&S Bond S2018-S2019: Construction	Bond Fund	Fund 355	\$265,310.21
S2020 Utility Bond Refunding DS Reserve	Restricted Fund	498-000-003	\$257,466.09
Customer Meter Deposit Funds	Restricted Fund	406-000-001	\$974,125.89

Total Bond & Restricted Reconciled Cash Balances **\$8,217,529.49**

**SEP 2024
YEAR TO DATE TOTALS**

General Fund Totals

	BUDGET FY 2024	SEP 2024	Balance	100.0% % to date
General Fund Revenues	13,022,373.00	12,932,831.85	89,541.15	99.3%
Expenditures:				
001 Legislative	246,854.00	236,435.78	10,418.22	95.7%
010 City Court	351,763.00	313,644.84	38,118.16	89.1%
021 City Manager	282,800.00	186,808.58	95,991.42	66.0%
022 Human Resources	76,969.00	71,517.89	5,451.11	92.9%
040 City Clerk	510,208.00	491,501.24	18,706.76	96.3%
060 City Attorney	175,000.00	145,094.61	29,905.39	82.9%
090 Economic Dev - Planning	520,795.00	420,070.99	100,724.01	80.6%
092 Building & General Expenses	1,297,845.00	1,025,931.57	271,913.43	79.0%
094 Grants & Project Admin	233,964.00	215,707.60	18,256.40	92.1%
100 Police	5,055,948.00	4,644,241.77	411,706.23	91.8%
161 Fire	3,081,791.00	2,854,085.75	227,705.25	92.6%
170 Recreation	840,914.00	775,896.76	65,017.24	92.2%
201 PW: Streets	734,800.00	520,317.05	214,482.95	70.8%
205 PW: Maintenance	372,996.00	322,442.16	50,553.84	86.4%
680 Debt Service	87,454.00	87,453.55	0.45	99.9%
900 Interfund Transfers	771,132.00	769,996.00	1,136.00	99.8%
General Fund Expenditures	14,641,233.00	13,081,146.14	1,560,086.86	89.3%
<i>Total Operating Expenditures</i>	12,956,678.00	11,527,955.47	1,428,722.53	
<i>Total Capital Outlay Expenditures</i>	689,760.00	559,583.12	130,176.88	
<i>Total Debt Service</i>	223,663.00	223,611.55	51.45	
<i>Total Transfers Out</i>	771,132.00	769,996.00	1,136.00	
<i>Total Unappropriated</i>	0.00	0.00	0.00	
<i>Check Total</i>	14,641,233.00	13,081,146.14	1,560,086.86	
 <i>Personnel</i>	9,290,832.00	8,756,800.83	534,031.17	
<i>Supplies</i>	697,111.00	495,676.51	201,434.49	
<i>Other Services</i>	2,968,735.00	2,275,478.13	693,256.87	
<i>Capital Outlay</i>	689,760.00	559,583.12	130,176.88	
<i>Debt Service</i>	223,663.00	223,611.55	51.45	
<i>Interfund Transfers for DS</i>	771,132.00	769,996.00	1,136.00	
<i>Unappropriated</i>	0.00	0.00	0.00	
<i>Check Total</i>	14,641,233.00	13,081,146.14	1,560,086.86	

SEP 2024
YEAR TO DATE TOTALS

Special Funds	BUDGET FY 2023	As of SEP 2024	Balance	100.0% % to date
002 HB1 Modernization Funds				
Revenues	1,195,544.26	1,195,544.26	0.00	100.0%
Expenditures	2,098,426.71	496,805.00	1,601,621.71	23.6%
003 ARP FEDERAL FUNDS SLFR22621				
Revenues	3,932,809.75	1,202,549.48	2,730,260.27	30.5%
Expenditures	5,884,118.49	2,197,800.91	3,686,317.58	37.3%
004 Amphitheater Venue Fund				
Revenues	555,000.00	496,363.50	58,636.50	89.4%
Expenditures	555,000.00	471,568.66	83,431.34	84.9%
030 MDAH 2014 Community Heritage				
Revenues	74,577.00		74,577.00	
Expenditures	95,004.43		95,004.43	
130 \$7M GO Bond - Capital Improvements				
Revenues	5,590,673.32	1,260,419.04	4,330,254.28	22.5%
Expenditures	6,819,521.85	1,797,065.08	5,022,456.77	26.3%
156 SE MS METRO TASK FORCE				
Revenues	150,000.00	150,000.00	0.00	100.0%
Expenditures	269,655.00	141,153.83	128,501.17	52.3%
157 US Justice Equitable Sharing				
Revenues	49,097.68	65,436.73	(16,339.05)	133.2%
Expenditures	62,532.11	1,024.59	61,507.52	1.6%
160 Fire Protection Fund				
Revenues	543,000.00	547,908.94	(4,908.94)	100.9%
Expenditures	629,500.00	613,284.07	16,215.93	97.4%
171 Combined Tidelands Grant				
Revenues	840,695.11	85,518.27	755,176.84	10.1%
Expenditures	799,895.33	54,586.77	745,308.56	6.8%
172 Library Support Fund				
Revenues	129,119.00	127,788.74	1,330.26	98.9%
Expenditures	129,119.00	127,788.74	1,330.26	98.9%
173 Fairway Boat Launch - Tidelands				
Revenues	250,000.00	10,475.00	239,525.00	4.1%
Expenditures	250,000.00	20,375.00	229,625.00	8.1%
176 Shepard State Park				
Revenues	180,570.00	122,009.09	58,560.91	67.5%
Expenditures	197,515.00	144,376.40	53,138.60	73.0%

**SEP 2024
YEAR TO DATE TOTALS**

Special Funds	BUDGET FY 2023	As of SEP 2024	Balance	100.0% % to date
177 HB1353 Local Imps: Shepard				
Revenues	500.00	5,865.53	(5,365.53)	1173.1%
Expenditures	1,446,824.48	1,308,547.84	138,276.64	90.4%
250 2018 W&S Bond Debt Service				
Revenues	290,350.00	290,836.19	(486.19)	100.1%
Expenditures	286,318.76	286,318.76	0.00	100.0%
251 2018 W&S Bond Debt Serv Reserve				
Revenues	11,440.00	12,248.78	(808.78)	107.0%
Expenditures	1,950.00	1,950.00	0.00	100.0%
252 2019 W&S Bond Debt Service				
Revenues	387,300.00	387,871.18	(571.18)	100.1%
Expenditures	379,181.25	379,181.25	0.00	100.0%
253 2019 W&S Bond Debt Serv Reserve				
Revenues	11,750.00	13,179.46	(1,429.46)	112.1%
Expenditures	2,700.00	2,700.00	0.00	100.0%
254 S2018 MPI GO Bond Debt Service				
Revenues	298,060.00	297,460.07	599.93	99.7%
Expenditures	298,431.26	297,806.47	624.79	99.7%
255 S2020 Refnd GO Bond Debt Service				
Revenues	472,700.00	472,700.00	0.00	100.0%
Expenditures	472,700.00	472,700.00	0.00	100.0%
300 USDA-NRCS EWP				
Revenues	149,362.50	45,000.00	104,362.50	30.1%
Expenditures	151,800.00	13,700.00	138,100.00	9.0%
303 MDOT-TA Grant: Martin Bluff Sidewalk				
Revenues	0.00		0.00	
Expenditures	90,748.83	90,748.83	0.00	100.0%
304 Town Commons Park Project				
Revenues	218,452.10	218,356.81	95.29	99.9%
Expenditures	5,966,088.09	5,334,759.62	631,328.47	89.4%
305 S2019 MPI GO Bond Construction Fund				
Revenues	1,200.00	3,583.16	(2,383.16)	298.5%
Expenditures	25,000.00	13,523.96	11,476.04	54.0%
309 Town Center: MS Songwriters PA Center				
Revenues	3,600.00	26,264.47	(22,664.47)	729.5%
Expenditures	4,508,320.64	124,275.00	4,384,045.64	2.7%

SEP 2024
YEAR TO DATE TOTALS

Special Funds	BUDGET FY 2023	As of SEP 2024	Balance	100.0% % to date
355 Water Supply & Treatment Plant				
Revenues	6,000.00	5,615.85	384.15	93.5%
Expenditures	3,848,023.20	3,572,940.75	275,082.45	92.8%
356 Lark Water Treatment Plant				
Revenues	2,770,000.00		2,770,000.00	
Expenditures	2,770,000.00		2,770,000.00	
361 GV-Robertsdale Sewer Imps				
Revenues	385,988.73	347,090.28	38,898.45	89.9%
Expenditures	0.00		0.00	
362 Hickory Hill Wtr Qty-Stormwater				
Revenues	2,973,981.00	142,650.00	2,831,331.00	4.7%
Expenditures	2,973,981.00	163,180.00	2,810,801.00	5.4%
370 Head Start Drainage Improvements				
Revenues	249,318.30	249,318.30	0.00	100.0%
Expenditures	96,448.36	56,112.22	40,336.14	58.1%
371 Animal Shelter Water Main Extension				
Revenues	317,249.02	317,249.02	0.00	100.0%
Expenditures	137,473.52	134,925.02	2,548.50	98.1%
401 S2023 GO Note Equipment Fund				
Revenues	1,380,000.00	1,380,000.00	0.00	100.0%
Expenditures	1,380,000.00	1,270,780.75	109,219.25	92.0%
404 Solid Waste Fund				
Revenues	1,587,600.00	1,577,823.38	9,776.62	99.3%
Expenditures	1,586,388.00	1,577,395.13	8,992.87	99.4%
498 DSR Fund: 2020 UTY Bond Refunding				
Revenues	600.00	1,661.44	(1,061.44)	276.9%
Expenditures	0.00		0.00	

**SEP 2024
YEAR TO DATE TOTALS**

ENTERPRISE FUND (400)

	BUDGET FY 2024	SEP 2024	Balance	100.0% % to date
Utility Fund Revenues	10,892,275.00	11,054,713.14	(162,438.14)	101.4%
Administration	3,884,970.00	3,491,138.24	393,831.76	89.8%
Water & Sewer O & M	3,818,072.00	3,688,261.96	129,810.04	96.6%
Debt Service	1,069,872.00	1,069,500.06	371.94	99.9%
Transfers	1,878,900.00	1,878,900.00	0.00	100.0%
Contingencies	200,000.00	0.00	200,000.00	
Utility Fund Expenditures	10,851,814.00	10,127,800.26	724,013.74	93.3%
<i>Total Operating Expenditures</i>	<i>7,549,042.00</i>	<i>7,086,891.34</i>	<i>462,150.66</i>	
<i>Total Capital Outlay Expenditures</i>	<i>154,000.00</i>	<i>92,508.86</i>	<i>61,491.14</i>	
<i>Total Debt Service</i>	<i>1,069,872.00</i>	<i>1,069,500.06</i>	<i>371.94</i>	
<i>Total Interfund Transfers</i>	<i>1,878,900.00</i>	<i>1,878,900.00</i>	<i>0.00</i>	
<i>Total Contingency Expenditures</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>10,851,814.00</i>	<i>10,127,800.26</i>	<i>724,013.74</i>	
 <i>Personnel</i>	 <i>560,570.00</i>	 <i>560,569.75</i>	 <i>0.25</i>	
<i>Supplies</i>	<i>333,000.00</i>	<i>291,624.07</i>	<i>41,375.93</i>	
<i>Other Services</i>	<i>6,655,472.00</i>	<i>6,234,697.52</i>	<i>420,774.48</i>	
<i>Capital Outlay</i>	<i>154,000.00</i>	<i>92,508.86</i>	<i>61,491.14</i>	
<i>Debt Service</i>	<i>1,069,872.00</i>	<i>1,069,500.06</i>	<i>371.94</i>	
<i>Interfund Transfers</i>	<i>1,878,900.00</i>	<i>1,878,900.00</i>	<i>0.00</i>	
<i>Contingencies</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>10,851,814.00</i>	<i>10,127,800.26</i>	<i>724,013.74</i>	

CITY OF GAUTIER
Consent Agenda Item #3
Fact Sheet

Council Meeting:
Title:

November 5, 2024
Authorization to accept monetary donation for The
City of Gautier's Cruisin' Through the Decades Event

Introduced by:
Contact Person/Telephone

Chassity Bilbo 497-2244

Summary Explanation: Authorization to accept the following monetary donation for the City of Gautier's Cruisin' Through the Decades Event held on October 6, 2024: H2O Innovations - \$2,500 (Gold Sponsor)

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐	Anderson	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐	Anderson	☐	Elbin	☐
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Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi the following:

ORDER NUMBER 000-2024

WHEREAS, the 28th Annual Cruisin' the Coast was held October 6, 2024 through October 13, 2024 on the Mississippi Gulf Coast and featured activities like cruise-ins, headline bands & oldies entertainment, a swap meet, the CTC/Vicari Auto Auction and much more; and

WHEREAS, this is an excellent opportunity for the City of Gautier to promote and bring favorable recognition to the City of Gautier and will have a great economic impact to the local businesses within the City of Gautier; and

WHEREAS, several sponsors offered donations to the City for the purpose of hosting this event, including Gold Sponsor – H2O Innovations (\$2,500); and

WHEREAS, the Mayor and Council Members have determined that acceptance of this donation is in the best interest of the City of Gautier.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi that acceptance of the monetary donation from H2O Innovations (\$2,500) for the City of Gautier's Cruisin' Through the Decades Event held on October 6, 2024 is hereby approved.

IT IS FURTHER ORDERED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 10/28/2024
Subject: Approval to accept monetary donations for The City of Gautier's Cruisin' Through the Decades Event

REQUEST:

The Recreation Department is seeking authorization from City Council to accept the following monetary donation for the City of Gautier's Cruisin' Through the Decades Event held on October 6, 2024.

BACKGROUND:

The 28th Annual Cruisin' the Coast will be held Oct. 6 – 12, 2024 on the Mississippi Gulf Coast and will feature activities like cruise-ins, headline bands & oldies entertainment, a swap meet, the CTC/Vicari Auto Auction and much more. The City of Gautier has been approved to host a one-day event called, Cruisin' Through the Decades that will take place October 6, 2024 starting at 12 p.m. This is an excellent opportunity for the City of Gautier to promote and bring favorable recognition to the City of Gautier and will have a great economic impact to the local businesses within the City of Gautier.

DISCUSSION:

The City of Gautier has received monetary donations from the following sponsors:

1. Gold Sponsor-\$2,500- H2O Innovations

RECOMMENDATION:

The Recreation Department recommends that City Council approve the above monetary donation for the Cruisin Through the Decades Event.

The City Council may:

1. Approve the monetary donation listed above; or
2. Not approve the monetary donation listed above.

ATTACHMENTS:

1. Sponsorship H20

DATE

10 09 2024

PAY *****Two thousand five hundred Dollars*****

2,500.00

ORDER
TER
OF

City of Gautier
3330 US 90
Gautier - MS
39553
US

PER :

PER :

h2o INNOVATION OPERATION & MAINTENANCE

CHECK NO.

54365

<u>Invoice #</u>	<u>Date</u>	<u>Gross Amount</u>	<u>Discount</u>	<u>Net Amount</u>
ISIN SPONSOR.	10/09/2024	2,500.00	0.00	2,500.00
		2,500.00	0.00	2,500.00

CITY OF GAUTIER
Consent Agenda Item #4
Fact Sheet

Council Meeting:

November 5, 2024

Title:

Authorization to advertise for bids for the Fairway Drive Boat Launch and Pier Project

Introduced by:

Contact Person/Telephone

Kim Saucier 497-8000

Summary Explanation: Authorization to advertise for bids for the Fairway Drive Boat Launch and Pier Project

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, the Grants and Projects Department is requesting authorization to advertise for bids for the Fairway Drive boat launch and pier project; and

WHEREAS, the City of Gautier received Tidelands grant awards from the Department of Marine Resources for FY 2024 and FY 2025 for the Fairway Drive boat launch and pier project; and

WHEREAS, this project will consist of removing and replacing the existing boat launch and will add a four-foot-wide finger pier that is approximately 75 feet long to the south side of the boat launch; and

WHEREAS, if approved, the advertisement for bids will run in the Sun Herald on November 10 and November 17, 2024, with the bid opening on December 12, 2024, at 11am; and

WHEREAS, the Mayor and Council Members hereby find that advertising for bids on this project is in the best interests of the City of Gautier; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City is hereby authorized to advertise for bids for the Fairway Drive boat launch and pier project.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 18, 2024
Subject: Authorization to Advertise for Bid for Fairway Drive Boat Launch and Pier Project.

REQUEST:

The Grants and Projects Department requests City Council authorization to advertise for bids for the Fairway Drive Boat Launch and Pier project.

BACKGROUND:

The City of Gautier received Tidelands Grant Awards from the Department of Marine Resources for FY2024 and FY2025 for the Fairway Boat Launch and Pier Project.

The project is to remove and replace the existing boat launch (which might require minor dredging and/or excavation) and add a four-foot-wide finger pier that is approximately 75 feet long to the south side of the boat launch.

DISCUSSION:

If approved, this advertisement will publish in the *Sun Herald* on November 10 and November 17, 2024. Bids will be opened at 11:00 a.m. on December 12, 2024, at Gautier City Hall.

RECOMMENDATION:

The Grants and Projects Department recommends that the City Council authorize advertisement for bids for the Fairway Drive Boat Launch and Pier project.

The City Council may:

1. Accept the advertisement, as presented; or
2. Not accept the advertisement, as presented.

ATTACHMENT(S):

1. Advertisement for bid

NOTICE OF INVITATION FOR BID

Notice is hereby given that the City of Gautier, Mississippi, will receive sealed bids at City Hall, City of Gautier, 3330 Highway 90, Gautier, Mississippi 39553 until 10:00 A.M. on December 12, 2024, and bids will be opened at 11:00 A.M. on December 12, 2024, at City Hall for the following:

FAIRWAY DRIVE BOAT LAUNCH IMPROVEMENTS

These bids are invited to remove an existing asphalt boat launch and replace it with a concrete boat launch, as well as construct a timber finger pier in Gautier, Mississippi.

All Bids must be accompanied by a certified check or bank draft payable to the order of The City of Gautier, Mississippi, negotiable U.S. Government bonds (at par value), or a satisfactory Bid bond executed by the Bidder and an acceptable surety, must be submitted in an amount equal to five percent (5%) of the total bid.

All Bids submitted in excess of \$50,000.00 by a prime or subcontractor to do any erection, building, construction, repair, maintenance or related work, must comply with Section 31-3-21, Mississippi Code of 1972, by having a current Certificate of Responsibility from the State Board of Public Contractors. The Contractor's classification should include the ability to perform work in regards to the following: Municipal and Public Works projects.

Bid documents are being made available via paper copy or digital copy. All Prospective Bidders and Plan Holders are required to register for an account and log-in at www.SeymourEngPlans.com. At this site, plans can be viewed at no charge or physically purchased. All Prospective Bidders and Plan Holders must have a valid email address for registration. Purchased bid documents are non-refundable and must be purchased through the website. A view only copy of the plans, specifications, and proposal documents are also available at the office of Seymour Engineering, 925 Tommy Munro Drive, Suite G, Biloxi, Mississippi. The Seymour Engineering Project Manager is Matt Kirkland, P.E. and can be contacted at the listed address or at mkirkland@seymouren.com regarding the project. Plans and Contract Documents may be examined online or at the office of Seymour Engineering during regular business hours (8:00 a.m. – 5:00 p.m., Monday – Friday).

Bids may be submitted via envelope or electronically at www.SeymourEngPlans.com until the time specified. Bids received after the specified time will be returned unopened. Bids submitted by envelope must be addressed to LEOQUEITA REDDIX, PURCHASING AGENT, City of Gautier, City Hall, 3330 Highway 90, Gautier, Mississippi 39533 and designated as Bid for:

FAIRWAY DRIVE BOAT LAUNCH IMPROVEMENTS

The current Certificate of Responsibility Number shall be indicated on the exterior of the sealed bid envelope in order to be opened. All Bids submitted for \$50,000 or less shall be so marked on the exterior of the sealed bid envelope.

The City of Gautier reserves the right to reject any and all bids received and to award said bid in the best interest of the City. Bids may be held for a period not to exceed ninety (90) days from the date of the opening of bids for the purpose of reviewing the bids and investigating the qualifications of Bidders, prior to awarding of the Contract.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, THIS THE _____ DAY OF _____, 2024.

PAULA YANCEY, CITY MANAGER
CITY OF GAUTIER
3330 US-90
GAUTIER, MS 39553

Advertise November 10, 2024
Advertise November 17, 2024
Open December 12, 2022

CITY OF GAUTIER
Consent Agenda Item #5
Fact Sheet

Council Meeting:
Title:

November 5, 2024
Approval of an amendment to the City of Gautier's
Grant Policy and Procedures

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000

Summary Explanation: Approval of an amendment to the City of Gautier's Grant Policy and Procedures to include a Notice of Non-Discrimination Policy

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, on or before January 2, 2023, the City Council approved the City of Gautier's Grant Policy and Procedures, as required by the Environmental Protection Agency; and

WHEREAS, it is necessary to amend grant policies to align with specific award specifications and ensure compliance with established requirements; and

WHEREAS, as required by the EPA, the City must designate a Civil Rights coordinator and add a section to the Grant Policy which outlines a formal complaint process; and

WHEREAS, as such, Staff requests approval of the City of Gautier's Grant Policy and Procedures amendment to include a Notice of Non-Discrimination Policy; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the amendment to the City of Gautier Grant Policy and Procedures is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 24, 2024
Subject: Approval of Grant Policy and Procedures Revision to add a Notice of Non-Discrimination Policy

REQUEST:

The Grants and Projects Department requests City Council authorization to approve a City of Gautier Grant Policy and Procedures revision to add a Notice of Non-Discrimination Policy.

BACKGROUND:

As required by EPA, Governments must establish a formal written grants policy that outlines the steps to take before applying for or accepting grants, as these often come with specific operational, compliance, monitoring, time frame, and reporting requirements.

DISCUSSION:

At times, it will be necessary to revise grant policies to align with specific award specifications and ensure compliance with established requirements. Per EPA, the City must designate a Civil Rights coordinator and add a section to the Grant Policy which outlines a formal complaint process.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council approve a City of Gautier Grant Policy and Procedures Revision to include a Notice of Non-Discrimination Policy.

The City Council may:

1. Approve the Grant Policy and Procedures Revision, as presented; or
2. Not approve the Grant Policy and Procedures Revision, as presented.

ATTACHMENT(S):

1. Grant Policy and Procedures Revision

City of Gautier
Grant Policy and Procedures



Adopted by the Gautier City Council on January 3, 2023

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- 7.7 Notice of Non-Discrimination**

CHAPTER 1: PURPOSE, DEFINITION, AND AUTHORITY

1.1 PURPOSE

The purpose of these policies and procedures is to develop, implement, and maintain effective grant oversight and coordination for the City of Gautier (the “City”), thereby increasing grant-related revenue, enhancing compliance, limiting the City’s exposure to grant-related legal liability, and improving the efficiency, effectiveness, and impact of programs and services funded through grants. These policies and procedures are intended to encourage prudent financial stewardship and foster public trust through a rigorous adherence to ethical and professional standards. Adherence to these policies and procedures will promote efficiency, enhance transparency and accountability, and create a strict approach to funding opportunities, while placing the City in a more competitive position to secure grant funds. Grants to local governments support new initiatives, build on or broaden the immediate concerns of local government, and help address issues difficult for localities to fund. They can diversify local government funding bases and help improve or expand services to citizens in need. Because entering into grant agreements may also have a cost to local governments (e.g., matching requirements, required continuation of service(s) without additional financial assistance, and/or indirect costs), responsible local governments provide systems for weighing benefits and costs of grant programs under consideration. It is the goal of the City of Gautier to seek funding opportunities that are well suited to local needs while controlling the costs associated with financial assistance.

1.2 DEFINITION OF A GRANT

A grant is a type of financial assistance (in cash or in kind) bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are conditional upon certain qualifications and are bound by some type of contractual obligation as to the use, maintenance of specified standards, or a proportional contribution (cost share or match) by the grantee or other grantor(s).

A grant can be defined in, but is not exclusive to, the following forms:

- Loan Contract
- Loan Guarantee
- Intergovernmental Agreement
- Contractual Agreement
- Joint Participation Agreement
- Cooperative Agreement

A grant can be restricted or unrestricted to be used by the recipient in any manner within the parameters of the recipient organization's activities or for a specific purpose by the grantor. A grant from the federal government will retain its character and will not lose its identity even when it is passed through the state. City departments must ensure all federal regulations are followed throughout the grant period. Where there are discrepancies between federal, state, and local requirements during implementation of the grant, staff must follow the most stringent of the rules and regulations.

1.3 GRANT TYPES

In addition to grants, there are other types of financial assistance the City receives that may not include the term "grant" but are also covered by this policy. The City considers the term "grant" to include, but not be limited to, contracts or agreements that fall under the purview of 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, also known as the Uniform Guidance. This circular incorporates guidance previously found in OMB Circulars A-87, A-102, and A-133.

Discretionary Grants: A discretionary grant awards funds on the basis of a competitive process. The Grantor reviews applications, through a formal review process, in light of the legislative and regulatory requirements and published selection criteria established for a program.

Block Grants: A broad, intergovernmental transfer of funds or other assets by the U.S. Congress to state or local governments for specific activities. Block grants are distributed according to legal formulas defining broad functional areas such as health, income security, education, or transportation. They are used for a variety of activities, largely at the recipient's discretion, and can include a wide range of government programs under one funding umbrella.

Continuation Grants: A continuation grant provides additional funding for budget periods subsequent to the initial budget period. Also referred to as a "renewal grant."

Cooperative Agreements and Contracts: A type of grant assistance awarded by a federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

Corporate Grants: A grant made by a corporation.

Foundation Grants: A grant made by a philanthropic foundation.

Pass Through Grants: Grant funds received from one grantor, but passed through another grantor or funding source.

Earmarks: Refers to a provision in legislation requiring that a portion of a certain source of revenue be designated for specific projects, usually at the request of a legislator. Typically, the

City submits requests for projects to state and federal legislators, who seek to obtain funds for those requests, usually to be spent in the district the legislator represents.

Formula Grants: A grant that a federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on criteria written into the legislation and program regulations. This funding is directly awarded and administered in the federal agency's program offices.

1.4 GOVERNING LAWS AND REGULATIONS

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. code.
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards (a.k.a. the “Omni Circular”).
- Single Audit Act of 1984 as amended in 1996.
- OMB Circular A-133 and compliance supplements.

1.5 UPDATES AND REVISIONS

This living document contains federal, state, and city policies and procedures that by its nature may be revised over time as regulations change, new tools emerge, new processes are designed, and risks change. This document may be updated or amended at any time by a majority vote of the Gautier City Council.

CHAPTER 2: GRANTS MANAGEMENT POLICY

The City encourages its agencies and departments to seek supplemental grant funding to support functions and programs that are beneficial to the public. All City departments are subject to the policies and procedures of the Grant Policy and Procedures for application, acceptance, and implementation of all grant awards. However, for those grants that require no application or were received on an entitlement basis, the grant application, grant award, or other portions of this policy may not be applicable. Any questions regarding the applicability of portions of the policy should be resolved by contacting the Grants and Projects Director.

2.1 GENERAL PRINCIPLES

The Grants Policy and Procedures establishes the following principles:

- The City of Gautier has a **centralized** grant department, meaning that all grant applications and activities must be coordinated through the Grants and Projects Department.
- The total additional costs associated with each new grant, including estimated indirect costs, must be identified for all grants.

- **Upon grant expiration, all approved matching City funds and all positions funded by the grant will end.** The City Manager or City Council may continue funding a program or position previously funded from grant revenues.
- The benefitting department is responsible for adhering to all policies and procedures attached to the grant by the grantor.
- All City departments must follow the procedures outlined in the Grant Policy and Procedures unless otherwise authorized by the City Council and/or City Manager.

2.2 APPLICATION APPROVAL

Departments may submit grant applications without the approval of the City Council except in the following circumstances:

- The grantor requires it.
- There is matching fund (cash) requirement of more than \$25,000.
- There are future or ongoing contributions required after the grant period expires.
- The grant, if awarded, would require City Council execution and the City Council could not refuse to accept the grant.
- There may be controversy resulting from the application or receipt of the grant.

2.3 APPLICATION PROCESS

- a) Departmental Assessment – Prior to applying for a grant, a department should assess its capacity to aid in the application of and manage the grant in question. City departments that seek and utilize grant funds are responsible for assisting with: planning for grant acquisition; preparation and submission of grant proposals; grant writing; preparing City Council agenda items; preparing budget revision requests to accept grant funds; grant orientation and review; managing grant programs and projects; preparing and submitting reports to grantors; managing and monitoring subrecipients whenever applicable; and properly closing out grant projects as detailed in this policy and the grant agreement or award letter that delineates the terms and conditions of the grant.
- b) Approval Process – Departments interested in applying for a grant must first contact the Grants and Projects Department to discuss the opportunity, well in advance of the grant application deadline. Departments may write their own grants or coordinate with the Grants and Projects Department to have the grant written.
- c) City Attorney Review – When required and prior to application submission, the City Attorney shall conduct a legal review of grant applications.
- d) City Council Approval – When City Council approval is required for the submission of an application, the Grants and Project Department shall be responsible for preparing the agenda item, unless a different department is writing the grant.

- e) Mayor's/City Manager's Signature – In time sensitive cases, to meet a grant application or grant agreement deadline, where the next City Council meetings is after the grantor's deadline, the Mayor/City Manager has authority to sign grant applications.
- f) Federal and State Grants Systems – The Grants and Projects Department has the sole responsibility of managing and renewing the City of Gautier's registration with the U.S. Government's System for Award Management (SAM) and for managing user access to federal and state grants systems that are used by multiple departments to apply for grants.
- g) A copy of all grant applications (including all attachments) must be filed with the Grants and Projects Department.

2.4 GRANT AWARD AND ACCEPTANCE

To ensure fiscal control, the City of Gautier must approve all contracts and/or accept all grants on behalf of the City. The Mayor/City Manager, or designee, signs grant agreements that have been approved by City Council, with copies of all executed agreements given to the Grants and Projects Department and Purchasing Clerk. In time sensitive cases, where the next City Council meeting is after the grantor's deadline, the Mayor/City Manager has authority to sign grant agreements.

CHAPTER 3: ROLES AND RESPONSIBILITIES

All City personnel engaged in preparing grant proposals, administering grant awards, or who are responsible for grant-funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms, conditions, budgetary requirements, and regulatory requirements are met. Below are the "key players" in the management and administration of grant-funded projects received by the City and a representational list of the responsibilities.

City Council: The City Council has the authority to set policies and budgets.

City Manager: The City Manager is the Authorized Organizational Representative (AOR) on behalf of the City within SAM.gov and has the authority to grant waivers to the grant process and procedures.

Grants and Projects Department: The Grants and Projects Department ensures overall management of grant contracts/agreements are in compliance with all regulatory requirements and in alignment with the City's strategic plan, policies, and goals. The Department is also responsible for:

- 1) Developing, revising, and distributing the official grants policies and procedures of the City of Gautier.

- 2) Coordinating the tracking of grant applications, awards, and major project management decisions associated with awarded grants.
- 3) Assisting departments with the interpretation and application of city, county, state, federal or other grants policies.
- 4) Assisting with the resolution of disputes between the City of Gautier and funding sources.
- 5) Offering grants training and technical assistance services.
- 6) Preparing agenda items for City Council meetings for grant awards.
- 7) Researching appropriate funding opportunities.
- 8) Informing all departments about relevant funding opportunities.
- 9) Writing grant proposals.
- 10) Reviewing proposals written by other departments, upon request.
- 11) Offering training and technical assistance in proposal writing.
- 12) Ensuring that requests for grant funds are promptly submitted to minimize the advance use of City funds.
- 13) Ensuring that project reporting requirements and deadlines for submissions are observed.
- 14) Recording revenues and expenditures associated with approved grants.

CHAPTER 4: GRANT PRE-AWARD PROCESS

The pre-award process involves all steps from project development to submitting a grant proposal to a grantor. In some cases, the pre-award process may take years depending on the complexity of the project. Organizations that are successful with obtaining funds for their projects are cognizant of the fact that you should never chase the dollar when it comes to grants. A project that is not well developed will often fail even if the proposal is awarded for funding.

4.1 Project/Program Development

A grant project or program should be well defined prior to seeking grant funds. In general, projects should align with the City's and/or the department's strategic plan or in support of City functions. The project should be well thought out prior to seeking grant funds. Once a Notice of Funding Opportunity (NOFO) is posted, the typical timeframe for application submission is between 8-12 weeks. A well thought out project/program will reduce the stress of preparing a grant application when funding is made available. The following are questions to consider when developing a project:

- Is the project/program temporary or permanent?
- If it's permanent, is there funding to support the project/program once the grant expires?

- What is the goal or end product?
- Are the goals and objectives achievable and measurable?
- What are the steps necessary to achieve end results?
- Have similar projects/programs been done before by another agency?
- If needed, are there any existing funds or programs that can be utilized as leveraging or matching?
- Will additional staff be needed to support the project/program? If so, will the grant support the position, or will the position be requested as part of the City budget?
- Will the project/program require outside partnership? If so, has the organization been contacted for interest? Is there an agreement in place with the partners?
- What is the anticipated project/program cost?
- Will the grant cost more to implement than it is worth?

When possible and if potential funding is identified, it is best to prepare the application ahead of time in anticipation of the NOFO. This is especially true for those NOFOs that are likely to recur every year.

4.2 Review of Grant Opportunities

Each grant proposal will be reviewed and analyzed for the following considerations:

A. Financial

- Total anticipated project cost
- Matching requirements and sources
- Project income considerations
- Staffing requirements
- Cash flow needs
- A continuation plan for sustaining the program after expiration of grant funds (if applicable)

B. Programmatic

- Alignment with City strategic priorities and department's mission
- Provision or expansion of services to address critical needs and core services
- Capacity to administer the financial and administrative aspects of the grant
- Consideration of potentially political or conflict issues

4.3 Grant Search

There are thousands of grants available in the United States. Grants can come from all different sources: federal, state, foundations, and private philanthropy. No matter the source of the grant, the commonality is the grant has to meet the objectives of the grant source. The best resources in searching for funding are through competitors and colleagues.

4.4 Application Preparation

The Grants and Projects Department is available to provide technical support and assist with the preparation of grant applications.

- A. Once a Notice of Funding opportunity (NOFO) or Funding Opportunity Announcement (FOA) has been identified for a proposed project/program, the most important thing is to read the entire NOFO or FOA as soon as possible. Keep in mind that you will be re-reading the NOFO or FOA a few times prior to submitting the application. Things to identify up front before starting the preparation are:
 - a. Grantee eligibility
 - b. Funding goals, priorities, and ceilings
 - c. Letter of intent (if applicable)
 - d. Submission deadline
 - e. Matching requirements
 - f. Letters of support or commitment
 - g. Partnership requirements
 - h. Grantor points of contact

One or more of the previous items can help determine if the grant is feasible. It is recommended that a department not waste time on applying for a grant if there is not sufficient time to prepare a good proposal. Good projects/programs are rejected all the time by grantors for incomplete or ineligible applications.

- B. If a federal grant is being considered, keep in mind the federal government has stringent principles on how grant funds can be spent and managed by grantees. Super circular Title 2 CFR 200 is the “Uniform Administrative Requirements, Cost Principles, an Audit Requirements for Federal Award.” Its policies went into effect for grants awarded after December 26, 2014. Also, pay close attention to the NOFO for guidance as to what is an eligible cost under the grant.
- C. If unsuccessful in being awarded the grant, contact the grantor for a debriefing. Granting agencies routinely provide review comments or telephone debriefings for proposals they do not award.

CHAPTER 5: GRANT POST-AWARD PROCESS

When the City receives a grant from an outside source, it generally incurs obligations. At a minimum in accepting the grant, the City assumes the obligation of ensuring that the grant money is spent only for the specific purposes attached to the grant. In addition, there may be impacts to internal service departments, reporting obligations, compliance with nondiscrimination laws, indemnity and releases—all of which become City obligations upon receipt of the grant funds.

5.1 Award Notification, Review, and Acceptance Procedures

Grant agreements are legal contracts. It is the City's responsibility to carry out grant activities to accomplish its objectives, while adhering to the regulatory and budgetary terms and conditions prescribed by the grantor in the grant agreement. Failure to do so exposes the City to legal liability and compromises current and future grant funding. The City carries a significant legal and ethical responsibility when accepting grant funding, and management of grant awards requires heightened awareness throughout the organization.

It is the responsibility of the Grants and Projects Department and/or the benefitting department to review the contract or agreement, especially the scope of work, to ensure the department concurs with the language and conditions stipulated within the document.

5.2 Fiscal Accountability

- No grant funds shall be disbursed until contracts are fully executed between grantor and grantee.
- Grant funds may only be used for grant-related expenses and expended within the period of performance identified in the grant agreement.
- Departments receiving grant funds shall adhere to City policies and procedures regarding revenue collection and accounting and reporting of grants received by the City.
- Modifications or reallocations to the awarded budget that alters the grant amount or moves funds from one budget line item to another must adhere to grantor and City policy and procedures.
- Grant funds awarded to the City shall not be used to supplant an existing expense so that current funds can be diverted to another use, unless such use of grants funds is explicitly identified as allowable in writing by the grantor in the grant award.
- All income resulting from a grant-funded project or program shall be managed and maintained as established in the grant agreement.
- All procurement activity associated with grant-funded projects or programs shall follow grantor and City policy and procedures for procurement of goods. Where there is discrepancy between the two, always use the more stringent of the two policies.

5.3 Allowable and Unallowable Costs

Grant managers are ultimately responsible for adhering to the requirements and conditions of the approved grant agreement and ensuring that only allowable and eligible expenditures are incurred. This means that they are allowable, allocable, necessary, and reasonable and provide a direct benefit to the grant-funded project. Authorized expenditures are:

- Not included as a cost or used to meet the matching requirement for another federal grant
- Consistent with grantee policies, regulations, and procedures regarding federal awards
- Determined in accordance with Generally Accepted Accounting Principles (GAAP)

A. Expenditure Monitoring/Award Reconciliation

a. It is critical to the overall success of a project that grant funds are expended accurately. After initial setup, grant awards should be monitored on a regular basis to ensure:

- Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award.
- Expenditures are adequately supported by documentation.
- Expenditures are charged to the correct project.
- Award spending is commensurate with the project timeframe.

b. It is important that grant budgets (revenues and expenditures) are reconciled on a regular basis but, more importantly, at the end of each fiscal year. The revenues and expenditures for each grant contract must be reconciled prior to the closing of a grant contract.

B. Equipment and Real Property Management

- All property and equipment acquired through grant funds shall follow the grantor and City policy and procedures for property or inventory control.
- Property and equipment purchased with grant sources shall be used exclusively during the life of the grant for the project or program for which it was acquired.
- Grant-purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained per City inventory policy and procedure.
- After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the grantee shall request disposition instructions from the grantor and follow City policy and procedures for property and inventory control.
- Grant-purchased equipment cannot be transferred to another project or department after the grant award is closed without approval from the grantor.
- Title 2 CFR 200.313 provides guidance on use and disposition of equipment.

5.4 Procurement and Suspension/Debarment

It is the responsibility of the recipient department to properly procure goods and services and follow all procurement rules. There are some differences between the federal, state, and city procurement rules. The recipient department must comply with the most stringent of the rules

in procurement. It is also the responsibility of the department to ensure that any subcontractor or sub-awardee that will be funded through a grant award is not prohibited from receiving federal funds due to suspension or debarment. A person or entity debarred or suspended is excluded from federal financial and non-financial assistance and benefits under federal programs and activities. Debarment or suspension of a participant in a program by one agency has government-wide, reciprocal effect.

Prime contractors for federal projects must be current with their registration in SAM.gov and have an active DUNS/UEI number. The project manager must ensure that the federal Excluded Parties List System (EPLS) within SAM.gov is verified and the proof of verification is printed or record keeping prior to entering into any contractual relationship or use of services.

5.5 Grant Reporting

The recipient department is responsible for coordinating the timely and accurate preparation and submission of all reports per the grant agreement.

5.6 General Standards for Supporting Documentation

Costs claimed by the City under grants must be allowable, allocable, and reasonable, and adequate documentation to support charges to the grant must be maintained for audit trails (reference 2 CFR 200). Expenditures under most cost reimbursement grants are governed by the cost principles established by federal, state, and other grantors and must conform to respective policies, grant special provisions, and City policies.

Typical grant transactions may include: personnel costs, purchase of equipment and supplies, costs for contracted services, grant income or revenue, etc.

Documentation of eligible expenses may include copies of invoices, receipts, payroll or labor reports, or other proof that complies with federal and state audit standards. Proof of payment of expenditures may include a copy of a credit card receipt, receipt showing cash payment, cancelled checks, bank statements, or other proof that complies with federal and state audit standards.

5.7 Contract Extension or Amendment

There are times when grantees find it necessary to amend the scope of work or extend the contract timeline. It is important to follow the procedures written in the grant agreement or in the guidelines provided by the grantor when making such a request. Grantees cannot spend funds on items that are not within the original scope of work until the amendment is pre-approved by the grantor. Keep in mind, time extension is a reflection of the recipient's ability to perform the contract.

5.8 Grant Closeout

Grant closeout is the process by which the City performs all necessary administrative and financial actions to satisfactorily complete all requirements set forth in the grant agreement and generally addresses the physical completion of work and the administrative requirements for closeout.

Best Practices

- 90 days prior to the end of a project or grant agreement, determine if an extension would be needed from the grantor in order to complete the project.
- Notify all sub-recipients, contractors, subcontractors to submit final invoices.
- Reconcile revenues and expenses prior to the last request for payment to grantor. Coordinate with finance department for a final reconciliation prior to preparation of the closeout report to the grantor.
- Review the terms of the award and ensure that all deliverables are submitted by the designated due dates including final progress/technical reports.
- Submit copies of the closeout report to the finance department.

5.9 Grant Termination

Unless approved by City Manager or the City Council, the City will not continue a grant-funded program once the grant ends. Therefore, all grant-supported staff positions will be abolished if the grant funding supporting them is eliminated. The recipient department may choose to continue operating capital expenses from an expired grant using other funds available.

5.10 Record Retention

In accordance with record keeping rules, grant documents must be kept for five (5) years after the audit year of the last expenditures. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the five-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period, whichever is later. Grantors may require retention periods in excess of the City's policy of five years. Departments must ensure they comply with retention requirements specified by each grantor when they exceed the City's retention policy.

5.11 Conflict of Interest

Actual or perceived conflicts of interest can damage the reputation and credibility of the City. One of the key purposes of this policy is to eliminate or mitigate the risk, either in actual or in appearance, of a conflict of interest or breach of trust by an official or employee of the City.

- A. No official or employee of the City shall have any interest, financial or otherwise, direct or indirect, or arrangement concerning prospective employment that will, or may be reasonably expected to bias the design, conduct, or reporting, of a grant-funded project on which they are involved.
- B. Any official or employee shall ensure that in the use of project funds, officials or employees of the City, nongovernmental recipients, or sub recipients shall avoid any action that might result in, or create the appearance of:
 - a. Using their official position for private gain,
 - b. Giving preferential treatment to any person or organization,
 - c. Losing partial or complete independence,
 - d. Making an official decision outside official channels, or
 - e. Adversely affecting public confidence or trust in the grant-funded program in particular and the City in general.
- C. In addition to any other ethics rules or standards of conduct established by the City, no employee, official, or agent of the City, shall participate in the selection, awarding, or administration, of a contract supported by federal funds if participation creates an actual conflict of interest. Such a conflict would arise when:
 - f. The employee, official or agent;
 - g. Any member of their immediate family;
 - h. Their partner; or
 - i. An organization which employs, or is about to employ, any of the above, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract or award.
- D. Organizational Conflicts of Interest in Federally Funded Procurements: An organizational conflict of interest exists where there is a relationship between a bidder or other potential contractor and the City, which is equivalent to that of a parent company, affiliate, or subsidiary organization. In such cases, the entity having an organizational conflict of interest with the guidance and/or approval from the federal awarding agency. At a minimum, for quotes and formal solicitations, the entity having an organizational conflict of interest should not have participated in the preparation of the City's specifications for the quote or solicitation and should meet all material requirements applicable to other eligible respondents.

CHAPTER 6: FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS

The recipient department must comply with federal requirements involving construction-related projects. Departments should plan accordingly to ensure that adequate time, funding, and staffing are available to carry out the federal requirements for construction projects. The requirements flow down to all subcontractors and subrecipients funded through a federal grant award.

Federal Labor Standards and Compliance

Any construction project that will be bid to a private contractor and cost in excess of \$2,000 must adhere to the federal labor standards provisions as follows:

- Davis Bacon Act – This law requires that laborers and mechanics receive not less than the wages and benefits determined by the Secretary of Labor to be ‘prevailing’ in the area for the type of work performed. The wage determination for the proper classification of work must be included in the bid document. Wage determinations are issued by the Department of Labor (DOL) and can be found on their website. These are not necessarily the same as union wages.
- Contract Work Hours and Safety Standards Act (CWHSSA) – This law applies only if the construction contract is over \$100,000 and defines overtime as all hours worked over forty (40) in any work week; requires overtime compensation at not less than 1 ½ times the regularly hourly rate (not including fringe benefits) be paid for such hours to all laborers, mechanics, watchmen, and guards; and makes employers responsible for back wages and for liquidated damages at the rate of \$40 per day if there are violations.
- Copeland Act (Anti-Kickback Act) – This law provides that all workers be paid unconditionally, and without deductions (except those that are permissible), based on DOL criteria. Deductions that meet such criteria include taxes, legally permissible voluntary deductions and those required by court action. It also requires the maintenance and submission of weekly payroll reports and statements of compliance. Furthermore, it is a criminal offense for any person to induce an employee to give up any portion of his/her compensation.
- Fair Labor Standards Act (FLSA) – This covers wages, overtime (even if the project is not subject to CWHSSA), record keeping and child labor standards for other employees hired by the contractor (i.e., those not covered by the federal labor standards provision.)

Uniform Relocation Assistance Act of 1970

The Uniform Relocation Assistance Act of 1970 is a federal law that establishes minimum standards for federally-funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or farms. The Uniform Relocation Assistance Act’s protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally-funded projects. When relocation is needed for a project, there are very specific legal responsibilities to affected property owners and displaced persons that must be addressed.

Conflicts of Interest

As a part of the grant application process, the grant preparer must positively state on any grant form, when asked, that there is an absence of a financial or other interest or affiliation held by them or a member of their immediate family in the funding agency or in companies from which goods and services will be obtained under the supported activity.

CHAPTER 7: OTHER IMPORTANT FEDERAL GUIDELINES AND POLICIES

Disadvantaged Business Enterprises (MBE/WBE)

The City of Gautier is committed to developing mutually beneficial relationships with minority-owned, woman-owned, and disadvantaged business enterprises. Disadvantaged Business Enterprises (DBEs), as defined in 49 CFR Part 26, shall have maximum opportunity to participate in the performance of contracts for the City, specifically for those projects financed in whole or in part with federal funds under grants, contracts, or cooperative agreements.

The City encourages DBEs to compete for contracts and subcontracts and encourages joint ventures between DBE and non-DBE firms who compete for City contracts and subcontracts.

Civil Rights

Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d, et seq. and its implementing regulations provide that no person shall be subjected to discrimination on the basis of race, color, or national origin under any program or activity that receives federal financial assistance. In most cases, when a recipient receives Federal financial assistance for a particular program or activity, all operations of the recipient are covered by Title VI, not just the part of the program that uses the Federal assistance.

American with Disabilities Act (ADA)/Section 504 of the Rehabilitation Act

In the broadest sense, it requires that state and local governments be accessible to people with disability. This requirement is applicable to subcontractors and sub recipients.

Lobbying Restrictions

Lobbying restrictions can be found in Section 200.450 of the federal administrative requirements. This section also identifies other agency regulations that discuss lobbying restrictions. Generally, federal grantees and sub-recipients are prohibited from using federal funds to influence federal employees or members of Congress and their staff. If a federal grantee or sub-recipient engages in lobbying activities, they must submit a form SF-LLL, Disclosure of Lobbying Activities, with their grant application.

Limited English Proficiency (LEP)

Language for LEP individuals can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibility, or understanding other information provided by federally funded programs and activities. Title VI of the Civil Rights Act of 1964 requires that recipients take reasonable steps to ensure meaningful access to the information, programs, and services they provide.

Drug-Free Workplace

2 CFR 182, Government-wide requirements for Drug-Free Workplace (Financial Assistance) requires federal grantees and sub-grantees to agree to maintain a drug-free workplace.

Notice of Non-Discrimination

The City of Gautier does not discriminate on the basis of race, color, national origin, disability, age, or sex in administration of its programs or activities, and, the City of Gautier does not intimidate or retaliate against any individual or group because they have exercised their rights to participate in actions protected, or oppose action prohibited, by 40 C.F.R. Parts 5 and 7, or for the purpose of interfering with such rights.

LeKeisha Hill, Human Resource Specialist is responsible for the coordination of compliance efforts and receipt of inquiries concerning non-discrimination requirements implemented by 40 C.F.R. Parts 5 and 7 (Non-discrimination in Programs or Activities Receiving Federal Assistance from the Environmental Protection Agency), including Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973; the Age Discrimination Act of 1975; Title IX of the Education Amendments of 1972; and Section 13 of the Federal Water Pollution Control Act Amendments of 1972 (hereinafter referred to collectively as the federal non-discrimination laws).

If you have any questions about this notice or any of the City of Gautier nondiscrimination programs, policies, or procedures, you may contact:

LeKeisha Hill
Human Resource Specialist
City of Gautier
3330 Highway 90
Gautier, MS 39553
Phone Number: (228) 497-8000
E-mail Address: lhill@gautier-ms.gov

If you believe that you have been discriminated against with respect to a City of Gautier program or activity, you may contact the LeKeisha Hill identified above to learn how and where to file a complaint of discrimination.

For language assistance, please use: <https://translate.google.com/?sl=auto&tl=en&op=translate>



Discrimination Complaint Form

If you believe that you have been discriminated against on the basis of race, color, national origin, age, sex, or disability, or if you believe that one or more City of Gautier programs is being operated in a manner that discriminates against a person or group of persons on the basis of race, color, national origin, age, sex or disability, you may file a complaint of the alleged discrimination.

Any individual who files a complaint or testifies, assists, or participates in a non-discrimination investigation, proceeding, or hearing may not be intimidated or retaliated against by the City for the purpose of interfering with any right or privilege guaranteed by the Civil Rights Act of 1964, Section 504, or any other civil rights statute.

Complete this form and mail or deliver to: LeKeisha Hill, Human Resource Specialist, City of Gautier, 3330 Highway 90, Gautier, MS 39553; or via e-mail to: lhill@gautier-ms.gov.

1. Complainant

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: _____

E-Mail Address: _____

2. Person discriminated against (if other than complainant):

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: _____

E-Mail Address: _____

3. What was the discrimination based on? (Check all that apply):

- | | |
|--|---|
| ☐ Race | ☐ Age |
| ☐ Retaliation | ☐ Color |
| ☐ National Origin (including LEP) | ☐ Other (please specify) |
| ☐ Disability | _____ |
| ☐ Sex | |

Describe the discrimination. Please include date or timeframe and contact information for others with knowledge of the complaint. For additional space, attach additional sheet(s).

Sign and date.

Complainant

Date

Attach any documents you believe support your complaint.

**CITY OF GAUTIER
Consent Agenda Item #6
Fact Sheet**

Council Meeting:
Title:

November 5, 2024
Approval of Change Order No. 1 to increase the contract time by an additional 30 days for the Hwy 90 Sanitary Sewer and Water Lines-SR Mall Project

Introduced by:
Contact Person/Telephone

Kim Saucier 497-8000 ext. 315

Summary Explanation: Approval of Change Order No. 1 to increase the contract time by an additional 30 days for the Hwy 90 Sanitary Sewer and Water Lines-SR Mall Project

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐	Anderson	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Colledge	☐	George	☐	Jackson	☐	Gollott	☐	Anderson	☐	Elbin	☐
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Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, the Grants and Projects Department requests City Council authorization to approve Change Order No. 1 to increase the contract time for the Highway 90 Sanitary Sewer and Water Lines-SR Mall Project; and

WHEREAS, the project improvements to the site will install approximately 2180 LF of 8-inch C900 Water Line, 2300 LF of 12-in SDR-26 Sanitary Line, and 10 new manholes; and

WHEREAS, Change Order No. 1 serves to increase the contract time by an additional 30 days, due to the material lead time of the precast manholes; and

WHEREAS, if approved, the change order will add the additional 30 days the contractor is requesting in order to complete the project, with the project completion being December 11, 2024; and

WHEREAS, the Mayor and Council Members find, consistent with fact, that this change order is necessary and incidental to the completion of the work as originally stated, is commercially reasonable, is not made to circumvent the public purchasing statutes, and that the increase in costs is reasonable;

WHEREAS, the Mayor and Council Members find it is in the best interest of the City of Gautier to approve the change order No. 1, as presented; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Change Order No. 1 is approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 29, 2024
Subject: Hwy 90 Sanitary Sewer and Water Lines-SR Mall Project – Bottom 2 Top, LLC – Change Order No.1 Contract Time

REQUEST:

The Grants and Projects Department requests City Council authorization to approve Change Order No. 1 to increase the contract days with Bottom 2 Top, LLC for the Hwy 90 Sanitary Sewer and Water Lines-SR Mall Project an additional 30 days.

BACKGROUND:

The Mississippi Legislature and Gov. Tate Reeves created the Mississippi Municipality & County Water Infrastructure Grant Program Act (MCWI) to provide matching funds to eligible entities for making necessary investments in water, wastewater, and stormwater infrastructure.

The Mississippi Department of Environmental Quality (MDEQ) manages this program. MDEQ produced Rules and Regulations as to the administration of the program, disburse funds in accordance with the terms herein to reimburse the costs associated with the implementation of the Hwy 90 Sanitary Sewer and Water Lines-SR Mall Project.

The project improvements to the site will install approximately 2180 LF of 8-inch C900 Water Line, 2300 LF of 12-in SDR-26 Sanitary Sewer Line, and 10 new manholes.

DISCUSSION:

Change Order No. 1 serves to add 30 days to the contract time, which will push the project completion from November 11, 2024, to December 11, 2024, due to the material lead time of the precast manholes. If approved the contract time will increase from 150 days to 180 days.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council approve Change Order No. 1 to add an additional 30 days to the contract time due to the material lead time of the precast manholes.

The City Council may:

1. Approve Change Order No. 1, as presented; or
2. Not approve Change Order No. 1.

ATTACHMENT(S):

1. Change Order No. 1

CHANGE ORDER

OWNER:

City of Gautier
3330 Hwy. 90
Gautier, MS 39553

CHANGE ORDER NO.

1

DATE: October 25, 2024

CONTRACTOR:

Bottom 2 Top Construction, LLC
16708 HWY 67
Biloxi, MS, 39532

ENGINEER: Seymour Engineering, PLLC

PROJECT: Singing River Mall Water &
Sewer Improvements

SUMMARY:

This Change Order serves to increase the contract time based on the 1 month delay the contractor had with ordering precast manholes. The date for Substantial Completion will be pushed to December 11th, 2024.

THE CONTRACT IS AMENDED AS SHOWN BELOW:

(Not valid until executed by the Owner, Engineer, and Contractor)

The original Contract Sum:	\$1,069,667.45
Net Change by previously authorized Change Orders:	\$0.00
The Contract Sum prior to this Change Order was:	\$1,069,667.45
The Contract Sum will now Change (+):	\$0.00
The New Contract Sum including this Change Order will be:	\$1,069,667.45

The original Contract Time:	150
Net Change by previously authorized Change Orders:	0
The Date of Substantial Completion prior to this Change Order:	11/11/2024
The Contract Time will now Change by (+) days:	30
The New Date of Substantial Completion will be:	12/11/2024

CONTRACTOR:

By: Sandra Joy
Date: 10/29/2024

ENGINEER:

By: HS
Date: 10/25/24

OWNER:

By: _____
Date: _____

CITY OF GAUTIER
Consent Agenda Item #7
Fact Sheet

Council Meeting:
Title:

November 5, 2024
Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with the construction of the Mississippi Songwriters PAC

Introduced by:
Contact Person/Telephone

Kim Compton Saucier 497-8000

Summary Explanation: Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with the construction of the Mississippi Songwriters PAC, including, but not limited to, and memorandum of understanding, letter to DFA requesting funds transfer, verification form, and contact information form.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, Section 10 of Senate Bill 2468, 2024 Regular Legislative Session authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC; and

WHEREAS, the memorandum of understanding, letter to DFA requesting transfer of funds, verification form, contact form, and the City's W9 are all required by the Mississippi Department of Finance and Administration before the City can receive the funding; and

WHEREAS, the **City of Gautier** has now determined that there is a necessity to send the required documents, including but not limited to the attached memorandum of understanding, letter to DFA requesting transfer of funds, verification form, contact form and the City's W9 so these funds can be issued and the proceeds thereof disbursed to the **City of Gautier**.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF GAUTIER that, pursuant **Section 10 of Senate Bill 2468, 2024 Regular Legislative Session**, the Mississippi Department of Finance and Administration will declare the necessity for the issuance of **\$1,500,000.00** in Local Improvements Projects Fund to assist the **City of Gautier** with the Project for the purpose as stated in paragraph one; and

BE IT FURTHER RESOLVED that the **City Manager** of the **City of Gautier** is hereby authorized to represent the **City of Gautier** in all dealings with the Department of Finance and Administration to assist in the issuance of said Local Improvements Projects Fund in any manner that is required.

IT IS FURTHER RESOLVED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

SO RESOLVED this the ____ of ____, 2024.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

City of Gautier

By: _____
Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

BACKGROUND:

Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC.

DISCUSSION:

These documents are required by the Mississippi Department of Finance and Administration before the City can receive the funding. Documents include memorandum of understanding, electronic submission request to DFA transfer of funds, contact and verification information forms, and the City's W9.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize the execution of any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 29, 2024
Subject: Senate Bill 2468 Capital Expense Fund Required Documents for Mississippi Songwriters PAC

REQUEST:

The Grants and Projects Department requests City Council authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

BACKGROUND:

Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC.

DISCUSSION:

These documents are required by the Mississippi Department of Finance and Administration before the City can receive the funding. Documents include memorandum of understanding, electronic submission request to DFA transfer of funds, contact and verification information forms, and the City's W9.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize the execution of any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

The City Council may:

1. Approve the required documents as presented; or
2. Not approve the required documents as presented.

ATTACHMENT(S):

1. Memorandum of Understanding
2. Contact Form
3. Verification Form

Government

MEMORANDUM OF UNDERSTANDING

Entity: _____

Authorized Representative: _____

Title: _____ Date: _____

Address: _____

Telephone: _____ EMAIL: _____

Funding Amount : _____

This Memorandum of Understanding (hereinafter the "MOU") is entered into between the Mississippi Department of Finance and Administration (hereinafter the "DFA") and the Entity for the purpose of establishing the agreed upon conditions under which the DFA may disburse funds to assist the Entity in paying costs associated with the local project (hereinafter the "Project") specified in Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Laws of 2024, (hereinafter the "Act"). This MOU is entered into in accordance with Miss. Code Ann. Section 27-104-351, also known as the Line-Item Appropriation Transparency Act, and pursuant to, and subject to the terms of the Act, which authorizes an amount not to exceed the Funding Amount listed above (hereinafter the "Project Funds"), for the Project. **(PLEASE NOTE THAT IT IS YOUR RESPONSIBILITY TO SPEND THE FUNDS RECEIVED FROM THE STATE IN ACCORDANCE WITH THE ACT AS WELL AS ALL STATE AND FEDERAL LAWS AND REGULATIONS.)**

RECITALS

WHEREAS, The Act, authorized expenditures for certain projects; and

WHEREAS, pursuant to the Act, the Legislature has appropriated funds to the Entity to pay the costs of the Project; and

WHEREAS, the Act authorizes the DFA to disburse monies to pay the costs of the Project; and

WHEREAS, the Entity shall maintain the Project Funds in a separate bank account; and

WHEREAS, the DFA has requested the Entity to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein by reference, to the extent the Entity is subject to the State’s procurement laws; and

WHEREAS, the Entity agrees to expend the funds within thirty-six (36) months from the date of receipt from the DFA; and

WHEREAS, the Entity agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the Entity will immediately notify and consult with the DFA regarding the disposition of the funds, and said funds shall be directed in accordance with the Act; and

WHEREAS, the Entity agrees to provide quarterly notarized reports to the DFA which describe and itemize the expenditure of the Project Funds and also provide an update on the status of the Project including future expenditure of the funds. The quarterly reports must be provided on a form designated by the DFA and must include all invoices and bank statements associated with the reported expenditures. The quarterly reports shall be provided within thirty (30) days of each calendar quarter's end. The Entity shall also provide to the DFA a final report no more than thirty (30) days after final expenditure of funds, summarizing the expenditures and use of the Project Funds upon completion of the Project. All invoices that have not previously been submitted shall be submitted upon completion of the Project; and

WHEREAS, the DFA finds that it is in the best interest of the DFA and the Entity that the funds on deposit for Entity should be disbursed to the Entity and that the Entity shall directly administer the expenditure of such funds for the Project.

NOW THEREFORE, IT IS MUTALLY AGREED BY THE MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE ENTITY AS FOLLOWS:

Section 1. The DFA, pursuant to the Act, shall disburse the Project Funds from upon written request of the Entity to pay the costs associated with the Project.

Section 2. The Entity certifies and agrees to make every effort to expend all funds received within thirty-six (36) months from the date of receipt and **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU. Failure of the Entity to adhere to any provision within this MOU may result in immediate action by the State to recover project funds.

Section 3. The Entity agrees to procure any necessary construction, goods, and services for the Project in accordance with State procurement laws to the extent the Entity is subject to same. Failure to adhere may cause the DFA to withhold all sums for the Project and seek recovery of same. Further, the Entity agrees to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein, in accordance with State law and the recitals of this MOU.

Section 4. The Entity agrees to provide the DFA quarterly notarized reports as set forth hereinabove, in a format designated by the DFA. The quarterly reports shall be provided within thirty (30) days of each calendar quarter end. The Entity shall also provide the DFA with a final report summarizing the expenditures and use of the Project Funds no more than thirty (30) days after final expenditure of the Project Funds.

Section 5. The Entity agrees to maintain copies of all invoices, bank statements, and similar documentation for each expenditure of all funds received sufficient to satisfy and confirm, to the DFA's satisfaction, that such funds have been expended **solely** for the costs of the project as authorized and provided by the Act.

Section 6. The Entity agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the Entity will immediately notify and consult with the DFA regarding the disposition of the funds and said funds shall be directed in accordance with the Act.

Section 7. The Entity agrees that Project Funds shall be expended in accordance with all State and Federal laws and regulations, and that failure to do so may cause the DFA to withhold funds for the Project or seek recovery of same.

Section 8. All notices or information pursuant to this MOU shall be provided as follows:

Entity's Authorized Representative Listed Above

Mississippi Department of Finance and Administration
Attention: Gilda Reyes, Deputy Executive Director
501 North West Street, Suite 1301
Jackson, Mississippi 39201
Telephone: 601-359-5516
Email: Gilda.Reyes@dfa.ms.gov

Section 9. This MOU shall be effective from and after the DFA approval date.

IN WITNESS WHEREOF, the Entity has affixed its signature on the date indicated below.

Entity Name: _____

By: _____ Date: _____
Name, Title

EXHIBIT A

The Entity shall maintain on file, the following items in relation to the Project:

1. Proof of Advertisement (i.e. copy of the advertisement, MPTAP and/or procurement portal posting, etc.) for any Request for Qualification (RFQ), Request for Proposals (RFP), or Invitation for Bid (IFB).
2. The Program of Work for the Project.
3. All solicitation documents (RFQ, RFP, IFB, etc.).
4. A list of bidders/respondents, including the Bid Tabulation Form/Register of Proposals. For construction awards, include recommendation of the Professional for the award of contract. For items procured by RFQ or RFP, include evaluation committee tally sheets/overall scoring in support of award decision.
5. A copy of all payment requests or invoices for said construction, goods, and services. In the case of construction contractor payment applications, include Professional's approval of payment.
6. All contracts awarded for the Project.
7. All bank statements.
8. Any and all other documentation which may be required to document, to the DFA's satisfaction, that the Project funds are expended **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU.



MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION

DATE: _____

PROJECT NAME: _____

MAILING
ADDRESS: _____



CONTACT UPDATE LIST

PROVIDE 3 FORMS OF CONTACT INCLUDING: EMAIL ADDRESS AND PHONE NUMBER
FOR EACH PERSON

(BE SURE TO UPDATE THIS FORM EACH TIME YOU HAVE CHANGES IN PERSONNEL)

Name	Phone Number	Email Address

AUTHORIZED PERSONNEL SIGNATURE

DFA USE ONLY
COMPLIANCE OFFICER
INITIAL: _____

Verification Form

Please read and initial each statement below to verify your understanding of the requirements.

_____ 1) The funds (when funding is available) will be sent to your general account that ties to the vendor number supplied to our office through Paymode.

_____ 2) A separate bank account will have to be opened and you are responsible to transfer the funds to the new bank account. This transfer needs to happen as soon as you receive the funding. This account is only for the funds in SB2468. No other funds can be in this account (even if you have received prior funding for the same project).

_____ 3) Quarterly reports are due to the Bond Advisory Division thirty (30) days after each quarter end.

1st quarter – January – March Report due by April 30

2nd quarter – April – June Report due by July 30

3rd quarter – July – September Report due by October 30

4th quarter – October – December Report due by January 30

_____ 4) Bank Statements (from each month of the quarter) and invoices (when there are expenditures) are to be sent with the quarterly report.

_____ 5) Quarterly reports are to be completed even if there were no expenditures for the quarter.

_____ 6) **Bank fees cannot be paid with funds.** Please confirm that no fees will be charged by your bank when the new bank account is opened. If the bank happens to charge fees in error, the bank will have to refund the fees or you will be responsible to pay those fees. This has been a problem with previous funding.

CITY OF GAUTIER
Consent Agenda Item #8
Fact Sheet

Council Meeting:
Title:

November 5, 2024
Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with improvements and purchasing of water meters

Introduced by:
Contact Person/Telephone

Kim Compton Saucier 497-8000

Summary Explanation: Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with, improvements and purchasing of water meters including, but not limited to, and memorandum of understanding, letter to DFA requesting funds transfer, verification form, and contact information form.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, Section 10 of Senate Bill 2468, 2024 Regular Legislative Session authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with improvements and purchasing of water meters; and

WHEREAS, the memorandum of understanding, letter to DFA requesting transfer of funds, verification form, contact form, and the City's W9 are all required by the Mississippi Department of Finance and Administration before the City can receive the funding; and

WHEREAS, the **City of Gautier** has now determined that there is a necessity to send the required documents, including but not limited to the attached memorandum of understanding, letter to DFA requesting transfer of funds, verification form, contact form and the City's W9 so these funds can be issued and the proceeds thereof disbursed to the **City of Gautier**.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF GAUTIER that, pursuant **Section 10 of Senate Bill 2468, 2024 Regular Legislative Session**, the Mississippi Department of Finance and Administration will declare the necessity for the issuance of **\$1,500,000.00** in Local Improvements Projects Fund to assist the **City of Gautier** with the Project for the purpose as stated in paragraph one; and

BE IT FURTHER RESOLVED that the **City Manager** of the **City of Gautier** is hereby authorized to represent the **City of Gautier** in all dealings with the Department of Finance and Administration to assist in the issuance of said Local Improvements Projects Fund in any manner that is required.

IT IS FURTHER RESOLVED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

SO RESOLVED this the ____ of ____, 2024.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

City of Gautier

By: _____
Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

BACKGROUND:

Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC.

DISCUSSION:

These documents are required by the Mississippi Department of Finance and Administration before the City can receive the funding. Documents include memorandum of understanding, electronic submission request to DFA transfer of funds, contact and verification information forms, and the City's W9.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize the execution of any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with construction of Mississippi Songwriters PAC including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 29, 2024
Subject: Senate Bill 2468 Capital Expense Fund Required Documents for Improvements and Purchase of Water Meters

REQUEST:

The Grants and Projects Department requests City Council authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with improvements and purchasing of water meters including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

BACKGROUND:

Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with improvements and purchasing of water meters.

DISCUSSION:

These documents are required by the Mississippi Department of Finance and Administration before the City can receive the funding. Documents include memorandum of understanding, electronic submission request to DFA transfer of funds, contact and verification information forms, and the City's W9.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize the execution of any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with improvements and purchasing of water meters including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

The City Council may:

1. Approve the required documents as presented; or
2. Not approve the required documents as presented.

ATTACHMENT(S):

1. Memorandum of Understanding
2. Contact Form
3. Verification Form

Government

MEMORANDUM OF UNDERSTANDING

Entity: _____

Authorized Representative: _____

Title: _____ Date: _____

Address: _____

Telephone: _____ EMAIL: _____

Funding Amount : _____

This Memorandum of Understanding (hereinafter the "MOU") is entered into between the Mississippi Department of Finance and Administration (hereinafter the "DFA") and the Entity for the purpose of establishing the agreed upon conditions under which the DFA may disburse funds to assist the Entity in paying costs associated with the local project (hereinafter the "Project") specified in Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Laws of 2024, (hereinafter the "Act"). This MOU is entered into in accordance with Miss. Code Ann. Section 27-104-351, also known as the Line-Item Appropriation Transparency Act, and pursuant to, and subject to the terms of the Act, which authorizes an amount not to exceed the Funding Amount listed above (hereinafter the "Project Funds"), for the Project. **(PLEASE NOTE THAT IT IS YOUR RESPONSIBILITY TO SPEND THE FUNDS RECEIVED FROM THE STATE IN ACCORDANCE WITH THE ACT AS WELL AS ALL STATE AND FEDERAL LAWS AND REGULATIONS.)**

RECITALS

WHEREAS, The Act, authorized expenditures for certain projects; and

WHEREAS, pursuant to the Act, the Legislature has appropriated funds to the Entity to pay the costs of the Project; and

WHEREAS, the Act authorizes the DFA to disburse monies to pay the costs of the Project; and

WHEREAS, the Entity shall maintain the Project Funds in a separate bank account; and

WHEREAS, the DFA has requested the Entity to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein by reference, to the extent the Entity is subject to the State’s procurement laws; and

WHEREAS, the Entity agrees to expend the funds within thirty-six (36) months from the date of receipt from the DFA; and

WHEREAS, the Entity agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the Entity will immediately notify and consult with the DFA regarding the disposition of the funds, and said funds shall be directed in accordance with the Act; and

WHEREAS, the Entity agrees to provide quarterly notarized reports to the DFA which describe and itemize the expenditure of the Project Funds and also provide an update on the status of the Project including future expenditure of the funds. The quarterly reports must be provided on a form designated by the DFA and must include all invoices and bank statements associated with the reported expenditures. The quarterly reports shall be provided within thirty (30) days of each calendar quarter's end. The Entity shall also provide to the DFA a final report no more than thirty (30) days after final expenditure of funds, summarizing the expenditures and use of the Project Funds upon completion of the Project. All invoices that have not previously been submitted shall be submitted upon completion of the Project; and

WHEREAS, the DFA finds that it is in the best interest of the DFA and the Entity that the funds on deposit for Entity should be disbursed to the Entity and that the Entity shall directly administer the expenditure of such funds for the Project.

NOW THEREFORE, IT IS MUTALLY AGREED BY THE MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE ENTITY AS FOLLOWS:

Section 1. The DFA, pursuant to the Act, shall disburse the Project Funds from upon written request of the Entity to pay the costs associated with the Project.

Section 2. The Entity certifies and agrees to make every effort to expend all funds received within thirty-six (36) months from the date of receipt and **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU. Failure of the Entity to adhere to any provision within this MOU may result in immediate action by the State to recover project funds.

Section 3. The Entity agrees to procure any necessary construction, goods, and services for the Project in accordance with State procurement laws to the extent the Entity is subject to same. Failure to adhere may cause the DFA to withhold all sums for the Project and seek recovery of same. Further, the Entity agrees to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein, in accordance with State law and the recitals of this MOU.

Section 4. The Entity agrees to provide the DFA quarterly notarized reports as set forth hereinabove, in a format designated by the DFA. The quarterly reports shall be provided within thirty (30) days of each calendar quarter end. The Entity shall also provide the DFA with a final report summarizing the expenditures and use of the Project Funds no more than thirty (30) days after final expenditure of the Project Funds.

Section 5. The Entity agrees to maintain copies of all invoices, bank statements, and similar documentation for each expenditure of all funds received sufficient to satisfy and confirm, to the DFA's satisfaction, that such funds have been expended **solely** for the costs of the project as authorized and provided by the Act.

Section 6. The Entity agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the Entity will immediately notify and consult with the DFA regarding the disposition of the funds and said funds shall be directed in accordance with the Act.

Section 7. The Entity agrees that Project Funds shall be expended in accordance with all State and Federal laws and regulations, and that failure to do so may cause the DFA to withhold funds for the Project or seek recovery of same.

Section 8. All notices or information pursuant to this MOU shall be provided as follows:

Entity's Authorized Representative Listed Above

Mississippi Department of Finance and Administration
Attention: Gilda Reyes, Deputy Executive Director
501 North West Street, Suite 1301
Jackson, Mississippi 39201
Telephone: 601-359-5516
Email: Gilda.Reyes@dfa.ms.gov

Section 9. This MOU shall be effective from and after the DFA approval date.

IN WITNESS WHEREOF, the Entity has affixed its signature on the date indicated below.

Entity Name: _____

By: _____
Name, Title

Date: _____

EXHIBIT A

The Entity shall maintain on file, the following items in relation to the Project:

1. Proof of Advertisement (i.e. copy of the advertisement, MPTAP and/or procurement portal posting, etc.) for any Request for Qualification (RFQ), Request for Proposals (RFP), or Invitation for Bid (IFB).
2. The Program of Work for the Project.
3. All solicitation documents (RFQ, RFP, IFB, etc.).
4. A list of bidders/respondents, including the Bid Tabulation Form/Register of Proposals. For construction awards, include recommendation of the Professional for the award of contract. For items procured by RFQ or RFP, include evaluation committee tally sheets/overall scoring in support of award decision.
5. A copy of all payment requests or invoices for said construction, goods, and services. In the case of construction contractor payment applications, include Professional's approval of payment.
6. All contracts awarded for the Project.
7. All bank statements.
8. Any and all other documentation which may be required to document, to the DFA's satisfaction, that the Project funds are expended **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU.



MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION

DATE: _____

PROJECT NAME: _____

MAILING
ADDRESS: _____



CONTACT UPDATE LIST

PROVIDE 3 FORMS OF CONTACT INCLUDING: EMAIL ADDRESS AND PHONE NUMBER
FOR EACH PERSON

(BE SURE TO UPDATE THIS FORM EACH TIME YOU HAVE CHANGES IN PERSONNEL)

Name	Phone Number	Email Address

AUTHORIZED PERSONNEL SIGNATURE

DFA USE ONLY
COMPLIANCE OFFICER
INITIAL: _____

Verification Form

Please read and initial each statement below to verify your understanding of the requirements.

_____ 1) The funds (when funding is available) will be sent to your general account that ties to the vendor number supplied to our office through Paymode.

_____ 2) A separate bank account will have to be opened and you are responsible to transfer the funds to the new bank account. This transfer needs to happen as soon as you receive the funding. This account is only for the funds in SB2468. No other funds can be in this account (even if you have received prior funding for the same project).

_____ 3) Quarterly reports are due to the Bond Advisory Division thirty (30) days after each quarter end.

1st quarter – January – March Report due by April 30

2nd quarter – April – June Report due by July 30

3rd quarter – July – September Report due by October 30

4th quarter – October – December Report due by January 30

_____ 4) Bank Statements (from each month of the quarter) and invoices (when there are expenditures) are to be sent with the quarterly report.

_____ 5) Quarterly reports are to be completed even if there were no expenditures for the quarter.

_____ 6) **Bank fees cannot be paid with funds.** Please confirm that no fees will be charged by your bank when the new bank account is opened. If the bank happens to charge fees in error, the bank will have to refund the fees or you will be responsible to pay those fees. This has been a problem with previous funding.

CITY OF GAUTIER
Consent Agenda Item #9
Fact Sheet

Council Meeting: November 5, 2024
Title: Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with the construction of Lark Park

Introduced by:
Contact Person/Telephone Kim Compton Saucier 497-8000

Summary Explanation: Authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, funds to assist the City of Gautier in paying costs associated with the construction of Lark Park, including, but not limited to, memorandum of understanding, letter to DFA requesting funds transfer, verification form, and contact information form.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Second Made by:

Vaughan ☐ Colledge ☐ George ☐ Jackson ☐ Gollott ☐ Anderson ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, Section 10 of Senate Bill 2468, 2024 Regular Legislative Session authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated the construction of Lark Park; and

WHEREAS, the memorandum of understanding, letter to DFA requesting transfer of funds, verification form, contact form, and the City's W9 are all required by the Mississippi Department of Finance and Administration before the City can receive the funding; and

WHEREAS, the **City of Gautier** has now determined that there is a necessity to send the required documents, including but not limited to the attached memorandum of understanding, letter to DFA requesting transfer of funds, verification form, contact form and the City's W9 so these funds can be issued and the proceeds thereof disbursed to the **City of Gautier**.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF GAUTIER that, pursuant **Section 10 of Senate Bill 2468, 2024 Regular Legislative Session**, the Mississippi Department of Finance and Administration will declare the necessity for the issuance of **\$1,500,000.00** in Local Improvements Projects Fund to assist the **City of Gautier** with the Project for the purpose as stated in paragraph one; and

BE IT FURTHER RESOLVED that the **City Manager** of the **City of Gautier** is hereby authorized to represent the **City of Gautier** in all dealings with the Department of Finance and Administration to assist in the issuance of said Local Improvements Projects Fund in any manner that is required.

IT IS FURTHER RESOLVED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

SO RESOLVED this the ____ of ____, 2024.

Motion was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

City of Gautier

By: _____
Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 29, 2024
Subject: Senate Bill 2468 Capital Expense Fund Required Documents for Lark Park

REQUEST:

The Grants and Projects Department requests City Council authorization to execute any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with construction of Lark Park including, but not limited to, memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms.

BACKGROUND:

Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund authorized expenditures from the Capital Expense Fund in an amount not to exceed \$1.5 million to provide funding to assist the City of Gautier in paying costs associated with construction of Lark Park.

DISCUSSION:

These documents are required by the Mississippi Department of Finance and Administration before the City can receive the funding. Documents include memorandum of understanding, electronic submission request to DFA of funds transfer, contact and verification information forms, and the City's W9.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize the execution of any and all documents necessary to obtain Senate Bill 2468, 2024 Regular Legislative Session, Local Improvements Projects Fund to assist the City of Gautier in paying costs associated with construction of Lark Park including, but not limited to, memorandum of understanding, letter to DFA requesting funds transfer, and contact information form.

The City Council may:

1. Approve the required documents as presented; or
2. Not approve the required documents as presented.

ATTACHMENT(S):

1. Memorandum of Understanding
2. Contact Form
3. Verification Form

Government

MEMORANDUM OF UNDERSTANDING

Entity: _____

Authorized Representative: _____

Title: _____ Date: _____

Address: _____

Telephone: _____ EMAIL: _____

Funding Amount : _____

This Memorandum of Understanding (hereinafter the "MOU") is entered into between the Mississippi Department of Finance and Administration (hereinafter the "DFA") and the Entity for the purpose of establishing the agreed upon conditions under which the DFA may disburse funds to assist the Entity in paying costs associated with the local project (hereinafter the "Project") specified in Section 10 of Senate Bill 2468, 2024 Regular Legislative Session, Laws of 2024, (hereinafter the "Act"). This MOU is entered into in accordance with Miss. Code Ann. Section 27-104-351, also known as the Line-Item Appropriation Transparency Act, and pursuant to, and subject to the terms of the Act, which authorizes an amount not to exceed the Funding Amount listed above (hereinafter the "Project Funds"), for the Project. **(PLEASE NOTE THAT IT IS YOUR RESPONSIBILITY TO SPEND THE FUNDS RECEIVED FROM THE STATE IN ACCORDANCE WITH THE ACT AS WELL AS ALL STATE AND FEDERAL LAWS AND REGULATIONS.)**

RECITALS

WHEREAS, The Act, authorized expenditures for certain projects; and

WHEREAS, pursuant to the Act, the Legislature has appropriated funds to the Entity to pay the costs of the Project; and

WHEREAS, the Act authorizes the DFA to disburse monies to pay the costs of the Project; and

WHEREAS, the Entity shall maintain the Project Funds in a separate bank account; and

WHEREAS, the DFA has requested the Entity to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein by reference, to the extent the Entity is subject to the State’s procurement laws; and

WHEREAS, the Entity agrees to expend the funds within thirty-six (36) months from the date of receipt from the DFA; and

WHEREAS, the Entity agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the Entity will immediately notify and consult with the DFA regarding the disposition of the funds, and said funds shall be directed in accordance with the Act; and

WHEREAS, the Entity agrees to provide quarterly notarized reports to the DFA which describe and itemize the expenditure of the Project Funds and also provide an update on the status of the Project including future expenditure of the funds. The quarterly reports must be provided on a form designated by the DFA and must include all invoices and bank statements associated with the reported expenditures. The quarterly reports shall be provided within thirty (30) days of each calendar quarter's end. The Entity shall also provide to the DFA a final report no more than thirty (30) days after final expenditure of funds, summarizing the expenditures and use of the Project Funds upon completion of the Project. All invoices that have not previously been submitted shall be submitted upon completion of the Project; and

WHEREAS, the DFA finds that it is in the best interest of the DFA and the Entity that the funds on deposit for Entity should be disbursed to the Entity and that the Entity shall directly administer the expenditure of such funds for the Project.

NOW THEREFORE, IT IS MUTALLY AGREED BY THE MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE ENTITY AS FOLLOWS:

Section 1. The DFA, pursuant to the Act, shall disburse the Project Funds from upon written request of the Entity to pay the costs associated with the Project.

Section 2. The Entity certifies and agrees to make every effort to expend all funds received within thirty-six (36) months from the date of receipt and **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU. Failure of the Entity to adhere to any provision within this MOU may result in immediate action by the State to recover project funds.

Section 3. The Entity agrees to procure any necessary construction, goods, and services for the Project in accordance with State procurement laws to the extent the Entity is subject to same. Failure to adhere may cause the DFA to withhold all sums for the Project and seek recovery of same. Further, the Entity agrees to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein, in accordance with State law and the recitals of this MOU.

Section 4. The Entity agrees to provide the DFA quarterly notarized reports as set forth hereinabove, in a format designated by the DFA. The quarterly reports shall be provided within thirty (30) days of each calendar quarter end. The Entity shall also provide the DFA with a final report summarizing the expenditures and use of the Project Funds no more than thirty (30) days after final expenditure of the Project Funds.

Section 5. The Entity agrees to maintain copies of all invoices, bank statements, and similar documentation for each expenditure of all funds received sufficient to satisfy and confirm, to the DFA's satisfaction, that such funds have been expended **solely** for the costs of the project as authorized and provided by the Act.

Section 6. The Entity agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the Entity will immediately notify and consult with the DFA regarding the disposition of the funds and said funds shall be directed in accordance with the Act.

Section 7. The Entity agrees that Project Funds shall be expended in accordance with all State and Federal laws and regulations, and that failure to do so may cause the DFA to withhold funds for the Project or seek recovery of same.

Section 8. All notices or information pursuant to this MOU shall be provided as follows:

Entity's Authorized Representative Listed Above

Mississippi Department of Finance and Administration
Attention: Gilda Reyes, Deputy Executive Director
501 North West Street, Suite 1301
Jackson, Mississippi 39201
Telephone: 601-359-5516
Email: Gilda.Reyes@dfa.ms.gov

Section 9. This MOU shall be effective from and after the DFA approval date.

IN WITNESS WHEREOF, the Entity has affixed its signature on the date indicated below.

Entity Name: _____

By: _____ Date: _____
Name, Title

EXHIBIT A

The Entity shall maintain on file, the following items in relation to the Project:

1. Proof of Advertisement (i.e. copy of the advertisement, MPTAP and/or procurement portal posting, etc.) for any Request for Qualification (RFQ), Request for Proposals (RFP), or Invitation for Bid (IFB).
2. The Program of Work for the Project.
3. All solicitation documents (RFQ, RFP, IFB, etc.).
4. A list of bidders/respondents, including the Bid Tabulation Form/Register of Proposals. For construction awards, include recommendation of the Professional for the award of contract. For items procured by RFQ or RFP, include evaluation committee tally sheets/overall scoring in support of award decision.
5. A copy of all payment requests or invoices for said construction, goods, and services. In the case of construction contractor payment applications, include Professional's approval of payment.
6. All contracts awarded for the Project.
7. All bank statements.
8. Any and all other documentation which may be required to document, to the DFA's satisfaction, that the Project funds are expended **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU.



MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION

DATE: _____

PROJECT NAME: _____

MAILING
ADDRESS: _____



CONTACT UPDATE LIST

PROVIDE 3 FORMS OF CONTACT INCLUDING: EMAIL ADDRESS AND PHONE NUMBER
FOR EACH PERSON

(BE SURE TO UPDATE THIS FORM EACH TIME YOU HAVE CHANGES IN PERSONNEL)

Name	Phone Number	Email Address

AUTHORIZED PERSONNEL SIGNATURE

DFA USE ONLY
COMPLIANCE OFFICER
INITIAL: _____

Verification Form

Please read and initial each statement below to verify your understanding of the requirements.

_____ 1) The funds (when funding is available) will be sent to your general account that ties to the vendor number supplied to our office through Paymode.

_____ 2) A separate bank account will have to be opened and you are responsible to transfer the funds to the new bank account. This transfer needs to happen as soon as you receive the funding. This account is only for the funds in SB2468. No other funds can be in this account (even if you have received prior funding for the same project).

_____ 3) Quarterly reports are due to the Bond Advisory Division thirty (30) days after each quarter end.

1st quarter – January – March Report due by April 30

2nd quarter – April – June Report due by July 30

3rd quarter – July – September Report due by October 30

4th quarter – October – December Report due by January 30

_____ 4) Bank Statements (from each month of the quarter) and invoices (when there are expenditures) are to be sent with the quarterly report.

_____ 5) Quarterly reports are to be completed even if there were no expenditures for the quarter.

_____ 6) **Bank fees cannot be paid with funds.** Please confirm that no fees will be charged by your bank when the new bank account is opened. If the bank happens to charge fees in error, the bank will have to refund the fees or you will be responsible to pay those fees. This has been a problem with previous funding.

CITY OF GAUTIER
Consent Agenda Item #10
Fact Sheet

Council Meeting:
Title:

November 5, 2024
Authorization for Mayor Vaughan to submit a letter to the MS Department of Public Safety requesting funds from the Wireless Communication Fund for the City of Gautier Police Department

Introduced by:
Contact Person/Telephone

Chief David Bever 497-8000

Summary Explanation: Authorization for Mayor Vaughan to submit a letter to the MS Department of Public Safety requesting \$32,506.78 from the Wireless Communication Fund for the City of Gautier Police Department

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Colledge** ☐ **George** ☐ **Jackson** ☐ **Gollott** ☐ **Anderson** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Colledge	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Gollott	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2024

WHEREAS, the Wireless Communication Fund was established, pursuant to MS Code Ann. § 63-9-31, allowing governing authorities to place a \$10 surcharge on traffic offenses by their court; and

WHEREAS, the monies collected are sent to the Department of Public Safety, where the funds are held until they are requested by the governing authority; and

WHEREAS, on April 5, 2016, the City Council authorized the Gautier Police Department to proceed with the initiative to impose a \$10.00 surcharge, in addition to any other monetary penalties set by law; and

WHEREAS, the Gautier Police Department is requesting \$32,506.78 from the Wireless Communication Fund to purchase laptops, eTicket printers, and modem service for patrol vehicles; and

WHEREAS, the Mayor and Council Members hereby find that authorizing Mayor Vaughan to submit a letter to the MS Department of Public Safety requesting funding for the Gautier Police Department is in the best interest of the City.

IT IS HEREBY ORDERED by the Mayor and Member of the Council of the City of Gautier, Mississippi, that the authorization for Mayor Vaughan to submit a letter to the MS Department of Public Safety requesting \$32,506.78 from the Wireless Communication Fund for the City of Gautier Police Department is hereby approved.

IT IS FURTHER ORDERED that the City Manager, Police Chief, and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of November 5, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: David Bever, Chief of Police
Date: November 5, 2024
Subject: Approval to Request Funds from Department of Public Safety Wireless Communication Fund

REQUEST:

The Chief of Police is requesting the City Council's approval for the Mayor to submit a letter to the Department of Public Safety requesting \$32,506.78 from the Wireless Communication Fund.

BACKGROUND:

The Wireless Communication Fund was established by state statute 63-9-31, allowing governing authorities to place a \$10 surcharge on traffic offenses by their court. The monies collected are sent to the Department of Public Safety, where it is held until funds are requested by the governing authority. The City of Gautier approved the surcharge on April 5, 2016, Order Number 077-2016. The funds can be used for public safety wireless communications systems, related computer equipment and electronic ticketing.

DISCUSSION:

The police department is requesting \$32,506.78 from the fund to purchase laptops, eTicket printers and modem service for patrol vehicles.

RECOMMENDATION:

The Chief of Police recommends the City Council approves the Mayor to submit a letter to the Department of Public Safety requesting \$32,506.78 from the Wireless Communication Fund.

ATTACHMENT:

Letter to Department of Public Safety
State Statute 63-9-31

November 5, 2024

Bridgette Wade
Mississippi Department of Public Safety
P.O. Box 958
Jackson, MS 39205

RE: Wireless Reimbursement

Dear Ms. Wade:

The City of Gautier is requesting \$32,506.78 from the available funds that we have contributed to the "Wireless Radio Communication Program." The funds will provide the necessary funding for the purchase of 4 Panasonic FZ-55 laptop computers, eTicket printers/vehicle docks and service for mobile modems for our department's Mobile Data Terminals (MDTs). The MDTs are for used for communications between officers and dispatch and will be used for eTickets.

This will help maintain the professional services our citizens are used to being provided by the City of Gautier's Police Department.

DPS Vendor Number: 3100016398

Respectfully,

Casey Vaughan
Mayor
City of Gautier

Miss. Code Ann. § 63-9-31

Copy Citation

Current with 2024 1st and 2nd Extraordinary Sessions and Regular Session legislation signed by the Governor and effective upon passage through July 1, 2024, not including changes and corrections made by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

Mississippi Code 1972 Annotated Title 63. Motor Vehicles and Traffic Regulations (Chs. 1 — 39) Chapter 9. Traffic Violations Procedure (§§ 63-9-1 — 63-9-37)

§ 63-9-31. Additional surcharge for traffic violations to fund automation of citations issued by Highway Safety Patrol and wireless radio communications programs; funding of agency expenses; deposit of monies into State General Fund.

(1) In addition to any other monetary penalties and other penalties imposed by law, any county, municipality or the Pearl River Valley Water Supply District Patrol which participates in a wireless radio communications program approved by the applicable governing authorities may assess an additional surcharge in an amount not to exceed Ten Dollars (\$10.00) on each person upon whom a court imposes a fine or other penalty for each violation of Title 63, Mississippi Code of 1972, except offenses relating to vehicular parking or registration. On all citations issued by Mississippi Highway Safety Patrol officers, a surcharge in the amount of Ten Dollars (\$10.00) shall be collected by the court and deposited as provided in subsection (2) of this section. The proceeds from the surcharge on citations issued by county and municipal law enforcement officers or the Pearl River Valley Water Supply District Patrol may be used by a county or municipality only to fund that county's or municipality's or the Pearl River Valley Water Supply District Patrol's participation in the wireless radio communications program by funding public safety wireless communications systems and related computer and communications equipment. The proceeds from the surcharge on citations issued by Mississippi Highway Safety Patrol officers shall be used as provided in subsection (2) of this section. All proceeds from the surcharge imposed by this subsection shall be deposited into a special fund in the Department of Public Safety's Office of Public Safety Planning. The Office of Public Safety Planning shall promulgate rules and procedures relating to

the administration of the special fund and the disbursement of monies in the fund to participating governmental entities. The maximum amount that a governmental entity may receive from the special fund shall be an amount equal to the deposits made into the fund by that entity, less one percent (1%) to be retained by the Office of Public Safety Planning to defray the costs of administering the special fund. Interest earned on the special fund shall remain in the fund and shall be used by the Office of Public Safety Planning to further defray the costs of administering the special fund.

(2) Deposits into the special fund resulting from citations issued by the Mississippi Highway Safety Patrol shall be utilized as follows: Fifty percent (50%) of the deposits into the special fund shall be used to automate the citations issued by Mississippi Highway Safety Patrol officers (including the transmittal of citations to the justice court, retrieval of the disposition from the justice court, and updating the driver's records) and fifty percent (50%) of the deposits into the special fund shall be used for the purpose of funding wireless communications and related computer equipment and computer software, subject to the approval of the Mississippi Department of Information Technology Services.

(3) Approval of a wireless radio communications program must be given by the applicable governing authorities when:

(a) The program includes the sharing of support facilities including, but not limited to, towers, shelters and microwave by participating entities; or

(b) The program includes the establishment of a mutual aid system using common radio frequency channels between participating entities; or

(c) The program sets forth a feasible methodology that utilizes the radio frequency spectrum in an efficient manner.

(4) Participating counties, municipalities, the Pearl River Valley Water Supply District Patrol and the Mississippi Highway Safety Patrol must provide notification of facilities available for interoperability to the Mississippi Department of Information Technology Services annually.

(5) Counties and municipalities and the Pearl River Valley Water Supply District Patrol participating in a wireless radio communications program and the Mississippi Highway Safety Patrol must comply with competitive bidding requirements prescribed in Section 31-7-13 and are encouraged to utilize an open architecture, nonproprietary system.

(6) From and after July 1, 2016, the expenses of this agency shall be defrayed by appropriation from the State General Fund and all user charges and fees authorized under this section shall be deposited into the State General Fund as authorized by law.

(7) From and after July 1, 2016, no state agency shall charge another state agency a fee, assessment, rent or other charge for services or resources received by authority of this section.

History

1; Laws, 2008, ch. 522, § 1; Laws, 2016, ch. 459, § 17, eff from and after July 1, 2016.

Mississippi Code 1972 Annotated

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Terms:

Narrow By: -None-

Date and Time: Oct 29, 2024 04:55:40 p.m. EDT



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**CITY OF GAUTIER, MISSISSIPPI
STUDY AGENDA
November 5, 2024**

ITEM DESCRIPTION:

Citizen Comments

City Council Comments

City Manager Comments

City Clerk Comments

City Attorney Comments

NOTES:
