

**AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
November 19, 2024 @ 6:30 PM**

I. Call to Order

1. Prayer
2. Pledge of Allegiance

II. Agenda Order Approval

III. Announcements

1. Gautier Senior Center Thanksgiving Luncheon will be Wednesday, November 20th starting at 11:30am.
2. Gautier Rotary Club will host its Annual Rotary Christmas Parade on Saturday, December 7th at 12pm.
3. Following the parade, 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. Authorization to Acknowledge Bids and Award Contract for the City of Gautier's Annual Hot Bituminous Pavement Contract

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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2. Consideration of a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District, located at 5900 Brown Road, Gautier, MS, (GPC 24-50-SE)

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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3. Consideration of a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District, located at 3204 Ladnier Road, Gautier, MS, (GPC 24-51-SE)

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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4. **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 for November 5, 2024**
2. **Approval of water and sewer adjustments for November 2024 in the amount of \$22,669.05**
3. **Authorization to accept monetary donation for The City of Gautier's Cruisin' Through the Decades Event**
4. **Authorization to enter into a Grant Agreement with the Mississippi Department of Marine Resources (MDMR) for the FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project**
5. **Authorization to Acknowledge Bids and Award Contract for San Lorenzon and Cypress Landing at Ferry Point streambank stabilization and debris /sediment removal NRCS (2021) NR244423XXXXC001**
6. **Approval of a Non-Exclusive Use Agreement for Buddy Davis Park**
7. **Resolution approving the Sponsorship of Gautier Rotary Club Christmas Parade to be held on December 7, 2024**
8. **Resolution approving closure of roads and traffic control measures for the Gautier Rotary Club Christmas Parade**

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**

Adjourn until December 3, 2024 at 6:30pm
www.gautier-ms.gov

**CITY OF GAUTIER, MISSISSIPPI
ANNOUNCEMENT AGENDA
November 19, 2024**

ITEM DESCRIPTION:

ANNOUNCEMENTS

1. **Gautier Senior Center Thanksgiving Luncheon will be Wednesday, November 20th starting at 11:30am.**
2. **Gautier Rotary Club will host its Annual Rotary Christmas Parade on Saturday, December 7th at 12pm.**
3. **Following the parade, 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 19, 2024**

ITEM DESCRIPTION:

PRESENTATION AGENDA

None

NOTES:

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

Council Meeting: November 19, 2024
Title: Authorization to Acknowledge Bids and Award Contract for the City of Gautier's Annual Hot Bituminous Pavement Contract

Introduced by:
Contact Person/Telephone Ramona Morgan 497-8000

Summary Explanation: Authorization to acknowledge the receipt of one qualified bid for the project and award the contract for the City of Gautier's Annual Hot Bituminous Pavement Contract

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, on October 1, 2024, the City of Gautier has requested bids for the Annual Hot Bituminous Pavement Contract; and

WHEREAS, on or before November 1, 2024, two bids were received by the City, with only one fully completed bid submitted by Huey P. Stockstill, LLC and one bid submitted only for milling from Mallette Brothers Construction Company, is hereby acknowledged; and

WHEREAS, based on the cost of asphalt and neighboring city contracts for Hot Bituminous Pavement, City Staff recommends approving the contract with Huey P. Stockstill for the City's Annual Paving Contract, and as an alternate, staff recommends that the Council approve Mallette Brothers Construction Company for milling; and

WHEREAS, the Mayor and Members of Council find that it is in the best interests of the City to award the City's Annual Hot Bituminous Pavement Contract to Huey P. Stockstill, LLC, and Mallette Brothers Construction Company as an alternate for milling; and

WHEREAS, the Mayor and Council Members hereby find that, based on all relevant criteria, and the bases outlined therein, that Huey P. Stockstill has submitted the lowest and best bid; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the award and execution of a contract with Huey P. Stockstill for the City's Annual Paving Contract, and as an alternate, Mallette Brothers Construction Company for milling, is hereby authorized and 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 19, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Ramona Morgan, Public Works Director
Date: 11/13/2024
Subject: Recommendation to award Annual City Hot Bituminous Pavement Contract

REQUEST:

Recommendation to approve Annual Hot Bituminous Pavement Contract to the lowest bidder.

BACKGROUND:

On October 6, 2024, and October 13, 2024, the City of Gautier placed a publication in the Sun Herald to submit sealed bids for an annual contract for Hot Bituminous Pavement by November 1, 2024. On November 1, 2024, the City of Gautier received 2 bids for an annual contract for Hot Bituminous Pavement. The 1 and only complete bid was from Huey P. Stockstill, LLC. The second bid was from Mallette Brothers Construction Company with only milling being bid on.

DISCUSSION:

Based on the cost of asphalt and neighboring city contracts for Hot Bituminous Pavement, staff believe that Huey P. Stockstill has the best prices for the City's needs.

RECOMMENDATION:

Staff recommends that Council approve the contract for Hot Bituminous Pavement from Huey P. Stockstill, and as an alternate, staff recommend that the Council approve Mallette Brothers for milling.

ATTACHMENTS:

1. Bid Tabulation Sheet
2. Huey P Stockwell Bid
3. Mallette Brothers Bid

BID OPENING: November 1, 2024
Time 12:00 PM

In Place Hot Bituminous Pavement

Section A - Patchwork (1-20) - Asphalt (1-300 square yard milling)

DESCRIPTION

Hot Mix Asphalt In-Place, ST 9.5mm Mixture
Hot Mix Asphalt In-Place ST 19mm Mixture
Cold Milling Depth less than 2" - Contractors Retains Millings
Cold Milling Depth greater than 2" - Contractor Retains Millings

UNIT PRICE

\$ 0 /TON
\$ 0 /TON
\$ 50.00 /SQ YD
\$ 50.00 /SQ YD

Company Name
Malicette Brothers Const. Co.

Company Name
Huey P. Stockstill, LLC

UNIT PRICE

\$ 175.00 /TON
\$ 165.00 /TON
\$ 9.00 /SQ YD
\$ 14.00 /SQ YD

Section B - Small Paving Work (21 to 400 tons) Asphalt (301 to 3000 square yards millings)

DESCRIPTION

Hot Mix Asphalt In-Place ST 9.5mm Mixture
Hot Mix Asphalt In-Place ST 19mm Mixture
Cold Milling Depth less than 2" - Contractors Retain Millings
Cold Milling Depth greater than 2" - Contractors Retain Millings

UNIT PRICE

\$ 0 /TON
\$ 0 /TON
\$ 8.00 /SQ YD
\$ 8.00 /SQ YD

UNIT PRICE

\$ 140.00 /TON
\$ 130.00 /TON
\$ 4.50 /SQ YD
\$ 5.00 /SQ YD

Section C - Large Paving Work (401+ tons) Asphalt (3001+ square yards milling)

DESCRIPTION

Hot Mix Asphalt In-Place ST 9.5mm Mixture
Hot Mix Asphalt In-Place ST 19mm Mixture
Cold Milling Depth less than 2" - Contractors Retains Millings
Cold Milling Depth greater than 2" - Contractors Retains Millings

UNIT PRICE

\$ 0 /TON
\$ 0 /TON
\$ 3.74 /SQ YD
\$ 3.74 /SQ YD

UNIT PRICE

\$ 89.00 /TON

Section D - Hot Mix Asphalt Picked up at Contractor's Plant, loaded onto City trucks

DESCRIPTION

Hot Mix Asphalt type SC-1

UNIT PRICE

\$ 0 /TON

UNIT PRICE

\$ 89.00 /TON

Sign in Sheet for In place Hot Bituminous Pavement Bid Opening

Friday, November 1, 2024 @ 12:00 PM

[illegible]

Ireddix

From: Brandon Suit <brandon@hueystockstill.com>
Sent: Thursday, October 31, 2024 9:47 AM
To: Ireddix
Cc: Huey Stockstill III; Jonathan Easterling; Jeb Seal; Amanda Quave; Lakisha Carter
Subject: HPS's Bid for "In place Hot Mix Bitumous Pavement"
Attachments: 24109- Sealed bid.pdf

Good Morning,

Will you please confirm you have received our bid.

Thanks

Brandon Suit

130 Huey Stockstill Road
Picayune, MS 39466
Cell: (228)-314-0530
Ph: (601)-798-2981 ext.1018
Fax: (601)-798-3072
Web: www.hueystockstill.com



HPS Bid

RECEIVED
OCT 31 2024
10:00 AM
JMC

October 30, 2024

**SEALED BIDS FOR IN PLACE HOT MIX BITUMINOUS PAVEMENT
TO BE OPENED AT 12:00 P.M. FRIDAY, NOVEMBER 1ST, 2024**

CITY CLERK
GAUTIER CITY HALL
3330 US-90
GAUTIER, MISSISSIPPI 39553

RECEIVED
OCT 31 2024

BY: 
10:00 AM

Notice to bidders:

Sealed Bids for IN PLACE HOT BITUMINOUS PAVEMENT will be received by the City of Gautier, Mississippi **until 12:00 p.m. LOCAL TIME on the 1st day of November 2024**, and then will be publicly opened and read. Any bids received after the time and date specified will not be considered and will be returned unopened.

All bids shall be submitted in a sealed envelope addressed to the City Clerk of Gautier Mississippi. The Street address of the City Clerk is:

City Clerk
Gautier City Hall
3330 US-90
Gautier, Mississippi
39553

All bid envelopes shall be marked "SEALED BIDS FOR IN PLACE HOT MIX BITUMINOUS PAVEMENT TO BE OPENED AT 12:00 P.M. FRIDAY, NOVEMBER 1st, 2024" on the outside of the envelope.

When bids are submitted electronically, the same requirements for submitting sealed bids shall apply. Electronic bids shall include a document representing the cover of the envelope containing the aforementioned criteria. Electronic bids shall be submitted to lreddix@gautier-ms.gov

Specifications:

- Hot bituminous pavement shall conform to the latest edition of MDOT Standard Specifications for Road and Bridge Construction, Section 401 – Bituminous Pavement.
- Contractor will ensure that all transitions are completed so as to be level with existing road grades when completed. Only saw cutting or milling to a minimum of 1.5" will be allowed.
- Tickets from certified scales shall be issued for each load from plant. Scale tickets shall be signed by a representative of the City of Gautier as designated by Public Works.
- The City of Gautier shall place a representative to oversee the contractor's quality management program. The City of Gautier shall place a representative at each jobsite to receive load tickets.
- The contractor shall establish a quality management program to include job safety and traffic control procedures in accordance with the latest edition of the Manual of Uniform Traffic Control Devices. In addition, the contractor shall be responsible for material testing and quality control documentation of mix design and placement per MDOT Standard Specifications for Road and Bridge Construction Section 401 – Bituminous Pavement and Section 403 – Hot Mix Asphalt Pavement. Failure to provide adequate safety, traffic control and testing and documentation will be just cause for termination of this contract at the option of the City of Gautier. Any "re-work" that is determined to be the fault of the contract, shall be done at the contractor's expense. The rework determination shall be made by either the Director of Public Works or the City's Engineer.
- Materials quoted herein above shall meet the most current applicable portions of the latest edition of MDOT Standard Specifications for Road and Bridge Construction, Sections 401 and 403.
- Unless agreed upon in writing, Successful bidder shall begin work within 14 days of work authorization. Should the successful bidder fail to do so, the City shall be at liberty to purchase the ordered material from others and the successful bidder shall be liable to the City for any additional cost incurred by reason of the bidder's failure to supply within the time specified. Failure to provide the product(s) when requested shall also be grounds to terminate their contract at the option of the City of Gautier
- Bituminous materials as listed above shall conform to the latest edition of the MDOT Standard Specifications for Road and Bridge Construction, Section 702 - Bituminous Materials.
- Measurement: Refer to MDOT Standard Specifications for Road and Bridge Construction, Section 702.02 – Measurement and Section 702.03 – Heating of Bituminous Material.
- At the beginning of the contract period, Contractor shall submit a current design mix (no greater than 2 years old), based on the use of currently available materials/stockpiles.
- At the beginning of the contract period, Contractor shall submit reasonably recent certified truck weights/tares.

- For areas of work within reasonably close proximity (less than 1000' apart), the work to be performed shall be included in a single work order and measured for payment as such.
- Where required as part of the work order, milling will be performed regardless of the sub-grade material (such as asphalt overlaid on concrete, etc.)
- Contractor's stockyard or plant must be within fifteen (15) miles of the City of Gautier Public Works facility.

General

- The City of Gautier reserves the right to award each Section to separate contractors.
- This is an Annual Contract with five one-year extensions.
- The City of Gautier reserves the right to select an Alternate provider to initiate work in the event that the Primary provider is unable to complete work in a timely manner, or it is deemed advantageous by the City to do so.
- A price adjustment will be allowed based upon an industry-wide cost index of petroleum products for asphalt used in the performance or execution of this contract. The industry-wide index shall be established by the state highway department. The price adjustment shall be based on cost and shall not include any additional profit or overhead. The successful contractor shall give (30) days written notice of any price adjustment. The plant shall meet all certifications as required by the state highway department.
- Successful contractor must provide proof of insurance of at least \$1,000,000 of general liability insurance prior to entering contracts on construction, repair and maintenance jobs in excess of \$25,000.00.
- Successful contractor must show proof of the following Insurance Coverage:

General Liability	Each Occurrence	Aggregate
Bodily injury	\$300,000.00	\$300,000.00
Property damage	\$100,000.00	\$100,000.00

BID SHEET
In Place Hot Bituminous Pavement

Section A – Patchwork (1-20 Tons) - Asphalt (1-300 square yard milling)

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt In-Place, ST 9.5mm Mixture (used for overlays of 1 ½" & 2" thick).	\$ NO BID /TON
2. Hot Mix Asphalt In-Place, ST 19mm Mixture (used for base courses from 2" to 3 ½" thick).	\$ NO BID /TON
3. Cold Milling, Depth less than 2" – Contractor Retains Millings.	\$ NO BID /SQ YD
4. Cold Milling, Depth greater than 2" – Contractor Retains Millings.	\$ NO BID /SQ YD

Section B – Small Paving Work (21 to 400 tons) - Asphalt (301 to 3000 square yards milling)

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt In-Place, ST 9.5mm Mixture (used for overlays of 1 ½" & 2" thick).	\$ 175 ⁰⁰ /TON
2. Hot Mix Asphalt In-Place, ST 19mm Mixture (used for base courses from 2" x 3 ½" thick).	\$ 165 ⁰⁰ /TON
3. Cold Milling, Depth less than 2" – Contractor Retains Millings.	\$ 9 ⁰⁰ /SQ YD
4. Cold Milling, Depth greater than 2" – Contractor Retains Millings	\$ 14 ⁰⁰ /SQ YD

Section C – Large Paving Work (401+ tons) – Asphalt (3001+ square yards milling)

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt In-Place, ST 9.5mm Mixture (used for overlays of 1 ½" & 2" thick).	\$ 140 ⁰⁰ /TON
2. Hot Mix Asphalt In-Place, ST 19mm Mixture (used for base courses from 2" x 3 ½" thick).	\$ 130 ⁰⁰ /TON
3. Cold Milling, Depth less than 2" – Contractor Retains Millings.	\$ 4 ⁵⁰ /SQ YD
4. Cold Milling, Depth greater than 2" – Contractor Retains Millings	\$ 5 ⁰⁰ /SQ YD

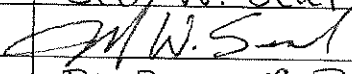
Section D– Hot Mix Asphalt Picked up at Contractor's Plant, loaded onto City trucks

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt type SC-1	\$ 89 ⁰⁰ /TON

- NOTE 1.** Mobilization, traffic control, preparation, clean-up, and all other work associated with paving operations shall be included within UNIT PRICING.
- NOTE 2.** Contractor has 14 (fourteen) calendar days after receipt of work order to begin work.
- NOTE 3.** Leveling shall be part of Paving Work and will be based on the appropriate unit price.
- NOTE 4.** The City of Gautier reserves the right to award each Section to separate contractors.

We/I do hereby certify by my signature that our product(s) bid meets or exceeds your specifications. We agree that failure to meet the specifications shall be just cause for the City of Gautier to remove our company from the bid list.

CONTRACTOR INFORMATION

Company/Firm Name	Huey P. Stockstill, LLC
Authorized Representative-(print)	Jeb, W. Seal
Authorized Representative-(sign)	
Address	PO Box 758, Picayune, MS 39466
Phone Number	601-798-2981
Facsimile Number	601-798-3072
Email	jeb@hueystockstill.com

Notice to bidders:

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All bids shall be submitted in a sealed envelope addressed to the City Clerk of Gautier Mississippi. The Street address of the City Clerk is:

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39553

All bid envelopes shall be marked "SEALED BIDS FOR IN PLACE HOT MIX BITUMINOUS PAVEMENT TO BE OPENED AT 12:00 P.M. FRIDAY, NOVEMBER 1st, 2024" on the outside of the envelope.

When bids are submitted electronically, the same requirements for submitting sealed bids shall apply. Electronic bids shall include a document representing the cover of the envelope containing the aforementioned criteria. Electronic bids shall be submitted to lreddix@gautier-ms.gov

Mallette
Bros



Specifications:

- Hot bituminous pavement shall conform to the latest edition of MDOT Standard Specifications for Road and Bridge Construction, Section 401 – Bituminous Pavement.
- Contractor will ensure that all transitions are completed so as to be level with existing road grades when completed. Only saw cutting or milling to a minimum of 1.5” will be allowed.
- Tickets from certified scales shall be issued for each load from plant. Scale tickets shall be signed by a representative of the City of Gautier as designated by Public Works.
- The City of Gautier shall place a representative to oversee the contractor’s quality management program. The City of Gautier shall place a representative at each jobsite to receive load tickets.
- The contractor shall establish a quality management program to include job safety and traffic control procedures in accordance with the latest edition of the Manual of Uniform Traffic Control Devices. In addition, the contractor shall be responsible for material testing and quality control documentation of mix design and placement per MDOT Standard Specifications for Road and Bridge Construction Section 401 – Bituminous Pavement and Section 403 – Hot Mix Asphalt Pavement. Failure to provide adequate safety, traffic control and testing and documentation will be just cause for termination of this contract at the option of the City of Gautier. Any “re-work” that is determined to be the fault of the contract, shall be done at the contractor’s expense. The rework determination shall be made by either the Director of Public Works or the City’s Engineer.
- Materials quoted herein above shall meet the most current applicable portions of the latest edition of MDOT Standard Specifications for Road and Bridge Construction, Sections 401 and 403.
- Unless agreed upon in writing, Successful bidder shall begin work within 14 days of work authorization. Should the successful bidder fail to do so, the City shall be at liberty to purchase the ordered material from others and the successful bidder shall be liable to the City for any additional cost incurred by reason of the bidder's failure to supply within the time specified. Failure to provide the product(s) when requested shall also be grounds to terminate their contract at the option of the City of Gautier
- Bituminous materials as listed above shall conform to the latest edition of the MDOT Standard Specifications for Road and Bridge Construction, Section 702 - Bituminous Materials.
- Measurement: Refer to MDOT Standard Specifications for Road and Bridge Construction, Section 702.02 – Measurement and Section 702.03 – Heating of Bituminous Material.
- At the beginning of the contract period, Contractor shall submit a current design mix (no greater than 2 years old), based on the use of currently available materials/stockpiles.
- At the beginning of the contract period, Contractor shall submit reasonably recent certified truck weights/tares.

- For areas of work within reasonably close proximity (less than 1000' apart), the work to be performed shall be included in a single work order and measured for payment as such.
- Where required as part of the work order, milling will be performed regardless of the sub-grade material (such as asphalt overlaid on concrete, etc.)
- Contractor's stockyard or plant must be within fifteen (15) miles of the City of Gautier Public Works facility.

General

- The City of Gautier reserves the right to award each Section to separate contractors.
- This is an Annual Contract with five one-year extensions.
- The City of Gautier reserves the right to select an Alternate provider to initiate work in the event that the Primary provider is unable to complete work in a timely manner, or it is deemed advantageous by the City to do so.
- A price adjustment will be allowed based upon an industry-wide cost index of petroleum products for asphalt used in the performance or execution of this contract. The industry-wide index shall be established by the state highway department. The price adjustment shall be based on cost and shall not include any additional profit or overhead. The successful contractor shall give (30) days written notice of any price adjustment. The plant shall meet all certifications as required by the state highway department.
- Successful contractor must provide proof of insurance of at least \$1,000,000 of general liability insurance prior to entering contracts on construction, repair and maintenance jobs in excess of \$25,000.00.
- Successful contractor must show proof of the following Insurance Coverage:

General Liability	Each Occurrence	Aggregate
Bodily injury	\$300,000.00	\$300,000.00
Property damage	\$100,000.00	\$100,000.00

BID SHEET
In Place Hot Bituminous Pavement

Section A – Patchwork (1-20 Tons) - Asphalt (1-300 square yard milling)

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt In-Place, ST 9.5mm Mixture (used for overlays of 1 ½" & 2" thick).	\$ 0 /TON
2. Hot Mix Asphalt In-Place, ST 19mm Mixture (used for base courses from 2" to 3 ½" thick).	\$ 0 /TON
3. Cold Milling, Depth less than 2" – Contractor Retains Millings.	\$ 50 ⁰⁰ /SQ YD
4. Cold Milling, Depth greater than 2" – Contractor Retains Millings.	\$ 50 ⁰⁰ /SQ YD

Section B – Small Paving Work (21 to 400 tons) - Asphalt (301 to 3000 square yards milling)

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt In-Place, ST 9.5mm Mixture (used for overlays of 1 ½" & 2" thick).	\$ 0 /TON
2. Hot Mix Asphalt In-Place, ST 19mm Mixture (used for base courses from 2" x 3 ½" thick).	\$ 0 /TON
3. Cold Milling, Depth less than 2" – Contractor Retains Millings.	\$ 8 ⁰⁰ /SQ YD
4. Cold Milling, Depth greater than 2" – Contractor Retains Millings	\$ 8 ⁰⁰ /SQ YD

Section C – Large Paving Work (401+ tons) – Asphalt (3001+ square yards milling)

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt In-Place, ST 9.5mm Mixture (used for overlays of 1 ½" & 2" thick).	\$ 0 /TON
2. Hot Mix Asphalt In-Place, ST 19mm Mixture (used for base courses from 2" x 3 ½" thick).	\$ 0 /TON
X 3. Cold Milling, Depth less than 2" – Contractor Retains Millings.	\$ 3 ⁷⁴ /SQ YD
X 4. Cold Milling, Depth greater than 2" – Contractor Retains Millings	\$ 3 ⁷⁴ /SQ YD

Section D– Hot Mix Asphalt Picked up at Contractor's Plant, loaded onto City trucks

DESCRIPTION	UNIT PRICE
1. Hot Mix Asphalt type SC-1	\$ 0 /TON

- NOTE 1.** Mobilization, traffic control, preparation, clean-up, and all other work associated with paving operations shall be included within UNIT PRICING.
- NOTE 2.** Contractor has 14 (fourteen) calendar days after receipt of work order to begin work.
- NOTE 3.** Leveling shall be part of Paving Work and will be based on the appropriate unit price.
- NOTE 4.** The City of Gautier reserves the right to award each Section to separate contractors.

We/I do hereby certify by my signature that our product(s) bid meets or exceeds your specifications. We agree that failure to meet the specifications shall be just cause for the City of Gautier to remove our company from the bid list.

CONTRACTOR INFORMATION

Company/Firm Name	Mallette Brothers Const. Co.
Authorized Representative-(print)	Glynn Arlin Mallette II
Authorized Representative-(sign)	
Address	3708 Hwy 90 Gautier, MS 39553
Phone Number	(228) 497-2523 / (228) 219-0882
Facsimile Number	NONE
Email	reception@mallettebrothers.com



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/14/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Cadence Insurance 760 Howard Ave., 2nd Floor Biloxi MS 39530-3820	CONTACT NAME: Adam Fox PHONE (A/C, No, Ext): 228-219-2054 FAX (A/C, No): 228-604-8090 E-MAIL: adam.fox@cadenceinsurance.com ADDRESS: adam.fox@cadenceinsurance.com
License#: PC-1092395 MALLBRO-03	INSURER(S) AFFORDING COVERAGE INSURER A: State Automobile Mutual Insurance Co INSURER B: Kinsale Insurance Company INSURER C: Ascot Insurance Company INSURER D: INSURER E: INSURER F:
INSURED Mallette Brothers Construction Co Inc 3708 Hwy 90 Gautier MS 39553	NAIC # 25135 38920

COVERAGES

CERTIFICATE NUMBER: 39814716

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☐ LOC OTHER:			01003099290	6/30/2024	6/30/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			10152193CA	10/18/2023	10/18/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☒ Y ☐ N/A		WC2242001160	7/1/2024	7/1/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**City of Gautier
P.O. Box 670
Gautier MS 39553

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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CITY OF GAUTIER
Business Agenda Item #2
Fact Sheet

Council Meeting:

November 19, 2024

Consideration of a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District, located at 5900 Brown Road, Gautier, MS, (GPC 24-50-SE)

Introduced by:

Contact Person/Telephone

Scott Ankerson 497-8000 ext. 312

Summary Explanation: Consideration of a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District, located at 5900 Brown Road, Gautier, MS, (GPC 24-50-SE) (PID#82429350.000)

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

**CITY OF GAUTIER
SPECIAL EXCEPTION PERMIT
GPC CASE NO. 24-50-SE
5900 BROWN ROAD – SPECIAL EXCEPTION THAT WOULD
ALLOW AN ACCESSORY STRUCTURE TO BE LOCATED ON A
LOT WITHOUT A PRIMARY STRUCTURE IN AN
AG AGRICULTURAL ZONING DISTRICT
REGARDING PARCEL ID NO: 82429350.000**

WHEREAS, an application for a Special Exception Permit that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District was submitted by Matthew and Hollie Ruffin; and

WHEREAS, the City Council hereby finds that the proposed use, that would allow an accessory structure to be located on a lot without a primary structure, requires a Special Exception in an AG Agricultural Zoning District; and

WHEREAS, the parcel subject to this Permit is located at 3900 Brown Road, Gautier, MS; and

WHEREAS, after due public notice, Planning Commission, at its November 11, 2024 meeting, held a public hearing on this matter; and

WHEREAS, the Planning Commission considered testimony and exhibits presented by the applicant, the report of the City Staff and all relevant evidence, and recommended to approve the Special Exception, with the stipulation that the applicants build a primary structure within the next two (2) years; and

WHEREAS, the City Council hereby finds that the proposed Special Exception (will or will not) be in harmony with the purpose and intent of the Unified Development Ordinance; and (will or will not) be injurious to the neighborhood or the general welfare; and

WHEREAS, the City Council hereby finds that the proposed Special Exception (is or is not) consistent with the character of the immediate vicinity of the proposed use; and

WHEREAS, the City Council hereby finds that all relevant criteria in the Unified Development Ordinance have been met to (approve or deny) a Special Exception Permit; and

IT IS THEREFORE ORDERED that the Mayor and City Council (accepts or denies) the recommendation, including the stipulation, of the Planning Commission and (approves or denies) the application submitted by Matthew and Hollie Ruffin on September 20, 2024 for a Special Exception Permit.

IT IS FURTHER ORDERED that the Planning Department shall have this permit on file and provide the applicant a copy of the permit.

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 19, 2024.

CITY OF GAUTIER MEMORANDUM

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 11/12/2024
Subject: Consider a request for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District. 5900 Brown Road, (GPC #24-50-SE)

REQUEST:

The Planning Department has received a request from Matthew and Hollie Ruffin for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District at 5900 Brown Road, PID #82429350.000. (GPC #24-50-SE). The application fee of \$250 was paid on September 20, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned AG Agricultural.
Location: 5900 Brown Road, PID #82429350.000 (See Exhibit A)
General features of the proposed project: Lot Size: approximately 3 acres
Potable Water and Wastewater Services: Available at current location
Current Zoning (See Exhibit B): AG Agricultural
Current Surrounding Zoning (See Exhibit B): AG Agricultural
Current Surrounding Existing Land Use (See Exhibit C): Very low to low density residential, Vacant
Comprehensive Plan Future Land Use Designation (See Exhibit D): Medium Density Residential

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *Because there is no power on the property, we cannot charge tools, work after dark, or put up a security system to keep our belongings safe. We currently live on the river in Harrison Co. (Tchoutacabouffa) and would like to leave some items here in case of flooding at our house.*

Staff Finding: *Unsubstantiated*

Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *We want to continue to improve the land and clean up the property to make it more aesthetically pleasing to the neighborhood. We need proper lighting to help us complete our property. We also need temporary power to complete projects inside the accessory structure.*

Staff Finding: *Unsubstantiated*

Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *We purchased the property "as is" with intent to remove debris and unwanted materials in order to build in the future. Since we do not dwell at this location (5900 Brown Road) we would like our things to stay safe and protected while we are not there. A power pole and temporary power will help us achieve our goals.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are

necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another. Special Exception requires a public hearing before the Planning Commission and approval by the City Council (Section 4.14 of the UDO).

Once an application for a Special Exception is submitted to the Planning Department, the procedures outlined in UDO Section 4.14.1 will be followed. At the appropriate time, The Planning Commission will conduct a public hearing to determine whether the applicant meets all relevant criteria, and make a recommendation to City Council pursuant to UDO Section 4.14.4. City Council, pursuant to UDO Section 4.14.4(C), will then consider the matter at its next regularly scheduled meeting and approve or deny the Special Exception. A Special Exception is required for uses not ordinarily permitted in a specific zoning district. Special Exceptions are not permitted by right, and may only be granted when certain criteria are established. (4.16.4) Special Exceptions do not run with the land, and may be revoked by the Planning Department if any of the following circumstances are discovered:

1. The property changes ownership
2. The property is being utilized in a manner not permitted under the zoning regulations or the special exception; or
3. The property ceases to be used for the purpose allowed in the Special Exception for a period of one hundred eighty (180) days during the existence of the Special Exception.

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.

RECOMMENDATION:

The Planning Commission recommends that City Council approve the Special Exception provided the applicant builds a primary structure within two years.

The City Council may:

- Approve the Special Exception;
Approve the Special Exception with changes; or
Deny the Special Exception.

ATTACHMENTS:

1. Excerpt GPC Meeting 11.7.24 (#24-50-SE)
2. Complete Packet 24-50-SE

Excerpt from November 7, 2024, Gautier Planning Commission Meeting:

The Planning Department has received a request for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District at 5900 Brown Road, PID #82429350.000 (GPC #24-50-SE)

Scott Ankerson, Planning Director, gave a brief overview of the case. He reminded Commissioners that they had heard a request for this property in the past. He noted that the applicant of this request was very specific about what they wanted to use the property for and why they need power. This is an existing accessory structure, and they are asking to have power connected to it. In order for them to get power to the structure, Council has to allow the accessory structure to be on the parcel without a primary structure.

REQUEST:

The Planning Department has received a request from Matthew and Hollie Ruffin for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District at 5900 Brown Road, PID #82429350.000. (GPC #24-50-SE). The application fee of \$250 was paid on September 20, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned AG Agricultural.

1. Location: 5900 Brown Road, PID #82429350.000 (See Exhibit A)
2. General features of the proposed project:
Lot Size: approximately 3 acres
3. Potable Water and Wastewater Services: Available at current location
4. Current Zoning (See Exhibit B): AG Agricultural
5. Current Surrounding Zoning (See Exhibit B): AG Agricultural
6. Current Surrounding Existing Land Use (See Exhibit C): Very low to low density residential, Vacant
7. Comprehensive Plan Future Land Use Designation (See Exhibit D): Medium Density Residential

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO.

1. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *Because there is no power on the property, we cannot charge tools, work after dark, or put up a security system to keep our belongings safe. We currently live on the river in Harrison Co. (Tchoutacabouffa) and would like to leave some items here in case of flooding at our house.*

Staff Finding: *Unsubstantiated*

2. Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *We want to continue to improve the land and clean up the property to make it more aesthetically pleasing to the neighborhood. We need proper lighting to help us complete our property. We also need temporary power to complete projects inside the accessory structure.*

Staff Finding: *Unsubstantiated*

3. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *We purchased the property "as is" with intent to remove debris and unwanted materials in order to build in the future. Since we do not dwell at this location (5900 Brown Road) we would like our things to stay safe and protected while we are not there. A power pole and temporary power will help us achieve our goals.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

1. The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another.

2. Special Exception requires a public hearing before the Planning Commission and approval by the City Council (Section 4.14 of the UDO).
3. Once an application for a Special Exception is submitted to the Planning Department, the procedures outlined in UDO Section 4.14.1 will be followed. At the appropriate time, The Planning Commission will conduct a public hearing to determine whether the applicant meets all relevant criteria, and make a recommendation to City Council pursuant to UDO Section 4.14.4. City Council, pursuant to UDO Section 4.14.4(C), will then consider the matter at its next regularly scheduled meeting and approve or deny the Special Exception.
4. A Special Exception is required for uses not ordinarily permitted in a specific zoning district. Special Exceptions are not permitted by right, and may only be granted when certain criteria are established. (4.16.4)
5. Special Exceptions do not run with the land, and may be revoked by the Planning Department if any of the following circumstances are discovered:
 - A. The property changes ownership
 - B. The property is being utilized in a manner not permitted under the zoning regulations or the special exception; or
 - C. The property ceases to be used for the purpose allowed in the Special Exception for a period of one hundred eighty (180) days during the existence of the Special Exception.

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.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets the "Criteria for Approval" from the UDO as listed above.

The Planning Commission may:

1. Recommend that City Council approve the Special Exception;
2. Recommend that City Council approve the Special Exception with changes; or
3. Recommend that City Council deny the Special Exception.

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

Chairman Jamison asked the applicant to present his case.

Matt Ruffin, the applicant, said they currently live 21' off the ground on the Tchoutacabouffa Bluff. They bought the property where they live about two years ago with the plan for it to be their forever home. Every time it rains it floods, so they have a mini storage unit with all of their stuff in it. They started looking several months ago for property and found this property. They intend to build a house on the property within 2 years. The property has an existing structure that consists of a three-car garage with a loft above it. The people they bought it from were actually trying to live there, but this is not their plan. They would like to put their things there while they work on the property. They have pretty much gutted the bottom, and he had an electrician come in and clean everything up so it would be to code. They want power to protect their things that would be stored there. They intend to have a security light out in front and security cameras.

Commissioner Ward asked if there was any intention for the existing accessory building to ever be a dwelling.

Mr. Ruffin said absolutely not. He said they do have water, sewer, and trash at the location, but they do not intend to live there.

Commissioner Ward asked if there was enough property for a new house and the accessory structure regarding UDO requirements.

Mr. Ankerson said there was.

Commissioner Davis noted that this situation was entirely different from the previous request they heard.

Commissioner Hudson asked Mr. Ruffin if he had any intention of putting an RV on the property for any reason.

Mr. Ruffin said he had no intention of doing that.

Commissioner Davis asked since a Special Exception ran with the owner what would happen if the property was sold.

Mr. Ankerson stated that if Mr. Ruffin sold the property, and the new owner wanted to do the same thing Mr. Ruffin is wanting to do, the new owner would have to come back before the Planning Commission and City Council and ask for a new Special Exception. He also explained that the City does not have the authority to make the power company turn the power off. If the City can prove to the power company that the property has become dilapidated to the extent it is a safety hazard, they will turn the power off. Other than that, once the power is on there is nothing else the City can do to have it turned off. He also advised that Code Enforcement could handle any situation regarding anyone staying in an RV on the property because of the Ordinance. He said the biggest problem you would probably have in a situation like this would be open storage on the property, which Code Enforcement could also handle through the court system.

There were none in attendance speaking in opposition of the request.

ACTION TAKEN:

Commissioner Decoteau made a motion to recommend that City Council approve the Special Exception provided the applicant builds a primary structure within two years.

Commissioner Ward seconded the motion, and the following vote was recorded:

AYES: **Kay C. Jamison**
 Josh Ward
 Maurice Hudson
 Chris Hoover
 William Davis
 Ricky Decoteau

ABSENT: **DeAnna McManus**

Motion passed.

Gautier Planning Commission

Regular Meeting Agenda

November 7, 2024

GPC #24-50-SE

Matthew & Hollie Ruffin

5900 Brown Road

VII. NEW BUSINESS

1. Consider a request for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District. 5900 Brown Road, (GPC #24-50-SE)

CITY OF GAUTIER STAFF REPORT

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: October 23, 2024

Subject: Consider a request for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District, 5900 Brown Road. (GPC #24-50-SE)

REQUEST:

The Planning Department has received a request from Matthew and Hollie Ruffin for a Special Exception that would allow an accessory structure to be located on a lot without a primary structure in an AG Agricultural Zoning District at 5900 Brown Road, PID #82429350.000. (GPC #24-50-SE). The application fee of \$250 was paid on September 20, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned AG Agricultural.

1. Location: 5900 Brown Road, PID #82429350.000 (See Exhibit A)
2. General features of the proposed project:
Lot Size: approximately 3 acres
3. Potable Water and Wastewater Services: Available at current location
4. Current Zoning (See Exhibit B): AG Agricultural
5. Current Surrounding Zoning (See Exhibit B): AG Agricultural
6. Current Surrounding Existing Land Use (See Exhibit C): Very low to low density residential, Vacant
7. Comprehensive Plan Future Land Use Designation (See Exhibit D): Medium Density Residential

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO.

1. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *Because there is no power on the property, we cannot charge tools, work after dark, or put up a security system to keep our belongings safe. We currently live on the river in Harrison Co. (Tchoutacabouffa) and would like to leave some items here in case of flooding at our house.*

Staff Finding: *Unsubstantiated*

2. Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *We want to continue to improve the land and clean up the property to make it more aesthetically pleasing to the neighborhood. We need proper lighting to help us complete our property. We also need temporary power to complete projects inside the accessory structure.*

Staff Finding: *Unsubstantiated*

3. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *We purchased the property "as is" with intent to remove debris and unwanted materials in order to build in the future. Since we do not dwell at this location (5900 Brown Road) we would like our things to stay safe and protected while we are not there. A power pole and temporary power will help us achieve our goals.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

1. The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another.

2. Special Exception requires a public hearing before the Planning Commission and approval by the City Council (Section 4.14 of the UDO).
3. Once an application for a Special Exception is submitted to the Planning Department, the procedures outlined in UDO Section 4.14.1 will be followed. At the appropriate time, The Planning Commission will conduct a public hearing to determine whether the applicant meets all relevant criteria, and make a recommendation to City Council pursuant to UDO Section 4.14.4. City Council, pursuant to UDO Section 4.14.4(C), will then consider the matter at its next regularly scheduled meeting and approve or deny the Special Exception.
4. A Special Exception is required for uses not ordinarily permitted in a specific zoning district. Special Exceptions are not permitted by right, and may only be granted when certain criteria are established. (4.16.4)
5. Special Exceptions do not run with the land, and may be revoked by the Planning Department if any of the following circumstances are discovered:
 - A. The property changes ownership
 - B. The property is being utilized in a manner not permitted under the zoning regulations or the special exception; or
 - C. The property ceases to be used for the purpose allowed in the Special Exception for a period of one hundred eighty (180) days during the existence of the Special Exception.

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.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets the “Criteria for Approval” from the UDO as listed above.

The Planning Commission may:

1. Recommend that City Council approve the Special Exception;
2. Recommend that City Council approve the Special Exception with changes; or
3. Recommend that City Council deny the Special Exception.

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
GAUTIER, MISSISSIPPI

SPECIAL EXCEPTION HEARING APPLICATION

Public Hearing Number

24-50-SE

TYPE OF REQUEST:

Special Exception ☒

FEE:

\$251.00

*Includes \$1.00 filing fee per MS Code §25-60-5

Special Exception— These uses are not allowed by right and **require** a recommendation by the Planning Commission and approval of the City Council.

Name of Applicant: Matthew Ruffin / Hollie Ruffin

Name of Business: _____

Address: 5900 Brown Rd.

Mailing Address (if different): 12441 Old Cypress Creek Cove

Email Address: mattr@bellsouth.net mattr@chemtreat.com

Phone: 228 297-3656 Cell Phone: same

Reason for request, location and intended use of Property: Initially store items in 3 car garage and security system. Will eventually build a home (accessory structure w/o primary structure)

ATTACHMENTS REQUIRED AS APPLICABLE:

- _____ 1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.
- ☒ 2. Legal descriptions and street address.
- ☒ 3. A detailed project narrative that also addresses the questions on the "Criteria for Approval" page of this application.
- N/A 4. Copy of protective covenants or deed restrictions, if any.
- N/A 5. 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.
- NA 6. Any other information requested by the Planning Director.
- NA 7. Owner's Consent form if anyone other than 100% sole owner makes application (see attached).

Signature of Applicant: Matthew Ruffin

FOR OFFICE USE ONLY

Date Received 9/20/24 Verify as Complete Bals

Fee Amount Received 251.00

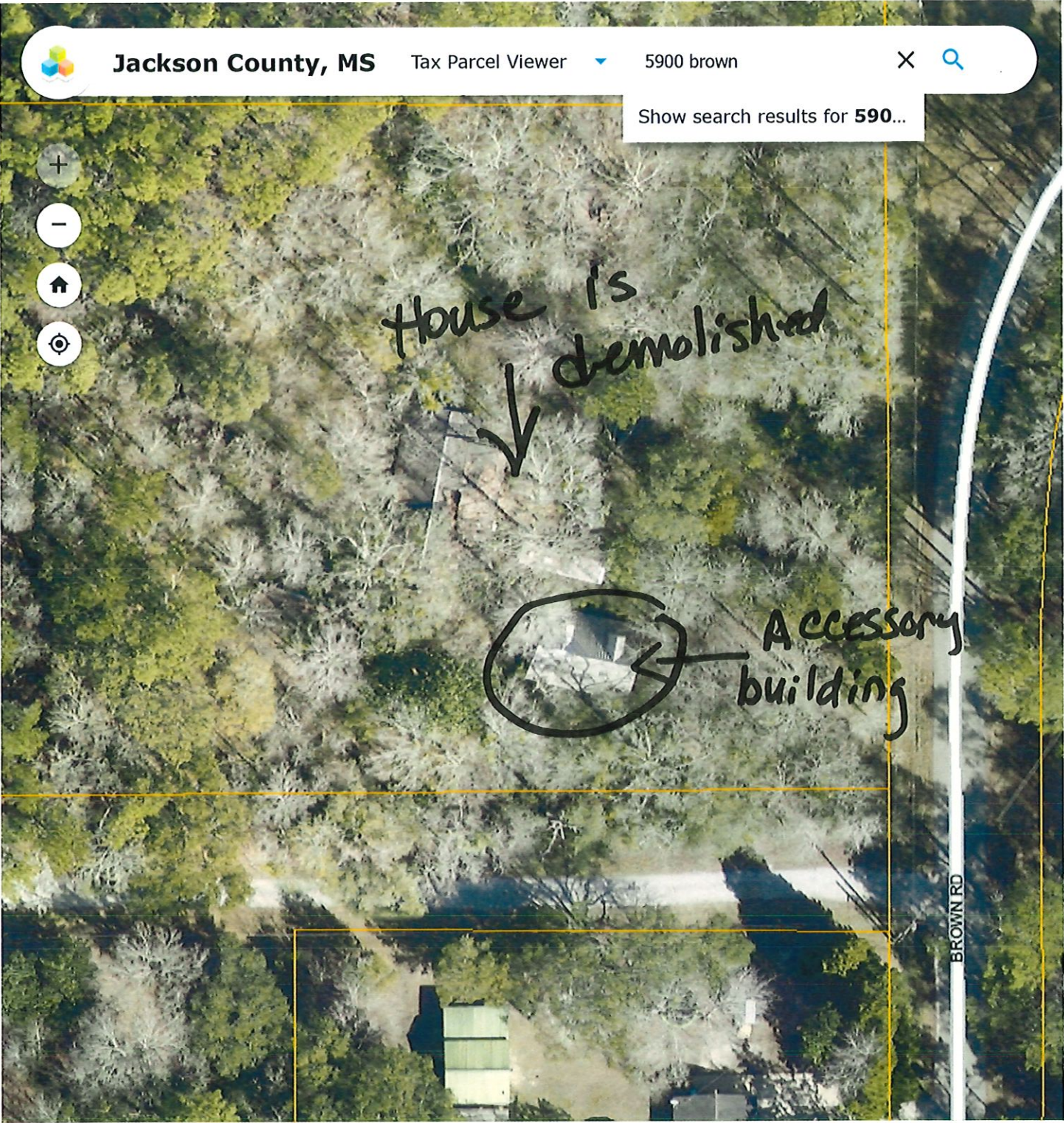
Initials of Employee Receiving Application Bals

SPECIAL EXCEPTION

Criteria for Approval Special Exception

- A. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?
- B. Explain how the requested Special Exception will be in harmony with the purpose and intent of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?
- C. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant?

- A. Because there is no power on the property, we cannot charge tools, work after dark, or put up a security system to keep our belongings safe. We currently live on the river in Harrison Co. (Tchoutacabouffa) and would like to leave some items here in case of flooding at our house.
- B. We want to continue to ~~continue~~ to improve the land and clean up the property to make it more aesthetically pleasing to the neighborhood. We need proper lighting to help us complete our property. We also need temporary power to complete projects inside the accessory structure.
- C. We purchased the property "as is" with intent to remove debris and unwanted materials in order to build in the future. Since we do not dwell at this location (5900 Brawley Rd) we would like our things to stay safe and protected while we are not there. A power pole and temporary power will help us achieve our goals.



1,023,796.505 332,061.905 Feet
60ft



A. Settlement Statement (HUD-1)

B. Type of Loan

1. ☐ FHA 2. ☐ RHS 3. ☐ Conv. Unins.
4. ☐ VA 5. ☐ Conv. Ins. ☐ Other

6. File Number:
24-19879S

7. Loan Number:

8. Mortgage Insurance Case Number:

C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(POC)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Borrower: Matthew Steven Ruffin, 12441 Old Cypress Creek Cove, D'Iberville, MS 39540
Hollie Henley Ruffin, 12441 Old Cypress Creek Cove, D'Iberville, MS 39540

E. Name & Address of Seller: Steven L. Brown, 11310 Hazel Bounds Road, Vancleave, MS 39565
Crystal Viera, 11310 Hazel Bounds Road, Vancleave, MS 39565

F. Name & Address of Lender:

G. Property Location: 5900 Brown Rd. Ocean Springs, Mississippi 39564

82429350.000

H. Settlement Agent: Signature Title of Mississippi, LLC d/b/a Delta Title & Escrow Company, 1000 North Halstead Road, Suite B, Ocean Springs, MS 39564, (228) 875-2307

Place of Settlement: 1000 North Halstead Road, Suite B, Ocean Springs, MS 39564

I. Settlement Date: 8/23/2024

Proration Date: 8/23/2024

Disbursement Date: 8/23/2024

*Certified True
and Correct Copy*

J. Summary of Borrower's Transaction

K. Summary of Seller's Transaction

100. Gross Amount Due from Borrower		400. Gross Amount Due to Seller	
101. Contract sales price	\$150,000.00	401. Contract sales price	\$150,000.00
102. Personal property		402. Personal property	
103. Settlement charges to borrower (line 1400)	\$1,465.00	403.	
104.		404.	
105.		405.	
Adjustments for items paid by seller in advance		Adjustments for items paid by seller in advance	
106. City/town taxes		406. City/town taxes	
107. County taxes		407. County taxes	
108. Assessments		408. Assessments	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
120. Gross Amount Due from Borrower	\$151,465.00	420. Gross Amount Due to Seller	\$150,000.00
200. Amounts Paid by or in Behalf of Borrower		500. Reductions in Amount Due to Seller	
201. Deposit or earnest money	\$500.00	501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)		502. Settlement charges to seller (line 1400)	\$9,000.00
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan	
205.		505. Payoff of second mortgage loan	
206.		506.	
207.		507.	
208.		508.	
209.		509.	
Adjustments for items unpaid by seller		Adjustments for items unpaid by seller	
210. City/town taxes		510. City/town taxes	
211. County taxes 1/1/2024 to 8/23/2024	\$873.51	511. County taxes 1/1/2024 to 8/23/2024	\$873.51
212. Assessments		512. Assessments	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid by/for Borrower	\$1,373.51	520. Total Reduction Amount Due Seller	\$9,873.51
300. Cash at Settlement from/to Borrower		600. Cash at Settlement to/from Seller	
301. Gross amount due from borrower (line 120)	\$151,465.00	601. Gross amount due to seller (line 420)	\$150,000.00
302. Less amounts paid by/for borrower (line 220)	(\$1,373.51)	602. Less reductions in amount due seller (line 520)	(\$9,873.51)
303. Cash From To Borrower	\$150,091.49	603. Cash To From Seller	\$140,126.49

82429350.000 BROWN STEVEN L

PIDN: 82429350.000

GISP: 779.29-00-0044.00

Owner Information

Percent of Ownership: 100

Name: BROWN STEVEN L

Name 2: VIERA CRYSTAL

Mailing Address: 11310 HAZEL BOUNDS RD
GAUTIER MS
39553

Site Address: 5900 BROWN RD GAUTIER

Land Information

Section: 29 Acreage: 3

Township: 7

Range: 7

Street Name BROWN
RD

Value and Tax Information

Total Assessed Value: 8940

Total Appraised Value: 59596

Improvement Value: 30626

Land Value: 28970

Tax Amount: 1346

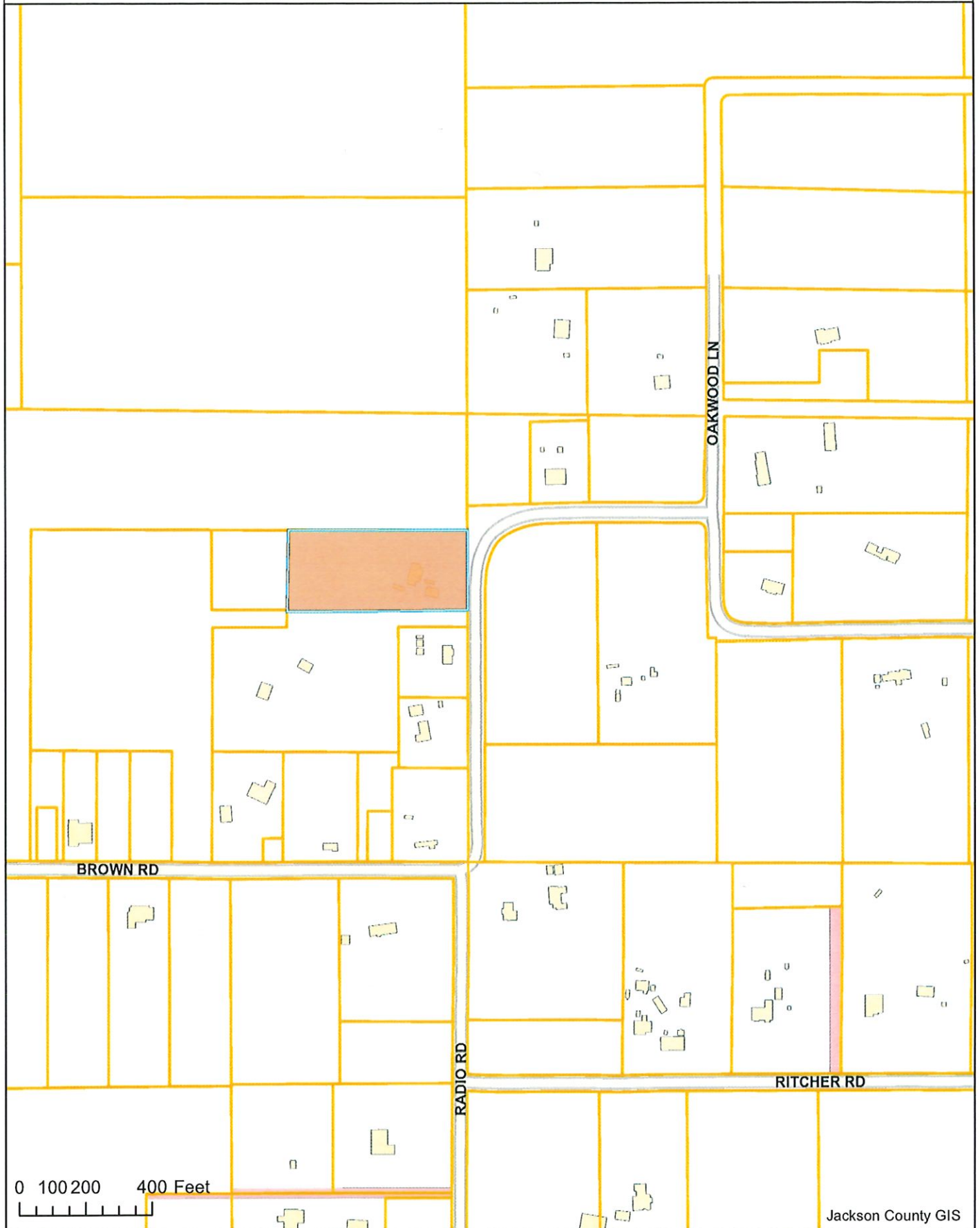
SQ FT: 1226 Year Built: 1970

Legal Description

Description: COM NE COR NE1/4 NW1/4 S 330' TO
POB W 544' S 240' E 544' N 240'
TO POB SEC 29-7-7 DB 936-109 (4
4 Map779.29)

Deed Book / Page: 2160 / 748

82429350.000 BROWN STEVEN L



0 100 200 400 Feet

Jackson County GIS

Exhibit A Location Map

Prepared by:
City of Gautier
Planning Department

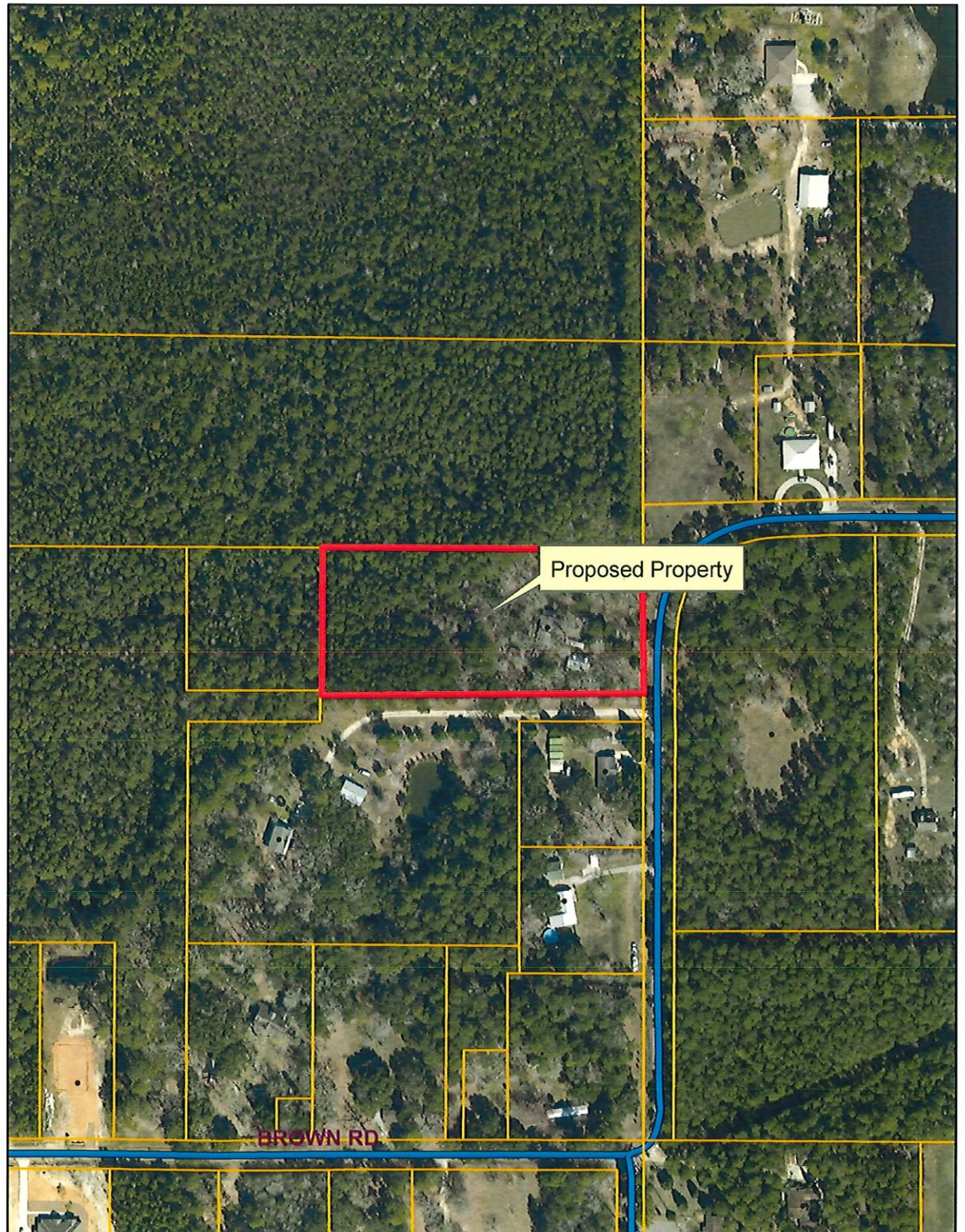


Exhibit B

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

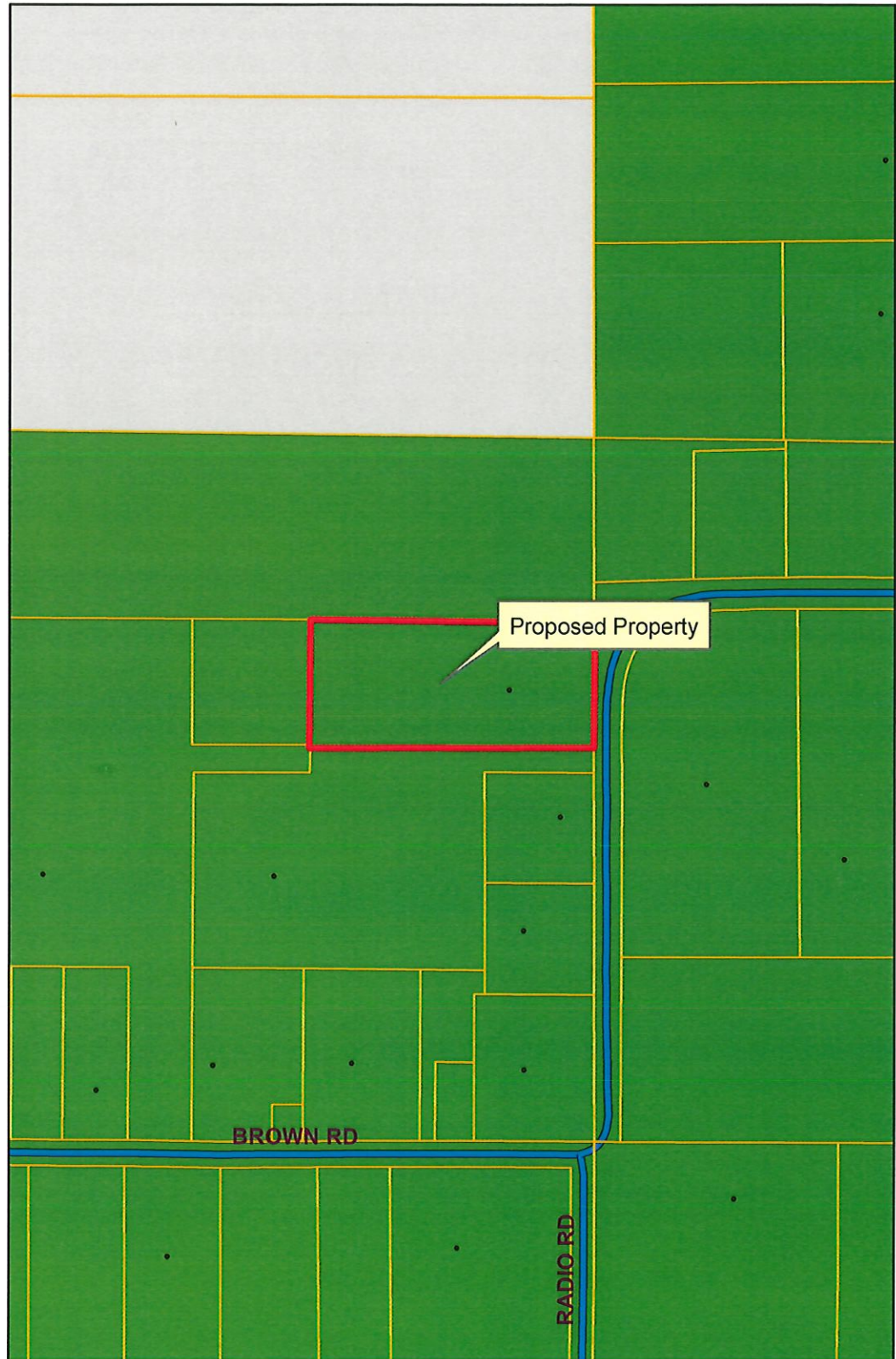


Exhibit C

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

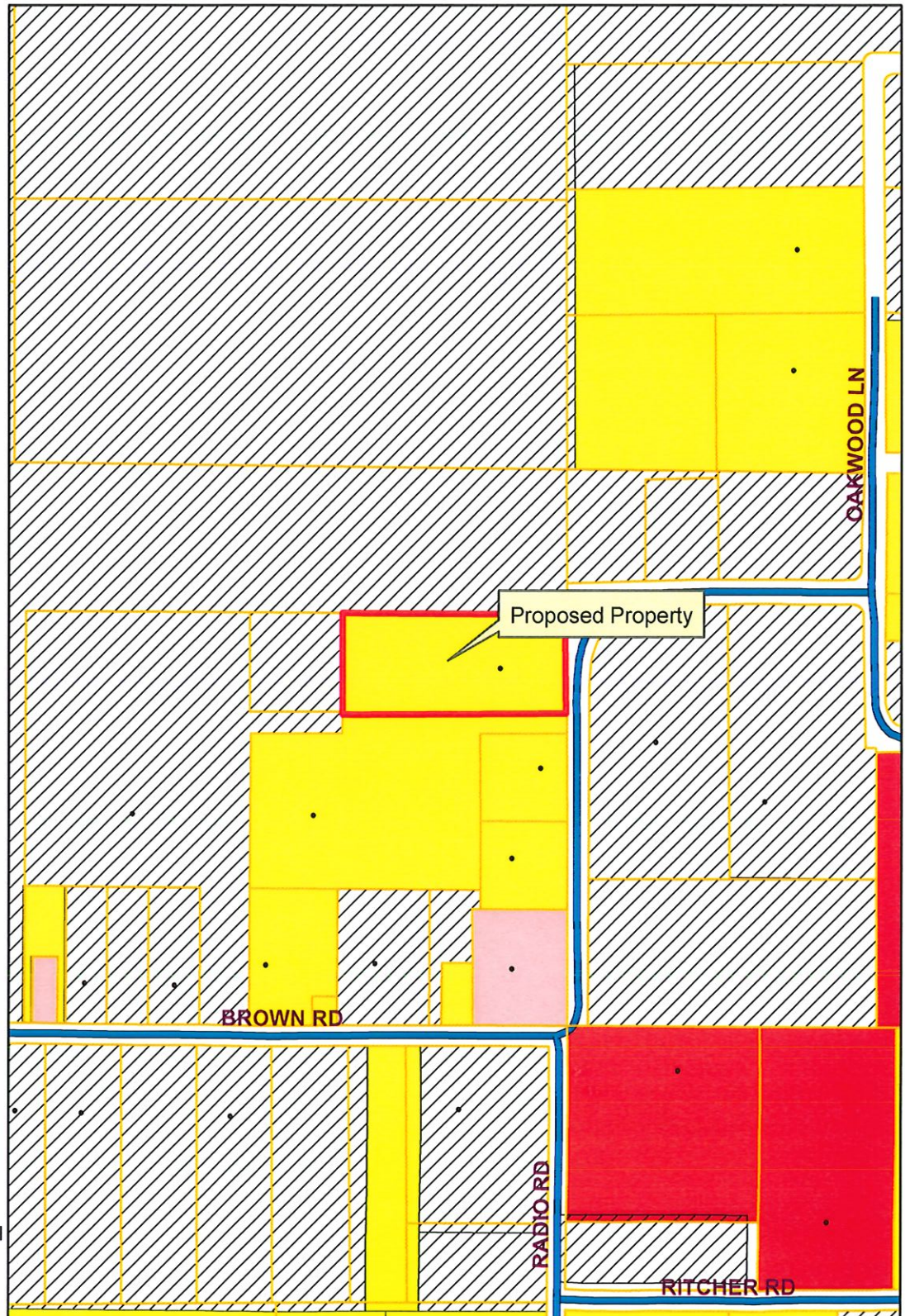


Exhibit D Future Land-Use

Prepared By:

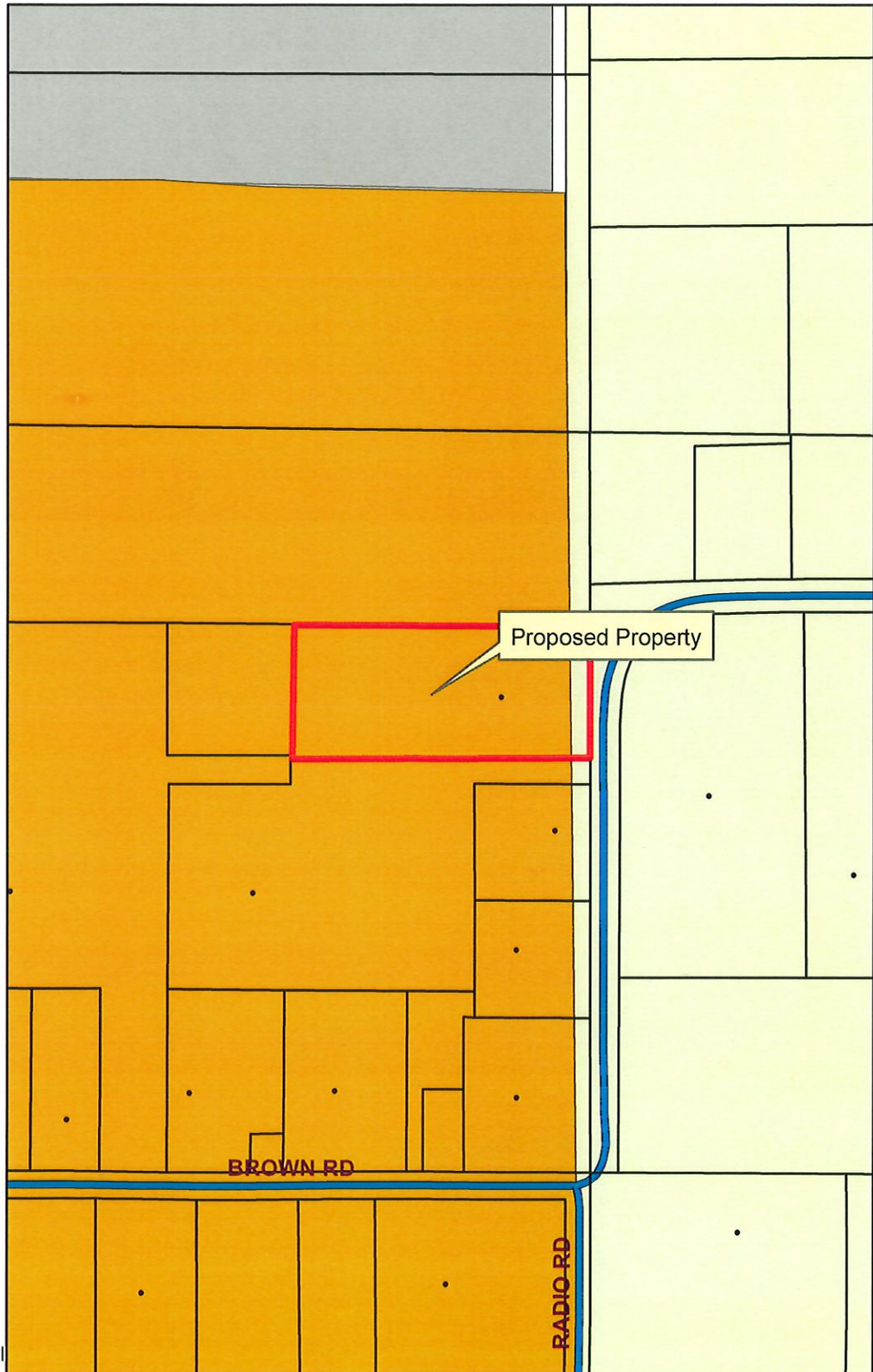
City of Gautier
Planning Department

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



CITY OF GAUTIER
Business Agenda Item #3
Fact Sheet

Council Meeting:

November 19, 2024

Consideration of a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District, located at 3204 Ladnier Road, Gautier, MS, (GPC 24-51-SE)

Introduced by:

Contact Person/Telephone

Scott Ankerson 497-8000 ext. 312

Summary Explanation: Consideration of a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District, located at 3204 Ladnier Road, Suite 4, Gautier, MS (GPC 24-51-SE) (PID#82436075.050 & 82436075.052)

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 CITY

**OF GAUTIER
SPECIAL EXCEPTION PERMIT
GPC CASE NO. 24-51-SE
3204 LADNIER ROAD – SPECIAL EXCEPTION THAT WOULD ALLOW
A TATTOO SHOP IN A
C-2 COMMUNITY COMMERCIAL ZONING DISTRICT
REGARDING PARCEL ID NOS: 82482436075.050 & 82436075.052**

WHEREAS, an application for a Special Exception Permit that would allow a tattoo shop to be located in a C-2 Community Commercial Zoning District was submitted by Shannon Tresevant; and

WHEREAS, the City Council hereby finds that the proposed use, that would allow a tattoo shop, requires a Special Exception in a C-2 Community Commercial Zoning District; and

WHEREAS, the parcel subject to this Permit is located at 3204 Ladnier Road, Gautier, MS; and

WHEREAS, after due public notice, Planning Commission, at its November 7, 2024 meeting, held a public hearing on this matter; and

WHEREAS, the Planning Commission considered testimony and exhibits presented by the applicant, the report of the City Staff and all relevant evidence, and recommended to approve the Special Exception; and

WHEREAS, the City Council hereby finds that the proposed Special Exception (will or will not) be in harmony with the purpose and intent of the Unified Development Ordinance; and (will or will not) be injurious to the neighborhood or the general welfare; and

WHEREAS, the City Council hereby finds that the proposed Special Exception (is or is not) consistent with the character of the immediate vicinity of the proposed use; and

WHEREAS, the City Council hereby finds that all relevant criteria in the Unified Development Ordinance have been met to (approve or deny) a Special Exception Permit; and

IT IS THEREFORE ORDERED that the Mayor and City Council (accepts or denies) the recommendation from the Planning Commission and (approves or denies) the application submitted by Shannon Tresevant on September 26, 2024 for a Special Exception Permit.

IT IS FURTHER ORDERED that the Planning Department shall have this permit on file and provide the applicant a copy of the permit.

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 19, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 11/12/2024
Subject: Consider a request for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District. 3204 Ladnier Road, Suite 4, (GPC #24-51-SE)

REQUEST:

The Planning Department has received a request from Shannon Tresevant for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District at 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052. (GPC #24-51-SE). The application fee of \$250 was paid on September 26, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned C-2 Community Commercial.
Location: 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052 (See Exhibit A)
General features of the proposed project: Lot Size: approximately 0.6 acres
Existing shopping center
Potable Water and Wastewater Services: Available at current location
Current Zoning (See Exhibit B): C-2 Community Commercial
Current Surrounding Zoning (See Exhibit B): C-2 Community Commercial
Current Surrounding Existing Land Use (See Exhibit C): Restaurant to the North, Self-storage mini warehouses to the South, Vacant to the east and west.
Comprehensive Plan Future Land Use Designation (See Exhibit D): High Impact Commercial

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *The people of Gautier will have to go outside the city to get tattoos and supplies.*

Staff Finding: *Unsubstantiated*

Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *It will not be of any harm to the community or any neighboring businesses. If anything, it brings business and money to the area.*

Staff Finding: *Unsubstantiated*

Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *This business is just moving to the area and therefore, the exceptions are not results of this business.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another.

Special Exception requires a public hearing before the Planning Commission and approval by the City Council (Section 4.14 of the UDO).

Once an application for a Special Exception is submitted to the Planning Department, the procedures outlined in UDO Section 4.14.1 will be followed. At the appropriate time, The Planning Commission will conduct a public hearing to determine whether the applicant meets all relevant criteria, and make a recommendation to City Council pursuant to UDO Section 4.14.4. City Council, pursuant to UDO Section 4.14.4(C), will then consider the matter at its next regularly scheduled meeting and approve or deny the Special Exception. A Special Exception is required for uses not ordinarily permitted in a specific zoning district. Special Exceptions are not permitted by right, and may only be granted when certain criteria are established. (4.16.4) Special Exceptions do not run with the land, and may be revoked by the Planning Department if any of the following circumstances are discovered:

1. The property changes ownership
2. The property is being utilized in a manner not permitted under the zoning regulations or the special exception; or
3. The property ceases to be used for the purpose allowed in the Special Exception for a period of one hundred eighty (180) days during the existence of the Special Exception.

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.

RECOMMENDATION:

The Planning Commission recommends that City Council approve the Special Exception given the information provided to them.

The City Council Commission may:

Approve the Special Exception;
Approve the Special Exception with changes; or
Deny the Special Exception.

ATTACHMENTS:

1. Excerpt GPC Meeting 11.7.24 (#24-51-SE)
2. Complete Packet 24-51-SE

Excerpt from November 7, 2024, Gautier Planning Commission Meeting:

The Planning Department has received a request for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District at 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052, (GPC #24-51-SE)

Scott Ankerson, Planning Director, gave a brief overview of the case.

REQUEST:

The Planning Department has received a request from Shannon Tresevant for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District at 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052. (GPC #24-51-SE). The application fee of \$250 was paid on September 26, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned C-2 Community Commercial.

1. Location: 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052 (See Exhibit A)
2. General features of the proposed project:
Lot Size: approximately 0.6 acres
Existing shopping center
3. Potable Water and Wastewater Services: Available at current location
4. Current Zoning (See Exhibit B): C-2 Community Commercial
5. Current Surrounding Zoning (See Exhibit B): C-2 Community Commercial
6. Current Surrounding Existing Land Use (See Exhibit C): Restaurant to the North, Self-storage mini warehouses to the South, Vacant to the east and west.
7. Comprehensive Plan Future Land Use Designation (See Exhibit D): High Impact Commercial

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO.

1. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *The people of Gautier will have to go outside the city to get tattoos and supplies.*

Staff Finding: *Unsubstantiated*

2. Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *It will not be of any harm to the community or any neighboring businesses. If anything, it brings business and money to the area.*

Staff Finding: *Unsubstantiated*

3. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *This business is just moving to the area and therefore, the exceptions are not results of this business.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

1. The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another.
2. Special Exception requires a public hearing before the Planning Commission and approval by the City Council (Section 4.14 of the UDO).
3. Once an application for a Special Exception is submitted to the Planning Department, the procedures outlined in UDO Section 4.14.1 will be followed. At the appropriate time, The Planning Commission will conduct a public hearing to determine whether the applicant meets all relevant criteria, and make a recommendation to City Council pursuant to UDO Section 4.14.4. City Council,

pursuant to UDO Section 4.14.4(C), will then consider the matter at its next regularly scheduled meeting and approve or deny the Special Exception.

4. A Special Exception is required for uses not ordinarily permitted in a specific zoning district. Special Exceptions are not permitted by right, and may only be granted when certain criteria are established. (4.16.4)
5. Special Exceptions do not run with the land, and may be revoked by the Planning Department if any of the following circumstances are discovered:
 - A. The property changes ownership
 - B. The property is being utilized in a manner not permitted under the zoning regulations or the special exception; or
 - C. The property ceases to be used for the purpose allowed in the Special Exception for a period of one hundred eighty (180) days during the existence of the Special Exception.

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.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets the "Criteria for Approval" from the UDO as listed above.

The Planning Commission may:

1. Recommend that City Council approve the Special Exception;
2. Recommend that City Council approve the Special Exception with changes; or
3. Recommend that City Council deny the Special Exception.

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

Chairman Jamison asked the applicant to present his case.

Shannon Tresevant, the applicant, said he wanted to open a tattoo shop at 3204 Ladnier, Suite 4, and that he already used the building for a supply store but would like to start doing tattoos at that location. He said he is already licensed to do tattoos but is currently doing them at another location.

Chairman Jamison asked if Ladnier Road was considered heavy commercial.

Mr. Ankerson explained that the Comprehensive Plan called for the Future Land Use of the area to be heavy commercial, but it is currently C-2 Community Commercial which is between C-3 Highway Commercial and C-1 Neighborhood Commercial. C-1 is the least dense commercial area because it is usually right next to residential districts. He noted that there is a tattoo parlor in Baywood Commons that was approved by Council which is also a C-2.

Mr. Tresevant explained that he expected more business with the supply store because he was the only supply store in the area. Buying supplies from overseas is so hard and he wasn't meeting the demand. Tattooing for his own company and selling the supplies would balance everything out rather than him tattooing for someone else. He said there would be three other artists.

Chairman Jamison said she didn't see a problem with parking and asked him what his hours of operation would be.

Mr. Tresevant said it would probably be from 11:00 a.m. until 11:00 p.m.

Commissioner Hudson asked if his business began to pick up and if he became a neighborhood icon would he allow young kids to hang out. He also asked if there was an age limit for getting tattoos.

Mr. Tresevant said no, he didn't let people hang out period because it was a place of business. He said in the state of Mississippi the legal age for tattoos is 18.

There were none in attendance speaking in opposition of the request.

ACTION TAKEN:

Commissioner Ward made a motion to recommend that City Council approve the Special Exception given the information provided to them.

Commissioner Hudson seconded the motion, and the following vote was recorded:

AYES: **Kay C. Jamison**
 Josh Ward
 Maurice Hudson
 Chris Hoover
 William Davis
 Ricky Decoteau

ABSENT: **DeAnna McManus**

Motion passed.

Gautier Planning Commission

Regular Meeting Agenda

November 7, 2024

GPC #24-51-SE

Shannon Tresevant

3204 Ladnier Road, Suite 4

VII. NEW BUSINESS

2. Consider a request for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District. 3204 Ladnier Road, Suite 4, (GPC #24-51-SE)

CITY OF GAUTIER STAFF REPORT

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: October 24, 2024

Subject: Consider a request for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District, 3204 Ladnier Road, Suite 4. (GPC #24-51-SE)

REQUEST:

The Planning Department has received a request from Shannon Tresevant for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District at 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052. (GPC #24-51-SE). The application fee of \$250 was paid on September 26, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned C-2 Community Commercial.

1. Location: 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052 (See Exhibit A)
2. General features of the proposed project:
Lot Size: approximately 0.6 acres
Existing shopping center
3. Potable Water and Wastewater Services: Available at current location
4. Current Zoning (See Exhibit B): C-2 Community Commercial
5. Current Surrounding Zoning (See Exhibit B): C-2 Community Commercial
6. Current Surrounding Existing Land Use (See Exhibit C): Restaurant to the North, Self-storage mini warehouses to the South, Vacant to the east and west.
7. Comprehensive Plan Future Land Use Designation (See Exhibit D): High Impact Commercial

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO.

1. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *The people of Gautier will have to go outside the city to get tattoos and supplies.*

Staff Finding: *Unsubstantiated*

2. Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *It will not be of any harm to the community or any neighboring businesses. If anything, it brings business and money to the area.*

Staff Finding: *Unsubstantiated*

3. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *This business is just moving to the area and therefore, the exceptions are not results of this business.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

1. The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another.

2. Special Exception requires a public hearing before the Planning Commission and approval by the City Council (Section 4.14 of the UDO).
3. Once an application for a Special Exception is submitted to the Planning Department, the procedures outlined in UDO Section 4.14.1 will be followed. At the appropriate time, The Planning Commission will conduct a public hearing to determine whether the applicant meets all relevant criteria, and make a recommendation to City Council pursuant to UDO Section 4.14.4. City Council, pursuant to UDO Section 4.14.4(C), will then consider the matter at its next regularly scheduled meeting and approve or deny the Special Exception.
4. A Special Exception is required for uses not ordinarily permitted in a specific zoning district. Special Exceptions are not permitted by right, and may only be granted when certain criteria are established. (4.16.4)
5. Special Exceptions do not run with the land, and may be revoked by the Planning Department if any of the following circumstances are discovered:
 - A. The property changes ownership
 - B. The property is being utilized in a manner not permitted under the zoning regulations or the special exception; or
 - C. The property ceases to be used for the purpose allowed in the Special Exception for a period of one hundred eighty (180) days during the existence of the Special Exception.

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.

RECOMMENDATION & CONCLUSION:

If recommending approval, Planning Commission shall record that the evidence presented meets the "Criteria for Approval" from the UDO as listed above.

DISCUSSION:

The following addresses the review criteria for a Special Exception outlined in Section 4.16.4 of the UDO.

1. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant?

Applicant Response: *The people of Gautier will have to go outside the city to get tattoos and supplies.*

Staff Finding: *Unsubstantiated*

2. Explain how the requested Special Exception will be in harmony with the purpose of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare?

Applicant Response: *It will not be of any harm to the community or any neighboring businesses. If anything, it brings business and money to the area.*

Staff Finding: *Unsubstantiated*

3. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant.

Applicant Response: *This business is just moving to the area and therefore, the exceptions are not results of this business.*

Staff Finding: *Unsubstantiated*

DETERMINATION OF APPLICABLE LAW:

1. The UDO defines a Special Exception as a relaxation of the terms of the Unified Development Ordinance where such an exception 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 undue hardship. Special Exceptions are necessary when an applicant seeks to establish or expand a use not ordinarily permitted in a specific zoning district. "Special Exceptions" are not transferable from one (1) owner of land to another.

The Planning Commission may:

1. Recommend that City Council approve the Special Exception;
2. Recommend that City Council approve the Special Exception with changes; or
3. Recommend that City Council deny the Special Exception.

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
GAUTIER, MISSISSIPPI

SPECIAL EXCEPTION HEARING APPLICATION

Public Hearing Number

24-51-SE

TYPE OF REQUEST:

Special Exception

FEE:

\$251.00

*Includes \$1.00 filing fee per MS Code §25-60-5

Special Exception— These uses are not allowed by right and **require** a recommendation by the Planning Commission and approval of the City Council.

Name of Applicant: SHANNON TRESEVANT

Name of Business: SPITTING INK KREATIONS LLC

Address: 3204 ^{Suite 4} Cadnier Rd GAUTIER MS

Mailing Address (if different): _____

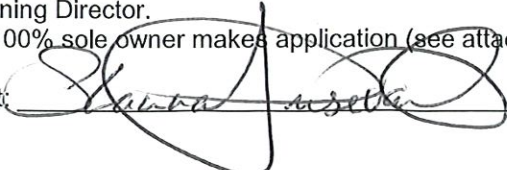
Email Address: SPITTINGINKLLC@gmail.com

Phone: 228 205 2474 Cell Phone: 228 227 6564

Reason for request, location and intended use of Property: TATTOO SHOP

ATTACHMENTS REQUIRED AS APPLICABLE:

- ☐ 1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.
- ☒ 2. Legal descriptions and street address.
- ☐ 3. A detailed project narrative that also addresses the questions on the "Criteria for Approval" page of this application.
- ☐ 4. Copy of protective covenants or deed restrictions, if any.
- ☐ 5. 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.
- ☐ 6. Any other information requested by the Planning Director.
- ☒ 7. Owner's Consent form if anyone other than 100% sole owner makes application (see attached).

Signature of Applicant: 

FOR OFFICE USE ONLY

Date Received 9/26/24 Verify as Complete Bals

Fee Amount Received 251.00

Initials of Employee Receiving Application Bals

C2

Date of Application: 09/25/24

I, C. Samantha Tz/lor, the fee simple owner of the following described property (give legal description): 3204 Ladnier Rd

A group of (retail) stores and services that are built together occupying one building to serve community.

hereby petition to the City of Gautier to Grant a Special Exception of

Spittin Ink and affirm that Shannon T Rosehart

is hereby designated to act as agent on my behalf to accomplish the above.

I certify that I have examined the application and that all statements and diagrams submitted are true and accurate to the best of my knowledge. Further, I understand this application, attachments and fees become part of the official records of the City of Gautier, MS, and are not returnable.

C. Samantha Tz/lor
(Owner's Signature)

The foregoing instrument was acknowledged before me this 25th day of September, 2024 by Morgan S. Holloway Jr., who is personally known to me or has produced MSDL as identification and who did take an oath.

Morgan S. Holloway Jr.
(Printed Name of Notary Public)

Morgan S. Holloway Jr.
(Signature of Notary Public)

Commission # 102520. My commission expires 6-14-28.



SPECIAL EXCEPTION

Criteria for Approval Special Exception

- A. Explain how a literal interpretation of the City of Gautier's Unified Development Ordinance would deprive the applicant of rights commonly enjoyed by others of the district in which the property is located, and would work unnecessary hardship upon the applicant? *The people of Gautier will have to go outside the city to get tattoos and supplies.*
- B. Explain how the requested Special Exception will be in harmony with the purpose and intent of the City of Gautier's Unified Development Ordinance and will not be injurious to the neighborhood or the general welfare? *it will not be of any harm to the community or any neighboring businesses*
- C. Explain how the special circumstances requiring the proposed Special Exception are not results of actions of the applicant? *This business is just moving to the area and therefore, the exceptions are not results of this business. If anything, it brings business and money to the area.*

36075.050 THE ETTA YOUNG SAXTON REVOCABLE TRUST AGREEMENT

PIDN: 82436075.050
GISP: 777.36-03-0004.00

Owner Information

Percent of Ownership: 100
Name: THE ETTA YOUNG SAXTON REVOCABLE TRUST AGREEMENT
Name 2:
Mailing Address: 3204 LADNIER RD STE 1
GAUTIER MS
39553

Site Address: 3204 LADNIER RD GAUTIER

Land Information

Section: 36 Acreage: 0.3
Township: 7
Range: 7
Street Name LADNIER
RD

Value and Tax Information

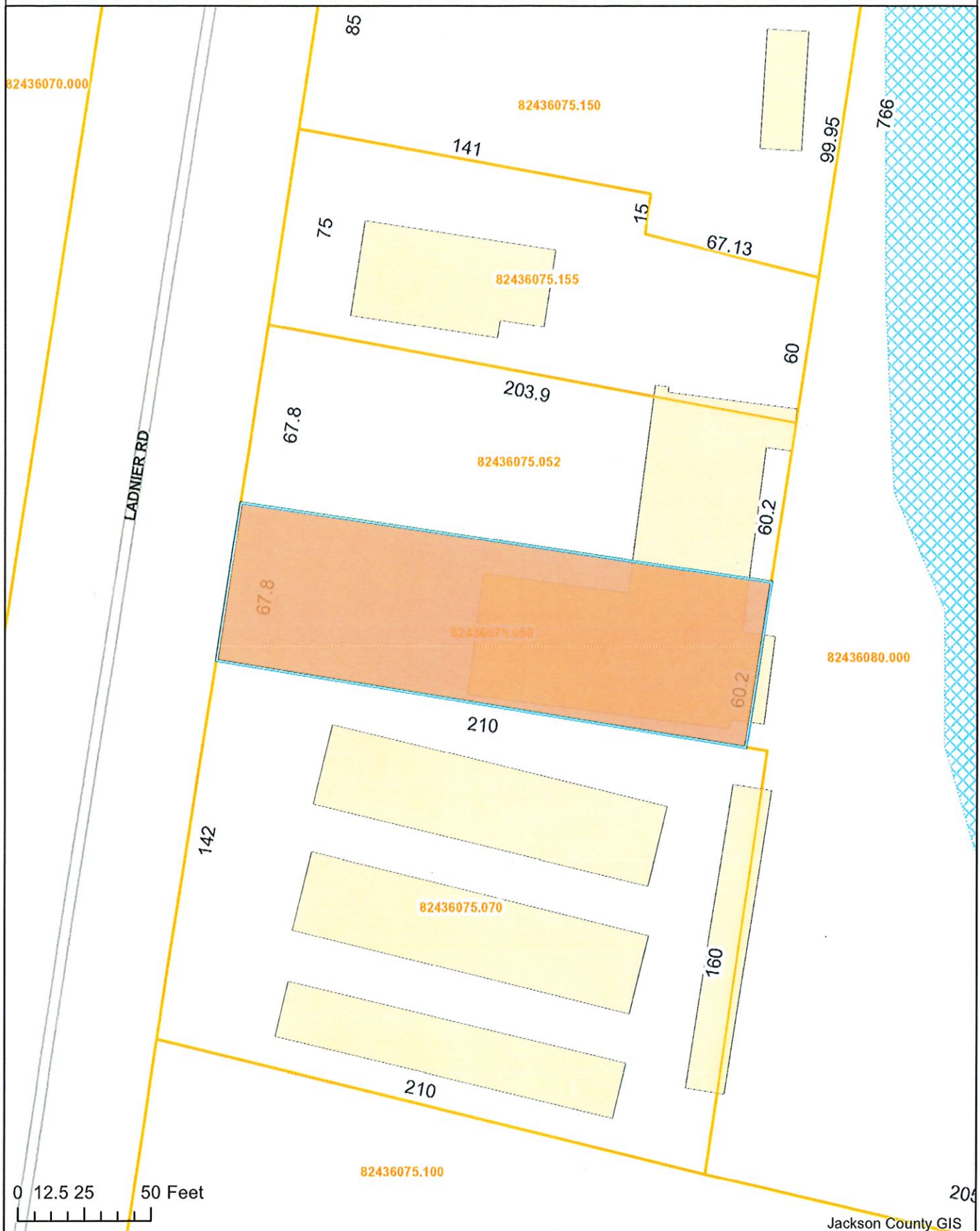
Total Assessed Value:	23629	Total Appraised Value:	157528
Improvement Value:	142908	Land Value:	14620
Tax Amount:	3333	SQ FT:	4600
		Year Built:	1974

Legal Description

Description: COM SWC SEC 36 N 73DEG E 551' TO
NE INTERS L&N RR & LADNIER RD N
8 DEG E 562' S 81 DEG E 43' TO
POB N 8 DEG E ALG E/M RD 67.83'
E 204' S 7 DEG W 60.25' N 81 DEG
W 205.13' TO POB DB 932-30 THRU
35 DB 2007-528 DB 2139-531 DB 2
139-534 (4 MAP777.36-03)

Deed Book / Page: 2139 / 534

36075.050 THE ETTA YOUNG SAXTON REVOCABLE TRUST AGREEMENT



82436075.052 TAYLOR BOBBIE J

PIDN: 82436075.052

GISP: 777.36-03-0005.00

Owner Information

Percent of Ownership: 100

Name: TAYLOR BOBBIE J

Name 2:

Mailing Address: 3108 NEPTUNE DR
GAUTIER MS
39553

Site Address: 3204 LADNIER RD GAUTIER

Land Information

Section: 36 Acreage: 0.3

Township: 7

Range: 7

Street Name LADNIER
RD

Value and Tax Information

Total Assessed Value: 16764

Total Appraised Value: 111762

Improvement Value: 97142

Land Value: 14620

Tax Amount: 2364

SQ FT: 2400

Year Built: 1974

Legal Description

Description: COM SW COR SEC 36 N 73 DEG E 551
TO NE INTERS L&N RR & LADNIER R
D N 8 DEG E 562' S 81 DEG E 43'
N 8 DEG E ALG E/M RD 67.83' TO P
OB N 8 DEG E ALG E/M RD 67.83' S
77 DEG E 203.93' S 7 DEG W 60.2
5' W 204' M/L TO POB DB 932-30 T
HRU 35 DB 1065-205 (5 Map777.36-
03)

Deed Book / Page: 932 / 30

82436075.052 TAYLOR BOBBIE J

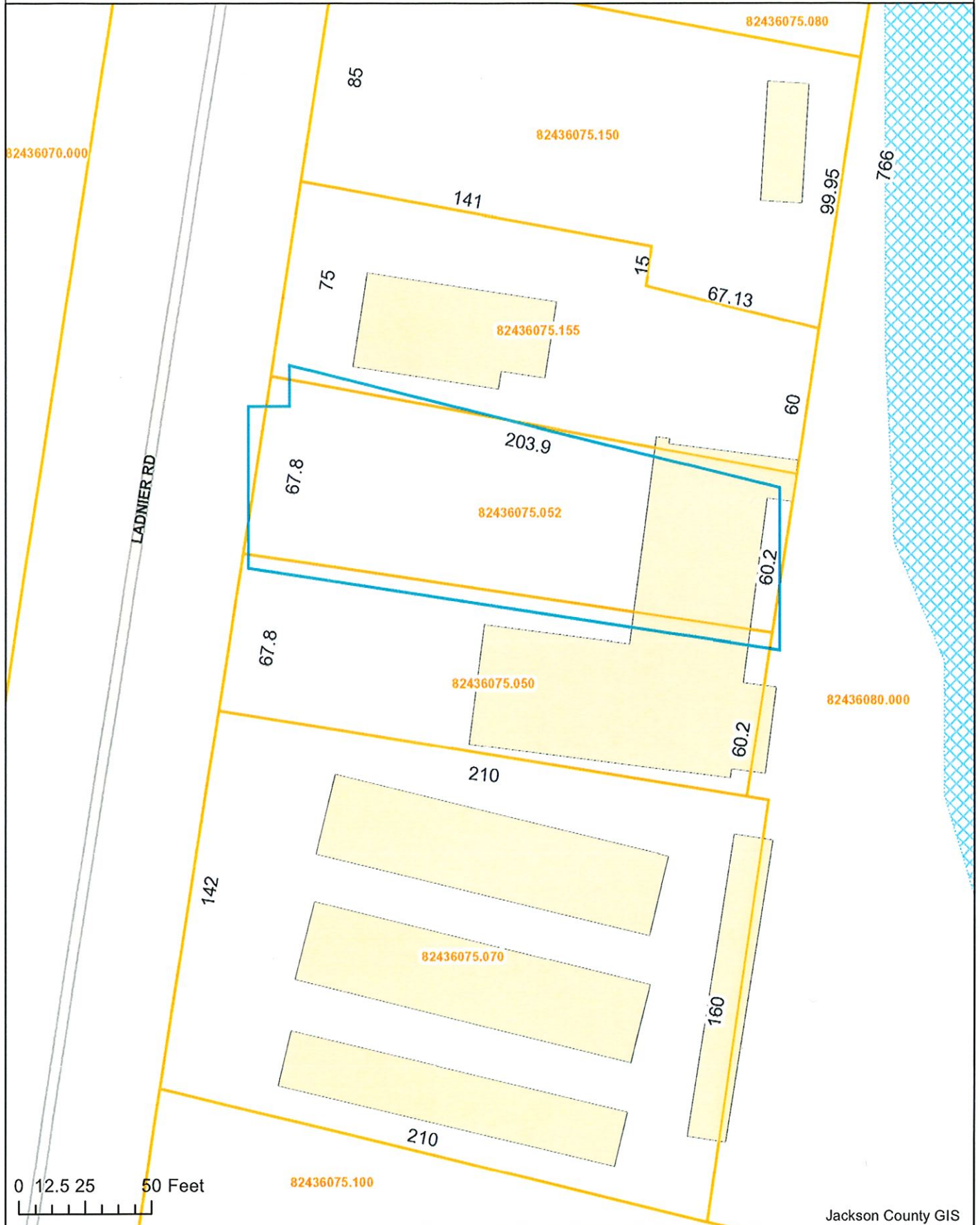


Exhibit A Location Map

■

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

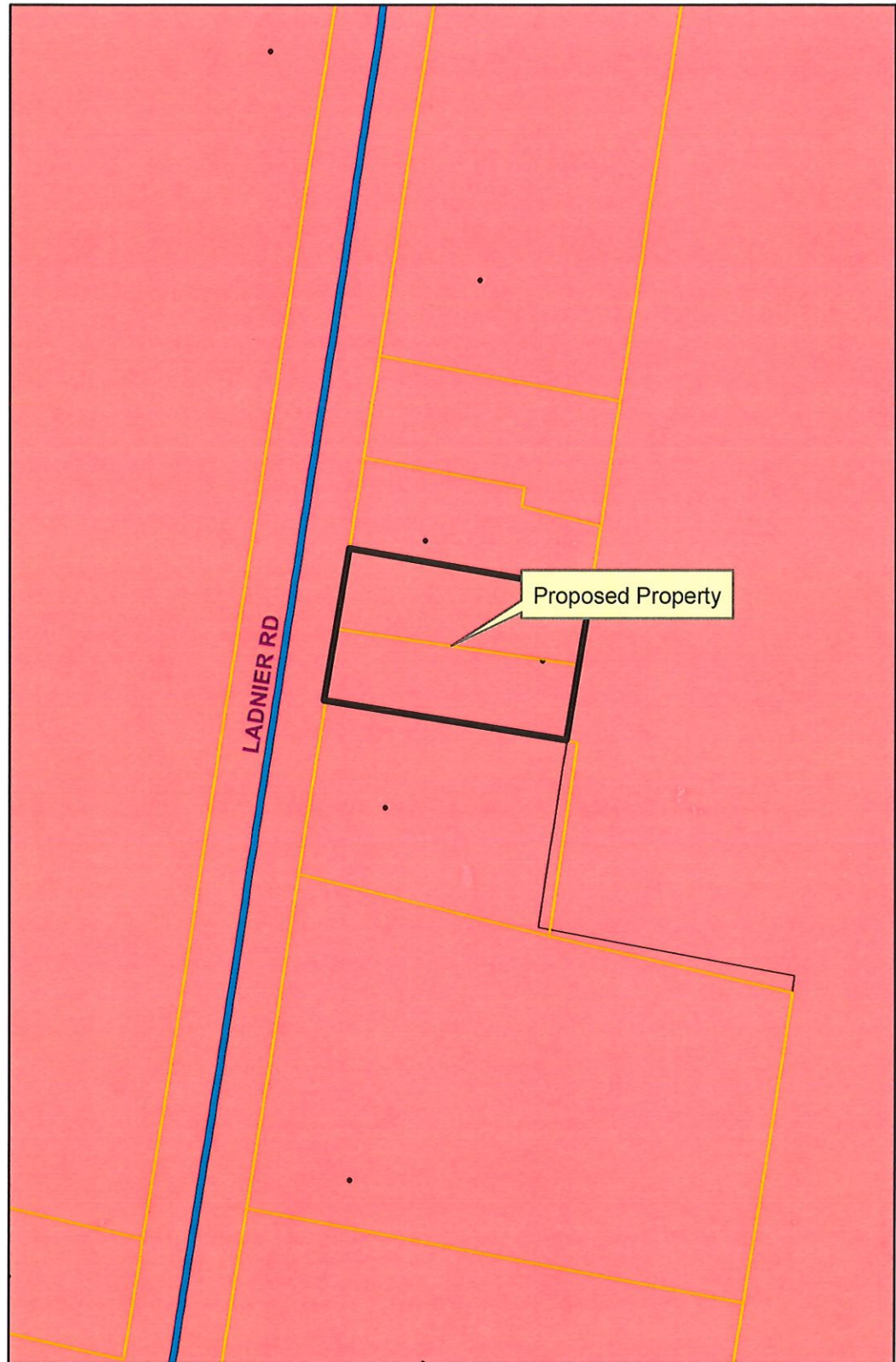


Exhibit C

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

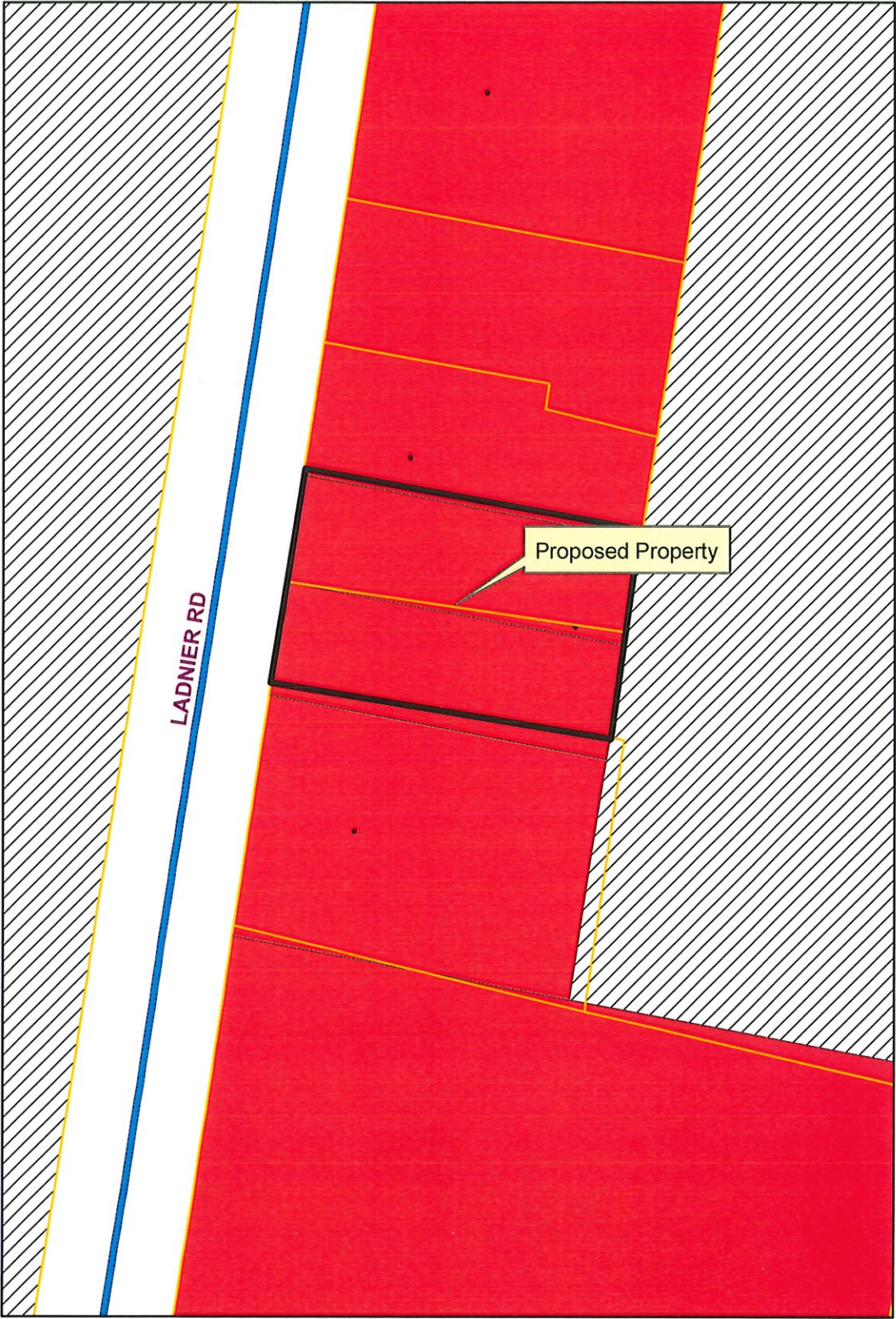


Exhibit D

Future Land-Use



Prepared By:

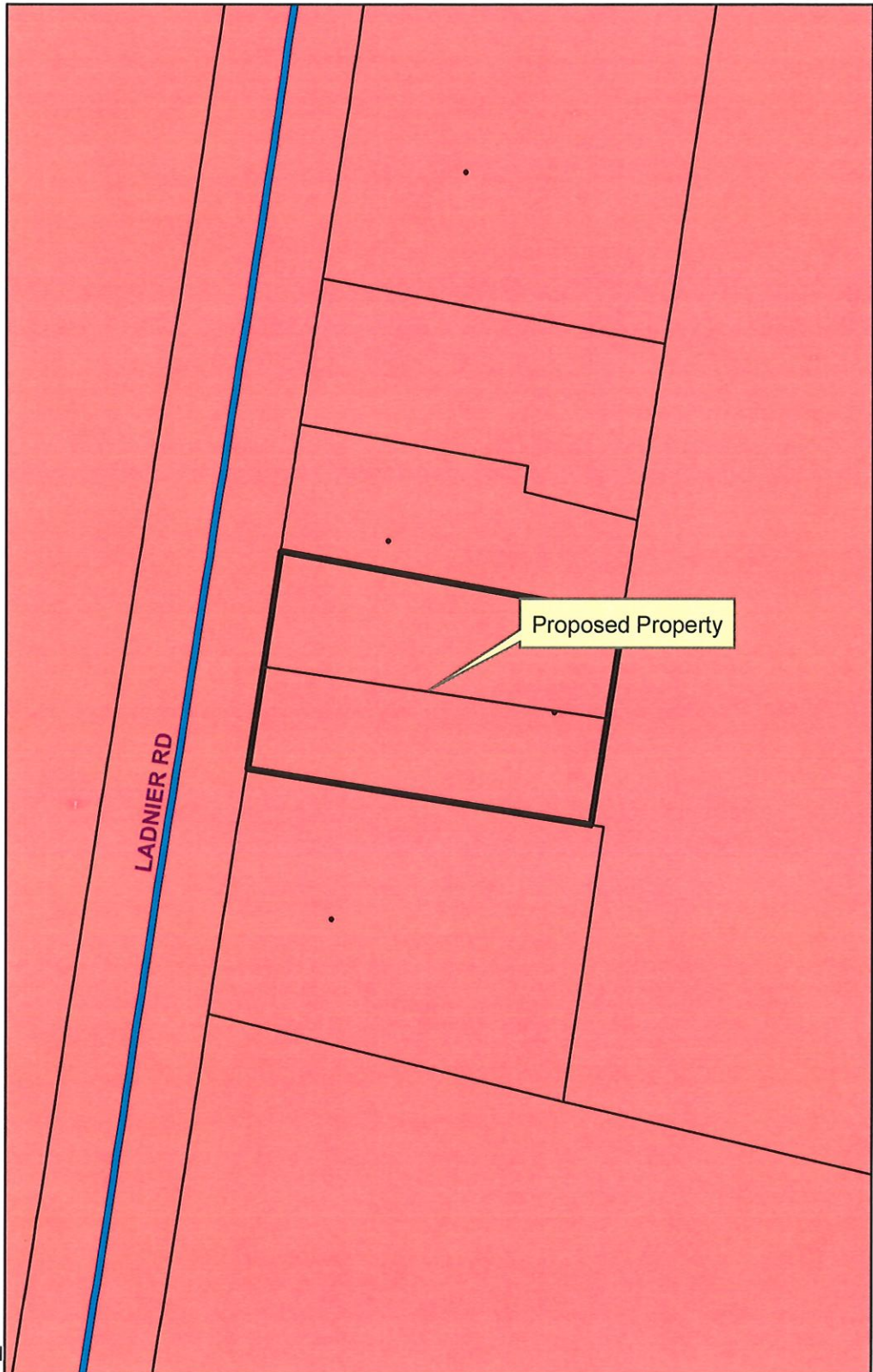
City of Gautier
Planning Department

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



CITY OF GAUTIER STAFF REPORT

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: October 24, 2024

Subject: Consider a request for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District, 3204 Ladnier Road, Suite 4. (GPC #24-51-SE)

REQUEST:

The Planning Department has received a request from Shannon Tresevant for a Special Exception that would allow a tattoo shop in a C-2 Community Commercial Zoning District at 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052. (GPC #24-51-SE). The application fee of \$250 was paid on September 26, 2024. All public notice requirements have been met.

BACKGROUND:

The request property is zoned C-2 Community Commercial.

1. Location: 3204 Ladnier Road, Suite 4, PID #82436075.050 & #82436075.052 (See Exhibit A)
2. General features of the proposed project:
 - Lot Size: approximately 0.6 acres
 - Existing shopping center
3. Potable Water and Wastewater Services: Available at current location
4. Current Zoning (See Exhibit B): C-2 Community Commercial
5. Current Surrounding Zoning (See Exhibit B): C-2 Community Commercial
6. Current Surrounding Existing Land Use (See Exhibit C): Restaurant to the North, Self-storage mini warehouses to the South, Vacant to the east and west.
7. Comprehensive Plan Future Land Use Designation (See Exhibit D): High Impact Commercial

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

Council Meeting: November 19, 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 19, 2024.

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	BORDIS & DANOS PLLC Account Number 001-060-602	250298	11/19/2024	11/05/2024			11,250.00	
		Description NOV 2024 RETAINER		Invoice # 137	Date 11/01/2024	P.O.	Amount	11,250.00
001	STATE TREASURER Account Number 001-000-300	250299	11/19/2024	11/06/2024			16,029.97	
		Description OCT 2024 COURT ASSESSMENTS		Invoice # 10312024	Date 11/01/2024	P.O.	Amount	16,029.97
001	MS DEPT OF PUBLIC SAFETY Account Number 001-000-300	250300	11/19/2024	11/06/2024			1,263.15	
		Description OCT 2024 SPECIAL ASSESSMENTS		Invoice # 10312024	Date 11/01/2024	P.O.	Amount	1,263.15
001	MS DEPT OF PUBLIC SAFETY Account Number 001-000-300	250301	11/19/2024	11/06/2024			400.00	
		Description OCT 2024 INTERLOCK FEES		Invoice # 10312024	Date 11/01/2024	P.O.	Amount	400.00
001	VICTIMS OF HUMAN TRAFFICKING FUND Account Number 001-000-300	250302	11/19/2024	11/06/2024			48.00	
		Description OCT 2024 STATE ASSESSMENT		Invoice # 10312024	Date 11/01/2024	P.O.	Amount	48.00
001	AARON TILLMAN Account Number 001-161-535	250303	11/19/2024	11/06/2024			143.54	
		Description REIMB: DUTY BOOTS		Invoice # 407839	Date 11/02/2024	P.O.	Amount	143.54
001	DIRECTV LLC Account Number 001-161-698	250305	11/19/2024	11/06/2024			175.00	
		Description WEST STN: 022727663 (DEC)		Invoice # X241114	Date 11/14/2024	P.O.	Amount	175.00
001	BELL AUTO PARTS INC Account Number 001-170-639	250313	11/19/2024	11/06/2024			93.66	
		Description BLADE BOLT & WASHER (14)		Invoice # 45541	Date 10/09/2024	P.O.	Amount	93.66
001	AUTOZONE INC Account Number 001-161-559 001-161-638	250314	11/19/2024	11/06/2024			42.25	
		Description ENERGIZER 2032 BATTERY		Invoice # 4907680315	Date 10/16/2024	P.O.	Amount	14.54
		STP TRANS FLUID: E1		4907687314	10/28/2024			27.71
001	ADVANCE AUTO PARTS Account Number 001-161-638	250315	11/19/2024	11/06/2024			77.97	
		Description GAL ROTT 15W40 (3): COMM 33		Invoice # 1403429742	Date 10/23/2024	P.O.	Amount	77.97
001	PASCAGOULA TIRE & SERVICE INC Account Number 001-100-638 001-100-638 001-100-638	250316	11/19/2024	11/06/2024			308.66	
		Description 4 WHL ALIGNMENT: #19686		Invoice # 121738	Date 10/14/2024	P.O.	Amount	109.99
		FLAT REPAIR: #17953		121785	10/16/2024			18.69
		REPL TPMS SENSOR (2): #19591		122122	10/30/2024			179.98

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	ACE CONTRACTORS INC	250322	11/19/2024	11/06/2024			1,175.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-586	100 AMP BREAKER: MALL PRK LOT		1976	10/31/2024			950.00
	001-092-586	LABOR: INSTALL BREAKER		1976	10/31/2024			225.00
001	M & E FEED & SEED	250324	11/19/2024	11/06/2024			62.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-514	DOG FOOD (1)		5849	10/03/2024			54.99
	001-100-514	CHOKE CHAIN		5849	10/03/2024			7.99
001	LOWE'S	250326	11/19/2024	11/08/2024			3,461.47	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-634	WIRING SUPPS: GM SPLSPD REPR		972558	09/25/2024			109.59
	001-170-634	RTN CR: RMV SALES TAX		972563	09/25/2024			-109.59
	001-170-634	WIRING SUPPS: GM SPLSPD REPR		972564	09/25/2024			104.11
	001-170-634	NUTS/BOLTS: SIGN INSTALL		984934	09/30/2024			2.56
	001-170-559	CM BEDDING FORK (3)		985689	09/30/2024			156.69
	001-170-559	HEXBOLT/WASHER(4): INC PLYGRD		984844	09/30/2024			1.90
	001-170-559	RTN CR: HEXBOLT/WASHER(4)		984913	09/30/2024			-1.90
	001-170-520	2CF BROWN MULCH(280):CRUISIN		988181	10/01/2024			1,058.40
	001-170-559	2" PVC TEST CAP(4): TC GATE		987836	10/01/2024			2.36
	001-205-559	2 GAL TANK SPRAYER		989439	10/02/2024			16.13
	001-170-512	8" CB TIES,100'SFTY FENCE(3)		989682	10/02/2024			130.75
	001-170-512	ORTHENE 12OZ FIRE ANT (3)		989682	10/02/2024			34.14
	001-170-520	2CF BROWN MULCH(25): CRUISIN		993311	10/03/2024			94.50
	001-161-559	ORBIT HOSE NOZZLE(3): CPD		992156	10/03/2024			28.44
	001-170-512	LOCK SET (11): PORTOLETS		995364	10/04/2024			19.80
	001-170-520	2CF BROWN MULCH(6): CRUISIN		994821	10/04/2024			22.68
	001-205-559	LOCTITE HD ADH; CAULK GUN		970792	10/07/2024			16.59
	001-161-703	WP 3.5 CF WASHING MACH: SFD		976683	10/09/2024			473.10
	001-170-634	2-8-8 #2 TRTD (2): GM PIER		977903	10/10/2024			19.34
	001-161-559	PNTR TAPE;SPRY PNT;10'ROPE		983619	10/12/2024			26.36
	001-170-559	DW SFTY GLASSES; 2" LOCK (2)		990626	10/15/2024			30.51
	001-170-559	SANDING SPONGE; PAINT BRUSH		990626	10/15/2024			12.22
	001-170-559	PS LEATHER GLOVES		991393	10/15/2024			13.85
	001-170-634	2-8-8 #2 TRTD (3): GM PIER		991393	10/15/2024			29.01
	001-170-512	INST PWR SUPPLY: HC TAILGATE		993302	10/16/2024			67.38
	001-170-634	US FLAG;SCREWS: GM PARK/PIER		992673	10/16/2024			59.79
	001-170-635	80LB QUIKRETE(15): SR CENTER		995843	10/17/2024			78.15
	001-170-635	80LB QUIKRETE(3): SR CENTER		996410	10/17/2024			15.63
	001-205-559	KB 6CF STL WHEELBARROW		995148	10/17/2024			113.05
	001-161-635	PS 2PC TOILET (2)		998572	10/18/2024			188.10
	001-170-635	25'SIMPULL,S40 PRT(5):TC GATE		974790	10/21/2024			48.60
	001-201-565	CRG BOLT; HEXNUT; WSHR: 25EA		974875	10/21/2024			15.75
	001-170-559	6X8 PKT(6); STUD(3); SCREWS		977219	10/22/2024			39.11
	001-161-635	DOOR SWEEP; 8CT MTL SCREWS		977212	10/22/2024			14.03
	001-205-559	DW 20V MAX 2PC COMBO TOOL KIT		977372	10/22/2024			141.55
	001-205-559	DW 20V MAX 6PC OSC TOOL KIT		977372	10/22/2024			94.05
	001-205-559	KB 15" BLUE TOOL TOTE		977372	10/22/2024			37.98
	001-205-559	DW 5" VAR ORBITAL SANDER		977372	10/22/2024			79.80

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	LOWE'S	250326	11/19/2024	11/08/2024			3,461.47	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-205-559	CM 8PC SCREWDRIIVER SET	977372	10/22/2024			22.78	
	001-205-559	DW 40PC 1/4" IMPACT DRVR BIT	977372	10/22/2024			33.23	
	001-205-559	KB 5PC PLIER SET	977372	10/22/2024			18.98	
	001-205-559	KB 3PC CARBON STL SNIPS	977372	10/22/2024			28.48	
	001-092-510	32OZ ZEP DEGREASER (2)	980482	10/23/2024			11.36	
	001-205-559	PS 2" CHIP BRUSH (5)	980482	10/23/2024			7.05	
	001-092-635	24" CEILING TILE 16CT: PLNG	981974	10/24/2024			55.08	
001	SUN HERALD ADVERTISING	250329	11/19/2024	11/08/2024			473.34	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-040-615	PUBLISH: FY24 BUDGET AMENDS	274738	10/31/2024			458.10	
	001-040-615	PUBLISH: ORD 279-2024	274738	10/31/2024			15.24	
001	AIRGAS USA LLC	250347	11/19/2024	11/12/2024			413.67	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-205-588	CYLINDER RENTAL	5511875982	10/31/2024			413.67	
001	BOYS & GIRLS CLUBS OF JACKSON COUNTY INC	250348	11/19/2024	11/12/2024			1,666.66	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-642	SEP 2024 CLUB SUPPORT	09302024	11/08/2022			833.33	
	001-170-642	OCT 2024 CLUB SUPPORT	10312024	11/08/2022			833.33	
001	WARREN PAVING INC	250350	11/19/2024	11/12/2024			842.72	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-201-576	3.02 TNS ASPHALT: POTHOLES	98982	10/24/2024			276.33	
	001-201-576	3.05 TNS ASPHALT: POTHOLES	98982	10/24/2024			279.08	
	001-201-576	3.14 TNS ASPHALT: POTHOLES	98994	10/25/2024			287.31	
001	O'REILLY AUTO PARTS	250352	11/19/2024	11/12/2024			1,698.50	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-570	5QT OIL; FILTER: 10636	1978345324	10/01/2024			48.15	
	001-100-570	CHAIN KIT: 17530	1978345392	10/02/2024			251.21	
	001-100-570	WIPER BLADE (2): 10636	1978345394	10/02/2024			20.90	
	001-205-570	WIPER BLADE (2): 06577	1978345395	10/02/2024			20.90	
	001-100-570	IGN COIL (2): 14401-14403	1978345429	10/02/2024			59.30	
	001-100-570	SPARKPLUG (2): 14401-14403	1978345429	10/02/2024			15.46	
	001-161-638	2.5 GAL BLUE DEF (2): E6	1978345463	10/02/2024			51.98	
	001-100-570	IGN COIL; SPARKPLUG: 14403	1978345486	10/03/2024			20.16	
	001-100-570	SPARKPLUG (2): 14403	1978345509	10/03/2024			8.78	
	001-100-570	WIPR BLD(6):14401-14403-14404	1978345515	10/03/2024			27.00	
	001-161-638	1GL ANTIFREEZE: E2	1978346008	10/07/2024			14.99	
	001-205-559	TORX BIT SET: SHOP TOOLS	1978346032	10/07/2024			15.99	
	001-205-570	CLOCK SPRING: 95314	1978346235	10/09/2024			144.70	
	001-205-570	EG TEMP SNSR;AIR FLTR: 95314	1978346269	10/09/2024			125.70	
	001-100-570	PURGE SOLENOID: 19686	1978346270	10/09/2024			47.17	
	001-100-570	HEADLAMP CAPSL; WD-40: 12456	1978346270	10/09/2024			15.98	
	001-100-570	UP RT CTRL ARM ASSY: 19686	1978346364	10/10/2024			114.10	
	001-100-570	UP LT CTRL ARM ASSY: 19686	1978346366	10/10/2024			114.10	
	001-205-559	3PC ALLEN SOCKET SET: SHOP	1978346510	10/11/2024			15.99	
	001-100-570	RENTAL: PULLEY PULLER	1978346860	10/14/2024			75.99	
	001-100-570	RED WIRE CONN: 19686	1978346963	10/15/2024			10.99	

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001	O'REILLY AUTO PARTS	250352	11/19/2024	11/12/2024			1,698.50	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-570	ENG MOUNT: 19530	1978347007	10/15/2024			72.38	
	001-205-559	BATTERY 3PK: MICROMETER	1978347007	10/15/2024			10.99	
	001-100-570	MICRO FUSE: 14770	1978347300	10/18/2024			4.50	
	001-100-570	GREY SILICONE (2): 17530	1978347300	10/18/2024			29.98	
	001-161-638	10PK TOWEL;PWR POLISHER: E6	1978347317	10/18/2024			47.98	
	001-100-570	GL WIPER FLD(25);OIL DRY(2)	1978347587	10/21/2024			114.23	
	001-161-638	GL PWR STRG FLD: GFD UNIT	1978347591	10/21/2024			21.99	
	001-100-570	GREY SILICONE: 17530	1978347591	10/21/2024			14.99	
	001-100-570	WIPER BLADE (2): 14770	1978347591	10/21/2024			20.90	
	001-100-570	SPRKPLUG(6);MANIFOLD: 17530	1978347729	10/22/2024			48.09	
	001-100-570	GL ANTIFREEZE (3): 17530	1978347729	10/22/2024			44.97	
	001-100-570	RTN CR: GREY SILICONE (2)	1978347819	10/23/2024			-29.98	
	001-100-570	RENTAL RTN: PULLEY PULLER	1978347820	10/23/2024			-75.99	
	001-100-570	WASHER PUMP; BRK PADS: 17530	1978347822	10/23/2024			88.58	
	001-100-570	FRONT BRAKE ROTOR (2): 17530	1978347822	10/23/2024			90.00	
	001-100-570	RTN CR: BELT TNSNR 17530	1978347884	10/23/2024			-62.22	
	001-100-570	MICRO V BELT: 17530	1978347884	10/23/2024			16.67	
	001-100-570	WIPER BLADE (2): 17530	1978348021	10/25/2024			20.90	
001	MISSISSIPPI POWER	250353	11/19/2024	11/12/2024			1,155.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-628	OCT 2024 LEASE: BACOT	0796886005	11/05/2024			1,155.00	
001	WASTE PRO - GAUTIER	250354	11/19/2024	11/12/2024			285.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-698	FRASIER PORT O LET	0001431523	10/31/2024			35.00	
	001-170-698	BACOT PORT O LET(2)	0001431549	10/31/2024			250.00	
001	ELAN FINANCIAL SERVICES	250356	11/19/2024	11/12/2024			1,736.29	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-205-702	PNEU FAN CLUTCH WRENCH	10082024	10/09/2024			72.99	
	001-205-702	TIRE GAUGE(2);WRENCH HLDR(2)	10082024	10/09/2024			48.36	
	001-094-704	ADOBE: SAUCIER,K	10082024	10/09/2024			37.91	
	001-170-511	SENIOR LUNCHEON	10142024	10/15/2024			146.89	
	001-170-513	HALLOWEEN EVENT	10142024	10/15/2024			285.39	
	001-170-513	HALLOWEEN EVENT	10152024	10/16/2024			39.90	
	001-205-702	1/2" DR TORQUE WRENCH	10172024	10/18/2024			69.99	
	001-205-702	CLK TORQ WRENCH;ASST SM TOOLS	10172024	10/18/2024			35.45	
	001-100-681	T REX VAR SYSTEM	10172024	10/21/2024			249.31	
	001-100-559	CANDY: TRUNK OR TREAT	10222024	10/23/2024			542.85	
	001-092-698	SAMS CLUB RENEWAL	10252024	10/28/2024			110.00	
	001-092-606	ONEWAY APP:NOV 2024	11022024	11/04/2024			75.00	
	001-092-607	BAL SHIPPING:BENCH	10222024	10/23/2024			22.25	
001	CREDIT CARD CENTER	250359	11/19/2024	11/12/2024			638.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-681	INVEGTDN TRNG CRS: HOLLOWAY	09182024	09/19/2024			100.00	
	001-100-681	INVEGTDN TRNG CRS: SHUMOCK	09182024	09/19/2024			100.00	
	001-001-681	REFUND HOTEL-SM TOWN CONF(4)	09092024	09/11/2024			-316.00	
	001-001-681	HOTEL MML BOD: VAUGHAN	09272024	09/30/2024			114.40	
	001-100-681	NLEFIA MEMB FEE: HARGROW	10052024	10/07/2021			50.00	

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001	CREDIT CARD CENTER	250359	11/19/2024	11/12/2024			638.00	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-681	NLEFIA RDS REG: HARGROW		10112024	10/11/2024			400.00
	001-001-681	HOTEL-SM TOWN CONF: VAUGHAN		10102024	10/14/2024			94.80
	001-001-681	HOTEL-SM TOWN CONF: COLLEDGE		10102024	10/14/2024			94.80
001	AUTO TRUCK AND TRAILER PARTS INC	250361	11/19/2024	11/13/2024			282.90	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-559	BOX RAGS: SHOP-GEN USE		318572	10/23/2024			51.45
	001-100-570	OIL FILTERS (24): PD UNITS		318563	10/23/2024			149.40
	001-161-638	WHEEL ADPTR: HIGH WTR TRK		318676	10/28/2024			20.10
	001-170-639	5 GAL HYD OIL: JD TRACTOR		318727	10/29/2024			41.50
	001-170-638	3/4" SOCKET: SHOP TOOLS		318776	10/31/2024			20.45
001	DAVID FRANKLIN BATES	250362	11/19/2024	11/13/2024			1,200.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-425	FOOTBALL GAME (3)		11022024	11/12/2024			300.00
	001-170-425	ON CALL 10/28-11/08/24		11082024	11/12/2024			500.00
	001-170-425	FOOTBALL GAME		11042024	11/12/2024			100.00
	001-170-425	FOOTBALL GAME		11052024	11/12/2024			100.00
	001-170-425	FOOTBALL GAME (2)		11112024	11/12/2024			200.00
001	COREY CROCKETT SR	250363	11/19/2024	11/13/2024			80.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (2)		11052024	11/12/2024			80.00
001	PATRICK EVANS	250364	11/19/2024	11/13/2024			340.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (3)		11022024	11/12/2024			120.00
	001-170-502	REFEREE FB GAME		11042024	11/12/2024			60.00
	001-170-502	REFEREE FB GAME (2)		11052024	11/12/2024			80.00
	001-170-502	REFEREE FB GAME (2)		11112024	11/12/2024			80.00
001	GRIFFIN MATTHEW GARRIGA	250365	11/19/2024	11/13/2024			297.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (3)		11022024	11/12/2024			105.00
	001-170-502	REFEREE FB GAME		11042024	11/12/2024			52.50
	001-170-502	REFEREE FB GAME (2)		11052024	11/12/2024			70.00
	001-170-502	REFEREE FB GAME (2)		11112024	11/12/2024			70.00
001	RICHARD TILLMAN	250366	11/19/2024	11/13/2024			400.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (3)		11022024	11/12/2024			150.00
	001-170-502	REFEREE FB GAME		11042024	11/12/2024			50.00
	001-170-502	REFEREE FB GAME (2)		11052024	11/12/2024			100.00
	001-170-502	REFEREE FB GAME (2)		11112024	11/12/2024			100.00
001	HUNTER WILLIAMS	250367	11/19/2024	11/13/2024			227.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (3)		11022024	11/12/2024			105.00
	001-170-502	REFEREE FB GAME		11042024	11/12/2024			52.50
	001-170-502	REFEREE FB GAME (2)		11052024	11/12/2024			70.00

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001	KEITH SMITH	250368	11/19/2024	11/13/2024			80.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	REFEREE FB GAME (2)		11112024	11/12/2024			80.00
001	TEC	250370	11/19/2024	11/13/2024			99.97	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY LONG DISTANCE		1174109	11/01/2024			99.97
001	CATALIS COURTS AND LAND RECORDS LLC	250371	11/19/2024	11/13/2024			1,614.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-010-698	NOV 2024 COURT SUPPORT		308333075	11/05/2024			1,614.60
001	ACE DATA STORAGE INC	250372	11/19/2024	11/13/2024			105.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	OCT 2024 SHREEDING SERVICE		0102194	11/01/2024			105.00
001	JACKSON COUNTY ADULT DETENTION CENTER	250373	11/19/2024	11/13/2024			7,586.71	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-010-696	OCT 2024 ADC CHGS		10312024	11/12/2024			7,535.00
	001-010-696	PHARMACY CHGS		10312024	11/12/2024			51.71
001	CENTERPOINT ENERGY	250374	11/19/2024	11/13/2024			60.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-630	CENTRAL FIRE:9/25-10/24/24		11000885-1	10/31/2024			60.98
001	CENTERPOINT ENERGY	250375	11/19/2024	11/13/2024			53.51	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-630	SOUTH FIRE:9/25-10/24/24		11000999-0	10/31/2024			53.51
001	RJ YOUNG COMPANY LLC	250376	11/19/2024	11/13/2024			122.02	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	GEMG00-01 RENTAL FEE		INV7194733	10/29/2024			113.14
	001-161-698	IM C2500:USAGE COLOR		INV7194733	10/29/2024			.88
	001-161-698	ADMIN FEE		INV7194733	10/29/2024			8.00
001	SPARKLIGHT	250377	11/19/2024	11/13/2024			154.20	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	NOV 2024:#107571481		11012024	11/01/2024			154.20
001	SPARKLIGHT	250378	11/19/2024	11/13/2024			96.73	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-698	NOV 2024:SR BLDG 120793682		11012024	11/01/2024			96.73
001	RJ YOUNG COMPANY LLC	250379	11/19/2024	11/13/2024			310.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	UNL-J7RK00-01 RENTAL FEE		INV7208447	11/06/2024			310.00

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001	RJ YOUNG COMPANY LLC	250380	11/19/2024	11/13/2024			746.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	UNL-J9NI00-01 RENTAL FEE		INV7201746	11/01/2024			746.00
001	C SPIRE WIRELESS	250382	11/19/2024	11/13/2024			696.18	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-605	POLICE CELLS		0032680896	11/11/2024			489.30
	001-100-606	DATA CARDS (6)		0032680896	11/11/2024			206.88
001	HENZE ENTERPRISES INC	250383	11/19/2024	11/13/2024			200.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-576	1 CY RAP: POTHOLES		33201	11/05/2024			40.00
	001-201-576	4 CY RAP: CW WEBB SINKHOLE		33201	11/05/2024			160.00
001	C SPIRE WIRELESS	250385	11/19/2024	11/13/2024			270.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-606	NCIC EQUIP CHGS 3000652433		652433-41	11/01/2024			270.00
001	SINGING RIVER ELECTRIC COOPERATIVE	250389	11/19/2024	11/13/2024			548.76	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-631	BACOT LIGHTS 10137		10192024	10/28/2024			423.64
	001-201-629	SIGNAL LIGHTS 10138		10192024	10/28/2024			125.12
001	SINGING RIVER ELECTRIC COOPERATIVE	250390	11/19/2024	11/13/2024			395.15	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-631	SOUTH FD 76008001		10192024	10/28/2024			273.99
	001-170-631	BACOT SPLASHPAD 103751001		10192024	10/28/2024			31.60
	001-170-631	BACOT UPGRADES 113730001		10192024	10/28/2024			51.06
	001-170-631	BACOT 114484001		10192024	10/28/2024			38.50
001	C SPIRE WIRELESS	250393	11/19/2024	11/13/2024			1,245.40	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-001-605	COUNCIL CELL PHONE		0037059349	10/31/2024			48.93
	001-021-605	CITY MGR CELL PHONE		0037059349	10/31/2024			48.93
	001-040-605	ADMIN CELL PHONE		0037059349	10/31/2024			83.41
	001-090-605	BLDG-PLNG CELL PHONES		0037059349	10/31/2024			258.66
	001-090-698	IPAD SERVICE (3)		0037059349	10/31/2024			103.44
	001-094-605	GRANT-PROJ CELL PHONES		0037059349	10/31/2024			146.79
	001-161-605	FIRE CELL PHONES		0037059349	10/31/2024			146.79
	001-170-605	RECREATION CELL PHONES		0037059349	10/31/2024			254.49
	001-205-605	MAINT CELL PHONES		0037059349	10/31/2024			153.96
001	TRAVELERS CL REMITTANCE CENTER	250394	11/19/2024	11/13/2024			82,378.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-625	BUSINESS AUTO 0W080024-BA		4394J5094	11/13/2024			82,378.00
001	FUELMAN	250397	11/19/2024	11/13/2024			3,069.78	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP67394009	11/04/2024			104.18
	001-092-525	UNL FUEL		NP67394009	11/04/2024			38.86

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001	FUELMAN	250397	11/19/2024	11/13/2024			3,069.78	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-525	UNL FUEL		NP67394009	11/04/2024			2,455.52
	001-161-525	UNL&DSL FUEL		NP67394009	11/04/2024			215.85
	001-170-525	UNL FUEL		NP67394009	11/04/2024			224.18
	001-205-525	UNL FUEL		NP67394009	11/04/2024			31.19
001	FUELMAN	250399	11/19/2024	11/13/2024			3,360.02	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP67424288	11/11/2024			86.38
	001-100-525	UNL FUEL		NP67424288	11/11/2024			2,514.31
	001-161-525	UNL&DSL FUEL		NP67424288	11/11/2024			441.21
	001-170-525	UNL FUEL		NP67424288	11/11/2024			318.12
001	AUTO TRUCK AND TRAILER PARTS INC	250401	11/19/2024	11/13/2024			364.40	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	134A 30LBS FREON		318122	10/04/2024	250042		313.00
	001-161-638	BOX WHITE RAGS		318122	10/04/2024	250042		51.40
001	REYNOLDS WHOLESALE CO	250402	11/19/2024	11/13/2024			890.13	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-596	145CT BAG MARS FUN SIZE (15)		77769	10/28/2024	250144		389.25
	001-161-596	60CT BOX GUMMI (15)		77769	10/28/2024	250144		149.25
	001-161-596	360CT BAG FROOTIE ROLLS (20)		77769	10/28/2024	250144		150.00
	001-161-510	#1508 BMF TOWELS CS (4)		77768	10/28/2024	250143		99.80
	001-161-510	BLEACH 6 GALLON CS		77768	10/28/2024	250143		25.95
	001-161-510	COMET POWDER 21OZ CAN (12)		77768	10/28/2024	250143		20.28
	001-161-510	DAWN 38OZ BOTTLE (8)		77768	10/28/2024	250143		55.60
001	ACTION PRINTING CENTER INC	250404	11/19/2024	11/13/2024			1,197.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-500	BUSINESS CARD(250): HARGROW		3996	11/01/2024	250105		47.00
	001-010-500	TRI-CLR PAPER 8.5X11 (5000)		4015	11/13/2024	250085		730.30
	001-010-620	SHOW CAUSE CITATION (1500)		4016	11/13/2024	250085		420.30
001	MS FIRE ACADEMY	250405	11/19/2024	11/13/2024			20.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-681	MSTAT COURSE: HADLEY, KEVIN		32903	11/06/2024	250208		20.00
001	BELL AUTO PARTS INC	250406	11/19/2024	11/13/2024			674.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	SIDE STRUT PART #109-5013		45535	10/03/2024	250031		112.00
	001-170-639	KAWASKI STARTER		45535	10/03/2024	250031		217.50
	001-170-639	SET 60' REAR DC BLADE (5)		45547	10/14/2024	250073		345.00
001	CUSTOM PRODUCTS CORPORATION	250408	11/19/2024	11/13/2024			646.92	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-565	POST U CHANNEL GLV 6' 2LB(5)		INV17711	11/05/2024	250194		104.15
	001-201-565	CHEVRON ADJ BRACKET SET (5)		INV17711	11/05/2024	250194		169.90
	001-201-565	18X24 CHEVRON SIGN (10)		INV17711	11/05/2024	250194		237.60
	001-201-565	PKG ECONO HARDWARE (5)		INV17711	11/05/2024	250194		7.80
	001-201-565	SHIPPING		INV17711	11/05/2024	250194		127.47

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	SINGING RIVER PAINT & BODY	250409	11/19/2024	11/13/2024			9,746.63	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-638	OEM PARTS: #17768		240851	11/07/2024	240851		4,865.35
	001-100-638	OTHER PARTS: #17768		240851	11/07/2024	240851		10.00
	001-100-638	PARTS & MATERIALS: #17768		240851	11/07/2024	240851		832.00
	001-100-638	LABOR: #17768		240851	11/07/2024	240851		3,999.28
	001-100-638	SUBLET REPAIRS: #17768		240851	11/07/2024	240851		40.00
001	SOUTHERN PIPE & SUPPLY CO INC	250410	11/19/2024	11/13/2024			1,663.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-634	2HP GRINDER PUMP: GM PARK		329714-00	11/01/2024	250147		1,663.98
001	PASCAGOULA TIRE & SERVICE INC	250414	11/19/2024	11/13/2024			2,083.54	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-638	TIRE PRESS SENSOR: FOCUS		121502	10/04/2024	250043		89.99
	001-170-639	FORTUNE ST(2): TRLR TIRE		121761	10/15/2024	250055		159.98
	001-170-639	TRAILER MASTER(4): TRLR TIRE		121761	10/15/2024	250055		319.96
	001-170-639	DISPOSAL FEE (6)		121761	10/15/2024	250055		27.00
	001-100-638	TPMS SENSOR: #19591		122121	10/29/2024	250141		89.99
	001-100-638	FS DESTINATION LE3(4):#19597		122121	10/29/2024	250141		513.24
	001-100-638	INSTALL PACKAGE: #19591		122121	10/29/2024	250141		110.00
	001-100-638	4 WHL ALIGNMENT: #19591		122121	10/29/2024	250141		79.99
	001-100-638	FS FIREHWK PURSUIT(4): #47		122140	10/31/2024	250124		503.40
	001-100-638	INSTALL PKG: U #47		122140	10/31/2024	250124		110.00
	001-100-638	4 WHL ALIGNMENT: U #47		122140	10/31/2024	250124		79.99
001	IMAGES GALORE SIGNS LLC	250417	11/19/2024	11/13/2024			100.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-040-559	13X18 VNYL CUT SIGN RTA (2)		23-2702	11/01/2024	250155		50.00
	001-040-559	14X20 LAM VNYL DECAL (2)		23-2702	11/01/2024	250155		50.00
001	SUN HERALD ADVERTISING	250419	11/19/2024	11/13/2024			205.66	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-040-615	BID AD: NRCS PROJECT		274738	10/31/2024	250000		124.00
	001-040-615	BID AD: HOT BITUMINOUS PVMNT		274738	10/31/2024	250050		39.30
	001-090-615	PUBL NOTICE: GPC 24-50-SE		274738	10/31/2024	250121		21.60
	001-090-615	PUBL NOTICE: GPC 24-51-SE		274738	10/31/2024	250121		20.76
001	BOOT OUTLET LLC	250421	11/19/2024	11/13/2024			150.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-535	DUTY BOOTS: TURNER, THOMAS		37100	11/05/2024	250117		150.00
001	STAPLES BUSINESS ADVANTAGE DEPT ATL	250423	11/19/2024	11/13/2024			416.97	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-500	VERBTM BLU-RAY DISK 50PK (2)		6015669444	10/31/2024	250125		119.98
	001-100-500	RICOH SCANNER SP-1130NE		6015669444	10/31/2024	250125		296.99

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001	EAST BEACH SPECIALTIES INC	250425	11/19/2024	11/13/2024			495.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-010-620	MUNI SUBPOENA FORM 8X5(4000)		15662	10/30/2024	250086		495.00
001	REEVES COMPANY INC	250426	11/19/2024	11/13/2024			215.17	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-535	#69 NAMEPIN GOLD		499922	09/16/2024	241296		15.23
	001-100-535	#YD SERV SLVR/NVY LTR		499922	09/16/2024	241296		18.13
	001-100-535	SHIPPING		499922	09/16/2024	241296		4.97
	001-100-535	#69 GOLD/NVY LTR (11)		501787	10/18/2024	250109		167.53
	001-100-535	SHIPPING		501787	10/18/2024	250109		9.31
001	SOUTHERN TIRE MART LLC DEPT 143	250427	11/19/2024	11/13/2024			791.41	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	315/80R22.5/20 M870 AP TIRE		2500163911	10/31/2024	241306		688.89
	001-161-638	TIRE CHG: MED TRUCK		2500163911	10/31/2024	241306		40.00
	001-161-638	VLV STEM STEEL: MED TRUCK		2500163911	10/31/2024	241306		6.95
	001-161-638	TIRE DISPOSAL: MED TRUCK		2500163911	10/31/2024	241306		7.00
	001-161-638	SERVICE CALL		2500163911	10/31/2024	241306		85.00
	001-161-638	FUEL SURCHARGE		2500163911	10/31/2024	241306		25.00
	001-161-638	FETBGOV REIMBURSEMENT		2500163911	10/31/2024	241306		-61.43
001	SWETMAN SECURITY SERVICE INC	250428	11/19/2024	11/13/2024			1,927.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-512	CRUISIN SUPERVISOR (9)		18191	11/01/2024	241309		237.50
	001-170-512	CRUISIN SEC GUARDS (10)		18191	11/01/2024	241309		1,690.00
001	AMAZON CAPITAL SERVICE	250429	11/19/2024	11/13/2024			833.09	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-559	24" PW CLEANER SS: CONCRETE		14KX6PFQCX	10/31/2024	250146		214.99
	001-040-500	REPORT COVER LTR 25PK (2)		14K9C3RNJK	11/04/2024	250152		102.94
	001-090-500	128GB FLASH DRIVE USB (2)		1N736TQ4JL	11/04/2024	250153		19.90
	001-205-559	REPL PRESS WASHRE PUMP KIT		1N736TQ4JL	11/04/2024	250153		101.15
	001-205-559	DURACELL D BATT 12PK		1W7QGGLNY	10/29/2024	250127		19.39
	001-205-559	4PK 6AH BATTERY: DW TOOLS		13DRQV1HLQ	11/08/2024	250127		100.39
	001-205-559	AUTH PRSNL ONLY MTL 4PK (3)		13DRQV1HLQ	11/08/2024	250127		38.97
	001-205-559	AUTH PRSNL ONLY ADH 9X3		13DRQV1HLQ	11/08/2024	250127		9.89
	001-090-500	14X18 MINUTE BK PAPER 100CT		1431GQWJG	11/06/2024	250127		95.48
	001-170-634	COMM HAND DRYER 2PK: GM PARK		1LWK71L3GM	11/07/2024	250159		129.99
001	CANNON PAF LLC	250432	11/19/2024	11/13/2024			1,595.76	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-638	DIAGNOSTIC TEST: U 14770		522031	10/28/2024	250142		149.00
	001-100-570	PROCESSOR: U 14770		249089	10/16/2024	250101		144.44
	001-100-570	WASHER: U 17530		249064	10/15/2024	250080		4.73
	001-100-570	BOLT 6A340A: U 17530		249064	10/15/2024	250080		9.67
	001-100-570	BOLT 6279E (2): U 17530		249064	10/15/2024	250080		10.34
	001-100-570	BOLT 6279D (2): U 17530		249064	10/15/2024	250080		9.74
	001-205-638	COOLANT HOSE: MAINT TRUCK		249025	10/10/2024	250057		39.97
	001-205-638	OIL TUBE: MAINT TRUCK		248995	10/08/2024	250052		46.57

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001	CANNON PAF LLC	250432	11/19/2024	11/13/2024			1,595.76	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-570	LAMP ASY: U #17530		248976	10/03/2024	250041		1,081.91
	001-100-570	PUMP ASY: U #17530		249010	10/08/2024	250040		99.39
001	OCCUPATIONAL HEALTH CENTER INC	250433	11/19/2024	11/13/2024			330.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-022-604	PRE EMP PHYSICAL: TISBURY		379119	11/06/2024	250090		75.00
	001-022-604	QUICK DRUG SCRIN: TISBURY		379119	11/06/2024	250090		35.00
	001-022-604	PRE EMP PHYSICAL: JARRELL		379119	11/06/2024	250090		75.00
	001-022-604	QUICK DRUG SCRIN: JARRELL		379119	11/06/2024	250090		35.00
	001-022-604	PRE EMP PHYSICAL: WILLIAMS,D		379119	11/06/2024	250128		75.00
	001-022-604	QUICK DRUG SCRIN: WILLIAMS,D		379119	11/06/2024	250128		35.00
001	MOTOROLA INC	250434	11/19/2024	11/13/2024			12,633.08	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-706	V300 BODY CAMERA WGB-0101A		8281772477	12/03/2023	240040		3,536.60
	001-100-706	CAMERA CONFIG SERV		8281772477	12/03/2023	240040		2,428.40
	001-100-706	SVR 16 HDD RAID #WGA00421-117		8281772477	12/03/2023	240040		1,347.82
	001-100-706	HD VIDEO MANAGER		8281772477	12/03/2023	240040		4,284.54
	001-100-706	EXT WARRANTY RACK SERVER 5YR		8281772477	12/03/2023	240040		1,035.72
FUND TOTAL	1 Claims	to	Checks	72 Total	186,443.08	Manual	Held	Total 186,443.08

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
002	5.3M UTY REV BOND S2024 DSR Account Number 002-900-950	250439	11/19/2024	11/14/2024			530,000.00	
		Description		Invoice #	Date	P.O.	Amount	
		FUND S24 BOND DS RESERVE		11062024	11/06/2024		530,000.00	
FUND TOTAL	2 Claims	to	Checks	1 Total	530,000.00 Manual	Held	Total	530,000.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
003	BOTTOM 2 TOP CONSTRUCTION LLC	250437	11/19/2024	11/14/2024			346,908.17	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	003-724-769	W&S MALL PROPERTY 51%		2	11/13/2024		346,908.17	
FUND TOTAL	3 Claims	to	Checks	1 Total	346,908.17 Manual	Held	Total	346,908.17

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
004	ELAN FINANCIAL SERVICES	250357	11/19/2024	11/12/2024			1,922.38	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-559	LED OD DOCK LIGHT (2)		10052024	10/07/2024			390.43
	004-510-559	PAPERTOWEL DISPENSER (10)		10042024	10/07/2024			349.90
	004-510-559	P-TOWEL ROLL 6/CS (2)		10042024	10/07/2024			48.98
	004-510-559	TP DISPENSER (29)		10042024	10/07/2024			724.71
	004-510-559	TP ROLLS 12/CS (5)		10042024	10/07/2024			144.95
	004-510-559	SHIPPING & TAX		10042024	10/07/2024			263.41
004	SINGING RIVER ELECTRIC COOPERATIVE	250388	11/19/2024	11/13/2024			1,985.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-631	AMPHITHEATHER 118241002		11012024	11/07/2024			1,985.50
004	GOLDIN METALS INC	250407	11/19/2024	11/13/2024			131.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-586	OUTSD ANGLE TRIM SPEC #39(4)		720399	10/24/2024	250126		111.60
	004-510-586	PACKAGING		720399	10/24/2024	250126		20.00
004	RIDGDELL BROS INC	250420	11/19/2024	11/13/2024			6,170.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-680	OVERSEED AMPH: RYE GRASS		23083700	11/08/2024	250133		1,280.00
	004-510-680	TOPDRESS AMPH: MASON SAND		23083699	11/08/2024	250134		4,890.00
004	AMAZON CAPITAL SERVICE	250430	11/19/2024	11/13/2024			433.41	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-559	LG ZIP TIE HD 36" 250PK		1431GQWJK9	11/06/2024	250158		114.99
	004-510-559	18X72 SS WALL SHELF HD		1431GQWJK9	11/06/2024	250158		148.45
	004-510-559	72X24 BLK MTL SHELF HD 2PK		1431GQWJK9	11/06/2024	250158		169.97
FUND TOTAL	4 Claims	to	Checks	5 Total	10,642.89	Manual	Held	Total 10,642.89

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
130	GULF BREEZE CONSTRUCTION INC	250436	11/19/2024	11/14/2024			557,724.18	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	130-130-770	CONSTRUCTION 50.01%		24	11/13/2024		557,724.18	
FUND TOTAL 130 Claims	to	Checks	1 Total	557,724.18	Manual	Held	Total	557,724.18

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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	250386	11/19/2024	11/13/2024			896.48	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	156-100-606	MODEM DATA PLAN (26) NOV 24		3000848065	11/03/2024			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
171	LONGLEAF LAND SOLUTIONS LLC	250422	11/19/2024	11/13/2024			74,800.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	171-176-779	FORESTRY MULCH 88 ACRES: SSP		24-026	11/06/2024	240977		74,800.00
FUND TOTAL 171 Claims	to	Checks	1 Total	74,800.00	Manual	Held	Total	74,800.00

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
172	JACKSON-GEORGE REGIONAL LIBRARY	250349	11/19/2024	11/12/2024			1,891.26	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	172-350-650	LIBRARY SUPPORT		OCT 2024	10/21/2024			1,891.26
FUND TOTAL 172 Claims	to	Checks	1 Total	1,891.26 Manual		Held	Total	1,891.26

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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	GRAND VIEW SECURITY LLC Account Number 176-170-699	250296	11/19/2024	11/05/2024			340.00	
		Description		Invoice #	Date	P.O.	Amount	
		SSP MONITORING: 11/24-11/25		0115-3951	11/01/2024			340.00
176	BAY ICE COMPANY INC Account Number 176-170-699 176-170-541	250304	11/19/2024	11/06/2024			250.00	
		Description		Invoice #	Date	P.O.	Amount	
		OCT 2024 BOX RENTAL		701558	10/31/2024			50.00
		BAG 7LB CUBED ICE (160)		701074	11/05/2024			200.00
176	A 1 TERMITE AND PEST CONTROL Account Number 176-170-699	250346	11/19/2024	11/12/2024			180.00	
		Description		Invoice #	Date	P.O.	Amount	
		RENEW-CONTROL ONLY: BTH HOUSE		26482	11/04/2024			180.00
176	FOSTERS A/C & HEATING INC Account Number 176-170-699	250360	11/19/2024	11/12/2024			167.50	
		Description		Invoice #	Date	P.O.	Amount	
		ESA RENEWAL/CLNG: ENT BLDG		P1159996	11/01/2024			167.50
176	SINGING RIVER ELECTRIC COOPERATIVE Account Number 176-170-631 176-170-631 176-170-631 176-170-631	250391	11/19/2024	11/13/2024			2,489.15	
		Description		Invoice #	Date	P.O.	Amount	
		PARK FACILITIES 76854002		10192024	10/28/2024			2,019.74
		HOUSE 76855002		10192024	10/28/2024			55.40
		SSP WELCOME CENTER 108928002		10192024	10/28/2024			384.01
		DUMP STATION 109931001		10192024	10/28/2024			30.00
176	C SPIRE WIRELESS Account Number 176-170-605	250395	11/19/2024	11/13/2024			53.10	
		Description		Invoice #	Date	P.O.	Amount	
		CELL PHONE		0037059349	10/31/2024			53.10
176	MS MADE SOAP AND CANDLES LLC Account Number 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541 176-170-541	250431	11/19/2024	11/13/2024			219.00	
		Description		Invoice #	Date	P.O.	Amount	
		CANDLE 14OZ MAGNOLIA (4)		MSMD-13	11/06/2024	250203		48.00
		CANDLE 14OZ SWT COTTON (4)		MSMD-13	11/06/2024	250203		48.00
		CANDLE 14OZ POMEGRANATE (2)		MSMD-13	11/06/2024	250203		24.00
		SOAP BAR FRESH LINEN (2)		MSMD-13	11/06/2024	250203		9.00
		SOAP BAR BUTT NAKED (4)		MSMD-13	11/06/2024	250203		18.00
		SOAP BAR MAGNOLIA (2)		MSMD-13	11/06/2024	250203		9.00
		SOAP BAR MAGNOLIA OATML (2)		MSMD-13	11/06/2024	250203		9.00
		SOAP BAR SWEET COTTON (4)		MSMD-13	11/06/2024	250203		18.00
		SOAP BAR PINE TAR (4)		MSMD-13	11/06/2024	250203		18.00
		SOAP BAR KUDZU (2)		MSMD-13	11/06/2024	250203		9.00
		SOAP BAR RODEO (2)		MSMD-13	11/06/2024	250203		9.00
FUND TOTAL 176 Claims		to	Checks	7 Total	3,698.75 Manual	Held	Total	3,698.75

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
304	ELAN FINANCIAL SERVICES	250358	11/19/2024	11/12/2024			2,649.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	304-510-799	4' BENCH (2)		10182024	10/21/2024			1,234.00
	304-510-799	6' BENCH (3)		10222024	10/23/2024			1,415.50
FUND TOTAL 304 Claims	to	Checks	1 Total	2,649.50	Manual	Held	Total	2,649.50

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
305	LOWE'S	250327	11/19/2024	11/08/2024			582.33	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	994537	10/04/2024			392.35	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	975586	10/09/2024			16.51	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	975443	10/09/2024			39.88	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	977789	10/09/2024			14.23	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	977809	10/10/2024			18.92	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	989208	10/14/2024			2.47	
	305-300-720	RTN CR: PROJ PRTS-WTR LN	988319	10/14/2024			-14.98	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	988446	10/14/2024			37.90	
	305-300-720	RTN CR: PROJ PRTS-WTR LN	988528	10/14/2024			-18.02	
	305-300-720	RTN CR: PROJ PRTS-WTR LN	988356	10/14/2024			-18.02	
	305-300-720	PROJ PRTS: WTR LINE HOOKUPS	988257	10/14/2024			111.09	
FUND TOTAL 305 Claims	to	Checks	1 Total	582.33 Manual		Held	Total	582.33

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	MISSION COMMUNICATIONS LLC	250297	11/19/2024	11/05/2024			1,935.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	RENEWAL: ROBERT HIRAM		1093574	11/04/2024			387.00
	400-651-698	RENEWAL: BAYOU PIERRE		1093574	11/04/2024			387.00
	400-651-698	RENEWAL: WEST PARK		1093574	11/04/2024			387.00
	400-651-698	RENEWAL: PLAYERS COVE		1093574	11/04/2024			387.00
	400-651-698	RENEWAL: OCEAN ESTATES		1093574	11/04/2024			387.00
400	MISSION COMMUNICATIONS LLC	250323	11/19/2024	11/06/2024			3,870.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	RENEWAL: DOLPHIN LS		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: HOLIDAY LS		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: CAMPBELL LS		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: SEACLIFF LS		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: HWY 90 NELSON LS		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: LAKEWOOD WEST		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: GUILLOTTEVILLE		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: HOYT		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: BARRACUDA		1092667	10/10/2024			387.00
	400-651-698	RENEWAL: FRENCHMAN		1092667	10/10/2024			387.00
400	LOWE'S	250328	11/19/2024	11/08/2024			716.25	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-683	60LB N MORTAR MIX(4):PAMELA		972695	09/25/2024			27.60
	400-650-635	RTN CR: GE FL LIGHT BALLAST		974765	09/26/2024			-37.98
	400-651-581	REPR PRTS: WTR LK-MALL WELL		989909	10/02/2024			49.98
	400-651-583	20LB HYD WTR OK(4):MANHLE RPR		989535	10/02/2024			100.64
	400-651-581	1.5X5' S40 PIPE: WTR LK REPR		994346	10/04/2024			10.91
	400-651-584	QD CLEANER (2): LSTNS		995369	10/04/2024			19.54
	400-651-581	BRKT SIGN HLDR (16): BOIL WTR		973896	10/08/2024			34.72
	400-651-683	CONST PRTS: BLD INLETS AUBIN		975434	10/09/2024			143.99
	400-650-559	WD40 8OZ 2PK (4)		975742	10/09/2024			53.12
	400-651-683	CONST PARTS: BLD INLETS AUBIN		976204	10/09/2024			101.86
	400-651-581	PIPE INSULATION (5): CL CYLS		977378	10/22/2024			14.15
	400-651-581	24' STL CHAIN; SCREW EYE (2)		977378	10/22/2024			56.22
	400-651-581	S-HOOK (13): SECURE CL CYLS		977378	10/22/2024			4.16
	400-651-584	40' SS CHAIN; ANCHOR SHKL(6)		977144	10/22/2024			129.04
	400-651-683	CONST PRTS: BLD INLETS AUBIN		979392	10/23/2024			8.30
400	ARISTA INFORMATION SYSTEMS INC	250351	11/19/2024	11/12/2024			4,896.35	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	OCT 2024 PRINTING 2067001		0010865	10/31/2024			1,127.75
	400-650-698	OCT 2024 POSTAGE 2067001		0010865	10/31/2024			3,768.60
400	VULCAN CONSTRUCTION MATERIAL LLC	250369	11/19/2024	11/13/2024			192.93	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-683	3.27 TN 3"-6" GABION		2201542	11/12/2024			192.93

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	HENZE ENTERPRISES INC	250381	11/19/2024	11/13/2024			1,930.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-585	12 CY FILL DIRT: WTR REPR		33201	11/05/2024		180.00	
	400-651-585	3 CY FILL DIRT: WTR REPR		33201	11/05/2024		45.00	
	400-651-585	8 CY RAP: WTR REPR		33201	11/05/2024		320.00	
	400-651-585	4 CY RAP: WTR REPR		33201	11/05/2024		160.00	
	400-651-683	10 CY TOPSOIL: DRAINAGE		33201	11/05/2024		200.00	
	400-651-683	8 CY RAP: DRAINAGE		33201	11/05/2024		320.00	
	400-651-585	3 CY RAP: WTR REPR		33201	11/05/2024		120.00	
	400-651-585	4 CY TOPSOIL: WTR REPR		33201	11/05/2024		80.00	
	400-651-585	8 CY TOPSOIL: SINKHOLE		33201	11/05/2024		160.00	
	400-651-585	2 CY TOPSOIL: WTR REPR		33201	11/05/2024		40.00	
	400-651-683	15 CY FILL DIRT: DRAINAGE		33201	11/05/2024		225.00	
	400-651-683	4 CY TOPSOIL: W/S REPR		33201	11/05/2024		80.00	
400	HENZE ENTERPRISES INC	250384	11/19/2024	11/13/2024			160.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-683	4 CY RAP: DRAINAGE		33202	11/05/2024		160.00	
400	ANSER	250387	11/19/2024	11/13/2024			655.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	BASE RATE:10/23-11/19/24		277-102324	10/23/2024		650.00	
	400-650-698	PAPER INVOICE FEE		227-102324	10/23/2024		5.00	
400	SINGING RIVER ELECTRIC COOPERATIVE	250392	11/19/2024	11/13/2024			4,653.38	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STNS 17875		10192024	10/28/2024		253.48	
	400-651-631	LIFT STNS 17883		10192024	10/28/2024		2,320.41	
	400-651-631	LIFT STNS 17884		10192024	10/28/2024		1,296.43	
	400-651-631	LIFT STNS 114260001		10192024	10/28/2024		783.06	
400	C SPIRE WIRELESS	250396	11/19/2024	11/13/2024			146.79	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-605	CELL PHONES (3)		0037059349	10/31/2024		146.79	
400	FUELMAN	250398	11/19/2024	11/13/2024			259.70	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP67394009	11/04/2024		259.70	
400	FUELMAN	250400	11/19/2024	11/13/2024			140.13	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP67424288	11/11/2024		140.13	
400	REYNOLDS WHOLESALE CO	250403	11/19/2024	11/13/2024			397.41	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-510	CS TISSUE 96 ROLLS		77821	11/07/2024	250199	56.95	
	400-650-510	CS MF BROWN TOWELS		77821	11/07/2024	250199	24.95	
	400-650-510	VB PAPER TOWELS 30 ROLLS		77821	11/07/2024	250199	34.95	
	400-650-510	ODO-BAN GAL (4)		77821	11/07/2024	250199	51.96	
	400-650-510	NABC CLEANER GAL (4)		77821	11/07/2024	250199	55.80	

Docket of Claims
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Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	REYNOLDS WHOLESALE CO	250403	11/19/2024	11/13/2024			397.41	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-510	PINE SOL 600Z (3)	77821	11/07/2024	250199		29.25	
	400-650-510	PURELL HAND SANT (12)	77821	11/07/2024	250199		71.40	
	400-650-510	WAVE URINAL SCREEN (10)	77821	11/07/2024	250199		23.75	
	400-650-510	30X36 CLEAR CAN LINER 200CT	77821	11/07/2024	250199		28.50	
	400-650-510	CLOROX WIPES 85CT	77821	11/07/2024	250199		4.95	
	400-650-510	DAMP MOP	77821	11/07/2024	250199		14.95	
400	SOUTHERN PIPE & SUPPLY CO INC	250411	11/19/2024	11/13/2024			11,070.96	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-581	C-515 6" MJ GATE VALVE	433628-00	10/25/2024	250122		980.00	
	400-651-581	C-515 4" MJ GATE VALVE	433628-00	10/25/2024	250122		768.42	
	400-651-581	C-515 3" MJ GATE VALVE	433628-00	10/25/2024	250122		662.06	
	400-651-581	6" MEGALUG PVC (2)	433628-00	10/25/2024	250122		102.30	
	400-651-581	6" TRANS SET (2)	433628-00	10/25/2024	250122		63.30	
	400-651-581	4" MEGALUG PVC (5)	433628-00	10/25/2024	250122		210.30	
	400-651-581	4" TRANS SET (11)	433628-00	10/25/2024	250122		260.26	
	400-651-581	3" MEGALUG PVC (5)	433628-00	10/25/2024	250122		195.65	
	400-651-581	3" TRANS SET (5)	433628-00	10/25/2024	250122		108.45	
	400-651-581	4" MJ TEE C153	433628-00	10/25/2024	250122		114.19	
	400-651-581	3" MJ TEE	433628-00	10/25/2024	250122		107.59	
	400-651-581	4" S80 PVC FLANGE (7)	433628-00	10/25/2024	250122		161.53	
	400-651-581	4" FLANGE PK W/RED GSKT (7)	433628-00	10/25/2024	250122		95.34	
	400-651-581	3" S80 PVC FLANGE (5)	433628-00	10/25/2024	250122		90.80	
	400-651-581	3" FLANGE PK W/RED GSKT (2)	433628-00	10/25/2024	250122		29.60	
	400-651-581	3" PVC S80 PE PIPE (100')	433628-00	10/25/2024	250122		640.00	
	400-651-581	6" C900 WTR MAIN PIPE (40')	299521-00	10/18/2024	250084		613.20	
	400-651-581	BLUE MARK PAINT (96)	299521-00	10/18/2024	250084		530.88	
	400-651-581	6" PVC S80 PE PIPE (20')	1440015-00	11/01/2024	250122		354.60	
	400-651-581	4" MJ 45 BEND (2)	341885-00	11/01/2024	250151		138.12	
	400-651-581	3" MJ 45 BEND (2)	341885-00	11/01/2024	250151		138.12	
	400-651-581	3" MEGALUG PVC (4)	341885-00	11/01/2024	250151		146.08	
	400-651-581	3" TRANS SET (4)	341885-00	11/01/2024	250151		80.96	
	400-651-581	4" MEGALUG PVC (4)	341885-00	11/01/2024	250151		157.04	
	400-651-581	4" TRANS SET (4)	341885-00	11/01/2024	250151		88.32	
	400-651-581	FIRE HYD 5-1/4 3'6 RED	341885-00	11/01/2024	250151		2,672.11	
	400-651-581	6" MEGALUG PVC (3)	341885-00	11/01/2024	250151		143.22	
	400-651-581	6" TRANS SET (3)	341885-00	11/01/2024	250151		88.62	
	400-651-581	6" MJ FOSTER ADPT W/KIT (3)	341885-00	11/01/2024	250151		388.62	
	400-651-581	6X3/4 EPOXY CTD SADDLE	314380-00	11/01/2024	250115		98.88	
	400-651-581	6X1 EPOXY CTD SADDLE	314380-00	11/01/2024	250115		98.88	
	400-651-581	4X3/4 IP EPOXY CTD SADDLE	314380-00	11/01/2024	250115		86.02	
	400-651-581	4X1 IP EPOXY CTD SADDLE	314380-00	11/01/2024	250115		91.18	
	400-651-581	8X3/4 EPOXY CTD SADDLE	314380-00	11/01/2024	250115		115.54	
	400-651-581	8X1 EPOXY CTD SADDLE	314380-00	11/01/2024	250115		115.54	
	400-651-581	12X3/4 EPOXY CTD DS SADDLE	314380-00	11/01/2024	250115		167.62	
	400-651-581	12X1 EPOXY CTD DS SADDLE	314380-00	11/01/2024	250115		167.62	
400	MICRO METHODS INC	250412	11/19/2024	11/13/2024			260.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-698	1ST SAMPLE: CAMINO GRANDE	2410589186	10/31/2024	250157		100.00	
	400-651-698	2ND SAMPLE: CAMINO GRANDE	2410589186	10/31/2024	250157		30.00	

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	MICRO METHODS INC	250412	11/19/2024	11/13/2024			260.00	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	TOTAL COLIFORM: CALLIE RD		2410159186	10/09/2024	250061		130.00
400	CONSOLIDATED PIPE & SUPPLY	250413	11/19/2024	11/13/2024			1,483.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-500	BROOKS LOCK KEY 8610005 (3)		MS0375384	10/25/2024	250076		208.50
	400-651-583	HD SWR MANHOLE RING/CVR (3)		MS0375776	11/06/2024	250129		1,275.00
400	COAST CHLORINATOR & PUMP CO INC	250415	11/19/2024	11/13/2024			44.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	LQ FILL PRS GAUGE(2):OFC WELL		78079	10/29/2024	250145		44.00
400	BAYOU CONCRETE LLC	250416	11/19/2024	11/13/2024			564.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-683	3000 PSI 28 DAY MIX (2)		310107	10/23/2024	250083		284.00
	400-651-683	SMALL LOAD FEE < 5YD		310107	10/23/2024	250083		200.00
	400-651-683	ADD'L DROP FEE		310107	10/23/2024	250083		60.00
	400-651-683	FUEL SURCHG		310107	10/23/2024	250083		20.00
400	BAY MOTOR WINDING INC	250418	11/19/2024	11/13/2024			3,065.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	KEEN 5HP RPM 230V: FISHHAWK		0131779	10/31/2024	250071		2,260.00
	400-651-584	IMPELLER: FISH HAWK LS		0131779	10/31/2024	250071		805.00
400	CITY ELECTRIC SUPPLY CO	250424	11/19/2024	11/13/2024			525.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	20A 240V 2P MINI BRKR (3)		PAS/098396	10/23/2024	250110		525.00
400	J H WRIGHT & ASSOCIATES INC	250435	11/19/2024	11/13/2024			155.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	SQD B25.0 HEATER: LINDEN LS		464934	10/30/2024	250111		155.00
400	COG DEPOSITORY ACCOUNT	250438	11/19/2024	11/14/2024			145,817.08	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-000-104	OCT 2024 GARBAGE PMTS		10312024	10/31/2024			145,817.08
FUND TOTAL 400 Claims to		Checks	22 Total	182,937.48	Manual		Held	Total 182,937.48

Docket of Claims
Release date from 11/19/2024 thru 11/19/2024

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	250306	11/19/2024	11/06/2024			159,790.46	
		Description		Invoice #	Date	P.O.	Amount	
		OCT 2024 RES GARBAGE (6334)		0001431477	10/31/2024		159,790.46	
FUND TOTAL 404 Claims	to	Checks	1 Total	159,790.46	Manual		Held	Total 159,790.46

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	72 Total	186,443.08 Manual	Held	Total	186,443.08
FUND 2 Claims	to	Checks	1 Total	530,000.00 Manual	Held	Total	530,000.00
FUND 3 Claims	to	Checks	1 Total	346,908.17 Manual	Held	Total	346,908.17
FUND 4 Claims	to	Checks	5 Total	10,642.89 Manual	Held	Total	10,642.89
FUND 130 Claims	to	Checks	1 Total	557,724.18 Manual	Held	Total	557,724.18
FUND 156 Claims	to	Checks	1 Total	896.48 Manual	Held	Total	896.48
FUND 171 Claims	to	Checks	1 Total	74,800.00 Manual	Held	Total	74,800.00
FUND 172 Claims	to	Checks	1 Total	1,891.26 Manual	Held	Total	1,891.26
FUND 176 Claims	to	Checks	7 Total	3,698.75 Manual	Held	Total	3,698.75
FUND 304 Claims	to	Checks	1 Total	2,649.50 Manual	Held	Total	2,649.50
FUND 305 Claims	to	Checks	1 Total	582.33 Manual	Held	Total	582.33
FUND 400 Claims	to	Checks	22 Total	182,937.48 Manual	Held	Total	182,937.48
FUND 404 Claims	to	Checks	1 Total	159,790.46 Manual	Held	Total	159,790.46
Total for all Funds		Checks	115 Total	2,058,964.58 Manual	Held	Total	2,058,964.58

CITY OF GAUTIER
Consent Agenda Item #1
Fact Sheet

Council Meeting: November 19, 2024
Title: Approval of Minutes from the Regular Council Meeting held November 5, 2024

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

Summary Explanation: Approval of Minutes from the Regular Council Meeting held November 5, 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 Regular Council Meeting held November 5, 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 **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 19, 2024.

Tuesday
November 5, 2024
Gautier, Mississippi

BE IT REMEMBERED THAT A REGULAR MEETING of the Mayor and Members of the Council of the City of Gautier, Mississippi was held November 5, 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, Gordon Gollott, Richard Jackson, Rusty Anderson, and Dante Elbin. Also present were Emily Cumbest, Deputy City Clerk; Josh Danos, City Attorney and other concerned citizens. Those absent were Councilman Cameron George, Paula Yancey, City Manager and Teresa Montgomery, City Clerk.

**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

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

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

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.

Presentation

None

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
GAUTIER'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 Gautier Parks & Recreation 228-497-2244

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 172-2024

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, four (4) 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
Crews & Associates, Inc.	4.321783%
Bernardi Securities, Inc.	4.529295
FHN Financial Capital Markets	4.552093
Carty & Company, Inc.	4.667660

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 Crews & Associates, Inc., Little Rock, Arkansas (the "Purchaser") produces the lowest net interest rate for the Series 2024 Bonds and said bid computes to a net interest rate of 4.321783%; 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	6.000%
2026	355,000	6.000
2027	370,000	6.000
2028	390,000	6.000
2029	405,000	6.000
2030	425,000	6.000
2031	445,000	6.000
2032	465,000	4.000
2033	490,000	4.000
2034	515,000	4.000
2035	540,000	4.000
2036	565,000	4.000

(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. First Security Bank, Batesville, 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 Gollott 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:	Yes
Councilman Adam Colledge voted:	Yes

Councilman Cameron B. George voted: Absent
Councilman Richard "DJ" Jackson voted: Yes
Councilman Gordon T. Gollott voted: Yes
Councilman Rusty Anderson voted: Yes
Councilman Dante Elbin voted: Yes

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



The Beaumont 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
18803	588947	Print Legal Ad-IPL01923140 - IPL0192314		\$651.48	3	87L

Attention: AP

BUTLER SNOW LLP

1020 Highland Colony Parkway, Suite 1400

Ridgeland, Mississippi 39157

accounts.payable@butlersnow.com

NOTICE OF RESOLUTION OF INTENT

The Mayor and City Council of the City of Gautier, Mississippi (the "City") took up for consideration the matter of the issuance of combined water and sewer system revenue bonds of the City, and after a discussion of the subject matter, the following resolution was presented for consideration:

RESOLUTION DECLARING THE INTENTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI TO EITHER ISSUE COMBINED WATER AND SEWER SYSTEM REVENUE BONDS OF SAID CITY, ISSUE A REVENUE BOND OF SAID CITY FOR SALE TO THE MISSISSIPPI DEVELOPMENT BANK OR ENTER INTO A LOAN WITH THE MISSISSIPPI DEVELOPMENT BANK, ALL IN A TOTAL AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED FIVE MILLION THREE HUNDRED THOUSAND DOLLARS (\$5,300,000) FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING, REPAIRING AND/OR EXTENDING THE COMBINED WATERWORKS AND SEWER SYSTEM OF SAID CITY; 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 "City 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 City Act, including, but not limited to, the acquisition and improvement of existing water systems and the acquisition, construction, enlargement, improvement, repair and/or extension of the City's combined waterworks and sewer system (the "Project"); and

WHEREAS, the Governing Body, acting for and on behalf of the City, is also authorized under the City Act and Sections 31-25-1 et seq., Mississippi Code of 1972, as amended and supplemented from time to time (the "Bank Act," and together with the City Act, the "Act"), and other applicable laws of the State of Mississippi (the "State"), to (a) issue a revenue bond of the City to be sold to the Mississippi Development Bank (the "Bank") to finance the costs of the Project, or (b) enter into a loan with the Bank to borrow money to finance the costs of the Project; and

WHEREAS, the Governing Body finds and determines that it is necessary and proper for the City to finance the costs of the Project, which Project is to be done substantially in accordance with plans and specifications prepared by competent engineers employed by the City and approved by the Governing Body; and

WHEREAS, the Governing Body is authorized to provide funding for the costs of the Project either (a) through the issuance of revenue bonds of the City pursuant to the City Act (the "Bonds"), (b) through the issuance of a revenue bond of the City to be sold to the Bank pursuant to the Act (the "City Bond"), or (c) by entering into a loan with the Bank pursuant to the Act to borrow money from the Bank (the "Loan"), all in a total aggregate principal amount not to exceed Five Million Three Hundred Thousand Dollars (\$5,300,000); and

WHEREAS, the Governing Body has caused an estimate to be made of the costs of the Project by competent engineers employed by the City from which estimate 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, the Governing Body has determined that the Project and the costs thereof are economically feasible and would be in the best interests of the citizens of the City; 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 provide funding for the costs of the Project by borrowing money through the issuance of the Bonds or the City Bond or by entering into the Loan, all in accordance with the Act; and

WHEREAS, the City reasonably expects that it will incur expenditures in connection with the Project prior to the issuance of the Bonds or the City Bond or entering into the Loan, for which it will advance its internal funds and for which it intends to reimburse itself from the proceeds of the Bonds, the City Bond or the Loan; and

WHEREAS, the Governing Body is authorized and empowered by the City Act and/or the Bank Act to issue the Bonds or the City Bond or to enter into the Loan for the purposes herein set forth and there are no other available funds on hand or available from regular sources of income for such purposes.

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

SECTION 1. The Governing Body, acting for and on behalf of the City, hereby declares its intention to either (a) issue and sell the Bonds pursuant to the City Act; (b) issue and sell the City Bond to the Bank pursuant to the Act, or (c) enter into the Loan with the Bank pursuant to the Act to borrow money from the Bank, all in an aggregate principal amount not to exceed Five Million Three Hundred Thousand Dollars (\$5,300,000).

SECTION 2. The Bonds, the City Bond or the Loan will be issued for the purpose of financing the Project and to pay the costs incident to the sale and issuance of the Bonds or the City Bond or entering into the Loan, as authorized by the City Act and/or the Bank Act.

SECTION 3. The principal of and interest on the Bonds, the City Bond or the Loan shall be payable over a period not to exceed twenty-five (25) years solely from revenues derived and to be derived from the operation of the combined water and sewer system of the City (the "System"). The Bonds, the City Bond or the Loan shall not constitute an indebtedness of the City within the meaning of any statutory or charter restriction, limitation, or provision, and the taxing power of the City will not be pledged to the payment of the Bonds, the City Bond or the Loan, but the same, together with the interest thereon, shall be payable solely from revenues derived and to be derived from the operation of the System.

SECTION 4. Unless a protest in writing signed by not less than twenty percent (20%) of the qualified electors of the City objecting to and protesting against the issuance of the Bonds or the City Bond or the authorization of the Loan is filed with the City Clerk at City Hall located at 3330 US Highway 90, Gautier, Mississippi in the City on or before 6:30 p.m. on October 1, 2024, which date shall be more than ten (10) days after the date of the last publication of this resolution, the Governing Body will provide for the issuance of the Bonds or the City Bond or entering into the Loan at said time or at some meeting or meetings subsequent thereto. If such objection and protest is filed on or before said date and hour, the question of the issuance of the Bonds or the City Bond or entering into the Loan shall be submitted to an election to be held as provided in Section 21-27-43 of the City Act.

SECTION 5. This resolution shall be published once a week for at least three (3) consecutive weeks in the Sun Herald, a newspaper having general circulation in the City and qualified under the provisions of the laws of the State of Mississippi, and the last publication of this resolution shall be more than ten (10) days prior to the date hereinabove set forth in Section 4 as the deadline for the filing of any objection or protest.

SECTION 6. The City of Gautier hereby directs to procure from the publisher of the aforesaid newspaper the customary proof of publication of this resolution and have the same before the Governing Body on the day and hour hereinabove set forth.

SECTION 7. The City hereby declares its official intent to reimburse itself from the proceeds of the Bonds, the City Bond or the Loan for expenses incurred with respect to the Project subsequent to the date of this resolution. This resolution is intended as a declaration of official intent under Treasury Regulation 1.150-2. The Bonds, the City Bond, or the Loan will not exceed an aggregate principal amount of Five Million Three Hundred Thousand Dollars (\$5,300,000).

SECTION 8. 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.

Upon motion duly made and seconded, the foregoing resolution was adopted by a majority of the members of the Governing Body present, being a quorum of said Governing Body, and the Mayor declared the motion carried and the resolution adopted the 3rd day of September, 2024.

IPL0192314
Sep 4, 11, 18 2024

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:

3 insertion(s) published on:

09/04/24, 09/11/24, 09/18/24

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 18th day of
September in the year of 2024

Stephanie Hatcher

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.



STEPHANIE HATCHER
My Notary ID # 133534406
Expires January 14, 2026

Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

EXHIBIT B

BIDS

Deal List

Gautier 5,300,000 Combined Utility System Revenue Bonds, Series 2024

The following bids were submitted using **PARITY**[®] and displayed ranked by lowest NIC.
Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	NIC
☐	Crews & Associates, Inc.	4.321783
☐	Bernardi Securities, Inc.	4.529295
☐	FHN Financial Capital Markets	4.552093
☐	Carly & Company, Inc.	4.667660

warding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

Councilman Colledge made the motion to receive and accept the Audited Financial Statements, as presented, for the year ended September 30, 2023 and authorized to publish a synopsis of same. Councilman Jackson 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 702-2024

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 **Councilman Colledge**, seconded by **Councilman Jackson**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAYS: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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
Councilman At-Large



Cameron B. George
Councilman, Ward 1



Richard "DJ" Jackson
Councilman, Ward 2



Gordon Gollott
Councilman, Ward 3

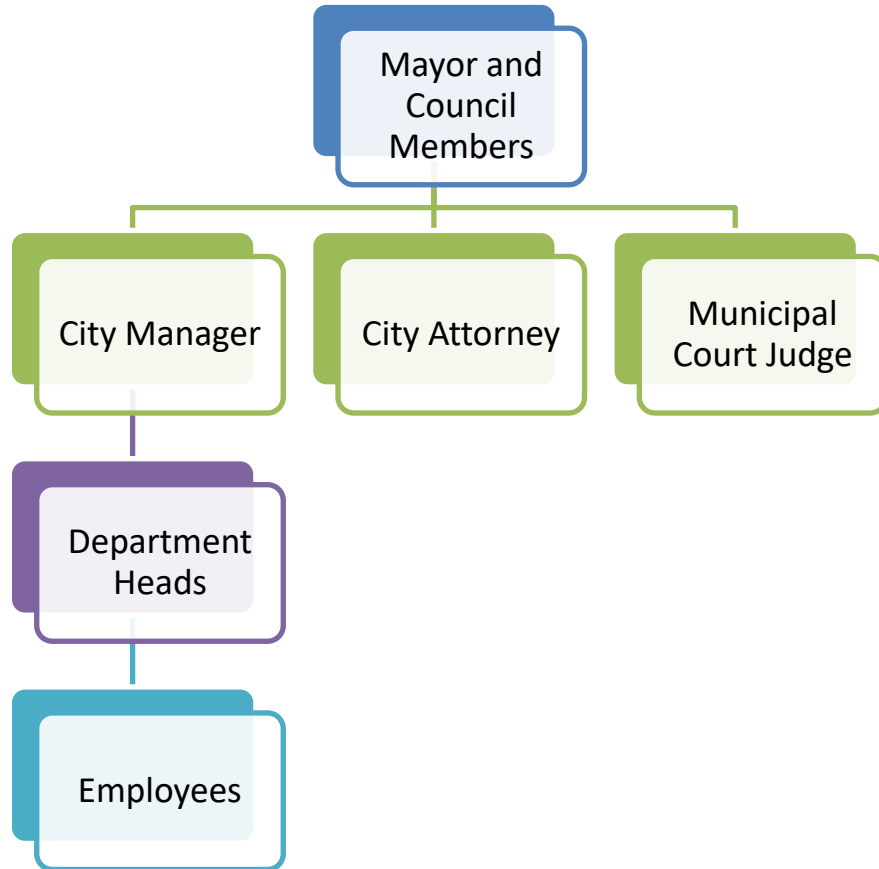


Charles "Rusty" Anderson
Councilman, Ward 4



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.

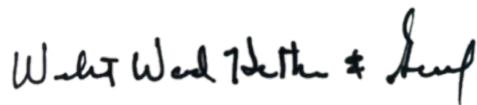
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. 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	<u>18,470,258</u>	<u>29,060,253</u>	<u>13,911,595</u>	<u>12,907,292</u>	<u>32,381,853</u>	<u>41,967,545</u>
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	<u>14,873,200</u>	<u>13,363,861</u>	<u>10,138,554</u>	<u>9,890,857</u>	<u>25,011,754</u>	<u>23,254,718</u>
Transfers	<u>1,080,000</u>	<u>1,068,953</u>	<u>(1,080,000)</u>	<u>(1,068,953)</u>	<u>-</u>	<u>-</u>
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	<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)

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				Total Governmental Funds
	General Fund	Town Commons Park Project Fund	Town Center Retail Dev Complex Fund	Other 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	10,423,350	3,471,837	2,002,243	2,375,427	18,272,857
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	10,016,914	3,947,719	33,245	5,535,874	19,533,752
Excess (Deficiency) of Revenues					
Over Expenditures	406,436	(475,882)	1,968,998	(3,160,447)	(1,260,895)
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)	669,375	(2,506,716)	2,506,716	801,068	1,470,443
Net changes in fund balances	1,075,811	(2,982,598)	4,475,714	(2,359,379)	209,548
Fund balances - beginning	5,173,630	8,013,279	-	9,090,422	22,277,331
Fund balances - ending	\$ 6,249,441	5,030,681	4,475,714	6,731,043	22,486,879

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>
--	-----------------------------

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	(14,817,814)
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
<u>Governmental Activities</u>	<u>Business-type Activities</u>	<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:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	Kimberly 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)

Certified Public Accountants

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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.

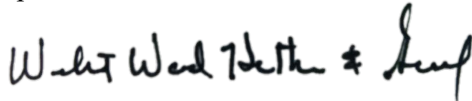
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

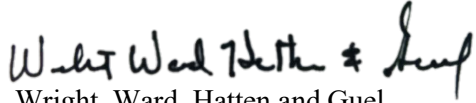
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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

PROFESSIONAL LIMITED LIABILITY COMPANY

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

Certified Public Accountants

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LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

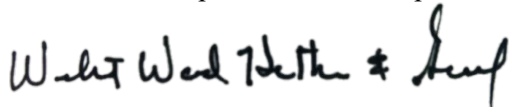
Honorable Mayor and
City Council of
City of Gautier, Mississippi

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

ORDINANCE NUMBER 280-2024

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 sell 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. Each permittee is required to 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 Councilman Gollott, seconded by Councilman Jackson, and was adopted by the following roll call vote:

AYES: **Casey Vaughan**
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAYS: **None**

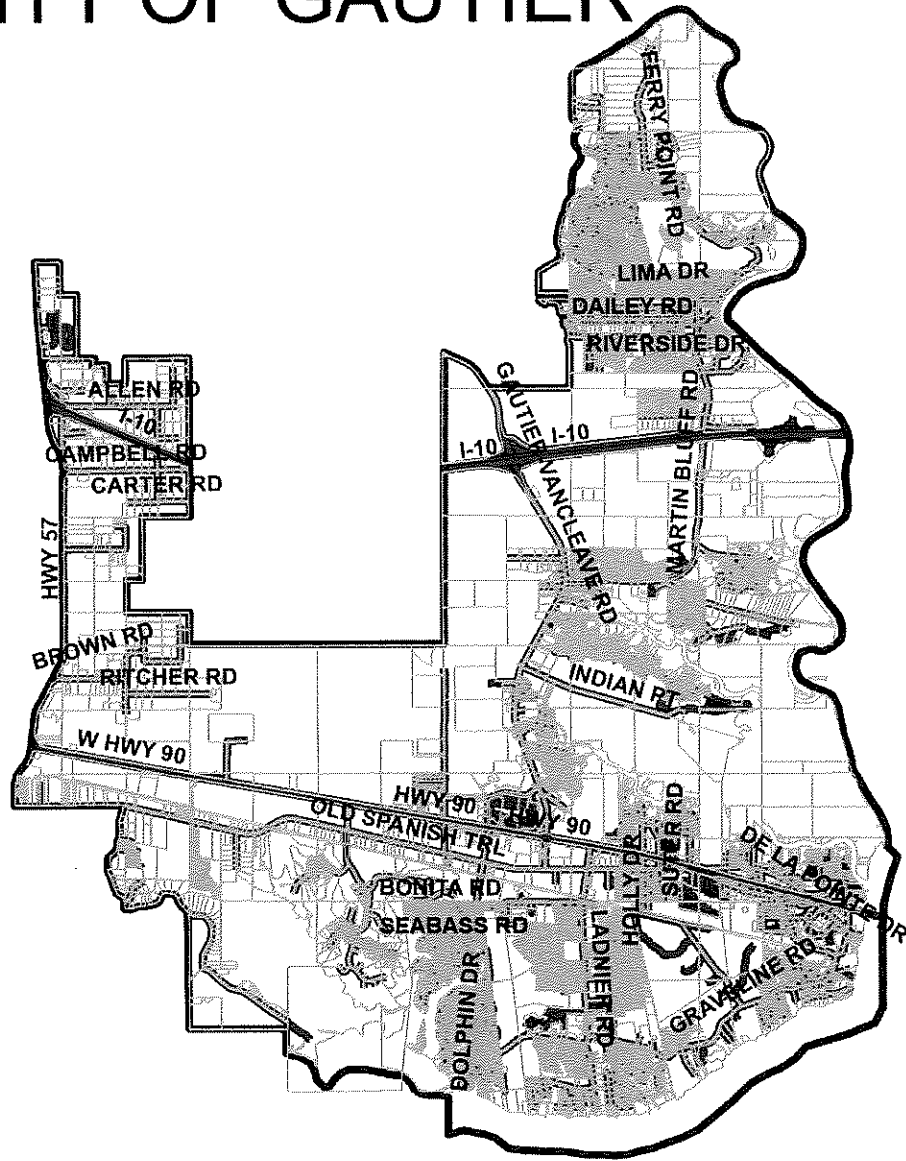
ABSENT: **Cameron George**

Thereupon, the Mayor declared said Amended Ordinance approved, passed and adopted on this the 5th day of November, 2024.

Casey Vaughan, Mayor

Attest: _____
Teresa Montgomery
City Clerk

CITY OF GAUTIER



**Leisure and Recreation
District Boundaries**

Councilman Colledge made the motion to approve the contract between the City of Gautier and Dede Bonderer for the sale and purchase of real estate, as presented. Councilman Jackson 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 703-2024

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 **Councilman Colledge**, seconded by **Councilman Jackson**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAYS: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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

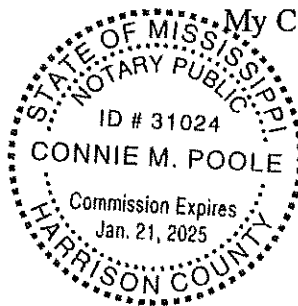
PERSONALLY CAME AND APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named Dede Bonderer, who acknowledged to me she is the sole owner of the above-described property, and in such capacity signed, sealed, delivered, and executed the above and foregoing instrument.

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

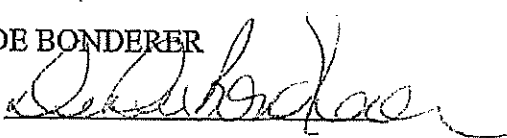
Nothing in this Agreement, nor any act of either party pursuant hereto shall be deemed to constitute the parties as partners or joint venturers with regard to the Property, and neither party shall hold itself out as being the partner or joint venturer of or with the other party.

12. Governing Law

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

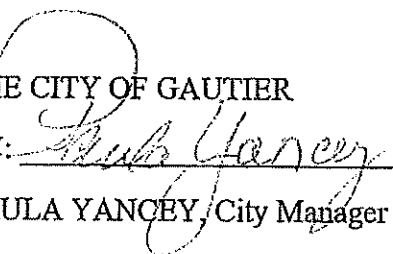
WITNESS THE EXECUTION of this instrument on the date first hereinabove recited for the effective date of May 7, 2024.

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

Dekeisha 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



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 Gollott 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 704-2024

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 Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAYS: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

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

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						114,712.53	
	Account Number						Amount	
	001-000-104						114,712.53	
001	TRAVELERS CL REMITTANCE CENTER						137,504.00	
	Account Number						Amount	
	001-092-625						136,069.00	
	001-092-625						1,435.00	
001	AGJ SYSTEMS & NETWORKS INC						7,654.50	
	Account Number						Amount	
	001-092-606						6,200.00	
	001-092-606						385.00	
	001-092-606						418.50	
	001-092-606						51.00	
	001-092-606						600.00	
001	AIRGAS USA LLC						403.95	
	Account Number						Amount	
	001-205-588						403.95	
001	GRAND VIEW SECURITY LLC						1,165.00	
	Account Number						Amount	
	001-170-639						495.00	
	001-170-639						220.00	
	001-170-639						275.00	
	001-170-639						175.00	
001	DELTA COMPUTER SYSTEMS INC						690.00	
	Account Number						Amount	
	001-092-606						490.00	
	001-092-606						200.00	
001	MISSISSIPPI POWER						1,155.00	
	Account Number						Amount	
	001-170-628						1,155.00	
001	COMM-TECH SOLUTIONS INC						100.00	
	Account Number						Amount	
	001-100-639						75.00	
	001-100-639						25.00	
001	DOUBLE R GAUTIER LLC						35.92	
	Account Number						Amount	
	001-170-513						35.92	
001	WARREN PAVING INC						546.26	
	Account Number						Amount	
	001-092-586						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	SPARKLIGHT	250190	11/05/2024	10/28/2024	Invoice #	Date	127.18	
	Account Number			Invoice		P.O.		
	001-205-698	NOV 2024:GARAGE	134679919	10162024		10/16/2024	127.18	
001	DAVID FRANKLIN BATES	250196	11/05/2024	10/29/2024	Invoice #	Date	1,150.00	
	Account Number			Invoice		P.O.		
	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	Invoice #	Date	60.00	
	Account Number			Invoice		P.O.		
	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	Invoice #	Date	192.50	
	Account Number			Invoice		P.O.		
	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	Invoice #	Date	250.00	
	Account Number			Invoice		P.O.		
	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	Invoice #	Date	160.00	
	Account Number			Invoice		P.O.		
	001-170-502	REFEREE FB GAME (4)		10192024		10/28/2024	160.00	
001	HUNTER WILLIAMS	250201	11/05/2024	10/29/2024	Invoice #	Date	52.50	
	Account Number			Invoice		P.O.		
	001-170-502	REFEREE FB GAME(1.5)		10262024		10/28/2024	52.50	
001	CLEAVESTER FLOWER	250202	11/05/2024	10/29/2024	Invoice #	Date	160.00	
	Account Number			Invoice		P.O.		
	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	Invoice #	Date	10,188.07	
	Account Number			Invoice		P.O.		
	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	RAZIER 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 PD 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	

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	FUELMAN	250228	11/05/2024	10/30/2024	NP67289378	10/21/2024	3,072.85	(CONTINUED)
	Account Number	001-161-525	UNL FUELEDL	Invoice #	NP67289378	Date	Amount	400.14
	001-170-525	UNL FUEL			NP67289378	10/21/2024		205.83
	001-205-525	UNL FUEL			NP67289378	10/21/2024		33.84
001	FUELMAN	250230	11/05/2024	10/30/2024	NP67321087	10/28/2024	3,141.11	
	Account Number	001-090-525	UNL FUEL	Invoice #	NP67321087	Date	Amount	22.48
	001-100-525	UNL FUEL			NP67321087	10/28/2024		2,264.73
	001-161-525	UNLEDSL FUEL			NP67321087	10/28/2024		582.54
	001-170-525	UNL FUEL			NP67321087	10/28/2024		166.53
	001-205-525	UNLEDSL FUEL			NP67321087	10/28/2024		104.83
001	WRIGHT WARD HATTEN & GUEL PLLC	250233	11/05/2024	10/30/2024	3667	10/21/2024	35,000.00	
	Account Number	001-092-600	Description	Invoice #	3667	Date	Amount	35,000.00
			FY 2023 AUDIT					
001	RIDGEHILL BROS INC	250237	11/05/2024	10/30/2024	23083621	10/28/2024	2,604.99	
	Account Number	001-092-520	Description	Invoice #	23083621	Date	Amount	1,006.66
	001-201-679	NOV 2024 BED MNT: ENT SIGNS			23083621	10/28/2024		615.00
		NOV 2024 LAMN MNT: S HWY 90			23083618	10/28/2024		983.33
		NOV 2024 LAMN MNT: HWY 90 INTS						
001	SEYMOUR ENGINEERING PLLC	250252	11/05/2024	10/31/2024	9221	10/29/2024	11,675.00	
	Account Number	001-092-603	Description	Invoice #	9221	Date	Amount	4,175.00
		CONST ADMIN: LS UPGS 50%			9221	10/29/2024		7,500.00
		TOPO SURVEY: LS UPGS 80%						
001	SEYMOUR ENGINEERING PLLC	250253	11/05/2024	10/31/2024	9222	10/29/2024	10,800.00	
	Account Number	001-092-603	Description	Invoice #	9222	Date	Amount	10,800.00
		CA-RPR: W&S MALL PROP 30%						
001	SEYMOUR ENGINEERING PLLC	250254	11/05/2024	10/31/2024	9225	10/29/2024	13,511.00	
	Account Number	001-092-603	Description	Invoice #	9225	Date	Amount	13,511.00
		DESIGN/BLDDING: SS MAINS 70%						
001	GULF COAST FENCE COMPANY INC	250259	11/05/2024	10/31/2024	38466	10/16/2024	1,043.00	
	Account Number	001-092-586	Description	Invoice #	38466	Date	Amount	1,043.00
		REPL FENCE PANEL: TC PARK						
001	RELX INC DBA LEXISNEXIS	250260	11/05/2024	10/31/2024	3095403022	10/31/2024	155.00	
	Account Number	001-092-698	Description	Invoice #	3095403022	Date	Amount	155.00
		OCT 2024 4254VNB5Y						
001	GALLS LLC	250262	11/05/2024	10/24/2024	029317542	10/10/2024	645.02	
	Account Number	001-161-535	Description	Invoice #	029317542	Date	Amount	307.20
		TR1127 NAVY TAC PANT 34X34 (8)			029317942	10/10/2024		76.80
		TR1127 NAVY TAC PANT 38X30 (2)			029317942	10/10/2024		19.12
		SHIPPING			029317942	10/10/2024		241.130
		TR1127 NAVY TAC PANT 38X30 (1)			029296462	10/08/2024		38.40
		SHIPPING			029296462	10/08/2024		241.130
		TR1127 NAVY TAC PANT 38X34 (5)			029426397	10/22/2024		192.00

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	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 B221H00 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 WALLEY 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 YIM 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 RECD: DP CALENDAR	6014667792	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: ADRISSON	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	SG 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			

Release date from 11/05/2024 thru 11/05/2024

Fund Name of Claimant Trans Release Claim Claim Check Claim Amount Approved/Disapproved

001 AMAZON CAPITAL SERVICE Account Number 250284 11/05/2024 10/24/2024 Invoice # Date P.O. Amount 1,205.25 (CONTINUED)

001-170-513	5 PC MRS CLAUS COSTUME	1R7GUTHP6P	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 PULVER: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 SWITCH: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

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
004	MISSISSIPPI POWER							
	Account Number		Description		Invoice #	Date	P.O.	
	004-510-628		OCT 2024 LEASE: SOUND		0945635021	10/21/2024		
							4,972.00	
004	SPARKLIGHT							
	Account Number		Description		Invoice #	Date	P.O.	
	004-510-699		10/20-11/19/24 SERV:1400138663		10202024	10/20/2024		
							1,690.00	
004	SINGING RIVER ELECTRIC COOPERATIVE							
	Account Number		Description		Invoice #	Date	P.O.	
	004-510-631		250218 11/05/2024 10/29/2024		10012024	10/07/2024		
			AMPHITHEATER 118241002				2,464.26	
004	RIDGDELL BROS INC							
	Account Number		Description		Invoice #	Date	P.O.	
	004-510-680		250238 11/05/2024 10/30/2024				5,140.74	
	004-510-680		NOV 2024 LAWN MNT: SOUND		23083619	10/28/2024		
	004-510-699		NOV 2024 GNAT-INSECT APPL		23083622	10/28/2024		
	004-510-680		NOV 2024 CHEMICAL APP: SOUND		23083623	10/28/2024		
004	MCCLURE COMFORT ZONE INC							
	Account Number		Description		Invoice #	Date	P.O.	
	004-510-586		250251 11/05/2024 10/31/2024				610.00	
	004-510-586		REPR AC: SOUND BATHROOM		9414	10/08/2024		
			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

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
173	SEYMOUR ENGINEERING PLLC Account Number 173-300-762	250255	11/05/2024	10/31/2024	9223	10/29/2024	7,885.00	
		20%					7,885.00	
FUND TOTAL 173	Claims	to	Checks	1 Total	7,885.00	Manual	Held	Total 7,885.00

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	250256	11/05/2024	10/31/2024	9220	Invoice # 10/29/2024	3,250.00	
FUND TOTAL 177	Claims	to	Checks	1 Total	3,250.00	Manual	Held	Total 3,250.00

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
355	WAGGONER ENGINEERING INC Account Number 355-723-763	250173	11/05/2024	10/25/2024	43119	Invoice # 10/21/2024	1,221.00	
	DESCRIPTION CONSTR PHASE: TRMNT PLANT						1,221.00	
FUND TOTAL	355 Claims	to	Checks	1 Total	1,221.00	Manual	Held	Total 1,221.00

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	2018-2019 BOND DEBT SERVICE FUND							
	Account Number							
	400-900-950							
	250137 11/05/2024						24,000.00	
	NOV 2024: 2018 BOND DS						24,000.00	
400	2018-2019 BOND DEBT SERVICE FUND							
	Account Number							
	400-900-950							
	250138 11/05/2024						32,000.00	
	NOV 2024: 2019 BOND DS						32,000.00	
400	COG DEPOSITORY ACCOUNT							
	Account Number							
	400-000-104							
	250140 11/05/2024						29,415.47	
	TR DMR WIRE: FUND 171						29,415.47	
400	COG DEPOSITORY ACCOUNT							
	Account Number							
	400-680-821							
	400-680-822							
	400-680-823							
	400-680-824							
	400-680-825							
	250142 11/05/2024						43,427.11	
	ST LNS #3 90/57 SMR						7,877.45	
	ST LNS #4 90/57 WTR						10,948.67	
	ST LNS #5 90/57 SWR						9,019.22	
	ST LNS #6 OLD SPAN TR						2,149.95	
	ST LNS #7 OLD SPAN TR						3,765.83	
	10092024						9,665.99	
400	COG DEPOSITORY ACCOUNT							
	Account Number							
	400-000-104							
	250143 11/05/2024						123,516.79	
	SEP 2024 GARBAGE PMTS						123,516.79	
400	COGENT STRATEGIES LLC							
	Account Number							
	400-650-601							
	250168 11/05/2024						7,500.00	
	PROF FEES: 10/06/24-11/5/24						7,500.00	
400	JACKSON COUNTY UTILITY AUTHORITY							
	Account Number							
	400-651-668							
	250169 11/05/2024						256,417.00	
	NOV 2024 TREATMENT CHGS						256,417.00	
400	AMERICAN TANK MAINTENANCE LLC							
	Account Number							
	400-651-669							
	400-651-669							
	400-651-669							
	400-651-669							
	400-651-669							
	250170 11/05/2024						43,693.00	
	MAINT CONTRACT: CARTER RD						7,852.50	
	MAINT CONTRACT: HWY 57						1,095.00	
	MAINT CONTRACT: CENTRAL STN						12,450.50	
	MAINT CONTRACT: MARTIN BLUFF						9,247.50	
	MAINT CONTRACT: LARK ST						5,639.00	
	MAINT CONTRACT: TOWN COMMS						7,348.50	
400	RJ YOUNG COMPANY LLC							
	Account Number							
	400-650-698							
	400-650-698							
	400-650-698							
	250178 11/05/2024						205.76	
	GS1100-01 RENTAL FEE						166.49	
	IM C4500 USAGE:B/W						6.88	
	IM C4500 USAGE:COLOR						32.39	

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	FUELMAN	250231	11/05/2024	10/30/2024	Invoice # NP67321087	Date 10/28/2024	P.O. Amount 173.12	173.12
400	REGIONS BANK CORPORATE TRUST	250258	11/05/2024	10/31/2024	Invoice # 119507	Date 09/19/2024	P.O. Amount 750.00	750.00
400	TYLER WILLIS	250261	11/05/2024	10/31/2024	Invoice # 1730305477	Date 10/31/2024	P.O. Amount 1,980.08	1,980.08
400	GULF HYDRAULICS & PNEUMATICS INC	250265	11/05/2024	10/30/2024	Invoice # 191833	Date 10/24/2024	P.O. Amount 640.30	165.30 475.00
400	MICRO METHODS INC	250267	11/05/2024	10/24/2024	Invoice # 2410136186	Date 10/15/2024	P.O. Amount 330.00	70.00 130.00 130.00
400	CENTRAL PIPE SUPPLY-JACKSON	250270	11/05/2024	10/30/2024	Invoice # 2410136186	Date 10/15/2024	P.O. Amount 2,789.16	1,044.28 199.32 902.00 506.00 30.50 16.72 11.08 21.98 21.32 21.98 21.98
400	COAST CHLORINATOR & PUMP CO INC	250271	11/05/2024	10/24/2024	Invoice # 2410136186	Date 10/15/2024	P.O. Amount 2,479.00	110.00 32.00 83.00 85.00 125.00 48.00 105.00 195.00 85.00 32.00 175.00

Release date from 11/05/2024 thru 11/05/2024

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

Councilman Colledge made the motion to approve consent agenda items 1-10, as presented. Councilman Gollott 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 705-2024

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Consent Agenda Items 1-10 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 Gollott**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

ABSENT: **Cameron George**

MAYOR

ATTEST:

CITY CLERK

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

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

ORDER NUMBER 706-2024

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 **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

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

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

ORDER NUMBER 707-2024

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 **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of 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>	<i>12,956,678.00</i>	<i>11,527,955.47</i>	<i>1,428,722.53</i>	
<i>Total Capital Outlay Expenditures</i>	<i>689,760.00</i>	<i>559,583.12</i>	<i>130,176.88</i>	
<i>Total Debt Service</i>	<i>223,663.00</i>	<i>223,611.55</i>	<i>51.45</i>	
<i>Total Transfers Out</i>	<i>771,132.00</i>	<i>769,996.00</i>	<i>1,136.00</i>	
<i>Total Unappropriated</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	
<i>Check Total</i>	<i>14,641,233.00</i>	<i>13,081,146.14</i>	<i>1,560,086.86</i>	
<i>Personnel</i>	<i>9,290,832.00</i>	<i>8,756,800.83</i>	<i>534,031.17</i>	
<i>Supplies</i>	<i>697,111.00</i>	<i>495,676.51</i>	<i>201,434.49</i>	
<i>Other Services</i>	<i>2,968,735.00</i>	<i>2,275,478.13</i>	<i>693,256.87</i>	
<i>Capital Outlay</i>	<i>689,760.00</i>	<i>559,583.12</i>	<i>130,176.88</i>	
<i>Debt Service</i>	<i>223,663.00</i>	<i>223,611.55</i>	<i>51.45</i>	
<i>Interfund Transfers for DS</i>	<i>771,132.00</i>	<i>769,996.00</i>	<i>1,136.00</i>	
<i>Unappropriated</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	
<i>Check Total</i>	<i>14,641,233.00</i>	<i>13,081,146.14</i>	<i>1,560,086.86</i>	

**SEP 2024
YEAR TO DATE TOTALS**

Special Funds	BUDGET As of FY 2023	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 As of FY 2023	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 As of FY 2023	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>	

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

ORDER NUMBER 708-2024

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 **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

ABSENT: **Cameron George**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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 H2O



2200 SCIAACA RD
SPRING, TEXAS 77373

HSBC BANK USA, N.A.
NEW YORK, NY 10018

CHECK NO. 54365

DATE 10 09 2024

PAY *****Two thousand five hundred Dollars*****

2,500.00

ORDER
OF

City of Gautier
3330 US 90
Gautier - MS
39553
US

PER:

PER:

720 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

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

ORDER NUMBER 709-2024

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 **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

ABSENT: **Cameron George**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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@seymoureng.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

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

ORDER NUMBER 710-2024

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 **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAYS: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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



Grant Policy and Procedures

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Grant Policy and Procedures

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



Grant Policy and Procedures

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



Grant Policy and Procedures

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.



Grant Policy and Procedures

- **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.



Grant Policy and Procedures

- 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.



Grant Policy and Procedures

- 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?



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- 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.



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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.



Grant Policy and Procedures

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:



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- 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



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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.



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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.



Grant Policy and Procedures

- 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.



Grant Policy and Procedures

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.



Grant Policy and Procedures

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.



Grant Policy and Procedures

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.

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

ORDER NUMBER 711-2024

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 **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Adam Colledge
 Richard Jackson
 Gordon Gollott
 Rusty Anderson
 Dante Elbin

NAY: **None**

ABSENT: **Cameron George**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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:**ENGINEER:****OWNER:**

By:

Sarah Noy

By:

Handwritten signature

By:

Date:

10/29/2024

Date:

10/25/24

Date:

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

ORDER NUMBER 712-2024

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 5th of November, 2024.

Motion was made by Councilman Colledge, seconded by Councilman Gollott, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

ABSENT: Cameron George

City of Gautier

By: _____
Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

Passed and Adopted 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 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.

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

ORDER NUMBER 713-2024

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 5th of November, 2024.

Motion was made by **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

ABSENT: Cameron George

City of Gautier

By: _____
Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

Passed and Adopted 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 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.

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

ORDER NUMBER 714-2024

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 5th of November, 2024.

Motion was made by **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

ABSENT: Cameron George

City of Gautier

By: _____
Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

Passed and Adopted 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: _____
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.

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

ORDER NUMBER 715-2024

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 was made by **Councilman Colledge**, seconded by **Councilman Gollott**, and the following vote was recorded:

AYES: Casey Vaughan
Adam Colledge
Richard Jackson
Gordon Gollott
Rusty Anderson
Dante Elbin

NAY: None

ABSENT: Cameron George

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted 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: 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



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

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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Content Type:

Terms:

Narrow By: -None-

Date and Time: Oct 29, 2024 04:55:40 p.m. EDT



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During City Attorney comments, it was brought to the consideration of the Mayor and Council to authorize the City Manager to execute a contract with 1221 Entertainment and to enter into a contract with 46 Entertainment for the production of the event with 1221 Entertainment.

Councilman Colledge made the motion to authorize the City Manager to execute a contract with 1221 Entertainment and authorize the City Manager to pay the deposit. Councilman Gollott seconded the motion. The vote was carried unanimously.

Councilman Colledge made the motion to enter into an agreement with 46 Entertainment for the production of the event with 1221 Entertainment. Councilman Gollott seconded the motion. The vote was carried unanimously.

Councilman Gollott made the motion to recess until November 19, 2024 at 6:30pm.
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 19, 2024.

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

Council Meeting:
Title:

November 19, 2024
Approval of water and sewer adjustments for
November 2024 in the amount of \$22,669.05

Introduced by:
Contact Person/Telephone

Ramona Morgan 497- 8000

Summary Explanation: Approval of water and sewer adjustments for November 2024 in the amount of \$22,669.05

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 City Council has authorized the City Manager to establish payment plans and fee adjustments contingent upon Council approval; and

WHEREAS, the City Council has adopted a Comprehensive Fee Schedule that establishes such fees for the equitable provision of services;

WHEREAS, based on the reasons included on the attached documentation, the Mayor and Council hereby find that, due to unforeseen events, the respective users did not receive the benefit of the relevant utility;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi that the attached list of water and sewer adjustments dated November 2024 in the amount of \$22,669.05 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 19, 2024.

NOVEMBER 2024 UTILITY ADJUSTMENTS								
THESE FOLLOW POLICY/ RECOMMEND APPROVAL								
		100	400	195	130	800		REASON FOR
CUSTOMER NAME	ACCT #	WATER	SEWER	L/C	CAPACITY	TAX	ADJ	ADJUSTMENT
Rocio Rodriquez	017-24801-003	47.64	79.61				127.25	Outside Spigot
Jim Yawn	025-16101-001	58.83	118.37				177.20	Line in yard
Mary Adams	027-08401-003	612.89	1,548.25	70.00			2,231.14	Under Slab
Linda Jordan	035-17601-000	110.75	145.36	35.00			291.11	Theft of Utilities
Denise Hawkins	086-05401-000	165.99	402.15				568.14	Line in yard
Troylyn Harvey	086-12901-000	296.34	604.06				900.40	Line in yard
Victor Odom	098-11901-001	104.38	185.81				290.19	Water Heater
Jasmine Selmon	101-00501-005	209.61	634.95	210.00			1,054.56	Behind Walls
Kayla Mallard	102-05501-012		50.37	35.00			85.37	Behind Walls
Sandra Coleman	105-06301-000	94.91	125.68	35.00			255.59	Outside Spigot
Christine Clark	113-20501-004		125.92				125.92	Pool Fill
Carl Donaldson	113-30501-000	198.79	490.31	70.00			759.10	Behind Walls
Brian Skelton	116-22101-000		26.55				26.55	Pool Fill
Katie Burke	119-23501-001	567.07	1,340.79	105.00			2,012.86	Under Slab
Gulf Breeze Land	122-00201-003	340.23	937.48	105.00	600.00	73.17	2,055.88	Line in yard
Sonic Drive-in	122-09001-000		1,734.57		1,000.00		2,734.57	Line in yard
MOWA Development	122-13401-000	1,320.98	2,086.87	35.00	850.00	156.87	4,449.72	Theft of Utilities
Ryan Real Estate Inv	122-21701-001	58.42	140.03	35.00	75.00	11.79	320.24	Outside Spigot
David KcKee	130-08501-000		112.78	35.00			147.78	Sod
John Hagerty	137-02601-000	99.28	131.47	70.00			300.75	Theft of Utilities
Deena Miller	139-11801-001	644.16	1,711.82	175.00			2,530.98	Line in yard
Lekeyia Davis	139-47701-003	339.48	779.27	105.00			1,223.75	Under Slab
	TOTAL	5,269.75	13,512.47	1,120.00	2,525.00	241.83	22,669.05	
	COMPLETED							

CITY OF GAUTIER
Consent Agenda Item #3
Fact Sheet

Council Meeting:
Title:

November 19, 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: Waste Pro - \$5,000 (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 – Waste Pro (\$5,000); 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 Waste Pro (\$5,000) 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 19, 2024.



WELLS FARGO BANK, NA
2101 W. State Road 434 Suite 315 11-24/1210
Longwood, FL 32778

CHECK # 55026660

DATE 09/25/2024

Check Amount

****5,000.00

PAY

-FIVE THOUSAND and 00/100-----

US Dollars

TO THE

ORDER OF

CITY OF GAUTIER
PO BOX 670
GAUTIER MS 39553-0670

VOID AFTER 90 DAYS

Authorized Signature

CITY OF GAUTIER
Consent Agenda Item #4
Fact Sheet

Council Meeting:

November 19, 2024

Title:

Authorization to enter into a Grant Agreement with the Mississippi Department of Marine Resources (MDMR) for the FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project

Introduced by:

Contact Person/Telephone

Kim Saucier 497-8000 Ext. 315

Summary Explanation: Authorization to enter into a Grant Agreement with the Mississippi Department of Marine Resources (MDMR) for the FY2025 Tidelands funding for FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project in the amount of \$250,000 (FY25-P618-01)

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, on October 31, 2024, the City of Gautier received a Tidelands Grant Agreement from the Department of Marine Resources for a FY2025 Tidelands grant award in the amount of \$250,000 for the Fairway Boat Launch and Pier Project; and

WHEREAS, this project is to remove and replace the existing boat launch and add a four-foot-wide finger pier that is approximately 75 feet long to the south side of the boat launch; and

WHEREAS, the Mayor and Council hereby find that entering the attached Tidelands Grant Agreement is in the best interests of the City.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Grant Agreement with the Mississippi Department of Marine Resources for the FY2025 Tidelands funding for the Fairway Boat Launch and Pier Project in the amount of \$250,000.00 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 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 19, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kimberly Compton Saucier, Grants and Projects Director
Date: October 31, 2024
Subject: FY2025 Tidelands Grant Agreement Award – Fairway Drive Boat Launch and Pier Project (FY25-P618-01)

REQUEST:

The Grants and Projects Department requests City Council authorization to enter into a grant agreement with the Mississippi Department of Marine Resources (MDMR) for FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project in the amount of \$250,000.

BACKGROUND:

On October 31, 2024, the City of Gautier received a Tidelands Grant Agreement from the Department of Marine Resources for FY2025 Tidelands grant award in the amount of \$250,000 for the Fairway Boat Launch and Pier Project.

DISCUSSION:

This 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.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize entering into a grant agreement with the Mississippi Department of Marine Resources (MDMR) for FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project in the amount of \$250,000.

The City Council may:

1. Approve entering into a grant agreement with the Mississippi Department of Marine Resources (MDMR) for FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project, as presented; or
2. Not approve entering into a grant agreement with the Mississippi Department of Marine Resources (MDMR) for FY2025 Tidelands funding for the Fairway Drive Boat Launch and Pier Project.

ATTACHMENT(S):

1. Grant Agreement

October 28, 2024

Mayor Casey Vaughan
3330 Highway 90
Gautier, MS 39553

Re: Tidelands Grant Award – Fairway Drive Boat Launch and Pier

Dear Mayor Vaughan:

I am pleased to announce the City of Gautier has been awarded Public Trust Tidelands grants for the public access projects listed above by the Mississippi State Legislature. These awards were authorized during the 2024 Mississippi Legislative session. Please see attached grant agreement.

FY25- Fairway Drive Boat Launch and Pier- 250,000

Thank you for making the Mississippi Gulf Coast a better place to live and work. Please feel free to contact me at any time should the Mississippi Department of Marine Resources be of service to you, (P)228-523-4011 or Joe.Spraggins@dmr.ms.gov.

In appreciation,


Joe Spraggins | 10/31, 2024 09:29 CDT

Joe Spraggins
Executive Director

cc: Brenda Greco



MISSISSIPPI DEPARTMENT OF MARINE RESOURCES

Tidelands Grant Agreement City of Gautier FISCAL YEAR 2025

City of Gautier hereby agrees to expend funds as authorized by the Mississippi Legislature in H.B. 1783 2024 Regular Session and Mississippi Code Section 29-15-9.

The Mississippi Department of Marine Resources will disburse funds in the amount of **\$ 250,000.00** for the Fairway Drive Boat Launch and Pier, upon (1) receipt of this signed document; (2) MDMR possession of amended application with complete and final project designs and plans; (3) release of funds from the Mississippi Department of Finance and Administration; and (4) availability of said funds. The Mississippi Department of Marine Resources shall make progress payments in installments based on work completed and material used in the performance of a Tidelands project only after receiving written verification using Form TTF-3 and Form TTF-4 or Form TTF-5.

The **City of Gautier** agrees to:

- 1) Expend monies for the project as designated by the Legislature in H.B. 1783 2024 Regular Session Fairway Drive Boat Launch and Pier and Mississippi Code Section 29-15-9 and be subject to an audit by the State Auditor.
- 2) Provide the Department of Marine Resources with detailed reports beginning January 30, 2025, and every six months thereafter for the duration of the project, using the attached form TTF-4. Project reports will include:

-Final project design and budget	- Description of Work Completed
-Benefits to the public and community	- Milestones for Completion
-Visual presentation (photographs) of project	- Funds expended (to include Tidelands and Matching Funds)
-Narrative description of project	
- 3) Provide the Department of Marine Resources with a Notification of Completion – TTF-5 (to be included in final payment request-Form TTF-3) to include a detailed final report of entire project, using the attached forms.
- 4) Erect a prominent, permanent sign to be displayed at all funded public access and construction related projects. The sign shall read “Funds for this project appropriated by the Mississippi Legislature, 2025 Tidelands Trust Fund, through the Secretary of State, Michael Watson, and the Mississippi Department of Marine Resources.”
- 5) To comply with the Stop Work Order Provisions listed below:
 1. *Order to Stop Work:* The MDMR may, by written order to the Grantee at any time, and without notice to any surety, require Grantee to stop all or any part of the work called for by this Grant Agreement. This order shall be for a specified period not exceeding 90 days after the order is delivered to Grantee, unless the parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, the Grantee shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the parties shall have agreed, the MDMR shall either:

2. cancel the stop work order; or,
3. terminate the work covered by such order by terminating the Grant Agreement, in whole or in part.
4. *Cancellation or Expiration of the Order:* If a stop work order issued under this clause is canceled at any time during the period specified in the order, or if the period of the order or any extension thereof expires, Grantee shall have the right to resume work. An appropriate adjustment shall be made in the time required for completion of the work, and the Grant Agreement shall be modified in writing accordingly, if the Grantee asserts a claim for such adjustment within 30 days after the period of work stoppage; provided that if the MDMR determines that the facts justify such action, any such claim asserted may be received and acted upon at any time prior to final payment under this Grant Agreement. In no event will the MDMR be responsible for additional costs allocable to the work covered by the order during the period of work stoppage.

On behalf of the **City of Gautier** I have read, understand, and agree to all terms listed above, and recognize that failure to comply with any portion of this Grant Agreement could jeopardize the receipt of any future Tidelands Trust Funds Appropriations.


Joe Spraggins, 10/31/2024 09:29 CDT

Joe Spraggins, Executive Director
Department of Marine Resources

10/31/24

Date

Casey Vaughan, Mayor
City of Gautier

Date

City of Gautier- Fairway Dr. Boat Launch and Pier- FY25-Award-Grant Agreement-Binder1

Final Audit Report

2024-10-31

Created:	2024-10-29
By:	Sonja Slater (sonja.slater@dmr.ms.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAaoWlnAWcPI1j1UEA1RxVehi1-uFr7Tm3

"City of Gautier- Fairway Dr. Boat Launch and Pier- FY25-Award -Grant Agreement-Binder1" History

-  Document created by Sonja Slater (sonja.slater@dmr.ms.gov)
2024-10-29 - 7:36:36 PM GMT
-  Document emailed to Joe spraggins (joe.spraggins@dmr.ms.gov) for signature
2024-10-29 - 7:36:42 PM GMT
-  Email viewed by Joe spraggins (joe.spraggins@dmr.ms.gov)
2024-10-31 - 2:29:11 PM GMT
-  Document e-signed by Joe spraggins (joe.spraggins@dmr.ms.gov)
Signature Date: 2024-10-31 - 2:29:27 PM GMT - Time Source: server
-  Agreement completed.
2024-10-31 - 2:29:27 PM GMT

CITY OF GAUTIER
Consent Agenda Item #5
Fact Sheet

Council Meeting:

November 19, 2024

Title:

Authorization to Acknowledge Bids and Award Contract for San Lorenzon and Cypress Landing at Ferry Point streambank stabilization and debris /sediment removal NRCS (2021)

Introduced by:

Contact Person/Telephone

Kim Saucier 497-8000

Summary Explanation: Authorization to acknowledge the receipt of one qualified bid for the project and award the contract to Brotherhood Service Company, LLC for the base bid of \$75,050, plus the add alternate bid of \$24,770, in an amount not to exceed \$99,820.00

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 City of Gautier has requested bids for the San Lorenzo and Cypress Landing at Ferry Point streambank stabilization and debris/sediment removal NRCS (2021) NR244423XXXXC001; and

WHEREAS, on or before October 31, 2024, one bid was received by the City, which is hereby acknowledged; and

WHEREAS, Seymour Engineering performed a complete review of the bid and recommends awarding the contract to Brotherhood Service Company, LLC for the base bid of \$75,050 plus the add alternate bid of \$24,770 for a total amount of \$99,820.00; and

WHEREAS, the Mayor and Members of Council find that it is in the best interests of the City to award the contract to Brotherhood Service Company, LLC, in an amount not to exceed \$99,820.00; and

WHEREAS, the Mayor and Council Members hereby find that, based on all relevant criteria, the written recommendation of Seymour Engineering, and the bases outlined therein, that Brotherhood Service Company, LLC, has submitted the lowest and best bid; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the award and execution of a contract with Brotherhood Service Company, LLC, for the San Lorenzo and Cypress Landing at Ferry Point streambank stabilization and debris/sediment removal NRCS (2021) NR244423XXXXC001 is hereby authorized and 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 19, 2204.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Kim Saucier, Grants and Projects Director
Date: November 1, 2024
Subject: Authorization to Acknowledge Bids and Award Contract for San Lorenzon and Cypress Landing at Ferry Point streambank stabilization and debris /sediment removal NRCS (2021) NR244423XXXXC001

REQUEST:

The Grants and Projects Department requests that City Council acknowledge receipt of one qualified bid for the project and award the contract to Brotherhood Service Company, LLC for the base bid of \$75,050, plus the add alternate bid of \$24,770, in an amount of \$99,820.00.

BACKGROUND:

The Emergency Watershed Protection Program (EWP) was established by Congress to respond to emergencies created by natural disasters. The EWP Program is designed to help people and conserve natural resources by relieving imminent hazards to life and property caused by floods, fires, drought, windstorms, and other natural occurrences. The U.S. Department of Agriculture's Natural Resources Conservation Service (NRCS) administers the EWP Program.

The City was notified via email on December 13, 2022, that it had received a total of \$104,362.50 in Emergency Watershed Protection Program grant funds for drainage work in two locations across the City. This is a 75/25 grant, and the estimated total project cost is \$126,500 (\$94,875 in federal funds and \$31,625 in local match). NRCS will also provide up to \$9,487.50 for technical assistance to aid with related engineering costs.

This project will include streambank stabilization and debris/sediment removal at Cypress Landing/Ferry Point Road and San Lorenzo with rip rap as an add alternate to the project.

DISCUSSION:

The one qualified bid for this project was received and opened on October 31, 2024. Seymour Engineering performed a complete review of the bid and recommends awarding the contract to Brotherhood Service Company, LLC for the base bid of \$75,050 plus the add alternate bid of \$24,770 for a total amount of \$99,820.00.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council acknowledge receipt of one qualified bid for the San Lorenzon and Cypress Landing at Ferry Point streambank stabilization and debris /sediment removal project and award the contract to Brotherhood Service Company, LLC for the base bid of \$75,050 plus the add alternate bid of \$24,770 in an amount not to exceed \$99,820.00.

The City Council may:

1. Accept bids and authorize the award and execution of the contract, as presented; or
2. Reject all bids and modify the scope of the project; or
3. Reject all bids and re-advertise.

ATTACHMENT(S):

1. Recommendation Letter and Certified Bid Tabulation

MEMORANDUM

DATE: November 1, 2024

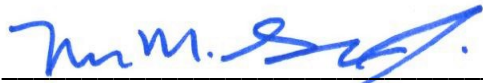
TO: Paula Yancey, City Manager
City of Gautier

FROM: Mark Seymour, P.E., President
Seymour Engineering, PLLC

SUBJECT: Acceptance Recommendation of Lowest and Best Bid
NRCS San Lorenzo & Ferry Point

Please be advised that bids for this project were accepted on October 31, 2024, at Gautier City Hall. Seymour Engineering has reviewed all bids received and recommends accepting the lowest and best bid from Brotherhood Service Company, LLC for the Base Bid + Add Alternative in the amount of \$99,820.00.

Seymour Engineering has done extensive research on the recommended Contractor and proposed subcontractors and have found them to be adequately qualified and capable of completing the work within the scope of this project.



Mark Seymour, P.E., President
Seymour Engineering, PLLC

Attachments/
Certified Bid Tabulation



Project: NRCS SAN LORENZO & FERRY POINTS
Bid Opening: 1:00 P.M. October 31, 2024, Gautier City Hall



Contractor:	Brotherhood Service Company	SCI
Address:	6826 Old 63 N	P.O BOX 7617
City, State:	Lucedale, MS 39452	Gulfport, MS 39506

ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1	Mobilization	LS	1	\$19,550.00	\$19,550.00	\$0.00	\$0.00
2	Traffic Control	LS	1	\$13,550.00	\$13,550.00	\$0.00	\$0.00
3	Hydroseed and Fertilize	SY	1000	\$8.00	\$8,000.00	\$0.00	\$0.00
4	Silt Fence	LF	400	\$7.50	\$3,000.00	\$0.00	\$0.00
5	Wattles (18" Diameter)	LF	200	\$14.50	\$2,900.00	\$0.00	\$0.00
6	Erosion Control Blanket	SY	400	\$8.00	\$3,200.00	\$0.00	\$0.00
7	Unclassified Excavation	CY	320	\$17.00	\$5,440.00	\$0.00	\$0.00
8	Removal of Debris(Vegetation, Debris, Trash, ect	LF	2800	\$5.00	\$14,000.00	\$0.00	\$0.00
9	Plant Establishment	SY	40	\$54.00	\$2,160.00	\$0.00	\$0.00
10	Geotextile Fabric	SY	100	\$32.50	\$3,250.00	\$0.00	\$0.00
TOTAL BASE BID AMOUNT					\$75,050.00		\$0.00

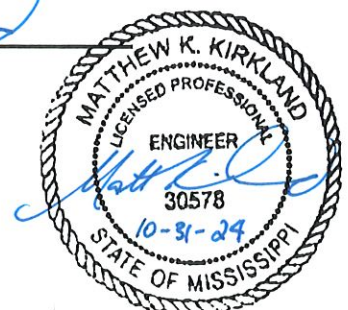
ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
A-1	200# Riprap	TON	30	\$217.00	\$6,510.00	\$0.00	\$0.00
A-2	Flowable Grout Slurry	CY	6	\$1,335.00	\$8,010.00	\$0.00	\$0.00
A-3	Reset 44"x27' RCP	EA	1	\$8,000.00	\$8,000.00	\$0.00	\$0.00
A-4	Limestone (Size 610)	CY	10	\$225.00	\$2,250.00	\$0.00	\$0.00
TOTAL ADD ALTERNATE #1 AMOUNT					\$24,770.00		\$0.00

TOTAL BASE BID AMOUNT	\$75,050.00	\$0.00
TOTAL BASE BID AMOUNT + ADD ALTERNATE #1 AMOUNT	\$99,820.00	\$0.00

*No Bid Schedule
Submitted

** Mathematical error were found in the bid, and the amount shown shows the corrected amount!

I HAVE REVIEWED THESE BIDS AND HEREBY CERTIFY THAT THEY
ARE ACCURATE;



CITY OF GAUTIER
Consent Agenda Item #6
Fact Sheet

Council Meeting:
Title:

November 19, 2024
Approval of a Non-Exclusive Use Agreement with
Costal Elite 2017 Softball Organization for
Gautier's Youth Baseball and Softball fields,
including adjacent facilities, at Buddy Davis Park

Introduced by:
Contact Person/Telephone

Chassity Bilbo 497-8000

Summary Explanation: Approval of a Non-Exclusive Use Agreement with Costal Elite 2017 Softball Organization for Gautier's Youth Baseball and Softball fields, including adjacent facilities, at Buddy Davis Park

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 Recreation Department has received several requests from travel teams needing a place to hold practices; and

WHEREAS, to that end, Staff recommends the City enter into the attached non-exclusive use agreement with Costal Elite 2017 Softball Organization in order for teams to hold practices on a routine basis at Gautier's Youth Baseball and Softball fields, including adjacent facilities at Buddy Davis Park; and

WHEREAS, Costal Elite 2017 Softball Organization will compensate the City at the rate of \$250 per team to include 1-3 practices weekly beginning November through May. Costal Elite will also help with maintenance, approved by the Parks and Recreation Department; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Non-Exclusive Use Agreement with Costal Elite 2017 Softball Organization for Gautier's Youth Baseball and Softball fields, including adjacent facilities at Buddy Davis Park, at the rate of \$250 per team to include 1-3 practices weekly beginning November through May, 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 19, 2024.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 11/13/2024
Subject: Approval of a Non-Exclusive Use Agreement for Buddy Davis Park

REQUEST:

The Parks and Recreation Director request the approval of a non-exclusive use agreement for the City of Gautier Youth Baseball and Softball Fields including adjacent facilities at Buddy Davis Park with Costal Elite 2017 Softball Organization

BACKGROUND:

The recreation department has received several requests from travel teams needing a place to hold practices. To better coordinate the use of fields, it will be beneficial to the recreation department to enter into a facility use agreements and require teams to provide a Certificate of Liability and list the city as the certificate holder so teams can hold practices on a routine basis. The practices will not affect the recreation departments activities.

DISCUSSION:

The City will grant Costal Elite 2017 Softball Organization non-exclusive right to use playing fields and restrooms located at Buddy Davis Park. Dates and times will be determined by the Recreation Director and the authorized representative with Costal Elite 2017 Softball Organization and is subject to the terms and conditions set forth in the agreement, in addition to the rules and regulations governing the City's Recreational facilities. Costal Elite 2017 Softball Organization Sports will compensate the city at a rate of \$250 per team to include 1-3 practices weekly beginning November- May. Costal Elite 2017 Softball Organization Sports will also help with field maintenance approved by the Parks and Recreation Department.

RECOMMENDATION:

The Recreation Director recommends that City Council approve the Facility Use Agreement for Buddy Davis Park with Diamond Dawgs Softball Organization

The City Council may:

1. Approve the Facility Use Agreement for Buddy Davis Park with Costal Elite 2017 Softball Organization.
- or;
2. Not approve the Facility Use Agreement for Buddy Davis Park with Costal Elite 2017 Softball Organization

ATTACHMENTS:

1. Certificate of Insurance- Costal Elite 2017
2. Facility Use Agreement Team Practice-Coastal Elite Nov.-May

CERTIFICATE OF INSURANCE

Issue Date: 8/7/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

Important: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

Producer:

Edgewood Partners Ins. Center
License #0B29370
10877 White Rock Road, Suite #300
Rancho Cordova, CA 95670
USSSA@epicbrokers.com

INSURERS AFFORDING COVERAGE

INSURER A: Everest National Ins Co NAIC # 10120
INSURER B: Everest Reinsurance Company NAIC #26921

Insured:

United States Specialty Sports Association
5800 Stadium Parkway
Melbourne, FL 32940
800-741-3014

Coverages:

This is to certify that the policies of insurance listed below have been issued to the insured named above for the policy period indicated. Notwithstanding any requirement, term, or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies. Limits shown may have been reduced by paid claims.

INSR LTR	Type of Insurance	ADDL INSD	SUBR WVD	Policy Number	Policy Effective Date	Policy Expiration Date	Limits
A	Commercial General Liability Occurrence Basis	Y	Y	SI8GL01833-241	8/13/2024	8/12/2025	Each Occurrence \$1,000,000 Damage to Rented Premises(ea occ) \$1,000,000 Med Exp (any one person) \$ Excluded General Aggregate \$5,000,000 Personal and Adv Injury \$1,000,000 Products - Comp/OP Agg \$1,000,000 Participant Legal Liability \$1,000,000 Sexual Abuse & Molestation (Each Incident) \$1,000,000 Sexual Abuse & Molestation (Aggregate) \$2,000,000
A	Excess Liability			SI8EX01692-241	8/13/2024	8/12/2025	Each Occurrence \$1,000,000 Aggregate \$1,000,000
B	Participant Accident			1BPA000039-241	8/13/2024	8/12/2025	AD&D \$ None Primary Medical \$ None Excess Medical \$100,000 Weekly Indemnity \$ None

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule may be attached if more space is required)

Coverage includes amateur play and practice in the insured sport for : Coastal Elite 2017-Collins [FPGirls7U - \[2025-9256403203880\]](#)
When required by written contract, Certificate Holder is included as additional insured with primary coverage and waiver of subrogation as respects to General Liability.*\$500.00 Deductible for excess medical

Certificate Holder:

Coverage Effective Date: 8/13/2024

The City Of Gautier
3300 Highway 90
Gautier, MS 39553

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

Certificate # USSSA-511335

Authorized Representatives:



CERTIFICATE OF INSURANCE

Issue Date: 8/7/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

Important: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

Producer:

Edgewood Partners Ins. Center
License #0B29370
10877 White Rock Road, Suite #300
Rancho Cordova, CA 95670
USSSA@epicbrokers.com

INSURERS AFFORDING COVERAGE

INSURER A: Everest National Ins Co NAIC # 10120
INSURER B: Everest Reinsurance Company NAIC #26921

Insured:

United States Specialty Sports Association
5800 Stadium Parkway
Melbourne, FL 32940
800-741-3014

Coverages:

This is to certify that the policies of insurance listed below have been issued to the insured named above for the policy period indicated. Notwithstanding any requirement, term, or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies. Limits shown may have been reduced by paid claims.

INSR LTR	Type of Insurance	ADDL INSD	SUBR WVD	Policy Number	Policy Effective Date	Policy Expiration Date	Limits
A	Commercial General Liability Occurrence Basis	Y	Y	SI8GL01833-241	8/13/2024	8/12/2025	Each Occurrence \$1,000,000 Damage to Rented Premises(ea occ) \$1,000,000 Med Exp (any one person) \$ Excluded General Aggregate \$5,000,000 Personal and Adv Injury \$1,000,000 Products - Comp/OP Agg \$1,000,000 Participant Legal Liability \$1,000,000 Sexual Abuse & Molestation (Each Incident) \$1,000,000 Sexual Abuse & Molestation (Aggregate) \$2,000,000
A	Excess Liability			SI8EX01692-241	8/13/2024	8/12/2025	Each Occurrence \$1,000,000 Aggregate \$1,000,000
B	Participant Accident			1BPA000039-241	8/13/2024	8/12/2025	AD&D \$ None Primary Medical \$ None Excess Medical \$100,000 Weekly Indemnity \$ None

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule may be attached if more space is required)

Coverage includes amateur play and practice in the insured sport for : Coastal Elite 2017-Collins [FPGirls7U - \(2025-9256403203880\)](#)
When required by written contract, Certificate Holder is included as additional insured with primary coverage and waiver of subrogation as respects to General Liability.*\$500.00 Deductible for excess medical

Certificate Holder:

Coverage Effective Date: 8/13/2024

Coastal Elite 2017-Collins
Darren Collins
3801 melton dr
PASCAGOULA MS 39581

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

Certificate # USSSA-511335

Authorized Representatives:



CITY OF GAUTIER
3330 HIGHWAY 90
GAUTIER, MS 39553
(228) 497-8000 FAX (228) 497-8028
MON – FRI 8:00AM - 5:00PM

**NON-EXCLUSIVE USE AGREEMENT FOR THE CITY OF GAUTIER YOUTH BASEBALL AND
SOFTBALL FIELDS INCLUDING ADJACENT FACILITIES**

This Non-Exclusive Use Agreement (hereinafter "Agreement") made and entered into this date by and between the City of Gautier, (hereinafter referred to as "City") and Darren Collins (President), on behalf of the Coastal Elite 2017 (hereinafter referred to as "User" or "League")

WITNESSETH:

For and in consideration of the mutual terms and conditions hereinafter set forth, City does hereby agree to allow the non-exclusive use of the above Ballfields and Complex for the Coastal Elite 2017, Filed 2, on Mondays, Wednesdays, Thursdays, (Year): November 2024- May 2025

Team Name, Field Number, Day of the Week.

1. Premises:

The City grants unto the User the non-exclusive right to use playing fields and restrooms located at Buddy Davis Park. Dates and times will be determined by the Recreation Director and the authorized representative with Extra Innings Organization and is subject to the terms and conditions hereinafter set forth, in addition to the rules and regulations governing the City's Recreational facilities. Extra Innings Organization will compensate the city at a rate of \$250 per team to include 1-2 practices weekly beginning August-January. Extra Innings Organization Sports will also help with field maintenance approved by the Parks and Recreation Department.

2. Use and Possession:

- A.** User shall use the Facilities for the purpose of conducting League practices only.
- B.** No other use is authorized without the written approval of the City Recreation Department.
- C.** Under the terms of the Agreement, the User is and shall be at all times be an independent operator responsible to all parties for all its acts or omissions.
- D.** The City and/or its designated agents shall have the right to enter and inspect the Facilities at all times.

3. Repairs:

- A.** User shall immediately report to the Parks & Recreation Department any and all repairs needed on restrooms and playing fields.
- B.** City shall mow, weed eat the fields, and provide facilities maintenance.
- C.** Any leaks, stoppage of toilets or any other maintenance issue that needs immediate attention must be immediately reported to the Recreation Department. The League or any of its managers or Coaches shall not let maintenance issues go unreported when observed. The League shall be responsible for appointing someone to check the restrooms at the end of the night of practice prior to leaving.

4. Fields:

- A.** User shall manage the use of the fields in a reasonable and prudent manner to ensure maximum safety.
- B.** User shall be responsible for inspection of the fields for safety prior to use and or shall be responsible insuring no unsafe objects are on top of the fields prior to use.
- C.** User will pick up litter and keep area clean within the complex. (Note: grass will not be cut if litter is on the ground).

5. Complex Rules:

- A.** No alcoholic beverages allowed on property; zero tolerance.
- B.** No tobacco products allowed within fenced facilities; zero tolerance.
- C.** No weapons or guns allowed on property; zero tolerance (Section 8.C. shall not apply to any law enforcement officer).
- D.** No golfing of any kind.
- E.** No unauthorized vehicles allowed inside gate unless written permission is obtained from the Recreation Department.
- F.** Coaches/Managers are responsible for their team practice/training sessions. Coaches/Managers are responsible for cleaning up after every practice. Picking up trash, empty drink containers, etc. are included in these responsibilities. Trash generated by the League must be placed in trash can receptacles.
- G.** All Coaches/Managers/Teams using complex after dusk are responsible for turning off lights before leaving. The League is required to lock and secure the restrooms after conclusion of use each night.

- H. All complexes close at 10:00 p.m. Anyone on property after this time, unless authorized, will be considered trespassing.

6. League Requirements:

- A. It shall be the responsibility of all leagues officers to inform the Recreation Department of all problems occurring on the premises.
- B. The League must submit a written plan to the Recreation Department for approval in advance of any event at which the League desires to charge admission to attendees. No admission fees will be allowed without prior written approval of the Recreation Department.
- C. The League shall observe, obey and comply with all rules and regulations adopted by the City and all laws, ordinances and regulations of other governmental units and agencies having lawful jurisdiction, which may be applicable to the League's operations under this Agreement.

7. Documentation Requirements:

- A. User shall provide to the Parks and Recreation Department a copy of their Liability Insurance Certificate with the CITY OF GAUTIER, 3330 HIGHWAY 90, GAUTIER, MS 39553, listed as additional insured. If proof of insurance is not submitted prior to the first practice of the season, practice or games will not be permitted until proof of insurance is received. **NO EXCEPTIONS.**

8. Hold Harmless:

- A. User will indemnify, defend, and hold the City of Gautier harmless from any and all liability, loss damage, costs expenses, including, without limitation, attorneys' fees, on account of injury or damage to persons, firms or corporations or to property directly or indirectly arising out of or relating to this agreement, the performance or breach thereof, or the use or occupancy of the Facilities, the parking area or other areas of the Facilities by the User or its agents, servants, employees, exhibitors, independent contractors, patrons, guests or invitees. Nothing in this Agreement shall be construed to affect in any way the City's rights, privileges, and immunities, including sovereign immunity as provided by laws as set forth in Miss. Code Ann. § 11-46-1, et seq.

IN WITNESS WHEREOF, the Owner and User have executed this Agreement on the _____ day of _____, _____.

USER:

CITY OF GAUTIER

CITY MANAGER

PRINT NAME AND TITLE

PRINT NAME

PRINT LEAGUE NAME

SEASON : _____ **(YEAR)**

LEAGUE PRESIDENT: _____

**CITY OF GAUTIER, MISSISSIPPI
STUDY AGENDA
November 19, 2024**

ITEM DESCRIPTION:

Citizen Comments

City Council Comments

City Manager Comments

City Clerk Comments

City Attorney Comments

NOTES:
