

**AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
September 16, 2025 @ 6:30 PM**

I. Call to Order

- 1. Prayer**
- 2. Pledge of Allegiance**

II. Agenda Order Approval

III. Announcements

- 1. Tasty Thursday will be September 25th starting at 11am at the former Singing River Mall Property.**
- 2. City of Gautier's Cruisin' Through the Decades Event will be Sunday, October 5th from 12pm until 5pm, followed by a Drive-In movie at 5:30pm, at the former Singing River Mall Property.**

IV. Presentation Agenda

V. Business Agenda

- 1. Receive and Accept Audited Financial Statements for the year ended September 30, 2024 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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- 2. Approval of an Ordinance setting the salaries for Mayor and City Council**

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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- 3. Authorize Pay Adjustments for FY2026**

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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- 4. Approve FY 2026 Commercial Insurance Renewals**

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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- 5. Approve Renewal of Self-Funded Employee Health Insurance Plan FY 2026**

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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6. Consider a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single Family Residential Zoning District, located at Martin Bluff Road, Gautier, MS (GPC #25-38-VAR)

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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7. Consideration for a Property Owner initiated Rezoning of Property from R-1 Low Density Single Family Residential to PUD Planned Unit Development, and the presented PUD Plan, located on Old Spanish Trail, Gautier, MS (GPC #25-36-RZ)

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

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

1. Approval of Minutes from Regular Council Meeting held September 2, 2025
2. Receive August 2025 Privilege License Reports
3. Approval of water and sewer adjustments for September 2025 in the amount of \$20,347.02
4. Authorization to remove a 2015 Dodge Ram 1500 from the City of Gautier's Inventory, and to use same strictly for parts
5. Authorization to remove broken furniture, equipment and vehicles from the City of Gautier's inventory.
6. Authorization to Advertise for Bid for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project
7. Approval of Change Order No. 2 to increase the contract days and amount for the Citywide Lift Station Project
8. Request to submit an application to MDOT for a Transportation Alternative Set-Aside Grant for the Town Commons Sidewalk Project
9. Approval of Change Order No. 1 to increase the contract amount for the Belk Canopy Demolition Project
10. Authorization to waive Pavilion rental fee (A) at George Martin City Park for Singing River Academy
11. Approve Final Documentation for the previously approved Lease-Purchase Agreement with Leasing 2, Inc.

- 12. Authorization to accept a donation of four (4) paintings from Paula Yancey, City Manager**
- 13. Accept the Resignation of City Manager, Paula Yancey, effective September 30, 2025**
- 14. Authorization to waive the pavilion rental fee at the George Martin City Park (Pavilion B) for the First Methodist Church of Gautier's Bark in the Park & Blessing of Pets Event**

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 October 6, 2025 at 6:30pm
www.gautier-ms.gov

**CITY OF GAUTIER, MISSISSIPPI
ANNOUNCEMENT AGENDA
September 16, 2025**

ITEM DESCRIPTION:

ANNOUNCEMENTS

1. Tasty Thursday will be September 25th starting at 11am at the former Singing River Mall Property.
2. City of Gautier's Cruisin' Through the Decades Event will be Sunday, October 5th from 12pm until 5pm, followed by a Drive-In movie at 5:30pm, at the former Singing River Mall Property.

NOTES:



GAUTIER PRESENTS

TASTY

THURSDAY!

4TH

THUR.

11 AM



**GOOD EATS
FROM AWESOME
FOOD TRUCKS**

SINGING RIVER MALL PROPERTY

2800 HWY 90 GAUTIER, MS

CITY OF GAUTIER'S



Cruisin'

THROUGH THE DECADES



OCTOBER 5, 2025

CRUISE-IN 12PM DRIVE-IN MOVIE 5:30 PM

2800 HWY 90 GAUTIER, MS

THEMED MUSIC

FOOD TRUCKS

RESERVED PARKING FOR ALL CRUISERS

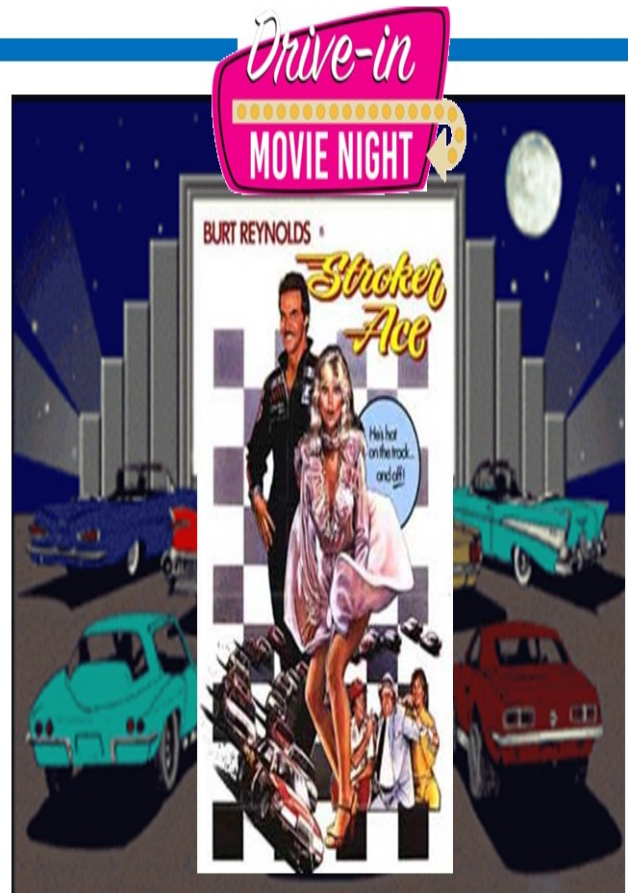


COME VIEW CLASSIC BEAUTIES!

12PM-5PM SINGING RIVER MALL PROPERTY

2800 HWY 90 GAUTIER, MS

Giveaways for the 1st 300 Cruisers



5:30 pm 2800 Hwy 90

**CITY OF GAUTIER, MISSISSIPPI
PRESENTATION AGENDA
September 16, 2025**

ITEM DESCRIPTION:

PRESENTATION AGENDA

None

NOTES:

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

Council Meeting:
Title:

September 16, 2025
Receive and Accept Audited Financial Statements
for the year ended September 30, 2024 and
authorization to publish a synopsis of same

Introduced by:
Contact Person/Telephone

City Manager 497-8000

Summary Explanation: Receive and Accept Audited Financial Statements for the year ended September 30, 2024 and authorization to publish same.

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

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, 2024 are hereby received and accepted.

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

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 16, 2025.

CITY OF GAUTIER, MISSISSIPPI

Audited Financial Statements and Special Reports

For the Year Ended September 30, 2024

CITY OF GAUTIER, MISSISSIPPI
TABLE OF CONTENTS
For the Year Ended September 30, 2024

INTRODUCTORY SECTION

Elected Officials.....	ii
Organization Chart.....	iii

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT.....	1
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	5

FINANCIAL STATEMENTS

Statement of Net Position.....	12
Statement of Activities.....	13
Balance Sheet - Governmental Funds.....	14
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position.....	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	17
Statement of Net Position - Proprietary Funds.....	18
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	19
Statement of Cash Flows - Proprietary Funds.....	20
Notes to Financial Statements.....	22

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) General Fund.....	51
Notes to the Required Supplementary Information- Budget Schedule.....	53
Schedule of City’s Proportionate Share of Net Pension Liability.....	54
Schedule of City’s Contributions.....	55
Notes to the Required Supplementary Information – Pension Schedules.....	56

SUPPLEMENTAL INFORMATION

Schedule of Expenditures of Federal Awards.....	59
Notes to the Schedule of Expenditures of Federal Awards.....	60
Schedule of Surety Bonds.....	61

SPECIAL REPORTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	62
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.....	64
Independent Auditor’s Report on Compliance with Mississippi State Laws and Regulations.....	67
Schedule of Findings and Questioned Costs.....	68

INTRODUCTORY SECTION

ELECTED OFFICIALS
As of September 30, 2024



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, 2024



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 Audit of 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, 2024, 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, 2024, 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 is 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.

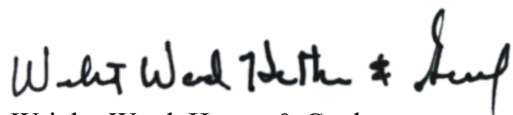
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. 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 September 16, 2025, 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 September 16, 2025, on our consideration of compliance with Mississippi state laws and regulations. The purpose of that report is to describe the scope of our testing with compliance of certain state laws and regulations and the result of that testing, and not to provide an opinion on compliance with certain state laws and regulations. The report is an integral part of an audit performed in accordance with state guidelines in considering the City of Gautier Mississippi's compliance with certain state laws and regulations.



Wright, Ward, Hatten & Guel
Gulfport, Mississippi
September 16, 2025

MANAGEMENT DISCUSSION AND ANALYSIS

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2024



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, 2024 and 2023. 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 \$62,480 with over 86.8% of persons 25 years or older holding a high school degree or higher.

Government-wide Financial Highlights

- Total net position increased \$3,587,529 or 4% from 2023. This increase is primarily due to an increase in federal grant revenues in 2024.
- General revenues amounted to \$10,439,959 or 35% of total revenues. This amount decreased \$18,469 from 2023. Program revenues amounted to \$19,447,587 or 65% of total revenues, which decreased \$2,475,838 from 2023. This decrease was mostly due to federal revenues received for capital projects.
- Capital assets, net of accumulated depreciation and amortization, increased by \$8,385,962 in the governmental activities and increased \$6,292,753 in the business-type activities during 2024. 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 \$366,403 in the governmental activities primarily due to principal payments and refunding of bonds. This amount included a new debt issuance of \$425,000 and \$24,128 decrease in compensated absences which represents amounts that would be due to an employee from the City upon termination of employment. Long-term debt increased by \$46,478 in the business-type activities which includes an increase of \$3,261 in compensated absences and a debt issuance of \$1,380,000. The City's total debt outstanding at September 30, 2024 is \$22,404,753 which includes the liability for compensated absences of \$469,715. The net pension liability as of September 30, 2024 was \$20,089,958.

Fund Highlights

- *General Fund* – This fund is used for the general operations of the City. The General Fund had \$10,913,818 in revenues, which shows an increase of \$490,468 from 2023 and \$12,113,622 in expenditures, a increase of \$2,096,708 from 2023, in the current year. The General Fund's fund balance increased \$77,176 in 2024.

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2024

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 2024 compared to 2023.

TABLE 1 Condensed Statement of Net Position September 30, 2024 and 2023						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current assets	\$ 17,927,238	16,101,795	3,182,726	4,474,729	21,109,964	20,576,524
Non-current assets	59,336,541	56,686,510	54,834,158	51,820,262	114,170,699	108,506,772
Total Assets	<u>77,263,779</u>	<u>72,788,305</u>	<u>58,016,884</u>	<u>56,294,991</u>	<u>135,280,663</u>	<u>129,083,296</u>
Deferred Outflows	<u>2,819,756</u>	<u>4,246,210</u>	<u>179,982</u>	<u>271,035</u>	<u>2,999,738</u>	<u>4,517,245</u>
Liabilities						
Current liabilities	2,512,869	2,259,827	2,403,728	1,864,561	4,916,597	4,124,388
Non-current liabilities	26,303,326	26,457,496	14,598,618	14,889,262	40,901,944	41,346,758
Total Liabilities	<u>28,816,195</u>	<u>28,717,323</u>	<u>17,002,346</u>	<u>16,753,823</u>	<u>45,818,541</u>	<u>45,471,146</u>
Deferred Inflows	<u>6,228,384</u>	<u>5,499,797</u>	<u>18,118</u>	<u>1,769</u>	<u>6,246,502</u>	<u>5,501,566</u>
Net Position						
Investment in capital assets, net of related debt	48,602,510	47,101,939	38,071,463	35,004,588	86,673,973	82,106,527
Restricted net assets	7,707,976	676,227	375,119	1,473,872	8,083,095	2,150,099
Unrestricted	(11,271,530)	(4,960,771)	2,729,820	3,331,974	(8,541,710)	(1,628,797)
Total Net Position	<u>\$ 45,038,956</u>	<u>42,817,395</u>	<u>41,176,402</u>	<u>39,810,434</u>	<u>86,215,358</u>	<u>82,627,829</u>

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2024

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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

Governmental Activities

Total net position increased \$2,221,561 as a result primarily due to an increase in grant revenues received for capital projects.

Unrestricted cash decreased in 2024 from \$8,622,528 as reported in 2023 to \$6,898,628. In addition, restricted cash decreased \$5,735,931 in 2024 from \$14,738,490 as reported in 2023 to \$9,002,559. The decrease in restricted cash is primarily due to use on specific purposes such as capital projects.

Business-type activities

Net position for the business-type activities was \$41,176,402 an increase of \$1,365,968, primarily due to an increase of \$2,135,584 in charges for services in the water and sewer fund.

Table 2 provides a summary of the City's changes in net position for 2024 compared to 2023.

TABLE 2						
Condensed Statement of Activities						
September 30, 2024 and 2023						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues	\$ 6,800,022	8,461,571	12,647,565	13,461,854	19,447,587	21,923,425
General revenues	9,884,789	10,008,687	555,170	449,741	10,439,959	10,458,428
Total revenues	<u>16,684,811</u>	<u>18,470,258</u>	<u>13,202,735</u>	<u>13,911,595</u>	<u>29,887,546</u>	<u>32,381,853</u>
Expenses:						
General government	3,404,185	3,558,090	-	-	3,404,185	3,558,090
Public safety	8,784,522	8,612,247	-	-	8,784,522	8,612,247
Public works	1,263,297	1,069,766	-	-	1,263,297	1,069,766
Culture and recreation	2,184,606	1,394,861	-	-	2,184,606	1,394,861
Interest on long-term debt	226,640	238,236	-	-	226,640	238,236
Water and sewer	-	-	9,159,371	8,960,151	9,159,371	8,960,151
Solid waste	-	-	1,277,396	1,178,403	1,277,396	1,178,403
Total expenses	<u>15,863,250</u>	<u>14,873,200</u>	<u>10,436,767</u>	<u>10,138,554</u>	<u>26,300,017</u>	<u>25,011,754</u>
Transfers	<u>1,400,000</u>	<u>1,080,000</u>	<u>(1,400,000)</u>	<u>(1,080,000)</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in net assets	2,221,561	4,677,058	1,365,968	2,693,041	3,587,529	7,370,099
Net Position - beginning, as restated	42,817,395	38,140,337	39,810,434	37,117,393	82,627,829	75,257,730
Net Position - ending	<u>\$ 45,038,956</u>	<u>42,817,395</u>	<u>41,176,402</u>	<u>39,810,434</u>	<u>86,215,358</u>	<u>82,627,829</u>

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2024

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, 2024

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 2024 compared to 2023.

TABLE 3
Condensed Sources, Uses and Changes in Fund Balance - General Fund
For the year ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Sources:				
<i>Revenues:</i>				
Property taxes	5,869,592	5,781,688	87,904	2%
General Sales taxes	2,836,380	2,937,103	(100,723)	-3%
Franchise fees	83,491	104,103	(20,612)	-20%
Licenses and permit fees	181,616	154,868	26,748	17%
Intergovernmental	1,455,244	995,857	459,387	46%
Charges for services	83,591	51,214	32,377	63%
Fines and forfeitures	306,004	329,234	(23,230)	-7%
Investment earnings	62,642	33,677	28,965	86%
Miscellaneous	35,258	35,609	(351)	-1%
<i>Other Sources:</i>				
Proceeds from loans	-	226,330	(226,330)	-100%
Sale of capital assets	52,640	88,943	(36,303)	-41%
Insurance proceeds	51,782	75,170	(23,388)	-31%
Transfers in	1,987,554	1,080,000	907,554	84%
Total sources	<u>13,005,794</u>	<u>11,893,796</u>	<u>1,111,998</u>	9%
Uses:				
<i>Expenditures:</i>				
Personnel services	8,750,323	7,021,460	1,728,863	25%
Supplies	119,621	574,869	(455,248)	-79%
Contractual	2,504,783	2,031,712	473,071	23%
Capital outlay	515,283	226,330	288,953	128%
Debt service	223,612	162,546	61,066	38%
<i>Other Uses:</i>				
Transfers out	814,996	801,068	13,928	2%
Total uses	<u>12,928,618</u>	<u>10,817,985</u>	<u>2,110,633</u>	20%
Change in Fund Balance	77,176	1,075,811	(998,635)	-93%
Beginning Fund Balance	<u>6,249,441</u>	<u>5,173,630</u>		
Ending Fund Balance	<u><u>6,326,617</u></u>	<u><u>6,249,441</u></u>		

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2024

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 2024, 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, 2024 and 2023.

TABLE 4
Schedule of Capital Assets (Net of Accumulated Depreciation)
September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 11,742,761	11,742,761	1,237,833	1,218,870	12,980,594	12,961,631
Construction in progress	6,338,161	9,566,430	10,981,503	4,873,113	17,319,664	14,439,543
Buildings & improvements	2,210,125	2,273,071	-	-	2,210,125	2,273,071
Infrastructure	27,875,527	16,890,249	38,787,703	39,685,718	66,663,230	56,575,967
Machinery & equipment	2,167,408	1,475,509	1,234,254	170,839	3,401,662	1,646,348
Total	<u>\$ 50,333,982</u>	<u>41,948,020</u>	<u>52,241,293</u>	<u>45,948,540</u>	<u>102,575,275</u>	<u>87,896,560</u>

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

GENERAL LONG-TERM DEBT

At September 30, 2024, the City had \$22,404,753 outstanding debt obligations, which included \$469,715 of compensated absences payable.

TABLE 5
Schedule of Long-term Debt
September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	\$ 2,521,000	2,940,000	-	-	2,521,000	2,940,000
Special Limited Obligation Bonds	3,780,000	3,940,000	-	-	3,780,000	3,940,000
Revenue Refunding Bonds	-	-	10,295,000	10,904,000	10,295,000	10,904,000
Special Obligation Bonds	-	-	-	-	-	-
Capital Improvement Loans	895,673	960,565	-	-	895,673	960,565
Revolving Loans	-	-	1,186,535	1,672,399	1,186,535	1,672,399
Equipment Installment Loans	630,645	325,788	2,572,595	1,434,514	3,203,240	1,760,302
Add: Bond Premium	53,590	56,830	-	-	53,590	56,830
Compensated Absences	446,129	470,257	23,586	20,325	469,715	490,582
Total	<u>\$ 8,327,037</u>	<u>8,693,440</u>	<u>14,077,716</u>	<u>14,031,238</u>	<u>22,404,753</u>	<u>22,724,678</u>

CITY OF GAUTIER, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2024

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, 2024

	Governmental	Business-Type	Total
ASSETS			
Current Assets			
Cash	\$ 6,898,628	4,226,003	11,124,631
Receivables	8,108,147	1,751,580	9,859,727
Interfund balance	2,794,857	(2,794,857)	-
Prepaid	125,606	-	125,606
Total Current Assets	17,927,238	3,182,726	21,109,964
Noncurrent Assets			
Restricted and noncurrent cash	9,002,559	2,592,865	11,595,424
Capital assets			
Land and construction in progress	18,080,922	12,219,336	30,300,258
Other capital assets (net of accumulated depreciation)	32,253,060	40,021,957	72,275,017
Total Noncurrent Assets	59,336,541	54,834,158	114,170,699
Total Assets	77,263,779	58,016,884	135,280,663
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pensions	2,819,756	179,982	2,999,738
Total Deferred Outflow of Resources	2,819,756	179,982	2,999,738
LIABILITIES			
Current Liabilities:			
Claims and wages payable	1,397,341	420,154	1,817,495
Accrued interest payable	30,859	111,638	142,497
Retainage payable	176,397	255,022	431,419
Capital debt			
Bonds payable	588,000	626,000	1,214,000
Notes payable	66,404	457,904	524,308
Equipment installment loans	232,207	525,997	758,204
Non-capital debt			
Compensated absences payable	21,661	7,013	28,674
Total Current Liabilities	2,512,869	2,403,728	4,916,597
Noncurrent Liabilities:			
Capital debt:			
Bonds payable	5,766,590	9,669,000	15,435,590
Notes payable	829,269	728,631	1,557,900
Equipment installment loans	398,438	2,046,598	2,445,036
Non-capital debt			
Compensated absences payable	424,468	16,573	441,041
Customer deposits	-	932,419	932,419
Net pension liability	18,884,561	1,205,397	20,089,958
Total Noncurrent Liabilities	26,303,326	14,598,618	40,901,944
Total Liabilities	28,816,195	17,002,346	45,818,541
DEFERRED INFLOW OF RESOURCES			
Property tax for future reporting period	5,944,531	-	5,944,531
Deferred amount on pension	283,853	18,118	301,971
Total Deferred Inflows of Resources	6,228,384	18,118	6,246,502
NET POSITION			
Net investment in capital assets	48,602,510	38,071,463	86,673,973
Restricted Net Position:			
Restricted for debt service	985,040	375,119	1,360,159
Restricted for unemployment compensation	4,872	-	4,872
Restricted for grant purposes	6,718,064	-	6,718,064
Unrestricted	(11,271,530)	2,729,820	(8,541,710)
Total Net Position	\$ 45,038,956	41,176,402	86,215,358

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, 2024

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	\$ 3,404,185	181,616	29,552	-	(3,193,017)		(3,193,017)
Public safety	8,784,522	346,468	198,472	696,991	(7,542,591)		(7,542,591)
Public works	1,263,297	-	-	4,225,611	2,962,314		2,962,314
Culture, recreation and community services	2,184,606	587,111	250,000	284,201	(1,063,294)		(1,063,294)
Interest on long-term debt	226,640	-	-	-	(226,640)		(226,640)
Total governmental activities	<u>15,863,250</u>	<u>1,115,195</u>	<u>478,024</u>	<u>5,206,803</u>	<u>(9,063,228)</u>		<u>(9,063,228)</u>
Business-type activities:							
Water and sewer	9,159,371	10,654,020	-	354,217		1,848,866	1,848,866
Solid waste	1,277,396	1,639,328	-	-		361,932	361,932
Total business-type activities	<u>10,436,767</u>	<u>12,293,348</u>	<u>-</u>	<u>354,217</u>		<u>2,210,798</u>	<u>2,210,798</u>
Total government	<u>\$ 26,300,017</u>	<u>13,408,543</u>	<u>478,024</u>	<u>5,561,020</u>		<u>2,210,798</u>	<u>(6,852,430)</u>
General Revenues:							
Taxes:							
Property taxes, general					4,417,970	-	4,417,970
Property taxes, debt service					1,036,871	-	1,036,871
Property taxes, community support					126,184	-	126,184
Property taxes, in lieu					414,751	-	414,751
General sales and use taxes					2,836,380	-	2,836,380
Road and bridge privilege taxes					551,940	-	551,940
Franchise taxes					83,491	-	83,491
Grants and contributions not restricted to a special purpose					164,439	-	164,439
Unrestricted investment earnings					113,084	56,886	169,970
Miscellaneous					139,679	498,284	637,963
Total general revenues					<u>9,884,789</u>	<u>555,170</u>	<u>10,439,959</u>
Transfers					1,400,000	(1,400,000)	-
Total general revenues and transfers					<u>11,284,789</u>	<u>(844,830)</u>	<u>10,439,959</u>
Changes in net position					2,221,561	1,365,968	3,587,529
Net position - beginning					42,817,395	39,810,434	82,627,829
Net position - ending					<u>\$ 45,038,956</u>	<u>41,176,402</u>	<u>86,215,358</u>

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

City of Gautier, Mississippi
Balance Sheet – Governmental Funds
September 30, 2024

	Major Funds					
	Town Commons					Total Governmental Funds
	General Fund	ARPA Fund	Park Project Fund	Retail Dev Complex Fund	Other Governmental Funds	
ASSETS						
Cash	\$ 6,085,585	1,334,136	6,043	4,377,704	3,362,589	15,166,057
Receivables:						
Property tax	5,882,459	-	-	-	140,101	6,022,560
Sales tax	405,991	-	-	-	-	405,991
Franchise taxes	142,299	-	-	-	-	142,299
Intergovernmental	32,811	480,039	-	-	192,584	705,434
Court fines & fees	803,299	-	-	-	-	803,299
Due from other funds	298,517	2,483,800	-	-	56,650	2,838,967
Total Assets	<u>13,650,961</u>	<u>4,297,975</u>	<u>6,043</u>	<u>4,377,704</u>	<u>3,751,924</u>	<u>26,084,607</u>
LIABILITIES						
Claims payable	191,870	378,514	3,400	-	165,775	739,559
Wages payable	478,779	6,936	-	-	-	485,715
Retainage payable	-	115,674	-	-	60,723	176,397
Due to other funds	44,110	-	-	-	-	44,110
Total Liabilities	<u>714,759</u>	<u>501,124</u>	<u>3,400</u>	<u>-</u>	<u>226,498</u>	<u>1,445,781</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes-future reporting period	5,806,286	-	-	-	138,245	5,944,531
Unavailable revenue-fines	803,299	-	-	-	-	803,299
Total Deferred Inflows of Resources	<u>6,609,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,245</u>	<u>6,747,830</u>
FUND BALANCES						
Restricted:						
Grant/bond purposes	-	-	2,643	4,377,703	2,337,718	6,718,064
Unemployment compensation	4,872	-	-	-	-	4,872
Debt service	-	-	-	-	985,040	985,040
Committed:						
Community support	-	-	-	-	1,856	1,856
Assigned:						
Emergency travel fund	1,147	-	-	-	-	1,147
Unassigned	6,320,598	3,796,851	-	-	62,567	10,180,016
Total Fund Balances	<u>6,326,617</u>	<u>3,796,851</u>	<u>2,643</u>	<u>4,377,703</u>	<u>3,387,181</u>	<u>17,890,995</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,650,961</u>	<u>4,297,975</u>	<u>6,043</u>	<u>4,377,703</u>	<u>3,751,924</u>	<u>26,084,606</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, 2024

Total governmental funds balance **\$ 17,890,995**

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	\$ 58,220,316	
Less: accumulated depreciation	<u>(7,886,334)</u>	50,333,982

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)	\$ (6,354,590)	
Notes payable	(895,673)	
Equipment installment loans payable	(630,645)	
Compensated absences	<u>(446,129)</u>	(8,327,037)

Other long term assets are not available to pay or current period expenditures and therefore are deferred in the funds.

Court fines receivable	<u>\$ 803,299</u>	803,299
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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		(18,884,561)
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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	\$ 2,819,756	
Deferred inflows of resources related to pensions	<u>(283,853)</u>	2,535,903

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	\$ 889,300	
Estimated claims payable	<u>(172,066)</u>	717,234

Accrued interest not due and payable in the current period expenditures and, therefore, not reported in the funds.

		<u>(30,859)</u>
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Net position of governmental activities		<u><u>\$ 45,038,956</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 Revenues, Expenditures and
Changes in Fund Balance – Governmental Funds
For the Fiscal Year Ended September 30, 2024

	Major Funds					
	Town Common: Town Center					
	General	ARPA	Park	Retail Dev	Other	Total
	Fund	Fund	Project	Complex	Governmental	Governmental
	Fund	Fund	Fund	Fund	Funds	Funds
Revenues						
Property taxes	\$5,869,592	-	-	-	126,184	5,995,776
General sales and use taxes	2,836,380	-	-	-	1,195,544	4,031,924
Franchise fees	83,491	-	-	-	-	83,491
Licenses and permit fees	181,616	-	-	-	-	181,616
Intergovernmental	1,455,244	1,576,151	210,000	-	1,866,463	5,107,858
Charges for services	83,591	-	-	-	403,623	487,214
Fines and forfeitures	306,004	-	-	-	-	306,004
Investment earnings	62,642	-	5,523	26,264	15,957	110,386
Miscellaneous	35,258	-	-	-	214,750	250,008
Total Revenues	10,913,818	1,576,151	215,523	26,264	3,822,521	16,554,277
Expenditures						
General government	2,913,458	-	-	-	-	2,913,458
Public safety	6,860,686	6,936	-	-	88,731	6,956,353
Public works	841,989	-	-	-	24,391	866,380
Culture & recreation	758,594	-	53,388	-	787,801	1,599,783
Capital outlay	515,283	-	5,193,006	124,275	3,916,302	9,748,866
Debt service:						
Principal	185,035	-	-	-	579,000	764,035
Interest and bond issue costs	38,577	-	-	-	192,131	230,708
Total Expenditures	12,113,622	6,936	5,246,394	124,275	5,588,356	23,079,583
Excess (Deficiency) of Revenues						
Over Expenditures	(1,199,804)	1,569,215	(5,030,871)	(98,011)	(1,765,835)	(6,525,306)
Other Financing Sources (Uses)						
Lease proceeds	-	-	-	-	425,000	425,000
Sale of capital assets	52,640	-	-	-	-	52,640
Insurance proceeds	51,782	-	-	-	-	51,782
Transfers in	1,987,554	-	2,833	-	814,996	2,805,383
Transfers out	(814,996)	-	-	-	(590,387)	(1,405,383)
Total Other Financing Sources						
(Uses)	1,276,980	-	2,833	-	649,609	1,929,422
Net changes in fund balances	77,176	1,569,215	(5,028,038)	(98,011)	(1,116,226)	(4,595,884)
Fund balances - beginning	6,249,441	2,227,636	5,030,681	4,475,714	4,503,407	22,486,879
Fund balances - ending	6,326,617	3,796,851	2,643	4,377,703	3,387,181	17,890,995

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, 2024

Net Change in Fund Balances - total governmental funds **\$ (4,595,884)**

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	\$ 9,748,866	
Depreciation	<u>(1,276,815)</u>	8,472,051

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 \$86,089. (86,089)

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 equipment installment loans		(425,000)
Debt retirement		764,035

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. 23,414

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 and deferrals	(1,987,663)
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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	828
Amortization of bond premium	3,240
Compensated absences	24,128

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>28,501</u>
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Change in net position of governmental activities **\$ 2,221,561**

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, 2024

	Business-type Activities			Governmental Activities
	Water and Sewer Funds Combined	Solid Waste Fund	Total	Self Insurance Fund
ASSETS				
Current Assets				
Cash	\$ 4,114,984	111,019	4,226,003	735,130
Receivables:				
Customer accounts, net	1,360,985	281,115	1,642,100	-
Other receivables	109,480	-	109,480	28,564
Due from other funds	-	143,934	143,934	-
Prepaid insurance	-	-	-	125,606
Total Current Assets	<u>5,585,449</u>	<u>536,068</u>	<u>6,121,517</u>	<u>889,300</u>
Noncurrent Assets				
Restricted and noncurrent cash	2,592,865	-	2,592,865	-
Capital assets				
Land and construction in progress	12,219,336	-	12,219,336	-
Other capital assets, net	40,018,263	3,694	40,021,957	-
Total Noncurrent Assets	<u>54,830,464</u>	<u>3,694</u>	<u>54,834,158</u>	<u>-</u>
Total Assets	<u>60,415,913</u>	<u>539,762</u>	<u>60,955,675</u>	<u>889,300</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	179,982	-	179,982	-
Total Deferred Inflows of Resources	<u>179,982</u>	<u>-</u>	<u>179,982</u>	<u>-</u>
LIABILITIES				
Current Liabilities				
Claims and wages payable	420,154	-	420,154	172,066
Accrued interest	111,638	-	111,638	-
Retainage payable	255,022	-	255,022	-
Due to other funds	2,938,791	-	2,938,791	-
Capital debt:				
Bonds payable	626,000	-	626,000	-
Notes payable	457,904	-	457,904	-
Equipment installment loans payable	525,997	-	525,997	-
Non-capital debt:				
Compensated absences payable	7,013	-	7,013	-
Total Current Liabilities	<u>5,342,519</u>	<u>-</u>	<u>5,342,519</u>	<u>172,066</u>
Noncurrent Liabilities				
Capital debt:				
Bonds payable	9,669,000	-	9,669,000	-
Notes payable	728,631	-	728,631	-
Equipment installment loans payable	2,046,598	-	2,046,598	-
Non-capital debt:				
Compensated absences payable	16,573	-	16,573	-
Customer deposits	932,419	-	932,419	-
Net pension liability	1,205,397	-	1,205,397	-
Total Noncurrent Liabilities	<u>14,598,618</u>	<u>-</u>	<u>14,598,618</u>	<u>-</u>
Total Liabilities	<u>19,941,137</u>	<u>-</u>	<u>19,941,137</u>	<u>172,066</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	18,118	-	18,118	-
Total Deferred Inflows of Resources	<u>18,118</u>	<u>-</u>	<u>18,118</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	38,067,769	3,694	38,071,463	-
Restricted Net Position:				
Restricted for debt service	375,119	-	375,119	-
Unrestricted	2,193,752	536,068	2,729,820	717,234
Total Net Position	<u>\$ 40,636,640</u>	<u>539,762</u>	<u>41,176,402</u>	<u>717,234</u>

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, 2024

	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	\$ 10,654,020	1,639,328	12,293,348	-
Employee contributions	-	-	-	1,703,416
Insurance claim reimbursements	-	-	-	100,838
Miscellaneous operating revenues	498,284	-	498,284	-
Total operating revenues	11,152,304	1,639,328	12,791,632	1,804,254
Operating Expenses:				
Personnel services	690,929	-	690,929	-
Wastewater treatment	2,680,872	-	2,680,872	-
Privatization costs	2,458,163	-	2,458,163	-
Waste collection and disposal	-	1,277,396	1,277,396	-
Supplies	291,678	-	291,678	-
Maintenance and repairs	286,726	-	286,726	-
Other contractual services and charges	887,229	-	887,229	552,989
Claims and estimate changes	-	-	-	1,225,462
Depreciation and amortization	1,467,856	-	1,467,856	-
Total operating expenses	8,763,453	1,277,396	10,040,849	1,778,451
Operating income (loss)	2,388,851	361,932	2,750,783	25,803
Non-operating Revenues (Expenses)				
Interest and investment revenue	47,904	-	47,904	2,698
Insurance proceeds	8,982	-	8,982	-
Interest expense and bond issue costs	(395,918)	-	(395,918)	-
Grant revenue	354,217	-	354,217	-
Transfers out	(1,100,000)	(300,000)	(1,400,000)	-
Total non-operating Revenues (Expenses)	(1,084,815)	(300,000)	(1,384,815)	2,698
Change in net position	1,304,036	61,932	1,365,968	28,501
Net position - beginning	39,332,604	477,830	39,810,434	688,733
Net position - ending	\$ 40,636,640	539,762	41,176,402	717,234

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, 2024

	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	\$ 10,413,820	1,572,434	11,986,254	-
Cash received for premiums	-	-	-	1,712,189
Other operating receipts	498,284	-	498,284	73,462
Cash paid to employees	(560,570)	-	(560,570)	-
Cash paid to suppliers	(291,678)	-	(291,678)	-
Cash paid to contractors	(6,166,176)	(1,277,396)	(7,443,572)	-
Cash paid for judgements and claims	-	-	-	(1,161,773)
Cash paid for administrative services	-	-	-	(552,989)
Net cash provided by (used in) operating activities	3,893,680	295,038	4,188,718	70,889
Cash Flows From Non-Capital Financing Activities				
Grant revenues	969,407	-	969,407	-
Insurance proceeds	8,982	-	8,982	-
Advances from (to) other funds	1,412,346	(294,610)	1,117,736	-
Net cash flows provided by (used in) non-capital financing activities	2,390,735	(294,610)	2,096,125	-
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(7,766,305)	-	(7,766,305)	-
Net gain on disposal of capital assets	5,696	-	5,696	-
Repayment of debt	(1,336,783)	-	-	-
Proceeds from issuance of debt	1,380,000	-	1,380,000	-
Interest and amortization on debt	(398,220)	-	(398,220)	-
Net cash provided by (used in) capital and related financing activities	(8,115,612)	-	(6,778,829)	-
Cash Flows From Investing Activities				
Interest received	47,904	-	47,904	2,698
Net cash flows provided by (used in) investing activities	47,904	-	47,904	2,698
Net increase (decrease) in cash	(1,783,293)	428	(1,782,865)	73,587
Cash - October 1	8,491,142	110,591	8,601,733	661,543
Cash - September 30	\$ 6,707,849	111,019	6,818,868	735,130

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, 2024

	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)	\$ 2,388,851	361,932	2,750,783	25,803
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	1,467,856	-	1,467,856	-
(Increase) decrease in assets:				
Accounts receivable	(278,037)	(66,894)	(344,931)	(27,376)
Prepaid premiums	-	-	-	8,773
Customer deposits	37,837	-	37,837	-
Increase (decrease) in liabilities:				
Claims and wages payable	(25,259)	-	(25,259)	63,689
Retainage payable	172,297	-	172,297	-
Compensated absences	3,261	-	3,261	-
Pension liabilities and deferrals	126,874	-	126,874	-
Net cash provided by (used in) operating activities	\$ 3,893,680	295,038	4,188,718	70,889

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, 2024

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 determined it to be a joint venture of the participating agencies. See Note 14 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, 2024

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, 2024

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.

ARPA Fund – This fund has been established to account for the American Rescue Protection Act funds used for various capital projects by the City.

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.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

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.

D. 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.

E. 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.

F. 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."

G. 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.

H. 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, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

I. 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, 2024, 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.

J. 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, 2024

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.

K. 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.

L. 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, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

L. 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 the 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. As of fiscal year ended September 30, 2024, the City had no significant leasing arrangements.

M. Subscription-Based Information Technology Arrangements.

The Governmental Accounts Standards Board (GASB) issued Statement No.96, Subscription-Based Information Technology Arrangements (SBITAs) (GASB 96) 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. GASB 96 was implemented during fiscal year 2023. For the year ended September 30, 2024, the city did not have any material SBITAs to report.

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.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

O. Compensated Absences (Continued)

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.

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.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

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.

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, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

U. Reporting Changes and New Accounting Pronouncements for Future Implementation

Reporting Changes

GASB 100, Accounting Changes and Error Corrections, was implemented during the 2024 fiscal year. This Statement is an amendment of GASB Statement 62, Codification of Accounting and Financial Reporting Guidance. The purpose of the standard is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for making decisions or assessing accountability.

Note 2 – Cash

A summary of cash (including restricted cash) at September 30, 2024 is as follows:

	Pooled Cash Deposits	Cash Deposits	Cash Held by Fiscal Agent	Cash on Hand	Total
Governmental Activities					
General Fund	\$ 5,577,780	\$ 506,255	\$ -	\$ 1,550	\$ 6,085,585
ARPA Fund	1,334,136	-	-	-	1,334,136
Town Commons Park Project Fund	-	6,043	-	-	6,043
Town Commons Retail Dev Complex	-	4,377,704	-	-	4,377,704
Other Nonmajor Governmental Funds	2,277,712	1,084,651	176	50	3,362,589
Total governmental funds	9,189,628	5,974,653	176	1,600	15,166,057
Self Insurance Fund	-	660,677	74,453	-	735,130
Total governmental activities	9,189,628	6,635,330	74,629	1,600	15,901,187
Business-type Activities					
Water and Sewer Funds	3,958,296	2,748,956	-	600	6,707,852
Solid Waste Fund	111,019	-	-	-	111,019
Total business-type activities	4,069,315	2,748,956	-	600	6,818,871
Total cash and cash equivalents	\$ 13,258,943	9,384,286	74,629	2,200	22,720,058

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 \$22,720,058 with city's total deposits with financial institutions at September 30, 2024. The bank balance was \$24,571,394. The amount of \$74,453 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, 2024

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, 2024:

Governmental Activities

Cash

Restricted for specific purpose	\$ 8,970,237
Restricted for unemployment compensation	4,872
Restricted for debt service	20,863
Restricted for community support	6,587
Total governmental activities	<u>9,002,559</u>

Business-type Activities

Cash

Noncurrent cash for customer deposits	974,126
Restricted for specific purpose	159,852
Restricted for debt service	1,458,887
Total business-type activities	<u>2,592,865</u>

Total restricted and noncurrent cash - government-wide	<u><u>\$ 11,595,424</u></u>
--	-----------------------------

Note 3 – Receivables

A. Governmental Activities

Receivables in the governmental activities at September 30, 2024, consisted of the following:

Taxes receivable:	
Property taxes	
Current	\$ 78,029
For future reporting period	5,944,531
Total property taxes receivable	<u>6,022,560</u>
Intergovernmental receivable:	
Sales taxes	405,991
Franchise taxes	142,299
County road taxes	19,572
State and federal grants	685,862
Total intergovernmental	<u>1,253,724</u>
Court fines receivable	16,065,988
Less: allowance for credit losses	<u>(15,262,689)</u>
Total court fines receivable, net	<u>803,299</u>
Self Insurance Fund	
Insurance rebates receivable	28,564
Total receivable - governmental activities	<u><u>\$ 8,108,147</u></u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 3 – Receivables (Continued)

B. Business-type Activities

Receivable in the business-type activities at September 30, 2024, consisted of the following:

Intergovernmental receivable:	
Federal and state grants	109,480
Total intergovernmental	<u>109,480</u>
Customer accounts receivable:	
Customer utility charges (billed)	3,654,695
Customer accounts, earned but unbilled	823,389
Less: allowance for credit losses	<u>(2,835,984)</u>
Total customer accounts receivable, net	<u>1,642,100</u>
Total receivable - business-type activities	<u>\$ 1,751,580</u>

All trade receivables are shown net of an allowance for credit losses. At September 30, 2024, the allowance for credit losses was \$2,835,984. Of that total, \$2,672,327 has been provided in the Water and Sewer Enterprise Fund and \$163,657 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, 2024, the City had the following transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Governmental Activities	Business-type Activities	<u>\$ 1,400,000</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 from other funds.

<u>Receivable</u>	<u>Payable</u>	<u>Amount</u>
General Fund	Water & Sewer Fund	\$ 298,517
ARPA Fund	Water & Sewer Fund	2,483,800
Nonmajor Funds	General Fund	44,110
Nonmajor Funds	Water & Sewer Fund	12,540
Solid Waste Fund	Water & Sewer Fund	143,934
		<u>\$ 2,982,901</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

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	\$ 1,100,000
General Fund	Solid Waste Fund	300,000
General Fund	Non-major Funds	587,554
Non-Major Funds	General Fund	814,996
Town Center Complex Fund	Non-major Funds	2,833
		<u>\$ 2,805,383</u>

Note 5 – Capital assets

A. Governmental Activities

The following is a summary of governmental capital assets activity for the year ended September 30, 2024:

	Balance 10/1/2023	Additions	Adjustments/ Sales	Balance 9/30/2024
Capital assets not being depreciated/amortized:				
Land	\$ 11,742,761	-	-	11,742,761
Construction in Progress	9,566,430	8,516,367	(11,744,636)	6,338,161
Total	<u>21,309,191</u>	<u>8,516,367</u>	<u>(11,744,636)</u>	<u>18,080,922</u>
Capital assets being depreciated/amortized:				
Buildings & Improvements	3,147,307	-	-	3,147,307
Infrastructure	20,889,598	-	11,744,636	32,634,234
Machinery & Equipment	3,664,893	1,232,499	(539,539)	4,357,853
Total	<u>27,701,798</u>	<u>1,232,499</u>	<u>11,205,097</u>	<u>40,139,394</u>
Less accumulated depreciation/amortization for:				
Buildings & Improvements	874,236	62,946	-	937,182
Infrastructure	3,999,349	756,614	2,744	4,758,707
Machinery & Equipment	2,189,384	457,255	(456,194)	2,190,445
Total accumulated depreciation/amortization	<u>7,062,969</u>	<u>1,276,815</u>	<u>(453,450)</u>	<u>7,886,334</u>
Net Capital assets being depreciated/amortized	<u>20,638,829</u>	<u>(44,316)</u>	<u>11,658,547</u>	<u>32,253,060</u>
Total governmental activities capital assets, net	<u>\$ 41,948,020</u>	<u>8,472,051</u>	<u>(86,089)</u>	<u>50,333,982</u>

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

General Government	\$ 71,410
Public Safety	417,544
Public Works	338,061
Culture & Recreation	449,800
	<u>\$ 1,276,815</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

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, 2024:

	Balance 10/1/2023	Additions	Adjustments/ Sales	Balance 9/30/2024
Capital assets not being depreciated/amortized:				
Land	\$ 1,218,870	18,963	-	1,237,833
Construction in Progress	4,873,113	6,557,739	(449,349)	10,981,503
Total	6,091,983	6,576,702	(449,349)	12,219,336
Capital assets being depreciated/amortized:				
Infrastructure	57,463,300	-	449,349	57,912,649
Machinery & Equipment	1,452,241	1,189,603	(221,435)	2,420,409
Total	58,915,541	1,189,603	227,914	60,333,058
Less accumulated depreciation/amortization for:				
Infrastructure	17,777,582	1,347,364	-	19,124,946
Machinery & Equipment	1,281,402	120,492	(215,739)	1,186,155
Total accumulated depreciation/amortization	19,058,984	1,467,856	(215,739)	20,311,101
Net capital assets being depreciated/amortized	39,856,557	(278,253)	443,653	40,021,957
Total business-type activities capital assets, net	\$ 45,948,540	6,298,449	(5,696)	52,241,293

Depreciation and amortization expense of \$1,467,856 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	6,465,403	11,068,572
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	4,873,064	9,065,640
Total government-wide	\$ 11,338,467	20,134,212

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

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, 2024, were \$16,065,988, of which an allowance of \$15,262,689 has been determined as uncollectible with \$803,299 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, 2023, to January 1, 2024. 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, 2024, the amount of this liability was \$172,066.

	<u>Amount</u>
Liability at beginning of year	\$ 108,377
Claims and changes of estimates	1,840,915
Claims payments	<u>(1,777,226)</u>
Liability at end of year	<u><u>\$ 172,066</u></u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 8 – Retirement Plans

A. Defined Benefit Pension 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, 2024, was 17.9% of annual covered payroll. This rate increased as of July 1, 2024 from 17.40%. 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, 2024

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (Continued)

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

At September 30, 2024, the City reported a liability of \$18,884,561 in the governmental activities and \$1,205,397 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, 2024, 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, 2024, the City's proportion was .077%. For the year ended September 30, 2024, the City recognized additional PERS pension expense for governmental activities of \$1,987,663 and for the business-type activities of \$126,874 from the City's proportionate share of pension expense. The total pension expense for governmental activities was \$3,046,388 and for the business-type activities was \$194,452.

At September 30, 2024, 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	\$ 1,016,064	64,855	1,080,919
Changes of assumptions	1,169,707	74,662	1,244,369
Net difference between projected and actual earnings on pension plan investments	62,581	3,993	66,574
Changes in proportion and differences between City contributions and proportionate share on contributions	311,381	19,875	331,256
City's contributions subsequent to the measurement date	260,023	16,597	276,620
Total deferred outflows related to pensions	<u>\$ 2,819,756</u>	<u>179,982</u>	<u>2,999,738</u>

At September 30, 2024, 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	\$ 283,853	18,118	301,971
Total	<u>\$ 283,853</u>	<u>\$ 18,118</u>	<u>\$ 301,971</u>

Within the deferred outflows, a net amount of \$276,620 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, 2024.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (Continued)

Other deferred pension amounts, netting to \$2,421,147 will be recognized in pension expense as follows:

Year Ending September 30,	
2025	\$ 1,121,558
2026	1,499,331
2027	(36,540)
2028	(163,202)
	<u>\$ 2,421,147</u>

Actuarial assumptions

The total pension liabilities in the June 30, 2024, actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	2.40 percent
Salary Increase	2.65-17.90 percent, including inflation
Investment Rate of Return	7.00 percent, (net of 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, 2024, 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 PERS 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) were 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. The most recent 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 Equities	25.00 %	5.15
International Equities	20.00	5.00
Global Equities	12.00	5.15
Fixed Income	18.00	2.75
Real Estate	10.00	3.50
Private Equity	10.00	6.20
Infrastructure	2.00	3.85
Private Credit	2.00	4.90
Cash Equivalents	1.00	0.50
Total	<u>100.00 %</u>	

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (Continued)

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 (17.90 percent for fiscal year 2025, 18.40 percent for fiscal year 2026, and 22.40 percent for fiscal year 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	\$ 26,039,510	\$ 20,089,958	\$ 15,220,701

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, 2024, 2023 and 2022 were \$1,037,535, \$1,106,778, and \$1,018,283 respectively, which equaled the required contributions for each year.

B. Deferred Compensation Plan

The City offers its employees a voluntary deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The assets of the plan are held in trust for the exclusive benefit of participants and their beneficiaries. The requirements of Internal Revenue Code Section 457(g) prescribe that the City does not own the amounts deferred by employees, including the related income on those amounts. Additionally, the City does not have fiduciary accountability for the plan. Accordingly, the assets and the liability for compensation deferred by plan participants, including earnings on plan assets, are not included in the City's financial statements.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 9 – Long-term Debt

Debt outstanding at September 30, 2024 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	\$ 2,521,000	1.75%	09/30/30
Special Limited Obligation Bonds, Series 2019	4,390,000	3,780,000	3-00-4.00%	03/01/41
Total Obligation Bonds		<u>6,301,000</u>		
B. Notes Payable				
Notes Payable-MDA Cap Improv Loan	763,087	480,090	2.00%	02/01/36
Notes Payable-SMPDD Cap Improv Loan	500,000	415,583	2.75%	04/01/36
Total Notes Payable		<u>895,673</u>		
C. Equipment Installment Loans:				
Hancock Bank				
secured by AS400 Network, \$10,498 annually	46,760	10,096	3.98%	06/04/25
South Mississippi Planning and Development				
secured by three Police Cars, \$27,360 annually	126,201	26,937	2.75%	10/01/25
Community Bank				
secured by Ford Expedition - HIDTA, \$14,024 annually	39,347	13,559	2.20%	08/01/25
Community Bank				
secured by 2024 E-One Pumper Truck, \$120,664 annually	467,500	425,000	12.00%	08/01/28
Cadence Bank				
secured by five 2023 Ford Explorers, \$84,258 annually	226,330	155,053	5.59%	07/25/26
Total Equipment Installment Loans		<u>630,645</u>		
Total governmental activities		<u>7,827,318</u>		
Business-type Activities:				
A. Bonds				
Revenue Refunding Bonds, Series 2018	4,000,000	3,105,000	4.00-4.375%	05/01/35
Revenue Refunding Bonds, Series 2019	6,000,000	5,130,000	2.50-3.50%	07/01/33
Revenue Refunding Bonds, Series 2020	2,579,000	2,060,000	1.75%	07/01/33
Total Bonds Payable		<u>10,295,000</u>		
B. Notes Payable				
Secured by sales tax revenue				
State Revolving Fund Loan, 2006, \$7,877 monthly	1,288,485	54,823	1.75%	04/01/25
State Revolving Fund Loan, 2006, \$10,949 monthly	1,865,320	173,025	1.75%	01/01/26
State Revolving Fund Loan, 2006, \$9,666 monthly	1,760,448	524,405	2.75%	06/01/29
Drinking Water System Impr. Revolving Loan, \$9,019 monthly	1,344,987	140,792	3.56%	01/01/26
Drinking Water System Impr. Revolving Loan, \$2,150 monthly	422,610	85,209	1.95%	02/01/28
Drinking Water System Impr. Revolving Loan, \$3,766 monthly	740,239	208,281	1.95%	05/01/29
Total Notes Payable		<u>1,186,535</u>		
C. Equipment Installment Loans:				
Bancorpsouth				
secured by water meters, \$287,450 annually	3,235,000	1,192,595	3.29%	04/04/29
Trustmark National				
secured by public works equipment	1,380,000	1,380,000	5.15%	11/07/23
Total Equipment Installment Loans		<u>2,572,595</u>		
Total business-type activities		<u>14,054,130</u>		
Total government-wide		<u>\$ 21,881,448</u>		

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 9 – Long-term Debt (Continued)

Governmental Activities

Transactions for the year ended September 30, 2024 are summarized as follows:

	Balance 10/1/2023	Additions	Retirements	Balance 9/30/2024	Due Within one Year
General Obligation Bonds	\$ 2,940,000	-	(419,000)	2,521,000	423,000
Special Obligation Bonds	3,940,000	-	(160,000)	3,780,000	165,000
Notes Payable	960,565	-	(64,892)	895,673	66,404
Equipment Installment Loans	325,788	425,000	(120,143)	630,645	232,207
Compensated Absences	470,257	-	(24,128)	446,129	21,661
	<u>8,636,610</u>	<u>425,000</u>	<u>(788,163)</u>	<u>8,273,447</u>	<u>908,272</u>
Add:					
Bond Premium	56,830	-	(3,240)	53,590	-
	<u>\$ 8,693,440</u>	<u>\$ 425,000</u>	<u>\$ (791,403)</u>	<u>\$ 8,327,037</u>	<u>\$ 908,272</u>

A. Bonds Payable

General Obligation Bonds

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

September 30,	Principal	Interest	Total
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	416,000	14,560	430,560
2030	416,000	7,280	423,280
	<u>\$ 2,521,000</u>	<u>153,947</u>	<u>2,674,947</u>

Special Obligation Bonds

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

September 30,	Principal	Interest	Total
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	195,000	100,882	295,882
2030-2034	1,065,000	403,734	1,468,734
2035-2039	1,255,000	212,036	1,467,036
2040-2041	565,000	19,863	584,863
	<u>\$ 3,780,000</u>	<u>1,213,040</u>	<u>4,993,040</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 9 – Long-term Debt (Continued)

Governmental Activities (Continued)

B. 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>
2025	66,404	21,049	87,454
2026	67,955	19,499	87,454
2027	69,543	17,910	87,454
2028	71,168	16,285	87,454
2029	72,833	14,620	87,454
2030-2034	390,577	46,690	437,268
2035-2036	157,191	5,544	162,735
	<u>\$ 895,673</u>	<u>141,598</u>	<u>1,037,271</u>

C. Equipment Installment Loans

The City has obtained installment 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. The following is a list of assets that secure the current installment loans.

In August 2025, the City financed \$425,000 for a 2024 E-One Rescue Pumper with Community Bank. This loan holds a 3.25% interest rate and 4 annual payments of \$120,664.

<u>Issuer</u>	<u>Equipment</u>	<u>Matures</u>	<u>Original Issue</u>	<u>Stated Interest Rate</u>	<u>Balance as of 9/30/2024</u>
Governmental Activities					
Cadence Bank	5 Police Cars	July 2026	226,330	5.59%	155,053
SMPPD	3 Police Cars	October 2025	126,201	2.75%	26,937
Community Bank	2024 E-One Pumper Truck	August 2028	467,500	3.25%	425,000
Hancock Bank	AS 400 Computer Equipment	June 2025	46,760	3.98%	10,096
Community Bank	2022 Ford Expedition - HIDTA	August 2025	39,347	2.20%	13,559
Total Equipment Installment Loans					<u>630,645</u>

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>
2025	\$ 232,207	24,846	257,053
2026	185,938	18,984	204,922
2027	106,250	14,414	120,664
2028	106,250	14,414	120,664
	<u>\$ 630,645</u>	<u>72,658</u>	<u>703,303</u>

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 9 – Long-term Debt (Continued)

Business-type Activities

Transactions for the year ended September 30, 2024 are summarized as follows:

	Balance 10/1/2023	Additions	Retirements	Balance 9/30/2024	Due Within one Year
Revenue Refunding Bonds	\$ 10,904,000	-	(609,000)	10,295,000	626,000
Notes Payable-Revolving Loans	1,672,399	-	(485,864)	1,186,535	457,904
Equipment Installment Loans	1,434,514	1,380,000	(241,919)	2,572,595	525,997
Compensated Absences	20,325	3,261	-	23,586	7,013
Total business-type activities	<u>\$ 14,031,238</u>	<u>1,383,261</u>	<u>(1,336,783)</u>	<u>14,077,716</u>	<u>1,616,914</u>

A. Bonds Payable

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.

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

September 30,	Principal	Interest	Total
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	712,000	211,261	923,261
2030-2034	3,619,000	761,786	4,380,786
2035-2039	2,930,000	285,216	3,215,216
2040	415,000	5,447	420,447
	<u>\$ 10,295,000</u>	<u>2,313,183</u>	<u>12,608,183</u>

B. Notes Payable

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.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 9 – Long-term Debt (Continued)

Business-type Activities

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>
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	132,782	1,541	134,323
	<u>\$ 1,186,535</u>	<u>55,289</u>	<u>1,241,824</u>

C. Equipment Installment Loans/Notes

The City has obtained installment 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. The following is a list of assets that secure the current installment loans.

<u>Issuer</u>	<u>Equipment</u>	<u>Matures</u>	<u>Original Issue</u>	<u>Stated Interest Rate</u>	<u>Balance as of 9/30/2023</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>

In 2024, the City issued \$1,380,000 General Obligation Note, Series 2023 to purchase new equipment for the public works and utilities department. The loan is payable in 5 equal annual payments of \$276,000 and carries an annual interest rate of 5.15%.

Annual debt requirements of the equipment installment loans and the general obligation note is as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 525,997	135,766	661,763
2026	534,347	78,852	613,199
2027	542,976	56,009	598,985
2028	551,893	32,878	584,771
2029	417,382	9,449	426,831
	<u>\$ 2,572,595</u>	<u>312,954</u>	<u>2,885,549</u>

Compensated Absences

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

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 9 – Long-term Debt (Continued)

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, 2024, the amount of outstanding debt was equal to 7.6% of the latest property assessments.

Note 10 – Net Investment in Capital Assets

Governmental Activities:

Net investment in capital assets:

Capital Assets

Capital assets \$ 58,220,316

Less: accumulated depreciation/amortization (7,886,334)

Less: outstanding balances of borrowings for capital asset acquisition:

Bonds related to capital improvements (6,301,000)

Notes related to capital improvements (895,673)

Equipment installment loans (630,645)

Less: material accounts and retainage payable at year end (724,086)

Add: outstanding restricted cash for capital improvements 6,819,932

Total Net Investment in Capital Assets - Governmental Activities \$ 48,602,510

Business-type activities

Water and Sewer Fund

Net investment in capital assets:

Capital Assets

Capital assets \$ 72,515,442

Less: accumulated depreciation (20,277,843)

Less: outstanding balances of borrowings for capital asset acquisition:

Revenue refunding bonds related to capital improvements (10,295,000)

Revolving loans (1,186,535)

Equipment installment loans (2,572,595)

Less: material accounts and retainage payable at year end (275,552)

Add: outstanding restricted cash for capital improvements 159,852

Net investment in capital assets - Water and Sewer Fund 38,067,769

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 \$ 38,071,463

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 11 – 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, 2024 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.

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 \$2,836,380.

Note 12 – 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 2024 was \$24,163, for calendar year 2023 was \$21,485 and for calendar year 2022 was \$23,116.

Note 13 – 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.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 13 – Commitments and Contingencies (Continued)

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 held a contract with Clearwater Solutions, LLC for operation and maintenance of the City's water and sewer systems through November 2023. The fee under the contract was \$170,690/month and this contract was cancelled in November 2023. During the fiscal year ended September 30, 2024, the City paid a total of \$415,347 to Clearwater Solutions, LLC under this contract.

In November 2023, the City entered into a contract with H2O Innovation Operation and Maintenance, LLC ("H2O") for operation and maintenance of the City's water and sewer systems, streets and drainage systems. The fee under the contract was \$226,226/month for the year ended September 30, 2024. 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, 2024, the City paid a total of \$2,397,999 to H2O under this contract of which \$2,042,816 was allocated to the water and sewer fund and \$355,183 was allocated to the governmental street department.

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, 2024. This amount includes commercial and residential garbage collection. During the fiscal year ended September 30, 2024, the City paid a total of \$1,277,396 to Delta Sanitation of MS, LLC under this contract.

Note 14 – 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 \$127,789 to the Library for the year ended September 30, 2024.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 14 – 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, 2024:

CONDENSED STATEMENT OF NET POSITION

<u>ASSETS</u>	
Current assets	\$ 7,357,125
Restricted assets	6,367,866
Capital assets, net	158,676,030
Total assets	<u>172,401,021</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
	<u>2,773,985</u>
<u>LIABILITIES</u>	
Current liabilities	5,090,303
Long-term liabilities	85,088,400
Total liabilities	<u>90,178,703</u>
<u>NET POSITION</u>	<u>\$ 84,996,303</u>

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

Operating revenue	\$ 21,750,600
Operating expenses	(16,818,705)
Nonoperating revenues	3,375,143
Nonoperating expenditures	(1,797,577)
Change in net position	<u>\$ 6,509,461</u>

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 \$2,680,872 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 2024 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.

City of Gautier, Mississippi
Notes to the Financial Statements
September 30, 2024

Note 15– 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 September 16, 2025, (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:

On September 30, 2024, the City entered into an agreement with Waste Pro of Mississippi, Inc. to begin solid waste collections for the City beginning October 2024. Waste Pro of Mississippi, Inc. will provide solid waste collection and disposal services at a rate of \$27.25 per contractual unit, per month.

In October 2024, the City published its intent to issue \$2,000,000 GO Public Improvements Bonds, Series 2024. The bond is a 20-year bond and will mature 2044.

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, 2024

	Budgeted Amounts		Actual Budgetary Basis	Variances	
				Favorable (Unfavorable)	
	Original	Final		Original to Final	Final to Actual
Revenues:					
Property taxes	5,788,009	5,788,009	5,781,775	-	(6,234)
General sales and use tax	2,825,000	2,825,000	2,838,723	-	13,723
Fines and forfeitures	320,000	320,000	294,420	-	(25,580)
Licenses and permits	116,500	116,500	160,916	-	44,416
Intergovernmental	904,150	1,434,810	1,449,415	530,660	14,605
Franchise fees	108,000	108,000	87,059	-	(20,941)
Investment earnings	-	-	59,158	-	59,158
Miscellaneous	174,000	187,500	318,812	13,500	131,312
Total Revenues	10,235,659	10,779,819	10,990,278	544,160	210,459
Expenditures:					
General government:					
Personnel services	1,708,875	1,709,875	1,652,114	(1,000)	57,761
Supplies	81,100	81,100	45,998	-	35,102
Other services and charges	1,855,125	1,855,125	1,389,474	-	465,651
Capital outlay	39,600	39,600	8,629	-	30,971
Total general government	3,684,700	3,685,700	3,096,215	(1,000)	589,485
Public safety:					
Personnel services	6,740,257	6,740,257	6,305,823	-	434,434
Supplies	368,411	368,411	282,686	-	85,725
Other services and charges	351,200	360,200	270,022	(9,000)	90,178
Capital outlay	21,500	543,160	514,137	(521,660)	29,023
Total public safety	7,481,368	8,012,028	7,372,668	(530,660)	639,360
Public works:					
Personnel services	303,496	303,496	277,691	-	25,805
Supplies	100,000	100,000	46,411	-	53,589
Other services and charges	629,300	629,300	513,764	-	115,536
Capital outlay	95,000	75,000	4,894	20,000	70,106
Total public works	1,127,796	1,107,796	842,760	20,000	265,036
Culture and recreation					
Personnel services	537,204	537,204	521,173	-	16,031
Supplies	136,700	147,600	119,621	(10,900)	27,979
Other services and charges	119,110	124,110	103,179	(5,000)	20,931
Capital outlay	15,400	32,000	31,923	(16,600)	77
Total culture and recreation	808,414	840,914	775,896	(32,500)	65,018
Debt service	223,663	223,663	223,612	-	51
Total Expenditures	13,325,941	13,870,101	12,311,151	(544,160)	1,558,950
Excess (Deficiency) of Revenues					
Over Expenditures	(3,090,282)	(3,090,282)	(1,320,873)	-	1,769,409

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, 2024

	Budgeted Amounts		Actual Budgetary Basis	Variances	
				Favorable (Unfavorable)	
	Original	Final		Original to Final	Final to Actual
Other Financing Sources (Uses):					
Transfers In	2,242,554	2,242,554	1,942,554	-	300,000
Transfers Out	(771,132)	(771,132)	(769,996)	-	1,136
Total Other Financing Sources (Uses)	<u>1,471,422</u>	<u>1,471,422</u>	<u>1,172,558</u>	<u>-</u>	<u>301,136</u>
Net Change in Fund Balance - Budget	<u>(1,618,860)</u>	<u>(1,618,860)</u>	(148,315)	<u>-</u>	<u>2,070,545</u>
	12,478,213	13,022,373			
Net Change in Fund Balance - Budget-Cash Basis			\$ (148,315)		
Revenues per Cash-basis Budget		12,932,832			
Accrual adjustments		<u>27,962</u>	27,962		
Revenues per Fund Financial Statements		<u>12,960,794</u>			
Expenditures per Cash-basis Budget		13,081,147			
Accrual adjustments		<u>(197,529)</u>	197,529		
Expenditures per Fund Financial Statement		<u>12,883,618</u>			
Net Change in Fund Balance - Fund Financials			<u>\$ 77,176</u>		

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, 2024

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 June 30
(UNAUDITED)

As of June 30	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
City's proportion of the net pension liability	0.077%	0.079%	0.078%	0.071%	0.071%
City's proportionate share of the net pension liability	\$ 20,089,958	\$ 19,765,417	\$ 16,018,188	\$ 10,565,649	\$ 13,751,937
City's covered-employee payroll	\$ 5,884,792	\$ 5,825,356	\$ 5,357,397	\$ 4,695,299	\$ 4,730,149
City's proportionate share of the net pension liability as a percentage of its covered payroll	341.4%	339.3%	299.0%	225.0%	257.5%
Plan fiduciary net position as a percentage of the total pension liability	56.3%	55.7%	59.9%	70.4%	59.0%

As of June 30	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability	0.072%	0.070%	0.070%	0.067%	0.067%
City's proportionate share of the net pension liability	\$ 12,666,221	\$ 11,643,082	\$ 11,636,376	\$ 11,967,873	\$ 10,356,879
City's covered-employee payroll	\$ 5,048,760	\$ 4,516,635	\$ 4,502,222	\$ 4,269,283	\$ 4,199,035
City's proportionate share of the net pension liability as a percentage of its covered payroll	250.9%	257.8%	258.5%	280.3%	246.6%
Plan fiduciary net position as a percentage of the total pension liability	61.6%	62.5%	61.5%	57.5%	61.7%

The amounts presented for each fiscal year were determined as of the measurement date of June 30 of the fiscal year presented as determined by PERS.

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

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, 2024
(UNAUDITED)

As of September 30	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 1,037,535	\$ 1,016,778	\$ 1,018,283	\$ 823,651	\$ 820,340
Contributions in relation to the actuarially determine contribution	<u>1,037,535</u>	<u>1,016,778</u>	<u>1,018,283</u>	<u>823,651</u>	<u>820,340</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	5,918,625	5,843,552	5,852,201	4,733,626	4,714,598
Contributions as a percentage of covered- employee payroll	17.53%	17.40%	17.40%	17.40%	17.40%

As of September 30	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 756,838	\$ 722,163	\$ 713,359	\$ 681,575	\$ 658,899
Contributions in relation to the actuarially determine contribution	<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>
Covered-employee payroll	4,683,397	4,585,162	4,529,263	4,327,460	4,183,486
Contributions as a percentage of covered- employee payroll	16.16%	15.75%	15.75%	15.75%	15.75%

The amounts presented for each fiscal year were determined as of September 30 of the fiscal year presented.

City of Gautier, Mississippi
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2024

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, 2024

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 2023. 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, 2024

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, 2022, valuation for the June 30, 2024 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	25.6 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, 2024

Federal Grantor/ Passed-through Grantor/ Program Title or Cluster	Federal CFDA Number	Grant No. / Pass-Through Number	Federal Expenditures
U.S. Department of Interior			
<i>Passed through MS Department of Marine Resources</i>			
GOMESA Act	15.435	30000036055	\$ 163,180
<i>Passed through Jackson County, Mississippi, Board of Supervisors</i>			
GOMESA Act	15.435	PRJ-000229	56,112
Total U.S. Department of Interior			<u>219,292</u>
U.S. Department of Justice			
<i>Passed through Mississippi Department of Public Safety</i>			
Equitable Sharing Program	16.922	MS0300600	1,025
COPS Office Techonology and Equipment Program	16.71	15JCOPS23-GG-01810-TECP	488,906
Total U.S. Department of Justice			<u>489,931</u>
US Department of Transportation			
<i>Passed through MS Dept of Transportation</i>			
Highway Planning and Construction	20.205	105069-801000	1,453,916
Total U.S. Department of Transportation			<u>1,453,916</u>
US Department of The Treasury			
<i>Passed through MS Dept of Environmental Quality</i>			
Conoavirus State and Local Recovery Funds	21.027	SLRF2621	619,659
<i>Passed through MS Dept of Environmental Quality</i>			
Conoavirus State and Local Recovery Funds	21.027	126-2-CW-5.5	85,789
Conoavirus State and Local Recovery Funds	21.027	331-1-CW-5.5	966,306
<i>Passed through Jackson County, Mississippi, Board of Supervisors</i>			
Conoavirus State and Local Recovery Funds	21.027	PRJ-000343/ 126-2-CW-5.5	42,894
Conoavirus State and Local Recovery Funds	21.027	PRJ-00337/ 331-1-CW-5.5	483,153
Total U.S. Department of The Treasury			<u>2,197,801</u>
Executive Office of the President			
<i>Direct</i>			
HIDTA	95.001	G22GC003A	4,226
HIDTA	95.001	G23GC003A	13,635
FBI Safe Street	95.001	19GCP540Z	15,231
Total Executive Office of the President			<u>33,092</u>
US Department of Homeland Security			
<i>Direct</i>			
Homeland Security Grant Program	97.067	EMW-2023-SS-00007-S01	21,500
Total US Department of Homeland Security			<u>21,500</u>
Total Expenditures of Federal Awards			<u>\$ 4,415,532</u>

City of Gautier, Mississippi
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2024

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, 2024. 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, 2024:

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	-	85,209	422,610
DWI-H280114-01-02	66.458	-	208,281	740,239
SRF-C280879-02-2	66.458	-	524,405	1,760,448
SRF-C280879-01-3	66.458	-	54,823	1,288,485
DWI-H280092-01-3	66.458	-	140,792	1,344,987
SRF-C280754-01-3	66.458	-	173,025	1,865,320
Total federal loans		\$ -	\$ 1,186,535	\$ 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, 2024

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
Administrative Clerk	Addie Bang	50,000
Administrative Clerk	Barbara Logan	50,000
Administrative Clerk	Lashanda Stringfield	50,000
Administrative Clerk	Rachel Honea	50,000
Administrative Clerk	Terri Gonzalez	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	Brittany Worth	50,000
Dispatcher	Chasity Johnston	50,000
Dispatcher	Jasmine Williams	50,000
Dispatcher	Jennifer Broderick	50,000
Dispatcher	Kyla Wyatt	50,000
Dispatcher	Patrick Embling	50,000
Dispatcher	Susan Powell	50,000
Dispatcher	Timothy Werner	50,000
Dispatcher	Traci Webb	50,000
Athletics Manager	Vacant	50,000
Park Attendant	Dixie Halovorsen	50,000
Utility Services	Kim Sheppard	50,000
Utility Services	Darlene Brown	50,000
Utility Services	Amber Haywood	50,000
Utility Services	Joellen Jarrell	50,000
Utility Services	Sirrae Williams	50,000
Utility Services	Leah Jerrigan	50,000

SPECIAL REPORTS

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
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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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 16, 2025.

Report on 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.

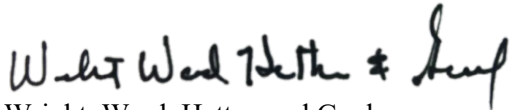
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on 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
September 16, 2025

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 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, 2024. 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, 2024.

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

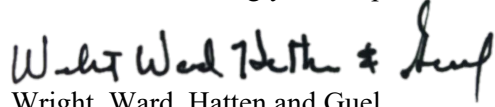
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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
September 16, 2025

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@WWHGCPA.COM

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH MISSISSIPPI STATE LAWS AND REGULATIONS

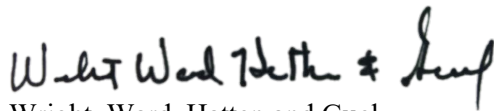
Honorable Mayor and
City Council of
City of Gautier, Mississippi

We have audited the basic financial statements of the City of Gautier, Mississippi, as of and for the year ended September 30, 2024, and have issued our report dated September 16, 2025. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations. However, providing an opinion on compliance with state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of those procedures and our audit of the basic financial statements disclosed no material instances of noncompliance with state laws and regulations. However, noncompliance may exist that has not been identified.

This report is intended solely for the information and use of the City's management, and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Wright, Ward, Hatten and Guel
Gulfport, Mississippi
September 16, 2025

City of Gautier, Mississippi
Schedule of Findings and Questioned Costs
September 30, 2024

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;">20.205</td> <td>U.S. Department of Transportation
Highway Planning and Construction</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> | 20.205 | U.S. Department of Transportation
Highway Planning and Construction | 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> | | | | | | | |
| 20.205 | U.S. Department of Transportation
Highway Planning and Construction | | | | | | | |
| 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, 2024.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There was no federal award findings noted during the fiscal year ended September 30, 2024.

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

Council Meeting:
Title:

September 16, 2025
**Approval of an Ordinance setting the salaries of
the Mayor and City Council**

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000

Summary Explanation: Approval of an Ordinance setting the salaries of the Mayor and City Council

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Motion Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Second Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

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

ORDINANCE NUMBER 000-2025

AN ORDINANCE OF THE CITY COUNCIL OF GAUTIER, MISSISSIPPI, SETTING THE SALARIES OF THE MAYOR AND CITY COUNCIL MEMBERS

WHEREAS, in 1986 the first City Council of Gautier set the salaries of the Mayor and Council Members by ordinance; and

WHEREAS, the salaries were amended in 2021 by a prior administration; and

WHEREAS, these salaries have not been increased since that time; and

WHEREAS, given the salaries of comparable elected officials in Mississippi, the Mayor and City Council Members hereby find that an adjustment of these salaries is equitable, and in the best interests of the City;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI:

SECTION 1. The Mayor of the City of Gautier, Mississippi shall receive compensation of \$1,666.67 per month.

SECTION 2. The City Council Members of Gautier, Mississippi shall receive compensation of \$1,500.00 per month.

SECTION 3. All provisions of the ordinances of the City in conflict with the provisions of this ordinance shall be and the same are hereby repealed and all other provisions of the ordinances of the City not in conflict with the provisions of this section shall remain in full force and effect.

SECTION 4. Should any sentence, paragraph subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole and, to that extent, the same shall remain in full force and effect.

SECTION 4. This ordinance shall become effective after passage and in accordance with State law.

Thereupon, upon motion duly made by **BLANK**, seconded by **BLANK**, to adopt the foregoing ordinance and received the following votes:

AYES:

NAYS:

Thereupon, the Mayor declared said Ordinance approved, passed and adopted on this the 16th day of September, 2025.

Casey Vaughan, Mayor

Attest: _____
Teresa Montgomery
City Clerk

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

Council Meeting:

September 16, 2025

Title:

Authorize FY 2026 Pay Adjustments

Introduced by:

Contact Person/Telephone

Teresa L Montgomery

Summary Explanation: Authorize pay adjustments as allocated and approved in the City of Gautier FY 2026 Budget.

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
----------------	--------------------------	--------------	--------------------------	---------------	--------------------------	----------------	--------------------------	----------------	--------------------------	---------------	--------------------------	--------------	--------------------------

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the City Manager has recommended approval of pay adjustments for certified firefighters based on the Current Compensation Scale and Step Plan for Certified Firefighters as allocated and approved in the City of Gautier FY 2026 Budget; and

WHEREAS, the City Manager has recommended approval of pay adjustments for certified police officers based on the Current Compensation Scale and Step Plan for Certified Police Officers as allocated and approved in the City of Gautier FY 2026 Budget; and

WHEREAS, the City Manager has recommended approval of pay adjustments for all administrative (non-public safety) employees as allocated and approved in the City of Gautier FY 2026 Budget; and

WHEREAS, the Mayor and Council Members hereby find that these pay adjustments are necessary to retain qualified personnel and are in the best interests of the City of Gautier;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi that all pay adjustments allocated and approved in the City of Gautier FY 2026 Budget are hereby authorized.

IT IS FURTHER ORDERED that pay adjustments for all Employees will be effective September 20, 2025, for the pay cycle payable on October 10, 2025.

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 September 16, 2025.

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

Council Meeting:
Title:

September 16, 2025
Approve FY 2026 Commercial Insurance Renewals

Introduced by:
Contact Person/Telephone

Teresa L Montgomery

Summary Explanation: Approve renewal of commercial insurance policies through HUB International for property, casualty and liability insurance coverage for FY 2026.

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, HUB International continues to serve as the city's "Broker of Record" in regard to Property and Casualty Insurance; and

WHEREAS, HUB International has negotiated renewals with insurance providers and presented the best renewal rates and coverages to the City Manager for approval; and

WHEREAS, renewal premiums including broker's fees for all expiring property including utility infrastructure, casualty and liability insurance are \$591,446.90 (a decrease of \$17,188.63 from FY 2025); and

WHEREAS, the city will carry coverage for the following: Commercial Buildings/Equipment including Water Treatment Plant and 9 Municipal Wells, Commercial General Liability, Auto Liability and Physical Damage, Law Enforcement Liability, Public Officials Liability, Employee Crime, Employment Practices Liability, Boat, Cyber Liability and Employee Accident & Sickness for Police Reserves;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi that the renewal of the Property, Casualty and Liability Insurance policies for FY 2025, as presented, 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 the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Teresa L Montgomery, Comptroller
Date: 09/10/25
Subject: Commercial Insurance Renewal FY 2026

REQUEST:

Approve renewal of property, casualty, and general liability insurance policies for FY 2026.

BACKGROUND:

HUB International currently acts as the city's "Broker of Record" handling all Commercial Property and Liability Insurance. HUB has negotiated renewals with providers and presented the best renewal rates and coverages to the City Manager for approval. HUB receives a broker fee of \$22,000.00 to provide this service.

DISCUSSION:

Total premiums of property, casualty and general liability insurance and broker's fees for FY 2026 will be \$591,446.90 for all renewals. This is a total **decrease** of **\$17,188.63** over the FY 2025 renewals. All Property & Equipment insurance including infrastructure coverage decreased \$37,215.63 even with a total insured value increase of \$2.7 million. HUB also negotiated better deductibles with no loss in coverage. As these premiums have increased yearly since 2020 this represents a significant savings for the City.

Travelers will remain our primary liability carrier with an overall premium increase of \$20,027. Most liability policies saw some increase. The most significant increases were in business auto, general liability, and law enforcement liability. However, we did see a reduction in the cyber liability and employment practices liability premiums.

Coverages provided by this renewal are:

Commercial Property: Buildings and Equipment
Utility Infrastructure Property
Inland Marine (Boat)
Commercial General Liability
Business Auto Liability and Physical Damage
Crime: Includes Employee, Computer, and Identity Fraud
Public Officials Liability
Employment Practices Liability
Law Enforcement Liability
Cyber Liability
Employee Accident & Sickness for Police Reserves

RECOMMENDATION:

It is recommended the Gautier City Council approve the FY 2026 renewals as quoted in the attached premium summary.

ATTACHMENT: Premium Summary FY 2026

Premium Summary

Description Of Coverage	Expiring Premium	Proposed Premium
Property & Equipment	Premium: \$251,257.00 Inspection Fee: \$750.00 Program Fee: \$4,998.00 Stamping Fee: \$642.52 Surplus Lines Tax: \$10,280.16 MWUA Fee: \$7,710.12 Premium Total: \$275,637.80	Premium: \$215,647.00 Inspection Fee: \$4,700.00 Program Fee: \$4,282.00 Stamping Fee: \$562.00 Surplus Lines Tax: \$8,985.00 MWUA Fee: \$6,739.00 Calais Surplus Contribution: \$863.00 Premium Total: \$241,777.00
Property (Infrastructure/Wells)	Premium: \$ 67,979.00 MS Stamp Fee: \$171.20 Policy Fee: \$ 500.00 Surplus Lines Tax: \$2,739.16 MWUA Fee: \$2,054.37 Premium Total: \$73,443.73	Premium: \$ 64,240.00 MS Stamp Fee: \$163.10 Policy Fee: \$ 500.00 Surplus Lines Tax: \$2,609.60 MWUA Fee: \$1,957.20 Inspection Fee: \$500.00 Premium Total: \$69,969.90
Inland Marine (Boat)	\$2,925	\$2,925
General Liability	\$37,708	\$43,266
Business Auto	\$82,378	\$94,398
Crime	\$1,435	\$1,404
Public Officials Liability	\$11,177	\$12,843
Employment Practices Liability	\$25,577	\$24,646
Law Enforcement Liability	\$61,607	\$66,698
Accident Insurance	\$1,424	\$713
Equipment Breakdown- Wells & Infrastructure	\$3,840	\$3,959
Cyber	\$9,483	\$6,848
Agency Fee	\$22,000	\$22,000
Agency Fee to Total Premium Percentage	3.62%	3.72%
Total Estimated Annual Premium*	\$608,635.53	\$591,446.90

*All quoted premiums are annual estimates and may change due to year end audits or mid-term policy changes.

**Carrier may apply a short-rate penalty should you request a policy be cancelled mid-term.

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

Council Meeting:
Title:

September 16, 2025
Approve Renewal of Self-Funded Employee
Health Insurance Plan FY 2026

Introduced by:
Contact Person/Telephone

Teresa L Montgomery

Summary Explanation: Approval to renew the Self-Funded Health Insurance Plan for FY 2026. This request also includes the renewal of all associated voluntary insurance policies. No increase in funding rates is recommended at this time.

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
----------------	--------------------------	--------------	--------------------------	---------------	--------------------------	----------------	--------------------------	----------------	--------------------------	---------------	--------------------------	--------------	--------------------------

Second Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
----------------	--------------------------	--------------	--------------------------	---------------	--------------------------	----------------	--------------------------	----------------	--------------------------	---------------	--------------------------	--------------	--------------------------

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the City and Members of Council have hereby determined that adoption and approval of the attached insurance plans is in the best interests of the City;

IT IS HEREBY ORDERED by the Mayor and Member of the Council of the City of Gautier, Mississippi that the following is hereby authorized for the FY 2026 Budget effective October 1, 2025, to accept the recommended Option 1 Renewal Proposal from Reunion and provide funding for the self-insured health insurance policy with Fox Everett/HUB International as third party administrator.

1. To continue to pay 100% of premiums for employee only coverage in the amount of \$518.20 per month.
2. To continue to pay 90.762% of premiums for employee/child coverage in the amount of \$870.14 per month – total premium \$958.70 per month. Employee portion is \$88.56 per month.
3. To continue to pay 89.238% of premiums for employee/spouse coverage in the amount of \$924.86 per month – total premium \$1,036.40 per month. Employee portion is \$111.54 per month.
4. To continue to pay 90.693% of premiums for family coverage in the amount of \$1,339.44 per month – total premium \$1,476.90 per month. Employee portion is \$137.46 per month.
5. To continue to pay monthly Teledoc fee of \$3.30 per employee per month.
6. To continue to pay 100% of premiums for life only covered employees in the amount of \$6.00 per month.

IT IS FURTHER ORDERED that the renewal notification for dental coverage submitted by Fox Everett Hub International for FY 2026 is hereby accepted. This renewal maintains current benefits and does not include a rate increase. All dental premiums are 100% employee funded.

IT IS FURTHER ORDERED that the renewal notification for vision coverage by Unum Life for FY 2026 is hereby accepted. This renewal maintains current benefits and does not include a rate increase. All vision premiums are 100% employee funded.

IT IS FURTHERED ORDERED that the renewal notifications for Unum Life, Unum Disability, and Humana Cancer & Specified Disease policies for FY 2026 are hereby accepted. All premiums are 100% employee funded.

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Teresa L Montgomery, City Clerk-Comptroller
Date: 09/10/25
Subject: Self-Funded Health Insurance Renewal FY 2026

REQUEST:

Approve renewal of City of Gautier Self-Funded Employee Health Plan and all associated voluntary insurance policies for FY 2026.

BACKGROUND:

The City of Gautier has operated a self-funded health; dental and voluntary benefits plan since 2004. Fox Everett/HUB International acts as Third-Party Administrator over the plan.

DISCUSSION:

All proposals received for the FY 2026 renewal included an increase in cost based on the last two plan years and current ongoing high dollar claims. To date the City has exceeded the expected annual claims by nearly \$200,000 for the FY 2025 plan year. This is due to a high aggregate claim year, as well as, several claimants meeting the individual specific deductible. Although HUB aggressively shopped our plan, our current provider, Reunion, offered the lowest renewal rates.

Reunion option #1 was determined to be the best reinsurance proposal for the plan. It maintains our current coverage with an individual specific deductible of \$75,000 and retains the 50% rate cap for renewal in FY 2027. Estimated specific premiums and annual costs will increase by \$31,555.00 in FY 2026. The major funding increase is in anticipated claims with our expected annual claims increasing by \$383,980.00. The anticipated claims amount is based on current ongoing claims and high dollar pharmacy costs.

Fox Everett/HUB International will continue acting as the Third-Party Administrator (TPA). Funding rates will not increase for FY 2026. Premium funding differentials will be funded with current cash reserves at this time. The reserve fund will end the year with a balance of approximately \$600,000.00. I suggest monitoring the fund to address additional funding requirements in six months if the plan does not show improvement.

Approval of this renewal includes all voluntary policies currently offered by the City as an additional employee benefit.

RECOMMENDATION:

It is recommended the Gautier City Council approve the renewal of the City of Gautier Self-Funded Employee Health Plan and all associated voluntary insurance policies as presented, with Fox Everett/HUB International acting as our Third Party Administrator (TPA) for FY 2026.

ATTACHMENT(S):

City of Gautier Recap of Costs OCT 2025

	City of Gautier Recap of Costs October 1, 2025		
	Reunion NNLO 50% Rate Cap	Reunion Renewal NNLO 50%	Reunion Renewal NNLO 50%
SPECIFIC EXCESS COVERAGE	Current	Option 1	Option 2
Coverages	Medical & Rx	Medical & Rx	Medical & Rx
Contract Basis	12/24	12/24	12/24
Aggregating Specific Deductible - Plan Liability	N/A	N/A	\$ 50,000
1. Individual Specific Deductible	\$ 75,000	\$ 75,000	\$ 75,000
2. Limit of Liability Per Covered Person	Unlimited	Unlimited	Unlimited
3. Employees without dependents	55	55	55
4. Families (including employees)	72	72	72
TOTAL CENSUS	127	127	127
5. Monthly Premium Rates - Single	\$ 138.96	\$ 149.26	\$ 138.96
6. Monthly Premium Rates - Family	\$ 347.41	\$ 373.15	\$ 347.41
7. Estimated Annual Specific Premium	\$ 391,880	\$ 420,916	\$ 391,880
AGGREGATE EXCESS LOSS		7.4%	0.0%
Coverages	Medical & Rx	Medical & Rx	Medical & Rx
Contract Basis	12/24	12/24	12/24
Maximum Aggregate Reimbursement	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Individual Claim Limit	\$ 75,000	\$ 75,000	\$ 75,000
Aggregate Corridor	125%	125%	125%
8. Monthly Aggregate Factor - Single	\$ 380.19	\$ 499.77	\$ 514.49
9. Monthly Aggregate Factor - Family	\$ 1,330.67	\$ 1,749.20	\$ 1,800.73
10. Minimum Annual Aggregate Attachment Point	\$ 1,400,624	\$ 1,841,157	\$ 1,895,394
11. Expected Annual Claims	\$ 1,120,499	\$ 1,472,926	\$ 1,516,315
12. Monthly Premium Rate - Composite PEPM	\$ 12.07	\$ 12.07	\$ 12.07
13. Estimated Annual Aggregate Premium	\$ 18,396	\$ 18,396	\$ 18,396
FULLY INSURED TRANSPLANT POLICY	Optum	Optum	Optum
14. Monthly Premium Rates - Single	\$ 6.73	\$ 7.48	\$ 7.48
15. Monthly Premium Rates - Family	\$ 16.11	\$ 17.92	\$ 17.92
16. Estimated Annual Transplant Premium	\$ 18,357	\$ 20,419	\$ 20,419
ADMINISTRATIVE FEES			
17. Claims Administration (Medical) - (PEPM)	\$ 16.25	\$ 16.25	\$ 16.25
18. Teladoc - (PEPM)	\$ 3.30	\$ 3.30	\$ 3.30
19. COBRA & HIPAA Administration - (PEPM)	\$ 1.50	\$ 1.50	\$ 1.50
20. Pre-Admission Certification - (PEPM)	\$ 5.00	\$ 5.30	\$ 5.30
21. PPO Access Fee - (PEPM)	\$ 4.25	\$ 4.25	\$ 4.25
22. Claims Edit - (PEPM)	\$ 1.00	\$ 1.00	\$ 1.00
23. PPACA Fee - (PEPM)	\$ 1.00	\$ 1.00	\$ 1.00
24. RBP Admin - (PEPM)	\$ 18.50	\$ 18.50	\$ 18.50
25. NSA Fee - (PEPM)	\$ 3.50	\$ 3.50	\$ 3.50
26. Estimated Annual Administration Cost	\$ 82,753	\$ 83,210	\$ 83,210
TOTAL ANNUAL COST			
27. Minimum annual cost* (\$-0- claims) (7+13+16+26)	\$ 511,386	\$ 542,941	\$ 513,906
28. Expected annual cost* (7+11+13+16+26)	\$ 1,631,886	\$ 2,015,866	\$ 2,080,221
29. Maximum annual cost* (7+10+13+16+26)	\$ 1,912,010	\$ 2,384,098	\$ 2,459,300

CITY OF GAUTIER
Business Agenda Item #6
Fact Sheet

Council Meeting: September 16, 2025
Title: Consider a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single Family Residential Zoning District, located at Martin Bluff Road, Gautier, MS (GPC #25-38-VAR)

Introduced by:
Contact Person/Telephone Scott Ankerson 497-8000 ext. 312

Summary Explanation: Consider a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single Family Residential Zoning District, located at Martin Bluff Road, Gautier, MS (GPC #25-38-VAR) (PID #85433002.000)

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:

Vaughan	☐ Minor	☐ George	☐ Jackson	☐ Jamison	☐ Fuller	☐ Elbin	☐
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Second Made by:

Vaughan	☐ Minor	☐ George	☐ Jackson	☐ Jamison	☐ Fuller	☐ Elbin	☐
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Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the Planning Department received a request from David Penton (dba DAP Enterprises), located at Martin Bluff Road, for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single Family Residential Zoning District; and

WHEREAS, on August 15, 2025, the Planning Department received a request from the applicant to subdivide the subject property, which is 300' wide and 225' deep, into four (4) lots that would be 75' wide and 225' deep; and

WHEREAS, the Unified Development Ordinance requires that lots in a R-1 Low Density Single-Family Residential Zoning District be 80' in width; and

WHEREAS, the applicant is requesting a five-foot (5') variance to minimum lot width requirements in a R-1 District; and

WHEREAS, Planning Commission conducted a public hearing on this request and recommended approval of same; and

WHEREAS, based on the information presented to the Council, the Mayor and Councilmembers hereby find that all criteria under Section 4.18.4 of the Unified Development Ordinance (have or have not) been met in this case;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City Council hereby (adopts or denies) the variance with the recommendation from the Planning Commission for this request;

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 September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 09/08/2025
Subject: Consider a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District. Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR).

REQUEST:

The Planning Department has received a request from David Penton dba DAP Enterprises LLC for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District, at Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR). The application fee of \$175 was paid on August 15, 2025. All public notice requirements have been met.

BACKGROUND:

The applicant would like to subdivide the subject property into four (4) lots that would be 75' wide and 225' deep. The Unified Development Ordinance requires that lots in a R-1 Low Density Single-Family Residential District be 80' in width. The applicant would need a five-foot (5') variance to minimum lot width requirements in a R-1 District.

DISCUSSION:

The applicant is asking for a five-foot (5') variance to minimum lot width requirements in a R-1 District. He would like to subdivide the subject property, which is 300' wide and 225' deep, into four (4) lots. Each lot would be 75' wide and 225' deep.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

A Variance is a relaxation of the terms of the Unified Development Ordinance where such Variance will not be contrary to the public interest and where, owing to conditions peculiar to the property, a literal enforcement of the Ordinance would result in an unnecessary or undue hardship. As used in this Ordinance, a Variance is authorized only for height, area and size of structure, or size of yards, separation of uses, open spaces, off-street parking spaces and some subdivision of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

The UDO defines **Hardship** as:

Hardship means the unnecessary hardship that would result from a failure to grant the requested variance or special exception. An unnecessary hardship exists if:

- (1) the land in question cannot yield a reasonable return if used only
 - (a) for a purpose allowed in that zone (applicable to special exceptions), or
 - (b) as permitted by the dimensional requirements of this ordinance (applicable to variances);
- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as "use Variances" are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

30% of required off-street parking spaces and/or

30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

1. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
2. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
3. That the special conditions and circumstances do not result from actions of the applicant; and
4. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION:

The Planning Commission recommends approval of the Variance because the evidence presented meets the criteria for approval from the UDO as listed.

The City Council may:

Approve the variance request as presented;

Approve the variance request with changes; or

Deny variance request.

ATTACHMENTS:

1. Excerpt GPC Meeting 9.4.25 (
2. Complete Packet 25-38-VAR

The Planning Department has received a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District. Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR).

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

Chairman Ward noted that if the lots were 75' wide instead of 80', they would still meet the 9600 square foot minimum lot area requirement for R-1.

REQUEST:

The Planning Department has received a request from David Penton dba DAP Enterprises LLC for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District, at Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR). The application fee of \$175 was paid on August 15, 2025. All public notice requirements have been met.

BACKGROUND:

The applicant would like to subdivide the subject property into four (4) lots that would be 75' wide and 225' deep. The Unified Development Ordinance requires that lots in a R-1 Low Density Single-Family Residential District be 80' in width. The applicant would need a five-foot (5') variance to minimum lot width requirements in a R-1 District.

DISCUSSION:

The applicant is asking for a five-foot (5') variance to minimum lot width requirements in a R-1 District. He would like to subdivide the subject property, which is 300' wide and 225' deep, into four (4) lots. Each lot would be 75' wide and 225' deep.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

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- (a) for a purpose allowed in that zone (applicable to special exceptions), or
- (b) as permitted by the dimensional requirements of this ordinance (applicable to variances);
- (2) that the plight of the owner is due to unique circumstances of the land for which the variance or special exception is sought; and
- (3) that the use to be authorized by the variance will not alter the essential character of the locality.

UDO SECTION 4.18: Variance

In certain circumstances, a Variance from the dimensional requirements (i.e. height, setbacks, square footage) of this ordinance may be granted if the applicant can prove that because of physical constraints of the property involved, he is not able to build the same type of structure that other persons with the same zoning classification can build. Variances for uses permitted will not be considered in as much as “use Variances” are not legal in the State of Mississippi.

Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

A request for a Variance may be initiated by the property owner or agent of the owner provided that said property has not been denied a previous request for a Variance for the same property or portion of property within the past twelve (12) months.

4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

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The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

- A. 30% of required off-street parking spaces and/or
- B. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

- A. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not

applicable to other sites (lots or parcels) or structures or buildings in the same district;

- B. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
- C. That the special conditions and circumstances do not result from actions of the applicant; and
- D. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION & CONCLUSION:

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

The Planning Commission may:

1. Recommend that City Council approve the variance request as presented;
2. Recommend that City Council approve the variance request with changes; or
3. Recommend that City Council deny variance request.

Chairman Ward asked the applicant to present his case.

David Penton, the applicant, said he has an opportunity to sell the four lots to an investor to put modern affordable housing. Dividing the property into four lots would make the lot price more lucrative and affordable. Three lots that were 100’ wide wouldn’t fit affordable housing. He noted that he has kept the underbrush cleared to keep the property neat.

Commissioner Williams noted that the applicant was trying to get the split to balance out.

Mr. Penton said that was what he was trying to do. He said the parcel was originally divided into 50’ wide lots for trailers.

Commissioner Williams asked Mr. Ankerson if the applicant wanted to, could he put trailers on the property.

Mr. Ankerson said that he could not. Jackson County shows the property as one parcel. He said it is possible that someone could have dropped the lot lines in order to make the lots one parcel. As it sits right now, County records show it as one parcel.

Mr. Penton stated that it was made into one parcel for tax purposes. There were originally six 50’ wide lots that you really couldn’t do anything with. He said he has had the property

for about three years. This proposed split would make four tax-based properties which would be good for everybody.

Commissioner Hudson stated that 75' wide lots go along with most of the housing in south Gautier, such as De La Forest, and College Park subdivisions.

Commissioner Decoteau asked Mr. Penton if the person he intends to sell to wants to put houses there.

Mr. Penton said the buyer did intend to build four modern homes that would meet the required square footage in Gautier.

Chairman Ward said he had one resident call him because they saw the six original lots and were concerned about that but were more accepting of just four lots. The other concern they expressed, and he has the same concern, is backing out onto Martin Bluff Road because the traffic on that road is heavy. He said it would make things safer if the houses would have a circular drive or something.

Mr. Ankerson said there is nothing in the Ordinance that he could use to enforce that, but he would like to think that the people that are going to build new houses there would consider the issue.

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

ACTION TAKEN:

Commissioner Decoteau made a motion to recommend approval of the Variance because the evidence presented meets the criteria for approval from the UDO as listed.

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

AYES: **Josh Ward**
 Maurice Hudson
 Robert Williams
 Herman Green
 Ricky Decoteau

ABSENT: **Marquitta Buxton**
 Greg Canada

Motion passed.

Gautier Planning Commission

Regular Meeting Agenda

September 4, 2025

GPC #25-38-VAR

Martin Bluff Road, PID #85433002.000

VII. NEW BUSINESS

1. Consider a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District. Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR)

**CITY OF GAUTIER
STAFF REPORT**

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: August 21, 2025

Subject: Consider a request for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District, at Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR)

REQUEST:

The Planning Department has received a request from David Penton dba DAP Enterprises LLC for a five-foot (5') variance to minimum lot width requirements in a R-1 Low Density Single-Family Residential Zoning District, at Martin Bluff Road, PID #85433002.000, (GPC #25-38-VAR). The application fee of \$175 was paid on August 15, 2025. All public notice requirements have been met.

BACKGROUND:

The applicant would like to subdivide the subject property into four (4) lots that would be 75' wide and 225' deep. The Unified Development Ordinance requires that lots in a R-1 Low Density Single-Family Residential District be 80' in width. The applicant would need a five-foot (5') variance to minimum lot width requirements in a R-1 District.

DISCUSSION:

The applicant is asking for a five-foot (5') variance to minimum lot width requirements in a R-1 District. He would like to subdivide the subject property, which is 300' wide and 225' deep, into four (4) lots. Each lot would be 75' wide and 225' deep.

DETERMINATION OF APPLICABLE LAW:

The Unified Development Ordinance (UDO) defines **Variances** as:

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of property. The establishment or expansion of a use not permitted shall not be allowed by Variance.

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UDO SECTION 4.18: Variance

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Most Variances must be granted by the City Council; however, certain minor Variances may be granted by the Economic Development Director in accordance with *Section 4.18.3* below.

4.18.1 Who May Initiate

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4.18.2 Application for Variance

Applications for a Variance (from dimensional requirements) may be filed on the appropriate application available from the Economic Development/Planning Department and shall include all requested information, attachments and submittals:

4.18.3 Administrative Variances

The following dimensional variances may be granted by the Economic Development Director at his/her discretion (Note: Within the COR, Corridor

Overlay District, applicants shall be required to mitigate a requested dimensional variance in accordance with the Tier Land Use Provisions in Section 5.11):

- A. 30% of required off-street parking spaces and/or
- B. 30% of required setbacks from property lines

4.18.4 Criteria for Approval

The Variance application shall demonstrate the following:

- A. That special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels) or structures or buildings in the same district;
- B. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance;
- C. That the special conditions and circumstances do not result from actions of the applicant; and
- D. That granting the Variance requested will not confer upon the applicant any special privilege that is denied by this Ordinance to other similar sites (lots or parcels) structures or buildings in the same district.

RECOMMENDATION & CONCLUSION:

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

The Planning Commission may:

- 1. Recommend that City Council approve the variance request as presented;
- 2. Recommend that City Council approve the variance request with changes; or
- 3. Recommend that City Council deny variance request.

ATTACHMENTS:

- 1. Applicant's Exhibit 1 – Application
- 2. City's Exhibit A – Location Map
- 3. City's Exhibit B – Existing Zoning Map
- 4. City's Exhibit C – Existing Land Use Map
- 5. City's Exhibit D – Future Land Use Map

PUBLIC HEARING APPLICATION

Public Hearing Number

Publi

c Hearing Number

25-38-VAR

TO BE HEARD BY GAUTIER PLANNING COMMISSION:FEE:

Variance _____

\$176.00

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

Name of Applicant: DAVID A PENTONName of Business: DAP ENT LLC Phone: 228217 0027Property Address: MARTIN BLUFF RD PTD # 85433002.000
Mailing Address (if Different): P.O. Box 1321 GAUTIERE-Mail Address: Pentond@OUTLOOK.comReason for request, location and intended use of Property: VARIANCE on 80' Wide Lot to 75'X 4 LOTS TO BALANCE A FUTURE OF 4 AFFORDABLE HOUSING

ATTACHMENTS REQUIRED AS APPLICABLE:

- ☒ 1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.
- ☒ 2. A detailed project narrative.
- ☐ 3. Copy of protective covenants or deed restrictions, if any.
- ☐ 4. Copies of approvals, or requests for approval, from other agencies, such as, but not limited to, the Mississippi State Department of Health, U.S. Army Corp of Engineers, Mississippi Department of Environmental Quality and Department of Marine Resources.
- ☐ 5. Any other information requested by the Planning Director.

Signature of Applicant: [Signature] Date of Application: 8/13/25

FOR OFFICE USE ONLY

Date Received 8/15/25 Verify as Complete SCOTTFee Amount Received 176.00 Initials of Employee Receiving Application Balus

(Printed Name of Notary Public)

(Signature of Notary Public)

Commission # 495775
expires 06/09/2029

. My commission

(Notary's Seal)



VARIANCE

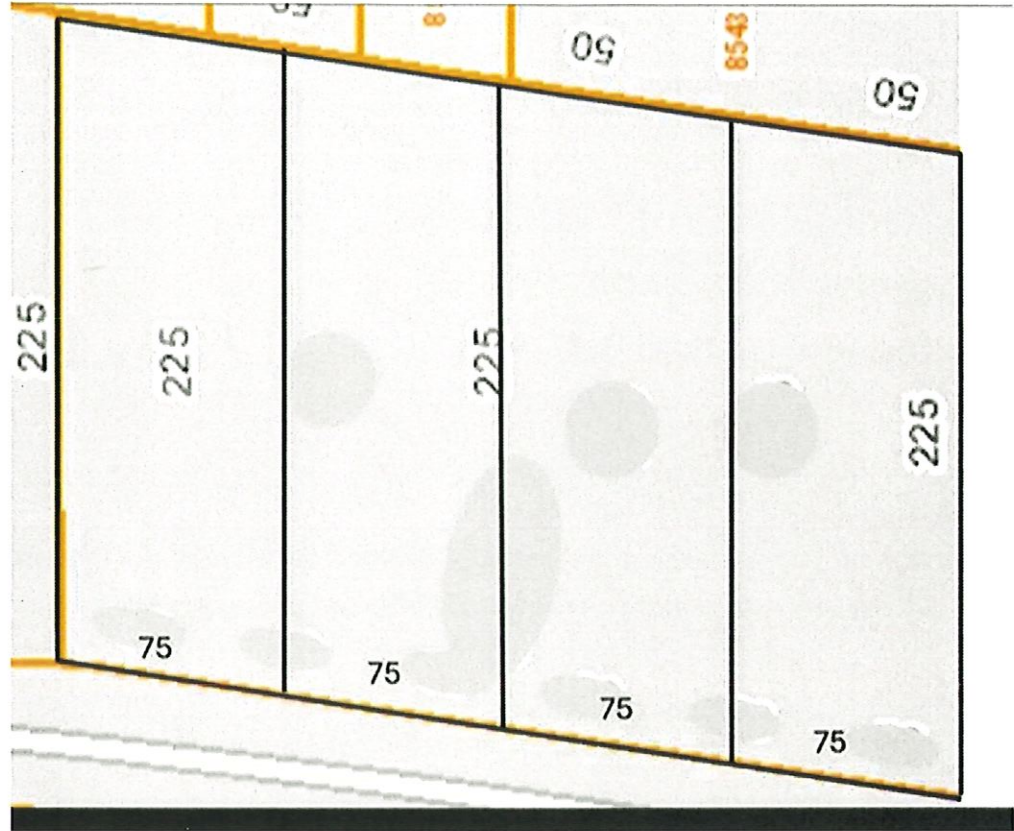
Criteria for Approval

1. What special conditions and circumstances exist which are peculiar to this particular site (lot or parcel), structure or building involved and which are not applicable to other sites (lots or parcels), or structures or buildings in the same district?
The current property is divided in 6 50' LOTS - 75' BALANCES OUT FOR 4 PROPERTIES AND THE 80' WOULD CAUSE LARGE NON OCCUPIED LOT/UNUSABLE. 75' IS THE TYPICAL LOT WIDTH IN THE CITY.
2. Are these special conditions and circumstances a result of your actions? Explain.
NO. REQUIREMENTS CHANGED BY CITY
3. How will the literal interpretation of the provisions of this Ordinance deprive you of rights commonly enjoyed by other properties in the same district under the provisions of this Ordinance? Explain. *THIS WILL ALLOW A BALANCED 4 PROPERTY LAYOUT AND ACCENT THIS AREA*
4. Will the granting of the Variance requested confer upon you any special privilege that is denied by this Ordinance to other similar sites (lots or parcels), structures or buildings in the same district? Explain. *NO, IT WILL ALLOW THE BEST FOR ALL. 4 PROPERTY HOMESCAED TAXBASED AND DEVELOP THE AREA.*

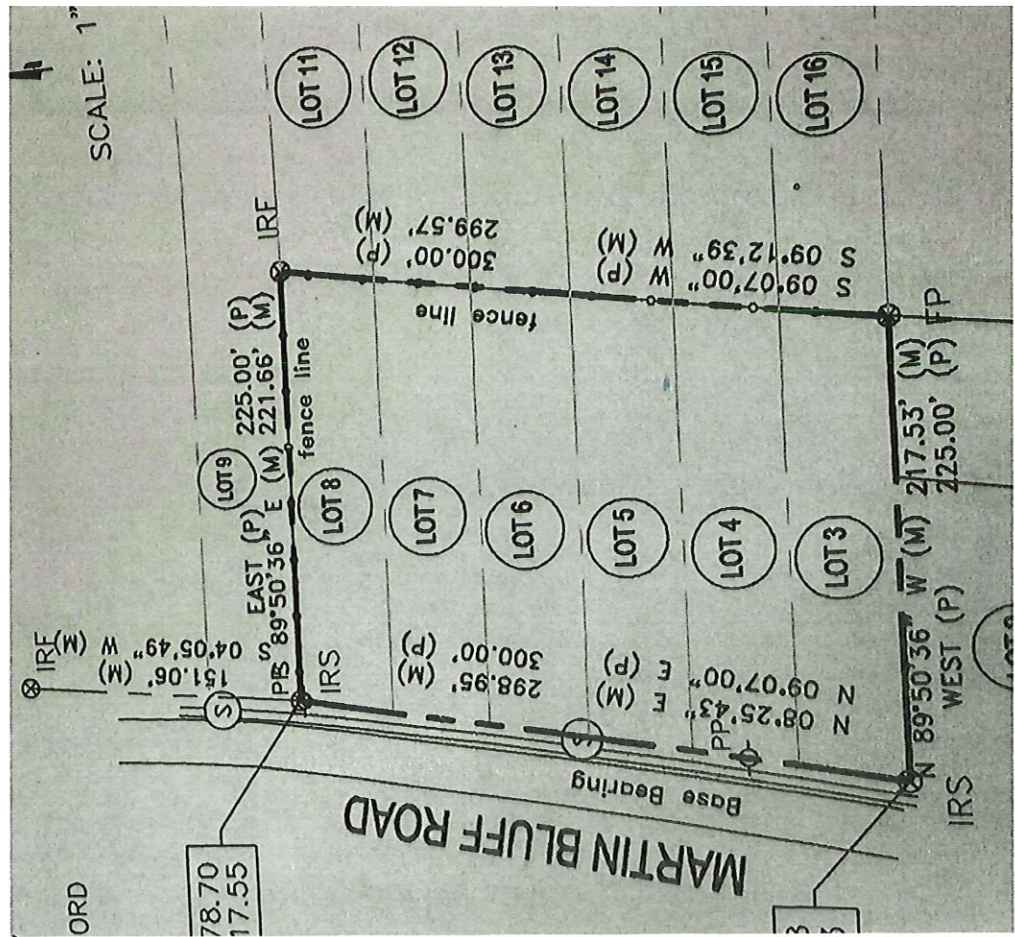
NARRATIVE

Current Plot is A 1.49 ACRES Property WITH ^{under brush} ~~underbrush~~ Removed
That ~~was~~ divide IN 6 50' LOTS IN 1997 AND STILL IS AT THIS
Time. To Balance The 300' ROAD FRONTAGE TO 4 75'
LOTS, THIS WILL ON BE 2.5' ON EACH SIDE OF EACH LOT
AND WILL NOT LEAVE A UNUSABLE WOODED PROPERTY

Proposed Plat



Current Plat



85433002.000 DAP ENTERPRISES LLC

PIDN: 85433002.000
GISP: 763.07-02-0051.00M

Owner Information

Percent of Ownership: 100
Name: DAP ENTERPRISES LLC
Name 2:
Mailing Address: P O BOX 1321
GAUTIER MS
39553

Site Address: MARTIN BLUFF RD GAUTIER

Land Information

Section: 03 Acreage: 0
Township: 7
Range: 6
Street Name MARTIN BLUFF
RD

Value and Tax Information

Total Assessed Value: 1467	Total Appraised Value: 9780
Improvement Value: 0	Land Value: 9780
Tax Amount: 0	SQ FT: 0 Year Built: 0

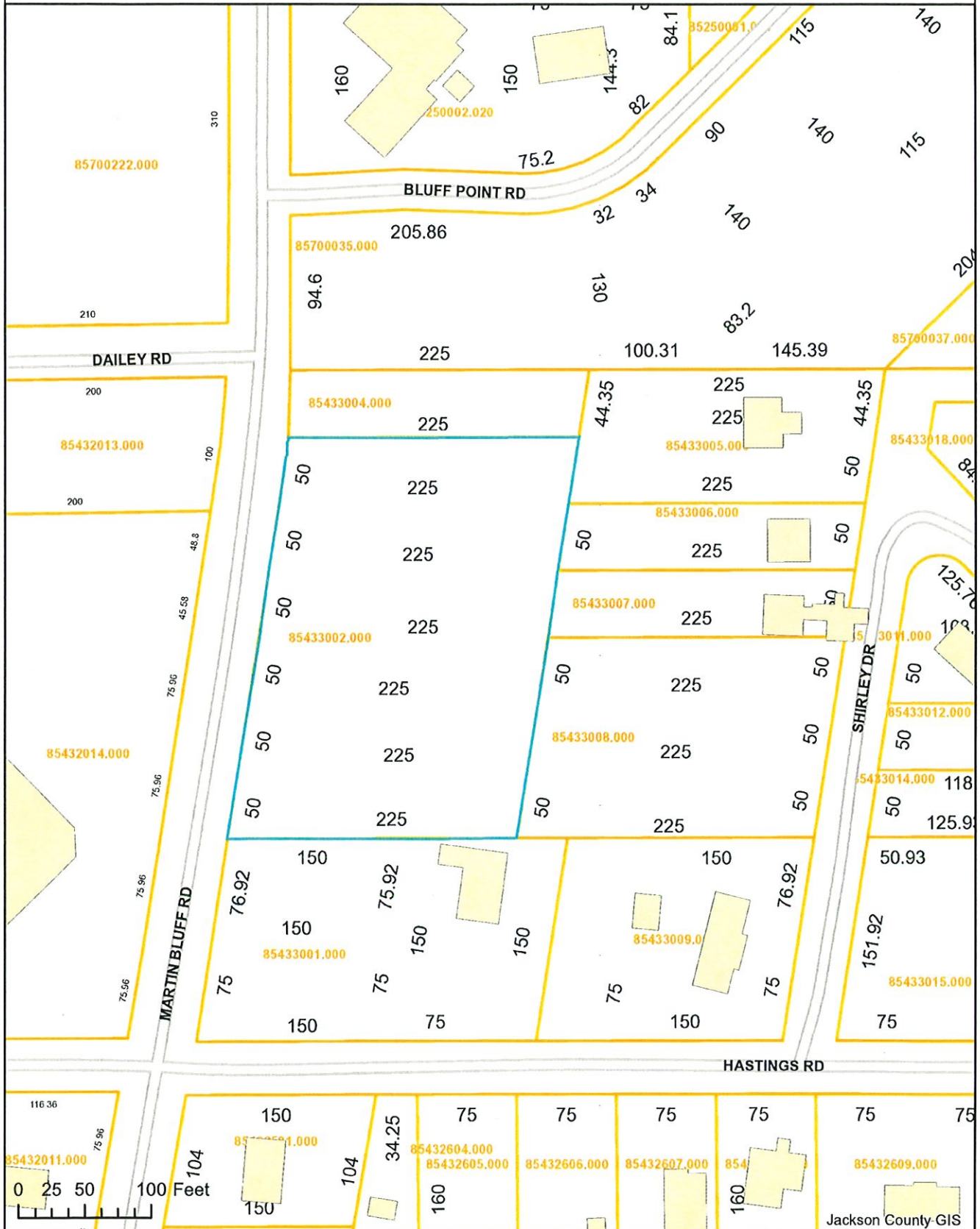
Legal Description

Description: LOTS 3;4;5;6;7 & 8 HASTINGS SING
ING RIVER GARDEN ANNEX S/D DB 21
30-205 (51M MAP763.07-02)

Deed Book / Page: 2130 / 205

<https://webmap.co.jackson.ms.us/>

85433002.000 DAP ENTERPRISES LLC



**CITY OF GAUTIER
Business Agenda Item #7
Fact Sheet**

Council Meeting: September 16, 2025
Title: Consideration for a Property Owner initiated Rezoning of Property from R-1 Low Density Single Family Residential to PUD Planned Unit Development, and approval of the presented PUD Plan, located on Old Spanish Trail, Gautier, MS (GPC #25-36-RZ)

Introduced by:
Contact Person/Telephone Scott Ankerson 497-8000 ext. 312

Summary Explanation: Consideration for a Property Owner initiated Rezoning of Property from R-1 Low Density Single Family Residential to PUD Planned Unit Development, and approval of the presented PUD Plan, located on Old Spanish Trail, Gautier, MS (GPC #25-36-RZ) (PID #82438100.130)

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Motion Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Second Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

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

ORDINANCE NUMBER 000-2025

AN ORDINANCE OF THE CITY OF GAUTIER, MISSISSIPPI, RELATING TO THE REZONING OF PROPERTY (KNOWN GENERALLY AS PID #82438100.130) FROM A R-1 LOW DENSITY SINGLE FAMILY RESIDENTIAL TO PLANNED UNIT DEVELOPMENT (PUD), AND TO APPROVE THE ASSOCIATED PUD PLAN, AS REVISED, AND AS MORE PARTICULARLY DESCRIBED IN THE BODY OF THE ORDINANCE; PROVIDING AUTHORITY; MAKING FINDINGS OF FACT; PROVIDING FOR A ZONING MAP AMENDMENT; AND SETTING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY.

The authority for enactment of this ordinance is Miss. Code Ann., Section 17-1-1, et seq.

SECTION 2. PROPERTY REZONED.

The property is generally described as Jackson County, Mississippi Parcel ID #82438100.130 and which located on Old Spanish Trail in Gautier, Mississippi.

SECTION 3. PROCEDURAL HISTORY.

A public hearing was held before the Gautier Planning Commission on August 7, 2025, and the Commission recommended that Council approve a zoning map amendment, changing the zoning of the relevant property from R-1, Low Density Single Family Residential, to Planned Unit Development (PUD). The Planning Commission also recommended approval of the presented PUD Plan with the following stipulations and conditions: 1) 5' barrier on the east and west side reducing lot depth to approximately 130' in depth; 2) a 5' barrier on Old Spanish Trail Side; 3) establishment of a Home Owners Association; 4) a green space at the entrance; and 5) the total square footage to reflect the depth change.

SECTION 4. FINDINGS OF FACT.

The City Council finds, based on the record and evidence presented, there exists clear and convincing evidence that the character of the surrounding area has changed to such an extent as to justify rezoning and that there is a public need for additional property to be zoned in accordance with the request. As such, the City Council finds that the complete property should be rezoned from R-1 to Planned Unit Development (PUD), as more fully defined in the attached application.

SECTION 5. ZONING MAP AMENDMENT.

The Official Zoning Map of the City of Gautier is hereby amended to include a change of classification from R-1 to Planned Unit Development for the property identified as Jackson County Parcel No. #82438100.130.

SECTION 6. PUD PLAN APPROVAL.

The Council also finds, based on the record and evidence presented, that the PUD Plan should be approved with the following stipulations and conditions: 1) 5' barrier on the east and west side

reducing lot depth to approximately 130' in depth; 2) a 5' barrier on Old Spanish Trail Side; 3) establishment of a Home Owners Association; 4) a green space at the entrance; and 5) the total square footage to reflect the depth change.

SECTION 7. SETTING EFFECTIVE DATE AND APPEAL.

This Ordinance shall become effective 30 days after approval by the City Council and signature of the Mayor.

ADOPTED: _____

Casey Vaughan, Mayor

ATTEST:

Teresa Montgomery, City Clerk

Codification Instructions: Not Codified.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Babs Logan, Planning Technician
Date: 09/08/2025
Subject: Consider a request for a request for a Property Owner Initiated Rezoning of Property located at PID #82438100.130, Old Spanish Trail, from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the presented PUD plan. (GPC #25-36-RZ)

REQUEST:

The Planning Department has received a request from Shawn Pedersen dba Focus Construction for a Rezoning of property located at PID #82438100.130, Old Spanish Trail, from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the attached PUD plan. (GPC Case #25-36-RZ). The application fee of \$300 was paid on July 15, 2025. All public notice requirements have been met.

BACKGROUND:

Section 4.15 of the City's Unified Development Ordinance (UDO) establishes the procedure to amend the City's Official Zoning Map. The Gautier Planning Commission (GPC) shall review a proposal for a rezoning and shall make an advisory recommendation to the City Council as to the need and justification for the change when the public welfare justifies such action. The GPC shall include in its recommendation to the City Council findings that the required rezoning criteria have been met.

DISCUSSION:

Location: Old Spanish Trail, PID #82438100.130. (See Exhibit A)

Existing Zoning: R-1 Low Density Single-Family Residential. (See Exhibit B)

UDO 5.3.3 R-1, Low Density Single-Family Residential District - Purpose and intent. The purpose of this district is to provide areas where the principal use of land is for single-family detached dwelling units and related recreational facilities which compliment the area and provide a balanced and attractive residential area. R-1 areas are to be specifically designed to provide for the quiet enjoyment of the uses therein. They should have well defined boundaries and be protected from the encroachment of commercial uses and heavy through traffic.

UDO 5.3.17 PUD, Planned Unit Development - Purpose and intent. The PUD zoning district is applied to specific areas to encourage flexibility in the development of land, in order to promote its most appropriate use; to improve the design, character and quality of new developments; to encourage a harmonious and appropriate mixture of uses; to facilitate the adequate and economic provision of streets, utilities, and city services; to preserve the natural, environmental and scenic features of the site; to encourage and provide a mechanism for arranging improvements on sites so as to preserve desirable features; to mitigate the problems which may be presented by specific site conditions; and to encourage subdivisions which address the affordable housing goals, objectives and policies of the city's comprehensive plan. Uses permitted "by right" are established by the intent of the underlying Comprehensive Plan Future Land Use Map. It is anticipated that PUDs will offer one or more of the following advantages:

Provide substantial buffers and transitions between areas of different land use and development densities; Enhance the appearance of neighborhoods by conserving areas of natural beauty, and natural green spaces; Counteract urban monotony and congestion on streets;

Promote architecture that is compatible with the surroundings;

Buffer differing types of land use and intensities of development from each other so as to minimize any adverse impact which new development may have on existing or zoned development; and

Promote and protect the environmental integrity of the site and its surroundings and provide suitable design responses to the specific environmental constraints of the site and surrounding area.

DATA AND ANALYSIS:

Property requested for Rezoning: Old Spanish Trail, PID #82438100.130

Location: Ward 1

Current Zoning of the Request Property: R-1 Low Density Single-Family Residential

Existing Land Use: Vacant. (See Exhibit C)

Future Land Use: Very Low Density Residential. (See Exhibit D)

Surrounding Zoning: R-1 Low Density Single-Family Residential to north & west; PUD Planned Unit Development to the south & east

HISTORY:

The subject property is vacant.

REVIEW CRITERIA:

The Planning Commission, in its report and recommendation to the City Council on the appropriateness of the request, shall study and consider the following criteria and record that the evidence presented meets the "Criteria for Approval" from the UDO, if applicable.

There was a mistake in the original zoning; **or**

The character of the surrounding area has changed to such an extent as to justify rezoning **AND** there is a public need for additional property to be zoned in accordance with the request.

The Planning Commission shall not recommend approval of a rezoning unless the applicant has proven by clear and convincing evidence that either of the required criteria items above have been met.

RECOMMENDATION:

The Planning Commission recommends that the City Council approve the PUD with the following stipulations: 1) 5' barrier on the east and west side reducing lot depth to approximately 130' in depth; 2) a 5' barrier on Old Spanish Trail side; 3) establish an HOA; 4) a green space at the entrance; and 5) the total square footage to reflect the depth change.

The City Council may:

Approve to Rezone PID #82438100.130 from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the attached PUD plan.

Deny the Rezoning

ATTACHMENTS:

1. Excerpt GPC Meeting 8.7.25 (
2. Revised Layout 25-36-RZ
3. Complete Packet 25-36-RZ

Excerpt from August 7, 2025, Planning Commission Meeting:

The Planning Department has received a request for a request for a Property Owner Initiated Rezoning of Property located at PID #82438100.130, Old Spanish Trail, from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the presented PUD plan. (GPC #25-36-RZ)

Scott Ankerson, Planning Director, gave a brief overview of the case. He noted that this property is in the immediate area where a Planned Unit Development was approved just recently. This project has also been presented to the City in the past, around 2013 or 2014. When it was presented as a development back then, they were sticking to the R-1 requirements. He believes a permit may have been issued but the project just never came to fruition for whatever reason. This request is asking for a small reduction in lot size from the previous request. The Planning Commission might want to consider whether there were conditions put on the previous request.

REQUEST:

The Planning Department has received a request from Shawn Pedersen dba Focus Construction for a Rezoning of property located at PID #82438100.130, Old Spanish Trail, from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the attached PUD plan. (GPC Case #25-36-RZ). The application fee of \$300 was paid on July 15, 2025. All public notice requirements have been met.

BACKGROUND:

Section 4.15 of the City's Unified Development Ordinance (UDO) establishes the procedure to amend the City's Official Zoning Map. The Gautier Planning Commission (GPC) shall review a proposal for a rezoning and shall make an advisory recommendation to the City Council as to the need and justification for the change when the public welfare justifies such action. The GPC shall include in its recommendation to the City Council findings that the required rezoning criteria have been met.

DISCUSSION:

1. Location: Old Spanish Trail, PID #82438100.130. (See Exhibit A)
2. Existing Zoning: R-1 Low Density Single-Family Residential. (See Exhibit B)

*UDO 5.3.3 **R-1, Low Density Single-Family Residential District** - Purpose and intent. The purpose of this district is to provide areas where the principal use of land is for single-family detached dwelling units and related recreational facilities which compliment the area and provide a balanced and attractive residential area. R-1 areas are to be specifically designed to provide for the quiet enjoyment of the uses therein. They should have well defined boundaries and be protected from the encroachment of commercial uses and heavy through traffic.*

UDO 5.3.17 PUD, Planned Unit Development - Purpose and intent. The PUD zoning district is applied to specific areas to encourage flexibility in the development of land, in order to promote its most appropriate use; to improve the design, character and quality of new developments; to encourage a harmonious and appropriate mixture of uses; to facilitate the adequate and economic provision of streets, utilities, and city services; to preserve the natural, environmental and scenic features of the site; to encourage and provide a mechanism for arranging improvements on sites so as to preserve desirable features; to mitigate the problems which may be presented by specific site conditions; and to encourage subdivisions which address the affordable housing goals, objectives and policies of the city's comprehensive plan. Uses permitted "by right" are established by the intent of the underlying Comprehensive Plan Future Land Use Map. It is anticipated that PUDs will offer one or more of the following advantages:

- A. Provide substantial buffers and transitions between areas of different land use and development densities;*
- B. Enhance the appearance of neighborhoods by conserving areas of natural beauty, and natural green spaces;*
- C. Counteract urban monotony and congestion on streets;*
- D. Promote architecture that is compatible with the surroundings;*
- E. Buffer differing types of land use and intensities of development from each other so as to minimize any adverse impact which new development may have on existing or zoned development; and*
- F. Promote and protect the environmental integrity of the site and its surroundings and provide suitable design responses to the specific environmental constraints of the site and surrounding area.*

DATA AND ANALYSIS:

Property requested for Rezoning: Old Spanish Trail, PID #82438100.130

Location: Ward 1

Current Zoning of the Request Property: R-1 Low Density Single-Family Residential

Existing Land Use: Vacant. (See Exhibit C)

Future Land Use: Very Low Density Residential. (See Exhibit D)

Surrounding Zoning: R-1 Low Density Single-Family Residential to north & west; PUD Planned Unit Development to the south & east

HISTORY:

The subject property is vacant.

REVIEW CRITERIA:

The Planning Commission, in its report and recommendation to the City Council on the appropriateness of the request, shall study and consider the following criteria and record that the evidence presented meets the “Criteria for Approval” from the UDO, if applicable.

- A. There was a mistake in the original zoning; **or**
- B. The character of the surrounding area has changed to such an extent as to justify rezoning **AND** there is a public need for additional property to be zoned in accordance with the request.

The Planning Commission shall not recommend approval of a rezoning unless the applicant has proven by clear and convincing evidence that either of the required criteria items above have been met.

STAFF RECOMMENDATION:

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

CONCLUSION:

Based on the required Review Criteria established by Section 4.15 of the Unified Development Ordinance and the appropriateness of the request relevant to the criteria, the Commission may:

1. Recommend that City Council approve to Rezone PID #82438100.130 from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the attached PUD plan.
2. Recommend that City Council deny the Rezoning

Chairman Ward asked the applicant to present his case.

Shawn Pedersen, the applicant, said the first request for a subdivision was previously approved in 2014. All permits were obtained, and he was 100% ready to go at that time. It was approved for a fifty-six lot subdivision with two acres set aside for wetlands in the

southeast corner as a preserve type piece of property. Since then, all the permits have expired, including the one from the Army Corp of Engineers. His company, Focus Construction, is now back into a financial position where they can move forward with the development. They would like to increase the density, going from eighty foot lots to seventy foot wide lots. This will change the lot layout because they are going to try to utilize the two acre piece originally set aside for wetlands. In lieu of that two acre piece for wetlands, they are going to try and utilize it for the retention requirement that will change with the new layout and put in a detention area. Previously concessions were being made, and they were going to put in some green space. This layout doesn't depict that because they wanted to open it up for discussion with the Commissioners to see if they wanted the green space and have two separate lots for a walking path around the detention area. To make it financially feasible, having the seventy foot lot lines would be more beneficial to them.

Commissioner Hudson said that in consideration of the neighbors, he would definitely like to have a buffer, if possible. Instead of reducing the lot size, he asked about reducing the number of lots from seventy to sixty. He said the Commissioners would try to guide him through placing some buffers to protect the already existing neighborhoods so everyone could try and live in harmony. He would like to keep a decent lot size so that it wouldn't look like a bunch of match box houses. He said that that area is growing, and although the city welcomes new homes, they also want to work with the people that live in the existing neighborhoods when considering new development.

Mr. Pedersen said they were open to working with the city however they could. He said the current layout shows sixty-seven lots not seventy. They would lose about three lots right off the bat to common or green space, which would leave about sixty-four lots. He asked what specific buffers the Commission might want, noting that the only access to the subdivision would be from the front at Old Spanish Trail. He said the depth of the lots couldn't really change because of the width of the road that goes to the lots, but if they wanted an additional buffer he might could make a nicer entryway on the front. That might be something they could redesign. Some of the lots are wider than seventy feet, where some are right at seventy feet. Seventy feet is the minimum design that they came up with.

Chairman Ward said that because he anticipates Old Spanish Trail getting much busier than what it is, one of his concerns is that the preliminary drawing shows one road in and on road out and doesn't really get bigger when you get to the entrance to Old Spanish Trail. He is concerned about there being a backup with people trying to get in and out of the subdivision because there isn't a turning lane. Having 67 lots with a single loop coming in and out, it looks to him that it needs to be a little wider at the beginning entrance to give a little more room for ingress and egress. He asked Mr. Ankerson if there were any requirements for that.

Mr. Ankerson stated that would be determined by the Fire Marshall for both egress and ingress. He said if a buffer requirement was imposed on the perimeter, it would change his entire lot layout and probably make it where he could design it to meet R-1 standards

because he would probably lose at least a whole row in the center if he has to take up space around the perimeter to have a buffer. If he designed it by R-1 standards, the buffer requirement wouldn't be there because it would be R-1 backing up to R-1. He could choose to put a fence around his subdivision to differentiate it from another but there would not be a buffer requirement.

Chairman Ward said if they go back to an R-1 with about 50 houses there is not going to be a buffer.

Mr. Ankerson stated that if the layout goes back to meet R-1 standards, then this PUD plan that he is asking to be approved would be no longer, however he would be under the major subdivide process which would still come before the Planning Commission, and they could impose a buffer at that point.

Chairman Ward reminded the Commissioners that the applicant had already said that financially it was more beneficial to them to keep the 70 lots, and with that being said they may not move forward with the subdivision if they had to go back to 50 lots. He said the Commission needs to be careful on the buffer requirements that they put on the PUD, and the encroachments, because it would greatly reduce the applicant's financial impact of what they are trying to do.

Commissioner Williams asked what the price range would be for the new houses.

Mr. Pederson said more people are going toward a smaller, more affordable house. If they go by R-1 standards & 80' lots they could build wider, but in order to sell it they need to be targeting around \$270,000 to \$300,000 for the homes.

Commissioner Williams said two words he noted in the description of a PUD in the UDO was flexibility and affordable housing. He said he wants Gautier to grow but there is plenty of affordable housing. One of the biggest reasons we don't have a Walmart, a TJ Maxx, etc. is because the average income in Gautier is below what it is in Ocean Springs and some other areas. If we want Gautier to grow, we need to look at what the City looks like to attract growth. We want to approve things to make the city better. Pascagoula is getting department stores because they are looking at the general average income of the city. When he looks at the PUD description in the Ordinance and sees the word flexibility he wonders, if it is approved, could he turn it into affordable housing and make something smaller.

Chairman Ward explained that the minimum square footage for a dwelling in a R-1 District is 1325. That would make the value of the home about \$225,000.

Commissioner Williams asked if they could build duplexes or would it have to be single-family homes.

Mr. Ankerson reminded them they were approving a rezone to PUD and a PUD plan. The setbacks, lot size, density, and such would be bound by this plan and if they wanted

to change it, they would have to come back before the Commission and ask for those changes.

Chairman Ward asked if, since imposing setbacks and buffers would change the layout, would Mr. Pedersen have to come back before the Commission to approve the changes.

Josh Danos, City Attorney, explained that what would happen is that they would agree to the recommendations of the Planning Commission and before it goes to Council a drawing of the plan was provided subject to the Commission's recommendation.

Mr. Ankerson said that if he lost 15 houses, he could still build affordable housing by right because R-1 just says single-family residential. Affordable housing, whatever you define that as, would be allowed by right as long as it is single-family residential and it meets the square footage requirement.

Mr. Pedersen said that in regard to their targeted price on the homes, his guess is that anyone that could afford a \$300,000 home would probably be above the medium level of income than other residents of Gautier. With respect to that, you would be improving the community.

Chairman Ward that a \$300,000 house in Gautier is not a cheap house.

Mr. Pedersen said they could redesign for the additional space up front to make turns and didn't see a problem with a 5' buffer in the back.

Chairman Ward asked if maybe they could just not clear the 5' and make the lots 130' deep, which would leave a 5' buffer all the way around.

Commissioner Decoteau said the green space up front would make a real nice entrance and provide a little bit of a buffer too. It should be able to be done without losing too many lots which would still meet their financial mark.

Mr. Pederson said they do want to set aside some green space to be maintained by the HOA.

Commissioner Hudson asked if the entryway would be in and out from both entrances or one way all the way around.

Mr. Pederson said it would be a two-lane road. Both sides would have curbs and gutters, and sidewalks.

Commissioner Canada asked how many different house designs they had, and how would they space that out.

Mr. Pedersen said he started building in 2007, so he has a good variety of designs.

Chairman Ward asked if they would definitely have a HOA like was mentioned earlier. He noted that an HOA could stop residents from parking on the street, etc. Sometimes it is more appealing if there is an HOA.

Mr. Pedersen said if that was a stipulation that would not be a problem.

William Kerner, Old Spanish Trail resident, said giving a buffer zone was good, and if he was going to build \$300,000 houses then have at it. We need to focus on getting bigger businesses and we can't keep building small houses.

Jennifer Wainwright, Old Shell Landing Road resident, said that her family loved animals so her parents bought property on Old Shell Landing Road so they could keep horses there years ago. She said there were still developments by Elliott Homes that are still sitting undeveloped because no one has bought the lots. PUD's are being imposed on single families that are purchasing land so they don't have to live in a small subdivision. She is totally for the right development of Gautier. The property is located where the kids will go to Ocean Springs Schools so Gautier will not get any school taxes, and they won't get any income from water. Gautier will only get property taxes. We need nice homes, but we also need businesses.

Mr. Pedersen said that by reducing the lot width they are able to provide more amenities without increasing the overall density that would be allowed by right.

Mr. Ankerson noted that if the depth of the lots is changed to 130' to allow the 5' buffer it would also change the square footage of each lot.

Chairman Ward asked Mr. Pedersen if that would reduce the house size.

Mr. Pedersen said it would not reduce the house size.

ACTION TAKEN:

Chairman Ward made a motion to recommend that the City Council approve the PUD with the following stipulations: 1) 5' barrier on the east and west side reducing lot depth to approximately 130' in depth; 2) a 5' barrier on Old Spanish Trail side; 3) establish an HOA; 4) a green space at the entrance; and 5) the total square footage to reflect the depth change.

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

AYES: **Joshua Ward**
 Maurice Hudson
 Robert Williams
 Herman Green
 Marquitta Buxton
 Greg Canada
 Ricky Decoteau

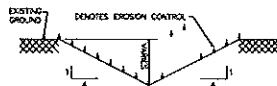
Motion passed.

Mr. Pedersen asked that the request be placed on a City Council meeting that was at least a month out to give him time to make the revisions requested.

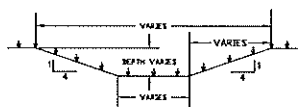
R-1 Zoning (66 lots)
 Typical Lot Dimension = 70'
 wide x 135' deep
 Typical Lot Size = 9,450 sq. ft.
 50' Road R.O.W.

GENERAL NOTES:

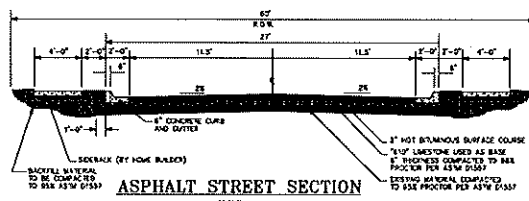
- 1.) AVOID DISTURBING AREA UPSTREAM OF WETLANDS.
- 2.) FILTER RUMPT ALONG WETLANDS BOUNDARY BY USING NATURAL VEGETATION, BRUSH BARRIERS, Silt FENCES, OR HAY BALES.
- 3.) REFER TO STORM WATER POLLUTION PREVENTION PLAN FOR DETAILED INFORMATION.
- 4.) SHALE BARRIERS SHALL BE PLACED EVERY 150' ALONG NEW SHALES AND DITCHES AND SHALL BE Silt FENCING OR STRAW BALE BARRIERS.
- 5.) Silt FENCING SHALL BE INSTALLED ALONG ALL FILL BOUNDARIES INCLUDING WETLAND ROAD CROSSINGS.
- 6.) DISTURBED AREAS SHALL BE FERTILIZED, SEEDED, AND MULCHED WITHIN SEVEN CALENDAR DAYS.
- 7.) CONTRACTOR SHALL VERIFY THE RECEIPT OF A WETLAND FILL PERMIT BEFORE ANY WORK IN OR DIRECTLY ADJACENT TO WETLAND AREAS.
- 8.) THIS SKETCH IS NOT INCLUSIVE AND THE CONTRACTOR SHALL IMPLEMENT CONTROLS AS NEEDED TO PREVENT EROSION AND ADVERSE IMPACTS TO RECEIVING STREAMS.
- 9.) CONTOURS SHOWN HEREON ARE BASED ON U.S. QUAD MAPS.
- 10.) BUILDUP ELEVATIONS SHALL BE A MINIMUM OF 1' ABOVE EXISTING GRADES EXCEPT AS NOTED BELOW.



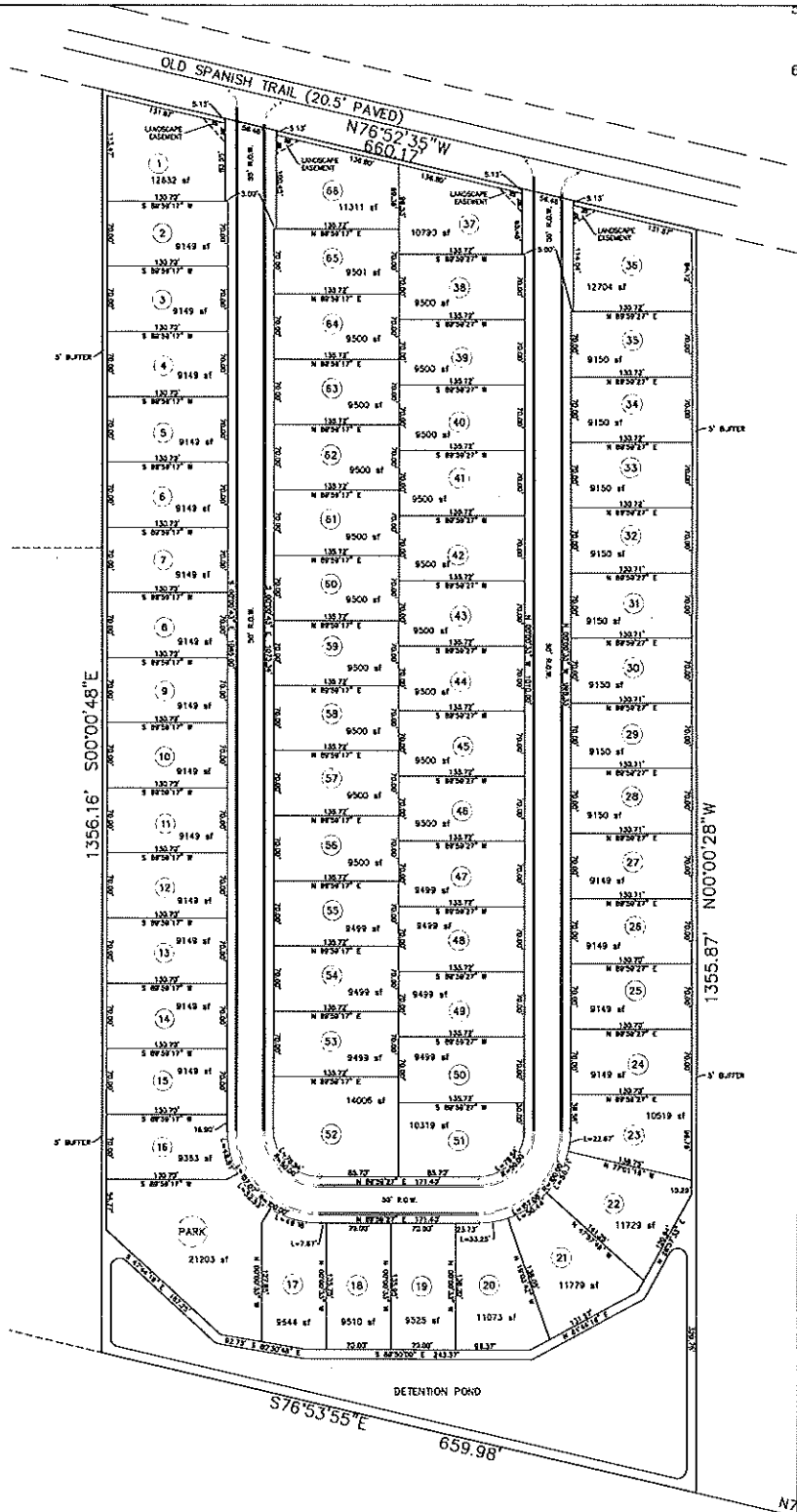
TYPICAL DITCH SECTION
 N.T.S.



TYPICAL DETENTION POND SECTION
 N.T.S.



- ASPHALT STREET SECTION**
 N.T.S.
- NOTES: 1.) CENTERLINE ELEVATION IS EQUAL TO TOP OF CURB ELEVATION.
 2.) WHEELCHAIR RAMPS REQUIRED AT EVERY INTERSECTION OF SIDEWALK.
 3.) STREET LIGHTS SHALL BE LOCATED 2' FROM BACK OF SIDEWALK.



Gautier Planning Commission

Regular Meeting Agenda

August 7, 2025

GPC #25-36-RZ

Shawn Pedersen dba Focus Construction

Old Spanish Trail

PID #82438100.130

VII. NEW BUSINESS

4. Consider a request for a Property Owner Initiated Rezoning of Property located at PID #82438100.130, Old Spanish Trail, from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the presented PUD plan. (GPC #25-36-RZ)

CITY OF GAUTIER STAFF REPORT

To: Chairman and Members, Planning Commission

From: Scott Ankerson, Planning Director

Date: July 29, 2025

Subject: Consider a request for a Property Owner Initiated Rezoning of Property located at PID #82438100.130, Old Spanish Trail, from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and approval of the attached PUD plan. (GPC Case #25-36-RZ)

REQUEST:

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DISCUSSION:

1. Location: Old Spanish Trail, PID #82438100.130. (See Exhibit A)
2. Existing Zoning: R-1 Low Density Single-Family Residential. (See Exhibit B)

UDO 5.3.3 R-1, Low Density Single-Family Residential District - Purpose and intent. The purpose of this district is to provide areas where the principal use of land is for single-family detached dwelling units and related recreational facilities which compliment the area and provide a balanced and attractive residential area. R-1 areas are to be specifically designed to provide for

the quiet enjoyment of the uses therein. They should have well defined boundaries and be protected from the encroachment of commercial uses and heavy through traffic.

UDO 5.3.17 PUD, Planned Unit Development - Purpose and intent. The PUD zoning district is applied to specific areas to encourage flexibility in the development of land, in order to promote its most appropriate use; to improve the design, character and quality of new developments; to encourage a harmonious and appropriate mixture of uses; to facilitate the adequate and economic provision of streets, utilities, and city services; to preserve the natural, environmental and scenic features of the site; to encourage and provide a mechanism for arranging improvements on sites so as to preserve desirable features; to mitigate the problems which may be presented by specific site conditions; and to encourage subdivisions which address the affordable housing goals, objectives and policies of the city's comprehensive plan. Uses permitted "by right" are established by the intent of the underlying Comprehensive Plan Future Land Use Map. It is anticipated that PUDs will offer one or more of the following advantages:

- A. Provide substantial buffers and transitions between areas of different land use and development densities;*
- B. Enhance the appearance of neighborhoods by conserving areas of natural beauty, and natural green spaces;*
- C. Counteract urban monotony and congestion on streets;*
- D. Promote architecture that is compatible with the surroundings;*
- E. Buffer differing types of land use and intensities of development from each other so as to minimize any adverse impact which new development may have on existing or zoned development; and*
- F. Promote and protect the environmental integrity of the site and its surroundings and provide suitable design responses to the specific environmental constraints of the site and surrounding area.*

DATA AND ANALYSIS:

Property requested for Rezoning: Old Spanish Trail, PID #82438100.130

Location: Ward 1

Current Zoning of the Request Property: R-1 Low Density Single-Family Residential

Existing Land Use: Vacant. (See Exhibit C)

Future Land Use: Very Low Density Residential. (See Exhibit D)

Surrounding Zoning: R-1 Low Density Single-Family Residential to north & west; PUD Planned Unit Development to the south & east

HISTORY:

The subject property is vacant.

REVIEW CRITERIA:

The Planning Commission, in its report and recommendation to the City Council on the appropriateness of the request, shall study and consider the following criteria and record that the evidence presented meets the "Criteria for Approval" from the UDO, if applicable.

- A. There was a mistake in the original zoning; **or**
- B. The character of the surrounding area has changed to such an extent as to justify rezoning **AND** there is a public need for additional property to be zoned in accordance with the request.

The Planning Commission shall not recommend approval of a rezoning unless the applicant has proven by clear and convincing evidence that either of the required criteria items above have been met.

STAFF RECOMMENDATION:

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

CONCLUSION:

Based on the required Review Criteria established by Section 4.15 of the Unified Development Ordinance and the appropriateness of the request relevant to the criteria, the Commission may:

1. Recommend that City Council approve to Rezone PID #82438100.130 from R-1 Low Density Single-Family Residential to PUD Planned Unit Development, and the attached PUD plan.
2. Recommend that City Council deny the Rezoning.

ATTACHMENTS:

1. Applicant's Exhibit 1 – Application
2. City's Exhibit A – Location Map
3. City's Exhibit B – Existing Zoning Map
4. City's Exhibit C – Existing Land Use Map
5. City's Exhibit D – Future Land Use Map

GAUTIER, MISSISSIPPI
PLANNING DEPARTMENT
PUBLIC HEARING APPLICATION

Public Hearing Number

25-36-RZTO BE HEARD BY GAUTIER PLANNING COMMISSION:FEE:

Zoning Change _____

\$301.00

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

Name of Applicant: Shawn PedersenName of Business: Focus Construction Phone: 228-326-0657Property Address: Old Spanish Trail - 82438100.130 Mailing Address (if Different): 15121 Lemoyne Blvd Biloxi MS 39532

E-Mail Address: _____

Reason for request, location and intended use of Property: change zoning from R1 to PUDATTACHMENTS REQUIRED AS APPLICABLE:

- 1 1. Diagram of intended use, showing dimensions and distances of property, building with setbacks, parking spaces, entrances and exits.
- 2 2. A detailed project narrative.
- 3 3. Copy of protective covenants or deed restrictions, if any.
- 4 4. Copies of approvals, or requests for approval, from other agencies, such as, but not limited to, the Mississippi State Department of Health, U.S. Army Corp of Engineers, Mississippi Department of Environmental Quality and Department of Marine Resources.
- 5 5. Any other information requested by the Planning Director.

Signature of Applicant: _____

Date of Application: July 15, 2025FOR OFFICE USE ONLYDate Received 7/15/25 Verify as Complete OK per SealFee Amount Received 301.00 Initials of Employee Receiving Application Bals

We would like to change zoning to a PUD to have smaller lots and less street frontage for lots for a new subdivision.

This property was previously approved for a subdivision in 2015 that met the R-1 requirements.

The property east and south of this parcel is zoned as PUD.

82438100.130 PEDERSEN SHAWN &

PIDN: 82438100.130

GISP: 779.32-00-0110.00

Owner Information

Percent of Ownership: 100

Name: PEDERSEN SHAWN &

Name 2: PEDERSEN DEVELOPMENT LLC

Mailing Address: 13501 GLENDALE RD
VANCLEAVE MS
39565

Site Address: OLD SPANISH TRL GAUTIER

Land Information

Section: Acreage: 20.54

Township: 7

Range: 7

Street Name OLD SPANISH
TRL

Value and Tax Information

Total Assessed Value: 247

Total Appraised Value: 1640

Improvement Value: 0

Land Value: 1640

Tax Amount: 29

SQ FT: 0

Year Built: 0

Legal Description

Description: COM SEC OF W3/4 SEC 38 N 1632.69
N 76* W 2310' TO POB N 1356' TO
S/M OLD HWY 90 N 76* W ALG S/M
RD 660' S 1356' S 76* E 660' TO
POB DB 1086-336 DB 1086-338 DB 1
413-785 (110 MAP779.32) DB 1725-
744

Deed Book / Page: 1725 / 744

82438100.130 PEDERSEN SHAWN &



Exhibit A Location Map

Prepared by:
City of Gautier
Planning Department

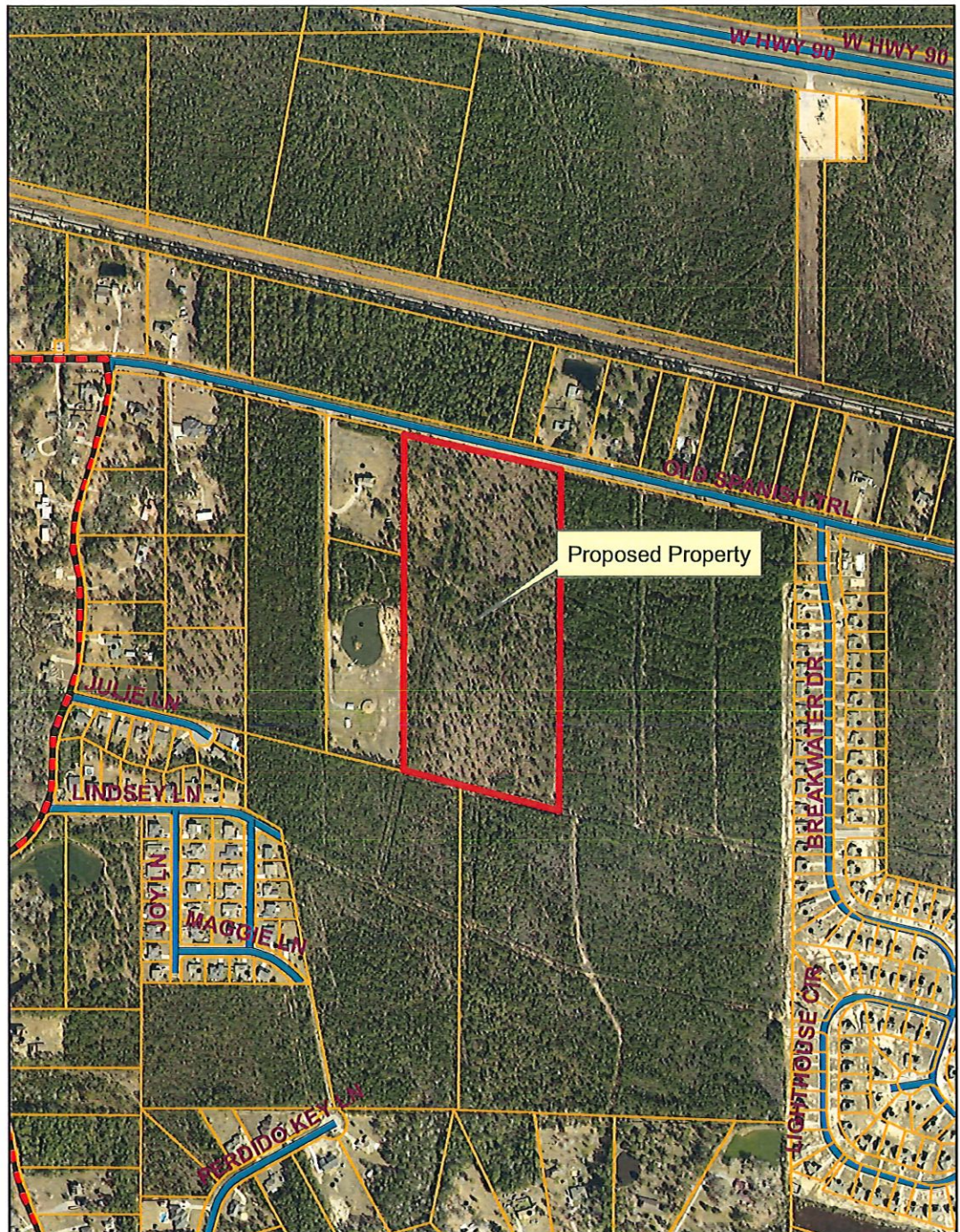


Exhibit B Existing Zoning

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

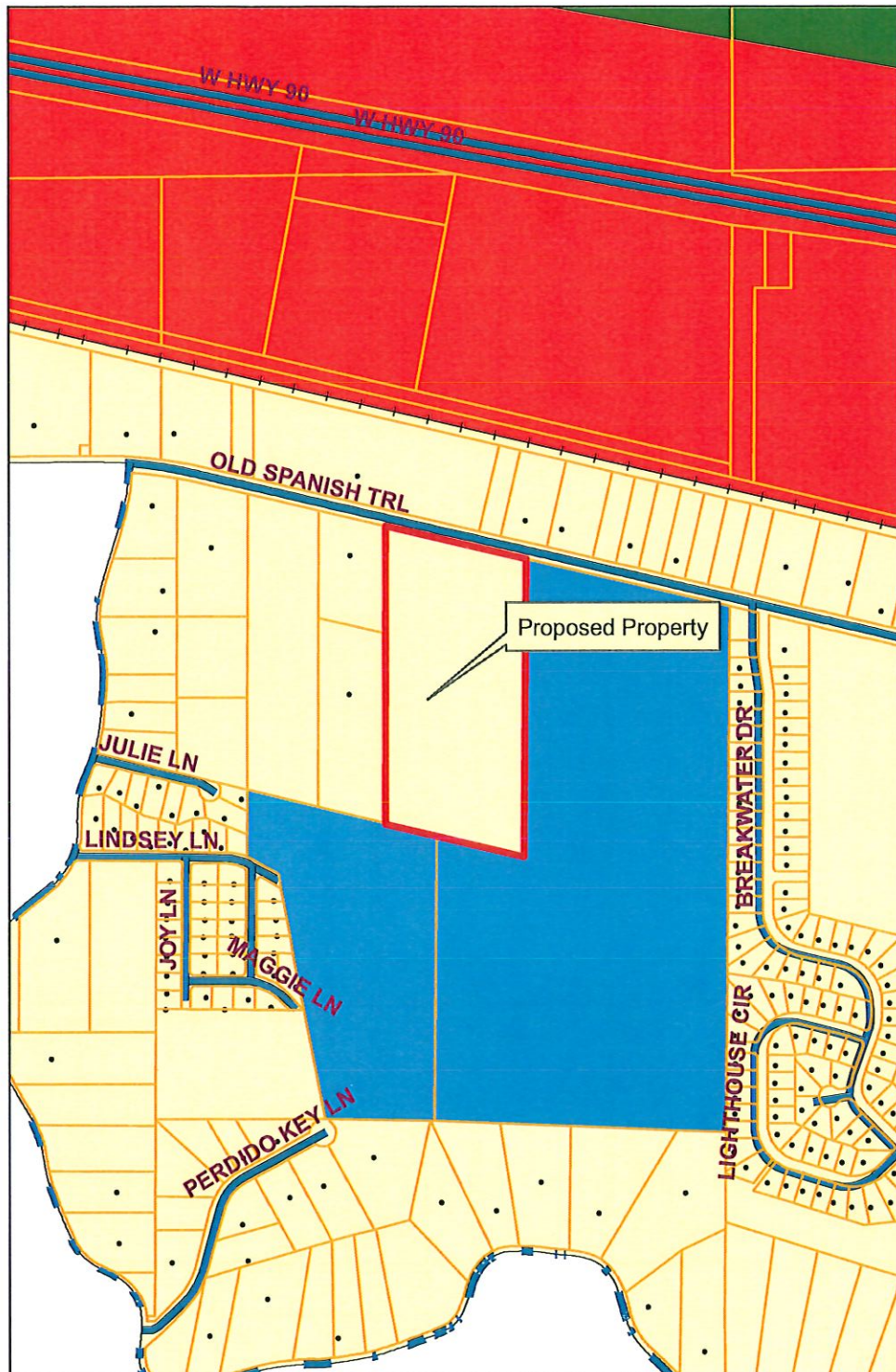


Exhibit C Existing Land-Use

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

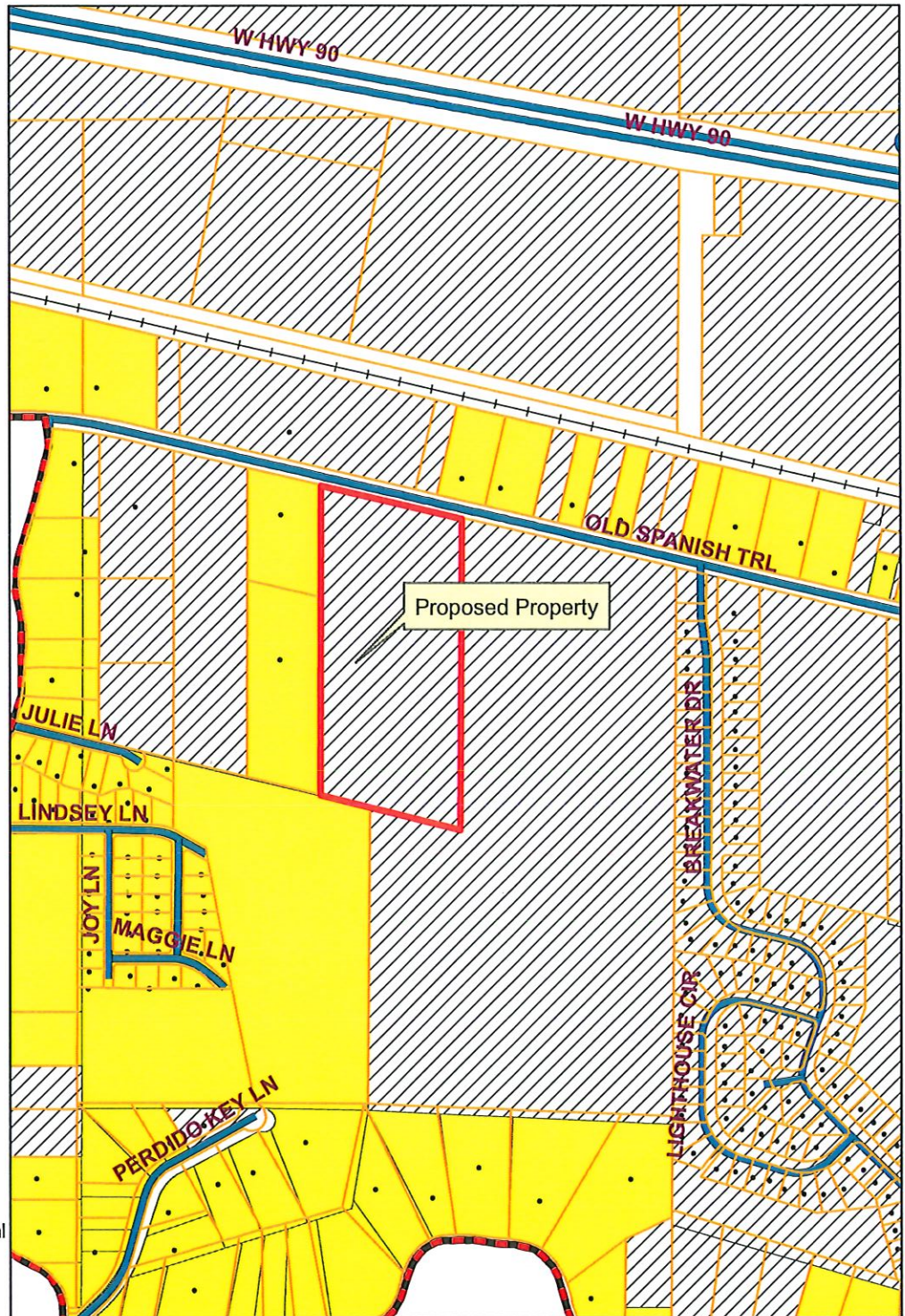


Exhibit D Future Land-Use

Prepared By:

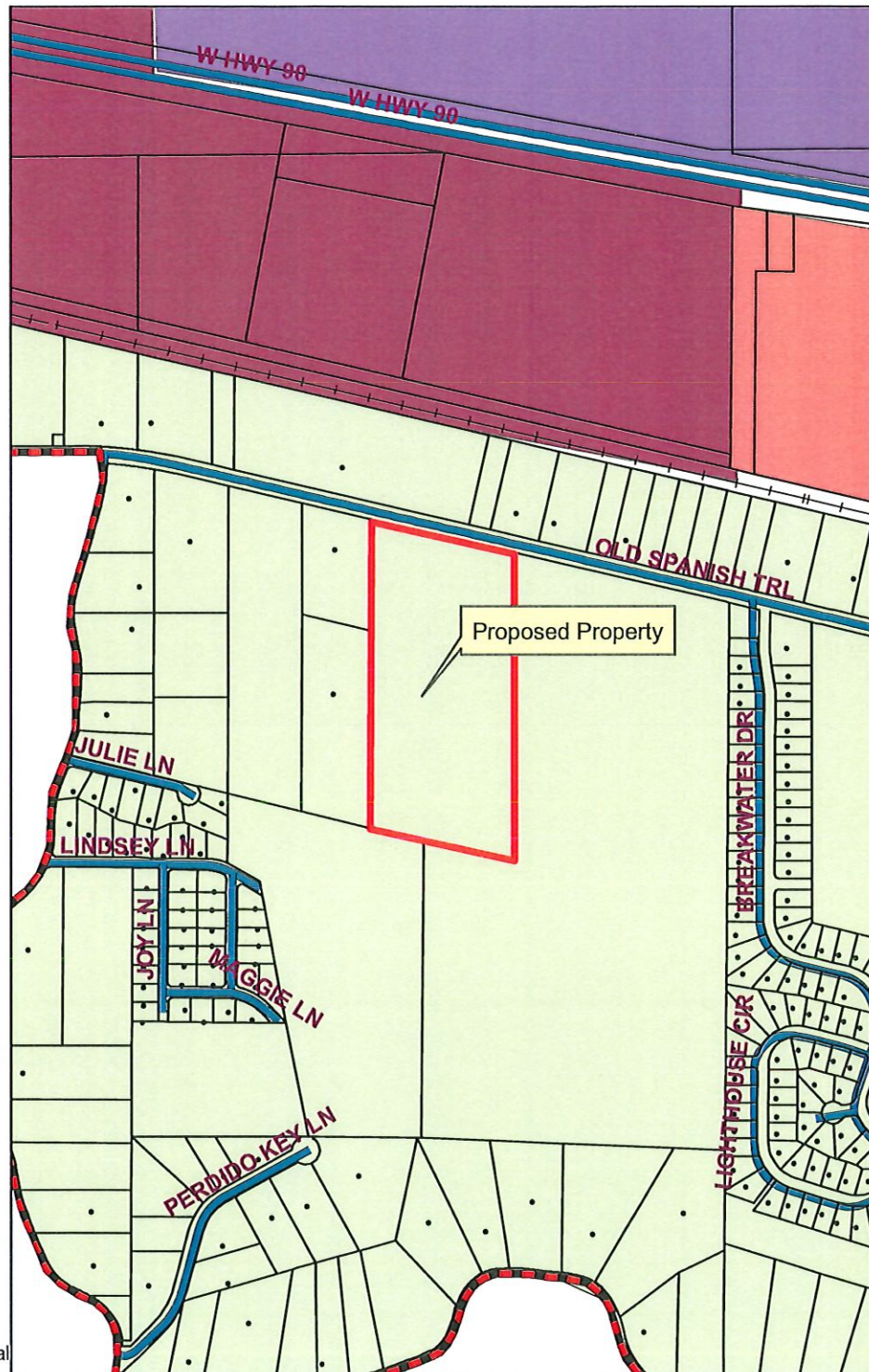
City of Gautier
Planning Department

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 #8
Fact Sheet**

Council Meeting: September 16, 2025
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 ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Second Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

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 September 16, 2025.

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	COG 7M BOND ACCT	253363	09/16/2025	09/04/2025			168,270.88	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-000-104	TR MDOT WIRE: FUND 130		08292025	08/29/2025			168,270.88
001	CREDIT CARD CENTER	253364	09/16/2025	09/04/2025			700.96	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-094-681	GRANT WRITING CLASS: KING,S		07312025	08/01/2025			495.00
	001-205-559	DIESEL PUMP & SUPPLIES		08192025	08/20/2025			205.96
001	AUTOZONE INC	253365	09/16/2025	09/04/2025			83.08	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-570	A/C DISCHARGE LINE: #12416		4907840218	08/01/2025			32.66
	001-161-638	BLUE DEG PLATINUM (2): GFD		4907847463	08/13/2025			50.42
001	AUTO TRUCK AND TRAILER PARTS INC	253366	09/16/2025	09/04/2025			72.95	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	GREEN ANTIFREEZE (2): E1		324997	08/08/2025			25.20
	001-161-638	HOSE 20731: E1		324997	08/08/2025			47.75
001	SPARKLIGHT	253367	09/16/2025	09/04/2025			102.08	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-698	SEP 2025: SR BLDG 48895		09012025	09/30/2025			102.08
001	BELL AUTO PARTS INC	253368	09/16/2025	09/04/2025			70.15	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	VOLTAGE REGULATOR: EXMARKS		45843	08/04/2025			70.15
001	BORDIS & DANOS PLLC	253369	09/16/2025	09/04/2025			12,434.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-060-602	SEP 2025 RETAINER		147	09/02/2025			11,250.00
	001-060-602	GALLOWAY: BRANDYWINE LITIGATN		147	09/02/2025			1,184.00
001	DIRECTV LLC	253371	09/16/2025	09/04/2025			180.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	WEST STN: 022727663 (OCT)		X250914	09/14/2025			180.00
001	H2O INNOVATION OPERATION & MAINTENANCE	253372	09/16/2025	09/04/2025			31,832.51	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-672	AUG 2025 MAINT OPS		2025-08	08/31/2025			31,832.51
001	RELX INC DBA LEXISNEXIS	253375	09/16/2025	09/04/2025			163.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	AUG 2025 4254VNBSY		3095991132	08/31/2025			163.00
001	SPARKLIGHT	253376	09/16/2025	09/04/2025			164.55	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	SEP 2025: CITY HALL 17254		09012025	09/30/2025			164.55

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	RJ YOUNG COMPANY LLC	253377	09/16/2025	09/04/2025			746.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	UNL-J9NI00-01 RENTAL FEE		INV7677704	09/03/2025			746.00
001	RJ YOUNG COMPANY LLC	253378	09/16/2025	09/04/2025			155.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	UNL-J9T600-01 RENTAL FEE		INV7668831	08/27/2025			155.00
001	C SPIRE WIRELESS	253380	09/16/2025	09/04/2025			540.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-606	NCIC EQUIP CHGS 3000652433		652433-51	09/01/2025			540.00
001	PITNEY BOWES GLOBAL FINANCIAL SERVS	253381	09/16/2025	09/05/2025			537.54	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	LEASE PMT: POSTAGE MACHIN		3321222765	08/30/2025			537.54
001	PITNEY BOWES INC PURCHASE POWER	253382	09/16/2025	09/05/2025			600.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-607	POSTAGE METER #6095325		0434-6213	08/20/2025			600.00
001	PRO-LOCK LOCKSMITH SERVICE LLC	253383	09/16/2025	09/05/2025			42.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	REPL MORTISE CYL: SUBSTN		S090325-1	09/03/2025			22.50
	001-100-699	REPL MASTER KEY CYL: SUBSTN		S090325-1	09/03/2025			20.00
001	RIDGDELL BROS INC	253384	09/16/2025	09/05/2025			2,604.99	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-680	SEP 2025 BED MNT: ENT SIGNS		23084553	08/28/2025			1,006.66
	001-201-679	SEP 2025 LAWN MNT: S HWY 90		23084552	08/28/2025			615.00
	001-201-679	SEP 2025 LAWN MNT:HWY 90 INTS		23084550	08/28/2025			983.33
001	SPORTSCONDUCTOR LLC DBA JARVIS	253387	09/16/2025	09/05/2025			272.55	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	2025 CHEER (34)		6501	09/01/2025			134.30
	001-170-502	2025 FOOTBALL (35)		6501	09/01/2025			138.25
001	WASTE PRO - GAUTIER	253388	09/16/2025	09/05/2025			285.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-698	FRASIER PORT O LET		0001505889	08/31/2025			35.00
	001-170-698	BACOT PORT O LET		0001505904	08/31/2025			250.00
001	WARREN PAVING INC	253389	09/16/2025	09/05/2025			255.36	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-576	1.08TN ASPHALT: LVL OFF PVG		112372	08/21/2025			103.68
	001-201-576	1.58TN ASPHALT: LVL OFF PVG		112482	08/22/2025			151.68
001	MISSISSIPPI VALUATIONS LLC	253391	09/16/2025	09/05/2025			1,400.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	APPRAISAL: 2204 CW WEBB		MS01251485	08/27/2025			1,400.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	SUN HERALD ADVERTISING	253392	09/16/2025	09/05/2025			2,990.97	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-040-615	AD (2): FY26 BUDGET HEARING		IN41679	08/31/2025			2,815.47
	001-090-615	PUBL NOTICE: GPC 25-38-VAR		IN41680	08/31/2025			50.18
	001-040-615	BID AD: SWEEPER		IN41681	08/31/2025			125.32
001	STATE TREASURER	253393	09/16/2025	09/05/2025			6,611.04	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-000-300	AUG 2025 COURT ASSESSMENTS		08312025	09/02/2025			6,611.04
001	MS DEPT OF PUBLIC SAFETY	253394	09/16/2025	09/05/2025			440.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-000-300	AUG 2025 SPECIAL ASSESSMENTS		08312025	09/02/2025			440.00
001	VICTIMS OF HUMAN TRAFFICKING FUND	253395	09/16/2025	09/05/2025			196.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-000-300	AUG 2025 STATE ASSESSMENTS		08312025	09/02/2025			196.50
001	DELTA UTILITIES	253409	09/16/2025	09/08/2025			72.52	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-630	CENTRAL FIRE:07/25-08/25/25		11000885-1	09/02/2025			72.52
001	DELTA UTILITIES	253410	09/16/2025	09/08/2025			52.49	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-630	SOUTH FIRE:7/25-8/25/25		11000999-0	09/02/2025			52.49
001	SINGING RIVER ELECTRIC COOPERATIVE	253411	09/16/2025	09/08/2025			2,890.38	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-631	POLICE STATION 66298004		08182025	08/25/2025			2,284.17
	001-201-629	SIGNAL LIGHT 89113001		08182025	08/25/2025			67.64
	001-201-633	STREET LIGHTS 90345002		08182025	08/25/2025			179.53
	001-092-631	RECORDS BLDG 907900001		08182025	08/25/2025			317.32
	001-201-633	BELK SIGN 97127001		08182025	08/25/2025			41.72
001	SINGING RIVER ELECTRIC COOPERATIVE	253412	09/16/2025	09/08/2025			928.55	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-633	DOLPHIN ST 94987002		08182025	08/25/2025			45.68
	001-201-633	DOLPHIN ST 94988002		08182025	08/25/2025			50.99
	001-201-633	DOLPHIN ST 94989002		08182025	08/25/2025			67.97
	001-201-633	DOLPHIN ST 94990002		08182025	08/25/2025			763.91
001	SINGING RIVER ELECTRIC COOPERATIVE	253413	09/16/2025	09/08/2025			476.18	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-631	SPORTS PAVILION 66582005		08182025	08/25/2025			198.75
	001-170-631	CITY PARK RSTRMS 89912001		08182025	08/25/2025			85.29
	001-170-631	FRAZIER RSTRMS 98546001		08182025	08/25/2025			69.30
	001-170-631	SRM VENUE 104312012		08182025	08/25/2025			30.00
	001-170-631	SRM PW BOX 8 104459007		08182025	08/25/2025			30.00
	001-170-631	FITNESS TRAIL 109268001		08182025	08/25/2025			32.84
	001-170-631	DOLPHIN PW BOX 110759006		08182025	08/25/2025			30.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	SINGING RIVER ELECTRIC COOPERATIVE	253414	09/16/2025	09/08/2025			447.20	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-631	SOUTH FD 76008001		08192025	08/26/2025			317.51
	001-170-631	BACOT SPLASHPAD 103751001		08192025	08/26/2025			31.98
	001-170-631	BACOT UPGRADES 113730001		08192025	08/26/2025			53.33
	001-170-631	BACOT 114484001		08192025	08/26/2025			44.38
001	SINGING RIVER ELECTRIC COOPERATIVE	253415	09/16/2025	09/08/2025			773.03	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-633	WM PAYNE 100245001		08182025	08/25/2025			58.00
	001-170-631	ROUNDAABOUT 102311004		08182025	08/25/2025			30.00
	001-170-631	BACOT LIGHTS 10137		08182025	08/25/2025			558.34
	001-201-629	SIGNAL LIGHTS 100138		08182025	08/25/2025			126.69
001	FUELMAN	253420	09/16/2025	09/08/2025			2,799.34	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP69028921	09/01/2025			217.04
	001-100-525	UNL FUEL		NP69028921	09/01/2025			2,131.56
	001-161-525	DSL FUEL		NP69028921	09/01/2025			313.46
	001-170-525	UNL FUEL		NP69028921	09/01/2025			137.28
001	HOME TEAM TIRE & AUTO SERVICE	253422	09/16/2025	09/09/2025			409.86	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-570	FS FIREHWK PURSUIT(1): 11975		500953	08/19/2025			139.89
	001-100-570	REPL 2 TIRES/ALIGN: 12406		501001	08/27/2025			153.99
	001-170-638	MNT TIRE/REPL TUBES: 431		501002	08/27/2025			41.49
	001-170-639	FORTUNE 8 PLY TIRE(i): TRLR		501030	08/28/2025			74.49
001	AT&T MOBILITY	253423	09/16/2025	09/09/2025			53.52	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	SEP 2025 IT AIR BUS: WFD		X09082025	08/31/2025			53.52
001	JACKSON COUNTY ADULT DETENTION CENTER	253424	09/16/2025	09/09/2025			6,050.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-010-696	AUG 2025 ADC CHGS		08312025	09/08/2025			6,050.00
001	RJ YOUNG COMPANY LLC	253425	09/16/2025	09/09/2025			310.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	UNL-J7RK00-01 RENTAL FEE		INV7683542	09/08/2025			310.00
001	TEC	253426	09/16/2025	09/09/2025			111.49	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY LONG DISTANCE		1239883	09/01/2025			111.49
001	FUELMAN	253427	09/16/2025	09/09/2025			3,061.42	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP69113437	09/08/2025			39.71
	001-100-525	UNL FUEL		NP69113437	09/08/2025			2,238.30
	001-161-525	UNL&DSL FUEL		NP69113437	09/08/2025			280.64
	001-170-525	UNL FUEL		NP69113437	09/08/2025			310.44

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	FUELMAN	253427	09/16/2025	09/09/2025			3,061.42	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-525	UNL&DSL FUEL		NP69113437	09/08/2025			192.33
001	COMM-TECH SOLUTIONS INC	253431	09/16/2025	09/09/2025			75.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-698	REPROGRAM EXTS: PLANNING		17479	09/06/2025			75.00
001	M & E FEED & SEED	253432	09/16/2025	09/09/2025			54.99	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-514	DOG FOOD (1): K-9		5968	07/30/2025			54.99
001	LOWE'S	253434	09/16/2025	09/09/2025			2,845.21	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-586	ADPTR; WELD SOLV: SINK-MNT		985908	07/26/2025			17.04
	001-205-586	ETN 125V RECEPT; SLVR TAPE		993698	07/29/2025			12.18
	001-205-635	36" DRUM FAN(2); EXT CORD(2)		993938	07/29/2025			720.06
	001-170-634	AA BATTERY 24PK: SEC CAMERAS		993594	07/29/2025			21.83
	001-170-634	GALV SLEEVE(2);ALUM TIE 30CT		993594	07/29/2025			16.96
	001-170-639	2'CHAIN; ANCR SHCKL(2): TRLR		995567	07/30/2025			17.04
	001-205-559	CM 3100PSI PRESSURE WASHER		996100	07/30/2025			406.02
	001-161-559	32CT NIAGARA WATER(60): GFD		971789	08/01/2025			389.60
	001-161-510	166OZ DETERGENT;WASP SPRAY		974730	08/02/2025			21.91
	001-170-577	10.5' 17G FENCE RAIL: REPR		981871	08/05/2025			22.31
	001-092-586	1G CHLORINATOR: NP FOUNTAIN		986348	08/07/2025			21.33
	001-161-639	REPR WORK BENCH: WEST STN		986600	08/07/2025			45.53
	001-205-559	32OZ DEGREASER: MAINT		986775	08/07/2025			6.63
	001-092-586	2-4-16 #2 (6):RTN POND FENCE		996494	08/11/2025			73.44
	001-092-586	4-4-8 #2 (5): RTN POND FENCE		996494	08/11/2025			51.20
	001-092-586	2-4-8 #2 (3): RTN POND FENCE		996098	08/11/2025			15.63
	001-092-586	80LB QKRETE(5):RTN POND FENCE		998545	08/12/2025			25.20
	001-205-635	50CFM FAN: MAINT BATHROOM		971809	08/13/2025			20.88
	001-170-559	123A BATTERY: SMOKE ALARMS		971773	08/13/2025			13.95
	001-205-559	2" CHIP BRUSH (3)		971108	08/13/2025			5.37
	001-205-559	4.5 CUT WHL; 4.5 GRINDER WHL		971744	08/13/2025			27.04
	001-170-634	PVC S40 PIPE:GM SPLASHPD REPR		973722	08/14/2025			35.34
	001-170-577	STAIR-PRESSBX REPRS: BDAVIS		983699	08/16/2025			232.37
	001-170-577	STAIR-PRESSBX REPRS: BDAVIS		985900	08/19/2025			42.65
	001-170-639	14PC RECP SAW BLADE: REC SHOP		990942	08/21/2025			23.73
	001-170-577	1G SATIN BASE: BDAVIS		991759	08/21/2025			34.18
	001-205-586	.5HP SEWER PUMP: MAINT SHOP		993888	08/22/2025			455.05
	001-205-586	1G MTL GFCI CVR/BOX		993888	08/22/2025			29.91
	001-161-559	800' BULK REEL TRIM LINE:GFD		993534	08/22/2025			40.83
001	ACE DATA STORAGE INC	253435	09/16/2025	09/09/2025			105.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	AUG 2025 SHREDDING SERVICE		0202500	09/01/2025			105.00
001	O'REILLY AUTO PARTS	253444	09/16/2025	09/11/2025			1,741.59	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-639	SPARKPLUG(2):WEEDEATER/BLOWER		1978377651	07/30/2025			11.40
	001-170-639	AIR FILTER: BLOWER		1978377652	07/30/2025			11.90
	001-100-570	BRK PAD;SENSOR;ROTOR(2):10636		1978377699	07/30/2025			152.73

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	O'REILLY AUTO PARTS	253444	09/16/2025	09/11/2025			1,741.59	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-570	CR RTN: AIR FILTER 17530	1978377661	07/30/2025			-11.90	
	001-100-570	CABIN FILTER: 17530	1978377661	07/30/2025			6.60	
	001-205-570	WSHR NOZZLE(2);DSL CLNR:95314	1978377748	07/31/2025			51.59	
	001-205-570	EXHAUST SENSOR: 95314	1978377848	08/01/2025			119.74	
	001-205-570	RTN CR: EXH SENSOR 95314	1978377858	08/01/2025			-119.74	
	001-170-638	6 QT OIL; FILTER: REC F250	1978378173	08/04/2025			41.38	
	001-205-570	BATTERY: 4 WHLR	1978378321	08/05/2025			84.05	
	001-170-639	FUSE ASSORTMENT: REC SHOP	1978378400	08/06/2025			18.69	
	001-205-638	PRESSURE SENSOR: 95314	1978378416	08/06/2025			225.17	
	001-205-570	GASKET KIT;WSHR NOZZLE:95314	1978378418	08/06/2025			93.29	
	001-205-570	EXHAUST CLEANER: 95314	1978378419	08/06/2025			26.99	
	001-170-639	2 QT CYCLE OIL: MOWER 5	1978378434	08/06/2025			19.98	
	001-100-570	DRIVE PULLEY: 12459	1978378435	08/06/2025			15.93	
	001-170-639	BATTERY: MOWER	1978378497	08/07/2025			56.93	
	001-205-638	RTN CR: PRESS SENSOR 95314	1978378622	08/08/2025			-225.17	
	001-100-570	WIPER BLADE: 11882	1978378641	08/08/2025			11.10	
	001-100-570	BRK ROTOR(2);PADS;FLTR:17823	1978379010	08/12/2025			145.87	
	001-100-570	BRK PADS;ROTOR(2): 17530	1978379012	08/12/2025			134.99	
	001-100-570	3V BATTERY 3PK: PD REMOTES	1978379013	08/12/2025			17.99	
	001-100-570	CAMSHFT SNR;CRNKSHFT SNR:ACO	1978379104	08/13/2025			55.96	
	001-170-639	BATTERY: MOWER 5	1978379106	08/13/2025			93.31	
	001-100-570	HOSE CLAMP (2): 11277	1978379671	08/18/2025			4.01	
	001-205-570	FUEL FILTER: 95314	1978379691	08/18/2025			33.80	
	001-161-638	LUBRICANT: FD VEHICLE	1978379695	08/18/2025			7.99	
	001-100-570	OIL DRAIN PLUG: 16808	1978379746	08/19/2025			6.49	
	001-100-570	CTRL ARM ASSY (2): 12406	1978379798	08/19/2025			161.48	
	001-100-570	SWAY BAR LINK KIT (2): 16808	1978379877	08/20/2025			80.80	
	001-100-570	OIL PRESSURE SWITCH: 16808	1978379891	08/20/2025			40.38	
	001-170-638	WIN REG ASSY: REC VAN	1978380353	08/25/2025			65.22	
	001-100-570	SYL HEADLAMP CAPSULE: 12459	1978380397	08/25/2025			35.86	
	001-205-570	THERMOSTAT;GASKET: CROWN VIC	1978380520	08/26/2025			10.45	
	001-205-570	BATTERY: LIGHT PLANT	1978380555	08/26/2025			117.85	
	001-100-570	10 QT OIL; FILTER: ACO 19591	1978380710	08/28/2025			73.18	
	001-100-570	WIPER BLADE(2);IGN COIL: ACO	1978380745	08/28/2025			65.30	
	001-100-570	MOTOR VEHICLE REPAIR PARTS		08/28/2025				
001	ELAN FINANCIAL SERVICES	253448	09/16/2025	09/11/2025			10,294.66	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-559	WIFI ROUTER: SR CENTER	08052025	08/06/2025			49.99	
	001-170-502	2XSY SHOULDER PADS (10)	08062025	08/07/2025			489.90	
	001-170-502	XSY SHOULDER PADS (20)	08062025	08/07/2025			979.80	
	001-170-502	SY SHOULDER PADS (20)	08062025	08/07/2025			979.80	
	001-170-502	MY SHOULDER PADS (10)	08062025	08/07/2025			489.90	
	001-170-502	LY SHOULDER PADS (10)	08062025	08/07/2025			489.90	
	001-170-502	XLY SHOULDER PADS (8)	08062025	08/07/2025			391.92	
	001-170-502	AS SHOULDER PADS (2)	08062025	08/07/2025			85.34	
	001-170-502	AM SHOULDER PADS (4)	08062025	08/07/2025			170.68	
	001-170-502	AL SHOULDER PADS (3)	08062025	08/07/2025			128.01	
	001-170-502	SHIPPING: SHOULDER PADS	08062025	08/07/2025			396.00	
	001-170-502	XSY HELMET (6)	08062025	08/07/2025			857.94	
	001-170-502	SY HELMET (14)	08062025	08/07/2025			2,001.86	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	ELAN FINANCIAL SERVICES	253448	09/16/2025	09/11/2025			10,294.66	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-170-502	MY HELMET (9)	08062025	08/07/2025				1,286.91
	001-170-502	LY HELMET (3)	08062025	08/07/2025				428.97
	001-170-502	XLY HELMET (3)	08062025	08/07/2025				428.97
	001-170-502	DISCOUNT	08062025	08/07/2025				-10.00
	001-170-639	STARTER: LIGHT TOWER	08062025	08/08/2025				461.68
	001-092-606	ONEWAY APP: AUG 2025	08072025	08/08/2025				75.00
	001-040-615	FB AD (1): GAUTIER APP	08192025	08/20/2025				2.00
	001-001-509	T-SHIRT (28): GMYC	08222025	08/25/2025				110.09
001	C SPIRE WIRELESS	253452	09/16/2025	09/11/2025			1,505.85	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-001-605	COUNCIL CELL PHONES	0030759348	08/31/2025				310.10
	001-021-605	CITY MGR CELL PHONE	0030759348	08/31/2025				48.89
	001-040-605	ADMIN CELL PHONE	0030759348	08/31/2025				83.37
	001-090-605	BLDG-PLNG CELL PHONES	0030759348	08/31/2025				258.52
	001-090-698	IPAD SERVICE (3)	0030759348	08/31/2025				103.44
	001-161-605	FIRE CELL PHONES	0030759348	08/31/2025				146.67
	001-170-605	REC CELL PHONES	0030759348	08/31/2025				254.33
	001-205-605	MAINT CELL PHONES	0030759348	08/31/2025				153.86
	001-094-605	GRANT-PROJ CELL PHONES	0030759348	08/31/2025				146.67
001	VICE BROTHERS UNLIMITED	253456	09/16/2025	09/11/2025			1,000.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-586	REMV PRIVACY FENCE:TOWNCENTER	2025-01	09/10/2025				1,000.00
001	UNFAZED SHOW & BAND LLC	253457	09/16/2025	09/11/2025			4,000.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-170-512	PERFORMANCE FEE: CRUISIN	10052025	09/02/2025				4,000.00
001	CINTAS CORPORATION	253459	09/16/2025	09/11/2025			553.84	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-205-535	AUG 06 2025 MAINT	4236259513	08/06/2025				138.46
	001-205-535	AUG 13 2025 MAINT	4236993879	08/13/2025				138.46
	001-205-535	AUG 20 2025 MAINT	4237718494	08/20/2025				138.46
	001-205-535	AUG 27 2025 MAINT	4238451973	08/27/2025				138.46
001	GOODGAMES INC	253460	09/16/2025	09/11/2025			25.50	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-170-512	13X6.5 LAYOVR LABEL 5TH (2)	111718	08/27/2025	251347			9.50
	001-170-512	9.5X5.5 LAYOVR LABEL 5TH (2)	111718	08/27/2025	251347			6.00
	001-170-512	19X6.5 LAYOVR LABEL 5TH:CRUISN	111718	08/27/2025	251347			10.00
001	HOME TEAM TIRE & AUTO SERVICE	253463	09/16/2025	09/11/2025			697.71	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-638	FS DESTINATION (4): U106	500855	08/06/2025	251299			518.72
	001-100-638	INSTALL PACKAGE:U106	500855	08/06/2025	251299			89.00
	001-100-638	THRUST ANGLE ALIGNMENT: U106	500855	08/06/2025	251299			89.99

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	KINGS INC	253464	09/16/2025	09/11/2025			506.05	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	410-12288 STARTER: ENG 1		253051	08/12/2025	251326		506.05
001	ELITE SPORTSWEAR LP	253465	09/16/2025	09/11/2025			1,900.80	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	CHEER SHOE WHITE 11Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 12Y (7)		5020179660	08/20/2025	251334		207.90
	001-170-502	CHEER SHOE WHITE 12-HY (5)		5020179660	08/20/2025	251334		148.50
	001-170-502	CHEER SHOE WHITE 13Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 13HY (9)		5020179660	08/20/2025	251334		267.30
	001-170-502	CHEER SHOE WHITE 1Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 1HY (5)		5020179660	08/20/2025	251334		148.50
	001-170-502	CHEER SHOE WHITE 2Y (8)		5020179660	08/20/2025	251334		237.60
	001-170-502	CHEER SHOE WHITE 2HY (2)		5020179660	08/20/2025	251334		59.40
	001-170-502	CHEER SHOE WHITE 3Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 4Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 4HY (4)		5020179660	08/20/2025	251334		118.80
	001-170-502	CHEER SHOE WHITE 5Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 5HY		5020179660	08/20/2025	251334		29.70
	001-170-502	CHEER SHOE WHITE 6Y (3)		5020179660	08/20/2025	251334		89.10
	001-170-502	CHEER SHOE WHITE 6HY		5020179660	08/20/2025	251334		29.70
	001-170-502	CHEER SHOE WHITE 7HY		5020179660	08/20/2025	251334		29.70
001	SUMMIT TOPCO LP	253466	09/16/2025	09/11/2025			23,364.45	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-638	REPR PARTS: U 19684		208103175	08/26/2025	251316		2,969.40
	001-100-638	BODY LABOR		208103175	08/26/2025	251316		1,566.50
	001-100-638	PAINT LABOR		208103175	08/26/2025	251316		780.00
	001-100-638	MECH LABOR/PRE & POST SCANS		208103175	08/26/2025	251316		238.00
	001-100-638	PAINT SUPPLIES: U 19684		208103175	08/26/2025	251316		576.00
	001-100-638	PARTS: U 19689		208103164	09/02/2025	251265		9,519.66
	001-100-638	BODY LABOR		208103164	09/02/2025	251265		2,067.00
	001-100-638	PAINT LABOR		208103164	09/02/2025	251265		1,189.50
	001-100-638	MECHANICAL LABOR		208103164	09/02/2025	251265		646.00
	001-100-638	STRUCTURAL LABOR		208103164	09/02/2025	251265		1,700.00
	001-100-638	PAINT SUPPLIES		208103164	09/02/2025	251265		1,061.40
	001-100-638	TOWING		208103164	09/02/2025	251265		155.00
	001-100-638	MISC MATERIALS: U19689		208103164	09/02/2025	251265		895.99
001	DP TRADING	253468	09/16/2025	09/11/2025			895.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-559	COG NP LOGO PIN (500)		0825073	08/21/2025	251309		750.00
	001-092-559	STANDARD DIE		0825073	08/21/2025	251309		85.00
	001-092-559	UV PRINT		0825073	08/21/2025	251309		30.00
	001-092-559	SHIPPING		0825073	08/21/2025	251309		30.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	STERLING PETROLEUM PRODUCTS INC	253469	09/16/2025	09/11/2025			1,108.80	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-570	55G DRUM SB 5W20 ENG OIL (2)		116323	09/01/2025	251348		1,100.00
	001-100-570	MS STATE OIL FEE		116323	09/01/2025	251348		8.80
001	THE SOUTHERN CONNECTION POLICE SUPPLIES	253470	09/16/2025	09/11/2025			2,716.95	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-535	PB MOLLE VEST(2):LEE;HUGHES		35795	08/18/2025	251074		507.30
	001-100-535	HI LITE CARRIER(2):LEE;HUGHES		35795	08/18/2025	251074		1,330.00
	001-100-535	PB MOLLE VEST: JONES		35792	08/18/2025	251094		253.65
	001-100-535	HI LITE CARRIER: JONES		35792	08/18/2025	251094		626.00
001	AMAZON CAPITAL SERVICE	253471	09/16/2025	09/11/2025			42.52	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-639	GY 3V850 V-BELT 85" (2)		1CCMY1D467	09/02/2025	251349		42.52
001	OCCUPATIONAL HEALTH CENTER INC	253472	09/16/2025	09/11/2025			145.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-604	PRE EMP PHYS: STONEWALL		409091	09/04/2025	251330		75.00
	001-100-604	COC DRG SCRIN: STONEWALL		409091	09/04/2025	251330		70.00
001	AUDIOWAVE INC	253473	09/16/2025	09/11/2025			122.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-570	SMA CABLE 18' (7): U 12164		A59094	08/19/2025	251325		112.00
	001-100-570	SHIPPING		A59094	08/19/2025	251325		10.00
001	KROWN USA INC	253475	09/16/2025	09/11/2025			468.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	COACH JERSEY (36): FOOTBALL		19212	09/11/2025			468.00
001	MS FIRE ACADEMY	253476	09/16/2025	09/11/2025			40.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-681	MSTAT EXAM: EDWARDS, ALEC		11791	09/04/2025	251335		20.00
	001-161-681	MSTAT EXAM: HODGSON, CHRIS		11791	09/04/2025	251335		20.00
001	KROWN USA INC	253477	09/16/2025	09/11/2025			7,915.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-502	SUBLN REVSBEL JERSEY NAVY (98)		18959	09/11/2025	251332		2,940.00
	001-170-502	SUBLN REVSBEL JERSEY GREY (18)		18959	09/11/2025	251332		540.00
	001-170-502	CHEER UNIFORM SETS (65)		18924	09/11/2025	251333		4,225.00
	001-170-502	CHEER EXTRA TOP (6)		18924	09/11/2025	251333		120.00
	001-170-502	CHEER EXTRA SKIRT (6)		18924	09/11/2025	251333		90.00
001	STAPLES BUSINESS ADVANTAGE DEPT ATL	253478	09/16/2025	09/11/2025			695.55	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-040-500	WIRELESS USB MOUSE		6042230197	09/11/2025	251403		10.99
	001-040-500	HP 952XL B/C/M/Y HY INK		6042230197	09/11/2025	251403		136.54
	001-040-500	BROTHER TN-850 BLK HY TONER		6042230197	09/11/2025	251403		123.12
	001-040-500	CS 8.5X11 COPY PAPER (10)		6042230197	09/11/2025	251403		424.90
FUND TOTAL	1 Claims	to	Checks	65 Total	313,007.06 Manual	Held	Total	313,007.06

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
004	RIDGDELL BROS INC	253385	09/16/2025	09/05/2025			5,140.74	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-680	SEP 2025 LAWN MNT: SOUND		23084551	08/28/2025			3,695.83
	004-510-699	SEP 2025 GNAT-INSECT APPL		23084554	08/28/2025			267.00
	004-510-680	SEP 2025 CHEMICAL APP: SOUND		23084555	08/28/2025			1,177.91
004	GREENAWALT HOSPITALITY LLC	253386	09/16/2025	09/05/2025			280.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-699	SEP 2025 SERV FEE		I493	09/01/2025			280.00
004	SINGING RIVER ELECTRIC COOPERATIVE	253417	09/16/2025	09/08/2025			31.54	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-631	GATES 122412001		08182025	08/25/2025			31.54
004	LOWE'S	253436	09/16/2025	09/09/2025			214.76	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-586	BUGSTOP; 15' LD EXT CORD		993087	07/29/2025			16.50
	004-510-586	10.5 FL OZ CAULK (2)		970275	08/01/2025			22.76
	004-510-586	1LB F-ANT PSN;1G INSECT SPRAY		974748	08/02/2025			27.51
	004-510-586	2-4-12 #2 (3): SOUND		979065	08/04/2025			25.59
	004-510-586	MOLD CLEANER; SPRAY BOTTLE		979065	08/04/2025			44.61
	004-510-586	2-4-12 #2 (3): SOUND		983322	08/06/2025			25.59
	004-510-586	11OZ SPRAY GREASE: GATES		995994	08/11/2025			12.33
	004-510-586	DOOR HANDLE; NAILS 60CT		987253	08/19/2025			39.87
004	ELAN FINANCIAL SERVICES	253450	09/16/2025	09/11/2025			78.24	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	004-510-559	QR CODE GENERATOR		08242025	08/25/2025			35.00
	004-510-559	JUMBO TISSUE DISPENSER		08262025	08/27/2025			43.24
FUND TOTAL	4 Claims	to	Checks	5 Total	5,745.28 Manual	Held	Total	5,745.28

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
156	PHILLIPS BUILDING SUPPLY OF GULFPORT	253467	09/16/2025	09/11/2025			2,516.87	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	156-100-799		4068 F16-4-5 3/4 DOOR JAMB	384846	08/15/2025	251327		290.99
	156-100-799		CLOSER REINFORCEMENT HEAD	384846	08/15/2025	251327		28.99
	156-100-799		PD FRAME W/ANCHOR & BOLTS	384846	08/15/2025	251327		65.99
	156-100-799		4068 FALCON 86ED R/L:SBSTN DR	384846	08/15/2025	251327		506.99
	156-100-799		LK W/CLR GLASS 4X25:SNSTN DOOR	384846	08/15/2025	251327		89.99
	156-100-799		LITE KIT INSTL NO LABEL	384846	08/15/2025	251327		35.99
	156-100-799		BB1191 4.5X4.5 US32D	384846	08/15/2025	251327		89.99
	156-100-799		SC71 RW/PA ALM CLOSER	384846	08/15/2025	251327		295.99
	156-100-799		4501 48" 32D HAGER EXIT DEVICE	384846	08/15/2025	251327		710.99
	156-100-799		4501 KEYED TRIM 4C 26D	384846	08/15/2025	251327		283.99
	156-100-799		1/2X5X48 OUTSWING THRESHOLD	384846	08/15/2025	251327		45.99
	156-100-799		1-1/8X48 DOOR BOTTOM ADA	384846	08/15/2025	251327		38.99
	156-100-799		ALUM/VINYL WTHRSTRIP:SBSTN DR	384846	08/15/2025	251327		31.99
FUND TOTAL 156 Claims	to	Checks	1 Total	2,516.87 Manual		Held	Total	2,516.87

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
157	RAY ALLEN MANUFACTURING LLC	253461	09/16/2025	09/11/2025			1,483.98	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	157-100-799	K9 DEPLYMNT/HEAT ALERT KIT	RINV453450	08/29/2025	251351		1,399.99	
	157-100-799	MD10 FAN F SERIES ONLY: U 53	RINV453450	08/29/2025	251351		83.99	
FUND TOTAL 157 Claims	to	Checks	1 Total	1,483.98 Manual		Held	Total	1,483.98

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
172	JACKSON-GEORGE REGIONAL LIBRARY	253374	09/16/2025	09/04/2025			3,265.61	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	172-350-650	LIBRARY SUPPORT		08212025	08/21/2025			3,265.61
FUND TOTAL 172 Claims	to	Checks	1 Total	3,265.61	Manual	Held	Total	3,265.61

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	SINGING RIVER ELECTRIC COOPERATIVE	253416	09/16/2025	09/08/2025			2,885.64	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-631	HOUSE 76855002	08192025	08/26/2025			55.60	
	176-170-631	PARK FACILITIES 76854002	08192025	08/26/2025			2,190.78	
	176-170-631	DUMP STATION 109931001	08192025	08/26/2025			30.00	
	176-170-631	SP WELCOME CENTER 108928002	08192025	08/26/2025			609.26	
176	BAY ICE COMPANY INC	253430	09/16/2025	09/09/2025			50.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-699	AUG 2025 BOX RENTAL	715305	08/31/2025			50.00	
176	C SPIRE WIRELESS	253453	09/16/2025	09/11/2025			53.08	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-605	CELL PHONE	0030759348	08/31/2025			53.08	
FUND TOTAL 176 Claims	to	Checks	3 Total	2,988.72 Manual		Held	Total	2,988.72

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	CADENCE EQUIPMENT FINANCE	253370	09/16/2025	09/04/2025			143,724.87	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-680-831	WATER METERS 002-0070322-002		10042025	09/14/2025			143,724.87
400	H2O INNOVATION OPERATION & MAINTENANCE	253373	09/16/2025	09/04/2025			183,082.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-672	AUG 2025 MAINT OPS		2025-08	08/31/2025			183,082.50
400	RJ YOUNG COMPANY LLC	253379	09/16/2025	09/04/2025			225.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	UNL-J9T500-01 RENTAL FEE		INV7677705	09/03/2025			225.00
400	SINGING RIVER ELECTRIC COOPERATIVE	253418	09/16/2025	09/08/2025			5,165.47	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STNS 114260001		08192025	08/26/2025			1,106.60
	400-651-631	LIFT STNS 17875		08192025	08/26/2025			303.41
	400-651-631	LIFT STNS 17883		08192025	08/26/2025			2,556.44
	400-651-631	LIFT STNS 17884		08212025	08/28/2025			1,199.02
400	SINGING RIVER ELECTRIC COOPERATIVE	253419	09/16/2025	09/08/2025			1,484.71	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	CITY HALL WELL 114046001		08182025	08/25/2025			1,197.66
	400-651-631	IONIZATION 99216002		08182025	08/25/2025			287.05
400	FUELMAN	253421	09/16/2025	09/08/2025			210.85	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP69028921	09/01/2025			210.85
400	FUELMAN	253428	09/16/2025	09/09/2025			88.48	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP69113437	09/08/2025			88.48
400	ARISTA INFORMATION SYSTEMS INC	253429	09/16/2025	09/09/2025			5,298.01	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	AUG 2025 PRINTING 2067001		12611	08/31/2025			1,143.95
	400-650-698	AUG 2025 POSTAGE 2067001		12611	08/31/2025			4,154.06
400	LOWE'S	253437	09/16/2025	09/09/2025			387.17	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-583	3'X100' SILT FENCE: TAPS		983935	07/25/2025			48.42
	400-651-581	CBL TIE 20PK; 15A PWR ADPTR		995526	07/30/2025			27.51
	400-651-581	15A 3WIRE STD ADPTR		995667	07/30/2025			3.88
	400-651-581	RTN CR: 15A PWR ADPTR		995658	07/30/2025			-22.78
	400-651-583	6"X4" FLEX PVC CPLG: SEWER		984202	08/06/2025			66.46
	400-651-583	4" 45DEG ELBOW (3): SEWER		984202	08/06/2025			11.07
	400-651-583	4" 22.5DEG ELBOW (3): SEWER		984202	08/06/2025			11.91
	400-651-683	CONCRETE SEALANT (5)		996647	08/11/2025			85.40
	400-651-683	CAULK GUN; WIRE BRUSH		996647	08/11/2025			24.48
	400-650-559	12OZ MATTE PAINT; 3M HARD HAT		996530	08/11/2025			21.34
	400-650-586	GE T8 4BULB LT BALLAST		999154	08/12/2025			37.98

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	LOWE'S	253437	09/16/2025	09/09/2025			387.17	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-586	GE T8 1/2 BULB LT BALLAST		999154	08/12/2025			72.16
	400-650-559	RTN CR: 3M HARD HAT		971323	08/13/2025			-14.23
	400-650-586	TOILET SEAT: OFFICE RESTRM		992379	08/21/2025			13.57
400	O'REILLY AUTO PARTS	253447	09/16/2025	09/11/2025			126.76	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-638	10Q OIL;FLTR(2);TRMT(2): R1/2		1978378408	08/06/2025			100.94
	400-650-638	AIR FILTER (2): R1/2		1978378408	08/06/2025			25.82
400	VULCAN CONSTRUCTION MATERIAL LLC	253449	09/16/2025	09/11/2025			352.23	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-683	4.21 TN MDOT 100LB: BAYOU OAKS		4448126	09/09/2025			248.39
	400-651-683	1.76 TN MDOT 100LB: G-V RD		4448126	09/09/2025			103.84
400	HENZE ENTERPRISES INC	253451	09/16/2025	09/11/2025			2,505.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-585	10CY FILL: WTR LK HOMESTEAD		33782	09/02/2025			150.00
	400-651-585	36CY FILL: WTR LK BEASLEY		33782	09/02/2025			540.00
	400-651-585	12CY FILL: WTR LK BEASLEY		33782	09/02/2025			180.00
	400-651-585	14CY TOPSOIL: DRESS WTR LKS		33782	09/02/2025			280.00
	400-651-683	1CY SAND; 1CY RAP: LADNIER		33782	09/02/2025			55.00
	400-651-683	1CY TOPSOIL: BEASLEY		33782	09/02/2025			20.00
	400-651-585	24CY TOPSOIL: WTR LK OST		33782	09/02/2025			480.00
	400-651-585	12CY FILL: WTR LK OST		33782	09/02/2025			180.00
	400-651-585	4CY FILL: WTR LK DARTMOUTH		33782	09/02/2025			60.00
	400-651-585	2CY TOPSOIL: BEASLEY		33782	09/02/2025			40.00
	400-651-585	3CY RAP: WTR LK SUSAN CIRCLE		33782	09/02/2025			120.00
	400-651-585	2CY RAP: TAPS EAST LAKE		33782	09/02/2025			80.00
	400-651-585	1YD TOPSOIL: WTR LK WINWOOD		33782	09/02/2025			20.00
	400-651-683	7CY TOPSOIL: HWY 90		33782	09/02/2025			220.00
	400-651-585	2CY RAP: BAYOU VISTA		33782	09/02/2025			80.00
400	C SPIRE WIRELESS	253454	09/16/2025	09/11/2025			199.75	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-605	CELL PHONES (4)		0030759348	08/31/2025			199.75
400	COGENT STRATEGIES LLC	253455	09/16/2025	09/11/2025			7,500.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-601	PROF FEES: 09/06/25-10/05/25		3990	08/11/2025			7,500.00
400	COG DEPOSITORY ACCOUNT	253458	09/16/2025	09/11/2025			194,013.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-000-104	AUG 2025 GARBAGE PMTS		08312025	08/31/2025			194,013.60
400	CONSOLIDATED PIPE & SUPPLY	253462	09/16/2025	09/11/2025			1,820.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	3/4 SS FULL CIR CLAMP 3"(20)		MS03711919	08/20/2025	251211		580.00
	400-651-581	3/4 SS FULL CIR CLAMP 6"(20)		MS03711920	08/20/2025	251211		1,240.00

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	J H WRIGHT & ASSOCIATES INC	253474	09/16/2025	09/11/2025			300.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	PRESS TRANSDUCER: MALL TANK		472180	08/27/2025	251342		275.00
	400-651-581	SHIPPING		472180	08/27/2025	251342		25.00
FUND TOTAL 400 Claims	to	Checks	17 Total	546,484.40	Manual	Held		Total 546,484.40

Docket of Claims
Release date from 09/16/2025 thru 09/16/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
404	DELTA SANITATION OF MS LLC	253390	09/16/2025	09/05/2025			174,073.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	404-677-693	AUG 2025 RES GARBAGE (6388)		0001505965	08/31/2025		174,073.00	
FUND TOTAL 404 Claims	to	Checks	1 Total	174,073.00	Manual	Held	Total	174,073.00

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	65 Total	313,007.06 Manual	Held	Total	313,007.06
FUND 4 Claims	to	Checks	5 Total	5,745.28 Manual	Held	Total	5,745.28
FUND 156 Claims	to	Checks	1 Total	2,516.87 Manual	Held	Total	2,516.87
FUND 157 Claims	to	Checks	1 Total	1,483.98 Manual	Held	Total	1,483.98
FUND 172 Claims	to	Checks	1 Total	3,265.61 Manual	Held	Total	3,265.61
FUND 176 Claims	to	Checks	3 Total	2,988.72 Manual	Held	Total	2,988.72
FUND 400 Claims	to	Checks	17 Total	546,484.40 Manual	Held	Total	546,484.40
FUND 404 Claims	to	Checks	1 Total	174,073.00 Manual	Held	Total	174,073.00
Total for all Funds			Checks	94 Total 1,049,564.92 Manual	Held	Total	1,049,564.92

CITY OF GAUTIER
Consent Agenda Item #1
Fact Sheet

Council Meeting: September 16, 2025
Title: Approval of Minutes from the Regular Council Meeting held September 2, 2025

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

Summary Explanation: Approval of Minutes from the Regular Council Meeting held September 2, 2025

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Second Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

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 September 2, 2025 are hereby approved.

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

**Tuesday
September 2, 2025
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 September 2, 2025 at 6:30pm in the City Hall Municipal Building, 3330 Highway 90, Gautier, Mississippi.

Those present were Mayor Casey Vaughan, Council Members Eric Minor, Richard Jackson, Kay Jamison, Lorenzo Fuller, and Dante Elbin. Also present were Teresa Montgomery, City Clerk; Paula Yancey, City Manager; Josh Danos, City Attorney and other concerned citizens. Present by teleconference was Councilman Cameron George.

**AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
September 2, 2025 @ 6:30 PM**

I. Call to Order

- 1. Prayer**
- 2. Pledge of Allegiance**

II. Agenda Order Approval

III. Announcements

- 1. Gautier's Farmers Market will be Saturday, September 13th from 8am until 12pm at the former Singing River Mall Property.**
- 2. Tasty Thursday will be September 25th starting at 11am at the former Singing River Mall Property.**
- 3. City of Gautier's Cruisin' Through the Decades Event will be Sunday, October 5th from 12pm until 5pm, followed by a Drive-In move at 5:30pm, at the former Singing River Mall Property.**

IV. Presentation Agenda

- 1. Childhood Cancer Awareness Month**

V. Business Agenda

1. Conduct a Public Hearing regarding the Municipal Budget for Fiscal Year 2025-2026

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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2. Adoption of a Resolution fixing the Municipal Tax Levy for FY 2025-2026

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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3. Resolution approving Emergency Budget Amendment for FY2025

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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4. Approval of the Lease-Purchase Agreement between the City of Gautier and Leasing 2, Inc.

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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5. Approval of the Emergency Repair of Engine 2, as invoiced by Emergency Equipment Professionals

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

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

- 1. Approval of Minutes from the Regular Council Meeting held August 19, 2025**
- 2. Receive July 2025 Finance Reports**
- 3. Approval of the agreement between the City of Gautier and Unfazed Show and Band**
- 4. Approval to accept monetary donations for The City of Gautier's Cruisin' Through the Decades Event**
- 5. Approval to waive the rental fee in the amount of (\$40.00) for the use of Pavilion at Bacot Park for College Park Elementary**
- 6. Approval to waive all fees associated with Shepard State Park for the Pink Heart Funds and Shepard State Park Trail Run to be held November 1, 2025**

7. **Approve the purchase of two (2) 2012 Dodge Ram 1500s currently in the Enterprise Fund from the General Fund**
8. **Approve submission to the Mississippi Outdoor Stewardship Trust Fund (MOSTF) FY25 Grant Application for Town Commons Pathway and Boardwalk Project**

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 September 16, 2025 at 6:30pm
www.gautier-ms.gov

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

Councilman Fuller made the motion to approve the agenda order with the following revisions:

1. Add the Proclamation recognizing Paige Roberts to the Presentation Agenda
2. The meeting will be recessed until September 9, 2025 at 6pm.

Councilman Jackson seconded the motion. The vote was carried unanimously.

Announcements

1. Gautier's Farmers Market will be Saturday, September 13th from 8am until 12pm at the former Singing River Mall Property.
2. Tasty Thursday will be September 25th starting at 11am at the former Singing River Mall Property.
3. City of Gautier's Cruisin' Through the Decades Event will be Sunday, October 5th from 12pm until 5pm, followed by a Drive-In movie at 5:30pm, at the former Singing River Mall Property

Presentation

1. Childhood Cancer Awareness Month
 2. Proclamation recognizing Paige Roberts
-



MAY 10TH

Come be a part of the

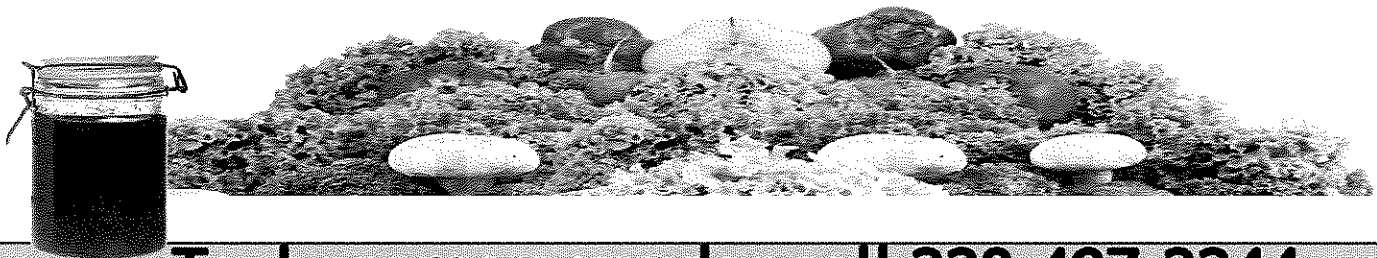
GAUTIER



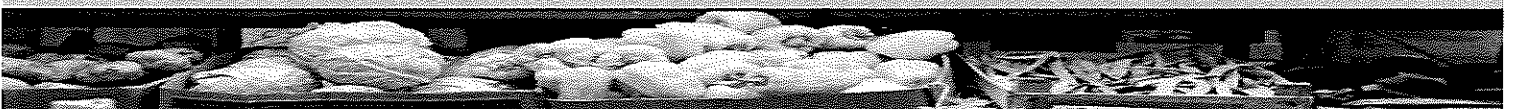
FARMER'S

MARKET

2ND SAT MAY- SEPT. 8AM-12PM



To become a vendor call 228-497-2244





GAUTIER PRESENTS

TASTY THURSDAY!

4TH

THUR.

11 AM

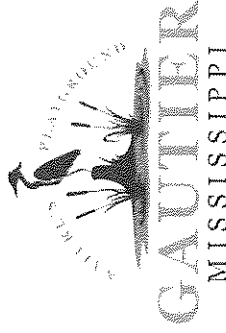
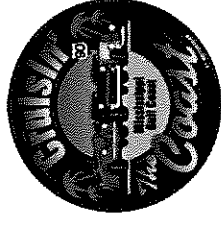
**GOOD EATS
FROM AWESOME
FOOD TRUCKS**

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

CITY OF GAUTIER'S

Quisin'

THROUGH THE DECADES



OCTOBER 5, 2025

CRUISE-IN 12PM DRIVE-IN MOVIE 5:30 PM
2800 HWY 90 GAUTIER, MS

THEMED MUSIC

FOOD TRUCKS

RESERVED PARKING FOR ALL CRUISERS



COME VIEW CLASSIC BEAUTIES!

12PM-5PM SINGING RIVER MALL PROPERTY
2800 HWY 90 GAUTIER, MS

Giveaways for the 1st 300 Cruisers

Drive-in

MOVIE NIGHT



5:30 pm 2800 Hwy 90

For More Information, Call Gautier Recreation 228-497-2244 Facebook - City of Gautier Recreation & Community Events

PROCLAMATION

A Proclamation of the Mayor and City Council Of The City of Gautier, Mississippi

WHEREAS, every year, thousands of children across the United States are diagnosed with cancer, a disease that remains the leading cause of death by disease among children; and

WHEREAS, approximately 15,000 children under the age of 19 are diagnosed with cancer in the U.S. each year, and more than 1,700 of them lose their lives; and

WHEREAS, childhood cancer affects all ethnic, gender, and socio-economic groups and the average age of diagnosis is just 6 years old; and

WHEREAS, the causes of most childhood cancers remain unknown, and more research is desperately needed to develop safer and more effective treatments tailored to children; and

WHEREAS, the gold ribbon is the internationally recognized symbol for childhood cancer awareness, representing the strength, courage, and resilience of children and families fighting this devastating disease; and

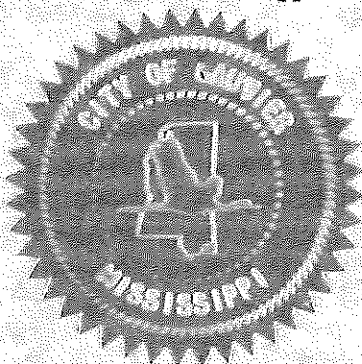
WHEREAS, September is nationally recognized as Childhood Cancer Awareness Month, a time to honor the children and families affected by childhood cancer, remember those we have lost, and support those continuing the fight; and

WHEREAS, raising awareness, increasing research funding, and supporting families affected by childhood cancer are vital steps in finding a cure and improving the quality of life for survivors;

NOW, THEREFORE, I, Mayor Casey Vaughn, and the Council of Gautier, Mississippi, do hereby proclaim the month of September 2025 as:

Childhood Cancer Awareness Month.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Gautier, Mississippi, to be affixed on this the 2nd day of September, 2025.



MAYOR CASEY VAUGHAN



PROCLAMATION

The City of Gautier, Mississippi

A Proclamation of Appreciation Honoring Paige Roberts

WHEREAS, Paige Roberts has exemplified exceptional dedication, leadership, and compassion in her unwavering service to the communities of Jackson County — including Gautier, Moss Point, Ocean Springs, and Pascagoula; and

WHEREAS, during one of our nation's most challenging times, Hurricane Katrina, Ms. Roberts served with steadfast commitment through the American Red Cross, bringing hope, relief, and critical support to those affected by the disaster; and

WHEREAS, her leadership and calm resolve during a time of immense uncertainty provided both comfort and coordination when it was needed most; and

WHEREAS, beyond her humanitarian service, Paige Roberts has continued to enrich our communities through her efforts in organizing and supporting the K20 event — a meaningful initiative dedicated to reflection, resilience, and rebuilding throughout Jackson County; and

WHEREAS, her perseverance and ability to unite people in pursuit of a greater good embody the highest ideals of civic responsibility and community leadership;

NOW, THEREFORE, I, Mayor Casey Vaughan, along with the City Council and City Manager Paula Yancey of the City of Gautier, Mississippi, do hereby extend our deepest appreciation and heartfelt recognition to **Paige Roberts** for her extraordinary service and lasting impact on the people of Gautier and all of Jackson County in the wake of Hurricane Katrina and beyond.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Gautier, Mississippi, to be affixed this 2nd day of September, 2025.

Mayor Casey Vaughan
City of Gautier, Mississippi

No action was taken during the Public Hearing regarding the Municipal Budget for Fiscal Year 2025-2026.

Councilwoman Jamison made the motion to approve the resolution fixing the municipal ad valorem tax levy for fiscal year 2026, 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:

RESOLUTION NUMBER 202-2025

**RESOLUTION OF THE MAYOR AND MEMBERS OF THE COUNCIL
CITY OF GAUTIER, MISSISSIPPI, JACKSON COUNTY,
FIXING THE MUNICIPAL AD VALOREM TAX LEVY FOR THE YEAR
OCTOBER 1, 2025 – SEPTEMBER 30, 2026**

BE IT RESOLVED BY the Mayor and Members of the Council of the City of Gautier, Jackson County, Mississippi:

Section 1: That for the fiscal year 2025-2026, there shall be and is hereby levied on all real and personal property in the City of Gautier, Jackson County, Mississippi the following taxes, as provided by Mississippi Code Annotated, Section 21-33-45;

General Fund

For General Revenue purposes 33.89 mills on each dollar (\$1.00) valuation

Provide for general operations and improvements: 31.09 mills

Provide for Police and Fire Department operations: 2.80 mills

For Municipal Library Tax for 1.00 mill on each dollar (\$1.00) valuation

Support Library functions and programs

For Debt Service 8.11 mills on each dollar (\$1.00) valuation

Fund annual bond payments and general debt related to Public Safety

SECTION 2: This resolution shall take effect and be in force as provided by law.

SECTION 3: The City Manager and City Clerk are hereby authorized to sign any and all documents required for this purpose.

Motion was made by **Councilwoman Jamison**, seconded by **Councilman Jackson**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: **None**

The motion having received the affirmative vote of all the members present, the Mayor declared the motion carried and the resolution adopted this the 2nd day of September, 2025.

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi at the Meeting of September 2, 2025.

Councilman Jackson made the motion to approve the Emergency Budget Amendments for fiscal year 2025, as presented. Councilman Minor 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:

RESOLUTION NUMBER 203-2025

WHEREAS, the City of Gautier Fire Department requires immediate acquisition of a new fire truck to maintain adequate public safety services; and

WHEREAS, the cost of such a vehicle was not anticipated in the original FY 2025 budget, and the need has arisen emergently; and

WHEREAS, during the Budget Work Session on August 12, 2025, the Mayor and Council requested to proceed with this purchase; and

WHEREAS, Mississippi Code permits governing authorities to adjust budgets by emergency amendment to address essential, unforeseen circumstances; and

WHEREAS, the Mayor and Members of the City Council hereby find that the emergency amendment of the current budget as presented is in the best interests of the City;

BE IT RESOLVED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Emergency Budget Amendments for FY 2025 is hereby approved.

BE IT FURTHER RESOLVED, that the City Manager or City Clerk is authorized to execute any and all documents necessary.

This resolution shall take effect and be in full force on September 2, 2025.

Motion made by **Councilman Jackson**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 2, 2025.

**FY 2025
EMERGENCY BUDGET AMENDMENTS**

GENERAL FUND: FUND 001		Budget	Amendment	New Budget
REVENUE				
	Loan - Lease Proceeds	52,000.00	735,000.00	787,000.00
EXPENDITURES				
FIRE				
	Capital Outlay - Firetruck	15,520.00	735,000.00	750,520.00

Emergency Purchase: E-One Rescue Pumper on Spartan FC-94 Chassis

FUND 160: FIRE PROTECTION FUND		Budget	Amendment	New Budget
REVENUE				
	Other Financing Sources	68,000.00	50,500.00	118,500.00
EXPENDITURES				
	Capital Outlay	94,550.00	50,500.00	145,050.00

Emergency Purchase: Equip Rescue Pumper

Councilman Jackson made the motion to approve the Lease-Purchase Agreement between the City of Gautier and Leasing 2, Inc., as presented. Councilwoman Jamison 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:

RESOLUTION NUMBER 204-2025

WHEREAS, the Gautier Fire Department desires to purchase a new fire truck on state contract; and

WHEREAS, the Mayor and City Council have determined that a true and very real need exists for the acquisition of the Equipment described in the Lease-Purchase Agreement by and between the City of Gautier (hereinafter "Lessee") and Leasing 2, Inc., and has further determined that the Equipment will be used solely for essential governmental functions and not for private business use.

WHEREAS, Lessee has taken the necessary steps, including, without limitation to compliance with legal bidding requirements, if any, under applicable law to arrange for the acquisition of such Equipment.

BE IT RESOLVED, by the governing body of Lessee that the terms of said Lease-Purchase Agreement, are in the best interest of Lessee for the acquisition of such Equipment, and the governing body of Lessee designates and confirms the City Manager or City Clerk to execute and deliver, the Lease-Purchase Agreement and any related documents necessary to the consummation of the transactions contemplated by the Lease-Purchase Agreement.

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 Jackson**, seconded by **Councilwoman Jamison**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 2, 2025.

LEASE FINANCING PROPOSAL

Requested by
Jason Collier



Representing
Presented To (As Lessee)
City of Gautier, MS

Proposal Date:	August 11, 2025		
Equipment Description:	(1) E-One Custom Pumper		
Commencement Date:	October 15, 2025		
	<u>Option 1</u>	<u>Option 2</u>	<u>Option 3</u>
Equipment Cost:	\$729,000	\$729,000	\$729,000
Lessee Down Payment:			
Amount Financed:	\$729,000	\$729,000	\$729,000
Lease Term:	5 Years	7 Years	10 Years
First Payment Date:	10/15/26	10/15/26	10/15/26
Payment Frequency:	Annual	Annual	Annual
Interest Rate:	5.32%	5.26%	5.22%
Payment Amount:	\$169,853.28	\$127,159.59	\$95,440.92

Qualifications:

1. **Pricing:** This is a lease proposal for the payment stream(s) indicated above. If any of the information identified above are not correct, please advise us so that we can determine if a new proposal is required. Other important elements of this proposal are:

a) **Rate Expiration:** Signing this proposal does not in itself lock in your rate. This lease must be credit approved, contracts properly signed, and the lease funded by Leasing 2 within thirty days from the date of this proposal to protect the rates quoted.

b) **Closing Costs:** There will be no up-front costs of any kind charged by Lessor including closing costs, points, administrative costs, etc. Your attorney may charge you to review the lease documents and complete the opinion letter required with our lease documentation.

c) **Fixed Rates:** Rates are fixed for the entire term.

2. **Type of Lease:** This is a lease-purchase type of financing. After all the lease payments are made, Lessee will own the equipment without further cost.

3. **Financial Reporting:** All city, county and tax districts (including fire districts) will be expected to provide GAAP audited financial reports. All non-profit corporations (vfd's) will be expected to provide IRS 990 federal tax returns. If you do not maintain these types of financial reports, please contact us to discuss.

4. **Vendor Payable / Escrow Account (where applicable):** In the event that the truck(s) and/or equipment are not ready to be delivered, proceeds of this lease will be held in a vendor payable account until delivery/acceptance. This is a non-interest bearing account to Lessee.

5. **Credit Approval and Documentation:** This is a proposal only, and does not represent a commitment to lease. This financing is subject to credit review and approval and execution of mutually acceptable documentation, including the opinion of lessee's counsel opining that the agreement is legal, valid and binding, obligation of Lessee.

Financing by:

Contact:

Phone:

Email:

Web:

Leasing 2, Inc.

Brad Jr. Meyers

813-258-9888 x18

bradjr@leasing2.com

www.leasing2.com



REQUEST TO PROCEED:

When you are ready to proceed with Leasing 2 towards finalizing this lease financing arrangement, please indicate so by signing below and completing the requested information. We will immediately email you our application. Thank you for your confidence and consideration.

Proposal date: August 11, 2025

Option Chosen: _____ (where applicable)

Upcoming Governing Body meeting date for lease approval: _____

City of Gautier, MS

Name of Lessee

Authorized Signature

Date

Title

Printed Name Of Authorized Signature

Last month of your budget year?

Contact Name

(If Different Than Authorized Signature)

Contact Phone

Contact Email

Financial Contact Name

(Can be Treasurer or Clerk)

Contact Phone

Contact Email

Please complete the above information and **fax or email** all pages of the proposal to
813-258-9333 / info@leasing2.com



**** Important: A Resolution will be required with the lease contract ****

**In the event that you require board action to sign this proposal,
please call us so that we may forward the preferred form for the meeting.**

Are you ready to move forward with Leasing 2?

Here is a quick overview of our process

- 1. Signed Proposal** - When you are ready to move forward with Leasing 2, email a scan of the completed and signed proposal back to Leasing 2.
- 2. Credit Application** - A credit application and request for current financial reports will be emailed to the designated contacts upon receipt of the signed proposal. The credit application should be completed and returned promptly to protect your quoted interest rates. Credit approval usually comes within a few days receipt of the completed credit application.
- 3. Financing Agreement** - Once credit approval is accomplished, the financing agreement will be emailed for review and signature. Once the contracts are signed and returned, we are ready for closing.

Councilwoman Jamison made the motion to approve the Emergency Repair of Engine 2, as invoiced by Emergency Equipment Professionals, as presented, in the amount not to exceed \$7,635.32. 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 342-2025

WHEREAS, the City of Gautier Fire Department is currently working with an aging fleet which requires constant maintenance to maintain operational safety; and

WHEREAS, Engine 2 required emergency repairs in order to be returned to service as soon as possible allowing for the repair of Engine 1 which will take significantly longer; and

WHEREAS, this repair is in the best interest of the City and maintains not only operational safety, but allows the Department to continue its mission to provide fire service to the citizens of Gautier; and

WHEREAS, the Mayor and Members of Council find the delay incident to giving opportunity for competitive bidding would be detrimental to the interest of the governing authority

WHEREAS, Emergency Equipment Professionals is the sole source provider for Pierce Fire Apparatus in Mississippi; and

WHEREAS, the Mayor and Council Members find consistent with fact, that this repair was not made to circumvent the public purchasing statutes, and that the repair is reasonable;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the repair of Engine 2, as invoiced by Emergency Equipment Professionals in the amount of \$7,635.32 is hereby approved for payment.

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

AYES: Casey Vaughan
Eric Minor
Cameron George
Richard Jackson
Kay Jamison
Lorenzo Fuller
Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 2, 2025.



May 29, 2025

RE: Sole Source

To whom it may concern:

Pierce® was founded as Auto Body Works in 1913 and became incorporated in 1917. The first fire truck was built in 1939 and since, Pierce Manufacturing Inc. ("Pierce") has provided the finest fire apparatus in the industry. When you invest in Pierce fire apparatus, you invest in unrivaled longevity, safety, community, and a relentless customer-focused mentality.

The quality of our products and services are our number one priority alongside our Customers. To provide you with the personalized level you deserve, Emergency Equipment Professionals ("EEP") is the exclusive dealer for the sale, service, parts, and warranty of custom and commercial fire apparatus manufactured by Pierce in the states of Alabama and Mississippi.

EEP is extremely qualified to provide you with the support you have come to expect from Pierce and has service & warranty facilities located in several locations as shown to provide the first-class customer service support the Pierce family has been known for.

Service Locations:

Headquarters

6441 Highway 51 N
Horn Lake, MS 38367

31 Monroe Drive
Pelham, AL 35124

109 Aero Smith Drive
Richland, MS 39218

5237 Halls Mill Rd. Bldg. 1
Mobile, AL 36119



Please contact Emergency Equipment Professionals direct for Sales support or visit their website for more information at www.emergencyequipment.us.

Sincerely,

Kristina Spang
Vice President, Aftermarket Product & Support
Pierce Manufacturing Inc.
An Oshkosh Corporation Company * ISO Certified

Councilman Fuller 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 Minor 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 343-2025

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 Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
Eric Minor
Cameron George
Richard Jackson
Kay Jamison
Lorenzo Fuller
Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 2, 2025.

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	COG ENTERPRISE FUND Account Number 001-000-104	253225	09/02/2025	08/15/2025	08152025	P.O.	24,000.00 Amount	24,000.00
		Description TR MDEQ WIRE: FUND 363						
001	SPARKLIGHT Account Number 001-161-698	253257	09/02/2025	08/22/2025	08232025	P.O.	122.71 Amount	122.71
		Description SEP 2025:CFD 49000						
001	SPARKLIGHT Account Number 001-161-698	253258	09/02/2025	08/22/2025	08232025	P.O.	102.76 Amount	102.76
		Description SEP 2025:NFD 35678						
001	SPARKLIGHT Account Number 001-161-698	253259	09/02/2025	08/22/2025	08232025	P.O.	102.76 Amount	102.76
		Description SEP 2025:SFD 32212						
001	SPARKLIGHT Account Number 001-170-698	253260	09/02/2025	08/22/2025	08232025	P.O.	245.88 Amount	245.88
		Description SEP 2025:BACOT 22221						
001	AT&T Account Number 001-100-699	253264	09/02/2025	08/22/2025	2284970262	P.O.	37.63 Amount	37.63
		Description NCIC MONITORING						
001	GLOBALSTAR Account Number 001-092-605	253268	09/02/2025	08/22/2025	0096754905	P.O.	103.91 Amount	103.91
		Description MONTHLY SERVICE						
001	C SPIRE WIRELESS Account Number 001-100-605 001-100-606	253269	09/02/2025	08/22/2025	0032680896	P.O.	695.78 Amount	488.90 206.88
		Description POLICE CELLS DATA CARDS (6)						
001	FUELMAN Account Number 001-090-525 001-100-525 001-161-525 001-170-525 001-205-525	253270	09/02/2025	08/22/2025	NP68951006 NP68951006 NP68951006 NP68951006 NP68951006	P.O.	3,178.85 Amount	115.94 2,131.73 357.53 383.65 190.00
		Description UNL FUEL UNL FUEL UNL&DSL FUEL UNL FUEL UNL&DSL FUEL						
001	FUELMAN Account Number 001-090-525 001-092-525 001-100-525 001-161-525 001-170-525 001-205-525	253272	09/02/2025	08/22/2025	NP68975980 NP68975980 NP68975980 NP68975980 NP68975980 NP68975980	P.O.	2,691.63 Amount	96.20 44.90 1,897.53 342.68 261.68 48.63
		Description UNL FUEL UNL FUEL UNL FUEL UNL&DSL FUEL UNL FUEL UNL FUEL						

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Check Number	Claim Amount	Approved/Disapproved
001	SPARKLIGHT	253283	09/02/2025	08/26/2025		142.00	
	Account Number 001-205-698	Description SEP 2025: GARAGE	17239	Invoice # 08202025	Date 09/19/2025	Amount	142.00
001	CATALIS COURTS AND LAND RECORDS LLC	253285	09/02/2025	08/26/2025		1,711.50	
	Account Number 001-010-698	Description AUG 2025 COURT SUPPORT		Invoice # 308357836	Date 08/01/2025	Amount	1,711.50
001	FUELMAN	253286	09/02/2025	08/26/2025		3,267.73	
	Account Number 001-090-525	Description UNL FUEL		Invoice # NP69004886	Date 08/25/2025	Amount	60.35
	Account Number 001-100-525	Description UNL FUEL		Invoice # NP69004886	Date 08/25/2025		2,243.71
	Account Number 001-161-525	Description UNL& DSL FUEL		Invoice # NP69004886	Date 08/25/2025		531.63
	Account Number 001-170-525	Description UNL FUEL		Invoice # NP69004886	Date 08/25/2025		349.74
	Account Number 001-205-525	Description UNL&DSL FUEL		Invoice # NP69004886	Date 08/25/2025		82.30
001	MS MUNICIPAL LEAGUE	253288	09/02/2025	08/26/2025		850.00	
	Account Number 001-001-681	Description MML CONF: MINOR		Invoice # 41730	Date 08/15/2025	Amount	350.00
	Account Number 001-001-681	Description SMALL TOWN CONF: VAUGHAN		Invoice # 41712	Date 08/19/2025		125.00
	Account Number 001-001-681	Description SMALL TOWN CONF: MINOR		Invoice # 41712	Date 08/19/2025		125.00
	Account Number 001-001-681	Description SMALL TOWN CONF: JAMISON		Invoice # 41712	Date 08/19/2025		125.00
	Account Number 001-001-681	Description SMALL TOWN CONF: FULLER		Invoice # 41712	Date 08/19/2025		125.00
001	A & B TOWING AND AUTOMOTIVE LLC	253289	09/02/2025	08/26/2025		600.00	
	Account Number 001-161-638	Description TOW TO EEP FOR REPAIR: E2		Invoice # 08192025	Date 08/19/2025	Amount	600.00
001	ACE HARDWARE OF OCEAN SPRINGS	253290	09/02/2025	08/26/2025		167.51	
	Account Number 001-170-639	Description 27-2 AUTOCUT TRIM HEAD (3)		Invoice # 41490283	Date 08/18/2025	Amount	101.97
	Account Number 001-170-639	Description -105 .5LB DONUT THE FIRE		Invoice # 41490283	Date 08/18/2025		9.08
	Account Number 001-170-639	Description NINJA TRIM LINE .105 1LB		Invoice # 41490283	Date 08/18/2025		20.48
	Account Number 001-170-639	Description NYLON ROUND 223' 1LB (2)		Invoice # 41490283	Date 08/18/2025		35.98
001	DELTA COMPUTER SYSTEMS INC	253291	09/02/2025	08/26/2025		690.00	
	Account Number 001-092-606	Description SEP 2025 ACCT SOFTWARE MAINT		Invoice # DHLMN18693	Date 08/15/2025	Amount	490.00
	Account Number 001-092-606	Description SEP 2025 PRIV LIC SW MAINT		Invoice # DHLMN18694	Date 08/15/2025		200.00
001	PRO-LOCK LOCKSMITH SERVICE LLC	253293	09/02/2025	08/26/2025		112.50	
	Account Number 001-022-559	Description REKEY LOCK: KEYPAD DEAD		Invoice # 72640	Date 08/21/2025	Amount	112.50
001	SOUTHERN PIPE & SUPPLY CO INC	253294	09/02/2025	08/26/2025		50.54	
	Account Number 001-170-634	Description SPLASHPAD PARTS: GM PARK		Invoice # 1018015800	Date 08/14/2025	Amount	50.54

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	TRAVELERS CL REMITTANCE CENTER Account Number 001-092-625	253295	09/02/2025	08/26/2025	Invoice # 4394J5094	P.O.	460.00 Amount	460.00
001	WARREN PAVING INC Account Number 001-201-576	253296	09/02/2025	08/26/2025	Invoice # 111967	P.O.	476.16 Amount	282.24 193.92
001	SEYMOUR ENGINEERING PLLC Account Number 001-094-603	253305	09/02/2025	08/27/2025	Invoice # 9510	P.O.	2,297.50 Amount	1,937.50 110.00 75.00 175.00
001	COG HEALTH BENEFIT RESERVE Account Number 001-001-480	253313	09/02/2025	08/27/2025	Invoice # 9510	P.O.	210,200.00 Amount	8,008.00 5,632.00 9,894.00 127,500.00 36,150.00 8,016.00 15,000.00
001	AT&T Account Number 001-092-605	253315	09/02/2025	08/27/2025	Invoice # 2284978000	P.O.	4,700.00 Amount	4,700.00
001	SINGING RIVER ELECTRIC COOPERATIVE Account Number 001-201-633	253319	09/02/2025	08/27/2025	Invoice # 9510	P.O.	10,900.66 Amount	7,105.95 54.39 1,189.92 65.22 449.57 513.28 33.17 145.94 976.15 367.07
001	SINGING RIVER ELECTRIC COOPERATIVE Account Number 001-161-631	253320	09/02/2025	08/27/2025	Invoice # 9510	P.O.	888.25 Amount	542.13 304.06 42.06

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	GULF HYDRAULICS & PNEUMATICS INC Account Number 001-161-638 001-161-638	253327	09/02/2025	08/28/2025 CYL REPR KIT: ENG 2 LABOR-RESEAL CYL: ENG 2	Invoice # 195331 195331	Date 08/06/2025 08/06/2025	P.O. 251264 251264	181.15 Amount 38.65 142.50
001	MS ASSOC OF CHIEFS OF POLICE Account Number 001-022-660	253329	09/02/2025	08/28/2025 DISPATCHER TEST NDST (20) SHIPPING	Invoice # SA62330 SA62330	Date 07/28/2025 07/28/2025	P.O. 251251 251251	459.57 Amount 420.00 39.57
001	PHILLIPS BARK PROCESSING CO INC Account Number 001-170-520 001-170-520	253332	09/02/2025	08/28/2025 90 YDS IPEMA CERT MULCH FREIGHT: SR MALL PROPERTY	Invoice # 174389 174389	Date 08/18/2025 08/18/2025	P.O. 251318 251318	2,495.00 Amount 1,755.00 740.00
001	STAPLES BUSINESS ADVANTAGE DEPT ATL Account Number 001-090-500 001-090-500 001-090-500 001-090-500 001-090-500 001-090-500 001-090-500 001-090-500 001-090-500 001-090-500 001-100-500 001-100-500 001-040-559	253334	09/02/2025	08/28/2025 SCOTCH TAPE 6 ROLLS STD STAPLES 5000 BX (2) PENTEL BALLPNT PEN BLU 12CT SCOTCH PACKING TAPE 6PK BIC WHITE-OUT 4PK SHARPIE AST HIGHLIGHT 8PK (2) WHT CARD STOCK LTR 250PK (2) PENTEL RETRACT PEN AST 8PK HP23 B/C/M/Y 4PK (2) STPLS REMAN BLK HY TONER STPLS REMAN C/M/Y TONER LEXMARK 701 SY TONER CS 8.5X11 COPY PAPER (5) MANILA FILE FOLDER 250 BX BRO TONER 770 HY BLK LAMINATE POUCH LTR 100PK (2)	Invoice # 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039029796 6039749906 6039749906	Date 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/05/2025 08/15/2025 08/15/2025	P.O. 251304 251304 251304 251304 251304 251304 251304 251304 251304 251304 251304 251303 251303 251331 251331	986.29 Amount 16.56 6.48 7.12 17.53 6.25 25.72 43.64 7.62 177.78 173.18 130.56 56.29 212.45 25.73 140.49 38.88
001	INDUSTRIAL/ORGANIZATIONAL SOLUTIONS INC Account Number 001-022-660 001-022-660	253336	09/02/2025	08/28/2025 ELEM-FIRST LINE SUPVR TEST(5) SHIPPING	Invoice # C63849A C63849A	Date 08/19/2025 08/19/2025	P.O. 251306 251306	293.00 Amount 270.00 23.00
001	AMAZON CAPITAL SERVICE Account Number 001-170-502	253338	09/02/2025	08/28/2025 YTH All FTBL HELMET 2XS (3)	Invoice # 1MRGND69P3	Date 08/12/2025	P.O. 251319	509.97 Amount 509.97
001	MANDAL AUTOMOTIVE OF D'IBERVILLE LLC Account Number 001-100-570 001-100-570	253341	09/02/2025	08/28/2025 TRANSMISSION CONTROL MODULE LABOR: U# 12456	Invoice # 6123852 6123852	Date 07/07/2025 07/07/2025	P.O. 251160 251160	1,429.65 Amount 790.65 639.00
FUND TOTAL	1 Claims	to	Checks	33 Total	275,150.89 Manual		Held	Total 275,150.89

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
002	COG 7M BOND ACCT	253317	09/02/2025	08/27/2025			184,922.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	002-900-950	TR FUNDS: MBLUFF F-130	08272025	08/27/2025			184,922.00	
FUND TOTAL	2 Claims	1 Total	184,922.00	Manual			Held	Total
								184,922.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
004	MISSISSIPPI POWER Account Number 004-510-628	253276	09/02/2025	08/26/2025	Invoice # 0945635021	Date 08/20/2025	P.O. Amount	4,972.00
		AUG 2025 LEASE: SOUND						
004	SPARKLIGHT Account Number 004-510-699	253284	09/02/2025	08/26/2025	Invoice # 08202025	Date 09/19/2025	P.O. Amount	2,580.00
		SEP 2025: SOUND 51824						
004	INDEPENDENT ELEVATOR INSPECTIONS LLC Account Number 004-510-699	253292	09/02/2025	08/26/2025	Invoice # 6475	Date 08/26/2025	P.O. Amount	194.75
		ANNUAL INSP: PLATFORM LIFT						
FUND TOTAL	4 Claims	to	Checks	3 Total	7,746.75	Manual	Held	Total 7,746.75

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
130	SEYMOUR ENGINEERING PLLC Account Number 130-130-763	253297	09/02/2025	08/27/2025	Invoice # 9514	Date 08/26/2025	8,067.50 Amount	8,067.50
		PROJECT OVERSIGHT: MBLUFF RD						
130	GULF BREEZE CONSTRUCTION INC Account Number 130-130-770	253298	09/02/2025	08/27/2025	Invoice # 33	Date 08/25/2025	187,860.60 Amount	187,860.60
		CONSTRUCTION 72.41%						
FUND TOTAL 130 Claims	to	Checks	2 Total	195,928.10	Manual	Held	Total	195,928.10

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
156	AMAZON CAPITAL SERVICE	253339	09/02/2025	08/28/2025			2,809.62	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	156-100-799	MA KICKING SHIELD (3)	1FY4DWX7ND	08/12/2025	251302		136.62	
	156-100-799	4X8X2 FOLDING GYM MAT (21)	1W13CHW3J7	08/23/2025	251302		1,871.10	
	156-100-799	4X8X2 FOLDING GYM MAT (9)	17JYCW9WF1	08/26/2025	251302		801.90	
FUND TOTAL	156 Claims	1 Total	2,809.62	Manual	Held		Total	2,809.62

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
160	SUNBELT FIRE INC Account Number 160-161-702	253328	09/02/2025	08/28/2025	Invoice # 00029790	Date 08/21/2025	P.O. 251195	16,302.00 Amount 16,302.00
FUND TOTAL	160 Claims	1	Total	16,302.00	Manual	Held	Total	16,302.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	SPARKLIGHT	253261	09/02/2025	08/22/2025	Invoice # 08202025	Date 09/19/2025 P.O.	238.44	238.44
		SEP 2025:SSP 50016						
176	SPARKLIGHT	253262	09/02/2025	08/22/2025	Invoice # 08232025	Date 09/22/2025 P.O.	132.75	132.75
		SEP 2025:SSP 50008						
176	AT&T	253265	09/02/2025	08/22/2025	Invoice # 2284972244	Date 08/14/2025 P.O.	179.44	179.44
		MTHLY SERV 2 LINES						
176	AD2 INC	253277	09/02/2025	08/26/2025	Invoice # 4175	Date 08/15/2025 P.O.	702.20	702.20
		HOSTING FEE JUL 2025						
		SHOPPING CART						
		WEBSITE MAINT 07/15-08/14/25						
176	SPORTABOUT	253335	09/02/2025	08/28/2025	Invoice # 12342	Date 08/18/2025 P.O.	260.55	260.55
		Description						
		LS TEE W/LOGO (10): SSP STORE						
		SCRN PRINT TEE(19): SSP STORE						
176	AMAZON CAPITAL SERVICE	253340	09/02/2025	08/28/2025	Invoice # 1V6XTW79CR	Date 08/18/2025 P.O.	36.99	36.99
		Description						
		PRESSURE SWITCH: AIR COMPRES						
FUND TOTAL 176 Claims to								Total
Checks 6 Total 1,550.37 Manual Held								1,550.37

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
309	DAN HENSARLING INC Account Number 309-510-756	253303	09/02/2025	08/27/2025	Invoice # 3	Date 08/26/2025	P.O. Amount 149,697.20	149,697.20
			MS SONGWRITERS PAC 6.41%					
309	ALLRED STOLARSKI ARCHITECTS PA Account Number 309-510-763	253304	09/02/2025	08/27/2025	Invoice # 202173-08	Date 08/26/2025	P.O. Amount 1,464.36	1,464.36
			CONSTRUCTION ADMIN					
FUND TOTAL 309 Claims	to	Checks	2 Total	151,161.56	Manual	Held	Total	151,161.56

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
310	SEYMOUR ENGINEERING PLLC Account Number 310-093-763	253299	09/02/2025	08/27/2025	9512	08/26/2025	4,680.00	
		Description CONS ADMIN/RPR 80%		Invoice #		P.O.	Amount	
FUND TOTAL	310 Claims	Checks	1 Total	4,680.00	Manual	Held	Total	4,680.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
359	COG ENTERPRISE FUND Account Number 359-900-950	253237	09/02/2025	08/20/2025	Invoice # 08202025	Date 08/20/2025	900,000.00 Amount	
FUND TOTAL 359 Claims		1	Total	900,000.00	Manual		Held	Total 900,000.00

Release date from 09/02/2025 thru 09/02/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
362	SEYMOUR ENGINEERING PLLC Account Number 362-600-763 362-600-763	253300	09/02/2025	08/27/2025	Invoice # 9511 9511	Date 08/26/2025 08/26/2025	26,355.00 Amount	13,100.00 13,255.00
		Description CONST ADMIN 60%: HH DRNG RES PROJ REP 40%: HH DRNG						
362	MILLER ENTERPRISES LLC Account Number 362-600-790	253301	09/02/2025	08/27/2025	Invoice # 5	Date 08/25/2025	145,732.82 Amount	145,732.82
		Description HH DRAINAGE IMPS 69.07%						
FUND TOTAL	362 Claims	Checks	2 Total	172,087.82	Manual	Held	Total	172,087.82

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Docket of Claims

Release date from 09/02/2025 thru 09/02/2025

PAGE 15

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
363	SEYMOUR ENGINEERING PLLC	253302	09/02/2025	08/27/2025			25,000.00	
	Account Number	Description		Invoice #		Date	Amount	
	363-726-762	TOPO SURVEY 90%		9513		08/26/2025	7,000.00	
	363-726-762	MDEQ PERMITTING 10%		9513		08/26/2025	6,000.00	
	363-726-762	ENG DESIGN/BIDDING 40%		9513		08/26/2025	12,000.00	
FUND TOTAL	363 Claims	Checks	1 Total	25,000.00 Manual			Held	Total 25,000.00

Release date from 09/02/2025 thru 09/02/2025

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	COG DEPOSITORY ACCOUNT	253226	09/02/2025	08/15/2025	Invoice #	Date	35,549.66	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-680-822	ST LNS #4 90/57 WTR	08112025	08112025	08112025	08/11/2025	10,948.67	
	400-680-822	ST LNS #4 90/57 SWR	08112025	08112025	08112025	08/11/2025	9,019.22	
	400-680-823	ST LNS #5 ALLEN RD	08112025	08112025	08112025	08/11/2025	2,149.95	
	400-680-824	ST LNS #6 OLD SPAN TR	08112025	08112025	08112025	08/11/2025	3,765.83	
	400-680-825	ST LNS #7 OLD SPAN TR	08112025	08112025	08112025	08/11/2025	9,665.99	
400	SPARKLIGHT	253263	09/02/2025	08/22/2025	Invoice #	Date	203.88	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-650-698	SEP 2025:44399	08162025	08162025	08162025	09/15/2025	203.88	
400	AT&T	253266	09/02/2025	08/22/2025	Invoice #	Date	189.09	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-650-605	MONTHLY SERVICE	2284975234	2284975234	2284975234	08/14/2025	189.09	
400	AT&T	253267	09/02/2025	08/22/2025	Invoice #	Date	73.10	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-650-605	MONTHLY SERVICES	2284972276	2284972276	2284972276	08/06/2025	73.10	
400	FUELMAN	253271	09/02/2025	08/22/2025	Invoice #	Date	222.98	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-650-525	UNL FUEL	NP68951006	NP68951006	NP68951006	08/11/2025	222.98	
400	FUELMAN	253273	09/02/2025	08/22/2025	Invoice #	Date	204.08	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-650-525	UNL FUEL	NP68975980	NP68975980	NP68975980	08/18/2025	204.08	
400	2018-2019 BOND DEBT SERVICE FUND	253278	09/02/2025	08/26/2025	Invoice #	Date	24,000.00	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-900-950	SEP 2025: 2018 BOND DS	09012025	09012025	09012025	09/01/2025	24,000.00	
400	2018-2019 BOND DEBT SERVICE FUND	253279	09/02/2025	08/26/2025	Invoice #	Date	32,000.00	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-900-950	SEP 2025: 2019 BOND DS	09012025	09012025	09012025	09/01/2025	32,000.00	
400	JACKSON COUNTY UTILITY AUTHORITY	253280	09/02/2025	08/26/2025	Invoice #	Date	256,417.00	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-651-668	SEP 2025 WASTEWATER TRMT	3157	3157	3157	09/01/2025	256,417.00	
400	MICRO METHODS INC	253281	09/02/2025	08/26/2025	Invoice #	Date	200.00	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-651-698	COLIFORM(2): BW STATE/TULANE	2508267186	2508267186	2508267186	08/15/2025	130.00	
	400-651-698	TSS MONTHLY SAMPLE	2508371186	2508371186	2508371186	08/25/2025	70.00	
400	MISSION COMMUNICATIONS LLC	253282	09/02/2025	08/26/2025	Invoice #	Date	2,010.00	
	Account Number	Description	Invoice #	Invoice #	Invoice #	P.O.	Amount	
	400-651-698	RENEWAL: JAMES PS	2011789	2011789	2011789	08/18/2025	402.00	
	400-651-698	RENEWAL: RUE ST DENIS PS	2011789	2011789	2011789	08/18/2025	402.00	
	400-651-698	RENEWAL: PAT DR PS	2011789	2011789	2011789	08/18/2025	402.00	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	MISSION COMMUNICATIONS LLC Account Number 400-651-698 400-651-698	253282	09/02/2025	08/26/2025	Invoice # 2011789 2011789	Date 08/18/2025 08/18/2025	P.O. Amount 2,010.00	(CONTINUED) 402.00 402.00
400	FUELMAN Account Number 400-650-525	253287	09/02/2025	08/26/2025	Invoice # NP69004886	Date 08/25/2025	P.O. Amount 156.43	156.43
400	SEYMOUR ENGINEERING PLLC Account Number 400-650-603 400-650-603 400-651-683 400-650-603	253306	09/02/2025	08/27/2025	Invoice # 9510 9510 9510 9510	Date 08/26/2025 08/26/2025 08/26/2025 08/26/2025	P.O. Amount 4,162.50	2,287.50 837.50 512.50 525.00
400	COG HEALTH BENEFIT RESERVE Account Number 400-650-480	253314	09/02/2025	08/27/2025	Invoice # 08312025	Date 08/31/2025	P.O. Amount 9,800.00	9,800.00
400	COG 7M BOND ACCT Account Number 400-900-958	253318	09/02/2025	08/27/2025	Invoice # 08272025	Date 08/27/2025	P.O. Amount 110,951.00	110,951.00
400	SINGING RIVER ELECTRIC COOPERATIVE Account Number 400-651-631 400-651-631 400-651-631 400-651-631 400-651-631	253321	09/02/2025	08/27/2025	Invoice # 08152025 08152025 08152025 08152025 08172025	Date 08/21/2025 08/21/2025 08/21/2025 08/21/2025 08/22/2025	P.O. Amount 1,049.02	31.11 791.68 98.39 97.84 30.00
400	SINGING RIVER ELECTRIC COOPERATIVE Account Number 400-651-631 400-651-631 400-651-631 400-651-631	253322	09/02/2025	08/27/2025	Invoice # 08122025 08122025 08122025 08172025	Date 08/19/2025 08/19/2025 08/22/2025 08/22/2025	P.O. Amount 7,202.15	814.37 298.01 3,541.22 2,548.55
400	SINGING RIVER ELECTRIC COOPERATIVE Account Number 400-651-631 400-651-631 400-651-631	253323	09/02/2025	08/27/2025	Invoice # 08182025 08182025 08182025	Date 08/25/2025 08/25/2025 08/25/2025	P.O. Amount 8,641.04	1,928.23 3,738.94 2,973.87
400	REYNOLDS WHOLESALE CO Account Number 400-650-500 400-650-500 400-650-500 400-650-500 400-650-500	253326	09/02/2025	08/28/2025	Invoice # 79330 79330 79330 79330 79330	Date 08/15/2025 08/15/2025 08/15/2025 08/15/2025 08/15/2025	P.O. Amount 381.28	69.90 28.50 69.00 83.88 23.95 51.95

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	REYNOLDS WHOLESALE CO	253326	09/02/2025	08/28/2025	Invoice #	Date	P.O.	381.28 (CONTINUED)
	Account Number				Invoice #	Date	P.O.	Amount
	400-650-500				79330	08/15/2025	251337	6.50
	400-650-500				79330	08/15/2025	251337	47.60
400	SOUTHERN PIPE & SUPPLY CO INC	253330	09/02/2025	08/28/2025	Invoice #	Date	P.O.	21,532.55
	Account Number				Invoice #	Date	P.O.	Amount
	400-651-581				1131322-00	08/07/2025	251185	885.00
	400-651-583				1011727300	08/07/2025	251262	295.00
	400-651-709				1116623-00	08/08/2025	251183	4,109.76
	400-651-709				1116623-00	08/08/2025	251183	4,546.81
	400-651-709				1009816700	08/08/2025	251291	4,993.20
	400-651-581				1010844000	08/08/2025	251290	125.00
	400-651-709				1010844000	08/08/2025	251290	4,110.72
	400-651-683				1011815500	08/14/2025	251298	6,348.00
	400-651-583				1016089200	08/14/2025	251322	119.06
400	COAST CHLORINATOR & PUMP CO INC	253331	09/02/2025	08/28/2025	Invoice #	Date	P.O.	1,071.00
	Account Number				Invoice #	Date	P.O.	Amount
	400-651-581				79182	08/12/2025	251323	128.00
	400-651-581				79182	08/12/2025	251323	53.00
	400-651-581				79182	08/12/2025	251323	5.00
	400-651-581				79182	08/12/2025	251323	32.00
	400-651-581				79182	08/12/2025	251323	110.00
	400-651-581				79182	08/12/2025	251323	82.00
	400-651-581				79182	08/12/2025	251323	105.00
	400-651-581				79182	08/12/2025	251323	125.00
	400-651-581				79182	08/12/2025	251323	48.00
	400-651-581				79182	08/12/2025	251323	105.00
	400-651-581				79182	08/12/2025	251323	125.00
	400-651-581				79182	08/12/2025	251323	48.00
	400-651-581				79182	08/12/2025	251323	105.00
400	JLC GARDENS LLC	253333	09/02/2025	08/28/2025	Invoice #	Date	P.O.	502.50
	Account Number				Invoice #	Date	P.O.	Amount
	400-651-683				130	07/11/2025	251191	410.00
	400-651-683				130	07/11/2025	251191	92.50
400	BMW PUMP & EQUIPMENT LLC	253337	09/02/2025	08/28/2025	Invoice #	Date	P.O.	1,288.08
	Account Number				Invoice #	Date	P.O.	Amount
	400-651-583				4794	08/13/2025	251308	220.00
	400-651-583				4794	08/13/2025	251308	102.02
	400-651-583				4794	08/13/2025	251308	220.00
	400-651-583				4794	08/13/2025	251308	102.02
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	400-651-583				4794	08/13/2025	251308	102.02
	400-651-583				4794	08/13/2025	251308	220.00
	400-651-583				4794	08/13/2025	251308	102.02
	400-651-583				4794	08/13/2025		

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	33 Total	275,150.89 Manual	Held	Total	275,150.89
FUND 2 Claims	to	Checks	1 Total	184,922.00 Manual	Held	Total	184,922.00
FUND 4 Claims	to	Checks	3 Total	7,746.75 Manual	Held	Total	7,746.75
FUND 130 Claims	to	Checks	2 Total	195,928.10 Manual	Held	Total	195,928.10
FUND 156 Claims	to	Checks	1 Total	2,809.62 Manual	Held	Total	2,809.62
FUND 160 Claims	to	Checks	1 Total	16,302.00 Manual	Held	Total	16,302.00
FUND 176 Claims	to	Checks	6 Total	1,550.37 Manual	Held	Total	1,550.37
FUND 309 Claims	to	Checks	2 Total	151,161.56 Manual	Held	Total	151,161.56
FUND 310 Claims	to	Checks	1 Total	4,680.00 Manual	Held	Total	4,680.00
FUND 359 Claims	to	Checks	1 Total	900,000.00 Manual	Held	Total	900,000.00
FUND 362 Claims	to	Checks	2 Total	172,087.82 Manual	Held	Total	172,087.82
FUND 363 Claims	to	Checks	1 Total	25,000.00 Manual	Held	Total	25,000.00
FUND 400 Claims	to	Checks	23 Total	517,807.34 Manual	Held	Total	517,807.34
Total for all Funds			77 Total	2,455,146.45 Manual	Held	Total	2,455,146.45

Councilman Fuller made the motion to approve consent agenda items 1-8, as presented. Councilman Minor 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 344-2025

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Consent Agenda Items 1-8, are hereby approved.

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

Motion was made by **Councilman Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAY: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 2, 2025.

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

ORDER NUMBER 345-2025

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 Council Meeting held August 19, 2025 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 Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAY: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 2, 2025.

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

ORDER NUMBER 346-2025

WHEREAS, Miss. Code Ann. 21-35-13 requires a budget report to be presented to the governing authority at the regular meeting each month.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Finance Report for July 2025 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 Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

JUL 2025 Ending Cash Balances

GENERAL DEPOSITORY

Fund Name		Account #	Balance
General Fund	Depository Account	001-000-001	\$5,140,596.39
HB1 Modernization Act Funds	Depository Account	002-000-001	\$1,550,342.02
ARP Fiscal Recovery Funds	Depository Account	003-000-001	\$356,985.57
Amphitheater Venue	Depository Account	004-000-001	\$103,610.02
MDAH School House Grant	Depository Account	030-000-001	\$20,427.43
SE MS METRO TASK FORCE	Depository Account	156-000-001	\$107,845.60
U S Justice Equitable Sharing	Depository Account	157-000-001	\$75,788.74
Fire Protection Fund	Depository Account	160-000-001	\$142,648.49
Tidelands Grant	Depository Account	171-000-001	\$30,284.69
Library Support Fund	Depository Account	172-000-001	\$3,260.54
Fairway Boat Launch	Depository Account	173-000-001	(\$275,183.75)
Shepard State Park Fund	Depository Account	176-000-001	\$90,925.26
S2020 GO Refnd Bond Debt Service	Depository Account	255-000-001	
USDA NRCS EWP Program	Depository Account	300-000-001	\$3,511.57
MDOT TA Grant: Martin Bluff Sidewalk	Depository Account	303-000-001	
Town Center Retail Dev Complex	Depository Account	309-000-001	
South Gautier/Vancleave Rd Sidewalk	Depository Account	313-000-001	\$40,350.00
Solid Waste Fund	Depository Account	404-000-001	\$284,939.08
EPA: Brownfields Assessment	Depository Account	409-000-001	
General Ledger Cash Balance			\$7,676,331.65
General Depository Reconciled Cash Balance			\$7,676,331.65

ENTERPRISE FUND

Fund Name		Account #	Balance
2024 GO Note Debt Service	Enterprise Account	256-000-002	\$0.00
GV-Robertsdale Sewer Imps	Enterprise Account	361-000-002	\$12.00
Hickory Hill Water Quality-Stormwater	Enterprise Account	362-000-002	\$0.00
Hickory Hill Sewer Rehab/SS Lines	Enterprise Account	363-000-002	(\$81,000.00)
Animal Shelter Water Main Ext	Enterprise Account	371-000-002	\$0.00
Water & Sewer Utility	Enterprise Account	400-000-002	\$4,922,083.59
S2023 GO Note Equipment Fund	Enterprise Account	401-000-002	\$98,224.25
Hurricane Katrina (PW Bldg)	Enterprise Account	449-000-002	
General Ledger Cash Balance			\$4,939,319.84
Enterprise Reconciled Cash Balance			\$4,935,738.29

BOND & RESTRICTED FUNDS

Fund Name		Account #	Balance
7M GO Bond S2010	Bond Fund	130-000-001	\$713,022.69
HB 1353 Shepard State Park Project	Restricted Fund	177-000-001	\$78,899.98
W&S Bond S2018-S2019: Debt Service	Debt Service Fund	250/252-000-007	\$310,495.03
W&S Bond S2018-S2019: DS Reserve	Restricted Fund	251/253-000-003	\$738,155.14
W&S Bond S2018-S2019: Contingency	Restricted Fund	251/253-000-005	\$72,714.64
W&S Bond S2018-S2019: Depreciation	Restricted Fund	251/253-000-009	\$72,713.41
S2019 MPI GO Bond DS Fund	Restricted Fund	254-000-007	\$20,767.69
S2024 Pub Imps 2M Bond Debt Service	Restricted Fund	257-000-007	\$5,062.09
5.3M Uty Rev S2024 Bond Debt Service	Restricted Fund	258-000-007	\$303,725.54
5.3M Uty Rev S2024 Bond DSR	Restricted Fund	259-000-003	\$540,223.89
S2019 Construction Fund MPI GO Bond	Bond Fund	Funds 304-308	\$73.42
S2019 Cash w/ Fiscal Agent (Debt Service)	Restricted Fund	305-000-014	\$2.15
SB2468 Ops-Edu Programs MSPAC	Restricted Fund	309-000-002	\$1,525,143.79
MSPAC-TC Park HB1535 Project	Restricted Fund	309-000-004	\$1,551,885.63
Performing Arts Center HB603	Restricted Fund	309-000-005	\$2,061,091.87
SB 2971 Amphitheater-Museum	Restricted Fund	309-000-006	\$541,297.56
S2024 Pub Imps 2M Bond Construction	Bond Fund	310-000-001	\$1,256,130.41
SB2468 Hickory Hill "Lark" Park	Restricted Fund	311-000-001	\$1,462,660.28
W&S Bond S2018-S2019: Construction	Bond Fund	Fund 355	\$603.19
5.3M Utility Rev S2024 Bond Construction	Bond Fund	Multiple Funds	\$3,313,415.48
SB2468 Water Meter Imps	Restricted Fund	422-000-001	\$1,525,143.79
S2020 Utility Bond Refunding DS Reserve	Restricted Fund	498-000-003	\$263,647.63
Customer Meter Deposit Funds	Restricted Fund	406-000-001	\$1,038,892.21
Total Bond & Restricted Reconciled Cash Balances			\$17,395,767.51

**JUL 2025
YEAR TO DATE TOTALS**

General Fund Totals

	BUDGET FY 2025	JUL 2025	Balance	83.33% % to date
General Fund Revenues	12,104,430.00	10,470,522.89	1,633,907.11	86.5%
Expenditures:				
001 Legislative	246,854.00	197,182.60	49,671.40	79.8%
010 City Court	484,096.00	357,987.21	126,108.79	73.9%
021 City Manager	147,300.00	121,959.02	25,340.98	82.7%
022 Human Resources	76,701.00	57,560.89	19,140.11	75.0%
030 Elections	60,000.00	29,769.60	30,230.40	49.6%
040 City Clerk	500,258.00	397,377.37	102,880.63	79.4%
060 City Attorney	150,000.00	113,866.00	36,134.00	75.9%
090 Economic Dev - Planning	522,794.00	403,905.23	118,888.77	77.2%
092 Building & General Expenses	1,279,074.00	1,118,155.04	160,918.96	87.4%
094 Grants & Project Admin	240,376.00	190,773.41	49,602.59	79.3%
100 Police	4,266,897.00	3,209,526.19	1,057,370.81	75.2%
161 Fire	3,119,334.00	2,475,081.80	644,252.20	79.3%
170 Recreation	814,080.00	586,268.60	227,811.40	72.0%
201 PW: Streets	675,100.00	414,133.36	260,966.64	61.3%
205 PW: Maintenance	380,505.00	272,097.85	108,407.15	71.5%
680 Debt Service	87,454.00	87,453.55	0.45	99.9%
900 Interfund Transfers	767,100.00	705,580.50	61,519.50	91.9%
General Fund Expenditures	13,817,923.00	10,738,678.22	3,079,244.78	77.7%
<i>Total Operating Expenditures</i>	12,561,488.00	9,578,466.28	2,983,021.72	
<i>Total Capital Outlay Expenditures</i>	265,670.00	231,145.01	34,524.99	
<i>Total Debt Service</i>	223,665.00	223,486.43	178.57	
<i>Total Transfers Out</i>	767,100.00	705,580.50	61,519.50	
<i>Total Unappropriated</i>	0.00	0.00	0.00	
<i>Check Total</i>	13,817,923.00	10,738,678.22	3,079,244.78	
<i>Personnel</i>	9,025,316.00	7,165,805.04	1,859,510.96	
<i>Supplies</i>	708,150.00	354,731.89	353,418.11	
<i>Other Services</i>	2,828,022.00	2,057,929.35	770,092.65	
<i>Capital Outlay</i>	265,670.00	231,145.01	34,524.99	
<i>Debt Service</i>	223,665.00	223,486.43	178.57	
<i>Interfund Transfers for DS</i>	767,100.00	705,580.50	61,519.50	
<i>Unappropriated</i>	0.00	0.00	0.00	
<i>Check Total</i>	13,817,923.00	10,738,678.22	3,079,244.78	

**JUL 2025
YEAR TO DATE TOTALS**

Special Funds	BUDGET FY 2025	JUL 2025	Balance	83.33% % to date
002 HB1 Modernization Funds				
Revenues	1,223,294.00	1,285,030.81	(61,736.81)	105.0%
Expenditures	2,824,915.71	1,336,310.50	1,488,605.21	47.3%
003 ARP FEDERAL FUNDS SLFR22621				
Revenues	3,197,457.79	2,408,231.44	789,226.35	75.3%
Expenditures	4,064,396.11	3,006,867.79	1,057,528.32	73.9%
004 Amphitheater Venue Fund				
Revenues	600,000.00	277,136.50	322,863.50	46.1%
Expenditures	609,590.00	198,321.32	411,268.68	32.5%
030 MDAH 2014 Community Heritage				
Revenues	74,577.00		74,577.00	
Expenditures	95,004.43		95,004.43	
130 \$7M GO Bond - Capital Improvements				
Revenues	4,747,254.72	2,125,709.67	2,621,545.05	44.7%
Expenditures	5,574,100.19	2,236,778.84	3,337,321.35	40.1%
156 SE MS METRO TASK FORCE				
Revenues	82,053.22	82,053.22	0.00	100.0%
Expenditures	207,053.22	103,984.22	103,069.00	50.2%
157 US Justice Equitable Sharing				
Revenues	26,447.22	70,327.21	(43,879.99)	265.9%
Expenditures	91,932.17	76,362.47	15,569.70	83.0%
160 Fire Protection Fund				
Revenues	186,000.00		186,000.00	
Expenditures	216,550.00	193,344.60	23,205.40	89.2%
171 Combined Tidelands Grant				
Revenues	755,176.84	114,949.97	640,226.87	15.2%
Expenditures	750,551.47	74,800.00	675,751.47	9.9%
172 Library Support Fund				
Revenues	127,913.00	119,425.97	8,487.03	93.3%
Expenditures	127,913.00	116,165.43	11,747.57	90.8%
173 Fairway Boat Launch - Tidelands				
Revenues	487,125.00	43,411.25	443,713.75	8.9%
Expenditures	487,125.00	308,695.00	178,430.00	63.3%
175 MSTIG REC TRAIL MAINT GRANT				
Revenues	410,000.00		410,000.00	
Expenditures	410,000.00		410,000.00	

**JUL 2025
YEAR TO DATE TOTALS**

Special Funds	BUDGET FY 2025	JUL 2025	Balance	83.33% % to date
176 Shepard State Park				
Revenues	198,050.00	206,244.26	(8,194.26)	104.1%
Expenditures	221,463.00	153,040.94	68,422.06	69.1%
177 HB1353 Local Imps: Shepard				
Revenues	0.00	2,796.06	(2,796.06)	
Expenditures	218,309.63	67,622.46	150,687.17	30.9%
250 2018 W&S Bond Debt Service				
Revenues	289,850.00	244,350.56	45,499.44	84.3%
Expenditures	284,306.26	284,306.26	0.00	100.0%
251 2018 W&S Bond Debt Serv Reserve				
Revenues	11,560.00	18,982.57	(7,422.57)	164.2%
Expenditures	1,450.00	1,450.00	0.00	100.0%
252 2019 W&S Bond Debt Service				
Revenues	386,600.00	326,093.01	60,506.99	84.3%
Expenditures	381,250.00	381,250.00	0.00	100.0%
253 2019 W&S Bond Debt Serv Reserve				
Revenues	11,900.00	21,605.05	(9,705.05)	181.5%
Expenditures	2,000.00	2,000.00	0.00	100.0%
254 S2018 MPI GO Bond Debt Service				
Revenues	297,792.00	231,816.12	65,975.88	77.8%
Expenditures	297,731.26	231,736.01	65,995.25	77.8%
255 S2020 Refnd GO Bond Debt Service				
Revenues	469,367.50	469,367.50	0.00	100.0%
Expenditures	469,367.50	469,367.50	0.00	100.0%
256 S2023 GO Note Debt Service				
Revenues	374,314.00	374,313.50	0.50	99.9%
Expenditures	374,314.00	374,313.50	0.50	99.9%
257 S2024 Publ Imps 2M Bond Debt Service				
Revenues	0.00	5,062.09	(5,062.09)	
Expenditures	0.00		0.00	
258 S2024 5.3M Uty Rev Bond Debt Service				
Revenues	0.00	303,725.54	(303,725.54)	
Expenditures	0.00		0.00	
259 5.3M Uty Rev Bond DS Reserve				
Revenues	0.00	540,223.89	(540,223.89)	
Expenditures	0.00		0.00	

**JUL 2025
YEAR TO DATE TOTALS**

Special Funds	BUDGET FY 2025	JUL 2025	Balance	83.33% % to date
300 USDA-NRCS EWP				
Revenues	104,362.50	90,436.50	13,926.00	86.6%
Expenditures	138,500.00	121,620.00	16,880.00	87.8%
304 Town Commons Park Project				
Revenues	2,649.50	6.40	2,643.10	0.2%
Expenditures	2,649.50	2,649.50	0.00	100.0%
305 S2019 MPI GO Bond Construction Fund				
Revenues	50.00	1,866.71	(1,816.71)	3733.4%
Expenditures	20,788.44	14,648.02	6,140.42	70.4%
309 Town Center: MS Songwriters PA Center				
Revenues	1,510,000.00	1,628,561.01	(118,561.01)	107.8%
Expenditures	5,878,847.01	326,845.95	5,552,001.06	5.5%
310 S2024 Public Imp 2M GO Bond Constn				
Revenues	2,004,000.00	2,036,272.44	(32,272.44)	101.6%
Expenditures	2,004,000.00	780,142.03	1,223,857.97	38.9%
311 Hickory Hill "Lark" Park				
Revenues	1,501,000.00	1,524,660.28	(23,660.28)	101.5%
Expenditures	1,501,000.00	62,000.00	1,439,000.00	4.1%
312 SSP Ranger House Renovation				
Revenues	1,300,000.00		1,300,000.00	
Expenditures	1,300,000.00		1,300,000.00	
313 South Gautier-Vancleave Rd Sidewalk				
Revenues	255,510.00	40,350.00	215,160.00	15.7%
Expenditures	255,510.00		255,510.00	
355 Water Supply & Treatment Plant				
Revenues	2,188,791.88	2,188,812.01	(20.13)	100.0%
Expenditures	2,454,045.03	2,347,910.00	106,135.03	95.6%
356 Lark Water Treatment Plant				
Revenues	4,980,000.00		4,980,000.00	
Expenditures	4,980,000.00		4,980,000.00	
359 S2024 5.3M Uty Rev Bond Constn				
Revenues	5,444,656.00	5,478,639.48	(33,983.48)	100.6%
Expenditures	5,444,656.00	2,270,833.03	3,173,822.97	41.7%
362 Hickory Hill Wtr Qty-Stormwater				
Revenues	2,872,391.00	862,034.96	2,010,356.04	30.0%
Expenditures	2,831,331.00	841,504.96	1,989,826.04	29.7%

**JUL 2025
YEAR TO DATE TOTALS**

Special Funds	BUDGET FY 2025	JUL 2025	Balance	83.33% % to date
363 HH Sewer Rehab RESTORE/GOMESA				
Revenues	3,071,150.00	35,000.00	3,036,150.00	1.1%
Expenditures	3,071,150.00	116,000.00	2,955,150.00	3.7%
364 SEC 592 Water-Sewer Improvements				
Revenues	3,450,000.00		3,450,000.00	
Expenditures	3,450,000.00		3,450,000.00	
401 S2023 GO Note Equipment Fund				
Revenues	0.00	50,331.00	(50,331.00)	
Expenditures	109,219.25	61,326.00	47,893.25	56.1%
404 Solid Waste Fund				
Revenues	2,343,600.00	1,822,874.13	520,725.87	77.7%
Expenditures	2,378,275.00	1,648,954.39	729,320.61	69.3%
422 Water Meter Replacement				
Revenues	1,500,500.00	1,525,143.79	(24,643.79)	101.6%
Expenditures	1,500,500.00		1,500,500.00	
498 DSR Fund: 2020 UTY Bond Refunding				
Revenues	800.00	6,181.54	(5,381.54)	772.6%
Expenditures	0.00		0.00	

**JUL 2025
YEAR TO DATE TOTALS**

ENTERPRISE FUND (400)	BUDGET FY 2025	JUL 2025	Balance	83.3% % to date
Utility Fund Revenues	10,990,600.00	9,511,305.22	1,479,294.78	86.5%
Administration	3,423,689.00	2,521,964.08	901,724.92	73.6%
Water & Sewer O & M	4,269,932.00	3,200,443.14	1,069,488.86	74.9%
Debt Service	1,028,741.00	821,421.07	207,319.93	79.8%
Transfers	2,166,314.00	1,854,313.50	312,000.50	85.5%
Contingencies	200,000.00	0.00	200,000.00	
Utility Fund Expenditures	11,088,676.00	8,398,141.79	2,690,534.21	75.7%
<i>Total Operating Expenditures</i>	<i>7,509,621.00</i>	<i>5,681,143.03</i>	<i>1,828,477.97</i>	
<i>Total Capital Outlay Expenditures</i>	<i>184,000.00</i>	<i>41,264.19</i>	<i>142,735.81</i>	
<i>Total Debt Service</i>	<i>1,028,741.00</i>	<i>821,421.07</i>	<i>207,319.93</i>	
<i>Total Interfund Transfers</i>	<i>2,166,314.00</i>	<i>1,854,313.50</i>	<i>312,000.50</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>11,088,676.00</i>	<i>8,398,141.79</i>	<i>2,690,534.21</i>	
 <i>Personnel</i>	 <i>597,368.00</i>	 <i>480,803.63</i>	 <i>116,564.37</i>	
<i>Supplies</i>	<i>376,000.00</i>	<i>212,384.09</i>	<i>163,615.91</i>	
<i>Other Services</i>	<i>6,536,253.00</i>	<i>4,987,955.31</i>	<i>1,548,297.69</i>	
<i>Capital Outlay</i>	<i>184,000.00</i>	<i>41,264.19</i>	<i>142,735.81</i>	
<i>Debt Service</i>	<i>1,028,741.00</i>	<i>821,421.07</i>	<i>207,319.93</i>	
<i>Interfund Transfers</i>	<i>2,166,314.00</i>	<i>1,854,313.50</i>	<i>312,000.50</i>	
<i>Contingencies</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>11,088,676.00</i>	<i>8,398,141.79</i>	<i>2,690,534.21</i>	

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

ORDER NUMBER 347-2025

WHEREAS, the City will host its annual Cruisin' Through the Decades Event on October 5, 2025; and

WHEREAS, the Cruisin' event will include classic cars, food trucks, drive-in movie, and a local show band; and

WHEREAS, Unfazed Show and Band has offered to perform this entertainment for a price of \$4,000.00, pursuant to the attached contract; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the contract agreement with Unfazed Show and Band is hereby approved and authorized.

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

Motion was made by **Councilman Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 08/26/2025
Subject: Approval of an agreement between the City of Gautier and Unfazed Show and Band for the 2025 Cruisin' Through The Decades Event

REQUEST:

The Recreation Director requests that City Council approve the attached agreement between the City of Gautier and Unfazed Show and Band in the amount of \$4,000. for the 2025 Cruisin' Through The Decades event to be held October 5, 2025.

BACKGROUND:

The 29th Annual Cruisin' the Coast will be held Oct. 5 – 12, 2025 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 5, 2025 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's Cruisin' event will include classic cars, food trucks, drive in movie and a local show band. Unfazed Show & Band draws a crowd wherever they perform and is known across the Mississippi Gulf Coast as a band that provides fun entertainment through melodic sounds and music from all genres. Funding for this event will come from grant funding and local sponsorships.

RECOMMENDATION:

The Recreation Director recommends that City Council approve the attach agreement between the City of Gautier and Unfazed Show and Band for the 2025 Cruisin' Through The Decades event

The City Council may:

1. Approve the attached agreement between the City of Gautier and Unfazed Show and Band; or
2. Not approve the attached agreement between the City of Gautier and Unfazed Show and Band

ATTACHMENTS:

1. Unfazed Show and Band Agreement

UNFAZED SHOW & BAND

BINDER & PERFORMANCE CONTRACT AGREEMENT

Date: Aug / 15 / 2025

Performance Date: Oct / 5 / 2025 Performance Location: Gautier, Ms

Performance Address (Including City, State, Zip Code) :

Arrival Time: Tbd a.m./p.m. Event Start Time: 1:00 a.m./p.m. Event End Time 5:00 a.m./p.m.

Company: City of Gautier

Company Telephone#: ()

Address (Include City, State, Zip Code) :

Contact Person: Mrs. C. Bilbo

Contact Telephone #: ()

Total Cost: \$ \$4000

Deposit Amount (1/2 Total): \$ N/A

Balance Due: \$ \$4000

Once this contract has been signed by both parties this contract becomes a legally binding and enforceable contract. We, Unfazed Show & Band, LLC will perform on this 5 day of Oct, year 2025

Special Conditions: _____

X

Client Signature

Date

X

Print Client Name

Keith Brumfield

Aug 15, 2025

Date

Unfazed Show & Band Music Rep

Keith Brumfield

Signature Unfazed Show & Band Music Rep

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

ORDER NUMBER 348-2025

WHEREAS, the 29th Annual Cruisin' the Coast will be held October 5, 2025 through October 12, 2025 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; 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 have offered donations to the City for the purpose of hosting this event, including Bronze Sponsor – Community Bank (\$500); and

WHEREAS, the Mayor and Council Members have determined that acceptance of these donations 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 Community Bank (\$500), for the City of Gautier's Cruisin' Through the Decades Event to be held October 5, 2025 starting at 12:00 P.M. 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 Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 08/26/2025
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 donations for the City of Gautier's Cruisin' Through the Decades Event held on October 5, 2025.

BACKGROUND:

The 29th Annual Cruisin' the Coast will be held Oct. 5 – 12, 2025 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 5, 2025 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. Bronze Sponsor-\$500- Community Bank

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 donations listed above; or
2. Not approve the monetary donations listed above.

ATTACHMENTS:

1. Community Bank Sponsorship

1050664

<u>Date</u>	<u>Invoice Number</u>	<u>Account</u>	<u>Branch</u>	<u>Description</u>	<u>Amount</u>
7/30/2025	Bronze Sponsor	570100	206	Cruisin' Through the Decades	500.00

Amount Due: 500.00 W/H Amount: 0.00 Net Amount: 500.00

EXPENSE CHECK

DATE 8/1/2025



COMMUNITY BANK
1915 COMMUNITY BANK WAY, SUITE 7, FLYWOOD, MS 39233

49-55
1031

ISSUED BY: MONEYSGRAM PAYMENT SYSTEMS, INC.
PO BOX 9478, MINNEAPOLIS, MN 55480
DRAWEE: BOFC, NA
EUFALDA, OK

1050664

FIVE HUNDRED and 00/100*****

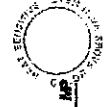
AMOUNT

\$500.00

PAY TO
CITY OF GAUTIER
THE PO BOX 670
ORDER OF GAUTIER, MS 39553-0670

DRAWER: COMMUNITY BANK

Daniel Renda
AUTHORIZED SIGNATURE



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

RESOLUTION NUMBER 205-2025

WHEREAS, College Park Elementary has requested the City waive the \$40 pavilion rental fee at Bacot Park in order to host a Field Trip on September 25, 2025, from 12:00 pm until 4:00 pm; and

WHEREAS, it is determined that this waiver advertises and brings into favorable notice the opportunities, possibilities and resources of the municipality.

WHEREAS, Mississippi Code Section 21-19-49 permits waiver of such fees to school districts to assist the voluntary character development or public service programs of that school district; and

WHEREAS, Mayor and Members of the Council hereby find that waiver of these fees do, in fact assist the voluntary character development or public service programs of that school district; and

BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request to waive the fee associated with the use of the Bacot Park Pavilion by College Park Elementary on September 25, 2025, from 12:00 pm until 4:00 pm is hereby approved and authorized; and

BE IT FURTHER RESOLVED THAT, the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
Eric Minor
Cameron George
Richard Jackson
Kay Jamison
Lorenzo Fuller
Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 08/26/2025
Subject: Approval to waive the rental fee in the amount of (\$40.00) for the use of Pavilion at Bacot Park for College Park Elementary

REQUEST:

The Recreation Department has received a request from College Park Elementary to waive the rental fee in the amount of (\$40.00) for the use of Bacot Park Pavilion for field trip to be held on September 25, 2025 from 12pm-4pm

BACKGROUND:

College Park Elementary is planning a student reward field trip for students who have achieved academic growth for the school year and is in need of a location to host this event.

DISCUSSION:

To make this field trip a success, College Park Elementary is in need of a location to host this worthwhile event. College Park Elementary is in the Pascagoula-Gautier District (PGSD) that has campuses that serve the cities of Gautier and Pascagoula, MS.

RECOMMENDATION:

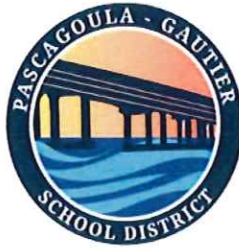
The Recreation Department recommends that City Council waive the rental fee in the amount of (\$40.00) for the Bacot Park Pavilion rental for College Park Elementary students field trip.

The City Council may:

1. Approve to waive the rental fee in the amount of (\$40.00) for the Bacot Park Pavilion for College Park Elementary field trip.; or
2. Not approve to waive the rental fee in the amount of (\$40.00) for the Bacot Park Pavilion for College Park Elementary field trip.

ATTACHMENTS:

1. College Park School Request Sept. 2025



COLLEGE PARK ELEMENTARY SCHOOL

2617 Ladnier Road | Gautier, Mississippi 39553

Office: 228.522.8829 | Fax: 228.522.8830

August 5, 2025

Please waive pavilion fee at Bacot Park on September 25, 2025 12:30-2:30 PM for College Park Elementary.

Thanks,

A handwritten signature in blue ink that reads "James Cooper". The signature is fluid and cursive, with the first name "James" being more prominent than the last name "Cooper".

James Cooper,

Principal

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

RESOLUTION NUMBER 206-2025

WHEREAS, the Pink Heart Funds Organization has requested to waive all fees associated with Shepard State Park to host a 5k trail run; and

WHEREAS, the dates being considered for this event are November 1, 2025 or November 15, 2025 as a make-up date due to weather; and

WHEREAS, the cost per participant is \$40, and each will receive a shirt, medal, and entry into Shepard State Park; and

WHEREAS, the Mayor and Members of the Council of the City of Gautier, Mississippi, have determined that Pink Heart Funds Organization is a community service program, and that the waived funds are matched by other funds utilized in the event; and

WHEREAS, it is also determined that this waiver advertises and brings into favorable notice the opportunities, possibilities and resources of the municipality.

WHEREAS, the Recreation Department recommends that City Council waive all fees associated with this use; and

BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request to waive all fees associated with the use of the Shepard State Park by Pink Heart Funds Organization on November 1, 2025 (or November 15, 2025), is hereby approved and authorized; and

BE IT FURTHER RESOLVED THAT, the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 08/26/2025
Subject: Approval to waive all fees associated with Shepard State Park for the Pink Heart Funds and Shepard State Park Trail Run to be held November 1, 2025

REQUEST:

The Recreation Department has received a request from The Pink Heart Funds organization to waive fees for the use of Shepard State Park to host a 5k trail run.

BACKGROUND:

The Pink Heart Funds mission is compassionately caring for all cancer patients that are uninsured or under-insured by providing wigs, bras and breast prosthetics, as well as needed resources, partnering with community service groups and Oncology services to offer assistance while inspiring hope and encouragement to endure their battle with grace.

The proposed route would start at the Pavilion/Restroom area then proceed down Mohawk Road then turn left proceeding up the gravel road until the start of the Charlie Trail. Participants would run the Charlie Trail coming out on the other end of the Charlie Trail where they would proceed up Cherokee Road and turning around on the Marsh Walk Boardwalk. The Oscar trail could be used as a turn around spot. Participants would run the same route in the opposite direction making a total of 3.1 miles. This route would not have an impact on the RV camping area and archery course.

DISCUSSION:

To make this event a success, Pink Heart Funds is requesting a partnership to use the trails at Shepard State Park. The dates being considered for the event are November 1, 2025, or November 15, 2025 (makeup date due to weather). Pink Heart Funds is hoping for 50 participants due to this being the first year of the event. The cost per participant is \$40. Participants will receive a t-shirt, medal, and entry into Sheppard State Park. Pink Heart Funds request fee waivers for the pavilion, attendees/participants park entry, fire department, and police.

RECOMMENDATION:

The Recreation Department recommends that City Council waive all fees associated with Shepard State Park for The Pink Heart Funds 5k Run.

The City Council may:

1. Approve to waive all fees associated with Shepard State Park for The Pink Heart Funds 5k Run; or
2. Not approve to waive all fees associated with Shepard State Park for The Pink Heart Funds 5k Run

ATTACHMENTS:

1. Trail Run Special Event Application

2. Sheppard State Park Trail Run



CITY OF GAUTIER APPLICATION FOR SPECIAL EVENT PERMIT

Submit This Form with all required documents to the City Clerk Office at least 60 days prior to requested event

Date of Application: 8/25/2025

Summary of Event: A trail run/walk to raise money to help local individuals who are battling cancer.

Event Title: Pink Heart Funds Trail Run

Event Description: *Attach a detailed map of the proposed event layout, parking plan, tent location, etc. YOU MUST ACCURATELY DESCRIBE THE ENTIRETY OF YOUR EVENT. ONLY THE DESCRIPTION LISTED WILL BE CONSIDERED FOR APPROVAL AND NOTHING OUTSIDE OF THE DESCRIPTION WILL BE ALLOWED.*

The event is a run/walk that will be held on Sheppard State Park. The event will utilize the pavilion, trails, and parking areas on Sheppard State Park. Pink Heart Funds request a fee waiver for the pavilion, attendees/participants park entry, fire department, and police.

Event Start Date: 11/1/2025 or 11/15/2025 (weather makeup date) **Event End Date:** 11/1/2025

Event Start Time: 0700

Event End Time: 1100

Location: Sheppard State Park

Location Description:

Sheppard State Park

Individual Making Application for Organization:

Name: Jeffery A. Green

Phone (Home): (228) 217-4613

Address: 1605 South 8th Street

Phone (Work): (228) 314-2157

City: Ocean Springs **State:** MS

Zip Code: 39564

Position with Organization: Pink Heart Funds Board Member

Individual(s) Responsible for keeping order and maintenance:

Name: Jeffery A. Green

Phone (H): (228) 217-4613

(W) (228) 314-2157

Name: _____ **Phone (W):** (____) _____ - _____ **(W)** (____) _____ - _____

Public Demonstrations and Parades are covered under city of Gautier Code of Ordinances

Applicant Information:

Organization: Pink Heart Funds

Name: Pink Heart Funds

Phone: (228) 575-8299

Address: Knight Nonprofit Center 11975 Seaway Road, Suite A180

City: Gulfport State: MS Zip: 39503

Type of Organization: Nonprofit

Profit: _____ Non-Profit Federal ID# 20-8907897 *(must attach copy of non-profit status)**(Religious, Civic, Social, Etc.)***Event Cleanup**

If the event is on public property, it shall be the responsibility of the applicant to clean up all trash after the event and return the property to its state prior to the event. Depending on the size of the event, dumpsters may be required. *Cleanup deposit will be required based on the type of event.*

Marketing and Public Relations

Will this event be marketed, promoted or advertised in any manner? Yes, if yes, attach flyer and list where the if will be advertised

Facebook, Instagram, Pink Heart Funds Website, Sheppard State Park Website, Race Roster Website. The flyer will be approved by Sheppard State Park once develop.

Event Questionnaire

Is the event location a public parking lot, public park, or public space? Yes

Will there be a fee charged for this event? Yes, if so, how much \$40

Will there be alcohol? No

Will there be food trucks or vendors? No

Will there be volunteers working the event? Yes, if so, how many 20

Will there be live music or a DJ? No

Will there be cooking or grilling on site that's not a licensed food truck? No

Will there be inflatable bounce houses/ games at the event? No

Anticipated Attendance Total: 70 (this includes the volunteers)

Anticipated Participants Total: 50

Road Closure Information: _____

Attach a detailed map of the proposed route if requesting a street closure for the event, attach a list of the adjacent business owners

Insurance

Events held on city property will require a certificate of insurance. The certificate of insurance must be submitted to City Hall at least 2 weeks prior to your event. The minimum policy amount must be \$1M per occurrence with a \$2M aggregate. The City of Gautier must be listed as an additional insured. *(City of Gautier 3330 Hwy 90 Gautier, MS 39553)*

Security

Gautier Police and Fire Department will review the details in this application and determine the need for security and public safety plan is needed. I understand that if Gautier Police and Fire Dept. determines that the event will need security/ public safety plan, it will be the responsibility of the host organization to cover the cost.

Affidavit of Applicant

I certify that the information contained in the foregoing application is true and correct to the best of my knowledge and belief that I have read, understand and agree to abide by the rules and regulations governing the proposed Special Event under the City of Gautier Special Event Application. I understand that this application is made subject to the rules and regulations established by City policy. Applicant agrees to comply with all other requirements of the City, County, State, Federal Government, and any other applicable entity which may pertain to the use of the Event venue and the conduct of the Event. I also understand that any deviation from this special event application will result in the special event application being revoked and the event canceled. I agree to pay all sales tax associated with this event. The City shall not be liable for the payment of such taxes. I further agree that the payment of any such taxes shall not reduce any consideration paid to the City pursuant to this special event application permit. I agree to abide by these rules and further certify that I, on behalf of the Host Organization, am also authorized to commit to that organization, and therefore agree to be financially responsible for any costs and fees that may be incurred by or on behalf of the Event to the City of Gautier.

Name of Applicant/Host Organization: Jeffery A. Green Title: Pink Heart Fund's Board Memb
Print

Applicant's Signature: [Signature] Date: 8-25-2025

FOR OFFICE USE ONLY

Date Rec'd: _____ Received By: _____

Event has been: Approved: _____ Disapproved: _____

Approval/Disapproval Authority _____ Date: _____



PINK HEART FUNDS
Caring for All
WITH CANCER

PINK HEART FUNDS
KNIGHT NONPROFIT CENTER
11975 SEAWAY ROAD, SUITE A180
GULFPORT, MS 39503
(228) 575-8299
info@pinkheartfunds.org
www.pinkheartfunds.org
501 (c)3 ID #20-8907897

*Compassionately caring for cancer patients while inspiring hope
and encouragement to endure their battle with grace.*

Jeffery A. Green
1605 South 8th Street
Ocean Springs, MS 39564

August 25, 2025

Chassity Bilbo
Recreation Director
Sheppard State Park
1034 Graveline Rd
Gautier, MS 39553

Subject: Pink Heart Funds and Shepard State Park Trail Run

Dear Chassity Bilbo,

I am writing to request that Shepard State Park team up with Pink Heart Funds to put on a 5k Trail Run. The Pink Heart Funds mission is compassionately caring for all cancer patients that are uninsured or under-insured by providing wigs, bras and breast prosthetics, as well as needed resources, partnering with community service groups and Oncology services to offer assistance while inspiring hope and encouragement to endure their battle with grace.

Pink Heart Funds is requesting a partnership to use the trails at Shepard State Park. The dates being considered for the event are November 1, 2025, or November 15, 2025 (makeup date due to weather). Pink Heart Funds is hoping for 50 participants due to this being the first year of the event. The cost per participant is \$40. Participants will receive a t-shirt, medal, and entry into Sheppard State Park. Pink Heart Funds request fee waivers for the pavilion, attendees/participants park entry, fire department, and police.

The proposed route would start at the Pavilion/Restroom area then proceed down Mohawk Road then turn left proceeding up the gravel road until the start of the Charlie Trail. Participants would run the Charlie Trail coming out on the other end of the Charlie Trail where they would proceed up Cherokee Road and turning around on the Marsh Walk Boardwalk. The Oscar trail could be used as a turn around spot. Participants would run the same route in the opposite direction making a total of 3.1 miles. This route would not have an impact on the RV camping area and archery course.

I would like to set up a meeting with you at your convenience to work out all the specific details. Please contact me at 228-217-4613 or by email at greenja23@yahoo.com. Thank you for your time and consideration in this proposal.

Jeffery A Green
Pink Heart Funds Board Member

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

ORDER NUMBER 349-2025

WHEREAS, the Recreation department currently is operating with four vehicles that are sixteen to twenty years old; three of which need to be replaced as soon as possible; and

WHEREAS, the City acquired two trucks requiring repairs from Clearwater Solutions during termination of their contract and H2O has expressed no interest in repairing or utilizing these vehicles; and

WHEREAS, the City Mechanic has stated these trucks are repairable and are in better overall condition than those currently in use by the Recreation department; and

WHEREAS, the City Manager finds that purchasing said vehicles from the Enterprise Fund at the price of \$1,000 each; and completing repairs to make them fully operational 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 purchase of the following two vehicles for \$1,000.00 each from the Enterprise Fund is hereby approved for payment from the General Fund.

2012 Dodge Ram 1500 vin# 3C6JR6EP8DG503206
2012 Dodge Ram 1500 vin# 3C6JD6EP3CG165632

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 Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: Casey Vaughan
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

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

ORDER NUMBER 350-2025

WHEREAS, the Mississippi Outdoor Stewardship Act (House Bill 606, 2022 Regular Session) was passed to establish a funding mechanism to encourage investment in outdoor recreation and conservation projects to state agencies and to expand the availability of these projects to counties, municipalities, and non-governmental entities; and

WHEREAS, the Grants and Projects Department requests to apply for funding to develop the next planned phase for Town Commons Park, the Town Commons Pathway and Boardwalk Project; and

WHEREAS, this phase will include the construction of nature trails, tree houses, boardwalks, and wetland discovery features such as pavilions and walkways; and

WHEREAS, the Mayor and Council Members find that submission of an application for such a grant 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 submission of an application to the Mississippi Outdoor Stewardship Trust Fund (MOSTF) for the Town Commons Pathway and Boardwalk Project 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 **Councilman Fuller**, seconded by **Councilman Minor**, and the following vote was recorded:

AYES: **Casey Vaughan**
 Eric Minor
 Cameron George
 Richard Jackson
 Kay Jamison
 Lorenzo Fuller
 Dante Elbin

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting September 2, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Samuel King, Grants & Projects Director
Date: August 26, 2025
Subject: Mississippi Outdoor Stewardship Trust Fund (MOSTF) FY25 Grant Application for Town Commons Pathway and Boardwalk Project

REQUEST:

The Grants & Projects Department requests City Council authorization to submit an application to the Mississippi Outdoor Stewardship Trust Fund (MOSTF) for the Town Commons Pathway and Boardwalk Project.

BACKGROUND:

The Mississippi Outdoor Stewardship Act (House Bill 606, 2022 Regular Session) was passed to establish a funding mechanism to encourage investment in outdoor recreation and conservation projects to state agencies and to expand the availability of these projects to counties, municipalities, and non-governmental entities.

Subject to the provisions of the Mississippi Outdoor Stewardship Act, monies in the special fund may be used and expended by the board to provide funds for grants to counties, municipalities, state agencies, and non-governmental entities. These funds may be used for a variety of purposes, including the improvement of state park outdoor recreation features and trails; the acquisition and improvement of parks and trails by counties and municipalities, provided such parks and trails lie within their jurisdiction; and restoration or enhancement projects designed to create or improve access to public waters and lands for outdoor recreation, conservation education, or the safe use and enjoyment of permanently protected conservation land. Additionally, funds may be used for the restoration or enhancement of privately owned working agricultural lands and forests that support the conservation of soil, water, and habitats for fish and wildlife resources. They may also support the restoration or enhancement of wetlands, native forests, native grasslands, and other unique habitats important for Mississippi's fish and wildlife. Finally, monies may be allocated for the acquisition of critical areas essential for providing or protecting clean water, wildlife, hunting, fishing, military installation buffering, or natural resource-based outdoor recreation.

DISCUSSION:

The City will apply for funding to develop the next planned phase for Town Commons Park, the Town Commons Pathway and Boardwalk Project. This phase will include the construction of nature trails, tree houses, boardwalks, and wetland discovery features such as pavilions and walkways.

RECOMMENDATION:

The Grants & Projects Director requests that City Council authorization to submit an application to the Mississippi Outdoor Stewardship Trust (MOSTF) for the Town Commons Pathway and Boardwalk project.

The City Council may:

1. Authorize submission of the application; or
2. Not authorize submission of the application.

ATTACHMENT(S):

NA

During City Attorney comments, Councilman Fuller made the motion to enter closed session to determine if executive session is necessary. Councilwoman Jamison seconded the motion. The vote was carried unanimously.

Councilwoman Jamison made the motion to enter into executive session to consider the sale of real property. Councilman Minor seconded the motion. The vote was carried unanimously.

Councilman Fuller made the motion to approve the real estate sales agreement in substantial form for 2.9 acres, identified as Parcel F, of the Belk Redevelopment Agreement. Councilwoman Jamison seconded the motion. The vote was carried unanimously.

City Attorney announced action taken.

Councilman Jackson made the motion to return to open session. Councilman Fuller seconded the motion. The vote was carried unanimously.

Councilman Jackson made the motion to recess until September 9, 2025 at 6pm. Councilman Fuller 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 September 16, 2025.

CITY OF GAUTIER
Consent Agenda Item #2
Fact Sheet

Council Meeting:
Title:

September 16, 2025
Receive August 2025 Privilege License Reports

Introduced by:
Contact Person/Telephone

Teresa Montgomery 497-8000

Summary Explanation: Receive August 2025 Privilege License Reports.

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
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Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, Miss. Code Ann. 27-17-501 requires the governing authority of municipalities to receive a report of the privilege licenses issued during the preceding month; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Privilege License Reports for August 2025 are hereby received.

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

	City of Gautier		
	Business Registry		
	Aug-25		
LICENSE #	BUSINESS NAME/OWNER	AMOUNT	STATUS
2026-08-0009241	New Beginnings Counseling, LLC	\$20.00	Current
2026-08-0009242	Baywood Travel	\$20.00	Current
2026-08-0009243	Magnolia Oaks	\$30.00	Current
2026-08-0009244	Aly's Skincare	\$20.00	New Business
2026-08-0009245	O'Pink's Sweets Treats & More, LLC	\$20.00	Current
2026-08-0009246	Little Caesars	\$30.00	Current
2025-08-0009247	All God's Children Learning Center	\$36.30	Delinquent
2026-08-0009248	All God's Children Learning Center	\$30.00	Current
2026-08-0009249	Fast Pace Urgent Care	\$30.00	Current
2026-08-0009250	Ice Cream & More, LLC	\$20.00	Current
2026-08-0009251	The Salty Dawg Pet Grooming	\$20.00	Current
2025-03-0009252	Senoritas Cleaning Service	\$25.20	Delinquent
2026-03-0009253	Senoritas Cleaning Service	\$22.80	Delinquent
2026-08-0009254	Burnham McKinney Pharmacy	\$62.50	Current
2026-08-0009255	E&J Tire and Automotive, LLC	\$20.00	New Business
2026-08-0009256	Cork N Bottle Liquor and Wine	\$70.00	Current
2026-08-0009257	Coastal Hair Company Salon	\$20.00	Current
2026-08-0009258	Iglesia Cristiana Caminando	\$20.00	Current
2026-09-0009259	Walker's Steel Mill	\$20.00	Current
2026-08-0009260	Scorpion Innovations, LLC	\$20.00	New Business
2026-09-0009261	Salty Water Bed & Breakfast	\$20.00	Current
2026-09-0009262	Spot Therapy	\$30.00	Current
2026-09-0009263	Grand View Security, LLC	\$20.00	Current
2026-09-0009264	B&D Plastics, LLC	\$150.00	Current
2026-08-0009265	Studio 1 Productions	\$20.00	Current
2026-09-0009266	Santa Maria RV Resort & Marina	\$20.00	Current
2026-09-0009267	McDonald's	\$30.00	Current
2026-09-0009268	Gautier Land & Lawn Services	\$20.00	Current
2026-08-0009269	Bunny Bread/Retail Thrift Store	\$50.00	Current
2026-09-0009270	Alet Dental	\$20.00	Current
2026-09-0009271	Flynn Consulting & Tutoring	\$20.00	Current
2026-09-0009272	Blucoat Consulting LLC	\$20.00	Current
2026-08-0009273	Bienville Orthopedic Specialists LLC	\$150.00	Current
2026-08-0009274	Kickin Lickin Good	\$36.30	Delinquent
2026-08-0009275	Kickin Lickin Good	\$30.00	Current
2026-08-0009276	Ocean's 57	\$30.00	Current
	TOTAL:		
	New Business	3	
	Transient Vendor	0	
	Closed Business	0	
	Delinquent Renewal Issued	4	
	Current	29	

New Business August 2025			
Business Name	Business Address	Business Phone	Business Description
Aly's Skincare	4351 Gautier Vancleave Rd	228-313-3628	Skincare & Massage
E&J Tire and Automotive, LLC	3000 Ladnier Rd	228-234-1742	New/Used tires and wheels
Scorpion Innovations, LLC	2012 Hwy 90 Suite 2	228-424-2208	Cyber/Information Tech service provider

CITY OF GAUTIER
Consent Agenda Item #3
Fact Sheet

Council Meeting: September 16, 2025
Title: Approval of water and sewer adjustments for September 2025 in the amount of \$20,347.02

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

Summary Explanation: Approval of water and sewer adjustments for August 2025 in the amount of \$20,347.02

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Second Made by:

Vaughan ☐ Minor ☐ George ☐ Jackson ☐ Jamison ☐ Fuller ☐ Elbin ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

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 September 2025 in the amount of \$20,347.02 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 September 16, 2025.

SEPTEMBER 2025 UTILITY ADJUSTMENTS								
THESE FOLLOW POLICY/ RECOMMEND APPROVAL								
CUSTOMER NAME	ACCT #	100 WATER	400 SEWER	195 L/C	130 CAPACITY	800 TAX	ADJ	REASON FOR ADJUSTMENT
	001-07201-003		94.85				94.85	Pool Fill
	001-15801-003	214.12	293.65				507.77	Theft
	003-05201-002		159.50	70.00			229.50	Pool Fill
	003-06701-003	254.62	623.50	35.00			913.12	under slab
	003-10001-004		165.48				165.48	Pool Fill
	003-27501-001		212.03	35.00			247.03	Pool Fill
	003-30201-000		161.61	35.00			196.61	Pool Fill
	005-17701-000		71.76				71.76	Pool Fill
	005-19801-001		101.72				101.72	Pool Fill
	005-20101-001		63.40				63.40	Water heater
	013-28801-001		12.11				12.11	Outside Spigot
	015-20701-000	172.40	348.20				520.60	Behind Walls
	015-23301-001		48.29	70.00			118.29	Water heater
	016-02901-008	74.76	130.16	35.00			239.92	Behind Walls
	019-02101-005		109.33	70.00			179.33	Pool Fill
	023-01501-000	74.39	129.17	70.00			273.56	Line in yard
	023-10301-001		377.01	70.00			447.01	Pool Fill
	023-11401-004		93.48				93.48	Behind Walls
	027-19101-000		56.29				56.29	Pool Fill
	029-10501-002	346.03	836.79	70.00			1,252.82	Line in yard
	031-11401-000	716.44	982.54	70.00			1,768.98	Theft
	039-04601-001	148.47	295.90	35.00			479.37	Theft
	044-08901-006		32.57	35.00			67.57	Pool Fill
	050-02401-000	739.41	2,151.79				2,891.20	Line in yard
	050-12101-003		85.73				85.73	Pool Fill
	056-00901-000	40.14	111.23			2.81	154.18	Line in yard
	056-03221-000		167.35				167.35	Sod
	056-07201-002	55.78	78.12				133.90	Behind Walls
	080-20401-005		823.32	210.00			1,033.32	Behind Walls
	080-20801-002		28.96				28.96	Pool Fill
	086-13901-001		64.52				64.52	Pool Fill
	095-19201-000		343.96	105.00			448.96	Behind Walls
	098-08001-006	639.10	1,715.50	70.00			2,424.60	Behind Walls
	101-01801-001	127.54	268.95	35.00			431.49	Line in yard
	113-17101-002		132.29				132.29	Pool Fill
	113-20501-004		86.11				86.11	Pool Fill
	113-29101-000	706.94	1,901.58	70.00			2,678.52	Line in yard
	116-11101-001	158.80	360.67	70.00			589.47	Line in yard
	116-30001-000		147.26				147.26	Water heater
	116-40301-001		90.86				90.86	Pool Fill
	119-00901-006		66.90				66.90	Pool Fill
	125-09701-003		99.70				99.70	Pool Fill
	139-09101-002		161.62				161.62	Pool Fill
	139-13701-000		167.61				167.61	Pool Fill
	139-48051-000	43.91	82.99	35.00			161.90	Line in yard
	TOTAL	4,512.85	14,536.36	1,295.00	0.00	2.81	20,347.02	
	COMPLETED							

CITY OF GAUTIER
Consent Agenda Item #4
Fact Sheet

Council Meeting:
Title:

September 16, 2025
Authorization to remove a 2015 Dodge Ram 1500 from the City of Gautier's Inventory, and to use same strictly for parts

Introduced by:
Contact Person/Telephone

Teresa Montgomery 497-8000

Summary Explanation: Authorization to remove a 2015 Dodge Ram 1500 from the City of Gautier's Inventory to use strictly for parts

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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:

RESOLUTION NUMBER 000-2025

RESOLUTION OF THE CITY OF GAUTIER, MISSISSIPPI REMOVING A 2015 DODGE RAM 1500 FROM THE CITY OF GAUTIER'S INVENTORY TO USE STRICTLY FOR PARTS

WHEREAS, the City Clerk Department is requesting the following vehicle be removed from inventory and used for parts for the current fleet:

- 2015 Dodge Ram 1500 (VIN#3C6JR6ST1FG517188) – Asset #4618

WHEREAS, the Mayor and Members of the Council have determined that given the condition, this vehicle has no value, and therefore removal from inventory is in the best interest of the City of Gautier.

BE IT, THEREFORE, RESOLVED that the vehicle described herein is hereby removed from inventory, and same shall be used for parts for the City's current fleet.

BE IT, FURTHER, RESOLVED that the Council authorizes the City Manager or City Clerk to execute all documents necessary for this purpose.

The motion to approve the foregoing resolution was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

WHEREUPON, the Mayor and Members of the Council of the City of Gautier, Mississippi, declared the motion carried and the Resolution adopted this the 16th of September, 2025.

MAYOR

ATTEST:

CITY CLERK

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sherry Farabee, Deputy City Clerk
Date: 09/09/2025
Subject: Authorization to remove a 2015 Dodge Ram 1500 from the City of Gautier's inventory to use strictly for parts.

REQUEST:

City Council authorization is requested by the City Clerk's Department to remove a 2015 Dodge Ram 1500, vin 3C6JR6ST1FG517188 and asset number 4618, from the City of Gautier's inventory. This vehicle is no longer in working order and is beyond repair. This vehicle will be used for parts for the City of Gautier's current fleet.

BACKGROUND:

The City Clerk's Department has determined that this vehicle is no longer in working order and can not be repaired. It will be used for parts for the current fleet.

DISCUSSION:

None.

RECOMMENDATION:

The City Staff recommends that City Council authorize the removal of one 2015 Dodge Ram 1500 VIN 3C6JR6DT1FG517188 from inventory so the inventory spreadsheet may be updated.

ATTACHMENTS:

CITY OF GAUTIER
Consent Agenda Item #5
Fact Sheet

Council Meeting:
Title:

September 16, 2025
Authorization to remove broken furniture and equipment from the City of Gautier's inventory

Introduced by:
Contact Person/Telephone

Teresa Montgomery 497-8000

Summary Explanation: Authorization to remove broken furniture and equipment from the City of Gautier's Inventory.

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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:

RESOLUTION NUMBER 000-2025

RESOLUTION OF THE CITY OF GAUTIER, MISSISSIPPI REMOVING BROKEN FURNITURE AND EQUIPMENT FROM THE CITY OF GAUTIER'S POLICE DEPARTMENT INVENTORY

WHEREAS, pursuant to the attached memo, the City Clerk Department is requesting the following office furniture and equipment be removed from inventory and declared surplus; and

WHEREAS, the Mayor and Members of the Council have determined that given the condition, this office furniture and equipment have no value, and therefore removal from inventory and declared surplus is in the best interest of the City of Gautier.

BE IT, THEREFORE, RESOLVED that the office furniture and equipment described on the attached list is hereby removed from inventory and declared surplus.

BE IT, FURTHER, RESOLVED that the Council authorizes the City Manager or City Clerk to execute all documents necessary for this purpose.

The motion to approve the foregoing resolution was made by **BLANK**, seconded by **BLANK**, and the following vote was recorded:

AYES:

NAYS:

WHEREUPON, the Mayor and Members of the Council of the City of Gautier, Mississippi, declared the motion carried and the Resolution adopted this the 16th of September, 2025.

MAYOR

ATTEST:

CITY CLERK

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sherry Farabee, Deputy City Clerk
Date: 09/09/2025
Subject: Authorization to remove broken furniture, equipment and vehicles from the City of Gautier's inventory.

REQUEST:

City Council authorization is requested by the City Clerk's Department to remove the following items from the City of Gautier's inventory and discard, surplus or use as parts. Asset number 2787, 2018 Dodge Charger, VIN 2C3CDXAT7JH292458; asset number 2990, American Aluminum K9 Kennel for 2018 Dodge Charger; asset number 2578, K9 door popper and heat alarm for 2018 Dodge Charger; asset number 2873, setina push bumper for 2018 Dodge Charger; asset number 2609, 2017 Dodge Charger, VIN 2C3CDXAT9HH629688; asset number 2640, setina push bumper for 2017 Dodge Charger; asset number 2643, window bars for 2017 Dodge Charger; asset number 3274, 2020 Ford Interceptor, VIN 1FM5KBAB5LGC52559; asset number 3288, setina push bumper for 2020 Ford Interceptor; asset number 2987, Dell CPU; asset number 1683, Dell Optiplex computer; asset number 1685, Dell Optiplex computer; asset number 1687, Dell Optiplex computer; asset number 1690, Dell Optiplex computer; asset number 1691, Dell Optiplex computer; asset number 400, Dell computer; asset number 402, Dell computer; asset number 428, Dell monitor; asset number 446, Dell monitor; asset number 537, computer; asset number 544, computer; asset number 1668, ADC monitor; asset number 1682, Dell Optiplex computer; asset number 1671, black leather chair; asset number 1672, black leather chair; asset number 1675, black leather chair; asset number 1657, Veiwsonic monitor; asset number 1663, Stimulas leather chair; asset number 1055, Soundoff Signal light bar; asset number 1056, Soundoff Signal rear deck light; asset number 957, Dell laptop; asset number 502, 2-shelf bookcase; asset number 425, black chair; asset number 497, black chair; asset number 399, desk; asset number 393, desk; asset number 407, 5-shelf bookcase; asset number 425 black chair, asset number 450, black chair; asset number 452, storage cabinet; asset number 483 and 484, black chair; asset number 486, brown chair; asset number 582, Samsung TV; asset number 604, chair; asset number 609, printer stand; asset number 610, Samsung TV; asset number 616, coffee table; asset number 624, L Shaped desk; asset number 1233, CMI portable intoxilyzer; asset number 522, computer system; asset number 3122, Dell CPU; asset number 2533, Raptor RP radar; asset number 2562, Dell Optiplex computer; asset number 2316, Eureka vacuum; asset number 2771, Soundoff Signal N-Line; asset number 3411, Havis computer mount; asset number 489, Lexmark printer; asset number 490, 4-drawer file cabinet; asset number 536, 5-shelf bookcase; Asset number 2639, paper shredder, and these are located in the Police Department. Asset number 892, 2005 Ford Windstar van, VIN 2FMZA52215BA26009; asset number 3323, 2005 Ford Windstar van, VIN 2FMZA57655BA66637; and asset number 3602, 2004 Ford F250, VIN 1FTNF20LX4EC37193 and these are located in the Recreation Department. Asset number 2277, 1999 E1 Engine Pumper, VIN 4ENRAAB5X1000806, and is located in the Fire Department.

BACKGROUND:

The City Clerk's department has determined that these items are no longer in working order or outdated and can not be repaired, and they have been replaced. Removal of inventory is in the best interest of the City of Gautier.

DISCUSSION:

None.

RECOMMENDATION:

The City Staff recommends that City Council authorize the removal of these items from inventory, so the inventory spreadsheet may be updated.

ATTACHMENTS:

**CITY OF GAUTIER
Consent Agenda Item #6
Fact Sheet**

Council Meeting: September 16, 2025
Title: Authorization to advertise for bids for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project
Introduced by:
Contact Person/Telephone Paula Yancey 497-8000

Summary Explanation: Authorization to advertise for bids for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the Grants and Projects Department is requesting authorization to advertise for bids for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project; and

WHEREAS, there are five (5) water and sewer system rehabilitation projects: Southeast Gautier Infiltration & Inflow Improvements; West Park Drive Drainage; Singing River Mall Property Water and Sewer Main Improvements; Bucks Road Lift Station Replacement; and the Replacement of Copper Pipe at the Public Works Chemical Building; and

WHEREAS, these projects include the replacement or rehabilitation of the water supply well and lines, as well as measures to address sanitary sewer overflows, ensuring full compliance with environmental standards set by the EPA within the City of Gautier; and

WHEREAS, the chemical building water line replacement will consist of replacing approximately 400 linear feet of potable water lines from copper to CPVC; 1 hot water heater; 2 safety showers with eyewash, and 1 mixing valve.

WHEREAS, the environmental assessment and public review of the projects were completed in June 2025. Each project under the Gautier Water and Sewer Improvements (Section 592) will be advertised and bid out separately.

WHEREAS, if approved, the advertisement for bids will run in the Sun Herald on September 17 and September 24, 2025. The bid opening will be on October 16, 2025 at 11am at Gautier City Hall; and

WHEREAS, the Mayor and Council Members hereby find that advertising for bids for the Public Works Street Sweeper Truck 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 Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project.

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sam King, Grants and Projects Department
Date: September 8, 2025
Subject: Authorization to Advertise for Bid for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project

REQUEST:

The Grants and Projects Department requests City Council authorization to advertise for bid for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project.

BACKGROUND:

The project is authorized to provide design and construction assistance for publicly owned, non-federal water-related environmental infrastructure and resource protection and development projects in Mississippi, including projects for wastewater treatment and related facilities, elimination or control of combined sewer overflows, water supply and related facilities, and surface water resource protection and development pursuant to Section 592 of the Water Resources Development Act of 1999, Public Law 106-53, as amended (hereinafter "Section 592").

There are five (5) water and sewer system rehabilitation projects: Southeast Gautier Infiltration & Inflow Improvements; West Park Drive Drainage; Singing River Mall Property Water and Sewer Main Improvements; Bucks Road Lift Station Replacement; and the Replacement of Copper Pipe at the Public Works Chemical Building. These projects include the replacement or rehabilitation of the water supply well and lines, as well as measures to address sanitary sewer overflows, ensuring full compliance with environmental standards set by the EPA within the City of Gautier.

The agreement with the Department of the Army, Corps of Engineers (USACE) was signed and terms agreed to on August 13, 2024, at the signing ceremony for the projects. The total project cost is estimated to be \$3,600,000. The cost share agreement will be 75% federally funded and 25% non-federally funded.

DISCUSSION:

The environmental assessment and public review of the projects were completed in June 2025. Each project under the Gautier Water and Sewer Improvements (Section 592) will be advertised and bid out separately.

The chemical building water line replacement will consist of replacing approximately 400 linear feet of potable water lines from copper to CPVC; 1 hot water heater; 2 safety showers with eyewash, and 1 mixing valve.

If approved, this advertisement will publish in the *Sun Herald* on September 17, 2025, and September 24, 2025. Bids will be opened at 11:00 a.m. on October 16, 2025.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize advertising for bids for the Gautier Water and Sewer Improvements (Section 592) Chemical Building Water Line Replacement Project.

The City Council may:

1. Approve the advertisement as presented; or
2. Not approve the advertisement as presented.

ATTACHMENT(S):

1. Advertisement for bids

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 October 16, 2025, and bids will be opened at 11:00 A.M. on October 16, 2025, at City Hall for the following:

CITY OF GAUTIER SECTION 592 INFRASTRUCTURE IMPROVEMENT PROJECT CHEMICAL BUILDING WATER LINE REPLACEMENT

These bids are invited to preform replacement of approximately 400 LF of potable water lines. This includes replacing 1 hot water heater, 2 safety showers with eyewash, and 1 mixing valve. The project will be taking place in Gautier, Mississippi. CONTRACTOR IS RESPONSIBLE FOR THEIR OWN DETAILED MATERIAL QUANTITY TAKEOFFS WHEN PREPARING CONTRACT PRICE.

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: Mechanical (Plumbing) 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 Matthew Kirkland, P.E., and can be contacted at the listed address or at adye@seymouren.com regarding the project. Plans and Contract Documents may be examined online or at the office of Seymour Engineering during regular business hours (8:00 a.m. – 5:00 p.m., Monday – Friday).

Bids may be submitted via envelope or electronically at www.SeymourEngPlans.com until the time specified. Bids received after the specified time will be returned unopened. Bids submitted by envelope must be addressed to LEOQUEITA REDDIX, PURCHASING AGENT, City of Gautier, City Hall, 3330 Highway 90, Gautier, Mississippi 39553 and designated as Bid for:

CITY OF GAUTIER SECTION 592 INFRASTRUCTURE IMPROVEMENT PROJECT CHEMICAL BUILDING WATER LINE REPLACEMENT

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 _____, 2025.

PAULA YANCEY, CITY MANAGER
CITY OF GAUTIER
3330 US-90
GAUTIER, MS 39553

Advertise: September 17, 2025
Advertise: September 24, 2025

Bid Opening: October 16, 2025

**CITY OF GAUTIER
Consent Agenda Item #7
Fact Sheet**

Council Meeting:
Title:

September 16, 2025
**Approval of Change Order No. 2 to increase the
contract days for the Citywide Lift Station Project**

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000

**Summary Explanation: Approval of Change Order No. 2 to increase the contract days for the
Citywide Lift Station Project**

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
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Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the Grants and Projects Department requests City Council authorization to approve Change Order No. 2 to increase the contract days for the Citywide Lift Station Project; and

WHEREAS, Change Order No. 2 serves to increase the contract time an additional 179 days, due to a generator that has been on order for a year, with the new completion date from May 24, 2025, to December 1, 2025; 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 contract days and amount 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. 2, 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. 2 is approved.

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sam King, Grants and Projects Director
Date: September 9, 2025
Subject: Citywide Lift Station Project – Gottfried Contracting, LLC – Change Order No.2 for Contract Time

REQUEST:

The Grants and Projects Department requests City Council authorization to approve Change Order No. 2 to increase the contract days for the Citywide Lift Station Project.

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, and disburse funds in accordance with the terms herein to reimburse the costs associated with the implementation of the Citywide Lift Station Upgrades Project.

The project will provide 26 existing lift stations with replacement or upgrades, such as new pumps, motors, control panels, check valves, wheel valves, rail systems, generator connections, lights, bypass connections, and permanent generators on some stations, among other improvements.

Change Order No. 1 served to add 300 days to the contract time, which pushed the project completion from July 28, 2024, to May 24, 2025. The original contract time was 360 days, and some of the materials for the project were on back order for 18 months from the order date. An additional two (2) lift stations were added to the project LS 32 and SRM 1 for modifications as well.

DISCUSSION:

Change Order No. 2 serves to add 179 days to the contract time, which will push the project completion from May 24, 2025, to December 1, 2025, for a generator that has been on order for a year.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council approve Change Order No. 2 to add 179 days to the contract time, due to the additional work of the 2 lift stations added to the project.

The City Council may:

1. Approve Change Order No. 2, as presented; or
2. Not approve Change Order No. 2.

ATTACHMENT(S):

1. Change Order No. 2

MEMORANDUM

DATE: September 15, 2025

TO: Paula Yancey, City Manager
City of Gautier

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

SUBJECT: Change Order No. 2 – Citywide Lift Station Upgrades

Mrs. Yancey:

The Citywide Lift Station Upgrades project has currently completed the renovation of 23 different lift stations across the City, as well as 1 complete rebuild at Martin Bluff Lift Station. This proposed change order serves to add 179 days to the contract to allow the Contractor time to install the last remaining generator in the original project scope. The project may receive some additional funding and we are adding enough days to be able to expend any potential remaining funding.

Please let us know if there are any additional questions concerning this matter, we would be happy to help.

Respectfully submitted,



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

CHANGE ORDER

OWNER:

City of Gautier
3330 Hwy. 90
Gautier, MS 39553

CHANGE ORDER NO. 2

DATE: September 15, 2025

CONTRACTOR:

Gottfried Contracting, LLC
6 Meyers Road
Covington, Louisiana 70435

ENGINEER: Seymour Engineering, PLLC

PROJECT: Citywide Lift Station
Upgrades

SUMMARY:

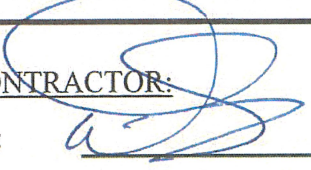
This Change Order serves to add 179 days to the Contract. The project is 95% complete; the final generator has arrived but still needs to be installed. The project may receive some additional funds in the near future, so we are also allowing time to expend any remaining funds the project may receive.

THE CONTRACT IS AMENDED AS SHOWN BELOW:

(Not valid until executed by the Owner, Engineer, and Contractor)

The original Contract Sum:	\$3,126,780.00
Net Change by previously authorized Change Orders:	\$0.00
The Contract Sum prior to this Change Order was:	\$3,126,780.00
The Contract Sum will now Change (-):	\$0.00
The New Contract Sum including this Change Order will be:	\$3,126,780.00

The original Contract Time:	365 Days
Net Change by previously authorized Change Orders:	300
The Date of Substantial Completion prior to this Change Order:	6/5/2025
The Contract Time will now Change by (+) days:	179
The New Date of Substantial Completion will be:	12/1/2025

CONTRACTOR:By: 

Date: 09/15/2025

ENGINEER:By: 

Date: 09/15/2025

OWNER:

By: _____

Date: _____

CITY OF GAUTIER
Consent Agenda Item #8
Fact Sheet

Council Meeting:
Title:

September 16, 2025
Authorization to submit an application to MDOT
for a Transportation Alternative Set-Aside Grant
for the Town Commons Park Sidewalk Project

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000 Ext. 315

Summary Explanation: Authorization to submit an application to MDOT for a Transportation Alternative Set-Aside Grant for the Town Commons Park Sidewalk Project

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the Grants and Projects Department requests City Council authorization to submit a grant application to the Mississippi Department of Transportation (MDOT) for a Transportation Alternative Set-Aside Grant for the Town Commons Sidewalk Project; and

WHEREAS, Transportation Alternatives projects are eligible for funding under the Surface Transportation Block Grant (STBG); and

WHEREAS, this is an 80/20 grant to improve accessibility to the future Mississippi Songwriters Performing Arts Center. The project would connect economic activities with transportation alternative opportunities throughout the Town Commons area; and

WHEREAS, the Mayor and Council Members find that submission of an application for such a grant 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 submission of an application to the to the Mississippi Department of Transportation (MDOT) for a Transportation Alternative Set-Aside Grant for the Town Commons Sidewalk Project 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 September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sam King, Grants and Projects Director
Date: August 25, 2025
Subject: Request to submit an application to MDOT for a Transportation Alternative Set-Aside Grant for the Town Commons Sidewalk Project

REQUEST:

The Grants and Projects Department requests City Council authorization to submit a grant application to the Mississippi Department of Transportation (MDOT) for a Transportation Alternative Set-Aside Grant for the Town Commons Sidewalk Project.

BACKGROUND:

Transportation Alternatives projects are eligible for funding under the Surface Transportation Block Grant (STBG). Effective October 1, 2021, the Bipartisan Infrastructure Law (BIL) continues the Transportation Alternatives set aside from the Surface Transportation Block Grant (STBG) program. Eligible uses of the set-aside funds include all projects and activities that were previously eligible under the Transportation Alternatives Program under the Moving Ahead for Progress in the 21st Century Act (MAP-21). This encompasses a variety of smaller-scale transportation projects such as pedestrian and bicycle facilities, recreational trails, safe routes to school projects, community improvements such as historic preservation and vegetation management, and environmental mitigation related to stormwater and habitat connectivity.

DISCUSSION:

This is an 80/20 grant to improve accessibility to the future Mississippi Songwriters Performing Arts Center. The project would connect economic activities with transportation alternative opportunities throughout the Town Commons area.

RECOMMENDATION:

The Grants and Project Department recommends that City Council authorize the submission of a grant application to the Mississippi Department of Transportation (MDOT) for a Transportation Alternative Set-Aside Grant for the Town Commons Sidewalk Project.

City Council may:

1. Authorize submission of an application as described above; or
2. Authorize submission of a grant application with changes; or
3. Not approve submission of a grant application.

ATTACHMENT(S):

N/A

**CITY OF GAUTIER
Consent Agenda Item #9
Fact Sheet**

Council Meeting:
Title:

September 16, 2025
Approval of Change Order No. 1 to increase the contract amount for the Belk Canopy Demolition Project

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000 ext. 315

Summary Explanation: Approval of Change Order No. 1 to increase the contract amount for the Belk Canopy Demolition Project

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
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Second Made by:

Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐	Fuller	☐	Elbin	☐
---------	--------------------------	-------	--------------------------	--------	--------------------------	---------	--------------------------	---------	--------------------------	--------	--------------------------	-------	--------------------------

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the Grants and Projects Department requests City Council authorization to approve Change Order No. 1 to increase the contract amount for the Belk Canopy Demolition Project; and

WHEREAS, Change Order No. 1 serves to increase the contract amount by \$1,750, due to additions to work necessary to safeguard the Belk property,

WHEREAS, pursuant to Miss. Code Ann. 31-7-13(g), the engineer hired by the city with respect to any public construction contract shall have the authority to authorize changes or modifications to the original contract without the necessity of prior approval of the agency or governing authority when any such change or modification is less than one percent (1%) of the total contract amount; and

WHEREAS, if approved, the contract amount will increase from \$186,275 to \$188,025, and the total amount of the increase is less than 1% of the total contract; and

WHEREAS, Seymour Engineering has reviewed the Change Order and recommends approval; 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 contract amount is reasonable;

WHEREAS, the Mayor and Council Members find it is in the best interest of the City of Gautier to approve the Change Order No. 1, as presented; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Change Order No. 1 is approved.

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

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

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sam King, Grants & Projects Director
Date: September 10, 2025
Subject: Belk Canopy Demolition Project — Change Order No. 1 Increase Contract Amount

REQUEST:

The Grants and Projects Department requests City Council authorization to approve Change Order No. 1 to increase the contract amount for the Belk Canopy Demolition Project.

BACKGROUND:

The old Singing River Mall property was purchased back in 2021 by the City of Gautier, excluding the Belk Building and parking area. Upon the purchase of the old mall site, and in conjunction with the development of the Town Center, the city plans to establish a centralized, downtown area for retail growth and other development.

The city is to demolish the existing canopy and remove the concrete slab. In addition, structural modifications will also be constructed adjacent to the Belk building.

DISCUSSION:

Change Order No. 1 serves to increase the contract amount by \$1,750 due to changes in the actual quantities placed in the field according to the unit price in the bid documents. If approved, the contract amount will increase from \$186,275.00 to \$188,025.00.

Seymour Engineering has reviewed the change order and recommends approval.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council approve Change Order No. 1 to increase the contract amount for the Belk Canopy Demolition Project.

The City Council may:

1. Authorize approval of Change Order No. 1, as presented; or
2. Not authorize approval of Change Order No. 1, as presented.

ATTACHMENT(S):

1. Change Order 1

CHANGE ORDER

OWNER:

City of Gautier
3330 Hwy. 90
Gautier, MS 39553

CHANGE ORDER NO.**1****DATE:**

9/10/2025

CONTRACTOR:

Vice Brothers Unlimited, LLC
6524 Hatfield St.
Moss Point, MS 39562

ENGINEER: Seymour Engineering, PLLC**PROJECT:** Belk Canopy Demo**SUMMARY:**

This Change Order is issued to reflect an increase in the contract amount due to additional work performed by Vice Brothers Unlimited. The additional scope of work includes the following:

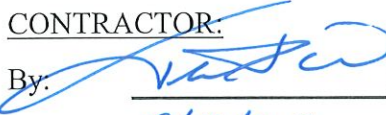
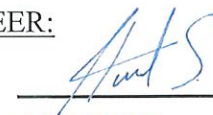
Resealing the electrical room roof on the adjacent side of Belk
Sealing of all exposed corners of the existing sunroof

With that said, the contract amount will increase \$1,750.00

THE CONTRACT IS AMENDED AS SHOWN BELOW:**(Not valid until executed by the Owner, Engineer, and Contractor)**

The original Contract Sum:	\$186,275.00
Net Change by previously authorized Change Orders:	\$0.00
The Contract Sum prior to this Change Order was:	\$186,275.00
The Contract Sum will now Change :	\$1,750.00
The New Contract Sum including this Change Order will be:	\$188,025.00

The original Contract Time:	60
Net Change by previously authorized Change Orders:	0
The Date of Substantial Completion prior to this Change Order:	8/15/2025
The Contract Time will now Change by (+) days:	0
The New Date of Substantial Completion will be:	8/15/2025

CONTRACTOR:**ENGINEER:****OWNER:**By: By: 

By: _____

Date: 9/11/25Date: 9/10/2025

Date: _____

CITY OF GAUTIER
Consent Agenda Item #10
Fact Sheet

Council Meeting:
Title:

September 16, 2025
Authorization to waive Pavilion rental fee (A) at
George Martin City Park for Singing River
Academy

Introduced by:
Contact Person/Telephone

Chassity Bilbo 497-2244

Summary Explanation: Authorization to waive Pavilion rental fee (A) at George Martin City Park for Singing River Academy on September 25, 2025, from 12:00pm – 4:00pm.

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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:

RESOLUTION NUMBER 000-2025

WHEREAS, Singing River Academy has requested the City waive the \$40 pavilion rental fee (A) at George Martin City Park in order to host a Field Trip on September 25, 2025, from 12:00 pm until 4:00 pm; and

WHEREAS, it is determined that this waiver advertises and brings into favorable notice the opportunities, possibilities and resources of the municipality.

WHEREAS, Mississippi Code Section 21-19-49 permits waiver of such fees to school districts to assist the voluntary character development or public service programs of that school district; and

WHEREAS, Mayor and Members of the Council hereby find that waiver of these fees do, in fact assist the voluntary character development or public service programs of that school district; and

BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request to waive the fee associated with the use of the George Martin City Park by Singing River Academy on September 25, 2025, from 12:00 pm until 4:00 pm is hereby approved and authorized; and

BE IT FURTHER RESOLVED 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 September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: September 12, 2025
Subject: Approval to waive the rental fee in the amount of (\$40.00) for the use of Pavilion A at George Martin City Park for Singing River Academy

REQUEST:

The Recreation Department has received a request from Singing River Academy to waive the rental fee in the amount of (\$40.00) for the use of Pavilion A at George Martin City Park for a field trip to be held on September 25, 2025 from 12pm-4pm

BACKGROUND:

Singing River Academy is planning a student reward field trip for students who have achieved academic growth for the school year and is in need of a location to host this event.

DICUSSION:

To make this field trip a success, Singing River Academy is in need of a location to host this worthwhile event. Singing River Academy is in the Pascagoula-Gautier District (PGSD) that has campuses that serve the cities of Gautier and Pascagoula, MS.

RECOMMENDATION:

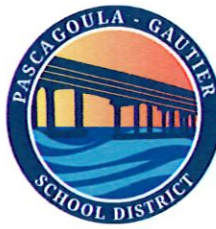
The Recreation Department recommends that City Council waive the rental fee in the amount of (\$40.00) for the Pavilion A at George Martin City Park for Singing River Academy students field trip.

The City Council may:

1. Approve to waive the rental fee in the amount of (\$40.00) for Pavilion A at George Martin City Park for Singing River Academy students field trip; or
2. Not approve to waive the rental fee in the amount of (\$40.00) for Pavilion A at George Martin City Park for Singing River Academy students field trip

ATTACHMENT(S):

Letter of Request Singing River Academy



SINGING RIVER ACADEMY

4601 Gautier Vancleave Road | Gautier, Mississippi 39553

Office: 228.522.8835 | Fax: 228.522.8839

Dear Gautier City Council,

My name is Katie Gilbert and I am the principal of Singing River Academy. At SRA we strive to recognize our students for being good citizens of our school community and on September 25, 2025 we would like to take our students who have exemplified good citizenship traits to the splash pad at George Martin City Park as a reward. We are asking to reserve Pavilion A from 12:00-4:00 and that the \$40 reservation fee be waived for our students. We love celebrating our students who are working hard in the classroom and our community. By taking our students to the park on this day, it will help us emphasize our CHOMP (Compassionate, Honest, Organized, Motivated, Perseverance) behaviors and set the foundation for our students to grow up and become successful citizens of this community. We kindly ask that you consider our request.

Thank you for your time,

A handwritten signature in blue ink, appearing to be "Katie Gilbert", with a long, horizontal flourish extending to the right.

Katie Gilbert
Principal
Singing River Academy

**CITY OF GAUTIER
Consent Agenda Item #11
Fact Sheet**

Council Meeting:
Title:

September 16, 2025
Approve Final Documentation for the previously approved Lease-Purchase Agreement with Leasing 2, Inc.

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000 Ext. 315

Summary Explanation: Approve Final Documentation for the previously approved Lease-Purchase Agreement with Leasing 2, Inc.

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ **Minor** ☐ **George** ☐ **Jackson** ☐ **Jamison** ☐ **Fuller** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Minor** ☐ **George** ☐ **Jackson** ☐ **Jamison** ☐ **Fuller** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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:

RESOLUTION NUMBER 000-2025

WHEREAS, the City of Gautier entered into a Lease-Purchase Agreement with Leasing 2, Inc. for the acquisition of an E-One Spartan FC-94 Rescue Pumper on September 2, 2025; and

WHEREAS, Leasing 2, Inc. has provided the final documentation necessary to complete the Lease-Purchase Agreement in accordance with the terms and conditions previously approved by the governing body; and

WHEREAS, it is in the best interest of the City of Gautier to approve the attached documentation in order to complete the transaction; and

BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the final documentation for the previously approved Lease-Purchase Agreement with Leasing 2, Inc. is hereby approved; and

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

Motion was made by **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 September 16, 2025.

LEASE-PURCHASE AGREEMENT

LESSEE:
City of Gautier, Mississippi
3300 Highway 90
Gautier, MS 39553

LESSOR:
Leasing 2, Inc.
1720 West Cass Street
Tampa, FL 33606-1230

Dated as of September 10, 2025

This Lease-Purchase Agreement (the "Agreement") dated as of **September 10, 2025** by and between **Leasing 2, Inc.** ("Lessor"), and **City of Gautier, Mississippi** ("Lessee"), a body corporate and politic duly organized and existing under the laws of the State of **Mississippi** ("State").

WITNESSETH:

WHEREAS, Lessor desires to lease the Equipment, as hereinafter defined, to Lessee, and Lessee desires to lease the Equipment from Lessor, subject to the terms and conditions of and for the purposes set forth in this Agreement; and

WHEREAS, Lessee is authorized under the Constitution and laws of the State to enter into this Agreement for the purposes set forth herein;

NOW, THEREFORE, for and in consideration of the premises hereinafter contained, the parties hereby agree as follows:

ARTICLE I DEFINITIONS

Section 1.01. The following terms will have the meanings indicated below unless the context clearly requires otherwise:

"Agreement" means this Lease-Purchase Agreement, including the Exhibits attached hereto, as the same may be supplemented or amended from time to time in accordance with the terms hereof.

"Commencement Date" is the date when the term of this Agreement begins and Lessee's obligation to pay rent accrues, which shall be the commencement date shown on the Exhibit E Payment Schedule.

"Equipment" means the property described in Exhibit D and which is the subject of this Agreement.

"Lease Term" means the Original Term and all Renewal Terms provided for in this Agreement under Section 4.01.

"Lessee" means the entity which is described in the first paragraph of this Agreement and which is leasing the Equipment from Lessor under the provisions of this Agreement.

"Lessor" means (i) **Leasing 2, Inc.**, acting as Lessor hereunder; (ii) any surviving resulting or transferee corporation; and (iii) except where the context requires otherwise, any assignee(s) of Lessor.

"Original Term" means the period from the Commencement Date until the end of the fiscal year of Lessee in effect at the Commencement Date.

"Purchase Price" means the amount indicated with respect to any date after payment of all Rental Payments (defined below) due through such date, all as set forth in Exhibit E hereto, or Supplemental Exhibit E hereto, as the case may be.

"Renewal Terms" means the renewal terms of this Agreement as provided for in Article IV of this Agreement, each having a duration of one year and a term co-extensive with the Lessee's fiscal year, except the last of such automatic renewal terms which shall end on the due date of the last Rental Payment set forth in Exhibit E to this Agreement.

"Rental Payments" means the basic rental payments payable by Lessee pursuant to the provisions of this Agreement during the Lease Term, payable in consideration of the right of Lessee to use the Equipment during the then current portion of the Lease Term. Rental Payments shall be payable by Lessee to the Lessor or its assignee in the amounts and at the times during the Lease Term, as set forth in Exhibit E of this Agreement.

"Vendor" means the manufacturer of the Equipment as well as the agents or dealers of the manufacturer from whom Lessee has purchased or is purchasing the Equipment.

ARTICLE II COVENANTS OF LESSEE

Section 2.01 Lessee represents, covenants and warrants, for the benefit of Lessor and its assignees, as follows:

(a) Lessee is a public body, corporate and politic, duly organized and existing under the Constitution and laws of the State.

(b) Lessee will do or cause to be done all things necessary to preserve and keep in full force and effect its existence as a body, corporate and politic.

(c) Lessee is authorized under the Constitution and laws of the State to enter into this Agreement and the transaction contemplated hereby, and to perform all of its obligations hereunder.

(d) Lessee has been duly authorized to execute and deliver this Agreement under the terms and provisions of the resolution of its governing body, attached hereto as Exhibit A, or by other appropriate official approval, and further represents, covenants and warrants that all requirements have been met, and procedures have occurred in order to ensure the enforceability of this Agreement, and Lessee has complied with such public bidding requirements as may be applicable to this Agreement and the acquisition by Lessee of the Equipment hereunder. Lessee shall cause to be executed and delivered to Lessor an opinion of its counsel substantially in the form attached hereto as Exhibit B.

(e) During the term of this Agreement, the Equipment will be used by Lessee only for the purpose of performing one or more essential governmental or proprietary functions of Lessee consistent with the permissible scope of Lessee's authority and will not be used in a trade or business of any person or entity other than the Lessee.

(f) During the period this Agreement is in force, Lessee will annually provide Lessor with such current financial statements, budgets, proof of appropriation for ensuing fiscal year or such other financial information relating to the decision of Lessee to continue this Agreement as may be reasonably requested by Lessor or its assignee.

(g) The Equipment will have a useful life in the hands of the Lessee that is substantially in excess of the Original Term and all Renewal Terms.

(h) The Equipment is, and during the period this Agreement is in force will remain, personal property and when subjected to use by the Lessee under this Agreement, will not be or become fixtures.

(i) Lessee shall not voluntarily or involuntarily create, incur, assume or suffer to exist any lien, security interest or other encumbrance or attachment of any kind whatsoever on, affecting or with respect to the Equipment.

(j) Lessee shall not give up possession or control of the Equipment.

(k) Lessee shall not change the location of the Equipment without giving prior written notice of the proposed new location to the Lessor and provided that Lessee shall obtain and deliver to Lessor any landlord waivers reasonably requested by Lessor so as to protect Lessor's right, title and interest in and to the Equipment and Lessor's ability to exercise its remedies with regard to the Equipment. The Equipment shall not be used outside of the United States without Lessor's prior written consent.

(l) Lessee shall not alter or modify the Equipment in any manner which would reduce the value or the marketability thereof.

(m) Lessee will take no action that will cause the interest portion of any Rental Payment to become includable in gross income of the recipient for purposes of federal income taxation under the Code, and Lessee will take, and will cause its officers, employees and agents to take, all affirmative action legally within its power to prevent such interest from being includable in gross income for purposes of federal income taxation under Section 103(a) of the United States Internal Revenue Code of 1986 as amended (the "Code"). Lessee represents and warrants that the Lease is to be treated as an obligation of a political subdivision of a state within the meaning of Section 103(c)(1) of the Code.

(n) Lessee is and shall remain in compliance with all laws, rules, regulations and orders applicable to Lessee, including U.S. economic and trade sanctions, and anti-corruption, anti-bribery, anti-money laundering and anti-terrorism laws.

ARTICLE III LEASE OF EQUIPMENT

Section 3.01 Lessor hereby demises, leases and lets to Lessee, and Lessee rents, leases and hires from Lessor, the Equipment, in accordance with the provisions of this Agreement, to have and to hold for the Lease Term.

ARTICLE IV LEASE TERM

Section 4.01. Commencement of Lease Term. The Original Term of this Agreement shall commence on the Commencement Date and shall terminate on the last day of Lessee's fiscal year then in effect. Lessee may renew this Agreement beyond the expiration of the Original Term, or beyond the expiration of any Renewal Term then in effect, up to the number of additional fiscal years provided in Exhibit E of this Agreement by appropriating sufficient funds to make scheduled Rental Payments for the ensuing fiscal year (each a "Renewal Term"). Terms and conditions during any Renewal Term shall be the same as the terms and conditions during the Original Term, except that the Rental Payments shall be as provided in Exhibit E of this Agreement.

Section 4.02. Termination of Lease Term. The Lease Term will terminate upon the earliest of any of the following events:

(a) The expiration of the Original Term or any Renewal Term of this Agreement and the non-renewal of this Agreement in the event of non-appropriation of funds pursuant to Section 6.07;

(b) The exercise by Lessee of the option to purchase the Equipment before expiration of this Agreement granted under the provisions of Articles IX or XI of this Agreement;

(c) A default by Lessee and Lessor's election to terminate this Agreement under Article XIII; or

(d) Payment by Lessee of all Rental Payments authorized or required to be paid by Lessee hereunder through the full lease term.

Section 4.03. Return of Equipment on Termination. Upon expiration or earlier termination of the Original Term or any Renewal Term under any provision of this Agreement at a time when Lessee does not exercise its option to purchase the Equipment granted under the provisions of Articles IX or XI of this Agreement, Lessee hereby agrees to deliver the Equipment to Lessor packaged or otherwise prepared in a manner suitable for shipment by truck or rail common carrier to a location specified by Lessor. All expenses resulting from the return of Equipment on termination will be borne by Lessee.

ARTICLE V ENJOYMENT OF EQUIPMENT

Section 5.01. Provided that no default or event of default shall have occurred hereunder, Lessor hereby covenants that during the Lease Term Lessor will not interfere with Lessee's quiet use and enjoyment of the Equipment.

Lessor shall have the right at all reasonable times during business hours to enter into and upon the property of Lessee for the purpose of inspecting the Equipment.

ARTICLE VI RENTAL PAYMENTS

Section 6.01. Rental Payments to Constitute a Current Expense of Lessee. Lessor and Lessee understand and intend that the obligation of Lessee to pay Rental Payments hereunder shall constitute a current expense of Lessee and shall not in any way be construed to be a debt of Lessee in contravention of any applicable constitutional or statutory limitations or requirements concerning the creation of indebtedness by Lessee.

Section 6.02. Payment of Rental Payments. During the Original Term and during each Renewal Term elected by Lessee, Lessee shall pay Rental Payments, exclusively from any and all legally available funds, in lawful money of the United States of America, exclusively to Lessor or, in the event of assignment by Lessor, to its assignee, in the amounts and on the dates set forth in Exhibit E hereto. Rental Payments shall be in consideration for Lessee's use of the Equipment during the applicable year in which such payments are due. The Rental Payment amounts set forth in Exhibit E are based on the Equipment Cost to be paid by Lessor being the amount set forth in Exhibit E. Lessor shall have no obligation to pay or disburse any amount greater than the amount set forth as the Equipment Cost. Lessee shall not amend any purchase contract, purchase order, or any other agreement that would have the effect of increasing the cost of the Equipment above set forth in Exhibit E as the Equipment Cost without the prior written consent of Lessor. In the event that the actual cost of the Equipment is greater than the amount set forth in Exhibit E, Lessee shall be solely responsible for and hereby agrees to promptly pay such excess to the vendor (s), provided that Lessee may request that Lessor finance such excess, which Lessor may, in its sole discretion elect to do or decline to do. Lessee shall indemnify and hold Lessor harmless from and against any loss, damages, costs and expenses resulting from or relating to any increase in the Equipment Cost. If Lessor, in its sole discretion, elects to finance such excess the amount of each installment of rent will be increased to provide the same yield to Lessor as would have been obtained if the actual cost had been the same as the stated Equipment Cost. In such event, Lessee shall at the request of Lessor execute and deliver an amendment reflecting the increase in the Equipment Cost and the Rental Payments.

Section 6.03. Interest and Principal Components. A portion of each Rental Payment is paid as, and represents payment of, interest, and the balance of each Rental Payment is paid as, and represents payment of principal. Exhibit E hereto sets forth the interest component and the principal component of each Rental Payment during the Lease Term.

Section 6.04. Additional Interest in the Event the Interest is Taxable. Lessee acknowledges that Lessor's yield with respect to this Agreement is dependent upon the full amount of each Rental Payment being excluded from Lessor's income pursuant to the Code. Accordingly, if at any time, as a result of a determination that Lessee has breached a representation or covenant contained herein, or as a result of any change in the Code, any payment of either the interest component or the principal component of any Rental Payment is, in the opinion of counsel for the Lessor, subject to or affected by any income, preference, excess profits, minimum or other federal tax, Lessee shall pay, as additional interest, an amount which is necessary to provide to Lessor the same net income as Lessor would have received but for such event. Lessor's calculations of such additional interest shall be binding upon Lessee in the absence of manifest error.

Section 6.05. Rental Payments to be Unconditional. During the Original Term and during each Renewal Term elected by Lessee, the obligations of Lessee to make payment of the Rental Payments required under this Article VI and other sections hereof and to perform and observe the covenants and agreements contained herein shall be absolute and unconditional in all events, except as expressly provided under this Agreement. Notwithstanding any dispute between Lessee and Lessor, any Vendor or any other person, Lessee agrees to pay all Rental Payments when due and shall not withhold any Rental Payments pending final resolution of such dispute, nor shall Lessee assert any right of set-off or counterclaim against its obligation to make such payments when required under this Agreement. Lessee's obligation to make Rental Payments during the Original Term or the then current Renewal Term elected by Lessee shall not be abated through accident or unforeseen circumstances.

Section 6.06. Continuation of Lease Term by Lessee. Lessee intends, subject to the provisions of Section 6.07, to continue the Lease Term through the Original Term and all the Renewal Terms hereunder. Lessee reasonably believes that legally available funds in an amount sufficient to make all Rental Payments during the Original Term and each of the Renewal Terms can be obtained. The officer of Lessee responsible for budget preparation shall do all things lawfully within his/her power to obtain and maintain funds from which the Rental Payments may be made, including making provision for such payments to the extent necessary in each annual budget submitted and adopted in accordance with applicable provisions of State law, to have such portion of the budget approved, and to exhaust all available reviews and appeals in the event such portion of the budget is not approved. Notwithstanding the foregoing, the decision whether or not to budget and appropriate funds is within the discretion of Lessee's governing body.

Section 6.07. Termination by Nonappropriation. In the event Lessee does not appropriate sufficient funds for the payment of the Rental Payments scheduled to be paid in the next occurring Renewal Term, then Lessee may terminate this Agreement at the end of the then current Original Term or Renewal Term, and Lessee shall not be obligated to make payment of the Rental Payments provided for in this Agreement beyond the end of the then current Original or Renewal Term. Lessee agrees to deliver notice to Lessor of such termination at least 90 days prior to the end of the then current Original or Renewal Term.

Section 6.08. Late Charges. If any Rental Payment is not paid in full to Lessor within fifteen (15) days after the payment first became due and payable, Lessee shall immediately pay to Lessor an additional one time late charge equal to five (5%) percent or, if less the maximum rate permitted by law, of each such amount past due along with the Rental Payment. If any Rental Payment remains unpaid beyond 45 days after it first became due and payable, or if Lessor has elected to exercise any remedies following an event or default, interest shall accrue on past due amounts at the rate of 1% per month or the highest rate allowed by law, whichever is less. Partial payments by Lessee shall be applied first to the accrued interest component of past due Rental Payments and the balance to the remaining principal component of past due Rental Payments.

Section 6.09. Prepayment. Lessee shall have the right to prepay principal components of Rental Payments in whole on any date set forth in Exhibit E by paying the then applicable Purchase Price set forth in Exhibit E on such date.

ARTICLE VII TITLE TO EQUIPMENT

Section 7.01. Title to the Equipment. During the term of this Agreement, title to the Equipment and any and all additions, repairs, replacements or modifications shall vest in Lessee, subject to the rights of Lessor under this Agreement. In the event of default as set forth in Section 13.01 or nonappropriation as set forth in Section 6.07, title to Equipment, shall immediately vest in Lessor, and Lessee will immediately surrender possession of the Equipment to Lessor.

Section 7.02. Security Interest. To secure the payment of all Lessee's obligations under this agreement, Lessee grants to Lessor a security interest constituting a first lien on the Equipment and on all additions, attachments, accessions and substitutions thereto, and on any proceeds therefrom. Lessee hereby authorizes Lessor to prepare and file such financing statements, any amendments thereto and other such documents to establish and maintain Lessor's valid first lien and perfected security interest. Lessee hereby acknowledges the receipt of copies of the financing statements prepared by Lessor and hereby confirms the accuracy of the information contained therein. Lessee further agrees to execute such additional documents, including affidavits, notices and similar instruments, in form satisfactory to Lessor, which Lessor deems necessary or appropriate to establish and maintain its security interest, and upon assignment, the security interest of any assignee of Lessor, in the Equipment.

ARTICLE VIII MAINTENANCE; MODIFICATION; TAXES; INSURANCE AND OTHER CHARGES

Section 8.01. Maintenance of Equipment by Lessee. Lessee agrees that at all times during the Lease Term Lessee will, at Lessee's own cost and expense, maintain, preserve and keep the Equipment in good repair, working order and condition, and that Lessee will from time to time make or cause to be made all necessary and proper repairs, replacements and renewals. Lessor shall have no responsibility in any of these matters, or for the making of improvements or additions to the Equipment.

Section 8.02. Taxes, Other Governmental Charges and Utility Charges. In the event that the use, possession or acquisition of the Equipment is found to be subject to taxation in any form (except for income taxes of Lessor), Lessee will pay during the Lease Term, as the same respectively come due, all taxes and governmental charges of any kind whatsoever that may at any time be lawfully assessed or levied against or with respect to the Equipment and any equipment or other property acquired by Lessee in substitution for, as a renewal or replacement of, or a modification, improvement or addition to the Equipment, as well as all gas, water, steam, electricity, heat, power, telephone, utility and other charges incurred in the operation, maintenance, use, occupancy and upkeep of the Equipment; provided that, with respect to any governmental charges that may lawfully be paid in installments over a period of years, Lessee shall be obligated to pay only such installments as have accrued during the time this Agreement is in effect.

Section 8.03. Provisions Regarding Insurance. At its own expense, Lessee shall cause casualty, public liability and property damage insurance to be carried and maintained, or shall demonstrate to the satisfaction of Lessor that adequate self-insurance is provided with respect to the Equipment, sufficient to protect the Full Insurable Value (as that term is hereinafter defined) of the Equipment, and to protect Lessor from liability in all events. All insurance proceeds from casualty losses shall be payable as hereinafter provided in this Agreement. Lessee shall furnish to Lessor certificates evidencing such coverage throughout the Lease Term. Alternatively, Lessee may insure the Equipment under a blanket insurance policy or policies which cover not only the Equipment but other properties. If Lessee insures similar properties by self-insurance and upon approval by Lessor, Lessee may insure the Equipment by means of an adequate insurance fund.

The term "Full Insurable Value" as used herein shall mean the full replacement value of the Equipment.

Any insurance policy pursuant to this Section 8.03 shall be so written or endorsed as to make losses, if any, payable to Lessee and Lessor as their respective interests may appear. The Net Proceeds (as defined in Section 9.01) of the insurance required in this Section 8.03 shall be applied as provided in Article IX hereof. Each insurance policy provided for in this Section 8.03 shall contain a provision to the effect that the insurance company shall not cancel the policy or modify it materially and adversely to the interest of Lessor without first giving written notice thereof to Lessor at least 30 days in advance of such cancellation.

Section 8.04. Advances. In the event Lessee shall fail to perform any of its obligations hereunder Lessor may (but shall be under no obligation to) take such action as may be necessary to cure such failure, including, without limitation, the advancement of money; and all amounts so advanced by Lessor shall become additional rent for the then current Original Term or Renewal Term, which amounts, together with interest thereon at the rate of 12% per annum, or if less the maximum rate permitted by law, Lessee agrees to pay.

ARTICLE IX DAMAGE, DESTRUCTION AND CONDEMNATION: USE OF NET PROCEEDS

Section 9.01. Damage, Destruction and Condemnation. If prior to the termination of the Lease Term (a) the Equipment or any portion thereof is destroyed (in whole or in part) or is damaged by fire or other casualty or (b) title to, or the temporary use of the Equipment or any part thereof or the estate of Lessee or Lessor in the Equipment or any part thereof shall be taken under the exercise of the power eminent domain by any governmental body or by any person, firm or corporation acting under governmental authority, Lessee and Lessor will cause the Net Proceeds of any insurance claim or condemnation award to be applied to the prompt replacement, repair, restoration, modification or improvement of the Equipment. Any balance of the Net Proceeds remaining after such work has been completed shall be paid to Lessee.

For purposes of Section 8.03 and this Article IX, the term "Net Proceeds" shall mean the amount remaining from the gross proceeds of any insurance claim or condemnation award after deducting all expenses (including attorney's fees) incurred in the collection of such claims or award.

Section 9.02. Insufficiency of Net Proceeds. If the Net Proceeds are insufficient to pay in full the cost of any repair, restoration, modification or improvement referred to in Section 9.01 hereof, Lessee shall either (a) complete the work and pay any cost in excess of the amount of Net Proceeds, and Lessee agrees that if by reason of any such insufficiency of the Net Proceeds, Lessee shall make any payments pursuant to the provisions of this Section 9.02, Lessee shall not be entitled to any reimbursement therefore from Lessor nor shall Lessee be entitled to any diminution of the amounts payable under Article VI hereof or (b) if Lessee is not in default hereunder, Lessee shall pay to Lessor the amount of the then applicable Purchase Price, and, upon such payment, the Lease Term shall terminate and Lessor's interest in the Equipment shall terminate as provided in Article XI of this Agreement. The amount of the Net Proceeds in excess of the then applicable Purchase Price, if any, may be retained by Lessee.

ARTICLE X DISCLAIMER OF WARRANTIES; VENDOR'S WARRANTIES; USE OF EQUIPMENT

Section 10.01. Disclaimer of Warranties. LESSOR MAKES NO WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE VALUE, DESIGN, CONDITION, MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE OR FITNESS FOR USE OF THE EQUIPMENT, OR WARRANTY WITH RESPECT THERETO. In no event shall Lessor be liable for any incidental, indirect, special or consequential damage in connection with or arising out of this Agreement or the existence, furnishing, functioning or Lessee's use of any item of Equipment.

Section 10.02. Vendor's Warranties. Lessor hereby irrevocably appoints Lessee its agent and attorney-in-fact during the Lease Term, so long as Lessee shall not be in default hereunder, to assert from time to time whatever claims and rights, including warranties of the Equipment, if any which Lessor may have against the Vendor of the Equipment. Lessee's sole remedy for the breach of such warranty, indemnification or representation shall be against the Vendor of the Equipment, and not against the Lessor, nor shall such matter have any effect whatsoever on the rights of Lessor with respect to this Agreement, including the right to receive full and timely payments hereunder. Lessee expressly acknowledges that Lessor makes, and has made, no representation or warranties whatsoever as to the existence or availability of such warranties of the Vendor of the Equipment.

Section 10.03. Use of the Equipment. Lessee will not install, use, operate or maintain the Equipment improperly, carelessly, in violation of any applicable law or in a manner contrary to that contemplated by this Agreement. Lessee shall provide all permits and licenses, if any, necessary for the installation and operation of the Equipment. In addition, Lessee agrees to comply in all respects (including, without limitation, with respect to the use, maintenance and operation of each item of the Equipment) with all laws of the jurisdictions in which its operations involving any item of Equipment may extend and any legislative, executive, administrative or judicial body exercising any power or jurisdiction over the items of the Equipment; provided, however, that Lessee may contest in good faith the validity or application of any such law or rule in any reasonable manner which does not, in the reasonable opinion of the Lessor, adversely affect the estate of Lessor in and to any of the items of the Equipment or its interest or rights under this Agreement.

ARTICLE XI OPTION TO PURCHASE

Section 11.01 At the request of Lessee, Lessor's interest in the Equipment and additional Rental Payments will be terminated and this Agreement shall terminate:

- (a) At the end of the final Renewal Term, upon payment by Lessee of all Rental Payments scheduled as set forth in Exhibit E to this Agreement; or
- (b) if the Lease Term is terminated pursuant to Article IX of this Agreement, in the event of total damage, destruction or condemnation of the Equipment; or
- (c) any time when Lessee is not on such date in default under this Agreement, upon payment by Lessee of the then applicable Purchase Price to Lessor.

Upon the occurrence of any of such events, Lessor shall, if requested by Lessee, deliver a Bill of Sale of its remaining interest in the Equipment to Lessee "AS IS - WHERE IS" without additional cost or payment by Lessee.

ARTICLE XII ASSIGNMENT, SUBLEASING, INDEMNIFICATION MORTGAGING AND SELLING

Section 12.01. Assignment by Lessor. This Agreement, and the rights of Lessor hereunder, may be assigned and reassigned in whole or in part to one or more assignees and subassignees by Lessor at any time subsequent to its execution, without the necessity of obtaining the consent of Lessee; provided, however, that no such assignment or reassignment shall be effective unless and until (i) Lessee shall have received notice of the assignment or reassignment disclosing the name and address of the assignee or subassignee, and (ii) in the event that such assignment is made to a bank or trust company as trustee for holders of certificates representing interests in this Agreement, such bank or trust company agrees to maintain, or cause to be maintained, a book-entry system by which a record of names and addresses of such holders as of any particular time is kept and agrees, upon request of the Lessee, to furnish such information to Lessee. Upon receipt of notice of assignment, Lessee agrees to keep a written record thereof, and to make all payments to the assignee designated in the notice of assignment, notwithstanding any claim, defense, setoff or counterclaim whatsoever (whether arising from a breach of this Agreement or otherwise) that Lessee may from time to time have against Lessor, or the assignee. Lessee agrees to execute all documents which may be reasonably requested by Lessor or its assignee to protect their interests in this Agreement.

Section 12.02. No Sale, Assignment or Subleasing by Lessee. This Agreement and the interest of Lessee in the Equipment may not be sold, assigned or encumbered by Lessee without the prior written consent of Lessor.

Section 12.03. Lessee Negligence. To the extent permitted by the laws and Constitution of the State, Lessee shall protect and hold harmless Lessor from and against any and all liability, obligations, losses, claims and damages whatsoever, regardless of cause thereof, and expenses in connection therewith, including, without limitation, counsel fees and expenses, penalties and interest arising out of or as the result of the entering into this Agreement, the ownership of any item of the Equipment, the ordering, acquisition, use, operation, condition, purchase, delivery, rejection, storage or return of any item of the Equipment or any accident in connection with the operation, use, condition, possession, storage or return of any item of the Equipment resulting in damage to property or injury to or death of any person, to the extent that such liability, obligation, loss, claim or damage arises out of or is proximately caused by the negligent conduct of Lessee, its officers, employees or agents. The obligation of Lessee arising under this paragraph shall continue in full force and effect notwithstanding the full payment of all other obligations under this Agreement or the termination of the Lease Term for any reason.

ARTICLE XIII EVENTS OF DEFAULT AND REMEDIES

Section 13.01. Events of Default Defined. The following shall be "events of default" under this Agreement and the terms "event of default" and "default" shall mean, whenever they are used in this Agreement, any one or more of the following events:

- (a) Failure by Lessee to pay any Rental Payment or other payment required to be paid hereunder at the time specified herein; and
- (b) Failure by Lessee to observe and perform any covenant, condition or agreement on its part to be observed or performed, other than as referred to in Section 13.01 (a), for a period of 30 days after written notice, specifying such failure and requesting that it be remedied as given to Lessee by Lessor, unless Lessor shall agree in writing to an extension of such time prior to the expiration, provided, however, if the failure stated in the notice cannot be corrected within the applicable period, Lessor will not unreasonably withhold its consent to an extension of such time if corrective action is instituted by Lessee within the applicable period and diligently pursued until the default is corrected.
- (c) The filing by Lessee of a voluntary petition in bankruptcy, or failure by Lessee promptly to lift any execution, garnishment, or attachment of such consequence as would impair the ability of Lessee to carry on its governmental function or adjudication of Lessee as a bankrupt or assignment by Lessee for the benefit of creditors, or the entry by Lessee into an agreement of composition with creditors, or the approval by a court of competent jurisdiction of a petition applicable to Lessee in any proceedings instituted under the provisions of the Federal Bankruptcy Statute, as amended, or under any similar acts which may hereafter be enacted.

The foregoing provisions of this Section 13.01 are subject to (i) the provisions of Section 6.07 hereof with respect to nonappropriation; and (ii) if by reason of force majeure Lessee is unable in whole or in part to carry out its agreement on its part herein contained, other than the obligations on the part of Lessee contained in Article VI hereof, Lessee shall not be deemed in default during the continuance of such inability. The term "force majeure" as used herein shall mean, without limitation, the following: acts of God; strikes, lockouts or other employee relations disturbances; acts of public enemies; orders or restraints of any kind of the government of the United States of America or the state wherein Lessee is located or any of their departments, agencies or officials, or any civil or military authority, insurrections; riots; landslides; earthquakes; fires; storms; droughts; floods; or explosions.

Section 13.02. Remedies on Default. Whenever any event of default referred to in Section 13.01 hereof shall have happened and be continuing, Lessor shall have the right at its sole option without any further demand or notice, to take one or any combination of the following remedial steps:

- (a) Declare all Rental Payments due or to become due during the Original Term or Renewal Term then in effect to be immediately due and payable, whereupon such Rental Payments shall be immediately due and payable;
- (b) With or without terminating this Agreement, retake possession of the Equipment and sell, lease or sublease the Equipment for the account of Lessee, and apply the proceeds of such sale, lease or sublease to pay the following items in the following order: (i) all cost and expenses of Lessor relating to the implementation of remedies under this Agreement as further provided herein; (ii) the applicable Purchase Price of the Equipment and (iii) the Rental Payments due during the Original Term or Renewal Term then in effect; and
- (c) Take whatever action under the Uniform Commercial Code or under other law or in equity as may appear necessary or desirable to enforce its rights as the owner or secured creditor of the Equipment.

Lessee further agrees that Lessee shall pay to Lessor such further amounts as may be sufficient to reimburse Lessor fully for its costs and expenses as incurred as a result of Lessee's default including, without limitation, Lessor's costs and expenses in enforcing, or endeavoring to enforce, its rights and remedies under the Agreement or incident thereto, including without limitation and to the extent not prohibited by applicable law, the Lessor's reasonable attorney's fees and expenses for enforcing Lessee's obligations hereunder.

Section 13.03. No Remedy Exclusive. No remedy herein conferred upon or reserved to Lessor is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy give under this Agreement or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver hereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

ARTICLE XIV MISCELLANEOUS

Section 14.01. Notices. All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when delivered or mailed by registered mail, postage prepaid, to the parties at their respective places of business.

Section 14.02. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon Lessor and Lessee and their respective successors and assigns.

Section 14.03. Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 14.04. Amendments. The terms of the Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written instrument signed by the Lessor and the Lessee.

Section 14.05. Execution in Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 14.06. Delayed Closing. In the event of a delayed closing, Lessor shall receive as additional compensation any amount that accrues between the Commencement Date and the Closing Date.

Section 14.07. Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Mississippi.

Section 14.08. Captions. The captions or headings in this Agreement are for convenience only and do not define, limit or describe the scope or intent of any provisions of sections of this Agreement.

Section 14.09. Entire Agreement. This Agreement and the executed Exhibits attached hereto constitute the entire agreement between Lessor and Lessee. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing signed by both parties, and then such waiver, consent, modification or change shall be effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, representations or warranties, express or implied, not specified herein, regarding this Agreement or the equipment leased hereunder.

Section 14.10. Counterparts; Electronic Signature. This Agreement may be signed by the parties in counterparts which together shall constitute one and the same agreement among the parties. Each party hereby acknowledges and agrees that this Agreement constitutes an Electronic Record and may be executed using Electronic Signatures (including, without limitation, facsimile, .pdf and DocuSign) and shall be considered original signatures for all purposes, and shall have the same legal effect, validity and enforceability as a paper record. For purposes hereof, "Electronic Record" and "Electronic Signature" shall have the meanings assigned to them, respectively, by 15 USC §7006, as it may be amended from time to time.

Section 14.11. Correction of Documents. Lessee agrees to execute and deliver, or provide, as required by Lessor, any documents and information, from time to time, that may be necessary for the purpose of correcting any errors or omissions in this Agreement or to reflect the true intent of Lessor in this transaction. All such documents and information must be satisfactory to Lessor.

Section 14.12 WAIVER OF JURY TRIAL. Lessee and Lessor hereby irrevocably waive any right to a jury trial with respect to any matter arising under or in connection with this Agreement and agree that any dispute shall be determined by a court sitting without a jury.

Section 14.13. Performance Bonds. If requested by Lessor to facilitate payments to vendors in advance of delivery and acceptance, Lessee agrees to require the Equipment manufacturer, and all other contractors and/or subcontractors (collectively, "Contractors") with whom Lessee has contracted for the acquisition of the Equipment, to provide performance bond satisfactory to Lessor conditioned upon the construction of the Equipment as expeditiously as reasonably possible from the date of execution of such Lease and also conditioned upon delivery of possession of the Equipment to the Lessee free and clear of all liens and encumbrances, except the security interest granted to Lessor under the Lease-Purchase Agreement. Each such bond shall be in a form and with a surety acceptable to Lessor and shall name Lessor as a dual obligee. The Lessee shall proceed promptly to pursue diligently any remedies available against a Contractor that is in default under any agreement relating to the acquisition and construction of the Equipment and/or against each surety on any bond securing the performance of such Contractor's obligations with respect to the acquisition and construction of the Equipment. The Lessee and Lessor shall cause the net proceeds recovered by way of the foregoing to be applied, at Lessor's option, to (i) the completion of the Equipment, or (ii) the payment of all rent payments then due plus the then applicable Termination Balance. Any balance of net proceeds remaining after completion of Equipment construction or payment of the outstanding balance owed under the applicable Lease shall be paid promptly to Lessee.

Section 14.14. Time is of the Essence. Lessor and Lessee agree that time is of the essence of all provisions of each Lease entered into under this Agreement.

Any terms and conditions of any purchase order or other document submitted by Lessee in connection with this Agreement which are in addition to or inconsistent with the terms and conditions of this Agreement will not be binding on Lessor and will not apply to this Agreement. Lessee by the signature below of its authorized representative acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and conditions.

IN WITNESS WHEREOF, Lessor has executed this Agreement in its corporate name and by its duly authorized officer, and Lessee has caused this Agreement to be executed in its corporate name and by its duly authorized officer. All of the above occurred as of the date first written below; this Agreement shall be binding on Lessee beginning on the date it is accepted and executed by Lessor.

LESSEE: City of Gautier, Mississippi

LESSOR: Leasing 2, Inc.

By: _____
Paula S. Yancey

By: _____

Title: City Manager

Title: _____

Date: _____

Date: _____

EXHIBIT A

TO BE REPLACED WITH
RESOLUTION NUMBER 204-2025

{LETTERHEAD OF LESSEE'S COUNSEL}

EXHIBIT B

OPINION OF LESSEE'S COUNSEL

LESSEE: **City of Gautier, Mississippi**

DATE OF AGREEMENT: **September 10, 2025**

**Leasing 2, Inc.
1720 West Cass Street
Tampa, FL 33606-1230**

Ladies/Gentlemen:

As counsel for **City of Gautier, Mississippi** ("Lessee"), I have examined duly executed originals of the Lease-Purchase Agreement and Escrow Agreement, if applicable (the "Agreement"), between Lessee and Leasing 2, Inc. ("Lessor"), dated as of **September 10, 2025** and the proceedings taken by Lessee to authorize and execute the Agreement. Based upon such examination and upon such other examination as I have deemed necessary or appropriate, I am of the opinion that:

1. Lessee is a public body corporate and politic, legally existing under the laws of the State of **Mississippi**.
2. The Agreement has been duly authorized, executed and delivered by Lessee, pursuant to Constitutional, statutory and/or home rule provisions which authorize this transaction and Resolution No. _____, attached as Exhibit A to the Agreement.
3. The Agreement is a legal, valid and binding obligation of Lessee, enforceable in accordance with its terms. In the event Lessor obtains a judgment against Lessee in money damages, as a result of an event of default under the Agreement, Lessee will be obligated to pay such judgment.
4. Applicable public bidding requirements have been complied with.
5. To the best of my knowledge, no litigation is pending or threatened in any court or other tribunal, state or federal, which questions or affects the validity of the Agreement.
6. The signature of the officer of Lessee which appears on the Agreement is true and genuine; I know said officer and know him/her to hold the office set forth below his/her names.
7. The Equipment leased pursuant to the Agreement constitutes personal property and when subjected to use by Lessee will not be or become fixtures under applicable law.
8. The leasing of the Equipment pursuant to the Agreement is exempt from all sales and use taxes against either the Lessor or the Lessee during the term of the Lease and the Equipment will be exempt from any state and local personal property or other ad valorem taxes during the term of the Lease.

This opinion may be relied upon by the addressee hereof and its successors and assignees of interests in the Lease, but only with regard to matters specifically set forth herein.

Sincerely,

ORIGINAL SIGNATURE LETTER IS REQUIRED

EXHIBIT C

CERTIFICATE AS TO ARBITRAGE

I, **Paula S. Yancey**, hereby certify that I am duly qualified and acting **City Manager**, of **City of Gautier, Mississippi** (the "Lessee"), and that in my official capacity as such officer, I am responsible for executing and delivering, on behalf of the Lessee, the Lease-Purchase Agreement dated **September 10, 2025** (the "Agreement"), by and between Leasing 2, Inc. ("Lessor") and the Lessee. This Certificate is being issued pursuant to Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder (the "Regulations"). The following facts, estimates and circumstances are in existence on the date of this Certificate or are reasonably expected to occur hereafter.

1. The Agreement provides for the acquisition and financing of certain equipment described therein (the "Equipment") Pursuant to the Agreement, the Lessor is required to lease the Equipment to the Lessee and the Lessee is required to make rental payments with respect thereto, comprising principal and interest, on the dates and in the amounts set forth therein (the "Rental Payments").

2. On the date hereof, Lessor will deposit into escrow to be held for the benefit of Lessee the amount of **\$724,986.00**, which, together with interest earned thereon until disbursed if necessary, will be used to pay the costs of the Equipment in the amount of **\$724,986.00**. In the event any interest income remains in escrow after payment of such Equipment cost, such amount shall be retained by Lessor as additional fee income.

3. The Lessee has entered into or will within six (6) months of the date hereof enter into contracts for the acquisition of the Equipment, which contracts will obligate the payment of all amounts held in escrow.

4. The Equipment will be acquired with due diligence and will be fully acquired on or before _____.

5. In any event, all of the spendable proceeds of the Agreement, including amounts held in escrow, will be expended on the Equipment within three (3) years from the date of execution of the Agreement. No proceeds of the Agreement will be used to reimburse the Lessee for expenditures made prior to the date of the issuance of the Agreement, unless Lessee shall have complied with the requirements of Section 1.150-2 of the Regulations. If applicable, a copy of Lessee's official intent with respect to such reimbursement is attached hereto as attachment 1.

6. The original proceeds of the Agreement, and the interest to be earned thereon, do not exceed the amount necessary for the governmental purpose for which the Agreement is issued.

7. The interest of the Lessee in the Equipment has not been and is not expected during the term of the Agreement, to be sold or otherwise disposed of by the Lessee.

8. No sinking fund will be maintained by the Lessee with respect to the Rental Payments.

9. The Agreement is not a "hedge bond" within the meaning of Section 149(g) of the Code. The Lessee expects to spend not less than 85% of the spendable proceeds of the Agreement within three years after the date hereof and less than 50% of the proceeds of the Agreement is invested in Nonpurpose investments having a substantially guaranteed yield for four years or more.

10. In the Agreement the Lessee has covenanted to take all actions necessary to ensure that the interest paid under the Agreement remains excludable from gross income under the Code. Such covenant includes, without limitation, the requirement to comply with the requirements of the Code relating to the rebate of arbitrage profit to the United States Government.

11. To the best of the knowledge and belief of the undersigned, the expectations of the Lessee as set forth above are reasonable; and there are no present facts, estimates and circumstances which would damage the foregoing expectations.

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

EXHIBIT D
DESCRIPTION OF EQUIPMENT

The Equipment which is the subject of the attached Lease-Purchase Agreement is as follows:

(1) E-One Spartan FC-94 Rescue Pumper, VIN: _____

together with all additions, accessions and replacements thereto.

Lessee hereby certifies that the description of the personal property set forth above constitutes an accurate description of the "Equipment", as defined in the attached Lease-Purchase Agreement.

LOCATION OF THE EQUIPMENT:

_____ 2502 College Circle

_____ Gautier, MS 39553

After Lessee signs this Agreement, Lessee authorizes Lessor to insert any missing information or change any inaccurate information (such as the model year of the Equipment or its serial number or VIN) into the Description of Equipment.

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

EXHIBIT E
PAYMENT SCHEDULE

LESSEE: City of Gautier, Mississippi
EQUIPMENT COST: \$724,986.00
COMMENCEMENT DATE: 9/10/2025
INTEREST RATE: 5.22%

PAYMENT					PURCHASE
<u>NO.</u>	<u>DATE</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>PRICE*</u>
1	9/10/2026	\$94,894.72	\$37,844.27	\$57,050.45	\$689,505.76
2	9/10/2027	\$94,894.72	\$34,866.24	\$60,028.48	\$626,275.72
3	9/10/2028	\$94,894.72	\$31,732.75	\$63,161.97	\$560,054.90
4	9/10/2029	\$94,894.72	\$28,435.70	\$66,459.02	\$490,701.82
5	9/10/2030	\$94,894.72	\$24,966.54	\$69,928.18	\$418,068.35
6	9/10/2031	\$94,894.72	\$21,316.28	\$73,578.44	\$341,999.31
7	9/10/2032	\$94,894.72	\$17,475.49	\$77,419.23	\$262,332.21
8	9/10/2033	\$94,894.72	\$13,434.21	\$81,460.51	\$178,896.86
9	9/10/2034	\$94,894.72	\$9,181.97	\$85,712.75	\$91,515.01
10	9/10/2035	\$94,894.72	\$4,707.75	\$90,186.97	\$0.00
Grand Totals		\$948,947.20	\$223,961.20	\$724,986.00	

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

* After payment of Rental Payment due on such date.

EXHIBIT F

ACCEPTANCE CERTIFICATE

The undersigned, as Lessee under the Lease-Purchase Agreement (the "Agreement") dated **September 10, 2025**, with **Leasing 2, Inc.** ("Lessor"), hereby acknowledges:

1. _____ **Equipment delivered and accepted:** Lessee has received in good condition all the Equipment described in the Agreement and in Exhibit D thereto and accepts the Equipment for all purposes this _____ day of _____, 20____.
2. _____ **Equipment delivery has not yet taken place:** The Equipment described in the Agreement and in Exhibit D thereto, has not been delivered. Lessor has agreed to deposit into an escrow account an amount sufficient to pay the total cost of the Equipment identified in Exhibit D of the Agreement. Exhibit E accurately reflects the Lease Amount. Lessee agrees to execute an Acceptance Certificate and Payment Request Form authorizing payment of the Equipment, or a portion thereof, for each withdrawal of funds from the Escrow Account. Lessee's obligation to commence Rental Payments as set forth in Exhibit E-Payment Schedule is absolute and unconditional as of the Commencement Date, subject to the terms and conditions of the Agreement. Lessee further acknowledges that the Agreement is not subject to the successful delivery of the Equipment, and that in the event of non-performance by the Vendor, Lessee will retain all responsibility for performance under the Agreement.

Lessee certifies that Lessee has fully and satisfactorily performed all its covenants and obligations required under the Agreement and confirms that the Agreement will commence as defined by "Commencement Date" in the attached Agreement, and it will commence payments in accordance with Article VI of the Agreement.

The undersigned officer of the Lessee hereby reaffirms on behalf of the Lessee in all respects the covenants of the Lessee set forth in Article II of the Agreement and represents that, to the best of his or her knowledge, information and belief, the expectations therein expressed were reasonable as of the Commencement Date, and that there were, and are as of the date on which they were made, and are reasonable as of the Commencement Date, no facts, estimates or circumstances other than those expressed therein that would materially affect the expectations expressed therein.

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

EXHIBIT G

ESSENTIAL USE/SOURCE OF FUNDS LETTER

TO: Leasing 2, Inc.

RE: Lease-Purchase Agreement Dated September 10, 2025.

Reference is made to certain Lease-Purchase Agreement dated **September 10, 2025**, between **Leasing 2, Inc.** and **City of Gautier, Mississippi**, leasing the personal property described in Exhibit D to such Lease. This confirms and affirms that such equipment is essential to the functions of the undersigned or to the service we provide to our citizens.

Further, we have an immediate need for, and expect to make immediate use of, substantially all the Equipment, which need is not temporary or expected to diminish in the foreseeable future. The Equipment will be used by us only for the purpose of performing one or more of our governmental or proprietary functions consistent with the permissible scope of our authority. **Specifically, the Equipment was selected by us to be used as follows:**

Please describe USE of equipment:

Sincerely,

Paula S. Yancey, City Manager

Date

EXHIBIT H

DESIGNATION OF BANK QUALIFICATION

In consideration of the mutual covenants of the Lessor and Lessee pursuant to the Lease-Purchase Agreement dated **September 10, 2025**, (the "Agreement") between **Leasing 2, Inc.** ("Lessor") and **City of Gautier, Mississippi** ("Lessee"), such Agreement is modified as follows:

Lessee certifies that it reasonably anticipates that it and all its subordinate entities will not issue more than \$10,000,000 of "qualified tax-exempt obligations" (as that term is defined in Section 265(b)(3)(B) of the Internal Revenue Code of 1986 ("the Code") during the current calendar year.

Further, lessee hereby designates the Agreement as a "qualified tax-exempt obligation" in accordance with Section 265 (b)(3)(B) of the Code so that it is eligible for the exception contained in Section 265 (b)(3) of the Code and further certifies for the purpose of the overall limitation of Section 265 (b)(3)(D) of the Code that it and its subordinate entities have not as of this calendar year issued more than \$10,000,000 of obligations which it has designated for these purposes.

All terms contained herein, not otherwise defined shall have the same meaning as such terms are used and defined in the Lease.

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

EXHIBIT I

NOTICE AND ACKNOWLEDGMENT OF ASSIGNMENT

Leasing 2, Inc. ("Lessor") hereby gives notice to the **City of Gautier, Mississippi** ("Lessee") that Lessor has assigned all rights to payments under the Lease-Purchase Agreement, dated as of **September 10, 2025**, between **Leasing 2, Inc.** ("Lessor") and **City of Gautier, Mississippi** ("Lessee"). **Leasing 2, Inc.** ("Lessor") hereby requests, gives notice and instructs **City of Gautier, Mississippi** ("Lessee") that payments that hereafter come due pursuant to the Lease-Purchase Agreement be paid to **Santander Bank, N.A.** or its Assignee.

Santander Bank, N.A.
P.O. Box 847386
Boston, MA 02284-7386

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

INSURANCE COVERAGE REQUIREMENT

TO: **Leasing 2, Inc. and/or its Assigns**
1720 West Cass Street
Tampa, FL 33606-1230

FROM: **City of Gautier, Mississippi**
3300 Highway 90
Gautier, MS 39553

RE: INSURANCE COVERAGE REQUIREMENTS (Check one):

____ 1. In accordance with Section 8.03 of the Agreement, we have instructed the insurance agent named below (please fill in name, address and telephone number)

AGENCY NAME: _____

CONTACT NAME: _____

ADDRESS: _____

CITY/ ST/ ZIP: _____

TELEPHONE: _____

EMAIL ADDRESS: _____ to issue:

a. All Risk Physical Damage Insurance on the leased equipment evidenced by a Certificate of Insurance and Long Form Loss Payable Clause naming **Leasing 2, Inc. and/or its Assigns** as Loss Payee.

Coverage Required: Full Replacement Value

b. Public Liability Insurance evidenced by a Certificate of Insurance naming **Leasing 2, Inc. and/or its Assigns** as an Additional Insured.

Minimum Coverage Required:
\$500,000.00 per person
\$1,000,000.00 aggregate bodily injury liability
\$1,000,000.00 property damage liability

____ 2. Pursuant to Section 8.03 of the Agreement, we are self-insured for all risk, physical damage, and public liability and will provide proof of such self-insurance in letterform together with a copy of the statute authorizing this form of insurance.

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

BILLING INFORMATION

Please indicate below how you would like us to bill you for the lease payments due under this Agreement, including a contact name, if applicable:

Contact Name: _____

Company: _____

Street Address or Box #: _____

City, State, Zip: _____

County: _____

Telephone: _____ () _____

Email Address: _____

Invoice Reference: _____ (1) E-One Spartan FC-94 Rescue Pumper _____

Internal Escrow Letter

September 10, 2025

Santander Bank, N.A.
P.O. Box 847386
Boston, MA 02284-7386

Re: Lease Purchase Agreement dated **September 10, 2025** (the "Lease") by and between: **City of Gautier, Mississippi** ("Lessee") and Leasing 2, Inc. ("Lessor"), concurrently assigned to Santander Bank, N.A. ("Assignee").

Ladies and Gentlemen:

We have entered into the above referenced Lease for the purpose of financing a **(1) E-One Spartan FC-94 Rescue Pumper** (the "Equipment") in the amount of **\$724,986.00** (the "Financed Amount"). Lessee hereby requests that Assignee retain **\$724,986.00** (the "Retained Amount"). Lessee further requests that Assignee hold the Retained Amount in an internal escrow pending Assignee's receipt of confirmation from Lessee that the Equipment has been delivered, inspected and accepted for all purposes by the Lessee and that payment can be remitted to the vendor of such Equipment. There will be no separate escrow fee charged Lessee for internally escrowing the Retained Amount.

Lessee understands and agrees that interest shall accrue on the entire Financed Amount as of the date hereof and further understands and agrees that any interest earned on the Retained Amount shall be paid to Assignee in consideration of managing the internal escrow account.

Lessee acknowledges that Assignee may commingle the Retained Amount held by Assignee for the benefit of Lessee with other funds held by Assignee for its own account, so long as Assignee maintains segregation of such amounts on the books and records of Assignee.

Sincerely,

LESSEE: **City of Gautier, Mississippi**

By: _____
Paula S. Yancey

Title: _____
City Manager

Date: _____

CITY OF GAUTIER
Consent Agenda Item #12
Fact Sheet

Council Meeting:
Title:

September 16, 2025
Authorization to accept a donation of four (4) paintings
from Paula Yancey, City Manager

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000

Summary Explanation: Authorization to accept a donation of four (4) paintings from Paula Yancey, City Manager

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:

Vaughan ☐ **Minor** ☐ **George** ☐ **Jackson** ☐ **Jamison** ☐ **Fuller** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Minor** ☐ **George** ☐ **Jackson** ☐ **Jamison** ☐ **Fuller** ☐ **Elbin** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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 000-2025

WHEREAS, the City of Gautier, Mississippi has received an offer of donation from the City Manager, Paula Yancey; and

WHEREAS, the donation consists of the following items:

- Two (2) original paintings by Jason Pittman, currently displayed at The Sound Amphitheater, each valued at approximately Five Hundred Dollars (\$500.00), for a total estimated value of One Thousand Dollars (\$1,000.00); and
-
- Two (2) prints by Sandra Eisler, currently displayed at City Hall, together valued at approximately One Hundred Dollars (\$100.00); and

WHEREAS, Mrs. Paula Yancey has offered to donate the four (4) paintings at no cost to the City; 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 the donation of four (4) paintings to the City's art collection is hereby approved and accepted.

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 September 16, 2025.

**CITY OF GAUTIER
Consent Agenda Item #13
Fact Sheet**

Council Meeting:
Title:

September 16, 2025
Accept the Resignation of City Manager, Paula Yancey, effective September 30, 2025

Introduced by:
Contact Person/Telephone

Paula Yancey 497-8000

Summary Explanation: Accept the Resignation of City Manager, Paula Yancey, effective September 30, 2025

EXHIBITS FOR REVIEW

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

Staff Recommendation:
Approval

Motion Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Second Made by:									
Vaughan	☐	Minor	☐	George	☐	Jackson	☐	Jamison	☐
								Fuller	☐
									Elbin
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
Ward 5	Elbin	☐	☐	☐	☐

Action Taken:

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Emily Cumbest, Deputy City Clerk
Date: 09/16/2025
Subject: Authorization to waive the pavilion rental fee at the George Martin City Park (Pavilion B) for the First Methodist Church of Gautier's Bark in the Park & Blessing of Pets Event

REQUEST:

BACKGROUND:

DISCUSSION:

RECOMMENDATION:

ATTACHMENTS:

1. Consent Agenda Item 14 - Waive Fees_Blessing of Pets
2. Consent Agenda Item 14 - Council memo-Gautier UMC Pavilion Request 2025 9.15.25
3. Consent Agenda Item 14 - Gautier FUMC Request Letter

CITY OF GAUTIER
Consent Agenda Item #14
Fact Sheet

Council Meeting:

September 16, 2025

Title:

Authorization to waive the pavilion rental fee at the George Martin City Park (Pavilion B) for the First Methodist Church of Gautier's Bark in the Park & Blessing of Pets Event

Introduced by:

Contact Person/Telephone

Chassity Bilbo 497-2244

Summary Explanation: Authorization is requested by First Methodist Church of Gautier to waive the \$40.00 pavilion rental fee at the George Martin City Park (Pavilion B) for the Bark in the Park & Blessing of Pets Event on October 4, 2025 from 8:00 A.M. – 12:00 P.M.

EXHIBITS FOR REVIEW

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

Staff Recommendation:

Approval

Motion Made by:

Vaughan ☐ **Minor** ☐ **George** ☐ **Jackson** ☐ **Jamison** ☐ **Fuller** ☐ **Elbin** ☐

Second Made by:

Vaughan ☐ **Minor** ☐ **George** ☐ **Jackson** ☐ **Jamison** ☐ **Fuller** ☐ **Elbin** ☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Vaughan	☐	☐	☐	☐
At Large	Minor	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Jamison	☐	☐	☐	☐
Ward 4	Fuller	☐	☐	☐	☐
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:

RESOLUTION NUMBER 000-2025

WHEREAS, First United Methodist Church of Gautier will host a Bark in the Park & Blessing of Dogs event to be held at the George Martin City Park on October 4, 2025 from 8:00 A.M. – 12:00 P.M.; and

WHEREAS, First United Methodist Church of Gautier has requested that the City waive the pavilion rental fee in the amount of \$40.00; and

WHEREAS, the Mayor and Members of the Council have determined that First United Methodist Church of Gautier is tax exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, First United Methodist Church of Gautier has received more than the total amount waived by the City (\$40.00) in the form of federal, state or private funding which will be used for this event;

WHEREAS, the Mayor and Members of the Council of the City of Gautier, Mississippi, have determined that this event promotes unity and pride within the community, and that activities such as this promote the resources available in the City of Gautier.

BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request by First United Methodist Church to waive the pavilion rental fee (Pavilion B) in the amount of \$40.00 for the Bark in the Park & Blessing of Dogs event to be held at the George Martin City Park on October 4, 2025 from 8:00 A.M. – 12:00 P.M. is hereby approved and authorized; and

BE IT FURTHER RESOLVED 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 September 16, 2025.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: September 15, 2025
Subject: Request to waive rental fees at George Martin City Park Pavilion B for First United Methodist Church of Gautier's Bark in the Park & Blessing of Pets Event

REQUEST:

First United Methodist Church of Gautier requests City Council to waive the \$40 pavilion rental fee required for the Bark in the Park & Blessing of Dogs event to be held at George Martin City Park on October 4, 2025 from 8:00 a.m. – 12:00 p.m.

BACKGROUND:

First United Methodist Church of Gautier would like to host its annual Bark in the Park & Blessing of Pets event at George Martin City Park on October 5th 8 a.m. – 12 p.m. The City currently reserves the pavilions in the following time slots: 8-12, 12-4, and 4-8. The request to waive rental fee will cover the 8-12 time period.

DICUSSION:

The City recognizes events, such as the Bark in the Park & Blessing of Pets, promote a sense of unity and pride within the community. Furthermore, activities such as this help keep our youth and residents inside our beautiful city and help promote the resources available at George Martin City Park.

RECOMMENDATION:

The Parks & Recreation Department has determined that it is in the best interest of the City to waive all associated fees, as this event is an economic tool that brings into favorable notice the opportunities, possibilities, and resources of the City of Gautier.

City Council may:

1. Approve the fee waivers for the Bark in the Park & Blessing of Pets as requested; or
2. Not approve to waive fees for the Bark in the Park & Blessing of Pets as requested.

ATTACHMENT(S):

First United Methodist Church of Gautier Request Form and Letter



2717 US 90, Gautier, MS 39553 228-497-1698

September 4, 2024

City Council
Mayor Casey Vaughn
3330 Hwy 90
Gautier, MS 39553

Dear Mayor Vaughn,

Here at First United Methodist Church of Gautier, we are looking forward to Bark in the Park/Blessing of the Dogs event on October 5, 2024, during the hours of 8am-12pm. As a 501C3 organization, we have received more than \$85.00 in charitable donations from an outside funding source to make this event possible.

We look forward to the continued partnership with the city.

Blessing in Christ,

Bonnie Godwin

Family Ministries Coordinator

GAUTIER PARKS AND RECREATION

George Martin City Park & Bacot Park Pavilion Request

DATE OF APPLICATION: 9/4/24
ORGANIZATION OR INDIVIDUAL NAME: First United Methodist Church of Gautier
NAME OF APPLICANT: Bonnie Godwin CONTACT PHONE: 228-623-4490
CONTACT ADDRESS: 2420 Berch Cove
Gautier, Ms 39553
TYPE OF EVENT: Blessing of the Logs "Bark in the Park"
DATE(S) APPLIED FOR: 10/5/24 FACILITIES APPLIED FOR: Pavillion B
SET-UP TIME: 9:00 CLOSE TIME: 12:00

IT IS HEREBY AGREED between the City of Gautier Parks and Recreation Department and the above party the facility named is reserved on ✓

The person requesting this permit agrees:

1. To personally accept responsibility for any damage done to the facility or equipment by persons in his/her group during the reserved period of time.
2. To maintain order and control over persons in the group.
3. To abide by all policies and procedures of the Gautier Parks and Recreation Department as well as those policies regulating this facility.
4. There is NO alcohol allowed on City property, NO water slides, NO farm animals, or any other type of instrument that would require water.

Failure to comply with all the terms of these regulations or violations of any federal, state or municipal law, ordinance or regulation in conjunction with the use of this facility will result in immediate cancellation of the privilege of using this facility and will be grounds for future denial of similar reservations or permits.

The rental fee for residents of the City of Gautier is \$40.00. The rental fee for non-residents of the City of Gautier is \$40.00. Rental fees will not be refunded due to weather conditions. Fees are only refunded if the park is closed by the City of Gautier for any reason.

I hereby agree that I have read and understood all the regulations and policies governing the use of the above named facility.

Signature: Bonnie Godwin

Date: 9/4/24

ASSUMPTION OF RISK AND INDEMNITY AGREEMENT

We, the First United Methodist Church
of Gautier, as part of the consideration for renting, leasing, or
(Name of liable person or group)

otherwise using the Parade B facility agree to assume full responsibility and liability for any and all risk if loss by theft, vandalism, destruction, or otherwise, of any and all items of personal property belonging to the organization, group or members thereof while in and about said facility, regardless of whether or not said loss relates to, or arises out of, the use of said facility and, in addition, said person or group agrees to indemnify and hold the City of Gautier, its agents and servants, and employee's harmless from and against all claims and expenses for same, including attorney fees.

This the 14th day of Sept, 2024

Bonnie F. Rodwin
Authorized Signature

Instingfield
Witness

OFFICE USE ONLY

Rental Fee () \$40.00 Resident () \$40.00 Non-Resident Receipt # _____ Date Received _____

Approved () Yes () No Signature: _____ Date: _____

Comments: _____

**CITY OF GAUTIER, MISSISSIPPI
STUDY AGENDA
September 16, 2025**

ITEM DESCRIPTION:

Citizen Comments

City Council Comments

City Manager Comments

City Clerk Comments

City Attorney Comments

NOTES:
